



COUNTY OF LAKE
**Office of the Auditor-
Controller/County Clerk**
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Jenavive Herrington
Auditor-Controller/County Clerk

Marcy Harrison
Chief Deputy Auditor-Controller

December 11, 2023

Ref. No. 24L-090

Special Districts under Local Board:

This letter is to notify you of the annual billing and collection of LAFCO's operating costs pursuant to Government Code Section 56381 for the 23-24 fiscal year. These sections require an apportionment of LAFCO costs between the county, cities and independent special districts. The County Auditor is charged under this Government Code with apportioning the net operating expenses of the commission.

For your information, we have prepared the attached schedule listing your share of the net operating expenses as stated in the commission's adopted budget.

Your agency's share of LAFCO's operating costs will be withheld from your December apportionment by journal entry.

If you have any questions, you may contact our office or the LAFCO Executive Director.

Respectfully,

Jenavive Herrington
Auditor-Controller

By: Peter Bazzano
Property Tax Coordinator II

Attachment

cc: (file)

County of Lake 2023-2024 LAFCO Billing (GC § 56381)

(419-8803-456.56-30)

Fund Agency	LAFCO Services	Auditor-Controller Services	Amount Due	Net Agency Revenues for Allocation	Less Intergovernmental Amount	Gross Revenues from SCO report	Percentage of Revenue
County:							
County of Lake	\$49,845	\$0	\$49,845				
Cities:							
City of Clearlake	\$25,087	\$41	\$25,129	12,567,457	(10,459,895)	23,027,352	0.5034614
City of Lakeport	\$24,742	\$41	\$24,783	12,394,647	(2,969,460)	15,364,107	0.4965386
	\$49,830		Total Cities	24,962,104	(13,429,355)	38,391,459	1.0000000
Special Districts:							
210 Anderson Springs Lighting District	\$215	\$0	\$215	171,407	0	171,407	0%
513 Buckingham Park Water District	\$897	\$1	\$898	715,549	0	715,549	2%
511 Butler-Keys Community Service	\$16	\$0	\$16	13,017	0	13,017	0%
316 Callayomi County Water District	\$851	\$1	\$852	679,049	(2,259,592)	2,938,641	7%
512 Clearlake Oaks Water District	\$4,911	\$8	\$4,919	3,916,357	0	3,916,357	9%
306 Glenbrook Cemetery District	\$51	\$0	\$51	40,277	0	40,277	0%
301 Hartley Cemetery District	\$249	\$0	\$249	198,799	0	198,799	0%
516 Hidden Valley Lake Community	\$6,606	\$11	\$6,617	5,268,940	(389,539)	5,658,479	13%
302 Kelseyville Cemetery District	\$248	\$0	\$248	197,531	0	197,531	0%
353 Kelseyville Fire Protection District	\$4,750	\$8	\$4,758	3,788,005	(35,390)	3,823,395	9%
509 Konociti County Water District	\$2,240	\$4	\$2,244	1,786,888	0	1,786,888	4%
352 Lake County Fire Protection District	\$7,009	\$12	\$7,021	5,589,645	(414,105)	6,003,750	14%
331 Lake County Resource Conservation	\$60	\$0	\$60	47,846	(114,258)	162,104	0%
310 Lake County Vector Control District	\$2,697	\$4	\$2,701	2,150,859	(75,976)	2,226,835	5%
359 Lake Pillsbury Fire Protection District	\$51	\$0	\$51	40,972	0	40,972	0%
354 Lakeport Fire Protection District	\$3,738	\$6	\$3,744	2,981,441	(5,478)	2,986,919	7%
303 Lower Lake Cemetery District	\$116	\$0	\$116	92,903	0	92,903	0%
315 Lower Lake County Water Works	\$1,477	\$2	\$1,479	1,178,091	0	1,178,091	3%
304 Middletown Cemetery District	\$196	\$0	\$196	156,008	0	156,008	0%
355 Northshore Fire Protection District	\$5,562	\$9	\$5,571	4,435,963	(211,056)	4,647,019	11%
397 Reclamation District No. 695	\$0	\$0	\$0	0	0	0	0%
398 Reclamation District No. 2070	\$0	\$0	\$0	0	0	0	0%
508 Redbud Healthcare District	\$1,315	\$2	\$1,317	1,049,067	0	1,049,067	2%
357 South Lake County Fire Protection	\$6,071	\$10	\$6,081	4,842,175	(307,241)	5,149,416	12%
305 Upper Lake Cemetery	\$130	\$0	\$130	103,735	0	103,735	0%
317 Upper Lake County Water	\$360	\$1	\$361	287,258	0	287,258	1%
Villa Blue Estates Water	\$12	\$0	\$12	9,600	0	9,600	0%
	\$49,828	\$79	Dist. Total	39,741,382	(3,812,635)	43,554,017	100%
Grand Total	\$149,504	\$245	\$149,504	39,741,382	\$245	\$149,504	\$245
							35.05

Apportionment Footnote
 Cities & Special Districts revenue data is based on the State Controller's website.
 Auditor administrative costs are allocated based on actual hours spent performing this task.