

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Alameda	Alameda County Mosquito Abatement District	Pest Control			6,605,664	15,648
Alameda	Alameda County Resource Conservation District	Resource Conservation			2,233,014	1,000
Alameda	Alameda County Water District	Water Enterprise	131,506,000	23,736,000		60,000
Alameda	Alameda-Contra Costa Transit District	Transit Enterprise	47,831,723	560,231,765		358,010,391
Alameda	Castro Valley Sanitary District (Alameda)	Solid Waste Enterprise	1,592,739	680,909		366,718
Alameda	Castro Valley Sanitary District (Alameda)	Sewer Enterprise	12,539,366	2,459,376		
Alameda	City of Alameda Health Care District	Health Enterprise	292,181	6,084,248		
Alameda	Dublin San Ramon Services District	Water Enterprise	40,709,815	9,237,430		3,931
Alameda	Dublin San Ramon Services District	Sewer Enterprise	34,824,751	7,182,315		
Alameda	East Bay Municipal Utility District	Water Enterprise	682,039,000	93,574,000		222,000
Alameda	East Bay Municipal Utility District	Sewer Enterprise	143,595,000	19,641,000		37,000

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Alameda	East Bay Regional Park District	Fire Protection			9,406,566	3,516,942
Alameda	East Bay Regional Park District	Police Protection and Personal Safety			31,657,420	566,030
Alameda	East Bay Regional Park District	Recreation and Park			263,765,176	29,729,041
Alameda	East Bay Regional Park District	Internal Service Funds	35,581,053	1,541,194		
Alameda	Eden Township Healthcare District	Health Enterprise	5,965,410	1,829,121		
Alameda	Fairview Fire Protection District	Fire Protection			4,872,594	18,884
Alameda	Hayward Area Recreation and Park District	Recreation and Park			65,833,774	3,409,182
Alameda	Hayward Area Recreation and Park District	Internal Service Funds	3639857	423874		
Alameda	Livermore Area Recreation and Park District	Recreation and Park			24,659,399	433,033
Alameda	Oro Loma Sanitary District (Alameda)	Solid Waste Enterprise	6,694,875	427,783		
Alameda	Oro Loma Sanitary District (Alameda)	Sewer Enterprise	28,388,131	1,741,543		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Alameda	San Francisco Bay Area Rapid Transit District	Transit Enterprise	286,664,063	935,345,926		640,154,617
Alameda	Union Sanitary District (Alameda)	Sewer Enterprise	85,811,038	12,623,626		
Alameda	Washington Township Health Care District	Hospital Enterprise	652,510,618	53,492,241		4,343,633
Alameda	Zone 7 Water Agency	Water Enterprise	79,855,278	49,930,505		17,635,085
Alameda	Zone 7 Water Agency	Flood Control and Water Conservation			18,831,152	455,588
Alpine	Bear Valley Water District	Sewer Enterprise	922,541	33,196		
Alpine	Kirkwood Meadows Public Utilities District	Electric Enterprise	5,042,266	329,012		782
Alpine	Kirkwood Meadows Public Utilities District	Solid Waste Enterprise	402,939			
Alpine	Kirkwood Meadows Public Utilities District	Water Enterprise	798,709	98,296		298
Alpine	Kirkwood Meadows Public Utilities District	Gas Enterprise	1,858,282	5,935		
Alpine	Kirkwood Meadows Public Utilities District	Sewer Enterprise	1,645,284	333,258		1,040

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Alpine	Kirkwood Meadows Public Utilities District	Fire Protection			750,028	871
Alpine	Kirkwood Meadows Public Utilities District	Recreation and Park			44,110	141
Alpine	Kirkwood Meadows Public Utilities District	Governmental Services			2,471	
Alpine	Kirkwood Meadows Public Utilities District	Television Translator Station Facilities Enterprise		9,544		
Alpine	Kirkwood Meadows Public Utilities District	Snow Removal Enterprise	754,322	6,799		
Alpine	Markleeville Public Utility District	Sewer Enterprise	73,417	86,234		86,232
Amador	Amador Resource Conservation District	Resource Conservation			1,071,916	107,577
Amador	Amador Water Agency	Water Enterprise	19,219,545	1,197,949		
Amador	Drytown County Water District	Water Enterprise	87,182	24,683		211
Amador	Fiddletown Community Services District	Water Enterprise	47,937			
Amador	Fiddletown Community Services District	Sewer Enterprise	14,280			

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Amador	Ione Memorial District	Memorial			149,215	1,084
Amador	Jackson Valley Fire Protection District	Fire Protection			717,634	1,181
Amador	Jackson Valley Irrigation District	Water Enterprise	721,547	931,307		719,005
Amador	Lockwood Fire Protection District	Fire Protection			291,991	5,127
Amador	Pine Acres Community Services District	Streets and Roads - Construction and Maintenance			54,564	
Amador	Pine Grove Community Services District	Water Enterprise	488,077	158,727		47,113
Amador	Ranch House Estates Community Services District	Streets and Roads - Construction and Maintenance			4,118	
Amador	River Pines Public Utility District	Sewer Enterprise	206,898	14,733		105
Amador	River Pines Public Utility District	Water Enterprise	216,654	17,707		106
Amador	Sunset Heights Community Services District	Streets and Roads - Construction and Maintenance Enterprise		30,619		
Amador	Sutter Creek Fire Protection District	Fire Protection			766,051	2,630

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Amador	Township No. 2 Cemetery District	Cemetery			198,172	1,308
Amador	Volcano Community Services District	Water Enterprise	75,991	22,670		
Butte	Bangor Cemetery District	Cemetery			11,746	71
Butte	Berry Creek Community Services District	Water Enterprise	47,370			
Butte	Biggs-West Gridley Water District	Water Enterprise	2,106,235	301,226		26,155
Butte	Butte County Mosquito and Vector Control District	Pest Control			6,660,787	31,263
Butte	Butte County Resource Conservation District	Resource Conservation			3,086,269	
Butte	Butte Creek Drainage District (Butte)	Drainage and Drainage Maintenance			33,280	132
Butte	Butte Water District	Water Enterprise	882,663	233,276		
Butte	Buzztail Community Services District	Water Enterprise	11,800	43,671		
Butte	Chico Area Recreation and Park District	Recreation and Park Enterprise	9,200,571	14,325,887		47,738

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Butte	Drainage District No. 100 (Butte)	Drainage and Drainage Maintenance			385,845	1,762
Butte	Drainage District No. 200 (Butte)	Drainage and Drainage Maintenance			37,198	229
Butte	Durham Irrigation District	Water Enterprise	402,790	125,457		
Butte	Durham Mosquito Abatement District	Pest Control			185,940	956
Butte	Durham Recreation and Park District	Recreation and Park			1,391,556	4,800
Butte	Feather River Recreation and Park District	Recreation and Park Enterprise	284,563	2,882,336		17,030
Butte	Gridley-Biggs Cemetery District	Cemetery			916,246	2,643
Butte	Kimshew Cemetery District	Cemetery			193,455	6,683
Butte	Lake Madrone Water District	Water Enterprise	113,569	343,991		12,083
Butte	Lake Oroville Area Public Utility District	Sewer Enterprise	2,128,103	1,165,745		48,120
Butte	Oroville Cemetery District	Cemetery			1,118,919	2,716

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Butte	Paradise Cemetery District	Cemetery			600,840	25,879
Butte	Paradise Irrigation District	Water Enterprise	4,998,190	26,693,089		
Butte	Paradise Recreation and Park District	Recreation and Park			3,071,736	371,281
Butte	Pine Creek Cemetery District	Cemetery			21,702	91
Butte	Reclamation District No. 833	Land Reclamation and Levee Maintenance			598,349	1,039
Butte	Richardson Springs Community Services District	Sewer Enterprise	49,554			
Butte	Richvale Irrigation District	Water Enterprise	1,547,092	858,375		701,354
Butte	Richvale Recreation and Park District	Recreation and Park			11,355	
Butte	Richvale Sanitary District (Butte)	Sewer Enterprise	53,308	50,487		126
Butte	Rock Creek Reclamation District (Butte)	Flood Control and Water Conservation			284,032	143,885
Butte	Sacramento River Reclamation District (Butte)	Flood Control and Water Conservation			339	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Butte	Sewerage Commission - Oroville Region	Sewer Enterprise	5,754,751	986,151		
Butte	South Feather Water and Power Agency	Electric Enterprise	25,025,461	1,704,379		
Butte	South Feather Water and Power Agency	Water Enterprise	5,991,625	1,080,439		7,058
Butte	Thermalito Water and Sewer District	Water Enterprise	2,775,347	359,763		
Butte	Thermalito Water and Sewer District	Sewer Enterprise	1,834,457	95,508		
Butte	Upham Cemetery District	Cemetery			21,800	131
Butte	Western Canal Water District	Water Enterprise	2,278,672	307,978		
Calaveras	Altaville Cemetery District	Cemetery			137,745	836
Calaveras	Altaville-Melones Fire Protection District	Fire Protection			315,383	114,032
Calaveras	Angels Camp Veterans Memorial District	Memorial			166,503	1,057
Calaveras	Appaloosa Road Community Services District	Streets and Roads - Construction and Maintenance			89,425	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Calaveras	Calaveras County Resource Conservation District	Resource Conservation			1,591,620	1,568,952
Calaveras	Calaveras County Water District	Water Enterprise	13,179,492	7,259,718		121,160
Calaveras	Calaveras County Water District	Sewer Enterprise	6,188,841	2,498,196		295,746
Calaveras	Calaveras Public Utility District	Water Enterprise	3,144,697	619,646		295,545
Calaveras	Central Calaveras Fire and Rescue Protection District	Fire Protection			800,247	286,901
Calaveras	Copper Cove Rocky Road Community Services District	Streets and Roads - Construction and Maintenance			214,622	
Calaveras	Copper Valley Community Services District	Pest Control			298,155	
Calaveras	Copper Valley Community Services District	Police Protection and Personal Safety			286,123	
Calaveras	Copper Valley Community Services District	Recreation and Park			282,998	
Calaveras	Copper Valley Community Services District	Resource Conservation			238,501	
Calaveras	Copper Valley Community Services District	Streets and Roads - Construction and Maintenance			456,821	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Calaveras	Copperopolis Cemetery District	Cemetery			24,928	107
Calaveras	Copperopolis Fire Protection District	Fire Protection			2,206,141	323,967
Calaveras	Ebbetts Pass Fire Protection District	Fire Protection			7,888,692	757,134
Calaveras	Ebbetts Pass Veterans Memorial District	Memorial			118,486	674
Calaveras	Jenny Lind Veterans Memorial District	Memorial			339,764	38,759
Calaveras	Lynn Park Acres Community Services District	Streets and Roads - Construction and Maintenance			15,749	
Calaveras	Mark Twain Health Care District	Hospital Enterprise	8,193,226	1,496,747		9,966
Calaveras	Mokelumne Hill Cemetery District	Cemetery			31,754	128
Calaveras	Mokelumne Hill Fire Protection District	Fire Protection			320,969	35,057
Calaveras	Mokelumne Hill Sanitary District (Calaveras)	Sewer Enterprise	281,378	159,760		1,133
Calaveras	Mokelumne Hill Veterans Memorial District	Memorial			72,652	108

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Calaveras	Murphys Cemetery District	Cemetery			91,071	552
Calaveras	Murphys Fire Protection District	Fire Protection			2,906,292	2,017,373
Calaveras	Murphys Sanitary District (Calaveras)	Sewer Enterprise	921,595	310,868		1,500
Calaveras	Rail Road Flat Cemetery District	Cemetery			4,062	24
Calaveras	San Andreas Cemetery District	Cemetery			48,712	242
Calaveras	San Andreas Fire Protection District	Fire Protection			996,306	359,875
Calaveras	San Andreas Recreation and Park District	Recreation and Park			157,331	86,486
Calaveras	San Andreas Sanitary District (Calaveras)	Sewer Enterprise	2,019,389	2,617,138		2,464,677
Calaveras	San Andreas Veterans Memorial District	Memorial			3,229	
Calaveras	Three Cent Flat Community Services District	Streets and Roads - Construction and Maintenance			3,173	
Calaveras	Union Public Utility District	Water Enterprise	2,109,366	300,459		2,000

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Calaveras	Vallecito Cemetery District	Cemetery			21,052	117
Calaveras	Valley Springs Public Utility District	Water Enterprise	254,885	105,558		
Calaveras	Valley Springs Public Utility District	Sewer Enterprise	392,074	105,975		
Calaveras	Wallace Community Services District	Streets and Roads - Construction and Maintenance			87,333	
Calaveras	West Point Cemetery District	Cemetery			45,008	293
Calaveras	West Point Fire Protection District	Fire Protection			1,306,900	552,696
Calaveras	West Point Veterans Memorial District	Memorial			17,514	111
Colusa	4-M Water District	Water Enterprise	80,494	27		
Colusa	Arbuckle Cemetery District	Cemetery			247,702	719
Colusa	Arbuckle Park and Recreation District	Recreation and Park			241,780	6,514
Colusa	Arbuckle Public Utility District	Water Enterprise	353,416	143,876		300

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Colusa	Arbuckle Public Utility District	Sewer Enterprise	363,757	143,876		300
Colusa	Arbuckle-College City Fire Protection District	Fire Protection			1,061,053	76,551
Colusa	Bear Valley-Indian Valley Fire Protection District	Fire Protection			232,027	105,329
Colusa	College City Cemetery District	Cemetery			119,293	406
Colusa	Colusa Basin Drainage District	Flood Control and Water Conservation			232,969	
Colusa	Colusa Cemetery District	Cemetery			352,370	1,126
Colusa	Colusa County Resource Conservation District	Resource Conservation			602,766	533,555
Colusa	Colusa County Water District	Water Enterprise	6,059,979	441,102		
Colusa	Colusa Mosquito Abatement District	Pest Control			839,176	2,940
Colusa	Cortina Community Services District	Streets and Roads - Construction and Maintenance			250,022	
Colusa	Cortina Water District	Water Enterprise	127,967			

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Colusa	Davis Water District	Water Enterprise	545,943			
Colusa	Glenn Valley Water District	Water Enterprise	103,260	1,747		
Colusa	Grand Island Cemetery District	Cemetery			47,378	1,614
Colusa	LaGrande Water District	Water Enterprise	405,225	140		
Colusa	Maxwell Cemetery District	Cemetery			99,618	1,038
Colusa	Maxwell Fire Protection District	Fire Protection			988,594	76,054
Colusa	Maxwell Irrigation District	Water Enterprise	909,253	202,120		127,603
Colusa	Maxwell Public Utility District	Water Enterprise	324,341	95,772		422
Colusa	Maxwell Public Utility District	Sewer Enterprise	364,026	173,429		422
Colusa	Maxwell Recreation and Park District	Recreation and Park			22,079	
Colusa	Princeton - Codora - Glenn Irrigation District	Water Enterprise	2,704,717	508,088		6,101

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Colusa	Reclamation District No. 1004	Water Enterprise	2,758,912	593,417		
Colusa	Reclamation District No. 108	Water Enterprise	4,321,180	222,350		
Colusa	Reclamation District No. 108	Land Reclamation and Levee Maintenance			17,532,133	9,553,424
Colusa	Reclamation District No. 2047	Land Reclamation and Levee Maintenance			22,424	252
Colusa	Sacramento River Fire District	Fire Protection			557,594	73,728
Colusa	Westside Water District	Water Enterprise	2,673,202	905,244		
Colusa	Williams Cemetery District	Cemetery			248,193	805
Contra Costa	Alamo-Lafayette Cemetery District	Cemetery			735,931	1,999
Contra Costa	Ambrose Recreation and Park District	Recreation and Park			1,912,065	309,377
Contra Costa	Bethel Island Municipal Improvement District	Land Reclamation and Levee Maintenance			2,383,921	309,247
Contra Costa	Byron - Brentwood - Knightsen Cemetery District	Cemetery			1,364,194	4,129

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Contra Costa	Byron Sanitary District (Contra Costa)	Sewer Enterprise	444,766	130,409		
Contra Costa	Byron-Bethany Irrigation District	Water Enterprise	5,023,345	7,797,099		24,012
Contra Costa	Castle Rock County Water District	Water Enterprise	67,807	20,422		90
Contra Costa	Central Contra Costa Sanitary District (Contra Costa)	Sewer Enterprise	89,945,359	33,574,147		105,206
Contra Costa	Contra Costa Mosquito and Vector Control District	Pest Control			10,668,958	34,838
Contra Costa	Contra Costa Resource Conservation District	Resource Conservation			1,779,916	1,352,776
Contra Costa	Contra Costa Water District	Water Enterprise	161,717,081	14,558,050		20,075
Contra Costa	Crockett Community Services District	Sewer Enterprise	1,872,608	124,668		
Contra Costa	Crockett Community Services District	Recreation and Park			1,518,490	56,929
Contra Costa	Diablo Community Services District	Police Protection and Personal Safety			1,252,622	326,953
Contra Costa	Diablo Water District	Water Enterprise	15,236,114	1,535,250		79,132

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Contra Costa	East Contra Costa Irrigation District	Water Enterprise	1,746,289	5,457,994		22,260
Contra Costa	Green Valley Recreation and Park District	Recreation and Park			120,800	370
Contra Costa	Ironhouse Sanitary District (Contra Costa)	Sewer Enterprise	15,883,964	3,818,981		38,893
Contra Costa	Kensington Fire Protection District	Fire Protection			5,972,229	24,258
Contra Costa	Kensington Police Protection and Community Services District	Police Protection and Personal Safety			4,768,277	464,727
Contra Costa	Moraga/Orinda Fire Protection District	Fire Protection			42,893,045	3,618,807
Contra Costa	Mountain View Sanitary District (Contra Costa)	Sewer Enterprise	9,399,668	3,602,003		2,149
Contra Costa	Pleasant Hill Recreation and Park District	Recreation and Park			12,622,848	372,898
Contra Costa	Reclamation District No. 2024	Land Reclamation and Levee Maintenance			562,338	243,081
Contra Costa	Reclamation District No. 2025	Land Reclamation and Levee Maintenance			526,470	150,559
Contra Costa	Reclamation District No. 2026	Land Reclamation and Levee Maintenance			690,814	4,533

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Contra Costa	Reclamation District No. 2059	Land Reclamation and Levee Maintenance			2,115,964	1,841,876
Contra Costa	Reclamation District No. 2065	Drainage and Drainage Maintenance			173,424	45,334
Contra Costa	Reclamation District No. 2090	Land Reclamation and Levee Maintenance			24,211	9,107
Contra Costa	Reclamation District No. 2122	Land Reclamation and Levee Maintenance			17,585	17,585
Contra Costa	Reclamation District No. 2137	Land Reclamation and Levee Maintenance			2,142,340	1,928,261
Contra Costa	Reclamation District No. 799	Land Reclamation and Levee Maintenance			1,306,820	659,955
Contra Costa	Reclamation District No. 800 - Byron Tract (Contra Costa)	Land Reclamation and Levee Maintenance			2,206,082	163,253
Contra Costa	Reclamation District No. 830	Land Reclamation and Levee Maintenance Enterprise		759,680		141,293
Contra Costa	Rodeo Sanitary District (Contra Costa)	Sewer Enterprise	3,961,349	647,862		2,589
Contra Costa	Rodeo-Hercules Fire Protection District	Fire Protection			10,299,893	607,417
Contra Costa	San Ramon Valley Fire Protection	Fire Protection			111,887,627	5,934,758

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Contra Costa	Stege Sanitary District (Contra Costa)	Sewer Enterprise	7,571,028	1,142,703		3,130
Contra Costa	West County Wastewater District (Contra Costa)	Sewer Enterprise	31,171,224	7,598,367		9,597
Del Norte	Bertsch-Ocean View Community Services District	Water Enterprise	98,901	17,267		98
Del Norte	Big Rock Community Services District	Water Enterprise	151,091	10,035		
Del Norte	Church Tree Community Services District	Water Enterprise	6,756	6,362		23
Del Norte	Crescent City Harbor District	Harbor and Port Enterprise	1,548,914	2,074,405		688,640
Del Norte	Crescent Fire Protection District	Fire Protection			1,631,967	5,234
Del Norte	Del Norte County Library	Library Services			485,958	161,890
Del Norte	Del Norte Healthcare District	Health			1,137,575	8,144
Del Norte	Fort Dick Fire Protection District	Fire Protection			227,977	9,104
Del Norte	Gasquet Community Services District	Water Enterprise	196,481	17,828		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Del Norte	Gasquet Fire Protection District	Fire Protection			341,212	4,112
Del Norte	HRC Community Services District	Water Enterprise	75,576	3,032		
Del Norte	Hunter Valley Community Services District	Water Enterprise	14,850	417		
Del Norte	Klamath Community Services District	Water Enterprise	59,946	15,856		7
Del Norte	Klamath Community Services District	Sewer Enterprise	66,661	1,835		7
Del Norte	Smith River Cemetery District	Cemetery			7,284	304
Del Norte	Smith River Community Services District	Water Enterprise	680,978	159,678		405
Del Norte	Smith River Fire Protection District	Fire Protection			801,231	153,469
El Dorado	Arroyo Vista Community Service District	Streets and Roads - Construction and Maintenance			30,373	106
El Dorado	Audubon Hills Community Services District	Streets and Roads - Construction and Maintenance			54,791	267
El Dorado	Cameron Estates Community Services District	Streets and Roads - Construction and Maintenance			320,984	810

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
El Dorado	Cameron Park Airport District	Airport Enterprise	389,104	148,839		10,328
El Dorado	Cameron Park Community Services District	Fire Protection			215,087	
El Dorado	Cameron Park Community Services District	Lighting and Lighting Maintenance			310,684	1,000
El Dorado	Cameron Park Community Services District	Recreation and Park			8,605,383	1,219,164
El Dorado	Connie Lane Community Services District	Streets and Roads - Construction and Maintenance			14,311	71
El Dorado	Cosumnes River Community Services District	Streets and Roads - Construction and Maintenance			42,948	85
El Dorado	Diamond Springs/El Dorado Fire Protection District	Fire Protection			5,331,653	88,748
El Dorado	East China Hill Community Services District	Streets and Roads - Construction and Maintenance			18,225	74
El Dorado	El Dorado County Fire Protection District	Fire Protection			18,788,469	4,937,329
El Dorado	El Dorado County Resource Conservation District	Resource Conservation			12,907,066	12,767,239
El Dorado	El Dorado Hills Community Services District	Lighting and Lighting Maintenance			287,451	440

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
El Dorado	El Dorado Hills Community Services District	Recreation and Park			18,734,651	111,617
El Dorado	El Dorado Hills County Water District	Fire Protection			32,416,778	3,104,691
El Dorado	El Dorado Irrigation District	Electric Enterprise	5,829,530	53,334		
El Dorado	El Dorado Irrigation District	Water Enterprise	40,171,192	14,948,611		1,009,812
El Dorado	El Dorado Irrigation District	Sewer Enterprise	25,980,800	7,257,716		26,790
El Dorado	El Dorado Irrigation District	Recreation and Park Enterprise	1,621,760	500		
El Dorado	Fallen Leaf Lake Community Services District	Fire Protection			870,699	18,604
El Dorado	Fallen Leaf Lake Community Services District	Recreation and Park			138,759	
El Dorado	Garden Valley Fire Protection District	Fire Protection			2,785,713	1,909,047
El Dorado	Garden Valley Ranch Estates Community Services District	Streets and Roads - Construction and Maintenance			53,867	144
El Dorado	Georgetown Divide Public Utility District	Sewer Enterprise	221,288	(4,606)		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
El Dorado	Georgetown Divide Public Utility District	Water Enterprise	3,490,906	3,887,140		576,611
El Dorado	Georgetown Divide Recreation District	Recreation and Park			654,232	3,199
El Dorado	Georgetown Divide Resource Conservation District	Resource Conservation			2,123,788	2,105,624
El Dorado	Georgetown Fire Protection District	Fire Protection			2,870,005	1,904,865
El Dorado	Golden West Community Services District	Streets and Roads - Construction and Maintenance			175,222	654
El Dorado	Greenstone Country Community Services District	Streets and Roads - Construction and Maintenance			285,288	1,449
El Dorado	Grizzly Flats Community Services District	Water Enterprise	632,772	905,503		888,963
El Dorado	Happy Homestead Cemetery District	Cemetery			648,360	5,335
El Dorado	Hickok Road Community Service District	Streets and Roads - Construction and Maintenance			24,732	60
El Dorado	Hillwood Community Service District	Streets and Roads - Construction and Maintenance			60,840	184
El Dorado	Holiday Lakes Community Services District	Recreation and Park			25,249	39

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
El Dorado	Kelsey Cemetery District	Cemetery			6,554	14
El Dorado	Knolls Property Owners Community Services District	Streets and Roads - Construction and Maintenance			27,152	48
El Dorado	Lake Valley Fire Protection District	Fire Protection			10,013,434	1,222,780
El Dorado	Lakeview Community Services District	Streets and Roads - Construction and Maintenance			31,848	86
El Dorado	Marble Mountain Homeowners Community Services District	Streets and Roads - Construction and Maintenance			54,764	162
El Dorado	Meeks Bay Fire Protection District	Fire Protection			2,735,252	370,366
El Dorado	Mortara Circle Community Services District	Streets and Roads - Construction and Maintenance			18,312	42
El Dorado	Mosquito Fire Protection District	Fire Protection			629,521	205,448
El Dorado	Nashville Trails Community Services District	Streets and Roads - Construction and Maintenance			24,894	
El Dorado	Pioneer Fire Protection District	Fire Protection			1,882,024	651,538
El Dorado	Rescue Fire Protection District	Fire Protection			2,353,713	377,582

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
El Dorado	Rising Hill Community Services District	Streets and Roads - Construction and Maintenance			58,608	105
El Dorado	Rolling Hills Community Services District	Streets and Roads - Construction and Maintenance			216,097	751
El Dorado	Showcase Ranches Community Services District	Streets and Roads - Construction and Maintenance			36,366	103
El Dorado	Sierra Oaks Community Services District	Streets and Roads - Construction and Maintenance			8,567	43
El Dorado	South Tahoe Public Utility District	Water Enterprise	16,026,266	4,659,709		509,270
El Dorado	South Tahoe Public Utility District	Sewer Enterprise	19,379,880	9,650,537		273,312
El Dorado	Tahoe Paradise Resort Improvement District	Recreation and Park			219,351	60,000
El Dorado	Tahoe Resource Conservation District	Resource Conservation			5,910,858	5,678,126
Fresno	Bald Mountain Fire Protection District	Fire Protection			114,167	514
Fresno	Big Creek Community Services District	Water Enterprise	31,167	887		
Fresno	Big Creek Community Services District	Streets and Roads - Construction and Maintenance			40,645	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Fresno	Biola Community Services District	Solid Waste Enterprise	291,676	149,994		149,994
Fresno	Biola Community Services District	Water Enterprise	204,400	113,908		109,975
Fresno	Biola Community Services District	Recreation and Park			125,836	410
Fresno	Bluffs Community Services District	Recreation and Park			14,978	
Fresno	Calwa Recreation and Park District	Recreation and Park			701,025	2,576
Fresno	Camp 13 Drainage District	Drainage and Drainage Maintenance			272,974	
Fresno	Caruthers Community Services District	Water Enterprise	442,259	1,337,014		518,806
Fresno	Caruthers Community Services District	Sewer Enterprise	409,220	128,582		26,465
Fresno	Caruthers Community Services District	Lighting and Lighting Maintenance Enterprise	23,752			
Fresno	Central Valley Pest Control District	Pest Control			345,410	
Fresno	Clovis Veterans Memorial District	Memorial			6,042,796	69,205

