

County Golf						FY Ending 06/30/21	
REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt Notes
INVESTMENT EARNINGS-POOL	\$ -	\$ 727	\$ -	\$ -	\$ 727	\$ 5,000	14.5 Interest Earnings
GASB 31 FMV - DFS ONLY	\$ (3,164)	\$ -	\$ -	\$ -	\$ (3,164)	\$ -	0 Fair Market Value Adjustment
SPECIAL ASSESSMENT	\$ -	\$ 574,600	\$ -	\$ -	\$ 574,600	\$ 574,600	100 Measure 0 Assessment
TOTAL REVENUES	\$ (3,164)	\$ 575,327	\$ -	\$ -	\$ 572,163	\$ 579,600	98.7
EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
MAINTENANCE-BLDG IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,300	0
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	0
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0
PROF & SPEC SVC-OTHER	\$ -	\$ 5,764	\$ -	\$ -	\$ 5,764	\$ 30,000	19.2 CSA Manage/Accounting
UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,671	0
RETIRE LTD-CAP LEASE OBLGTN	\$ 4,894	\$ 4,951	\$ 1,663	\$ -	\$ 11,508	\$ 19,930	57.7 John Deere Lease
INTEREST LTD-CAP LEASE OBLGTN	\$ 523	\$ 317	\$ 142	\$ -	\$ 983	\$ 1,800	54.6 John Deere Paid Interest
TAXES AND ASSESSMENTS	\$ -	\$ 917	\$ -	\$ -	\$ 917	\$ 1,500	61.1 Yolo Solano Air Quality Dis.
IMPROV OTHER THAN BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400	0
EQUIPMENT	\$ -	\$ 149	\$ -	\$ -	\$ 149	\$ -	0 Pending Journal
TRANSFER OUT	\$ -	\$ 35,047	\$ -	\$ -	\$ 35,047	\$ 297,748	11.8 Transfer to Kemper
TOTAL EXPENSES	\$ 5,417	\$ 47,145	\$ 1,805	\$ -	\$ 54,368	\$ 629,149	8.6

The equipment line currently has a John Deere interest payment that was missed in the journal to properly account for expense
Journal has been requested to correct equipment line

Net Impact on Fund \$ (8,581) \$ 519,601 \$517,796

Total Fund Balance as of 6/30/2020 \$ 305,879

Kemper

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt Notes
PARKS AND RECREATION FEES	\$ 91,891	\$ 79,453	\$ -	\$ -	\$ 171,344	\$ 371,990	46.1 Golf Fees
OTHER SALES - TAXABLE	\$ 6,449	\$ (3,476)	\$ -	\$ -	\$ 2,973	\$ 51,853	5.7 Sales/Mechandise and food
TRANSFER IN	\$ -	\$ 35,047	\$ -	\$ -	\$ 35,047	\$ 297,748	11.8 Draw from Golf Fund
TOTAL REVENUES	\$ 98,340	\$ 111,024	\$ -	\$ -	\$ 209,364	\$ 721,591	29

EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
PROF & SPEC SVC-OTHER	\$ 12,800	\$ 13,300	\$ -	\$ -	\$ 26,100	\$ 75,000	34.8 Kemper Manage & Cascade
SPEC DPT EXP-OTHER	\$ 100,725	\$ 89,566	\$ -	\$ -	\$ 190,291	\$ 646,591	29.4 Course Costs
TOTAL EXPENSES	\$ 113,525	\$ 102,866	\$ -	\$ -	\$ 216,391	\$ 721,591	30

Net Impact on Fund \$ (15,185) \$ (7,027)

Wild Wing Sewer

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt Notes
INVESTMENT EARNINGS-POOL	\$ -	\$ 738	\$ -	\$ -	\$ 738	\$ 1,500	49.2 Investment Earnings
GASB 31 FMV - DFS ONLY	\$ (573)	\$ -	\$ -	\$ -	\$ (573)	\$ -	0 Fair Market Value Adjustment
SPECIAL ASSESSMENT	\$ -	\$ 952,132	\$ -	\$ -	\$ 952,132	\$ 1,050,661	90.6 Sewer Assessment
LANDFILL RESIDENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,639	0 Utility cost for Golf Course
TOTAL REVENUES	\$ (573)	\$ 952,870	\$ -	\$ -	\$ 952,297	\$ 1,079,800	88.2

EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
COMMUNICATIONS	\$ 124	\$ 80	\$ 40	\$ -	\$ 245	\$ 400	61.3 AT&T Internet
INSURANCE-PUBLIC LIABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,562	0
MAINTENANCE-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,000	0
MAINTENANCE-BLDG IMPROVEMENT	\$ -	\$ 6,238	\$ 6,238	\$ -	\$ 12,475	\$ 195,000	6.4 EEI - Antenna
OFFICE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	0
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	0
PROF & SPEC SVC-LEGAL SVC	\$ 14,473	\$ 2,619	\$ 109	\$ -	\$ 17,200	\$ 20,000	86 Counsel for Litigation
PROF & SPEC SVC-OTHER	\$ 2,500	\$ 5,777	\$ -	\$ -	\$ 8,277	\$ 98,000	8.4 CSA Manag/Acct/ Cascade
SPEC DPT EXP-OTHER	\$ 64,607	\$ 117,971	\$ -	\$ -	\$ 182,578	\$ 295,000	61.9 SUSP Operations
UTILITIES	\$ (4,571)	\$ 13,253	\$ -	\$ -	\$ 8,682	\$ 55,000	15.8 Electricity
INTEREST LTD-NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,200	0
BUILDINGS & IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000	0
TOTAL EXPENSES	\$ 77,133	\$ 145,938	\$ 6,387	\$ -	\$ 229,457	\$ 764,412	30

Net Impact on Fund \$ (77,706) \$ 729,226 \$ 722,839

Interfund Loans Repayable \$296,933
Fund Balance as of 6/30/2020 \$ (86,138.00)

Sewer Loan assessment was incorrectly added to Water accounts. A correcting Journal has been requested to move funds to Sewer Revenue, then to properly account for the loan payment and interest. Journal is completed, but hasn't been posted therefore not reflected in the quarterly financial report.

Wild Wings Water

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt Notes
INVESTMENT EARNINGS-POOL	\$ -	\$ 8,418	\$ -	\$ -	\$ 8,418	\$ 35,000	24.1 Investment Earnings
GASB 31 FMV - DFS ONLY	\$ (41,047)	\$ -	\$ -	\$ -	\$ (41,047)	\$ -	0 Fair Market Value Adjustment
SPECIAL ASSESSMENT	\$ -	\$ 550,002	\$ -	\$ -	\$ 550,002	\$ 451,475	121.8 Water Assessment
WATER COMMERCIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,032	0 Utility cost for Golf Course
TOTAL REVENUES	\$ (41,047)	\$ 558,420	\$ -	\$ -	\$ 517,373	\$ 719,507	71.9

EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
COMMUNICATIONS	\$ 40	\$ 161	\$ 40	\$ -	\$ 241	\$ 400	60.3 AT&T Internet
MAINTENANCE-EQUIPMENT	\$ 2,306	\$ -	\$ -	\$ -	\$ 2,306	\$ 7,000	32.9 Itron Readers
MAINTENANCE-BLDG IMPROVEMENT	\$ -	\$ 6,238	\$ 6,238	\$ -	\$ 12,475	\$ 85,000	14.7 EEI - Antenna
OFFICE EXPENSE	\$ 63	\$ 138	\$ -	\$ -	\$ 201	\$ 250	80.4 Envelopes for Billing
OFFICE EXP-POSTAGE	\$ -	\$ 408	\$ -	\$ -	\$ 408	\$ 1,000	40.8 Postage for water bills
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350	0
PROF & SPEC SVC-INFO TECH SVC	\$ 2,511	\$ -	\$ -	\$ -	\$ 2,511	\$ -	0 Inductive Automation
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ 780	\$ -	\$ -	\$ 780	\$ 20,000	3.9 County Counsel
PROF & SPEC SVC-OTHER	\$ 8,606	\$ 20,782	\$ -	\$ -	\$ 29,388	\$ 55,000	53.4 See Note A below
SPEC DPT EXP-OTHER	\$ 22,788	\$ 42,806	\$ 450	\$ -	\$ 66,044	\$ 80,000	82.6 SUSP Operation Expense
TRANSPORTATION AND TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	0
UTILITIES	\$ (10,983)	\$ 27,407	\$ -	\$ -	\$ 16,424	\$ 65,000	25.3 Electricity
TAXES AND ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	0
PAYMENTS TO OTH GOV INSTITUTION	\$ -	\$ -	\$ 2,323	\$ -	\$ 2,323	\$ 2,500	92.9 State Water Permit
BUILDINGS & IMPROVEMENTS	\$ 7,218	\$ 59,208	\$ 2,835	\$ -	\$ 69,260	\$ 420,784	16.5 Luhdorff and Scal. / EEI
TOTAL EXPENSES	\$ 32,549	\$ 157,928	\$ 11,886	\$ -	\$ 202,361	\$ 739,834	27.4

Professional services include Luhdorff and Scalamini, Cascade Engineering, CSA Management and CSA Accounting

Net Impact on Fund \$ (73,596) \$ 326,896 \$ 315,010

Water Replacement Fund Balance \$ 1,303,266

Arsenic Fund Balance \$ 685,418

Total Fund Balance as of 6/30/2020 \$ 2,782,719