

Attachment C

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
Unassigned Fund Balance Forward	\$ 8	\$ 9,478	\$ 12,883	\$ 25,940	\$ 1,547	\$ 7,394	\$ 27,258	\$ 2,557	\$ 6,482	\$ 11,128	\$ 24,506
Prior Year Encumbrance Returned							\$ 500				
Transfer In from Designated Reserve				\$ 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	14,468	15,251	16,539	17,923	16,318
Total Revenue	\$ 22,125	\$ 22,819	\$ 23,207	\$ 22,920	\$ 22,080	\$ 36,527	\$ 14,967	\$ 15,789	\$ 17,211	\$ 18,668	\$ 15,837
Total Available Financing (Fund Balance +Revenue)	\$ 22,133	\$ 32,297	\$ 36,090	\$ 53,860	\$ 43,627	\$ 43,921	\$ 42,725	\$ 18,346	\$ 23,693	\$ 31,979	\$ 40,343
Financing Requirements											
Liability Insurance					542	958					
Operations, Maint., & Admin. Internal											
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	
Subtotal	12,655	15,414	4,485	3,018	30,505	10,828	11,168	6,899	3,392	2,176	2,626
Outside Maintenance Srvcs.											
Septic Tank Work			529	11,255							
Tree Removing & Trimming											
Open Space Maintenance		4,000	5,000	5,000	5,000	4,000	5,000	-	6,800	4,500	4,000
Subtotal		4,000	5,529	16,255	5,000	4,000	5,000	-	6,800	4,500	4,000
Utilities (PG&E - Streetlights)	-							4,800	2,013	625	545
Interfund Transfer Accting & Secretarial									360	173	238
Accounting & Auditing Charges											
Professional & Other Services											
Special Dept. Expenses											
Other Special Dept. Expenses	-							165			
Septic Services	-		137	5,857	186	378	24,000				
Subtotal	-		137	5,857	186	378	24,000	165			
Subtotal of Operational Obligations	\$ 12,655	\$ 19,414	\$ 10,151	\$ 25,130	\$ 36,233	\$ 16,164	\$ 40,168	\$ 11,864	\$ 12,565	\$ 7,474	\$ 7,409
Provisions for Reserves	-	-	-	27,183	-	-	-	-	-	-	
Total Financing Requirements	\$ 12,655	\$ 19,414	\$ 10,151	\$ 52,313	\$ 36,233	\$ 16,164	\$ 40,168	\$ 11,864	\$ 12,565	\$ 7,474	\$ 7,409
Unassigned Fund Balance											
at Fiscal Year End	\$ 9,478	\$ 12,883	\$ 25,939	\$ 1,547	\$ 7,394	\$ 27,757	\$ 2,557	\$ 6,482	\$ 11,128	\$ 24,505	\$ 32,934
Designated Reserve Fund (5)	\$ -	\$ -	\$ -	\$ 22,183	\$ 2,183	\$ 2,183	\$ 2,183	\$ 2,183	\$ 2,183	\$ -	\$ -

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	
Unassigned Fund Balance Forward	\$ 32,934	\$ 48,164	\$ 55,001	\$ 64,745	\$ 71,538	\$ 61,026	\$ 53,348	\$ 49,571	\$ 51,444	\$ 9,603	
Prior Year Encumbrance Returned											
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		
Total Revenue	\$ 19,557	\$ 17,134	\$ 17,074	\$ 17,502	\$ 17,705	\$ 17,711	\$ 17,565	\$ 17,749	\$ 17,827	\$ 17,390	\$ 9,249
Total Available Financing (Fund Balance + Revenue)	\$ 52,491	\$ 65,298	\$ 72,075	\$ 82,247	\$ 89,243	\$ 78,736	\$ 70,913	\$ 67,320	\$ 69,271	\$ 26,993	
Financing Requirements											
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
	4,327	10,298	7,330	10,709	28,217	25,388	21,342	15,876	59,668	11,834	5,715.25
Ending Unassigned Fund Balance	\$ 48,164	\$ 55,001	\$ 64,745	\$ 71,538	\$ 61,026	\$ 53,348	\$ 49,571	\$ 51,444	\$ 9,603	\$ 15,159	