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Fresno	Coalinga Regional Medical Center	Hospital Enterprise		1,955,862		9,623
Fresno	Coalinga-Huron Cemetery District	Cemetery			352,435	278
Fresno	Coalinga-Huron Library District	Library Services			1,717,818	4,552
Fresno	Coalinga-Huron Mosquito Abatement District	Pest Control			63,707	360
Fresno	Coalinga-Huron Recreation and Park District	Recreation and Park			3,104,144	31,281
Fresno	Consolidated Irrigation District	Water Enterprise	8,906,039	188,359		
Fresno	Consolidated Mosquito Abatement District	Pest Control			5,506,835	159,638
Fresno	Del Rey Community Services District	Solid Waste Enterprise	258,862			
Fresno	Del Rey Community Services District	Water Enterprise	224,776	276,841		244
Fresno	Del Rey Community Services District	Sewer Enterprise	614,799	50,454		244
Fresno	Del Rey Community Services District	Lighting and Lighting Maintenance Enterprise	36,614	162,544		61

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Fresno	Farmers Water District	Water Enterprise	685,000	98,189		98,189
Fresno	Fig Garden Police Protection District	Police Protection and Personal Safety			633,927	1,480
Fresno	Firebaugh Canal Water District	Water Enterprise	3,959,066	325,283		
Fresno	Fowler Cemetery District	Cemetery			703,076	2,564
Fresno	Free Water County Water District	Water Enterprise	49,021			
Fresno	Fresno County Fire Protection District	Fire Protection			33,631,770	327,059
Fresno	Fresno Irrigation District	Water Enterprise	15,786,282	2,180,610		
Fresno	Fresno Metropolitan Flood Control District	Flood Control and Water Conservation			40,556,677	1,532,258
Fresno	Fresno Mosquito and Vector Control District	Pest Control			2,723,629	12,930
Fresno	Fresno Slough Water District	Water Enterprise	109,706	4		
Fresno	Fresno-Westside Mosquito Abatement District	Pest Control			2,150,929	955

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Fresno	Garfield Water District	Water Enterprise	461,191	160,588		
Fresno	Hills Valley Irrigation District	Water Enterprise	1,480,121	14,339		
Fresno	International Water District	Water Enterprise	107,560	1		
Fresno	James Irrigation District	Water Enterprise	6,494,761	1,814,526		
Fresno	Kings River Conservation District	Electric Enterprise	14,648,815	231,768		
Fresno	Kings River Conservation District	Flood Control and Water Conservation			7,497,962	649,241
Fresno	Kings River Water District	Water Enterprise	215,434	3,414		
Fresno	Kingsburg Cemetery District	Cemetery			760,841	2,243
Fresno	Laguna Irrigation District	Water Enterprise	2,335,809	1,194,721		
Fresno	Lanare Community Services District	Recreation and Park			85,631	66,864
Fresno	Laton Community Services District	Solid Waste Enterprise	206,299			

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Fresno	Laton Community Services District	Water Enterprise	278,302	78,704		400
Fresno	Laton Community Services District	Sewer Enterprise	281,306	86,471		400
Fresno	Laton Community Services District	Fire Protection Enterprise	74,044	67,364		100
Fresno	Laton Community Services District	Lighting and Lighting Maintenance Enterprise	23,861	12,363		100
Fresno	Liberty Water District	Water Enterprise		73,290		336
Fresno	Malaga County Water District	Solid Waste Enterprise	935,670			
Fresno	Malaga County Water District	Water Enterprise	1,786,895	1,754		
Fresno	Malaga County Water District	Sewer Enterprise	1,214,826			
Fresno	Malaga County Water District	Recreation and Park Enterprise	879,325	258,752		3,778
Fresno	Mercy Springs Water District	Water Enterprise	42,351	407		
Fresno	Mid Valley Water District	Water Enterprise	36,794	3,104		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Fresno	North Central Fire Protection District	Ambulance Service			1,345,179	7,201
Fresno	North Central Fire Protection District	Fire Protection			13,848,875	2,306,107
Fresno	Oak Grove Cemetery District (Fresno)	Cemetery			370,453	20,868
Fresno	Orange Cove Fire Protection District	Fire Protection			1,099,362	31,704
Fresno	Orange Cove Irrigation District	Water Enterprise	7,062,436	836,883		
Fresno	Orange Cove Police Protection District	Police Protection and Personal Safety			122,475	795
Fresno	Oro Loma Water District	Water Enterprise	56,145			
Fresno	Panoche Drainage District (Fresno)	Drainage and Drainage Maintenance Enterprise	2,454,914	11,434,766		11,080,390
Fresno	Panoche Resource Conservation District	Resource Conservation			36	
Fresno	Panoche Water District	Water Enterprise	21,218,524	2,610,145		
Fresno	Parlier Cemetery District	Cemetery			399,243	8,100

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Fresno	Pinedale County Water District	Water Enterprise	1,990,521	143,098		133,272
Fresno	Pinedale County Water District	Sewer Enterprise	1,564,404	9,825		
Fresno	Pinedale Public Utility District	Sewer Enterprise	161,507	328,968		1,240
Fresno	Pleasant Valley Water District	Water Enterprise	203,671			
Fresno	Raisin City Water District	Water Enterprise	124,905	20,132		
Fresno	Reclamation District No. 1606	Land Reclamation and Levee Maintenance			133,276	
Fresno	Reedley Cemetery District	Cemetery			1,303,850	3,026
Fresno	Riverdale Irrigation District	Water Enterprise	673,718	153,066		89,000
Fresno	Riverdale Memorial District	Memorial			175,556	6,074
Fresno	Riverdale Public Utility District	Solid Waste Enterprise	368,704			
Fresno	Riverdale Public Utility District	Water Enterprise	665,797	154,063		125

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Fresno	Riverdale Public Utility District	Sewer Enterprise	665,096	76,976		126
Fresno	Riverdale Public Utility District	Fire Protection			165,527	2,281
Fresno	Riverdale Public Utility District	Lighting and Lighting Maintenance			52,789	196
Fresno	Sanger-Del Rey Cemetery District	Cemetery			1,475,343	2,875
Fresno	Selma - Kingsburg - Fowler County Sanitation District (Fresno)	Sewer Enterprise	12,113,782	1,270,865		215,975
Fresno	Selma Cemetery District	Cemetery			912,711	1,737
Fresno	Sierra Cedars Community Services District	Water Enterprise	266,441	15,745		
Fresno	Sierra Cedars Community Services District	Streets and Roads - Construction and Maintenance Enterprise		281,820		6,876
Fresno	Sierra Kings Health Care District	Health Enterprise	36,657	4,053,251		3,926
Fresno	Sierra Resource Conservation District	Resource Conservation			1,922,270	1,887,611
Fresno	Squaw Valley Cemetery District	Cemetery			14,339	31

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Fresno	Tranquillity Irrigation District	Water Enterprise	3,215,050	1,312,056		1,069,614
Fresno	Tranquillity Public Utility District	Sewer Enterprise	164,600	282,922		241,308
Fresno	Tri Valley Water District	Water Enterprise	189,321	2,093		
Fresno	Washington Colony Cemetery District	Cemetery			602,634	1,058
Fresno	Westlands Water District	Water Enterprise	180,872,613	59,557,562		
Fresno	Westlands Water District	Other Enterprise	385,467			
Fresno	Widren Water District	Water Enterprise	2,050			
Glen	Glenn County Olive Fruit Pest Management District	Pest Control			22,257	
Glenn	Artois Community Services District	Water Enterprise	48,118	511,903		506,476
Glenn	Butte City Community Services District	Water Enterprise	10,839	18,114		93
Glenn	Butte City Community Services District	Recreation and Park			3	

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Glenn	Elk Creek Cemetery District	Cemetery			15,147	69
Glenn	Elk Creek Community Services District	Water Enterprise	180,167	127,707		112,563
Glenn	Elk Creek Fire Protection District	Fire Protection			534,039	238,750
Glenn	German Cemetery District	Cemetery			4,706	
Glenn	Glenn County Mosquito and Vector Control District	Pest Control			314,319	718
Glenn	Glenn County Resource Conservation District	Resource Conservation			2,928,690	2,251,349
Glenn	Glenn-Codora Fire Protection District	Fire Protection			681,208	530,478
Glenn	Glenn-Colusa Fire Protection District	Fire Protection			69,023	2,079
Glenn	Glenn-Colusa Irrigation District	Water Enterprise	14,323,946	27,680,342		10,756
Glenn	Glide Water District	Water Enterprise	360,070	281,114		
Glenn	Hamilton City Community Service District	Sewer Enterprise	395,890	18,652		30

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Glenn	Hamilton City Community Service District	Drainage and Drainage Maintenance			6,140	
Glenn	Hamilton City Community Service District	Library Services			863	
Glenn	Hamilton City Community Service District	Recreation and Park			29,494	6,000
Glenn	Hamilton City Community Service District	Governmental Services			720	121
Glenn	Kanawha Fire Protection District	Fire Protection			87,449	2,175
Glenn	Kanawha Water District	Water Enterprise	1,816,699	565,982		
Glenn	Marvin-Chapel Cemetery District	Cemetery			26,844	313
Glenn	Monroeville Water District	Water Enterprise		172,494		
Glenn	Newville Cemetery District	Cemetery			4,812	5
Glenn	Northeast Willows Community Service District	Sewer Enterprise	114	268,497		54
Glenn	Ord Bend Community Services District	Recreation and Park			38,729	283

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Glenn	Ord Fire Protection District	Fire Protection			136,502	97,207
Glenn	Orland Cemetery District	Cemetery			709,752	2,798
Glenn	Orland-Artois Water District	Water Enterprise	4,460,400	164,384		
Glenn	Provident Irrigation District	Water Enterprise	2,193,489	135,815		703
Glenn	Rice Pest Abatement District No. 1	Pest Control			5,603	
Glenn	Stony Creek Water District	Water Enterprise	27,529	6,005		
Glenn	Willows Cemetery District	Cemetery			400,336	2,717
Humboldt	Alderpoint County Water District	Water Enterprise	68,556	5,986		2,246
Humboldt	Arcata Fire Protection District	Fire Protection			7,618,654	25,997
Humboldt	Big Lagoon Community Services District	Water Enterprise	39,429	252		
Humboldt	Blue Lake Fire Protection District	Fire Protection			276,926	10,631

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Humboldt	Briceland Community Services District	Water Enterprise	16,773	109,607		109,607
Humboldt	Briceland Fire Protection District	Fire Protection			40,895	
Humboldt	Bridgeville Fire Protection District	Fire Protection			72,824	
Humboldt	Carlotta Community Services District	Fire Protection			108,396	52,695
Humboldt	Ferndale Fire Protection District	Fire Protection			326,951	18,326
Humboldt	Fieldbrook Glendale Community Services District	Water Enterprise	608,022	14,522		
Humboldt	Fieldbrook Glendale Community Services District	Sewer Enterprise	411,915	4,971		
Humboldt	Fieldbrook Glendale Community Services District	Fire Protection			151,937	881
Humboldt	Fortuna Cemetery District	Cemetery			186,003	636
Humboldt	Fortuna Fire Protection District	Fire Protection			1,873,017	336,645
Humboldt	Fruitland Ridge Fire Protection District	Fire Protection			23,821	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Humboldt	Garberville Fire Protection District	Fire Protection			272,410	5,642
Humboldt	Garberville Sanitary District (Humboldt)	Water Enterprise	717,748	3,511		
Humboldt	Garberville Sanitary District (Humboldt)	Sewer Enterprise	465,612	47,318		290
Humboldt	Humboldt Bay Harbor Recreation and Conservation District	Harbor and Port Enterprise	2,675,294	4,222,108		2,350,354
Humboldt	Humboldt Bay Municipal Water District	Water Enterprise	10,962,112	1,708,913		10,645
Humboldt	Humboldt County Resource Conservation District	Resource Conservation			4,738,390	4,427,387
Humboldt	Hydesville County Water District	Water Enterprise	401,400	105,143		99,838
Humboldt	Jacoby Creek County Water District	Water Enterprise	25,063	6,517		
Humboldt	Kneeland Fire Protection District	Fire Protection Enterprise		190,376		124,435
Humboldt	Loleta Community Services District	Water Enterprise	178,442	487,987		487,987
Humboldt	Loleta Community Services District	Sewer Enterprise	387,000	206,258		169,546

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Humboldt	Manila Community Services District	Water Enterprise	222,156	380,029		
Humboldt	Manila Community Services District	Sewer Enterprise	210,505	6,841		
Humboldt	Manila Community Services District	Recreation and Park			156,513	683
Humboldt	McKinleyville Community Services District	Water Enterprise	4,450,858	386,482		
Humboldt	McKinleyville Community Services District	Sewer Enterprise	4,409,251	517,479		
Humboldt	McKinleyville Community Services District	Lighting and Lighting Maintenance			138,915	
Humboldt	McKinleyville Community Services District	Recreation and Park			2,506,252	272,102
Humboldt	Miranda Community Services District	Water Enterprise	102,852	142,975		54,077
Humboldt	Miranda Community Services District	Sewer Enterprise	91,650	2,734		
Humboldt	Miranda Community Services District	Fire Protection			15,961	
Humboldt	Myers Fire Protection District	Fire Protection			33,097	233

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Humboldt	North Coast Unified Air Quality Management District	Air Pollution Control			4,566,424	3,330,290
Humboldt	North Humboldt Recreation and Park District	Recreation and Park Enterprise	576,456	300,538		27,196
Humboldt	Orick Community Services District	Water Enterprise	113,904	1,438		
Humboldt	Orick Community Services District	Fire Protection			100,187	517
Humboldt	Orleans Community Services District	Water Enterprise	109,568	158,451		
Humboldt	Palmer Creek Community Services District	Water Enterprise	115,480	33,340		
Humboldt	Palmer Creek Community Services District	Sewer Enterprise	147,655			
Humboldt	Patrick Creek Community Services District	Streets and Roads - Construction and Maintenance			10,910	29
Humboldt	Peninsula Community Services District	Sewer Enterprise	99,791			
Humboldt	Peninsula Community Services District	Water Enterprise	40,907			
Humboldt	Peninsula Community Services District	Fire Protection			190,012	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Humboldt	Petrolia Cemetery District	Cemetery			11,666	74
Humboldt	Petrolia Fire Protection District	Fire Protection			177,270	4,178
Humboldt	Phillipsville Community Services District	Water Enterprise	82,190			
Humboldt	Reclamation District No. 768	Land Reclamation and Levee Maintenance			14,119	
Humboldt	Redway Community Services District	Water Enterprise	691,212	90,079		597
Humboldt	Redway Community Services District	Sewer Enterprise	724,556	68,619		564
Humboldt	Redway Fire Protection District	Fire Protection			134,623	1,132
Humboldt	Resort Improvement District No. 1	Electric Enterprise	1,872,783	37,795		
Humboldt	Resort Improvement District No. 1	Water Enterprise	194,615	60,795		
Humboldt	Resort Improvement District No. 1	Sewer Enterprise	787,503	47,244		
Humboldt	Resort Improvement District No. 1	Fire Protection			1,370,643	10,132

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Humboldt	Rio Dell Fire Protection District	Fire Protection			706,448	150,213
Humboldt	Riverside Community Services District	Water Enterprise	67,048	180		
Humboldt	Rohner Community Recreation and Park	Recreation and Park			27,697	269
Humboldt	Scotia Community Services District	Water Enterprise	720,930			
Humboldt	Scotia Community Services District	Sewer Enterprise	959,323	3,092		
Humboldt	Scotia Community Services District	Drainage and Drainage Maintenance			28,825	
Humboldt	Scotia Community Services District	Lighting and Lighting Maintenance			69,315	
Humboldt	Scotia Community Services District	Recreation and Park			166,234	
Humboldt	Southern Humboldt Community Healthcare District	Hospital Enterprise	17,904,280	12,762,075		352,701
Humboldt	Telegraph Ridge Fire Protection District	Fire Protection			60,235	8,206
Humboldt	Weott Community Services District	Water Enterprise	116,317	193		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Humboldt	Weott Community Services District	Sewer Enterprise	73,385	10,091		91
Humboldt	Westhaven Community Services District	Water Enterprise	122,364	2,507,254		1,957,321
Humboldt	Willow Creek Community Services District	Water Enterprise	721,391	158,729		841
Humboldt	Willow Creek Community Services District	Sewer Enterprise		4,500,646		4,499,136
Humboldt	Willow Creek Community Services District	Recreation and Park Enterprise	34,208	173,486		164,738
Humboldt	Willow Creek Fire Protection District	Fire Protection			270,738	1,629
Imperial	Bard Resource Conservation District	Resource Conservation			3,300	
Imperial	Bard Water District	Electric Enterprise		34,638		
Imperial	Bard Water District	Water Enterprise	1,801,906	968,099		578,265
Imperial	Bombay Beach Community Service District	Recreation and Park Enterprise		79,630		30
Imperial	Central Valley Cemetery District	Cemetery			2,068,572	5,073

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Imperial	Heber Public Utility District	Solid Waste Enterprise	674,180	3,871		
Imperial	Heber Public Utility District	Water Enterprise	1,795,051	124,749		
Imperial	Heber Public Utility District	Sewer Enterprise	1,404,554	95,332		
Imperial	Heber Public Utility District	Recreation and Park			559,358	201,137
Imperial	Heffernan Memorial Healthcare District	Hospital Enterprise		1,226,801		7,500
Imperial	Imperial Irrigation District	Electric Enterprise	624,893,541	18,892,581		
Imperial	Imperial Irrigation District	Water Enterprise	273,134,297	31,382,043		
Imperial	Palo Verde County Water District	Water Enterprise	180,327	650,470		649,010
Imperial	Pioneers Memorial Hospital District	Hospital Enterprise	163,861,895	3,653,732		30,965
Imperial	Riverview Cemetery District	Cemetery Enterprise	450,069	397,057		13,312
Imperial	Salton Community Services District	Sewer Enterprise	2,892,559	7,988		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Imperial	Salton Community Services District	Governmental Services			362,962	3,906
Imperial	Salton Community Services District	Fire Protection			16,250	
Imperial	Salton Community Services District	Lighting and Lighting Maintenance			6,216	
Imperial	Seeley County Water District	Water Enterprise	378,436	53,180		52,312
Imperial	Seeley County Water District	Sewer Enterprise	475,136	161,007		157,178
Imperial	Winterhaven Water District	Solid Waste Enterprise	17,175			
Imperial	Winterhaven Water District	Water Enterprise	122,782	1,372		1
Imperial	Winterhaven Water District	Sewer Enterprise	189,905	1,359,842		1,345,753
Inyo	Big Pine Cemetery District	Cemetery			44,802	110
Inyo	Big Pine Community Services District	Water Enterprise	119,537	6,468		
Inyo	Big Pine Community Services District	Sewer Enterprise	139,983	211,747		206,575

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Inyo	Big Pine Fire Protection District	Ambulance Service			157,533	46,839
Inyo	Big Pine Fire Protection District	Fire Protection			803,125	310,644
Inyo	Bishop Fire Protection District	Fire Protection			911,013	293,405
Inyo	Darwin Community Services District	Water Enterprise	20,879	25,657		10,233
Inyo	East Independence Sanitary District (Inyo)	Sewer Enterprise	19,009	1,993		
Inyo	Eastern Sierra Community Services District	Sewer Enterprise	1,144,067	116,399		
Inyo	Great Basin Unified Air Pollution Control District	Air Pollution Control			9,922,312	847,581
Inyo	Independence Cemetery District	Cemetery			128,345	412
Inyo	Independence Fire Protection District	Ambulance Service			72,695	26,875
Inyo	Independence Fire Protection District	Fire Protection			446,740	108,741
Inyo	Indian Creek-Westridge Community Services District	Water Enterprise	255,522	20,459		39

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Inyo	Inyo-Mono Resource Conservation District	Resource Conservation			412	
Inyo	Keeler Community Services District	Water Enterprise	31,995	260,436		259,185
Inyo	Lone Pine Community Services District	Sewer Enterprise	344,239	40,780		
Inyo	Lone Pine Fire Protection District	Ambulance Service			200,252	47,201
Inyo	Lone Pine Fire Protection District	Fire Protection			603,908	240,095
Inyo	Mesa Community Services District	Sewer Enterprise		931		
Inyo	Mt. Whitney Cemetery District	Cemetery			95,504	228
Inyo	Northern Inyo Healthcare District	Hospital Enterprise	112,166,949	13,588,503		9,596,821
Inyo	Olancha Community Services District	Fire Protection			463,977	193,685
Inyo	Pioneer Cemetery District	Cemetery			495,095	1,385
Inyo	Sierra Highlands Community Services District	Water Enterprise	125,833	8,559		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Inyo	Sierra North Community Service District	Water Enterprise	17,036	1		
Inyo	Southern Inyo Fire Protection District	Fire Protection			159,345	46,298
Inyo	Southern Inyo Healthcare District	Hospital Enterprise	14,311,156	1,548,794		2,707
Inyo	Starlite Community Services District	Water Enterprise	18,529	4,889		
Inyo	Tecopa Cemetery District	Cemetery			1,742	4
Kern	Antelope Valley-East Kern Water Agency	Water Enterprise	36,619,775	56,603,385		177,552
Kern	Arvin Community Services District	Water Enterprise	4,516,824	258,383		
Kern	Arvin-Edison Water Storage District	Water Enterprise	28,939,042	23,378,481		2,330,286
Kern	Bear Mountain Recreation and Park District	Recreation and Park			1,330,313	249,125
Kern	Bear Valley Community Services District	Solid Waste Enterprise	1,056,148	21,801		
Kern	Bear Valley Community Services District	Water Enterprise	4,661,640	428,594		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Kern	Bear Valley Community Services District	Sewer Enterprise	975,232	23,703		
Kern	Bear Valley Community Services District	Police Protection and Personal Safety			194,657	193,664
Kern	Bear Valley Community Services District	Streets and Roads - Construction and Maintenance			9,182,615	7,551,047
Kern	Bear Valley Community Services District	Governmental Services			3,829,468	12,910
Kern	Belridge Water Storage District	Water Enterprise	31,319,007	590,493		
Kern	Berrenda Mesa Water District	Water Enterprise	35,742,244	1,017,624		185
Kern	Boron Community Services District	Water Enterprise	580,094	145,442		45
Kern	Boron Community Services District	Sewer Enterprise	186,035	31,889		45
Kern	Buena Vista Water Storage District	Water Enterprise	21,480,161	1,895,154		1,495,701
Kern	Buttonwillow County Water District	Water Enterprise	370,353	50,674		35,785
Kern	Buttonwillow County Water District	Sewer Enterprise	206,636	46,618		207

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Kern	Buttonwillow Recreation and Park District	Recreation and Park			717,993	1,808
Kern	Cawelo Water District	Water Enterprise	25,416,942	183,007		
Kern	Cemetery District No. 1	Cemetery			2,243,233	6,147
Kern	Delano Mosquito Abatement District	Pest Control			1,670,464	7,917
Kern	Desert Lake Community Services District	Water Enterprise	145,041	49,081		53
Kern	Desert Lake Community Services District	Sewer Enterprise	66,457	7,138		18
Kern	East Kern Cemetery District	Cemetery			793,747	54,316
Kern	East Kern Health Care District	Health Enterprise		409,528		867
Kern	East Niles Community Services District	Water Enterprise	12,381,439	2,024,856		681,639
Kern	East Niles Community Services District	Sewer Enterprise	2,410,141	259,328		
Kern	Eastern Kern Resource Conservation District	Resource Conservation			57,324	44

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Kern	Enos Lane Public Utility District	Water Enterprise	154,900	5,067		
Kern	Frazier Park Public Utility District	Water Enterprise	1,419,579	1,589,927		1,420,007
Kern	Golden Hills Community Service District	Water Enterprise	3,493,492	838,188		1,987
Kern	Greater Bakersfield Separation of Grade District	Streets and Roads - Construction and Maintenance			246,833	986
Kern	Greenfield County Water District	Water Enterprise	3,646,752	136,663		255
Kern	Henry Miller Water District	Water Enterprise	6,892,555	236,907		1,000
Kern	Indian Wells Valley Airport District	Airport Enterprise	1,856,085	393,398		297,412
Kern	Indian Wells Valley Water District	Water Enterprise	16,355,258	386,037		
Kern	Inyokern Community Services District	Water Enterprise	149,211			
Kern	Inyokern Community Services District	Sewer Enterprise	54,639			
Kern	Kern County Citrus Pest Control District	Pest Control			1,013,301	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Kern	Kern County Water Agency	Water Enterprise	225,643,887	65,149,018		242,163
Kern	Kern County Water Agency	Flood Control and Water Conservation Enterprise		153,320		760
Kern	Kern Delta Water District	Water Enterprise	12,307,387	9,524,970		34,756
Kern	Kern Mosquito and Vector Control	Pest Control			7,956,352	36,537
Kern	Kern River Valley Cemetery District	Cemetery			246,928	700
Kern	Kern Valley Hospital District	Hospital Enterprise	36,823,455	1,446,042		2,437
Kern	Kern-Tulare Water District	Water Enterprise	13,203,854	110,886		
Kern	Lake Isabella Community Service District	Water Enterprise	172,174	1,044		
Kern	Lamont Public Utility District	Water Enterprise	4,173,791	262,312		703
Kern	Lamont Public Utility District	Sewer Enterprise	2,071,173	124,581		379
Kern	Lebec County Water District	Water Enterprise	504,184	71,477		12,710

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Kern	Lost Hills Utility District (Kern)	Water Enterprise	1,315,347	100,662		
Kern	Lost Hills Utility District (Kern)	Sewer Enterprise	377,883	15,199		
Kern	Lost Hills Water District	Water Enterprise	32,408,650	1,604,463		3,211
Kern	McAllister Ranch Irrigation District	Electric Enterprise		5,099		5,000
Kern	McFarland Recreation and Park District	Recreation and Park			1,117,609	4,576
Kern	Mettler County Water District	Water Enterprise	30,476	182,958		120
Kern	Minter Field Airport District	Airport Enterprise	2,344,942	527,663		12,448
Kern	Mojave Air and Space Port	Airport Enterprise	13,378,112	3,118,980		1,771,019
Kern	Mojave Public Utility District	Water Enterprise	2,986,550	1,083,527		58,439
Kern	Mojave Public Utility District	Sewer Enterprise	21,610	297,670		269,253
Kern	Muroc Hospital District	Hospital Enterprise		152,208		816

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Kern	North Edwards Water District	Water Enterprise	178,044	525,782		517,267
Kern	North Kern Cemetery District	Cemetery			2,024,204	4,190
Kern	North Kern Water Storage District	Water Enterprise	28,328,968	2,310,784		685,783
Kern	North Kern-South Tulare Hospital District	Hospital Enterprise	22,553,360	1,775,779		6,433
Kern	North of the River Municipal Water District	Water Enterprise		1,347,904		5,420
Kern	North of the River Recreation and Park District	Recreation and Park			17,941,196	1,482,571
Kern	North of the River Sanitary District No.1 (Kern)	Sewer Enterprise	11,327,457	4,437,706		1,641
Kern	North West Kern Resource Conservation District	Resource Conservation Enterprise	98,000	1,154,705		91,500
Kern	Quail Valley Water District	Water Enterprise	136,497	63,144		267
Kern	Rand Communities Water District	Water Enterprise	256,697	72,942		142
Kern	Rosamond Community Services District	Water Enterprise	7,818,980	696,921		17,994

