

# Attachment G

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CSA 66 - Oak Tree View  
Financial History 1998 - 2016

	FY 1998 - 99	FY 1999 - 2000	FY 2000 - 2001	FY 2001 - 2002	FY 2002 - 2003	FY 2003 - 2004	FY 2004 - 2005	FY 2005 - 2006	FY 2006 - 2007	FY 2007 - 2008	FY 2008 - 2009
<b>Unassigned Fund Balance Forward</b>	\$ 8	\$ 9,478	\$ 12,883	\$ 25,940	\$ 1,547	\$ 7,394	\$ 27,258	\$ 2,557	\$ 6,482	\$ 11,128	\$ 24,506
<b>Prior Year Encumbrance Returned</b>							\$ 500				
<b>Transfer In from Designated Reserve</b>				\$ 5,000	\$ 20,000					\$ 2,183	
Vouchers Payable											
Interest (on Fund Balance)	452	1,147	1,752	1,506	666	416	499	538	672	745	(481)
Service/User Fees (1)	21,673	21,672	21,455	21,414	21,414	36,111 (6)	14,468	15,251	16,539	17,923	16,318
<b>Total Revenue</b>	<b>\$ 22,125</b>	<b>\$ 22,819</b>	<b>\$ 23,207</b>	<b>\$ 22,920</b>	<b>\$ 22,080</b>	<b>\$ 36,527</b>	<b>\$ 14,967</b>	<b>\$ 15,789</b>	<b>\$ 17,211</b>	<b>\$ 18,668</b>	<b>\$ 15,837</b>
<b>Total Available Financing (Fund Balance +Revenue)</b>	<b>\$ 22,133</b>	<b>\$ 32,297</b>	<b>\$ 36,090</b>	<b>\$ 53,860</b>	<b>\$ 43,627</b>	<b>\$ 43,921</b>	<b>\$ 42,725</b>	<b>\$ 18,346</b>	<b>\$ 23,693</b>	<b>\$ 31,979</b>	<b>\$ 40,343</b>
<b>Financing Requirements</b>											
<b>Liability Insurance</b>					542	958					
<b>Operations, Maint., &amp; Admin. Internal</b>											
Shared General Admin. Costs	7,567	146	753	1,009	3,410	4,322	1,061	2,178	383	318	362
Shared Sanitation Admin. Costs	-	134	21	417	1,364	1,700					204
Direct Admin. Costs	1,866	2,696	1,075	1,592	2,719	2,669	3,356	4,448	3,009	1,121	2,060
Septic & Sanitation Costs		10,000									
Roads, Open Space, & Storm Drains	3,222	2,438	2,636		23,012	2,137	6,751	273		737	
<b>Subtotal</b>	<b>12,655</b>	<b>15,414</b>	<b>4,485</b>	<b>3,018</b>	<b>30,505</b>	<b>10,828</b>	<b>11,168</b>	<b>6,899</b>	<b>3,392</b>	<b>2,176</b>	<b>2,626</b>
<b>Outside Maintenance Srvcs.</b>											
Septic Tank Work			529	11,255							
Tree Removing & Trimming											
Open Space Maintenance		4,000 (2)	5,000 (3)	5,000 (4)	5,000	4,000	5,000	-	6,800	4,500	4,000
<b>Subtotal</b>		<b>4,000</b>	<b>5,529</b>	<b>16,255</b>	<b>5,000</b>	<b>4,000</b>	<b>5,000</b>	<b>-</b>	<b>6,800</b>	<b>4,500</b>	<b>4,000</b>
<b>Utilities (PG&amp;E - Streetlights)</b>	-							4,800	2,013	625	545
<b>Interfund Transfer Accting &amp; Secretarial</b>									360	173	238
<b>Accounting &amp; Auditing Charges</b>											
<b>Professional &amp; Other Services</b>											
<b>Special Dept. Expenses</b>											
Other Special Dept. Expenses	-							165			
Septic Services	-		137	5,857	186	378	24,000				
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>137</b>	<b>5,857</b>	<b>186</b>	<b>378</b>	<b>24,000</b>	<b>165</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Subtotal of Operational Obligations</b>	<b>\$ 12,655</b>	<b>\$ 19,414</b>	<b>\$ 10,151</b>	<b>\$ 25,130</b>	<b>\$ 36,233</b>	<b>\$ 16,164</b>	<b>\$ 40,168</b>	<b>\$ 11,864</b>	<b>\$ 12,565</b>	<b>\$ 7,474</b>	<b>\$ 7,409</b>
<b>Provisions for Reserves</b>	-	-	-	27,183	-	-	-	-	-	-	-
<b>Total Financing Requirements</b>	<b>\$ 12,655</b>	<b>\$ 19,414</b>	<b>\$ 10,151</b>	<b>\$ 52,313</b>	<b>\$ 36,233</b>	<b>\$ 16,164</b>	<b>\$ 40,168</b>	<b>\$ 11,864</b>	<b>\$ 12,565</b>	<b>\$ 7,474</b>	<b>\$ 7,409</b>
<b>Unassigned Fund Balance at Fiscal Year End</b>	<b>\$ 9,478</b>	<b>\$ 12,883</b>	<b>\$ 25,939</b>	<b>\$ 1,547</b>	<b>\$ 7,394</b>	<b>\$ 27,757</b>	<b>\$ 2,557</b>	<b>\$ 6,482</b>	<b>\$ 11,128</b>	<b>\$ 24,505</b>	<b>\$ 32,934</b>
<b>Designated Reserve Fund (5)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,183</b>	<b>\$ 2,183</b>	<b>\$ 2,183</b>	<b>\$ 2,183</b>	<b>\$ 2,183</b>	<b>\$ 2,183</b>	<b>\$ -</b>	<b>\$ -</b>

