

Wild Wings Golf

FY Ending 06/30/21

	Quarter 1	Quarter 2	Quarter 3	Qua	YTD Total	Budget	%Bgt	Notes
REVENUE ACCOUNTS								
INVESTMENT EARNINGS-POOL	\$ -	\$ 727	\$ 622	\$ -	\$ 1,350	\$ 5,000	\$ 27	Interest Earnings
GASB 31 FMV - DFS ONLY	\$ (3,164)	\$ -	\$ -	\$ -	\$ (3,164)	\$ -	\$ -	Fair Market Value Adju
SPECIAL ASSESSMENT	\$ -	\$ 574,600	\$ -	\$ -	\$ 574,600	\$ 574,600	\$ 100	Measure O Assessmen
TOTAL REVENUES	\$ (3,164)	\$ 575,327	\$ 622	\$ -	\$ 572,786	\$ 579,600	\$ 99	
EXPENSE ACCOUNTS								
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	\$ 2,735	\$ -	\$ 8,499	\$ 30,000	28.3	CSA Manage/Accounti
UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,671	0	
RETIRE LTD-CAP LEASE OBLGTN	\$ 4,894	\$ 4,951	\$ 6,841	\$ -	\$ 16,686	\$ 19,930	83.7	John Deere Lease
INTEREST LTD-CAP LEASE OBLGTN	\$ 523	\$ 317	\$ 530	\$ -	\$ 1,371	\$ 1,800	76.2	John Deere Interest Pa
TAXES AND ASSESSMENTS	\$ -	\$ 917	\$ -	\$ -	\$ 917	\$ 1,500	61.1	Yolo Solano Air District
IMPROV OTHER THAN BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400	0	
EQUIPMENT	\$ -	\$ 149	\$ (149)	\$ -	\$ -	\$ -	0	
TRANSFER OUT	\$ -	\$ 35,047	\$ 70,000	\$ -	\$ 105,047	\$ 297,748	35.3	Transfer to Kemper
TOTAL EXPENSES	\$ 5,417	\$ 47,145	\$ 79,957	\$ -	\$ 132,520	\$ 629,149	21.1	
Net Impact on Fund	\$ (8,581)	\$ 519,601	\$ 440,266					

Kemper Account

	Quarter 1	Quarter 2	Quarter 3	Qua	YTD Total	Budget	%Bgt	
REVENUE ACCOUNTS								
PARKS AND RECREATION FEES	\$ 91,891	\$ 79,453	\$ 74,844	\$ -	\$ 246,188	\$ 371,990	66.2	Golf Fees
OTHER SALES - TAXABLE	\$ 6,449	\$ (3,476)	\$ 25,229	\$ -	\$ 28,202	\$ 51,853	54.4	Sales/Merchandise/Fo
TRANSFER IN	\$ -	\$ 35,047	\$ 70,000	\$ -	\$ 105,047	\$ 297,748	35.3	Draw from Golf Fund
TOTAL REVENUES	\$ 98,340	\$ 111,024	\$ 170,073	\$ -	\$ 379,437	\$ 721,591	52.6	

	Quarter 1	Quarter 2	Quarter 3	Qua	YTD Total	Budget	%Bgt	
EXPENSE ACCOUNTS								
PROF & SPEC SVC-OTHER	\$ 12,800	\$ 13,300	\$ 13,400	\$ -	\$ 39,500	\$ 75,000	52.7	Kemper Manage & Cas
SPEC DPT EXP-OTHER	\$ 100,725	\$ 89,566	\$ 111,915	\$ -	\$ 302,206	\$ 646,591	46.7	Course Expenses
TOTAL EXPENSES	\$ 113,525	\$ 102,866	\$ 125,315	\$ -	\$ 341,706	\$ 721,591	47.4	

Net Fund Impact \$ (15,185) \$ (7,027) \$ 37,731

Wild Wings Sewer

	Quarter 1	Quarter 2	Quarter 3	Qua	YTD Total	Budget	%Bgt	Notes
REVENUE ACCOUNTS								
INVESTMENT EARNINGS-POOL	\$ -	\$ 738	\$ 250	\$ -	\$ 988	\$ 1,500	65.9	Investment Earnings
GASB 31 FMV - DFS ONLY	\$ (573)	\$ -	\$ -	\$ -	\$ (573)	\$ -	0	Fair Market Value Adju
SPECIAL ASSESSMENT	\$ -	\$ 952,132	\$ 98,527	\$ -	\$ 1,050,659	\$ 1,050,661	100	Sewer Assessment
LANDFILL RESIDENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,639	0	Utility Cost for Golf Coi
TOTAL REVENUES	\$ (573)	\$ 952,870	\$ 98,777	\$ -	\$ 1,051,074	\$ 1,079,800	97.3	

	Quarter 1	Quarter 2	Quarter 3	Qua	YTD Total	Budget	%Bgt	
EXPENSE ACCOUNTS								
COMMUNICATIONS	\$ 124	\$ 80	\$ 161	\$ -	\$ 365	\$ 400	91.3	AT&T
INSURANCE-PUBLIC LIABILITY	\$ -	\$ -	\$ 137,263	\$ -	\$ 137,263	\$ 30,562	449.1	Insurance Claim
MAINTENANCE-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,000	0	
MAINTENANCE-BLDG IMPROVEMENT	\$ -	\$ 6,238	\$ 6,238	\$ -	\$ 12,475	\$ 195,000	6.4	Raising Antenna
OFFICE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	0	
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	0	
PROF & SPEC SVC-LEGAL SVC	\$ 14,473	\$ 2,619	\$ 1,613	\$ -	\$ 18,704	\$ 20,000	93.5	Counsel for Litigation
PROF & SPEC SVC-OTHER	\$ 2,500	\$ 5,777	\$ 1,711	\$ -	\$ 9,988	\$ 98,000	10.2	CSA Manage/Acting/C
SPEC DPT EXP-OTHER	\$ 64,607	\$ 117,971	\$ 65,191	\$ -	\$ 247,769	\$ 295,000	84	SUSP Operarions
UTILITIES	\$ (4,571)	\$ 13,253	\$ 8	\$ -	\$ 8,690	\$ 55,000	15.8	Electricity
INTEREST LTD-NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,200	0	
BUILDINGS & IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000	0	
TOTAL EXPENSES	\$ 77,133	\$ 145,938	\$ 212,185	\$ -	\$ 435,254	\$ 764,412	56.9	

Net Fund Impact \$ (77,706) \$ 729,226 \$ 615,818

The \$98,527 in the revenue for sewer and negative in water is a correction journal as the assessment should have been into sewer, then paying the water loan. There was a correcting journal entry to move the funds into the correct account. There is a journal in process to make the annual payment for loan repayment into the correct accounts

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