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Kern	Rosamond Community Services District	Sewer Enterprise	5,951,065	476,495		
Kern	Rosamond Community Services District	Lighting and Lighting Maintenance			249,304	
Kern	Rosamond Community Services District	Governmental Services			528,600	46,841
Kern	Rosedale-Rio Bravo Water Storage District	Water Enterprise	20,678,415	1,901,537		3,111
Kern	Semitropic Water Storage District	Water Enterprise	51,578,335	29,716,689		
Kern	Shafter Recreation and Park District	Recreation and Park			2,085,420	795,766
Kern	Shafter-Wasco Irrigation District	Water Enterprise	10,345,987	7,520,042		388,049
Kern	South Fork Mosquito Abatement District	Pest Control			25,640	5
Kern	South Kern Cemetery District	Cemetery			557,266	887
Kern	Southern San Joaquin Municipal Utility District	Water Enterprise	25,868,196	2,280,357		10,265
Kern	Southwest Healthcare District	Health Enterprise		179,340		903

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Kern	Stallion Springs Community Services District	Solid Waste Enterprise	213,737	6,610		
Kern	Stallion Springs Community Services District	Water Enterprise	1,128,478	97,734		
Kern	Stallion Springs Community Services District	Sewer Enterprise	565,414	26,046		
Kern	Stallion Springs Community Services District	Police Protection and Personal Safety			810,789	188,838
Kern	Stallion Springs Community Services District	Recreation and Park			1,035,720	170,909
Kern	Stallion Springs Community Services District	Streets and Roads - Construction and Maintenance			352,330	
Kern	Tehachapi - Cummings County Water District	Water Enterprise	2,722,897	12,961,152		36,895
Kern	Tehachapi Cemetery District	Cemetery			746,609	3,041
Kern	Tehachapi Resource Conservation District	Resource Conservation Enterprise	29,230	36,336		13,331
Kern	Tehachapi Valley Healthcare District	Hospital Enterprise	32,550	5,991,191		26,624
Kern	Tehachapi Valley Recreation and Park District	Recreation and Park			2,154,918	61,513

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Kern	West Kern Water District	Water Enterprise	21,445,799	1,339,080		
Kern	West Side Cemetery District	Cemetery			758,026	2,458
Kern	West Side Health Care District	Hospital Enterprise	7,832,863	1,774,125		1,965
Kern	West Side Mosquito and Vector Control District	Pest Control			1,514,926	6,801
Kern	West Side Recreation and Park District	Recreation and Park			3,517,791	621,516
Kern	Wheeler Ridge-Maricopa Water Storage District	Water Enterprise	63,003,566	2,249,048		
Kings	Armona Community Services District	Water Enterprise	1,215,903	728,316		509,878
Kings	Armona Community Services District	Sewer Enterprise	1,288,802	95,618		97
Kings	Corcoran Cemetery District	Cemetery Enterprise	168,621	123,589		532
Kings	Corcoran Hospital District	Hospital Enterprise	534,490	3,066,888		7,439
Kings	Corcoran Irrigation District	Water Enterprise	3,022,633	871,849		33,518

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Kings	Cross Creek Flood Control District	Flood Control and Water Conservation			32,394	
Kings	Dudley Ridge Water District	Water Enterprise	11,826,154	425,005		
Kings	Empire West Side Irrigation District	Water Enterprise	936,356	36,103		132
Kings	Excelsior-Kings River Resource Conservation District	Resource Conservation			250,000	
Kings	Hanford Cemetery District	Cemetery Enterprise	862,742	558,100		2,195
Kings	Home Garden Community Service District	Solid Waste Enterprise	163,567			
Kings	Home Garden Community Service District	Water Enterprise	450,029			
Kings	Home Garden Community Service District	Sewer Enterprise	19,547			
Kings	Home Garden Community Service District	Lighting and Lighting Maintenance			23,017	124
Kings	Kettleman City Community Services District	Water Enterprise	698,626	236,577		187,904
Kings	Kettleman City Community Services District	Sewer Enterprise	528,333	48,800		280

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Kings	Kings County Water District	Water Enterprise	2,748,955	2,989,876		89,359
Kings	Kings Mosquito Abatement District	Pest Control			3,834,050	20,559
Kings	Lakeside Irrigation Water District	Water Enterprise	3,619,499	610,314		1,587
Kings	Lemoore Cemetery District	Cemetery			1,531,149	2,384
Kings	Melga Water District	Water Enterprise	8,000			
Kings	Reclamation District No. 739	Land Reclamation and Levee Maintenance			120,001	
Kings	Reclamation District No. 825	Land Reclamation and Levee Maintenance			51,555	
Kings	Stratford Irrigation District	Water Enterprise	16,028	298,863		
Kings	Stratford Public Utility District	Solid Waste Enterprise	79,662	2,130		16
Kings	Stratford Public Utility District	Water Enterprise	288,352	314,553		286,737
Kings	Stratford Public Utility District	Sewer Enterprise	206,498	44,094		101

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Kings	Stratford Public Utility District	Lighting and Lighting Maintenance Enterprise	12,541	1,255		4
Kings	Tulare Lake Basin Water Storage District	Water Enterprise	11,703,317	39,379		
Kings	Tulare Lake Basin Water Storage District	Administrative Enterprise	829,105	37,174		
Kings	Tulare Lake Drainage District (Kings)	Drainage and Drainage Maintenance			2,773,239	4,272
Lake	Anderson Springs Community Services District	Water Enterprise	138,314	10,332		2,983
Lake	Buckingham Park Water District	Water Enterprise	758,182	45,297		
Lake	Butler-Keys Community Service District	Streets and Roads - Construction and Maintenance			1,045	
Lake	Callayomi County Water District	Water Enterprise	603,413	304,290		263,804
Lake	Clearlake Oaks Water District	Water Enterprise	2,169,819	145,965		1,037
Lake	Clearlake Oaks Water District	Sewer Enterprise	1,797,694	145,965		1,037
Lake	Cobb Area County Water District	Water Enterprise	1,118,574	418,240		418,240

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Lake	Glenbrook Cemetery District	Cemetery			37,584	125
Lake	Hartley Cemetery District	Cemetery			220,419	1,147
Lake	Hidden Valley Lake Community Services District	Water Enterprise	3,360,592	1,932,727		1,844,478
Lake	Hidden Valley Lake Community Services District	Sewer Enterprise	2,749,582	34,024		9,446
Lake	Kelseyville Cemetery District	Cemetery			245,407	1,006
Lake	Kelseyville Fire Protection District	Ambulance Service			2,091,909	
Lake	Kelseyville Fire Protection District	Fire Protection			2,368,905	75,419
Lake	Konocti County Water District	Water Enterprise	1,735,701	147,396		2,692
Lake	Lake County Fire Protection District	Ambulance Service			6,005,318	9,738
Lake	Lake County Fire Protection District	Fire Protection			2,854,150	121,240
Lake	Lake County Resource Conservation District	Resource Conservation			537,208	508,285

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Lake	Lake County Vector Control District	Pest Control			2,503,991	12,875
Lake	Lake Pillsbury Fire Protection District	Fire Protection			22,871	
Lake	Lakeport Fire Protection District	Ambulance Service			1,451,606	
Lake	Lakeport Fire Protection District	Fire Protection			2,906,318	8,595
Lake	Lower Lake Cemetery District	Cemetery			192,223	650
Lake	Middletown Cemetery District	Cemetery			196,608	1,153
Lake	Northshore Fire Protection District	Fire Protection			6,635,565	65,177
Lake	Redbud Healthcare District	Health Enterprise		1,415,330		
Lake	South Lake County Fire Protection District	Fire Protection			6,336,162	373,708
Lake	Upper Lake Cemetery District	Cemetery			118,256	555
Lake	Upper Lake County Water District	Water Enterprise	318,490	27,991		14,714

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Lake	Villa Blue Estates Water District	Water Enterprise	8,590			
Lassen	Big Valley Fire Protection District	Fire Protection			44,207	
Lassen	Big Valley Pest Abatement District	Pest Control			54,761	760
Lassen	Clear Creek Community Service District (Lassen)	Water Enterprise	94,788	4,270		
Lassen	Clear Creek Community Service District (Lassen)	Fire Protection			64,926	15,927
Lassen	Doyle Fire Protection District	Fire Protection			55,123	21,743
Lassen	Herlong Public Utility District	Water Enterprise	532,686	5,264,769		5,227,831
Lassen	Herlong Public Utility District	Sewer Enterprise	854,108	5,795,053		5,781,650
Lassen	Herlong Public Utility District	Fire Protection			112,162	3,050
Lassen	Herlong Public Utility District	Lighting and Lighting Maintenance Enterprise	10,167	3,547		
Lassen	Honey Lake Valley Resource Conservation District	Resource Conservation			4,953,318	4,660,228

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Lassen	Janesville Fire Protection District	Fire Protection			301,876	2,761
Lassen	Lake Forest Fire Protection District	Fire Protection			41,981	
Lassen	Lassen County Water Works District No. 1	Water Enterprise	113,728	40,299		36,130
Lassen	Lassen County Water Works District No. 1	Sewer Enterprise	88,222			
Lassen	Lassen Library District	Library Services			319,145	137,227
Lassen	Lassen Municipal Utility District	Electric Enterprise	29,356,865	2,313,500		
Lassen	Leavitt Lake Community Service District	Water Enterprise	176,509	6,146		119
Lassen	Leavitt Lake Community Service District	Sewer Enterprise	166,466	6,118		119
Lassen	Leavitt Lake Community Service District	Recreation and Park			180,038	169,087
Lassen	Little Valley Community Services District	Water Enterprise		3,954		553
Lassen	Madeline Fire Protection District	Fire Protection			8,931	132

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Lassen	Milford Fire Protection District	Fire Protection			30,268	
Lassen	Pit Resource Conservation District	Resource Conservation			2,927,225	2,657,838
Lassen	Southern Cascades Community Services District	Ambulance Service			1,470,408	
Lassen	Spalding Community Service District	Sewer Enterprise	238,405			
Lassen	Spalding Community Service District	Fire Protection			39,624	
Lassen	Spalding Community Service District	Recreation and Park			1,718	
Lassen	Standish-Litchfield Fire Protection District	Fire Protection			96,150	2,498
Lassen	Stones-Bengard Community Service District	Sewer Enterprise	85,417	7,805		
Lassen	Stones-Bengard Community Service District	Fire Protection			30,700	
Lassen	Susan River Fire Protection District	Fire Protection			219,752	2,451
Lassen	Susanville Sanitary District	Sewer Enterprise	1,607,093	491,738		4,110

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Lassen	Westwood Community Services District	Water Enterprise	504,750	2,057		
Lassen	Westwood Community Services District	Sewer Enterprise	482,650			
Lassen	Westwood Community Services District	Fire Protection			261,260	3,474
Lassen	Westwood Community Services District	Lighting and Lighting Maintenance			20,000	260
Lassen	Westwood Community Services District	Recreation and Park			31,000	432
Los Angeles	Altadena Library District	Library Services			7,580,422	619,614
Los Angeles	Antelope Valley Healthcare District	Hospital Enterprise	532,446,009	15,516,862		
Los Angeles	Antelope Valley Mosquito and Vector Control District	Pest Control			1,266,022	969
Los Angeles	Antelope Valley Resource Conservation District	Resource Conservation			688,934	52,338
Los Angeles	Artesia Cemetery District	Cemetery			2,382,040	761
Los Angeles	Beach Cities Health District	Health			17,386,310	2,753,096

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Los Angeles	Central Basin Municipal Water District	Water Enterprise	42,173,871	209,539		
Los Angeles	Compton Creek Mosquito Abatement District	Pest Control			455,144	590
Los Angeles	Crescenta Valley County Water District	Water Enterprise	13,401,091	837,976		
Los Angeles	Crescenta Valley County Water District	Sewer Enterprise	3,837,443	48,129		
Los Angeles	Downey Cemetery District	Cemetery			183,844	1,971
Los Angeles	Foothill Municipal Water District	Water Enterprise	13,480,519	664,845		595
Los Angeles	Golden Valley Municipal Water District	Water Enterprise	136,159	10,244		
Los Angeles	Golden Valley Municipal Water District	Sewer Enterprise	158,112			
Los Angeles	Greater Los Angeles County Vector Control District	Pest Control			25,537,775	8,688
Los Angeles	Green Valley County Water District	Water Enterprise	466,983	88,584		70,622
Los Angeles	Kinneloa Irrigation District	Water Enterprise	1,703,170	61,455		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Los Angeles	La Canada Irrigation District	Water Enterprise	5,952,292	991,228		(7,432)
Los Angeles	La Habra Heights County Water District	Water Enterprise	4,842,720	1,403,458		3,663
Los Angeles	La Puente Valley County Water District	Water Enterprise	6,169,754	614,015		1,246
Los Angeles	Las Virgenes Municipal Water District	Water Enterprise	48,460,743	9,183,260		606,571
Los Angeles	Las Virgenes Municipal Water District	Sewer Enterprise	22,291,956	1,412,234		
Los Angeles	Littlerock Creek Irrigation District	Water Enterprise	2,061,518	1,903,254		1,110,246
Los Angeles	Los Angeles County West Vector Control District	Pest Control			10,255,542	7,196
Los Angeles	Los Angeles Harbor Area Cemetery District	Cemetery			285,149	23,143
Los Angeles	Metropolitan Water District of Southern California	Electric Enterprise	13,001,197			
Los Angeles	Metropolitan Water District of Southern California	Water Enterprise	1,412,772,662	284,403,489		15,852,664
Los Angeles	Miraleste Recreation and Park District	Recreation and Park			431,203	181,569

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Los Angeles	Orchard Dale Water District	Water Enterprise	5,266,394	2,415,484		1,884,537
Los Angeles	Palm Ranch Irrigation District	Water Enterprise	1,512,577	235,178		279
Los Angeles	Palmdale Water District	Water Enterprise	34,573,330	10,773,676		10,604
Los Angeles	Palos Verdes Library District	Library Services			12,055,937	39,748
Los Angeles	Pasadena Glen Community Services District	Streets and Roads - Construction and Maintenance			32,724	
Los Angeles	Pico Water District	Water Enterprise	4,822,244	124,292		
Los Angeles	Quartz Hill Water District	Water Enterprise	5,526,670	1,548,280		2,096
Los Angeles	Resources Conservation District of the Santa Monica Mountains	Resource Conservation			6,496,136	5,999,674
Los Angeles	Ridgecrest Ranchos Recreation and Park District	Recreation and Park			35,546	2,000
Los Angeles	Rowland Area County Water District	Water Enterprise	29,530,756	2,697,490		1,447
Los Angeles	San Gabriel County Water District	Water Enterprise	9,313,948	892,378		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Los Angeles	San Gabriel Valley Mosquito and Vector Control District	Pest Control			6,877,135	
Los Angeles	San Gabriel Valley Municipal Water District	Water Enterprise	5,235,565	18,664,614		66,860
Los Angeles	Santa Clarita Valley Water Agency	Water Enterprise	84,220,913	112,730,897		5,028,033
Los Angeles	South Montebello Irrigation District	Water Enterprise	4,040,369	321,960		
Los Angeles	Three Valleys Municipal Water District	Electric Enterprise	313,062			
Los Angeles	Three Valleys Municipal Water District	Water Enterprise	64,097,405	3,734,864		8,899
Los Angeles	Upper San Gabriel Valley Municipal Water District	Water Enterprise	66,552,511	1,955,151		2,335
Los Angeles	Valley County Water District	Water Enterprise	14,036,626	397,173		
Los Angeles	Walnut Valley Water District	Water Enterprise	38,607,814	3,652,765		4,874
Los Angeles	Water Replenishment District of Southern California	Water Enterprise	92,838,715	6,687,811		3,022
Los Angeles	West Basin Municipal Water District	Water Enterprise	203,713,477	10,760,235		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Los Angeles	West Valley County Water	Water Enterprise	333,281	11,995		4,530
Madera	Aliso Water District	Water Enterprise	1,303,772	4,320		
Madera	Chowchilla Memorial Healthcare District	Hospital Enterprise	2,982,009	1,369,399		8,175
Madera	Chowchilla Water District	Water Enterprise	12,001,841	6,820,966		1,200
Madera	Coarsegold Resource Conservation District	Resource Conservation			194,160	48,114
Madera	Columbia Resource Conservation District	Resource Conservation			421,234	421,234
Madera	Gravelly Ford Water District	Water Enterprise	191,854	352,359		378
Madera	Madera Cemetery District	Cemetery			4,687,333	15,811
Madera	Madera County Mosquito and Vector Control District	Pest Control			2,973,190	8,325
Madera	Madera Irrigation District	Electric Enterprise	607,651	641,528		
Madera	Madera Irrigation District	Water Enterprise	26,401,910	4,558,575		2,000

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Madera	Madera Water District	Water Enterprise	3,277,428	73,275		
Madera	Madera/Chowchilla Resource Conservation District	Resource Conservation			112,198	107,165
Madera	Root Creek Water District	Water Enterprise	8,654,047	2,669,192		2,620,011
Madera	Root Creek Water District	Sewer Enterprise	12,393,268	37,577		
Madera	Root Creek Water District	Drainage and Drainage Maintenance			332,896	
Madera	Triangle T Water District	Water Enterprise	6,245,502			
Marin	Almonte Sanitary District (Marin)	Sewer Enterprise	675,943	231,011		468
Marin	Alto Sanitary District (Marin)	Sewer Enterprise	847,026	141,447		250
Marin	Bel Marin Keys Community Services District	Lighting and Lighting Maintenance			1,246,212	2,200
Marin	Bolinas Community Public Utility District	Water Enterprise	1,059,155	569,164		54,728
Marin	Bolinas Community Public Utility District	Sewer Enterprise	388,391	190,868		48,172

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Marin	Bolinas Fire Protection District	Fire Protection			1,472,256	259,421
Marin	Homestead Valley Sanitary District (Marin)	Sewer Enterprise	1,575,553	414,913		792
Marin	Inverness Public Utility District	Water Enterprise	570,970			
Marin	Inverness Public Utility District	Fire Protection			1,027,987	180,592
Marin	Kentfield Fire Protection District	Fire Protection			8,531,560	427,573
Marin	Las Gallinas Valley Sanitary District (Marin)	Sewer Enterprise	19,348,814	3,515,852		4,224
Marin	Marin County Resource Conservation District	Resource Conservation			2,968,536	2,788,056
Marin	Marin Healthcare District	Hospital Enterprise	929,596	17,757,901		
Marin	Marin Municipal Water District	Water Enterprise	124,998,392	8,313,243		2,559,524
Marin	Marin/Sonoma Mosquito and Vector Control District	Pest Control			12,629,247	24,714
Marin	Marinwood Community Services District	Fire Protection			3,298,659	2,903

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Marin	Marinwood Community Services District	Lighting and Lighting Maintenance			24,921	
Marin	Marinwood Community Services District	Recreation and Park			4,258,860	4,483
Marin	Muir Beach Community Services District	Water Enterprise	106,430			
Marin	Muir Beach Community Services District	Governmental Services			1,060,028	596,352
Marin	North Marin Water District	Water Enterprise	26,637,663	2,290,808		441
Marin	North Marin Water District	Sewer Enterprise	325,464	26,049		
Marin	Novato Fire Protection District	Fire Protection			45,566,246	2,638,935
Marin	Novato Sanitary District (Marin)	Solid Waste Enterprise	813,786			
Marin	Novato Sanitary District (Marin)	Sewer Enterprise	20,608,131	4,909,958		9,487
Marin	Richardson Bay Sanitary District (Marin)	Sewer Enterprise	3,702,545	3,434,502		6,292
Marin	Ross Valley Sanitary District	Sewer Enterprise	27,915,916	11,598,932		27,412

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Marin	San Rafael Sanitation District	Sewer Enterprise	16,657,102	4,529,887		5,775
Marin	Sanitary District No. 5 (Marin)	Sewer Enterprise	5,928,678	2,086,009		3,556
Marin	Sausalito-Marín City Sanitary (Marin)	Sewer Enterprise	10,385,693	2,279,338		2,128
Marin	Sleepy Hollow Fire Protection District	Fire Protection			2,401,391	117,708
Marin	Southern Marin Fire Protection District	Fire Protection			37,230,020	2,564,524
Marin	Stinson Beach County Water District	Water Enterprise	661,715	1,405,840		63,773
Marin	Stinson Beach County Water District	Sewer Enterprise	436,117	406,715		1,367
Marin	Stinson Beach Fire Protection District	Fire Protection			2,270,565	650,987
Marin	Strawberry Recreation District	Recreation and Park			4,177,814	212,891
Marin	Tamalpais Community Services District	Solid Waste Enterprise	2,930,354	158,514		
Marin	Tamalpais Community Services District	Sewer Enterprise	6,020,334	586,016		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Marin	Tamalpais Community Services District	Recreation and Park			2,067,778	538,419
Marin	Tiburon Fire Protection District	Fire Protection			12,437,043	316,330
Marin	Tomales Village Community Services District	Sewer Enterprise	240,102	59,544		
Marin	Tomales Village Community Services District	Recreation and Park			53,557	893
Mariposa	John C. Fremont Healthcare District	Hospital Enterprise	31,061,030	9,209,299		2,075,770
Mariposa	Lake Don Pedro Community Services District	Water Enterprise	1,867,819	208,799		165,331
Mariposa	Mariposa County Resource Conservation District	Resource Conservation			5,169,094	4,713,249
Mariposa	Mariposa Public Utility District	Water Enterprise	942,762	313,829		1,000
Mariposa	Mariposa Public Utility District	Sewer Enterprise	1,114,575	190,664		1,000
Mariposa	Yosemite-Alpine Community Services District	Water Enterprise	76,622	75,147		138
Mariposa	Yosemite-Alpine Community Services District	Streets and Roads - Construction and Maintenance			42,000	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Mariposa	Yosemite-Alpine Community Services District	Snow Removal			3,912	
Mendocino	Albion-Little River Fire Protection	Fire Protection			648,517	21,009
Mendocino	Anderson Valley Community Services District	Airport Enterprise	7,545	582		
Mendocino	Anderson Valley Community Services District	Fire Protection			679,338	912
Mendocino	Anderson Valley Community Services District	Lighting and Lighting Maintenance			100,692	600
Mendocino	Anderson Valley Community Services District	Recreation and Park			123,477	118,532
Mendocino	Anderson Valley Community Services District	Ambulance Service Enterprise	213,986	84,126		83,440
Mendocino	Brooktrails Township Community Services District	Water Enterprise	1,459,287	318,366		94,000
Mendocino	Brooktrails Township Community Services District	Sewer Enterprise	1,552,735	467,646		
Mendocino	Brooktrails Township Community Services District	Fire Protection			1,524,372	50,481
Mendocino	Calpella County Water District	Solid Waste Enterprise	143,654	23,061		150

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Mendocino	Calpella County Water District	Water Enterprise	160,186	69		
Mendocino	Caspar South Water District	Sewer Enterprise	68,217	678		
Mendocino	Cemetery District of the Redwoods	Cemetery			181,468	1,122
Mendocino	Coast Life Support District	Ambulance Service Enterprise	1,530,300	2,156,125		5,500
Mendocino	Comptche Community Services District	Fire Protection			211,827	54
Mendocino	Covelo Cemetery District	Cemetery			12,979	332
Mendocino	Covelo Community Services District	Sewer Enterprise	307,192	1,153,616		1,153,337
Mendocino	Covelo Fire Protection District	Fire Protection			386,937	147,034
Mendocino	Elk Community Services District	Fire Protection			379,719	157
Mendocino	Elk County Water District	Water Enterprise	187,379	1,625		
Mendocino	Fort Bragg Rural Fire Protection District	Fire Protection			553,125	1,523

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Mendocino	Gualala Community Services District	Sewer Enterprise	873,921	34,438		31,190
Mendocino	Hopland Cemetery District	Cemetery			6,796	34
Mendocino	Hopland Fire Protection District	Fire Protection			1,216,460	232
Mendocino	Hopland Public Utility District	Water Enterprise	223,315	181		
Mendocino	Hopland Public Utility District	Sewer Enterprise	287,019	181		
Mendocino	Irish Beach Water District	Water Enterprise	313,917	286,025		258,703
Mendocino	Laytonville County Water District	Water Enterprise	331,074	28,572		78
Mendocino	Leggett Valley Fire Protection District	Fire Protection			165,335	65,130
Mendocino	Little Lake Fire Protection District	Fire Protection			2,375,749	395,641
Mendocino	Long Valley Fire Protection District (Mendocino)	Fire Protection			772,454	445
Mendocino	Mendocino City Community Services District	Solid Waste Enterprise	232,726			

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Mendocino	Mendocino City Community Services District	Water Enterprise		182,837		800
Mendocino	Mendocino City Community Services District	Sewer Enterprise	1,056,664			
Mendocino	Mendocino Coast Health Care District	Hospital Enterprise		6,084,373		9,200
Mendocino	Mendocino Coast Recreation and Park District	Recreation and Park			733,963	4,000
Mendocino	Mendocino County Flood Control and Water Conservation Improvement District	Flood Control and Water Conservation			647,263	303
Mendocino	Mendocino County Resource Conservation District	Resource Conservation			5,608,069	5,326,012
Mendocino	Mendocino County Waterworks District No. 2	Solid Waste Enterprise	138,465	31,235		
Mendocino	Mendocino Fire Protection District	Fire Protection			872,522	125,673
Mendocino	Mendocino-Little River Cemetery District	Cemetery			83,227	656
Mendocino	Millview County Water District	Water Enterprise	1,294,776	602,000		
Mendocino	Noyo Harbor District	Harbor and Port Enterprise	569,731	1,371,733		1,192,451

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Mendocino	Pacific Reefs Water District	Water Enterprise	12,529	29,406		
Mendocino	Piercy Fire Protection District	Fire Protection			124,140	100,964
Mendocino	Potter Valley Cemetery District	Cemetery			34,025	156
Mendocino	Potter Valley Community Services District	Fire Protection			263,767	573
Mendocino	Potter Valley Irrigation District	Water Enterprise	246,539	494,290		3,200
Mendocino	Redwood Coast Fire Protection District	Fire Protection			757,790	183,845
Mendocino	Redwood Valley - Calpella Fire District	Fire Protection			1,346,902	1,800
Mendocino	Redwood Valley County Water District	Water Enterprise	1,541,637	415,450		343,152
Mendocino	Round Valley County Water District	Flood Control and Water Conservation			30,984	171
Mendocino	Russian River Cemetery District	Cemetery			883,300	1,925
Mendocino	South Coast Fire Protection District	Fire Protection			1,139,719	392,361

