ATTACHMENT B

| | Dept./Div. | | 270-036 | 270-037 | 270-038 | 270-039 | 270-040 | 270-041 | 270-042 | 270-043 | 270-044 | 270-045 | 270-046 | 270-047 | 270-048 | 270-049 | 270-050 | 270-051 | 270-053 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Object Code | Ref. | RIVERBEND ESTATES, ZONE 1 | CANNERY PARK, ZONE 2A | CANNERY PARK, ZONE 2B | SIMBAD ESTATES, ZONE 3 | DAMA ESTATES, ZONE 4 | SILVER & GOLD SPRINGS, ZONE 5A | OLD OAK ESTATES, ZONE 6 | OAKMORE MEADOWS, ZONE 7 | LITTLE JOHN CREEK N&S, ZONE 8 | MALISA MANOR, ZONE 9 | SILVER & GOLD SPRINGS, ZONE 5B | MEADOW-LAND, ZONE 10 | WESTLAKE VILLAGES, ZONE 11 | MOSS GARDENS, ZONE 12 | PROLOGIS PARK, ZONE 13 | CALAVERAS ESTATES IV, ZONE 14 | BD HOME, ZONE 15 |
| **Estimated Beginning Fund Balance-FY2026-27 (FY 25-26 Yr End)** | | a. | $ 249,612.29 | $ 71,708.47 | $ 268,226.17 | $ 125,317.65 | $ 139,840.09 | $ 654,743.79 | $ 123,125.98 | $ 241,738.98 | $ 297,586.04 | $ 152,633.60 | $ 31,024.88 | $ 126,190.71 | $ 59,597.55 | $ 160,354.37 | $ 245,565.57 | $ 58,060.52 | $ 15,689.97 |
| **Operational Costs:** | | | | | | | | | | | | | | | | | | | |
| **Water** | **640004** | | 554.56 | - | - | - | - | - | - | - | - | - | - | - | - | | 994.62 | - | - |
| **Inspection, Maintenance & Graffiti Control** | **630013** | b. | 19,250.00 | 2,843.75 | 19,061.22 | 2,682.84 | 3,405.00 | 25,815.06 | 3,830.04 | 12,497.22 | 15,515.34 | 4,650.00 | 2,042.80 | 7,555.00 | - | | 16,332.82 | 9,026.16 | 3,038.32 |
| **Total Operational Costs:** | | | 19,804.56 | 2,843.75 | 19,061.22 | 2,682.84 | 3,405.00 | 25,815.06 | 3,830.04 | 12,497.22 | 15,515.34 | 4,650.00 | 2,042.80 | 7,555.00 | - | - | 17,327.44 | 9,026.16 | 3,038.32 |
| **Administrative Costs:** | | | | | | | | | | | | | | | | | | | |
| **Publication** | **630008** | c. | 81.94 | 19.24 | 33.50 | 81.94 | 81.94 | 40.94 | 81.94 | 81.94 | 81.94 | 81.94 | 40.94 | 81.94 | 81.94 | 81.94 | 40.94 | 81.94 | 80.46 |
| **Attorney's Fees** | **630021** | d. | 904.20 | 452.08 | 629.94 | 904.20 | 904.20 | 452.08 | 904.20 | 904.20 | 904.20 | 904.20 | 452.08 | 904.20 | 904.20 | 904.20 | 904.20 | 904.20 | 887.98 |
| **County Administration Fee** | **630020** | e. | 289.32 | 160.30 | 119.62 | 101.22 | 61.42 | 383.36 | 153.08 | 180.82 | 86.76 | 57.82 | 42.14 | 130.16 | 136.18 | 137.40 | 14.42 | 144.62 | 142.04 |
| **Annual Engineer's Report** | **630003** | f. | 3,665.12 | 1,300.84 | 2,944.04 | 2,484.78 | 2,229.18 | 1,959.16 | 2,484.78 | 2,484.78 | 2,484.78 | 2,484.78 | 1,181.46 | 2,484.78 | 3,022.50 | 3,022.50 | 2,484.78 | 2,951.36 | 1,894.40 |