**NOTES**  
(1) Service/User Fees: There is no breakdown available for Service Fees on Actual fees collected versus assessments. For Assessments, please see attached Auditor's Roll.  
(2) Landscaping costs were encumbered in FY 2000, but payment was not made until FY 2001.  
(3) Landscaping costs were encumbered in FY 2001, but payment was not made until FY 2002.  
(4) Landscaping costs were encumbered in FY 2002, but payment was not made until FY 2003.  
(5) A Designated Reserve has been set aside to be used for emergencies. This reserve may only be used with the permission of the Board of Supervisors.  
(6) Originally Developer's deposit for \$11,947 held in suspense deposited to CSA 66. Includes fee increase approved by Board of Supervisors.

**CSA 66 - Oak Tree View  
Financial History 1998 - 2016**

	FY 2009-2010	FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014	FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	
										Budget	Year to Date
<b>Unassigned Fund Balance Forward</b>	\$ 32,934	\$ 48,164	\$ 55,001	\$ 64,745	\$ 71,538	\$ 61,026	\$ 53,348	\$ 49,571	\$ 51,444	\$ 9,603	
<b>Prior Year Encumbrance Returned</b>											
Interest (on Fund Balance)	515	205	349	279	321	331	431	616	681	257	70
Special Assessments	19,042	16,929	16,725	17,223	17,384	17,379	17,133	17,133	17,133	17,133	9,179
Miscellaneous Revenues										13	
<b>Total Revenue</b>	<b>\$ 19,557</b>	<b>\$ 17,134</b>	<b>\$ 17,074</b>	<b>\$ 17,502</b>	<b>\$ 17,705</b>	<b>\$ 17,711</b>	<b>\$ 17,565</b>	<b>\$ 17,749</b>	<b>\$ 17,827</b>	<b>\$ 17,390</b>	<b>\$ 9,249</b>
<b>Total Available Financing (Fund Balance + Revenue)</b>	<b>\$ 52,491</b>	<b>\$ 65,298</b>	<b>\$ 72,075</b>	<b>\$ 82,247</b>	<b>\$ 89,243</b>	<b>\$ 78,736</b>	<b>\$ 70,913</b>	<b>\$ 67,320</b>	<b>\$ 69,271</b>	<b>\$ 26,993</b>	
<b>Financing Requirements</b>											
6311 - Improvements & Maintenance External	1,950	2,675	2,400	2,600	-	15,304	1,765	5,860	42,434	8,000	800
6312 - Improvements & Maintenance Internal	1,517	6,811	3,908	7,442	5,652	6,572	18,204	1,688	203		
6414 - Other Office Expenses (Recorder's Fees)									2		
6601 - Accounting & Auditing Charges	257	221	88	6							
6609 - Other Personnel Services							632	7,493	9,145	3,000	4,444
6613 - Other Professional & Special Services			7		21,949	2,820			6,900		
6835 - Other Special Departmental Expenses											32
6881 - Utilities	603	591	926	661	616	693	741	834	984	834	440
	<b>4,327</b>	<b>10,298</b>	<b>7,330</b>	<b>10,709</b>	<b>28,217</b>	<b>25,388</b>	<b>21,342</b>	<b>15,876</b>	<b>59,668</b>	<b>11,834</b>	<b>5,715.25</b>
<b>Ending Unassigned Fund Balance</b>	<b>\$ 48,164</b>	<b>\$ 55,001</b>	<b>\$ 64,745</b>	<b>\$ 71,538</b>	<b>\$ 61,026</b>	<b>\$ 53,348</b>	<b>\$ 49,571</b>	<b>\$ 51,444</b>	<b>\$ 9,603</b>	<b>\$ 15,159</b>	