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Mendocino	Ukiah Valley Fire Protection District	Fire Protection			3,621,914	2,047
Mendocino	Ukiah Valley Sanitation District (Mendocino)	Sewer Enterprise	5,187,833	627,736		436
Mendocino	Westport County Water District	Water Enterprise	132,327	9		
Mendocino	Westport County Water District	Sewer Enterprise	98,222			
Mendocino	Westport-Ten Mile Cemetery District	Cemetery			12,357	364
Mendocino	Willow County Water District	Water Enterprise	2,171,589	66,146		49,187
Merced	Amsterdam Water District	Water Enterprise	711,195			
Merced	Ballico Community Services District	Water Enterprise	41,991	799		
Merced	Ballico-Cortez Water District	Water Enterprise		32,855		65
Merced	Bloss Memorial Healthcare District	Health Enterprise	3,329	3,758,361		2,973
Merced	Central California Irrigation District	Water Enterprise	14,906,012	6,468,473		1,171,253

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Merced	Delhi County Water District	Water Enterprise	1,904,423	272,435		4,691
Merced	Delhi County Water District	Sewer Enterprise	1,639,100	268,468		700
Merced	Dos Palos Cemetery District	Cemetery			486,334	1,267
Merced	Dos Palos Drainage District (Merced)	Drainage and Drainage Maintenance			134,072	
Merced	Eagle Field Water District	Water Enterprise	255,000			
Merced	East Merced Resource Conservation District	Resource Conservation			265,643	246,066
Merced	Franklin County Water District	Sewer Enterprise	1,052,035	90,261		1,900
Merced	Grassland Resource Conservation District	Resource Conservation			1,357	
Merced	Grassland Water District	Water Enterprise	3,423,224	1,585,968		790,568
Merced	Gustine-Romero Resource Conservation District	Resource Conservation			810	
Merced	Henry Miller Reclamation District No. 2131	Water Enterprise	9,792,716	410,107		250,000

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Merced	Hilmar Cemetery District	Cemetery			328,522	746
Merced	Hilmar County Water District	Water Enterprise	990,057	197,256		1,784
Merced	Hilmar County Water District	Sewer Enterprise	1,154,624	172,622		2,012
Merced	Le Grand Community Services District	Water Enterprise	431,189	33,283		71
Merced	Le Grand Community Services District	Sewer Enterprise	381,454	33,285		72
Merced	Le Grand-Athlone Water District	Water Enterprise	1,940,607	3,223,623		1,610,183
Merced	Los Banos Cemetery District	Cemetery			829,682	1,317
Merced	Los Banos Resource Conservation District	Resource Conservation			1,266	
Merced	Lower San Joaquin Levee District (Merced)	Flood Control and Water Conservation			3,793,276	1,687,502
Merced	Merced Cemetery District	Cemetery			1,220,675	4,338
Merced	Merced County Mosquito Abatement	Pest Control			5,500,001	99,697

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Merced	Merced Irrigation District	Electric Enterprise	130,416,622	2,669,798		
Merced	Merced Irrigation District	Water Enterprise	36,699,793	8,936,432		23,754
Merced	Merced Irrigation District	Recreation and Park Enterprise	2,689,970	800		
Merced	Merquin Cemetery District	Cemetery			116,667	650
Merced	Merquin County Water District	Water Enterprise	768,366	298,882		1,076
Merced	Midway Community Services District	Water Enterprise	53,772	40,523		82
Merced	Midway Community Services District	Sewer Enterprise	53,772	40,523		82
Merced	North Dos Palos Water District	Water Enterprise	2,363			
Merced	Pacheco Water District	Water Enterprise	2,389,740	12,005		
Merced	Plainsburg Cemetery District	Cemetery			225,014	522
Merced	Planada Community Services District	Water Enterprise	699,760	140,940		139,337

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Merced	Planada Community Services District	Sewer Enterprise	925,878	262,593		198,085
Merced	San Luis Resource Conservation District	Resource Conservation			62	
Merced	San Luis Water District	Water Enterprise	16,585,085	3,478,116		18
Merced	Santa Nella County Water District	Water Enterprise	928,064	1,447,600		1,332,218
Merced	Santa Nella County Water District	Sewer Enterprise	968,152	65,785		311
Merced	Snelling Cemetery District	Cemetery			35,877	188
Merced	Snelling Community Services District	Sewer Enterprise	91,437	42,300		230
Merced	South Dos Palos County Water District	Water Enterprise	38,190	19,752		467
Merced	South Dos Palos County Water District	Sewer Enterprise	16,601	6,528		204
Merced	Stevinson Water District	Water Enterprise	845,093	4,979		1
Merced	Turner Island Water District	Water Enterprise	1,419,845	195,146		134,664

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Merced	Winton Cemetery District	Cemetery			1,645,726	3,357
Merced	Winton Water and Sanitary District (Merced)	Water Enterprise	1,015,072	73,326		412
Merced	Winton Water and Sanitary District (Merced)	Sewer Enterprise	1,991,546	184,835		413
Merced	Winton Water and Sanitary District (Merced)	Local and Regional Planning or Development			6,259	
Modoc	Adin Cemetery District	Cemetery			34,231	368
Modoc	Adin Community Services District	Sewer Enterprise	40,535	4,493		36
Modoc	Adin Fire Protection District	Fire Protection			48,996	425
Modoc	Alturas Cemetery District	Cemetery			166,807	2,049
Modoc	Alturas Fire Protection District	Fire Protection			94,127	1,179
Modoc	California Pines Community Services District	Airport Enterprise		20,096		20,000
Modoc	California Pines Community Services District	Solid Waste Enterprise	43,473	14,320		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Modoc	California Pines Community Services District	Water Enterprise	63,346	34,222		
Modoc	California Pines Community Services District	Sewer Enterprise	65,623	45,212		
Modoc	California Pines Community Services District	Fire Protection			1,027,601	511,988
Modoc	Canby Fire Protection District	Fire Protection			26,971	241
Modoc	Cedarville Cemetery District	Cemetery			30,133	256
Modoc	Cedarville County Water District	Water Enterprise	395,778			
Modoc	Cedarville Fire Protection District	Fire Protection			89,883	763
Modoc	Davis Creek Cemetery District	Cemetery			9,093	71
Modoc	Davis Creek Fire Protection District	Fire Protection			13,062	196
Modoc	Eagleville Cemetery District	Cemetery			14,528	124
Modoc	Eagleville Fire Protection District	Fire Protection			12,086	123

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Modoc	Ft. Bidwell Cemetery District	Cemetery			14,861	131
Modoc	Ft. Bidwell Fire Protection District	Fire Protection			15,420	174
Modoc	Hot Spring Valley Irrigation District	Water Enterprise	149,315			
Modoc	Lake City Cemetery District	Cemetery			14,852	129
Modoc	Lake City Fire Protection District	Fire Protection			8,521	88
Modoc	Last Frontier Health District	Hospital Enterprise	46,414,829	3,797,984		
Modoc	Likely Cemetery District	Cemetery			16,763	130
Modoc	Likely Fire Protection District	Fire Protection			48,954	524
Modoc	Lookout Cemetery District	Cemetery			15,490	161
Modoc	Lookout Fire Protection District	Fire Protection			24,892	125
Modoc	Lookout Pest Abatement District	Pest Control			4,699	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Modoc	Modoc Resource Conservation District	Resource Conservation			437,503	344,319
Modoc	Newell County Water District	Water Enterprise	63,980	160,083		160,083
Modoc	Newell County Water District	Sewer Enterprise	54,566	390,646		390,646
Modoc	South Fork Irrigation District	Water Enterprise	334,376			
Modoc	Surprise Valley Hospital District	Hospital Enterprise	7,427,413	2,717,275		2,576,109
Modoc	Willow Ranch Cemetery District	Cemetery			11,664	81
Modoc	Willow Ranch Fire Protection District	Fire Protection			10,208	93
Mono	Antelope Fire Protection District	Fire Protection			597,031	272
Mono	Antelope Valley Water District	Water Enterprise		2,022		
Mono	Birchim Community Services District	Water Enterprise		116,447		4,336
Mono	Bridgeport Fire Protection District	Fire Protection			265,286	320

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Mono	Bridgeport Public Utility District	Water Enterprise	437,639	33,542		30
Mono	Bridgeport Public Utility District	Sewer Enterprise	256,011	21,478		1
Mono	Chalfant Valley Fire Department	Fire Protection			224,755	21,420
Mono	Hilton Creek Community Services District	Sewer Enterprise	640,869	237,347		1,000
Mono	June Lake Public Utility District	Water Enterprise	561,611	517,569		1,543
Mono	June Lake Public Utility District	Sewer Enterprise	607,402	610,372		1,557
Mono	June Lake Public Utility District	Down Canyon Enterprise	21,966			
Mono	Lee Vining Fire Protection District	Fire Protection			71,042	17,054
Mono	Lee Vining Public Utility District	Water Enterprise	146,667	124,411		96
Mono	Long Valley Fire Protection District (Mono)	Fire Protection			636,122	30,931
Mono	Mammoth Community Water District	Water Enterprise	4,140,023	5,556,576		2,374

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Mono	Mammoth Community Water District	Sewer Enterprise	3,575,784	7,507,072		5,510
Mono	Mammoth Lakes Community Services District	Streets and Roads - Construction and Maintenance			38,736	3,500
Mono	Mammoth Lakes Fire Protection District	Fire Protection			5,439,204	427,479
Mono	Mammoth Lakes Mosquito Abatement District	Pest Control			139,885	175
Mono	Mono City Fire Protection District	Fire Protection			114,958	28,046
Mono	Mono County Resource Conservation District	Resource Conservation			1,101	
Mono	Paradise Fire Protection District	Fire Protection			187,147	41,824
Mono	Southern Mono Health Care District	Hospital Enterprise	110,151,751	12,655,185		7,000
Mono	Wheeler Crest Community Services District	Water Enterprise	5,492	63,288		6,500
Mono	Wheeler Crest Fire Protection District	Fire Protection			478,471	327,684
Mono	White Mountain Fire Protection	Fire Protection			423,917	347,821

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Monterey	Aromas Tri-County Fire Protection District	Fire Protection			2,153,038	7,329
Monterey	Cachagua Fire Protection District	Fire Protection			207,828	141,493
Monterey	Carmel Area Wastewater Agency (Monterey)	Sewer Enterprise	13,419,156	4,920,192		763,141
Monterey	Carmel Highlands Fire Protection District	Fire Protection			4,470,824	301,076
Monterey	Carmel Valley Recreation and Park District	Recreation and Park			316,738	153,659
Monterey	Castroville Cemetery District	Cemetery			274,818	333
Monterey	Castroville Community Services District	Water Enterprise	1,422,244	270,545		
Monterey	Castroville Community Services District	Sewer Enterprise	544,099	1,990,427		4,060
Monterey	Castroville Community Services District	Drainage and Drainage Maintenance			55,441	6,442
Monterey	Castroville Community Services District	Lighting and Lighting Maintenance			50,111	
Monterey	Cypress Fire Protection District	Fire Protection			7,840,710	23,020

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Monterey	Gonzales Fire Protection District	Fire Protection			222,692	720
Monterey	Greenfield Cemetery District	Cemetery			200,798	197
Monterey	Greenfield Fire Protection District	Fire Protection			372,572	51,775
Monterey	Greenfield Memorial District	Memorial			323,457	543
Monterey	Greenfield Recreation and Park District	Recreation and Park			380,912	677
Monterey	King City Cemetery District	Cemetery			433,147	20,784
Monterey	Marina Coast Water District	Water Enterprise	17,104,947	1,551,201		
Monterey	Marina Coast Water District	Sewer Enterprise	5,627,131	536,983		
Monterey	Mission-Soledad Fire Protection District	Fire Protection			295,207	51,840
Monterey	Monterey Bay Unified Air Pollution Control District	Air Pollution Control			14,071,124	8,444,306
Monterey	Monterey County Mosquito Abatement District	Pest Control			2,801,106	5,326

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Monterey	Monterey County Regional Fire Protection District	Fire Protection			23,343,454	6,359,984
Monterey	Monterey County Resource Conservation District	Resource Conservation			4,453,004	4,256,616
Monterey	Monterey One Water	Sewer Enterprise	89,406,469	8,072,195		
Monterey	Monterey Peninsula Airport District	Airport Enterprise	12,332,033	2,644,049		
Monterey	Monterey Peninsula Regional Park District	Recreation and Park			8,605,084	92,071
Monterey	Monterey Regional Waste Management District	Solid Waste Enterprise	51,757,455	1,538,384		
Monterey	Moss Landing Harbor District	Harbor and Port Enterprise	3,773,152	701,620		74,679
Monterey	North County Fire Protection District (Monterey)	Fire Protection			10,351,174	1,622,605
Monterey	Pajaro/Sunny Mesa Community Services District	Water Enterprise	2,789,086	363,605		50,223
Monterey	Pajaro/Sunny Mesa Community Services District	Lighting and Lighting Maintenance Enterprise	41,434			
Monterey	Pajaro/Sunny Mesa Community Services District	Recreation and Park Enterprise	119,400	41,243		75

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Monterey	Pajaro/Sunny Mesa Community Services District	Streets and Roads - Construction and Maintenance Enterprise	65,684			
Monterey	Pebble Beach Community Services District	Solid Waste Enterprise	1,075,252			
Monterey	Pebble Beach Community Services District	Sewer Enterprise	1,937,203	3,291,373		8,513
Monterey	Pebble Beach Community Services District	Fire Protection			18,179,026	343,939
Monterey	Salinas Valley Memorial Healthcare District	Hospital Enterprise	660,913,572	(16,991,536)		20,000
Monterey	San Ardo Cemetery District	Cemetery			16,497	41
Monterey	San Ardo Water District	Water Enterprise	58,744	24,721		
Monterey	San Ardo Water District	Sewer Enterprise	37,263	717,365		
Monterey	San Lucas Cemetery District	Cemetery			19,890	58
Monterey	San Lucas County Water District	Water Enterprise	61,055	1		
Monterey	San Lucas County Water District	Sewer Enterprise	66,420			

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Monterey	Santa Lucia Community Services District	Water Enterprise	511,408	2,399,938		
Monterey	Santa Lucia Community Services District	Sewer Enterprise		440,577		
Monterey	Santa Lucia Community Services District	Fire Protection Enterprise	106,800	658,192		
Monterey	Santa Lucia Community Services District	Police Protection and Personal Safety Enterprise	13,337	2,221,172		
Monterey	Santa Lucia Community Services District	Streets and Roads - Construction and Maintenance Enterprise	202,686	1,877,861		
Monterey	Seaside County Sanitation District (Monterey)	Sewer Enterprise	3,583,485	739,937		1,025
Monterey	Soledad Community Health Care District	Hospital Enterprise	16,203,668	443,492		1,217
Monterey	Soledad-Mission Recreation and Park District	Recreation and Park			876,281	1,336
Monterey	South Monterey County Fire Protection District	Fire Protection			1,401,501	2,985
Monterey	Spreckels Community Services District	Drainage and Drainage Maintenance			82,843	87
Monterey	Spreckels Community Services District	Lighting and Lighting Maintenance			48,459	42

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Monterey	Spreckels Memorial District	Memorial			356,849	815
Napa	Circle Oaks County Water District	Water Enterprise	326,019	41,462		60
Napa	Circle Oaks County Water District	Sewer Enterprise	189,017	41,462		60
Napa	Congress Valley Water District	Water Enterprise		180,156		328
Napa	Los Carneros Water District	Water			455,421	
Napa	Napa County Mosquito Abatement District	Pest Control			3,665,036	5,795
Napa	Napa County Regional Park and Open Space District	Recreation and Park			2,586,330	1,590,374
Napa	Napa County Resource Conservation District	Resource Conservation			4,981,537	3,873,287
Napa	Pope Valley Cemetery District	Cemetery			8	
Napa	Spanish Flat Water District	Water Enterprise	166,078	14,133		
Napa	Spanish Flat Water District	Sewer Enterprise	158,206	14,133		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Nevada	Bear River Recreation and Park District	Recreation and Park			393,945	229
Nevada	Higgins Area Fire Protection District	Fire Protection			2,567,495	82,807
Nevada	Kingsbury Greens Community Services District	Drainage and Drainage Maintenance			32,400	
Nevada	Lake of the Pines Ranchos Road Community Services District	Streets and Roads - Construction and Maintenance			101,283	176
Nevada	Mystic Mine Road Community Services District	Streets and Roads - Construction and Maintenance			25,252	
Nevada	Nevada Cemetery District	Cemetery			863,587	4,279
Nevada	Nevada County Consolidated Fire District	Fire Protection			9,120,800	482,621
Nevada	Nevada County Resource Conservation District	Resource Conservation			645,467	269,708
Nevada	Nevada Irrigation District	Electric Enterprise	25,968,706	2,545,619		3,290
Nevada	Nevada Irrigation District	Water Enterprise	29,083,729	19,960,258		322,314
Nevada	Nevada Irrigation District	Recreation and Park Enterprise	2,484,098	171,730		18,000

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Nevada	Nevada Irrigation District	Internal Service Funds	74087	1126952		
Nevada	North San Juan Fire Protection District	Fire Protection			980,297	1,006
Nevada	Northern Sierra Air Quality Management District	Air Pollution Control			3,471,062	3,316,813
Nevada	Oak Tree Park and Recreation District	Recreation and Park			146,318	27
Nevada	Ophir Hill Fire Protection District	Fire Protection			1,086,942	205,991
Nevada	Peardale-Chicago Park Fire Protection District	Fire Protection			1,058,999	36,822
Nevada	Penn Valley Fire Protection District	Ambulance Service			1,740,522	
Nevada	Penn Valley Fire Protection District	Fire Protection			1,452,717	159,707
Nevada	Rough and Ready Fire Protection District	Fire Protection			587,143	123,780
Nevada	San Juan Ridge County Water District	Water Enterprise	6,735	25,695		89
Nevada	Truckee Cemetery District	Cemetery			287,918	7,318

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Nevada	Truckee Fire Protection District	Fire Protection			22,377,948	457,446
Nevada	Truckee Sanitary District (Nevada)	Sewer Enterprise	4,626,744	9,440,872		
Nevada	Truckee-Donner Public Utility District	Electric Enterprise	35,959,008	1,432,200		
Nevada	Truckee-Donner Public Utility District	Water Enterprise	18,031,564	1,229,567		
Nevada	Truckee-Donner Recreation and Park District	Recreation and Park			15,969,420	43,973
Nevada	Washington County Water District	Water Enterprise	116,940	48,160		267
Nevada	Washington County Water District	Fire Protection			14,118	6,000
Nevada	Western Gateway Regional Recreation and Park District	Recreation and Park			191,027	18,208
Orange	Buena Park Library District	Library Services			5,051,445	35,153
Orange	Capistrano Bay Community Services District	Police Protection and Personal Safety			1,699,226	5,252
Orange	Costa Mesa Sanitary District (Orange)	Solid Waste Enterprise	6,828,836	1,322,877		316,871

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Orange	Costa Mesa Sanitary District (Orange)	Sewer Enterprise	7,994,273	729,098		
Orange	Costa Mesa Sanitary District (Orange)	Capital Asset Replacement Enterprise		115,252		
Orange	East Orange County Water District	Water Enterprise	9,894,689	2,384,848		20,826
Orange	East Orange County Water District	Sewer Enterprise	3,469,433	2,493,860		6,846
Orange	El Toro Water District	Water Enterprise	15,035,468	1,182,437		1,780
Orange	El Toro Water District	Sewer Enterprise	13,635,961	1,448,134		2,668
Orange	Emerald Bay Service District	Governmental Services			3,499,728	12,287
Orange	Irvine Ranch Water District	Water Enterprise	112,267,000	75,871,000		60,000
Orange	Irvine Ranch Water District	Sewer Enterprise	94,386,000	106,386,000		139,000
Orange	Mesa Water District (Orange)	Water Enterprise	46,195,206	7,744,480		
Orange	Midway City Sanitary District (Orange)	Sewer Enterprise	9,312,143	9,064,334		280,087

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Orange	Moulton-Niguel Water District	Water Enterprise	39,570,665	31,843,442		745,048
Orange	Moulton-Niguel Water District	Sewer Enterprise	32,555,402	13,710,490		319,131
Orange	Municipal Water District of Orange County	Water Enterprise	145,339,657	1,172,011		
Orange	Orange County Cemetery District	Cemetery			10,549,309	10,543
Orange	Orange County Mosquito and Vector Control District	Pest Control			20,341,675	197,889
Orange	Orange County Water District	Water Enterprise	180,903,570	59,788,826		473,588
Orange	Placentia Library District	Library Services			4,202,342	156,685
Orange	Rossmoor Community Services District	Recreation and Park			2,216,473	123,230
Orange	Rossmoor/Los Alamitos Area Sewer District	Sewer Enterprise	6,175	1,236,371		2,474
Orange	Santa Margarita Water District	Water Enterprise	79,813,319	17,281,924		27,927
Orange	Santa Margarita Water District	Sewer Enterprise	33,399,700	7,239,319		99,688

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Orange	Serrano Water District	Water Enterprise	7,234,161	490,618		
Orange	Silverado - Modjeska Recreation and Park District	Recreation and Park			302,533	130,330
Orange	Silverado - Modjeska Recreation and Park District	Child Care Enterprise	445,932	3		
Orange	South Coast Water District	Water Enterprise	24,045,394	10,240,653		2,594,201
Orange	South Coast Water District	Sewer Enterprise	20,575,587	8,091,779		19,400
Orange	South Coast Water District	Recreation and Park Enterprise	278,474	82,011		
Orange	Sunset Beach Sanitary District (Orange)	Sewer Enterprise	284,357	1,066,941		4,215
Orange	Surfside Colony Community Services District	Police Protection and Personal Safety			429,260	1
Orange	Surfside Colony Community Services District	Recreation and Park			198,640	1
Orange	Surfside Colony Community Services District	Streets and Roads - Construction and Maintenance			343,549	3,500
Orange	Surfside Colony Storm Water Drainage District (Orange)	Drainage and Drainage Maintenance			384,712	1,441

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Orange	Three Arch Bay Community Services District	Drainage and Drainage Maintenance			2,791,829	7,604
Orange	Trabuco Canyon Water District	Water Enterprise	8,869,213	1,469,282		3,684
Orange	Trabuco Canyon Water District	Sewer Enterprise	3,660,387	1,494,203		3,684
Orange	Yorba Linda Water District	Water Enterprise	44,127,454	6,090,263		8,793
Orange	Yorba Linda Water District	Sewer Enterprise	4,204,273	591,940		
Placer	Alpine Springs County Water District	Solid Waste Enterprise	368,731	15,240		
Placer	Alpine Springs County Water District	Water Enterprise	1,050,716	15,240		
Placer	Alpine Springs County Water District	Sewer Enterprise	409,551	15,240		
Placer	Alpine Springs County Water District	Fire Protection			837,629	5,087
Placer	Alpine Springs County Water District	Recreation and Park			259,825	
Placer	Alta Fire Protection District	Fire Protection			126,750	515

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Placer	Auburn Cemetery District	Cemetery			1,311,131	3,436
Placer	Auburn Recreation and Park District	Recreation and Park			6,692,879	168,833
Placer	Auburn Valley Community Services District	Water Enterprise	218,993			
Placer	Auburn Valley Community Services District	Sewer Enterprise	298,545	34,267		
Placer	Cemetery District No. 1 (Placer)	Cemetery			3,076,389	10,918
Placer	Christian Valley Park Community Services District	Water Enterprise	352,693	70,790		
Placer	Christian Valley Park Community Services District	Streets and Roads - Construction and Maintenance			97,512	397
Placer	Colfax Cemetery District	Cemetery			257,874	1,036
Placer	Donner Summit Public Utility District	Water Enterprise	778,535	84,192		929
Placer	Donner Summit Public Utility District	Sewer Enterprise	2,891,769	462,206		901
Placer	Foresthill Fire Protection District	Fire Protection			2,590,147	3,129

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Placer	Foresthill Public Utility District	Water Enterprise	2,729,509	412,525		630
Placer	Foresthill Public Utility District	Water			183,955	
Placer	Heather Glen Community Services District	Water Enterprise	147,310	7,398		
Placer	Heather Glen Community Services District	Sewer Enterprise	15,720			
Placer	Heather Glen Community Services District	Streets and Roads - Construction and Maintenance			15,231	48
Placer	Heather Glen Community Services District	Streets and Roads - Construction and Maintenance Enterprise	6,113			
Placer	McKinney Water District	Water Enterprise	96,622	216,022		1,088
Placer	Meadow Vista County Water District	Water Enterprise	1,242,401	1,470,876		8,076
Placer	Midway Heights County Water District	Water Enterprise	775,061	256,486		180,968
Placer	Newcastle - Rocklin - Gold Hill Cemetery District	Cemetery			3,199,783	73,769
Placer	Newcastle Fire Protection District	Fire Protection			1,126,502	49,030

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Placer	North Tahoe Fire Protection District	Ambulance Service			12,332,744	251,654
Placer	North Tahoe Fire Protection District	Fire Protection			8,232,368	639,028
Placer	North Tahoe Public Utility District	Water Enterprise	4,519,131	546,044		470,207
Placer	North Tahoe Public Utility District	Sewer Enterprise	4,507,130	18,180		
Placer	North Tahoe Public Utility District	Recreation and Park Enterprise	1,412,546	3,150,399		1,072,650
Placer	North Tahoe Public Utility District	Internal Service Funds	609730	6582983		
Placer	Northstar Community Services District	Solid Waste Enterprise	673,586			
Placer	Northstar Community Services District	Water Enterprise	4,583,494	426,115		
Placer	Northstar Community Services District	Sewer Enterprise	3,341,165	174,976		
Placer	Northstar Community Services District	Governmental Services			10,883,951	31,377
Placer	Northstar Community Services District	Internal Service Funds	5234959	245733		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Placer	Olympic Valley Public Service District	Solid Waste Enterprise	365,988	5,100		
Placer	Olympic Valley Public Service District	Water Enterprise	2,302,514	909,309		951
Placer	Olympic Valley Public Service District	Sewer Enterprise	1,738,193	423,040		951
Placer	Olympic Valley Public Service District	Fire Protection			4,936,563	542,670
Placer	Penryn Fire Protection District	Fire Protection			1,480,183	3,110
Placer	Placer County Resource Conservation District	Resource Conservation			5,236,975	4,615,348
Placer	Placer County Water Agency	Electric Enterprise	34,124,013	318,947		317,467
Placer	Placer County Water Agency	Water Enterprise	69,661,007	32,003,228		7,791,749
Placer	Placer Hills Fire Protection District	Fire Protection			4,142,653	206,415
Placer	Placer Mosquito and Vector Control District	Pest Control			6,154,529	356
Placer	Roseville Cemetery District	Cemetery			4,992,317	19,377