| **Professional Services** | **630006** | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **City Administration** | **670002** | g. | 6,028.20 | 3,014.08 | 5,249.80 | 6,028.20 | 6,028.20 | 5,985.98 | 6,028.20 | 6,028.20 | 6,028.20 | 6,028.20 | 488.24 | 6,028.20 | 6,028.20 | 6,028.20 | 6,028.20 | 6,028.20 | 5,920.14 |
| **Total Administrative Costs:** | | | 10,968.78 | 4,946.54 | 8,976.90 | 9,600.34 | 9,304.94 | 8,821.52 | 9,652.20 | 9,679.94 | 9,585.88 | 9,556.94 | 2,204.86 | 9,629.28 | 10,173.02 | 10,174.24 | 9,472.54 | 10,110.32 | 8,925.02 |
| Contingency | **670008** | | 1,302.08 | 277.63 | 1,392.60 | 1,195.46 | 1,224.28 | 2,134.06 | 1,294.84 | 1,759.28 | 2,065.64 | 1,288.10 | 336.90 | 1,241.24 | 6,405.86 | 3,069.12 | 2,732.96 | 180.32 | 703.74 |
| Contingency-Reserve | **670008** | | - | - | - | - | - | - | - | - | - | | | | | | | | |
| Capital Replacement | **670008** | h. | - | - | - | - | - | - | - | - | - | | | | | | | | |
| **Total Operational/Admin/Contingency/Replacement** | | | **32,075.42** | **8,067.92** | **29,430.72** | **13,478.64** | **13,934.22** | **36,770.64** | **14,777.08** | **23,936.44** | **27,166.86** | **15,495.04** | **4,584.56** | **18,425.52** | **16,578.88** | **13,243.36** | **29,532.94** | **19,316.80** | **12,667.08** |
| **Revenues:** | | | | | | | | | | | | | | | | | | | |
| Current Year Assessments | **442030** | | 32,075.42 | 8,067.92 | 29,430.72 | 13,478.64 | 13,934.22 | 36,770.64 | 14,777.08 | 23,936.44 | 27,166.86 | 15,495.04 | 4,584.56 | 18,425.52 | 16,578.88 | 13,243.36 | 29,532.94 | 19,316.80 | 12,667.08 |
| Transfer from Fund Balance | | | | | | | | | | | | | | | | | | | |
| **Total Revenues/Transfers** | | | **32,075.42** | **8,067.92** | **29,430.72** | **13,478.64** | **13,934.22** | **36,770.64** | **14,777.08** | **23,936.44** | **27,166.86** | **15,495.04** | **4,584.56** | **18,425.52** | **16,578.88** | **13,243.36** | **29,532.94** | **19,316.80** | **12,667.08** |
| **Projected Fiscal Year 2026-27 Operating Fund Balance** | | | **249,612.29** | **71,708.47** | **268,226.17** | **125,317.65** | **139,840.09** | **654,743.79** | **123,125.98** | **241,738.98** | **297,586.04** | **152,633.60** | **31,024.88** | **126,190.71** | **59,597.55** | **160,354.37** | **245,565.57** | **58,060.52** | **15,689.97** |
| **Unaudited Financial Statements** | | | | | | | | | | | | | | | | | | | |
| **Maximum Allowable Assessment** | | | $54,115.51 | $25,017.33 | $37,728.99 | $30,468.20 | $39,767.93 | $85,201.59 | $25,534.08 | $28,383.71 | $32,208.12 | $33,327.84 | $6,585.12 | $41,992.20 | $1,143,889.26 | $89,931.93 | $87,731.63 | $21,436.80 | $12,677.08 |
| **Recommended CRP Balance** | | | | | | | | | | | | | | | | | | | |