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Placer	Sierra Lakes County Water District	Water Enterprise	1,061,709	335,923		1,575
Placer	Sierra Lakes County Water District	Sewer Enterprise	1,309,870	335,923		1,577
Placer	South Placer Fire Protection District	Fire Protection			16,570,425	52,363
Placer	South Placer Municipal Utility District	Sewer Enterprise	19,188,998	4,227,808		5,900
Placer	Tahoe City Cemetery District	Cemetery			99,130	398
Placer	Tahoe City Public Utility District	Water Enterprise	9,211,070	1,780,379		1,174,516
Placer	Tahoe City Public Utility District	Sewer Enterprise	6,364,375	547,070		
Placer	Tahoe City Public Utility District	Recreation and Park			14,167,297	923,141
Placer	Tahoe Forest Hospital District	Hospital Enterprise	294,966,617	30,186,019		35,000
Placer	Tahoe-Truckee Sanitation Agency	Sewer Enterprise	16,978,602	7,531,715		24,261
Placer	Talmont Resort Improvement District	Water Enterprise	421,484	67,892		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Placer	Talmonst Resort Improvement District	Streets and Roads - Construction and Maintenance Enterprise		131,793		
Placer	Truckee-Tahoe Airport District	Airport Enterprise	5,819,976	15,542,380		5,939,051
Plumas	Almanor Recreation and Park District	Recreation and Park			148,172	69,747
Plumas	American Valley Community Services District	Solid Waste Enterprise	1,369,702	1,808,815		1,703,890
Plumas	American Valley Community Services District	Water Enterprise	1,263,657	360,492		1,194
Plumas	American Valley Community Services District	Sewer Enterprise	610,679	673,187		212,158
Plumas	Beckwourth Fire Protection District	Fire Protection			701,412	564
Plumas	C Road Community Services District	Fire Protection			68,450	
Plumas	Central Plumas Recreation and Park District	Recreation and Park			479,841	24,940
Plumas	Chester Cemetery District	Cemetery			328,997	668
Plumas	Chester Public Utility District	Water Enterprise	652,965	146,427		14,474

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Plumas	Chester Public Utility District	Sewer Enterprise	575,188	260,544		89,012
Plumas	Chester Public Utility District	Fire Protection Enterprise	986,463	233,639		809
Plumas	Clio Public Utility District	Water Enterprise	22,515	32,515		93
Plumas	Crescent Mills Fire Protection District	Fire Protection			42,460	204
Plumas	Cromberg Cemetery District	Cemetery			4,735	13
Plumas	Eastern Plumas Health Care District	Hospital Enterprise	41,455,994	1,522,603		15,212
Plumas	Eastern Plumas Rural Fire Protection District	Fire Protection			99,183	386
Plumas	Feather River Canyon Community Services District	Water Enterprise	76,449	715		
Plumas	Feather River Resource Conservation District	Resource Conservation			12,013,588	11,911,242
Plumas	Gold Mountain Community Services District	Water Enterprise	362,468	5,528		
Plumas	Gold Mountain Community Services District	Sewer Enterprise	377,197	2,785		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Plumas	Gold Mountain Community Services District	Fire Protection			158,188	
Plumas	Graeagle Community Services District	Streets and Roads - Construction and Maintenance			45,630	247
Plumas	Graeagle Fire Protection District	Fire Protection			547,808	18,113
Plumas	Greenhorn Creek Community Services District	Water Enterprise	101,883	24,954		44
Plumas	Greenhorn Creek Community Services District	Fire Protection			23,133	43
Plumas	Greenville Cemetery District	Cemetery			446,685	403,069
Plumas	Grizzly Ranch Community Services District	Water Enterprise	343,138	47,606		
Plumas	Grizzly Ranch Community Services District	Sewer Enterprise	284,316	30,376		
Plumas	Hamilton Branch Community Services District	Water Enterprise	316,538	23,757		
Plumas	Hamilton Branch Fire Protection District	Fire Protection			698,194	1,998
Plumas	Indian Valley Community Services District	Water Enterprise	406,644	426,609		219,091

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Plumas	Indian Valley Community Services District	Sewer Enterprise	145,224	483,314		336,743
Plumas	Indian Valley Community Services District	Fire Protection			563,789	429,846
Plumas	Indian Valley Recreation and Park District	Recreation and Park			97,108	
Plumas	Johnsville Public Utility District	Water Enterprise	77,597	187,821		164,741
Plumas	La Porte Fire Protection District	Fire Protection			55,611	158
Plumas	Last Chance Creek Water District	Water Enterprise	98,004	44		
Plumas	Long Valley Community Services District	Fire Protection			38,780	6
Plumas	Meadow Valley Cemetery District	Cemetery			18,036	187
Plumas	Meadow Valley Fire Protection District	Fire Protection			99,446	681
Plumas	Meadow Valley Fire Protection District	Recreation and Park			1,125	
Plumas	Mohawk Valley Cemetery District	Cemetery			27,620	104

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Plumas	Peninsula Fire Protection District	Fire Protection			2,656,456	4,038
Plumas	Plumas Eureka Community Services District	Water Enterprise	825,638	13,868		
Plumas	Plumas Eureka Community Services District	Sewer Enterprise	578,052	7,164		
Plumas	Plumas Eureka Community Services District	Fire Protection			283,357	79,689
Plumas	Plumas Hospital District	Hospital Enterprise	34,236,908	8,232,196		6,898,941
Plumas	Portola Cemetery District	Cemetery			100,996	401
Plumas	Prattville-Almanor Fire Protection District	Fire Protection			62,008	926
Plumas	Quincy Fire Protection District	Fire Protection			1,186,591	26,700
Plumas	Quincy-La Porte Cemetery District	Cemetery			240,083	1,401
Plumas	Seneca Hospital District	Hospital Enterprise	16,513,369	7,433,470		6,311,758
Plumas	Sierra Valley Fire Protection District	Fire Protection			52,920	383

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Plumas	Sierra Valley Groundwater Management District	Water Enterprise	46,589	378,178		376,363
Plumas	Whitehawk Ranch Community Services District	Recreation and Park			197,862	
Riverside	Banning Library District	Library Services			1,657,792	26,074
Riverside	Beaumont Cherry Valley Recreation and Park District	Recreation and Park			4,142,438	74,057
Riverside	Beaumont Library District	Library Services			3,841,318	702,864
Riverside	Beaumont-Cherry Valley Water District	Water Enterprise	18,255,169	3,743,000		82,944
Riverside	Cabazon County Water District	Water Enterprise	1,712,952	268,298		93
Riverside	Chiriaco Summit Water District	Water Enterprise	241,193	559,111		558,607
Riverside	Citrus Pest Control District No. 2	Pest Control			1,371,522	
Riverside	Coachella Valley Cemetery District	Cemetery			5,418,695	4,861
Riverside	Coachella Valley Mosquito and Vector Control District	Pest Control			17,427,269	37,100

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Riverside	Coachella Valley Resource Conservation District	Resource Conservation			434,170	19,852
Riverside	Coachella Valley Water District	Water Enterprise	87,525,976	21,825,069		6,392,941
Riverside	Coachella Valley Water District	Sewer Enterprise	52,474,722	25,548,591		14,946,138
Riverside	Coachella Valley Water District	Canal Water Enterprise	17,400,640	32,696,286		15,049,251
Riverside	Coachella Valley Water District	Groundwater Replenishment Enterprise	31,285,137	13,976,934		221,253
Riverside	Coachella Valley Water District	Stormwater Enterprise	67,125	38,184,306		14,760
Riverside	Coachella Valley Water District	State Water Project Enterprise		104,442,433		
Riverside	Coachella Valley Water District	Internal Service Funds	5,673,843	5,221,412		
Riverside	De Luz Community Service District	Streets and Roads - Construction and Maintenance Enterprise	115,014	2,530,337		
Riverside	Desert Healthcare District	Hospital Enterprise		15,982,880		39,584
Riverside	Desert Recreation District	Recreation and Park			27,190,164	9,722,380

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Riverside	Desert Water Agency	Water Enterprise	46,553,201	61,490,189		2,686,806
Riverside	Desert Water Agency	Sewer Enterprise	1,306,791	85,191		
Riverside	Eastern Municipal Water District	Water Enterprise	205,509,389	90,739,171		2,033,686
Riverside	Eastern Municipal Water District	Sewer Enterprise	200,125,741	34,246,654		82,840
Riverside	Edgemont Community Services District	Sewer Enterprise	497,549	348,636		
Riverside	Edgemont Community Services District	Lighting and Lighting Maintenance			1,925,634	4,894
Riverside	Elsinore Valley Cemetery District	Cemetery			2,147,356	6,154
Riverside	Elsinore Valley Municipal Water District	Water Enterprise	73,198,386	27,301,699		83,629
Riverside	Elsinore Valley Municipal Water District	Sewer Enterprise	32,547,039	6,622,447		523,838
Riverside	Fern Valley Water District	Water Enterprise	904,593	1,078,389		6,698
Riverside	High Valleys Water District	Water Enterprise	255,771	398,390		793

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Riverside	Home Garden County Water District	Water Enterprise	786,918	53,421		
Riverside	Home Gardens Sanitary District (Riverside)	Sewer Enterprise	1,523,816	544,548		1,562
Riverside	Idyllwild Fire Protection District	Fire Protection			5,212,805	29,304
Riverside	Idyllwild Water District	Water Enterprise	1,890,437	682,755		3,190
Riverside	Idyllwild Water District	Sewer Enterprise	836,972	250,293		1,141
Riverside	Jurupa Area Recreation and Park District	Recreation and Park			13,066,559	9,138
Riverside	Jurupa Community Services District	Water Enterprise	41,911,862	7,415,378		
Riverside	Jurupa Community Services District	Sewer Enterprise	23,224,639	11,362,576		90,384
Riverside	Jurupa Community Services District	Lighting and Lighting Maintenance			1,242,460	
Riverside	Jurupa Community Services District	Recreation and Park			15,722,094	5,999
Riverside	Lake Hemet Municipal Water District	Water Enterprise	20,002,285	4,150,915		65,351

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Riverside	Lake Hemet Municipal Water District	Sewer Enterprise	741,839	65,664		2,524
Riverside	Lake Hemet Municipal Water District	Recreation and Park			755,313	
Riverside	Mission Springs Water District	Water Enterprise	13,571,901	3,443,654		175,386
Riverside	Mission Springs Water District	Sewer Enterprise	7,405,942	15,178,176		12,476,823
Riverside	Murrieta Valley Cemetery District	Cemetery			1,019,248	3,029
Riverside	Northwest Mosquito and Vector Control District	Pest Control			6,245,817	19,056
Riverside	Palm Springs Cemetery District	Cemetery			2,562,200	11,416
Riverside	Palo Verde Cemetery District	Cemetery Enterprise	141,768	207,590		847
Riverside	Palo Verde Health Care District	Hospital Enterprise	16,813,333	332,857		
Riverside	Palo Verde Irrigation District	Water Enterprise	8,112,309	1,672,569		334,601
Riverside	Palo Verde Valley Library District	Library Services			577,585	2,754

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Riverside	Pine Cove Water District	Water Enterprise	810,924	687,133		1,467
Riverside	Pinyon Pines County Water District	Water Enterprise	73,442	5,147		
Riverside	Rancho California Water District	Water Enterprise	64,225,786	73,749,659		500,093
Riverside	Rancho California Water District	Sewer Enterprise	4,645,284	841,328		
Riverside	Riverside County Citrus Pest Control District No. 3	Pest Control			295,887	
Riverside	Riverside-Corona Resource Conservation District	Resource Conservation			2,542,466	10,683
Riverside	Rubidoux Community Services District	Solid Waste Enterprise	5,749,534			
Riverside	Rubidoux Community Services District	Water Enterprise	7,793,091	1,064,889		
Riverside	Rubidoux Community Services District	Sewer Enterprise	3,579,068	436,429		
Riverside	Rubidoux Community Services District	Fire Protection			8,693,663	18,233
Riverside	San Gorgonio Memorial Healthcare District	Hospital Enterprise	85,819,589	21,200,015		81,827

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Riverside	San Gorgonio Pass Water Agency	Water Enterprise	6,431,501	54,395,384		274,121
Riverside	San Jacinto Basin Resource Conservation District	Resource Conservation			(48,392)	20,001
Riverside	San Jacinto Valley Cemetery District	Cemetery			1,529,702	3,106
Riverside	Southern Coachella Valley Community Services District	Police Protection and Personal Safety			856,099	
Riverside	Summit Cemetery District	Cemetery			3,166,604	13,820
Riverside	Temecula Cemetery District	Cemetery			1,772,762	5,913
Riverside	Temecula Elsinore Anza Murrieta Resource Conservation District	Resource Conservation			377,736	
Riverside	Temescal Valley Water District	Water Enterprise	10,234,613	1,296,872		1,560
Riverside	Temescal Valley Water District	Sewer Enterprise	4,341,137	1,198,907		1,675
Riverside	Tenaja Community Services District	Streets and Roads - Construction and Maintenance			383,168	
Riverside	Valley Sanitary District (Riverside)	Sewer Enterprise	21,174,124	6,572,429		6,703

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Riverside	Valley-Wide Recreation and Park District	Recreation and Park			35,200,919	1,001,675
Riverside	Western Municipal Water District	Water Enterprise	122,550,423	56,325,478		177,743
Riverside	Western Municipal Water District	Sewer Enterprise	16,179,897	574,783		
Sacramento	American River Flood Control District	Flood Control and Water Conservation			2,803,091	
Sacramento	Arcade Creek Recreation and Park District	Recreation and Park			1,131,250	144,721
Sacramento	Arden Manor Recreation and Park District	Recreation and Park			898,584	3,867
Sacramento	Arden Park Recreation and Park District	Recreation and Park			1,454,514	3,767
Sacramento	Brannan-Andrus Levee Maintenance (Sacramento)	Flood Control and Water Conservation			14,324,299	13,817,062
Sacramento	Carmichael Water District	Water Enterprise	18,250,695	1,562,908		962,429
Sacramento	Citrus Heights Water District	Water Enterprise	20,132,024	1,479,703		
Sacramento	Clay Water District	Water Enterprise	23,789	20		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Sacramento	Cordova Recreation and Park District	Recreation and Park			19,070,778	1,162,505
Sacramento	Cordova Recreation and Park District	Recreation and Park Enterprise	1,367,001	45,355		
Sacramento	Cosumnes Community Services District	Ambulance Service			20,170,281	58,380
Sacramento	Cosumnes Community Services District	Fire Protection			86,728,807	11,389,788
Sacramento	Cosumnes Community Services District	Lighting and Lighting Maintenance			24,902,588	
Sacramento	Cosumnes Community Services District	Recreation and Park			16,846,127	4,960,962
Sacramento	Cosumnes Community Services District	Golf Enterprise	1,979,182			
Sacramento	Cosumnes Community Services District	Internal Service Funds	11,616,338	55,970		
Sacramento	Courtland Fire Protection District	Fire Protection			288,694	22,948
Sacramento	Del Paso Manor Water District	Water Enterprise	2,400,329	95,744		
Sacramento	Delta Fire Protection District (Sacramento)	Fire Protection			240,037	623

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Sacramento	Elk Grove-Cosumnes Cemetery District	Cemetery			1,807,903	9,059
Sacramento	Fair Oaks Cemetery District	Cemetery			1,017,449	1,938
Sacramento	Fair Oaks Recreation and Park District	Recreation and Park			10,199,698	22,274
Sacramento	Fair Oaks Water District	Water Enterprise	9,969,207	447,383		
Sacramento	Florin County Water District	Water Enterprise	1,596,196	174,439		
Sacramento	Florin Resource Conservation District	Water Enterprise	16,772,455	644,523		
Sacramento	Fulton-El Camino Recreation and Park District	Recreation and Park			3,783,657	452,025
Sacramento	Galt Irrigation District	Water Enterprise		198,807		191
Sacramento	Galt-Arno Cemetery District	Cemetery			828,158	3,004
Sacramento	Herald Fire Protection District	Fire Protection			1,119,993	6,051
Sacramento	Lower Cosumnes Resource Conservation District	Resource Conservation			4,404	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Sacramento	North Highlands Recreation and Park District	Recreation and Park			3,864,478	406,219
Sacramento	Omochumne - Hartnell Water District	Water Enterprise		351,041		3,335
Sacramento	Orangevale Recreation and Park District	Recreation and Park			3,781,856	379,129
Sacramento	Pacific Fruitridge Fire Protection District	Fire Protection			5,368,886	27,816
Sacramento	Rancho Murieta Community Services District	Solid Waste Enterprise	2,354,925	145,492		80,844
Sacramento	Rancho Murieta Community Services District	Water Enterprise	4,932,313	2,476,252		
Sacramento	Rancho Murieta Community Services District	Sewer Enterprise	3,270,643	1,461,191		
Sacramento	Rancho Murieta Community Services District	Drainage and Drainage Maintenance Enterprise	413,630	52,869		
Sacramento	Rancho Murieta Community Services District	Police Protection and Personal Safety Enterprise	2,826,444	306,196		
Sacramento	Reclamation District No. 1000	Land Reclamation and Levee Maintenance			6,443,774	1,869,169
Sacramento	Reclamation District No. 1002	Land Reclamation and Levee Maintenance			609,136	360,062

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Sacramento	Reclamation District No. 1601	Land Reclamation and Levee Maintenance			2,188,097	1,382,568
Sacramento	Reclamation District No. 2067	Land Reclamation and Levee Maintenance			155,715	
Sacramento	Reclamation District No. 2110	Land Reclamation and Levee Maintenance			27,419,083	27,043,767
Sacramento	Reclamation District No. 2111	Land Reclamation and Levee Maintenance			278,912	58,680
Sacramento	Reclamation District No. 3	Land Reclamation and Levee Maintenance			1,051,104	461,272
Sacramento	Reclamation District No. 317	Drainage and Drainage Maintenance			140,842	
Sacramento	Reclamation District No. 341	Land Reclamation and Levee Maintenance			1,187,785	340,289
Sacramento	Reclamation District No. 349	Drainage and Drainage Maintenance			137,008	42,034
Sacramento	Reclamation District No. 407	Drainage and Drainage Maintenance			115,956	
Sacramento	Reclamation District No. 551	Land Reclamation and Levee Maintenance			456,585	110,305
Sacramento	Reclamation District No. 554	Land Reclamation and Levee Maintenance			78,795	20,994

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Sacramento	Reclamation District No. 556	Land Reclamation and Levee Maintenance			239,076	84,829
Sacramento	Reclamation District No. 563	Land Reclamation and Levee Maintenance			589,086	69,230
Sacramento	Reclamation District No. 744	Drainage and Drainage Maintenance			19,535	
Sacramento	Reclamation District No. 800 (Sacramento)	Land Reclamation and Levee Maintenance			549,720	
Sacramento	Rio Linda-Elverta Community Water District	Water Enterprise	3,135,392	1,229,261		10
Sacramento	Rio Linda-Elverta Parks and Recreation Area (Sacramento)	Recreation and Park			2,786,602	203,635
Sacramento	River Delta Fire District	Fire Protection			465,175	15,803
Sacramento	Sacramento Metropolitan Fire District	Fire Protection			322,155,667	44,590,967
Sacramento	Sacramento Municipal Utility District	Electric Enterprise	1,930,664,079	155,622,285		10,445,764
Sacramento	Sacramento Suburban Water District	Water Enterprise	53,449,278	3,328,374		
Sacramento	Sacramento-Yolo Mosquito and Vector Control District	Pest Control			21,451,112	304,472

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Sacramento	San Juan Water District	Water Enterprise	30,649,007	4,944,013		16,759
Sacramento	Sloughhouse Resource Conservation District	Resource Conservation			455,421	5,976
Sacramento	Southgate Recreation and Park District	Recreation and Park			23,573,580	6,370,240
Sacramento	Southgate Recreation and Park District	Wildhawk Golf Club Enterprise	3,040,258	88,621		
Sacramento	Sylvan Cemetery District	Cemetery			1,444,788	831
Sacramento	Walnut Grove Fire Protection District	Fire Protection			465,420	102,283
Sacramento	Wilton Fire Protection District	Fire Protection			2,450,215	131,155
San Benito	Aromas Water District	Water Enterprise	1,585,166	590,944		500
San Benito	Pacheco Pass Water District	Water Enterprise	39,070			
San Benito	San Benito County Water District	Water Enterprise	16,295,096	17,024,453		334,868
San Benito	San Benito Health Care District	Hospital Enterprise	150,180,901	5,947,613		23,286

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Benito	San Benito Resource Conservation District	Resource Conservation			141,727	50,090
San Benito	San Juan Bautista Cemetery District	Cemetery			339,886	1,050
San Benito	Sunnyslope County Water District	Water Enterprise	11,335,292	412,295		
San Benito	Sunnyslope County Water District	Sewer Enterprise	2,807,774	117,031		
San Bernardino	Apple Valley Fire Protection District	Fire Protection			17,014,705	529,496
San Bernardino	Apple Valley Foothill County Water District	Water Enterprise	351,263	266		
San Bernardino	Apple Valley Heights County Water District	Water Enterprise	390,946	51		
San Bernardino	Arrowbear Park County Water District	Water Enterprise	601,692	34,531		
San Bernardino	Arrowbear Park County Water District	Sewer Enterprise	598,893	29,999		
San Bernardino	Arrowbear Park County Water District	Fire Protection			444,646	30,168
San Bernardino	Baker Community Services District	Solid Waste Enterprise	230,060			

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Bernardino	Baker Community Services District	Water Enterprise	359,818			
San Bernardino	Baker Community Services District	Sewer Enterprise	98,565			
San Bernardino	Baker Community Services District	Recreation and Park			241,634	750
San Bernardino	Barstow Cemetery District	Cemetery			379,938	345
San Bernardino	Barstow Heights Community Services District	Recreation and Park			100,160	495
San Bernardino	Bear Valley Community Healthcare District	Hospital Enterprise	41,293,885	5,255,191		8,169
San Bernardino	Big Bear Airport District	Airport Enterprise	734,909	2,783,373		21,053
San Bernardino	Big Bear City Community Services District	Solid Waste Enterprise	4,142,185	208,484		
San Bernardino	Big Bear City Community Services District	Water Enterprise	4,324,600	484,258		
San Bernardino	Big Bear City Community Services District	Sewer Enterprise	2,897,676	257,847		
San Bernardino	Big Bear City Community Services District	Fire Protection			6,026,170	19,401

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Bernardino	Big Bear City Community Services District	Lighting and Lighting Maintenance			33,522	
San Bernardino	Big Bear Municipal Water District	Flood Control and Water Conservation			7,895,587	27,685
San Bernardino	Big River Community Services District	Recreation and Park			145,279	380
San Bernardino	Bighorn-Desert View Water Agency	Water Enterprise	2,086,197	579,409		1,650
San Bernardino	Chino Basin Water Conservation District	Flood Control and Water Conservation			5,551,743	17,785
San Bernardino	Chino Valley Independent Fire District	Fire Protection			70,570,270	8,930,651
San Bernardino	Crestline County Sanitation District (San Bernardino)	Sewer Enterprise	3,843,946	2,253,742		9,301
San Bernardino	Crestline Village Water District	Water Enterprise	3,412,479	734,996		1,833
San Bernardino	Cucamonga Valley Water District	Water Enterprise	84,460,904	6,089,982		
San Bernardino	Cucamonga Valley Water District	Sewer Enterprise	25,311,675	1,210,145		
San Bernardino	Cucamonga Valley Water District	Governmental Services Enterprise		18,766		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Bernardino	Daggett Community Services District	Water Enterprise	227,697			
San Bernardino	Daggett Community Services District	Fire Protection			116,231	730
San Bernardino	Daggett Community Services District	Lighting and Lighting Maintenance			12,601	78
San Bernardino	Daggett Community Services District	Recreation and Park			132,188	1,008
San Bernardino	East Valley Water District	Water Enterprise	28,608,555	758,937		
San Bernardino	East Valley Water District	Sewer Enterprise	17,321,660	547,165		
San Bernardino	Helendale Community Services District	Solid Waste Enterprise	729,570	248,136		
San Bernardino	Helendale Community Services District	Water Enterprise	3,035,896	7,123		
San Bernardino	Helendale Community Services District	Sewer Enterprise	1,892,043			
San Bernardino	Helendale Community Services District	Recreation and Park			1,208,319	808
San Bernardino	Helendale Community Services District	Solid Waste			286,132	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Bernardino	Hesperia Recreation and Park District	Recreation and Park			11,430,848	101,418
San Bernardino	Hi-Desert Memorial Hospital District	Hospital Enterprise	13,916,952	5,552,509		1,951,702
San Bernardino	Hi-Desert Water District	Water Enterprise	8,504,251	4,888,018		11,013
San Bernardino	Hi-Desert Water District	Sewer Enterprise	3,304,511	5,301,644		
San Bernardino	Inland Empire Resource Conservation District	Resource Conservation			5,739,968	2,150,402
San Bernardino	Inland Empire Utilities Agency	Water Enterprise	65,773,526	25,577,774		32,772
San Bernardino	Inland Empire Utilities Agency	Sewer Enterprise	100,466,091	97,521,880		240,329
San Bernardino	Joshua Basin Water District	Water Enterprise	9,033,008	2,322,351		5,189
San Bernardino	Juniper-Riviera County Water District	Water Enterprise	253,744	126,848		124
San Bernardino	Lake Arrowhead Community Services District	Water Enterprise	8,417,591	1,257,662		
San Bernardino	Lake Arrowhead Community Services District	Sewer Enterprise	8,396,504	6,279,385		13,054

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Bernardino	Mariana Ranchos County Water District	Water Enterprise	645,312	14,925		
San Bernardino	Mojave Desert Resource Conservation District	Resource Conservation			388,572	170,865
San Bernardino	Mojave Water Agency	Water Enterprise	20,831,030	64,054,153		225,693
San Bernardino	Monte Vista Water District	Water Enterprise	24,276,925	4,542,796		8,610
San Bernardino	Morongo Valley Community Services District	Fire Protection			1,327,563	6,477
San Bernardino	Morongo Valley Community Services District	Lighting and Lighting Maintenance			4,251	43
San Bernardino	Morongo Valley Community Services District	Recreation and Park			45,942	427
San Bernardino	Newberry Community Services District	Fire Protection			290,817	22,520
San Bernardino	Newberry Community Services District	Lighting and Lighting Maintenance			31,676	24,188
San Bernardino	Newberry Community Services District	Recreation and Park			116,374	68,900
San Bernardino	Phelan Pinon Hill Community Services District	Water Enterprise	10,093,651	994,647		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Bernardino	Phelan Pinon Hill Community Services District	Lighting and Lighting Maintenance			20,978	
San Bernardino	Phelan Pinon Hill Community Services District	Recreation and Park			3,845,110	10,021
San Bernardino	Rim of the World Recreation and Park District	Recreation and Park			1,413,999	7,200
San Bernardino	Running Springs Water District	Water Enterprise	2,334,157	140,461		
San Bernardino	Running Springs Water District	Sewer Enterprise	3,552,718	290,958		
San Bernardino	Running Springs Water District	Ambulance Service Enterprise	1,156,726	2,781,284		13,950
San Bernardino	San Bernardino Mountains Community Hospital District	Hospital Enterprise	35,463,451	6,101,469		12,244
San Bernardino	San Bernardino Valley Municipal Water District	Water Enterprise	27,772,035	168,839,033		521,535
San Bernardino	San Bernardino Valley Water Conservation District	Water Enterprise	2,160,179	3,771,632		587
San Bernardino	Thunderbird County Water District	Water Enterprise	307,787	5,481		4,784
San Bernardino	Twentynine Palms County Water District	Water Enterprise	6,338,579	1,389,140		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Bernardino	Twentynine Palms Public Cemetery District	Cemetery			387,759	1,193
San Bernardino	West Valley Mosquito and Vector Control District	Pest Control			3,929,479	
San Bernardino	West Valley Water District	Water Enterprise	32,212,508	12,339,516		13,117
San Bernardino	Wrightwood Community Services District	Solid Waste Enterprise	218,517			
San Bernardino	Wrightwood Community Services District	Recreation and Park			375,734	897
San Bernardino	Yermo Community Services District	Fire Protection			56,389	268
San Bernardino	Yermo Community Services District	Lighting and Lighting Maintenance			55,389	268
San Bernardino	Yermo Community Services District	Recreation and Park			55,389	268
San Bernardino	Yucaipa Valley Water District	Water Enterprise	14,347,663	5,374,528		24,274
San Bernardino	Yucaipa Valley Water District	Sewer Enterprise	13,402,198	810,638		
San Bernardino	Yucaipa Valley Water District	Recycled Water Enterprise	1,579,639	285,426		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Bernardino	Yucca Valley Airport District	Airport Enterprise	27,230	114,550		
San Diego	Alpine Fire Protection District	Fire Protection			6,084,667	566,472
San Diego	Bonita-Sunnyside Fire Protection District	Fire Protection			4,774,394	179,785
San Diego	Borrego Water District	Water Enterprise	7,407,039	140,020		352
San Diego	Borrego Water District	Sewer Enterprise	700,014	8,796		
San Diego	Canebrake County Water District	Water Enterprise	39,732	35,638		236
San Diego	Cuyamaca Water District	Water Enterprise	141,860	16		
San Diego	Deer Springs Fire Protection District	Fire Protection			8,760,009	1,539,603
San Diego	Descanso Community Water District	Water Enterprise	681,384	92,327		
San Diego	Fairbanks Ranch Community Services District	Sewer Enterprise	829,863	53,029		
San Diego	Fallbrook Public Utility District	Water Enterprise	23,910,553	6,159,594		951,756

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Diego	Fallbrook Public Utility District	Sewer Enterprise	7,392,574	3,357,576		77,928
San Diego	Fallbrook Regional Health District	Health			2,961,377	11,268
San Diego	Grossmont Healthcare District	Health			37,331,901	185,460
San Diego	Helix Water District	Water Enterprise	105,661,381	6,992,688		
San Diego	Jacumba Community Services District	Water Enterprise	199,579	174,580		100,000
San Diego	Julian Community Services District	Water Enterprise	569,533	72,509		
San Diego	Lake Cuyamaca Recreation and Park District	Recreation and Park Enterprise	1,638,467	40,242		
San Diego	Lakeside Fire Protection District	Fire Protection			23,905,169	1,100,141
San Diego	Lakeside Water District	Water Enterprise	9,296,272	1,753,915		3,704
San Diego	Leucadia Wastewater District	Sewer Enterprise	13,683,486	3,682,503		10,082
San Diego	Mission Resource Conservation District	Resource Conservation			365,673	310,577

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Diego	Mootamai Municipal Water District	Fire Protection			31,220	182
San Diego	Morro Hills Community Services District	Streets and Roads - Construction and Maintenance			111,247	498
San Diego	North County Cemetery District	Cemetery			4,843,233	4,837
San Diego	North County Fire Protection District (San Diego)	Fire Protection			28,906,115	2,185,539
San Diego	Olivenhain Municipal Water District	Electric Enterprise	61,284			
San Diego	Olivenhain Municipal Water District	Water Enterprise	58,268,576	11,343,595		21,492
San Diego	Olivenhain Municipal Water District	Sewer Enterprise	5,443,940	997,013		
San Diego	Otay Water District	Water Enterprise	109,680,548	16,024,335		1,127,423
San Diego	Otay Water District	Sewer Enterprise	3,546,290	125,984		
San Diego	Padre Dam Municipal Water District	Water Enterprise	48,178,323	8,714,474		18,187
San Diego	Padre Dam Municipal Water District	Sewer Enterprise	21,354,215	1,714,825		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Diego	Padre Dam Municipal Water District	Recreation and Park Enterprise	7,998,007	440,225		
San Diego	Padre Dam Municipal Water District	Recycled Water Enterprise	3,298,186	865,063		
San Diego	Palomar Health District	Hospital Enterprise	873,293,850	102,886,259		3,035,451
San Diego	Pauma Municipal Water District	Water			38,265	129
San Diego	Pauma Valley Community Services District	Sewer Enterprise	588,438	157,844		596
San Diego	Pauma Valley Community Services District	Police Protection and Personal Safety Enterprise	1,041,159			
San Diego	Pomerado Cemetery District	Cemetery			2,060,371	3,778
San Diego	Questhaven Municipal Water District	Water Enterprise	6,800	1,100		
San Diego	Rainbow Municipal Water District	Water Enterprise	43,649,279	1,285,489		1,424
San Diego	Rainbow Municipal Water District	Sewer Enterprise	5,065,875	435,617		1,424
San Diego	Ramona Cemetery District	Cemetery			517,654	1,600

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Diego	Ramona Municipal Water District	Water Enterprise	16,950,688	7,526,601		26,810
San Diego	Ramona Municipal Water District	Sewer Enterprise	7,448,221	1,319,675		2,401
San Diego	Ramona Municipal Water District	Recreation and Park Enterprise	165,293	332,191		878
San Diego	Rancho Santa Fe Community Services District	Sewer Enterprise	3,437,365	182,413		378
San Diego	Rancho Santa Fe Community Services District	Lighting and Lighting Maintenance			244,098	1,370
San Diego	Rancho Santa Fe Community Services District	Streets and Roads - Construction and Maintenance			976,392	5,482
San Diego	Rancho Santa Fe Fire Protection District	Fire Protection			22,056,107	1,573,164
San Diego	Resource Conservation District of Greater San Diego County	Resource Conservation			7,617,599	6,921,849
San Diego	Rincon Del Diablo Municipal Water District	Water Enterprise	19,806,917	3,531,553		57,155
San Diego	Rincon Del Diablo Municipal Water District	Fire Protection			2,919,656	75
San Diego	Rincon Ranch Community Services District	Streets and Roads - Construction and Maintenance			20,506	700

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Diego	San Diego County Air Pollution Control	Air Pollution Control			70,316,381	52,600,888
San Diego	San Diego Unified Port District	Harbor and Port Enterprise	201,752,515	93,137,050		5,560,368
San Diego	San Luis Rey Municipal Water District	Water Enterprise	39,759	3,527		7
San Diego	San Miguel Consolidated Fire Protection District	Fire Protection			36,034,295	2,610,670
San Diego	Santa Fe Irrigation District	Water Enterprise	27,108,673	6,365,684		2,627
San Diego	South Bay Irrigation District	Water Enterprise	27,276	2,407		
San Diego	Tri-City Healthcare District	Hospital Enterprise	285,964,526	19,230,122		80,840
San Diego	Upper San Luis Rey Resource Conservation District	Resource Conservation			39,405	200
San Diego	Vallecitos Water District	Water Enterprise	46,748,707	6,710,411		15,876
San Diego	Vallecitos Water District	Sewer Enterprise	22,543,365	6,605,919		12,581
San Diego	Valley Center Cemetery District	Cemetery			172,506	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Diego	Valley Center Fire Protection District	Fire Protection			4,925,363	652,243
San Diego	Valley Center Municipal Water District	Water Enterprise	36,987,242	6,017,447		15,387
San Diego	Valley Center Municipal Water District	Sewer Enterprise	4,501,995	969,762		
San Diego	Vista Fire Protection District	Fire Protection			5,846,358	213,602
San Diego	Vista Irrigation District	Water Enterprise	58,102,721	3,264,757		13,743
San Diego	Whispering Palms Community Services District	Sewer Enterprise	946,406	114,947		302
San Diego	Whispering Palms Community Services District	Lighting and Lighting Maintenance			89,277	459
San Diego	Whispering Palms Community Services District	Streets and Roads - Construction and Maintenance			357,119	1,837
San Diego	Wynola Water District	Water Enterprise	152,158	28,293		236
San Diego	Yuima Municipal Water District	Water Enterprise	13,728,639	1,002,984		2,556
San Francisco	Bay Area Air Quality Management District	Air Pollution Control			259,978,416	89,640,192

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Joaquin	Avena Drainage District (San Joaquin)	Drainage and Drainage Maintenance			29,662	107
San Joaquin	Banta-Carbona Irrigation District	Water Enterprise	5,512,800	2,586,900		205,901
San Joaquin	Central San Joaquin Water Conservation District	Water Enterprise	3,612,162	555,043		413
San Joaquin	Clements Fire Protection District	Fire Protection			1,031,544	36,990
San Joaquin	Collegeville Fire Protection District	Fire Protection			378,896	242,258
San Joaquin	Country Club Sanitary District (San Joaquin)	Sewer			239,953	560
San Joaquin	Eastside Fire Protection District	Fire Protection			3,394,850	16,337
San Joaquin	Escalon Cemetery District	Cemetery			390,439	371
San Joaquin	Escalon Consolidated Fire Protection District	Fire Protection			1,847,012	367,759
San Joaquin	Farmington Fire Protection District	Fire Protection			530,305	2,575
San Joaquin	French Camp-McKinley Fire Protection District	Fire Protection			5,457,318	204,982

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Joaquin	Lathrop Irrigation District	Electric Enterprise	9,639,417	198,563		
San Joaquin	Lathrop-Manteca Fire Protection District	Fire Protection			20,103,623	52,046
San Joaquin	Liberty Fire Protection District	Fire Protection			1,648,383	7,755
San Joaquin	Lincoln Fire Protection District	Fire Protection			2,789,000	12,869
San Joaquin	Linden County Water District	Water Enterprise	559,518	108,073		293
San Joaquin	Linden County Water District	Sewer Enterprise	466,371	107,491		293
San Joaquin	Linden-Peters Fire Protection District	Fire Protection			4,072,661	837,277
San Joaquin	Lockeford Community Services District	Water Enterprise	451,653	553,769		
San Joaquin	Lockeford Community Services District	Sewer Enterprise	482,746	800,263		
San Joaquin	Lockeford Community Services District	Recreation and Park Enterprise		273,811		1,052
San Joaquin	Mokelumne Rural Fire Protection District	Fire Protection			1,978,166	472,141

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Joaquin	Montezuma Fire Protection District (San Joaquin)	Fire Protection			1,947,354	3,924
San Joaquin	Mountain House Community Services District	Water Enterprise	11,192,289	576,175		
San Joaquin	Mountain House Community Services District	Sewer Enterprise	7,955,518	873,597		
San Joaquin	Mountain House Community Services District	Lighting and Lighting Maintenance			581,692	
San Joaquin	Mountain House Community Services District	Local and Regional Planning or Development			22,061,452	32,411
San Joaquin	Mountain House Community Services District	Police Protection and Personal Safety			4,682,508	
San Joaquin	Mountain House Community Services District	Recreation and Park			1,139,304	
San Joaquin	Mountain House Community Services District	Streets and Roads - Construction and Maintenance			11,163,794	
San Joaquin	Mountain House Community Services District	Developer Enterprise	13,718,461	1,099,693		
San Joaquin	Mountain House Community Services District	Stormwater Enterprise	2,409,097	505,600		
San Joaquin	Naglee Burk Irrigation District	Water Enterprise	229,948	744,825		18,500

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Joaquin	New Jerusalem Drainage District (San Joaquin)	Drainage and Drainage Maintenance			198,013	704
San Joaquin	North San Joaquin Water Conservation District	Water Enterprise	1,302,303	2,952,406		2,206
San Joaquin	Oakwood Lake Water District	Water Enterprise	587,174	47,600		
San Joaquin	Oakwood Lake Water District	Sewer Enterprise	1,105,429	27,702		
San Joaquin	Reclamation District No. 1	Land Reclamation and Levee Maintenance			196,769	85,210
San Joaquin	Reclamation District No. 1007	Land Reclamation and Levee Maintenance			248,560	
San Joaquin	Reclamation District No. 1608	Land Reclamation and Levee Maintenance			911,952	307,795
San Joaquin	Reclamation District No. 1614	Land Reclamation and Levee Maintenance			890,022	157,435
San Joaquin	Reclamation District No. 17	Land Reclamation and Levee Maintenance			4,717,848	384,462
San Joaquin	Reclamation District No. 2	Land Reclamation and Levee Maintenance			123,300	10,743
San Joaquin	Reclamation District No. 2023	Land Reclamation and Levee Maintenance			1,890,175	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Joaquin	Reclamation District No. 2027	Land Reclamation and Levee Maintenance			2,808,820	1,592,420
San Joaquin	Reclamation District No. 2028	Land Reclamation and Levee Maintenance			6,780,030	5,988,933
San Joaquin	Reclamation District No. 2029	Land Reclamation and Levee Maintenance			505,299	177,718
San Joaquin	Reclamation District No. 2033	Land Reclamation and Levee Maintenance			423,533	
San Joaquin	Reclamation District No. 2037	Land Reclamation and Levee Maintenance			1,313,088	90,988
San Joaquin	Reclamation District No. 2039	Land Reclamation and Levee Maintenance			1,515,066	53,598
San Joaquin	Reclamation District No. 2040	Land Reclamation and Levee Maintenance			235,365	198,330
San Joaquin	Reclamation District No. 2041	Land Reclamation and Levee Maintenance			537,933	
San Joaquin	Reclamation District No. 2042	Land Reclamation and Levee Maintenance			1,903,293	783,193
San Joaquin	Reclamation District No. 2044	Land Reclamation and Levee Maintenance			345,203	138,799
San Joaquin	Reclamation District No. 2058	Water Enterprise	1,399,025	44,542		39,963

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Joaquin	Reclamation District No. 2062	Land Reclamation and Levee Maintenance			1,728,558	
San Joaquin	Reclamation District No. 2072	Land Reclamation and Levee Maintenance			320,640	17,316
San Joaquin	Reclamation District No. 2074	Land Reclamation and Levee Maintenance			1,395,056	380,610
San Joaquin	Reclamation District No. 2075	Land Reclamation and Levee Maintenance			101,946	12,107
San Joaquin	Reclamation District No. 2086	Land Reclamation and Levee Maintenance			110,091	
San Joaquin	Reclamation District No. 2089	Land Reclamation and Levee Maintenance			65,938	43,698
San Joaquin	Reclamation District No. 2095	Land Reclamation and Levee Maintenance			87,770	
San Joaquin	Reclamation District No. 2096	Land Reclamation and Levee Maintenance			57,675	11,888
San Joaquin	Reclamation District No. 2115	Land Reclamation and Levee Maintenance			15,577	
San Joaquin	Reclamation District No. 2119	Land Reclamation and Levee Maintenance			296,621	33,981
San Joaquin	Reclamation District No. 348	Land Reclamation and Levee Maintenance			4,200,498	3,309,667

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Joaquin	Reclamation District No. 38	Land Reclamation and Levee Maintenance			7,865,821	7,138,606
San Joaquin	Reclamation District No. 404	Land Reclamation and Levee Maintenance			524,098	86
San Joaquin	Reclamation District No. 524	Land Reclamation and Levee Maintenance			639,639	
San Joaquin	Reclamation District No. 544	Land Reclamation and Levee Maintenance			349,499	235,733
San Joaquin	Reclamation District No. 548	Land Reclamation and Levee Maintenance			968,719	236,498
San Joaquin	Reclamation District No. 684	Land Reclamation and Levee Maintenance			1,324,961	105,702
San Joaquin	Reclamation District No. 756	Land Reclamation and Levee Maintenance			11,969,414	11,036,140
San Joaquin	Reclamation District No. 773	Land Reclamation and Levee Maintenance			192,149	
San Joaquin	Reclamation District No. 828	Land Reclamation and Levee Maintenance			98,438	23,119
San Joaquin	Ripon Consolidated Fire Protection District	Fire Protection			4,991,751	347,923
San Joaquin	San Joaquin County Mosquito and Vector Control	Pest Control			13,169,194	599,824

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Joaquin	San Joaquin County Resource Conservation District	Resource Conservation			4,050,549	362,632
San Joaquin	South San Joaquin Irrigation District	Electric Enterprise	1,019,774	22,415,061		
San Joaquin	South San Joaquin Irrigation District	Water Enterprise	15,468,601	13,356,686		
San Joaquin	Stockton-East Water District	Water Enterprise	23,858,307	2,821,919		41,204
San Joaquin	Thornton Fire Protection District	Fire Protection			713,113	1,660
San Joaquin	Tracy Cemetery District	Cemetery			2,813,385	6,893
San Joaquin	Tracy Fire Protection District	Fire Protection			13,529,522	59,631
San Joaquin	Tuxedo-Country Club Fire Protection District	Fire Protection			2,267,777	10,216
San Joaquin	Waterloo-Morada Fire Protection District	Fire Protection			5,635,267	622,650
San Joaquin	Woodbridge Fire Protection District	Fire Protection			6,395,848	22,499
San Joaquin	Woodbridge Irrigation District	Water Enterprise	4,915,571	1,481,847		4,759

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Joaquin	Woodbridge Sanitary District (San Joaquin)	Sewer Enterprise	927,888	128,582		343
San Luis Obispo	Arroyo Grande Cemetery District	Cemetery			941,474	2,766
San Luis Obispo	Atascadero Cemetery District	Cemetery			770,957	2,511
San Luis Obispo	Avila Beach Community Services District	Solid Waste Enterprise	31,023	10,955		
San Luis Obispo	Avila Beach Community Services District	Water Enterprise	513,209	212,257		464
San Luis Obispo	Avila Beach Community Services District	Sewer Enterprise	571,122	373,690		1,156
San Luis Obispo	Avila Beach Community Services District	Lighting and Lighting Maintenance			22,820	93
San Luis Obispo	Avila Beach Community Services District	Governmental Services			518,659	2,181
San Luis Obispo	California Valley Community Services District	Streets and Roads - Construction and Maintenance			366,148	12,150
San Luis Obispo	Cambria Cemetery District	Cemetery			308,337	1,358
San Luis Obispo	Cambria Community Healthcare District	Ambulance Service Enterprise	942,289	1,396,526		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Luis Obispo	Cambria Community Services District	Water Enterprise	5,026,904	173,141		
San Luis Obispo	Cambria Community Services District	Sewer Enterprise	3,693,049	48,699		
San Luis Obispo	Cambria Community Services District	Fire Protection			3,193,631	317,751
San Luis Obispo	Cambria Community Services District	Lighting and Lighting Maintenance			2,673,707	1,000
San Luis Obispo	Cambria Community Services District	Recreation and Park			824,152	4,000
San Luis Obispo	Cayucos Sanitary District (San Luis Obispo)	Sewer Enterprise	3,220,516	1,542,750		5,644
San Luis Obispo	Cayucos-Morro Bay Cemetery District	Cemetery			924,642	2,425
San Luis Obispo	Coastal San Luis Resource Conservation District	Resource Conservation			4,009,882	3,877,527
San Luis Obispo	Estrella-El Pomar-Creston Water District	Water Enterprise		86,094		
San Luis Obispo	Garden Farms Community Water District	Water Enterprise	92,881	146,235		219
San Luis Obispo	Ground Squirrel Hollow Community Services District	Streets and Roads - Construction and Maintenance			445,918	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Luis Obispo	Heritage Ranch Community Services District	Solid Waste Enterprise		98,829		
San Luis Obispo	Heritage Ranch Community Services District	Water Enterprise	1,540,059	670,089		1,526
San Luis Obispo	Heritage Ranch Community Services District	Sewer Enterprise	1,041,413	223,230		654
San Luis Obispo	Independence Ranch Community Services District	Streets and Roads - Construction and Maintenance			62,502	
San Luis Obispo	Linne Community Services District	Streets and Roads - Construction and Maintenance			89,606	146
San Luis Obispo	Los Osos Community Services District	Solid Waste Enterprise	468,243	8,934		
San Luis Obispo	Los Osos Community Services District	Water Enterprise	3,158,772	984,110		733,701
San Luis Obispo	Los Osos Community Services District	Sewer Enterprise	21,109			
San Luis Obispo	Los Osos Community Services District	Governmental Services			5,670,435	8,568
San Luis Obispo	Nipomo Community Services District	Solid Waste Enterprise		284,827		
San Luis Obispo	Nipomo Community Services District	Water Enterprise	8,555,038	2,291,086		4,358

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Luis Obispo	Nipomo Community Services District	Sewer Enterprise	3,545,852	383,522		
San Luis Obispo	Nipomo Community Services District	Drainage and Drainage Maintenance Enterprise		27,249		
San Luis Obispo	Nipomo Community Services District	Lighting and Lighting Maintenance Enterprise	49,573	1,562		
San Luis Obispo	Oceano Community Services District	Solid Waste Enterprise	90,555	2,251		
San Luis Obispo	Oceano Community Services District	Water Enterprise	3,393,539	1,487,134		1,477,509
San Luis Obispo	Oceano Community Services District	Sewer Enterprise	415,933	7,934		
San Luis Obispo	Oceano Community Services District	Fire Protection			1,524,423	12,730
San Luis Obispo	Oceano Community Services District	Lighting and Lighting Maintenance			45,418	
San Luis Obispo	Oceano Community Services District	Recreation and Park			14,477	
San Luis Obispo	Paso Robles Cemetery District	Cemetery			1,306,258	3,365
San Luis Obispo	Port San Luis Harbor District	Harbor and Port Enterprise	3,023,017	657,659		230,657

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Luis Obispo	Port San Luis Harbor District	Police Protection and Personal Safety			1,474,146	30,760
San Luis Obispo	Port San Luis Harbor District	Recreation and Park			3,894,680	526,779
San Luis Obispo	San Miguel Cemetery District	Cemetery			151,792	587
San Luis Obispo	San Miguel Community Services District	Water Enterprise	989,981	54,261		1,000
San Luis Obispo	San Miguel Community Services District	Sewer Enterprise	1,383,880	314,226		143,184
San Luis Obispo	San Miguel Community Services District	Fire Protection			597,728	28,510
San Luis Obispo	San Miguel Community Services District	Lighting and Lighting Maintenance			200,194	538
San Luis Obispo	San Simeon Community Services District	Water Enterprise	581,571	113,547		353
San Luis Obispo	San Simeon Community Services District	Sewer Enterprise	502,561	25,118		25,118
San Luis Obispo	Santa Margarita Cemetery District	Cemetery			69,634	224
San Luis Obispo	Santa Margarita Fire Protection	Fire Protection			325,545	106,428

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Luis Obispo	Shandon Cemetery District	Cemetery			35,933	119
San Luis Obispo	Shandon-San Juan Water District	Water			401,325	
San Luis Obispo	South San Luis Obispo County Sanitation District (San Luis Obispo)	Sewer Enterprise	5,993,919	(355,596)		
San Luis Obispo	Templeton Cemetery District	Cemetery			235,118	752
San Luis Obispo	Templeton Community Services District	Solid Waste Enterprise	229,441	2		
San Luis Obispo	Templeton Community Services District	Water Enterprise	3,040,226	877,177		
San Luis Obispo	Templeton Community Services District	Sewer Enterprise	3,014,925	360,546		1,368
San Luis Obispo	Templeton Community Services District	Drainage and Drainage Maintenance			25,350	
San Luis Obispo	Templeton Community Services District	Fire Protection			2,554,904	434,053
San Luis Obispo	Templeton Community Services District	Lighting and Lighting Maintenance			40,943	126
San Luis Obispo	Templeton Community Services District	Recreation and Park			994,709	35,743

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Luis Obispo	Templeton Community Services District	Community Facilities			82,243	
San Luis Obispo	Templeton Community Services District	Drainage and Drainage Maintenance Enterprise	8,725	2,642		
San Luis Obispo	Upper Salinas/Las Tablas Resource Conservation District	Resource Conservation			1,012,173	706,936
San Mateo	Bay Area Water Supply and Conservation Agency	Water Enterprise	6,014,280	27,037,258		
San Mateo	Bayshore Sanitary District (San Mateo)	Sewer Enterprise	1,512,476	723,002		1,163
San Mateo	Broadmoor Police Protection District	Police Protection and Personal Safety			3,494,249	767,447
San Mateo	Coastside County Water District	Water Enterprise	12,504,037	2,909,175		3,427
San Mateo	Coastside Fire Protection District	Fire Protection			16,567,679	33,102
San Mateo	Colma Fire Protection District	Fire Protection			2,228,819	2,688
San Mateo	East Palo Alto Sanitary District (San Mateo)	Sewer Enterprise	5,043,168	2,810,068		3,441
San Mateo	Granada Community Services District	Sewer Enterprise	2,470,866	1,946,827		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Mateo	Highlands Recreation Community Services District	Recreation and Park			4,078,260	69,258
San Mateo	Ladera Recreation District	Recreation and Park			1,543,119	727
San Mateo	Menlo Park Fire Protection District	Fire Protection			93,019,357	9,583,245
San Mateo	Mid Peninsula Water District	Water Enterprise	14,078,840	2,438,262		875
San Mateo	Montara Sanitary District (San Mateo)	Water Enterprise	3,179,032	2,900,575		2,458
San Mateo	Montara Sanitary District (San Mateo)	Sewer Enterprise	3,897,459	2,028,847		1,170,168
San Mateo	North Coast County Water District	Water Enterprise	13,761,695	3,722,930		5,285
San Mateo	Peninsula Health Care District	Health Enterprise	16,358,497	19,197,732		34,651
San Mateo	San Mateo County Harbor District	Harbor and Port Enterprise	4,405,171	12,437,124		239,677
San Mateo	San Mateo County Mosquito and Vector Control District	Pest Control			7,645,775	9,848
San Mateo	San Mateo County Resource Conservation District	Resource Conservation			17,499,550	17,057,147

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
San Mateo	Sequoia Healthcare District	Health			23,171,214	48,478
San Mateo	Sequoia Healthcare District	Leasing Enterprise	9,600			
San Mateo	West Bay Sanitary District (San Mateo)	Solid Waste Enterprise	120,064	317,824		
San Mateo	West Bay Sanitary District (San Mateo)	Sewer Enterprise	33,907,010	3,704,285		
San Mateo	Westborough County Water District	Water Enterprise	4,253,388	936,892		4,871
San Mateo	Westborough County Water District	Sewer Enterprise	3,294,569			
San Mateo	Woodside Fire Protection District	Fire Protection			42,086,472	1,333,348
Santa Barbara	Cachuma Resource Conservation District	Resource Conservation			1,418,834	1,238,087
Santa Barbara	Carpinteria - Summerland Fire Protection District	Fire Protection			15,096,420	876,375
Santa Barbara	Carpinteria Cemetery District	Cemetery			673,702	964
Santa Barbara	Carpinteria Sanitary District (Santa Barbara)	Sewer Enterprise	6,369,909	1,369,080		22,708

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Santa Barbara	Carpinteria Valley Water District	Water Enterprise	16,131,688	691,711		
Santa Barbara	Casmalia Community Services District	Water Enterprise	85,588			
Santa Barbara	Cuyama Basin Water District	Water Enterprise	175,003	26,630		
Santa Barbara	Cuyama Community Services District	Water Enterprise	326,528	175,841		
Santa Barbara	Cuyama Community Services District	Sewer Enterprise	185,858	10,604		
Santa Barbara	Cuyama Valley Recreation and Park District	Recreation and Park			160,010	450
Santa Barbara	Embarcadero Municipal Improvement District	Sewer			619,018	1,584
Santa Barbara	Goleta Cemetery District	Cemetery			1,547,328	29,142
Santa Barbara	Goleta Sanitary District (Santa Barbara)	Sewer Enterprise	13,184,772	5,220,530		735
Santa Barbara	Goleta Water District	Water Enterprise	48,721,095	1,469,878		
Santa Barbara	Goleta West Sanitary District (Santa Barbara)	Sewer Enterprise	5,387,651	4,926,161		12,921

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Santa Barbara	Goleta West Sanitary District (Santa Barbara)	Streets and Roads - Construction and Maintenance Enterprise		492,427		1
Santa Barbara	Guadalupe Cemetery District	Cemetery			311,236	532
Santa Barbara	Isla Vista Community Services District	Governmental Services			1,981,900	582,377
Santa Barbara	Isla Vista Recreation and Park District	Recreation and Park			2,311,906	617,535
Santa Barbara	Lompoc Cemetery District	Cemetery			1,049,785	1,793
Santa Barbara	Lompoc Hospital District	Hospital Enterprise	159,930,496	7,359,717		34,323
Santa Barbara	Los Alamos Cemetery District	Cemetery			75,750	62
Santa Barbara	Los Alamos Community Services District	Water Enterprise	688,790	58,397		500
Santa Barbara	Los Alamos Community Services District	Sewer Enterprise	637,756	60,551		500
Santa Barbara	Los Olivos Community Services District	Sewer Enterprise		446,057		180,508
Santa Barbara	Mission Hills Community Services District	Water Enterprise	1,296,503	67,788		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Santa Barbara	Mission Hills Community Services District	Sewer Enterprise	1,203,925	67,788		
Santa Barbara	Montecito Fire Protection District	Fire Protection			28,035,412	2,133,367
Santa Barbara	Montecito Sanitary District (Santa Barbara)	Sewer Enterprise	7,006,995	1,607,851		2,530
Santa Barbara	Montecito Water District	Water Enterprise	20,819,488	3,620,186		991,095
Santa Barbara	Mosquito and Vector Management District of Santa Barbara County	Pest Control			1,654,387	2,084
Santa Barbara	Oak Hill Cemetery District	Cemetery			595,135	905
Santa Barbara	San Antonio Basin Water District	Resource Conservation			606,126	
Santa Barbara	Santa Maria Cemetery District	Cemetery			2,938,933	3,594
Santa Barbara	Santa Maria Public Airport District	Airport Enterprise	4,235,765	2,725,821		10,578
Santa Barbara	Santa Maria Valley Water Conservation District	Flood Control and Water Conservation			1,396,959	1,559
Santa Barbara	Santa Ynez Community Services District	Sewer Enterprise	1,494,627	517,044		746

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Santa Barbara	Santa Ynez River Water Conservation District	Flood Control and Water Conservation			1,735,601	484,790
Santa Barbara	Santa Ynez River Water Conservation District Improvement District No. 1	Water Enterprise	11,063,032	2,899,180		
Santa Barbara	Summerland Sanitary District (Santa Barbara)	Sewer Enterprise	1,093,123	429,882		1,176
Santa Barbara	Vandenberg Village Community Services District	Water Enterprise	1,981,908	142,671		
Santa Barbara	Vandenberg Village Community Services District	Sewer Enterprise	2,766,712	465,286		
Santa Clara	Aldercroft Heights County Water District	Water Enterprise	330,563	21,841		
Santa Clara	Burbank Sanitary District (Santa Clara)	Sewer Enterprise	1,404,420	108,187		
Santa Clara	Cupertino Sanitary District (Santa Clara)	Sewer Enterprise	22,598,224	(332,554)		
Santa Clara	El Camino Hospital District	Hospital Enterprise		37,079,965		100,679
Santa Clara	Lake Canyon Community Services District	Sewer Enterprise	8,000	70,864		
Santa Clara	Lions Gate Community Services District	Streets and Roads - Construction and Maintenance			1,134,920	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Santa Clara	Loma Prieta Resource Conservation District	Resource Conservation			141,907	124
Santa Clara	Midpeninsula Regional Open Space District	Recreation and Park			85,857,086	128,883
Santa Clara	North Santa Clara Resource Conservation District	Resource Conservation			482,231	121,430
Santa Clara	Purissima Hills Water District	Water Enterprise	8,222,182	2,084,992		3,130
Santa Clara	Rancho Rinconada Recreation and Park District	Recreation and Park			1,258,126	1,868
Santa Clara	San Martin County Water District	Water Enterprise	224,928	27,159		
Santa Clara	Santa Clara Valley Open Space Authority	Recreation and Park			17,979,713	2,696,337
Santa Clara	Santa Clara Valley Water District	Water Enterprise	320,637,927	67,181,645		229,112
Santa Clara	Santa Clara Valley Water District	Flood Control and Water Conservation			225,612,947	5,446,529
Santa Clara	Santa Clara Valley Water District	Internal Service Funds	43570017	2518992		
Santa Clara	Saratoga Fire Protection District	Fire Protection			11,558,581	27,426

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Santa Clara	South Santa Clara County Fire District	Fire Protection			7,425,491	127,132
Santa Clara	South Santa Clara Valley Memorial District	Memorial			347,895	508
Santa Cruz	Alba Recreation and Park District	Recreation and Park			682	
Santa Cruz	Ben Lomond Fire Protection District	Fire Protection			1,319,908	5,203
Santa Cruz	Boulder Creek Fire Protection District	Fire Protection			1,611,650	5,597
Santa Cruz	Boulder Creek Recreation and Park District	Recreation and Park			641,236	1,231
Santa Cruz	Branciforte Fire Protection District	Fire Protection			581,724	2,177
Santa Cruz	Central Fire District of Santa Cruz County	Fire Protection			46,597,970	988,729
Santa Cruz	Central Water District	Water Enterprise	1,049,193	198,670		677
Santa Cruz	Felton Fire Protection District	Fire Protection			1,143,665	12,160
Santa Cruz	La Selva Beach Recreation District	Recreation and Park			618,756	319,417

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Santa Cruz	Pajaro Valley Fire Protection District	Fire Protection			2,484,103	20,184
Santa Cruz	Pajaro Valley Health Care District	Hospital Enterprise	129,114,226	6,000,739		3,244,700
Santa Cruz	Pajaro Valley Public Cemetery District	Cemetery			1,810,381	4,089
Santa Cruz	Pajaro Valley Water Management Agency	Flood Control and Water Conservation			21,824,297	5,612,452
Santa Cruz	Reclamation District No. 2049	Drainage and Drainage Maintenance			704	
Santa Cruz	Resource Conservation District of Santa Cruz County	Resource Conservation			5,641,705	5,527,391
Santa Cruz	Salsipuedes Sanitary District (Santa Cruz)	Sewer Enterprise	425,117	113,179		124
Santa Cruz	San Lorenzo Valley Water District	Water Enterprise	12,628,983	2,268,870		4,662
Santa Cruz	San Lorenzo Valley Water District	Sewer Enterprise	174,321			
Santa Cruz	Santa Cruz Port District	Harbor and Port Enterprise	11,458,390	1,839,966		613,322
Santa Cruz	Scotts Valley Fire Protection District	Fire Protection			12,203,138	1,238,379

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Santa Cruz	Scotts Valley Water District	Water Enterprise	7,689,553	1,760,478		6,156
Santa Cruz	Soquel Creek Water District	Water Enterprise	27,648,738	1,000,808		
Santa Cruz	Zayante Fire Protection District	Fire Protection			846,297	113,532
Shasta	Anderson Fire Protection District	Fire Protection			2,266,463	317,353
Shasta	Anderson-Cottonwood Irrigation District	Water Enterprise	1,007,872	1,174,908		13,076
Shasta	Bella Vista Water District	Water Enterprise	5,043,285	3,676,352		48,871
Shasta	Buckeye Fire Protection District	Fire Protection			201,425	1,292
Shasta	Burney Cemetery District	Cemetery			150,565	23,041
Shasta	Burney Fire Protection District	Fire Protection			1,270,594	391,533
Shasta	Burney Water District	Water Enterprise	1,702,822	18,762		
Shasta	Castella Fire Protection District	Fire Protection			271,440	148,322

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Shasta	Centerville Community Services District	Water Enterprise	1,368,645	343,710		2,527
Shasta	Clear Creek Community Services District (Shasta)	Water Enterprise	3,138,212	481,793		4,550
Shasta	Cottonwood Fire Protection District	Fire Protection			1,015,846	46,808
Shasta	Cottonwood Water District	Water Enterprise	1,071,049	26,405		
Shasta	Fall River Resource Conservation District	Resource Conservation			4,583,815	4,149,243
Shasta	Fall River Valley Community Services District	Water Enterprise	591,300	201,459		187,673
Shasta	Fall River Valley Community Services District	Sewer Enterprise	249,969	48,997		21,406
Shasta	Fall River Valley Community Services District	Recreation and Park			321,317	292,637
Shasta	Fall River Valley Fire Protection District	Fire Protection			152,379	
Shasta	Halcumb Cemetery District	Cemetery			134,888	1,342
Shasta	Happy Valley Fire Protection District	Fire Protection			653,761	89,141

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Shasta	Igo-Ono Community Services District	Water Enterprise	103,593	187,120		
Shasta	Mayers Memorial Hospital District	Hospital Enterprise	53,125,110	3,109,739		14,818
Shasta	Millville Fire Protection District	Fire Protection			113,371	17,282
Shasta	Millville Masonic and Odd Fellows Cemetery District	Cemetery			192,105	1,415
Shasta	Mountain Gate Community Services District	Water Enterprise	777,825	416,555		392,920
Shasta	Mountain Gate Community Services District	Fire Protection			558,557	49,544
Shasta	Pine Grove Cemetery District	Cemetery			174,028	1,428
Shasta	Pine Grove Mosquito Abatement District	Pest Control			126,242	1,237
Shasta	Shasta Community Services District	Water Enterprise	1,032,002	3,818,405		3,761,004
Shasta	Shasta Community Services District	Fire Protection			375,199	3,318
Shasta	Shasta Lake Fire Protection District	Fire Protection			2,127,552	975,877

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Shasta	Shasta Mosquito and Vector Control District	Pest Control			3,811,153	14,204
Shasta	South Shasta Cemetery District	Cemetery			482,002	22,973
Shasta	Tucker Oaks Water District	Water Enterprise	31,048			
Shasta	Tucker Oaks Water District	Sewer Enterprise	25,020			
Shasta	Western Shasta Resource Conservation District	Resource Conservation			2,969,641	2,464,199
Sierra	Alleghany County Water District	Water Enterprise	26,161	77,527		70,769
Sierra	Downieville Fire Protection District	Fire Protection			625,829	276,962
Sierra	Downieville Public Utility District	Water Enterprise	102,439	65,308		900
Sierra	Pliocene Ridge Community Services District	Fire Protection			53,283	6,430
Sierra	Sierra City Fire Protection District	Fire Protection			133,241	(2,285)
Sierra	Sierra County Fire Protection District No. 1	Fire Protection			413,713	26,191

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Sierra	Sierra Valley Resource Conservation District	Resource Conservation			696,631	696,190
Sierra	Sierraville Public Utility District	Water Enterprise	109,522	816,432		789,768
Siskiyou	Big Springs Irrigation District	Water Enterprise	196,023	1,844		21
Siskiyou	Butte Valley Fire Protection	Fire Protection			61,067	2,035
Siskiyou	Butte Valley Irrigation District	Water Enterprise	455,205	122,950		50
Siskiyou	Callahan Water District	Water Enterprise	28,249			
Siskiyou	Copco Lake Fire Protection District	Fire Protection			27,621	518
Siskiyou	Dunsmuir Fire Protection District	Fire Protection			74,013	728
Siskiyou	Dunsmuir Recreation and Park District	Recreation and Park			240,559	1,682
Siskiyou	Etna Cemetery District	Cemetery			46,875	588
Siskiyou	Fort Jones Cemetery District	Cemetery			112,875	2,274

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Siskiyou	Gazelle Fire Protection District	Fire Protection			27,792	7,197
Siskiyou	Grenada Fire Protection District	Fire Protection			72,557	627
Siskiyou	Grenada Irrigation District	Water Enterprise	184,718	81		
Siskiyou	Happy Camp Cemetery District	Cemetery			14,124	585
Siskiyou	Happy Camp Community Services District	Water Enterprise	233,324	1,651,441		1,649,773
Siskiyou	Happy Camp Community Services District	Recreation and Park Enterprise	12,919	97,747		
Siskiyou	Happy Camp Fire Protection District	Fire Protection			65,727	23,472
Siskiyou	Happy Camp Sanitary District (Siskiyou)	Sewer Enterprise	260,756	47,673		289
Siskiyou	Hornbrook Cemetery District	Cemetery			27,365	328
Siskiyou	Hornbrook Community Service District	Water Enterprise	113,416	665		
Siskiyou	Hornbrook Fire Protection District	Fire Protection			58,793	6,419

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Siskiyou	Lake Shastina Community Services District	Water Enterprise	513,187	242,050		207,841
Siskiyou	Lake Shastina Community Services District	Sewer Enterprise	940,135	17,922		
Siskiyou	Lake Shastina Community Services District	Fire Protection			706,827	259,288
Siskiyou	Lake Shastina Community Services District	Governmental Services			112,381	
Siskiyou	Lake Shastina Community Services District	Police Protection and Personal Safety			807,238	186,159
Siskiyou	Lakeview Cemetery District	Cemetery			15,940	209
Siskiyou	Mayten Fire Protection District	Fire Protection			25,884	2,598
Siskiyou	McCloud Community Services District	Solid Waste Enterprise	444,984	8,000		
Siskiyou	McCloud Community Services District	Water Enterprise	648,443	34,276		
Siskiyou	McCloud Community Services District	Sewer Enterprise	569,032	53,898		
Siskiyou	McCloud Community Services District	Ambulance Service			126,258	

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Siskiyou	McCloud Community Services District	Fire Protection			288,489	76,503
Siskiyou	McCloud Community Services District	Library Services			7,634	25
Siskiyou	McCloud Community Services District	Lighting and Lighting Maintenance			22,228	
Siskiyou	McCloud Community Services District	Recreation and Park			59,087	1,810
Siskiyou	McCloud Community Services District	Streets and Roads - Construction and Maintenance			47,322	
Siskiyou	Montague Fire Protection District	Fire Protection			78,282	701
Siskiyou	Montague Water Conservation District	Water Enterprise	670,052	1,097,393		1,090,289
Siskiyou	Mt. Shasta Fire Protection District	Fire Protection			503,759	13,687
Siskiyou	Mt. Shasta Recreation and Park District	Recreation and Park			774,716	6,822
Siskiyou	Sawyers Bar County Water District	Water Enterprise		19,675		
Siskiyou	Scott Valley Fire Protection District	Fire Protection			186,112	42,120

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Siskiyou	Scott Valley Irrigation District	Water Enterprise	44,982	3,506		45
Siskiyou	Shasta Valley Cemetery District	Cemetery			235,501	1,723
Siskiyou	Shasta Valley Resource Conservation District	Resource Conservation			3,944,119	3,942,626
Siskiyou	South Yreka Fire Protection District	Fire Protection			121,289	30,598
Siskiyou	Tennant Community Services District	Water Enterprise	41,865			
Siskiyou	Tennant Community Services District	Sewer Enterprise	14,222			
Siskiyou	Tennant Community Services District	Fire Protection Enterprise	4,554	216		1
Siskiyou	Tulelake Irrigation District	Water Enterprise	5,639,532	930,345		490,128
Siskiyou	Tulelake Multi - County Fire Protection District	Fire Protection			153,884	761
Siskiyou	Weed Recreation and Park District	Recreation and Park			540,503	28,455
Solano	Collinsville Levee District (Solano)	Land Reclamation and Levee Maintenance			46,551	33,366

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Solano	Cordelia Fire Protection District	Fire Protection			1,412,337	471,182
Solano	Dixon Fire Protection District	Fire Protection			963,381	37,476
Solano	Dixon Resource Conservation District	Resource Conservation			612,884	93,550
Solano	Frost Lake Reclamation District No. 2129 (Solano)	Land Reclamation and Levee Maintenance			6,460	
Solano	Greater Vallejo Recreation District	Recreation and Park			10,782,285	866,725
Solano	Maine Prairie Water District	Water Enterprise	1,295,536	138,684		608
Solano	Montezuma Fire Protection District (Solano)	Fire Protection			1,663,678	771,728
Solano	Reclamation District No. 1607	Land Reclamation and Levee Maintenance			248,981	94,538
Solano	Reclamation District No. 1667	Land Reclamation and Levee Maintenance			631,060	601,369
Solano	Reclamation District No. 2060	Land Reclamation and Levee Maintenance			307,437	286,031
Solano	Reclamation District No. 2068	Water Enterprise	1,639,817	681,376		418,759

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Solano	Reclamation District No. 2068	Drainage and Drainage Maintenance Enterprise	41,820			
Solano	Reclamation District No. 2084	Land Reclamation and Levee Maintenance			551,827	76,827
Solano	Reclamation District No. 2093	Land Reclamation and Levee Maintenance			7,500	
Solano	Reclamation District No. 2098	Land Reclamation and Levee Maintenance			160,518	20,527
Solano	Reclamation District No. 2112	Land Reclamation and Levee Maintenance			25,000	
Solano	Reclamation District No. 2127	Land Reclamation and Levee Maintenance			41,064	
Solano	Reclamation District No. 2130	Land Reclamation and Levee Maintenance			492	
Solano	Reclamation District No. 2136	Land Reclamation and Levee Maintenance			39,838	
Solano	Reclamation District No. 2139	Flood Control and Water Conservation			33,675	
Solano	Reclamation District No. 2142	Land Reclamation and Levee Maintenance			6,540	
Solano	Reclamation District No. 501	Land Reclamation and Levee Maintenance			593,924	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Solano	Reclamation District No. 536	Land Reclamation and Levee Maintenance			1,820,970	644,313
Solano	Rio Vista - Montezuma Cemetery District	Cemetery			960,308	4,005
Solano	Rural North Vacaville Water District	Water Enterprise	1,026,263	57,805		
Solano	Silveyville Cemetery District	Cemetery			1,131,987	4,274
Solano	Solano Cemetery District	Cemetery			3,291,355	25,300
Solano	Solano County Mosquito Abatement District	Pest Control			3,961,962	20,528
Solano	Solano Irrigation District	Electric Enterprise	1,019,570			
Solano	Solano Irrigation District	Water Enterprise	19,355,381	8,736,506		11,328
Solano	Solano Resource Conservation District	Resource Conservation			3,054,637	271,946
Solano	Suisun Fire Protection District	Fire Protection			808,606	2,497
Solano	Suisun Resource Conservation District	Resource Conservation			2,492,809	1,710,486

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Solano	Vacaville Fire Protection District	Fire Protection			2,144,708	48,866
Solano	Vacaville-Elmira Cemetery District	Cemetery			1,754,091	5,519
Sonoma	Bodega Bay Public Utility District	Water Enterprise	1,240,556	528,129		3,404
Sonoma	Bodega Bay Public Utility District	Sewer Enterprise	1,746,565	290,906		
Sonoma	Camp Meeker Recreation and Park District	Water Enterprise	271,848	154,202		
Sonoma	Camp Meeker Recreation and Park District	Recreation and Park			126,163	496
Sonoma	Cazadero Community Services District	Fire Protection			371,284	520
Sonoma	Cazadero Community Services District	Recreation and Park			157,233	119,543
Sonoma	Cloverdale Fire Protection District	Fire Protection			2,999,930	474,542
Sonoma	Cloverdale Health Care District	Ambulance Service			1,313,484	89,056
Sonoma	Forestville Water District	Water Enterprise	1,141,705	327,924		927

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Sonoma	Forestville Water District	Sewer Enterprise	1,118,377	230,175		196,154
Sonoma	Gold Ridge Fire Protection District	Fire Protection			10,546,414	4,762,452
Sonoma	Gold Ridge Resource Conservation District	Resource Conservation			3,802,394	3,747,659
Sonoma	Graton Community Services District	Sewer Enterprise	1,041,598	403,525		361,037
Sonoma	Graton Community Services District	Financing or Constructing Facilities Enterprise		33,919		
Sonoma	Graton Fire Protection District	Fire Protection			3,098,802	931,165
Sonoma	Green Valley Cemetery District	Cemetery			24,318	70
Sonoma	Healthy Petaluma District	Health Enterprise	866,204	3,119,873		
Sonoma	Kenwood Fire Protection District	Fire Protection			1,939,040	4,639
Sonoma	Monte Rio Fire Protection District	Fire Protection			1,726,166	435,800
Sonoma	Monte Rio Recreation and Park District	Recreation and Park			543,061	63,346

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Sonoma	North Bay Water District	Water Enterprise		2,975		
Sonoma	North Sonoma Coast Fire Protection District	Fire Protection			2,002,072	26,754
Sonoma	Northern Sonoma County Fire Protection District	Fire Protection			5,998,090	1,578,280
Sonoma	Occidental Community Services District	Water Enterprise	122,335	69,006		
Sonoma	Occidental Community Services District	Fire Protection			820,260	10,864
Sonoma	Rains Creek Water District	Water Enterprise	128,880	6,502		
Sonoma	Rancho Adobe Fire Protection District	Fire Protection			8,225,216	20,502
Sonoma	Russian River County Water District	Water Enterprise	671,123	19,583		
Sonoma	Schell-Vista Fire Protection District	Fire Protection			3,026,676	295,074
Sonoma	Shiloh Cemetery District	Cemetery			848,209	2,715
Sonoma	Sonoma County Fire District	Fire Protection			35,297,289	8,099,411

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Sonoma	Sonoma County Fire District	Ambulance Service Enterprise	11,395,251			
Sonoma	Sonoma Mountain County Water District	Water Enterprise	70,328	15,170		275
Sonoma	Sonoma Resource Conservation District	Resource Conservation			3,089,392	2,588,295
Sonoma	Sonoma Valley Fire District	Fire Protection			19,937,459	9,329,385
Sonoma	Sonoma Valley Healthcare District	Hospital Enterprise	57,142,303	12,571,189		66,307
Sonoma	Sweetwater Springs Water District	Water Enterprise	3,185,927	1,938,813		915,658
Sonoma	Timber Cove County Water District	Water Enterprise	606,848	26,051		
Sonoma	Timber Cove Fire Protection District	Fire Protection			370,222	7,155
Sonoma	Valley of the Moon Water District	Water Enterprise	7,641,941	365,954		
Stanislaus	Burbank-Paradise Fire Protection District	Fire Protection			1,100,585	684,957
Stanislaus	Ceres Fire Protection District	Fire Protection			108,916	296

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Stanislaus	Crows Landing Community Services District	Water Enterprise	85,578	2,452		
Stanislaus	Del Puerto Health Care District	Health Enterprise	7,431,833	3,257,308		12,858
Stanislaus	Del Puerto Water District	Water Enterprise	17,387,420	7,242,328		
Stanislaus	Denair Community Services District	Water Enterprise	993,671	195,177		718
Stanislaus	Denair Community Services District	Sewer Enterprise	1,322,161	352,343		718
Stanislaus	Denair Fire Protection District	Fire Protection			587,295	1,688
Stanislaus	Eastside Mosquito Abatement	Pest Control			3,511,485	77,669
Stanislaus	El Solyo Water District	Water Enterprise	804,875			
Stanislaus	Grayson Community Services District	Sewer Enterprise	124,747	51,908		23
Stanislaus	Hills Ferry Cemetery District	Cemetery			678,615	1,983
Stanislaus	Hughson Fire Protection District	Fire Protection			1,008,539	3,792

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Stanislaus	Keyes Community Services District	Water Enterprise	1,674,623	579,599		9
Stanislaus	Keyes Community Services District	Sewer Enterprise	1,455,746	101,819		
Stanislaus	Keyes Community Services District	Lighting and Lighting Maintenance			84,298	
Stanislaus	Keyes Fire Protection District	Fire Protection			865,760	13,653
Stanislaus	Knights Ferry Cemetery District	Cemetery			20,493	57
Stanislaus	Knights Ferry Community Services District	Water Enterprise	79,720	13,468		56
Stanislaus	Modesto Irrigation District	Electric Enterprise	422,925,361	37,846,258		
Stanislaus	Modesto Irrigation District	Water Enterprise	29,271,963	3,704,985		
Stanislaus	Modesto Irrigation District	Recreation and Park Enterprise	621,135			
Stanislaus	Monterey Park Tract Community Services District	Water Enterprise	100,273	65,141		65,141
Stanislaus	Newman Drainage District (Stanislaus)	Drainage and Drainage Maintenance			46,845	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Stanislaus	Oak Flat Water District	Water Enterprise	760,285	602		
Stanislaus	Oak Valley Hospital District	Hospital Enterprise	90,183,962	3,143,871		24,498
Stanislaus	Oakdale Fire Protection District	Fire Protection			2,940,674	311,206
Stanislaus	Oakdale Irrigation District	Water Enterprise	5,849,462	32,555,362		24,519,763
Stanislaus	Orestimba Creek Flood Control District	Flood Control and Water Conservation			17,245	
Stanislaus	Patterson Cemetery District	Cemetery Enterprise	253,377	314,663		1,931
Stanislaus	Patterson Irrigation District	Water Enterprise	5,865,821	937,554		
Stanislaus	Reclamation District No. 2063	Land Reclamation and Levee Maintenance			286,610	134,790
Stanislaus	Reclamation District No. 2091	Land Reclamation and Levee Maintenance			3,659,083	3,598,280
Stanislaus	Reclamation District No. 2092	Land Reclamation and Levee Maintenance			3,447,489	3,442,840
Stanislaus	Reclamation District No. 2143 (Wendt Ranch)	Land Reclamation and Levee Maintenance			58	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Stanislaus	Riverdale Park Tract Community Services District	Water Enterprise	84,698			
Stanislaus	Rock Creek Water District	Water Enterprise	218,000			
Stanislaus	Salida Fire Protection District	Fire Protection			2,660,244	7,422
Stanislaus	Salida Sanitary District (Stanislaus)	Sewer Enterprise	3,320,349	393,042		62,684
Stanislaus	Sand Creek Flood Control District	Flood Control and Water Conservation			15,669	
Stanislaus	Stanislaus Consolidated Fire Protection District	Fire Protection			15,430,350	1,814,976
Stanislaus	Turlock Fire Protection District	Fire Protection			558,232	39,108
Stanislaus	Turlock Irrigation District	Electric Enterprise	444,141,000	18,381,000		
Stanislaus	Turlock Irrigation District	Water Enterprise	14,402,000	1,283,000		26,000
Stanislaus	Turlock Mosquito Abatement District	Pest Control			3,605,139	18,242
Stanislaus	West Side Community Healthcare District	Ambulance Service Enterprise	1,800,125	755,820		1,407

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Stanislaus	West Stanislaus Fire Protection District	Fire Protection			1,730,098	48,841
Stanislaus	West Stanislaus Irrigation District	Water Enterprise	10,669,041	1,688,335		14,929
Stanislaus	West Stanislaus Resource Conservation District	Resource Conservation			81,367	441
Stanislaus	Westley Community Services District	Water Enterprise	16,380			
Stanislaus	Westley Community Services District	Sewer Enterprise	35,506	654,657		636,001
Stanislaus	Westley Community Services District	Lighting and Lighting Maintenance Enterprise	1,595			
Stanislaus	Westport Fire Protection District	Fire Protection			449,698	15,995
Stanislaus	Woodland Ave Fire Protection District	Fire Protection			622,744	2,144
Sutter	Fairview Cemetery District	Cemetery			93,858	607
Sutter	Feather Water District	Water Enterprise	993,548	103,059		
Sutter	Feather Water District	Drainage and Drainage Maintenance Enterprise		16,450		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Sutter	Levee District No. 1 (Sutter)	Flood Control and Water Conservation			740,108	388,200
Sutter	Levee District No. 9 (Sutter)	Flood Control and Water Conservation			677,140	196,802
Sutter	Live Oak Cemetery District	Cemetery			435,701	1,195
Sutter	Meridian Fire Protection District	Fire Protection			400,230	2,230
Sutter	Nicolaus Cemetery District	Cemetery			43,147	253
Sutter	Pleasant Grove Cemetery District	Cemetery			59,082	319
Sutter	Reclamation District No. 1001	Land Reclamation and Levee Maintenance			1,525,783	321,868
Sutter	Reclamation District No. 1500	Flood Control and Water Conservation			5,854,959	1,795,221
Sutter	Reclamation District No. 1660	Land Reclamation and Levee Maintenance			354,697	
Sutter	Reclamation District No. 2054	Land Reclamation and Levee Maintenance			117,338	419
Sutter	Reclamation District No. 2056	Land Reclamation and Levee Maintenance			98,162	165

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Sutter	Reclamation District No. 70	Land Reclamation and Levee Maintenance			459,976	30,106
Sutter	Reclamation District No. 777	Land Reclamation and Levee Maintenance			259,600	1,106
Sutter	South Sutter Water District	Electric Enterprise		403,087		
Sutter	South Sutter Water District	Water Enterprise	919,337	2,050		
Sutter	Sutter Basin Fire Protection District	Fire Protection			190,045	1,206
Sutter	Sutter Cemetery District	Cemetery			2,053,419	5,871
Sutter	Sutter Community Service District	Water Enterprise	623,428	31,663		
Sutter	Sutter County Resource Conservation District	Resource Conservation			2,020	
Sutter	Sutter Extension Water District	Water Enterprise	970,747	185,451		
Sutter	Sutter-Yuba Mosquito Abatement District	Pest Control			5,483,725	25,292
Tehama	Belle Mill Cemetery District	Cemetery			1,681	

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Tehama	Capay Fire Protection District	Fire Protection			133,217	6,526
Tehama	Corning Cemetery District	Cemetery			414,312	2,508
Tehama	Corning Healthcare District	Hospital Enterprise		710,791		5,199
Tehama	Corning Water District	Water Enterprise	648,956	98,158		60
Tehama	Deer Creek Irrigation District	Water Enterprise	110,103	8,679		44
Tehama	El Camino Irrigation District	Water Enterprise	365,989	400		
Tehama	Gerber-Las Flores Community Services District	Water Enterprise	217,674	22,314		
Tehama	Gerber-Las Flores Community Services District	Sewer Enterprise	249,028	25,132		
Tehama	Gerber-Las Flores Community Services District	Lighting and Lighting Maintenance			73,181	708
Tehama	Kirkwood Cemetery District	Cemetery			8,441	72
Tehama	Kirkwood Water District	Water Enterprise	8,324			

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Tehama	Los Molinos Cemetery District	Cemetery			118,257	909
Tehama	Los Molinos Community Services District	Water Enterprise	122,051	80,196		
Tehama	Manton Cemetery District	Cemetery			71,716	1,003
Tehama	Mineral County Water District	Water Enterprise	155,726	3,786		
Tehama	Paskenta Cemetery District	Cemetery			29,602	502
Tehama	Paskenta Community Services District	Water Enterprise	62,268	269,210		268,010
Tehama	Proberta Water District	Water Enterprise	66,068	2,447		
Tehama	Red Bluff Cemetery District	Cemetery			722,151	4,838
Tehama	Resource Conservation District of Tehama County	Resource Conservation			12,037,555	11,289,933
Tehama	Rio Alto Water District	Water Enterprise	718,344	276,296		1,943
Tehama	Rio Alto Water District	Sewer Enterprise	626,696	530,014		935

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Tehama	Skyview County Water District	Water Enterprise	102,337	1,001,933		1,001,924
Tehama	Tehama Cemetery District	Cemetery			66,115	458
Tehama	Tehama County Mosquito and Vector Control	Pest Control			1,144,736	6,364
Tehama	Thomes Creek Water District	Water Enterprise		3,225		
Tehama	Vina Cemetery District	Cemetery			15,270	153
Trinity	Coffee Creek Fire Protection District	Fire Protection			69,288	
Trinity	Douglas City Community Services District	Fire Protection			213,378	74,092
Trinity	Greater Hayfork Valley Park and Recreation District	Recreation and Park			86,028	38,958
Trinity	Hayfork Fire Protection District	Fire Protection			358,819	24,531
Trinity	Hyampom Community Services District	Fire Protection			160,032	106
Trinity	Junction City Fire Protection District	Fire Protection			116,890	79,682

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Trinity	Lewiston Community Services District	Water Enterprise	658,814	3,130,516		3,122,875
Trinity	Lewiston Community Services District	Fire Protection			185,161	30,971
Trinity	Mountain Communities Healthcare District	Hospital Enterprise	21,611,942	12,203,167		11,846,657
Trinity	Post Mountain Public Utility District	Fire Protection Enterprise	18	24,839		
Trinity	Ruth Lake Community Services District	Recreation and Park Enterprise	973,583	209,177		1,565
Trinity	Trinity Center Community Services District	Fire Protection			99,659	2,411
Trinity	Trinity County Resource and Water Conservation District	Resource Conservation			5,343,070	
Trinity	Trinity County Waterworks District No. 1	Water Enterprise	485,733	253,645		113,298
Trinity	Trinity County Waterworks District No. 1	Sewer Enterprise	257,661			
Trinity	Trinity Life Support Community Services District	Ambulance Service			273,192	
Trinity	Trinity Public Utilities District	Electric Enterprise	15,393,918	70,134		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Trinity	Weaverville / Douglas City Parks and Recreation District	Recreation and Park			288,397	1,251
Trinity	Weaverville Community Services District	Water Enterprise	992,838	91,165		
Trinity	Weaverville Fire Protection District	Fire Protection			557,535	165,644
Trinity	Weaverville Sanitary District (Trinity)	Sewer Enterprise	674,839	792,130		41
Tulare	Alpaugh Community Services District	Water Enterprise	552,745	25,811		41
Tulare	Alpaugh Irrigation District	Water Enterprise	1,867,038	1,701,597		1,623
Tulare	Alpine Village-Sequoia Crest Community Services District	Streets and Roads - Construction and Maintenance			38,304	68
Tulare	Alta Cemetery District	Cemetery			1,540,001	1,244
Tulare	Alta Healthcare District	Health			882,862	2,871
Tulare	Alta Irrigation District	Water Enterprise	6,632,826	463,557		
Tulare	Angiola Water District	Water Enterprise	6,473,541	37,392		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Tulare	Atwell Island Water District	Water Enterprise		349,261		
Tulare	Consolidated Central Valley Table Grape Pest and Disease Control District	Pest Control			1,016,016	
Tulare	Cutler Public Utility District	Water Enterprise	447,708	4,667,219		
Tulare	Cutler Public Utility District	Sewer Enterprise	501,851	45,661		
Tulare	Deer Creek Storm Water District (Tulare)	Flood Control and Water Conservation			197,761	1,032
Tulare	Delano-Earlimart Irrigation District	Water Enterprise	22,135,837	4,400,054		
Tulare	Delta Vector Control District	Pest Control			5,218,502	17,607
Tulare	Ducor Community Services District	Water Enterprise	158,379	106		
Tulare	Earlimart Public Utility District	Water Enterprise	485,083	36,547		
Tulare	Earlimart Public Utility District	Sewer Enterprise	358,842	68,847		70
Tulare	Eshom Valley Public Cemetery District	Cemetery			15,467	62

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Tulare	Exeter District Ambulance	Ambulance Service Enterprise	3,297,948	396,188		2,083
Tulare	Exeter Irrigation District	Water Enterprise	3,655,299	98,447		
Tulare	Exeter Memorial District	Memorial Enterprise	5	459,369		1,799
Tulare	Exeter Public Cemetery District	Cemetery Enterprise	329,819	124,398		482
Tulare	Goshen Community Services District	Sewer Enterprise	1,024,961	65,050		50
Tulare	Ivanhoe Public Utility District	Water Enterprise	275,000			
Tulare	Ivanhoe Public Utility District	Sewer Enterprise	125,000	156,324		398
Tulare	Ivanhoe Public Utility District	Lighting and Lighting Maintenance Enterprise	25,000			
Tulare	Kaweah Delta Health Care District	Hospital Enterprise	742,482,440	142,628,119		106,038,318
Tulare	Kaweah Delta Water Conservation District	Flood Control and Water Conservation			12,665,698	574,699
Tulare	Lemon Cove Sanitary District (Tulare)	Water Enterprise	10,612	5,669		16

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Tulare	Lemon Cove Sanitary District (Tulare)	Sewer Enterprise	35,946	5,669		16
Tulare	Lewis Creek Water District	Water Enterprise	123,256	176		
Tulare	Lindmore Irrigation District	Water Enterprise	8,533,089	1,259,890		
Tulare	Lindsay - Strathmore Cemetery District	Cemetery Enterprise	421,678	126,772		
Tulare	Lindsay - Strathmore Memorial District	Memorial			278,132	948
Tulare	Lindsay Local Hospital District	Health			1,103,956	3,708
Tulare	Lindsay-Strathmore Irrigation District	Water Enterprise	5,099,414	3,439,035		
Tulare	London Community Services District	Water Enterprise	223,307	201,738		85,440
Tulare	London Community Services District	Sewer Enterprise	213,196	12,206		
Tulare	Lower Tule River Irrigation District	Water Enterprise	32,731,546	8,583,011		1,227
Tulare	Orosi Public Utility District	Water Enterprise	944,640	352,823		72,304

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Tulare	Orosi Public Utility District	Sewer Enterprise	1,012,583	528,356		72,304
Tulare	Orosi Public Utility District	Lighting and Lighting Maintenance Enterprise	42,715	5,894		
Tulare	Patterson Tract Community Service District	Water Enterprise	65,615			
Tulare	Pixley Irrigation District	Water Enterprise	11,001,406	10,856,209		4,083
Tulare	Pixley Public Utility District	Water Enterprise	505,794	1,332,892		1,310,455
Tulare	Pixley Public Utility District	Sewer Enterprise	522,089	22,437		
Tulare	Ponderosa Community Services District	Water Enterprise	171,404	6,143		
Tulare	Ponderosa Community Services District	Streets and Roads - Construction and Maintenance			99,354	
Tulare	Poplar Community Service District	Water Enterprise	203,500	16,573		
Tulare	Poplar Community Service District	Sewer Enterprise	272,597	16,573		
Tulare	Poplar Community Service District	Recreation and Park Enterprise	39,905	8,286		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Tulare	Porter Vista Public Utility District	Sewer Enterprise	446,817	253,514		702
Tulare	Porterville Cemetery District	Cemetery			1,383,112	2,065
Tulare	Porterville Irrigation District	Water Enterprise	7,476,251	1,708,268		
Tulare	Porterville Memorial District	Memorial			677,088	2,374
Tulare	Richgrove Community Services District	Water Enterprise	290,815	5,339,373		5,241,879
Tulare	Richgrove Community Services District	Sewer Enterprise	131,070	98,179		
Tulare	Richgrove Community Services District	Streets and Roads - Construction and Maintenance			157,761	108,671
Tulare	Saucelito Irrigation District	Water Enterprise	6,676,386	1,983,594		
Tulare	Sequoia Memorial District	Memorial			45,827	184
Tulare	Sierra View Local Health Care District	Hospital Enterprise	165,178,153	10,679,463		8,688
Tulare	South Tulare Memorial District	Memorial			753,391	2,904

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Tulare	Southern Tulare County Citrus Pest Control District	Pest Control			549,692	
Tulare	Springville Memorial District	Memorial			162,187	455
Tulare	Springville Public Utility District	Water Enterprise	365,367	58,009		28,559
Tulare	Springville Public Utility District	Sewer Enterprise	396,159	29,523		73
Tulare	St. Johns Water District	Water Enterprise	198,806	11,969		
Tulare	Stone Corral Irrigation District	Water Enterprise	1,179,452	1,114,715		
Tulare	Strathmore Fire Protection District	Fire Protection			52,407	214
Tulare	Strathmore Public Utility District	Water Enterprise	570,410	77,550		263
Tulare	Strathmore Public Utility District	Sewer Enterprise	220,736	143,805		263
Tulare	Tea Pot Dome Water District	Water Enterprise	1,800,458	176,245		88,587
Tulare	Terra Bella Irrigation District	Water Enterprise	8,240,043	1,926,672		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Tulare	Terra Bella Memorial District	Memorial			137,259	669
Tulare	Teviston Community Services District	Water Enterprise	95,202	302,286		300,649
Tulare	Three Rivers Cemetery District	Cemetery			26,342	51
Tulare	Three Rivers Community Services District	Water Enterprise	157,701	507		
Tulare	Three Rivers Community Services District	Water			104,823	249
Tulare	Tipton Community Services District	Water Enterprise	293,967	325,588		323,847
Tulare	Tipton Community Services District	Sewer Enterprise	201,840	28,504		10,621
Tulare	Tipton-Pixley Cemetery District	Cemetery Enterprise	53,850	141,173		720
Tulare	Tulare Cemetery District	Cemetery			1,752,664	1,157
Tulare	Tulare County Pest Control District	Pest Control			766,784	
Tulare	Tulare Irrigation District	Water Enterprise	16,419,918	1,968,757		1,336,707

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Tulare	Tulare Local Healthcare District	Hospital Enterprise	2,565,086	9,771,479		13,758
Tulare	Tulare Memorial District	Memorial			1,022,109	2,155
Tulare	Tulare Mosquito Abatement District	Pest Control			2,350,400	10,391
Tulare	Visalia Cemetery District	Cemetery Enterprise	1,575,689	1,111,507		98,290
Tulare	Visalia Memorial District	Memorial			439,962	1,506
Tulare	Woodlake Cemetery District	Cemetery			271,460	328
Tulare	Woodlake Fire Protection District	Fire Protection			739,947	496
Tulare	Woodlake Memorial District	Memorial Enterprise		185,416		631
Tulare	Woodville Cemetery District	Cemetery			211,445	523
Tulare	Woodville Public Utility District	Water Enterprise	165,225	1,373,766		
Tulare	Woodville Public Utility District	Sewer Enterprise	121,099	65,319		195

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Tuolumne	Carters Cemetery District	Cemetery			118,318	551
Tuolumne	Columbia Cemetery District	Cemetery			40,825	223
Tuolumne	Columbia Fire Protection District	Fire Protection			164,498	86,110
Tuolumne	Groveland Community Services District	Water Enterprise	3,348,749	443,347		210,001
Tuolumne	Groveland Community Services District	Sewer Enterprise	2,682,486	196,553		10,286
Tuolumne	Groveland Community Services District	Fire Protection			1,762,348	361,051
Tuolumne	Groveland Community Services District	Recreation and Park			572,778	368,916
Tuolumne	Jamestown Cemetery District	Cemetery			11,713	45
Tuolumne	Jamestown Fire Protection District	Fire Protection			136,934	1,664
Tuolumne	Jamestown Sanitary District (Tuolumne)	Sewer Enterprise	1,645,448	233,019		1,800
Tuolumne	Leland Meadow Water District	Water Enterprise	100,231	17		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Tuolumne	Leland Meadow Water District	Sewer Enterprise	92,521	16		
Tuolumne	Mi-Wuk-Sugar Pine Fire Protection District of Tuolumne County	Fire Protection			1,204,284	573,139
Tuolumne	Oak Grove Cemetery District (Tuolumne)	Cemetery			16,038	104
Tuolumne	Shaws Flat-Springfield Cemetery District	Cemetery			14,683	70
Tuolumne	Strawberry Fire Protection District	Fire Protection			155,403	1,436
Tuolumne	Tuolumne City Sanitary District	Sewer Enterprise	1,334,658	254,238		814
Tuolumne	Tuolumne County Resource Conservation District	Resource Conservation			812,169	726,067
Tuolumne	Tuolumne Fire Protection District	Fire Protection			929,833	782,786
Tuolumne	Tuolumne Park and Recreation District	Recreation and Park			405,974	1,740
Tuolumne	Tuolumne Utilities District	Water Enterprise	19,350,805	2,196,095		196,696
Tuolumne	Tuolumne Utilities District	Sewer Enterprise	7,793,847	1,283,017		153,859

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Tuolumne	Twain Harte Community Services District	Water Enterprise	1,964,981	129,242		418
Tuolumne	Twain Harte Community Services District	Sewer Enterprise	1,215,488	44,561		
Tuolumne	Twain Harte Community Services District	Fire Protection			1,814,831	91,930
Tuolumne	Twain Harte Community Services District	Recreation and Park			2,410,803	2,227,730
Ventura	Bardsdale Cemetery District	Cemetery			512,645	54
Ventura	Bell Canyon Community Services District	Solid Waste			826,743	3,954
Ventura	Blanchard/Santa Paula Public Library District	Library Services			1,293,110	80,547
Ventura	Calleguas Municipal Water District	Water Enterprise	129,176,088	20,282,282		61,545
Ventura	Camarillo Health Care District	Hospital Enterprise	1,046,531	3,906,839		18,517
Ventura	Camrosa Water District	Water Enterprise	23,037,556	2,616,234		4,206
Ventura	Camrosa Water District	Sewer Enterprise	6,575,111	428,388		

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Ventura	Casitas Municipal Water District	Water Enterprise	18,068,550	10,415,722		1,392,681
Ventura	Channel Islands Beach Community Services District	Solid Waste Enterprise	844,345	44,246		
Ventura	Channel Islands Beach Community Services District	Water Enterprise	2,199,095	257,525		522
Ventura	Channel Islands Beach Community Services District	Sewer Enterprise	1,421,406	250,729		
Ventura	Conejo Recreation and Park District	Recreation and Park			42,765,657	4,336,653
Ventura	Fillmore-Piru Memorial District	Memorial			307,740	77,017
Ventura	Hidden Valley Municipal Water District	Water Enterprise	47,123	6,424		58
Ventura	Meiners Oaks County Water District	Water Enterprise	1,640,214	390,175		87,988
Ventura	Ojai Basin Groundwater Management Agency	Water Enterprise	267,623	3		
Ventura	Ojai Valley Sanitary District (Ventura)	Sewer Enterprise	9,136,050	2,458,752		783,571
Ventura	Oxnard Drainage District No. 1 (Ventura)	Drainage and Drainage Maintenance			37,155	100

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Ventura	Oxnard Drainage District No. 2 (Ventura)	Drainage and Drainage Maintenance			208,582	
Ventura	Oxnard Harbor District	Harbor and Port Enterprise	27,684,285	2,731,292		1,423,194
Ventura	Piru Cemetery District	Cemetery			63,398	25
Ventura	Pleasant Valley County Water District	Water Enterprise	4,638,888	3,497,872		2,982,239
Ventura	Pleasant Valley Recreation and Park District	Recreation and Park			15,735,522	85,435
Ventura	Rancho Simi Recreation and Park District	Recreation and Park			31,073,511	3,138,860
Ventura	Rancho Simi Recreation and Park District	Golf Enterprise	5,359,605	328,892		
Ventura	Saticoy Sanitary District (Ventura)	Sewer Enterprise	1,012,470	1,177,904		980,670
Ventura	Triunfo Water & Sanitation District (Ventura)	Water Enterprise	10,979,215	1,148,022		
Ventura	Triunfo Water & Sanitation District (Ventura)	Sewer Enterprise	17,022,234	1,005,293		
Ventura	United Water Conservation District	Flood Control and Water Conservation Enterprise	29,465,957	16,845,510		

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Ventura	Ventura County Resource Conservation	Resource Conservation			2,426,949	2,411,653
Ventura	Ventura Port District	Harbor and Port Enterprise	11,235,596	4,310,392		816,497
Ventura	Ventura River Water District	Water Enterprise	2,495,719	160,083		53,490
Yolo	Cacheville Community Services District	Water Enterprise	134,630	37,038		146
Yolo	Cacheville Community Services District	Lighting and Lighting Maintenance			4,059	
Yolo	Capay Cemetery District	Cemetery			133,008	480
Yolo	Capay Valley Fire Protection District	Fire Protection			750,039	297,292
Yolo	Clarksburg Fire Protection District	Fire Protection			657,582	393,964
Yolo	Cottonwood Cemetery District (Yolo)	Cemetery			40,563	262
Yolo	Davis Cemetery District	Cemetery			1,045,591	1,794
Yolo	Dunnigan Fire Protection District	Fire Protection			630,064	321,661

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Yolo	Dunnigan Water District	Water Enterprise	1,024,876	946,538		346,561
Yolo	East Davis Fire Protection District	Fire Protection			1,045,211	10,734
Yolo	Elkhorn Fire Protection District	Fire Protection			116,504	899
Yolo	Esparto Community Services District	Water Enterprise	1,011,167	110,573		443
Yolo	Esparto Community Services District	Sewer Enterprise	808,403	110,113		443
Yolo	Esparto Community Services District	Lighting and Lighting Maintenance			332,766	
Yolo	Esparto Fire Protection District	Fire Protection			743,272	325,756
Yolo	Knights Landing Cemetery District	Cemetery			58,935	249
Yolo	Knights Landing Community Services District	Water Enterprise	247,539	27,908		165
Yolo	Knights Landing Community Services District	Sewer Enterprise	244,636	27,148		165
Yolo	Knights Landing Community Services District	Lighting and Lighting Maintenance Enterprise	12,634			

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Yolo	Knights Landing Community Services District	Recreation and Park Enterprise	3,150			
Yolo	Knights Landing Fire Protection District	Fire Protection			169,597	10,954
Yolo	Knights Landing Ridge Drainage District (Yolo)	Drainage and Drainage Maintenance			844,217	461,385
Yolo	Madison Community Services District	Water Enterprise	133,381	846,538		833,138
Yolo	Madison Community Services District	Sewer Enterprise	155,337	78,618		54,900
Yolo	Madison Community Services District	Lighting and Lighting Maintenance Enterprise	6,852			
Yolo	Madison Fire Protection District	Fire Protection			576,832	47,697
Yolo	Marys Cemetery District	Cemetery			81,728	1,173
Yolo	Reclamation District No. 150	Land Reclamation and Levee Maintenance			364,019	128,531
Yolo	Reclamation District No. 1600	Land Reclamation and Levee Maintenance			1,360,735	972,006
Yolo	Reclamation District No. 2035	Water Enterprise	1,811,057			

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Yolo	Reclamation District No. 2035	Flood Control and Water Conservation Enterprise		741,058		235,164
Yolo	Reclamation District No. 307	Drainage and Drainage Maintenance			249,169	34,472
Yolo	Reclamation District No. 537	Land Reclamation and Levee Maintenance			1,077,061	160,200
Yolo	Reclamation District No. 730	Land Reclamation and Levee Maintenance			40,052	
Yolo	Reclamation District No. 765	Drainage and Drainage Maintenance			87,544	17,236
Yolo	Reclamation District No. 787	Land Reclamation and Levee Maintenance			127,578	127,578
Yolo	Reclamation District No. 900	Land Reclamation and Levee Maintenance			3,936,956	257,004
Yolo	Reclamation District No. 999	Drainage and Drainage Maintenance			1,474,829	511,953
Yolo	Springlake Fire Protection District	Fire Protection			636,184	1,090
Yolo	West Plainfield Fire Protection District	Fire Protection			865,546	207,059
Yolo	Willow Oak Fire Protection District	Fire Protection			1,207,179	219,776

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Yolo	Winters Cemetery District	Cemetery			713,863	2,297
Yolo	Winters Fire Protection District	Fire Protection			469,336	3,694
Yolo	Yolo County Flood Control and Water Conservation District	Electric Enterprise	283,109			
Yolo	Yolo County Flood Control and Water Conservation District	Water Enterprise	6,113,460	4,266,379		1,822,552
Yolo	Yolo County Resource Conservation District	Resource Conservation			2,668,848	123
Yolo	Yolo Fire Protection District	Fire Protection			328,219	83,760
Yolo	Zamora Fire Protection District	Fire Protection			364,079	167,216
Yuba	Brophy Water District	Water Enterprise	930,986	5,355		
Yuba	Browns Valley Cemetery District	Cemetery			54,577	312
Yuba	Browns Valley Irrigation District	Water Enterprise	2,834,056	516,151		2,562
Yuba	Brownsville Cemetery District	Cemetery			49,828	284

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Yuba	Camp Far West Irrigation District	Water Enterprise	75,588			
Yuba	Camptonville Community Services District	Water Enterprise	57,053	795,336		793,563
Yuba	Camptonville Community Services District	Fire Protection			194,214	9,860
Yuba	City of Marysville Levee District (Yuba)	Flood Control and Water Conservation			873,732	375,801
Yuba	Cordua Irrigation District	Water Enterprise	540,366	25,882		
Yuba	District 10-Hallwood Community Services District	Fire Protection			342,763	78
Yuba	Dobbins Oregon House Fire Protection District	Fire Protection			289,561	140,164
Yuba	Foothill Fire Protection District (Yuba)	Fire Protection			347,918	17,979
Yuba	Keystone Cemetery District	Cemetery			53,539	314
Yuba	Linda County Water District	Water Enterprise	4,577,133	12,215,163		11,929,562
Yuba	Linda County Water District	Sewer Enterprise	5,567,558	406,928		16,085

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Yuba	Linda Fire Protection District	Fire Protection			7,646,463	30,457
Yuba	Loma Rica-Browns Valley Community Service District	Fire Protection			608,363	218,272
Yuba	North Yuba Water District	Water Enterprise	9,879,277	4,555,966		3,972,281
Yuba	Olivehurst Public Utility District	Water Enterprise	4,946,793	572,247		
Yuba	Olivehurst Public Utility District	Sewer Enterprise	5,057,792	628,122		
Yuba	Olivehurst Public Utility District	Fire Protection			2,013,342	328,020
Yuba	Olivehurst Public Utility District	Lighting and Lighting Maintenance			115,371	857
Yuba	Olivehurst Public Utility District	Recreation and Park			1,670,552	152,151
Yuba	Olivehurst Public Utility District	Governmental Services			548,928	
Yuba	Peoria Cemetery District	Cemetery			62,270	442
Yuba	Plumas Brophy Fire Protection District	Fire Protection			450,519	221,897

California State Controller's Office
Data for LAFCO Fee Calculations
Source: Special Districts Annual Report, Fiscal Year 2023-24

List includes only Independent Special Districts
Total Intergovernmental Revenues includes Federal,
State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Proprietary Operating Revenues	Proprietary Non-Operating Revenues	Governmental General Purpose Revenues	Total Inter Governmental Revenues
Yuba	Ramirez Water District	Water Enterprise	530,244	2,050		
Yuba	Reclamation District No. 10	Land Reclamation and Levee Maintenance			706,194	506,835
Yuba	Reclamation District No. 2103	Land Reclamation and Levee Maintenance			518,614	279,372
Yuba	Reclamation District No. 784	Drainage and Drainage Maintenance			5,778,038	1,520,317
Yuba	Reclamation District No. 817	Land Reclamation and Levee Maintenance			476,705	451,367
Yuba	Smartville Fire Protection District	Fire Protection			411,934	133,300
Yuba	South Yuba Water District	Water Enterprise	574,740	360,574		344,543
Yuba	Strawberry Valley Cemetery District	Cemetery			3,845	26
Yuba	Wheatland Cemetery District	Cemetery			259,273	1,814
Yuba	Wheatland Water District	Water Enterprise	438,376			
Yuba	Yuba County Resource Conservation District	Resource Conservation			169,711	169,026