

FY Ending 06/30/21

REVENUE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt	
INVESTMENT EARNINGS-POOL	\$ -	\$ 727	\$ 622	\$ -	\$ 1,350	\$ 5,000	27	Investment Earnings
GASB 31 FMV - DFS ONLY	\$ (3,164)	\$ -	\$ -	\$ -	\$ (3,164)	\$ -	0	Fair Market Adjustment
SPECIAL ASSESSMENT	\$ -	\$ 574,600	\$ -	\$ -	\$ 574,600	\$ 574,600	100	Measure O
TOTAL REVENUES	\$ (3,164)	\$ 575,327	\$ 622	\$ -	\$ 572,786	\$ 579,600	98.8	
EXPENSE ACCOUNTS								
MAINTENANCE-BLDG IMPROVEME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,300	0	
PROF & SPEC SVC-AUDITG & ACCTC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	0	
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0	
PROF & SPEC SVC-OTHER	\$ -	\$ 5,764	\$ 3,187	\$ -	\$ 8,951	\$ 30,000	29.8	CSA Manage/Account/Cascade
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
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	See Note A
TOTAL EXPENSES	\$ 5,417	\$ 47,145	\$ 80,409	\$ -	\$ 132,972	\$ 629,149	21.1	

Note A - this is transfers to Kemper to keep the golf course afloat. Kemper requested a \$60,000 transfer that is not posted to this report yet

Note B - Also not reflected in financials is the purchase of two used mowers for the golf course

Net Impact on Fund \$ **(8,581)** \$ **519,601** \$ **439,814**

Fund Balance as of June 30, 2020 \$ **305,879**

Kemper Accounts

05/10/21

FY Ending 06/30/21

	Qtr 1	Qtr 2	Qtr 3	Qtr 4	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/Merchanise and Food
TRANSFER IN	\$ -	\$ 35,047	\$ 70,000	\$ -	\$ 105,047	\$ 297,748	35.3	Transfer from County
TOTAL REVENUES	\$ 98,340	\$ 111,024	\$ 170,073	\$ -	\$ 379,437	\$ 721,591	52.6	
EXPENSE ACCOUNTS								
PROF & SPEC SVC-OTHER	\$ 12,800	\$ 13,300	\$ 13,400	\$ -	\$ 39,500	\$ 75,000	52.7	Kemper Management
SPEC DPT EXP-OTHER	\$ 100,725	\$ 89,566	\$ 111,915	\$ -	\$ 302,206	\$ 646,591	46.7	Golf Course Costs
TOTAL EXPENSES	\$ 113,525	\$ 102,866	\$ 125,315	\$ -	\$ 341,706	\$ 721,591	47.4	

Wild Wings Sewer

05/10/21

FY Ending 06/30/21

REVENUE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt
INVESTMENT EARNINGS-POOL	\$ -	\$ 738	\$ 250	\$ -	\$ 988	\$ 1,500	65.9 Investment Earnings
GASB 31 FMV - DFS ONLY	\$ (573)	\$ -	\$ -	\$ -	\$ (573)	\$ -	0 Fair Market Value Adjust
SPECIAL ASSESSMENT	\$ -	\$ 952,132	\$ 98,527	\$ -	\$ 1,050,659	\$ 1,050,661	100 Sewer Assessment
LANDFILL RESIDENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,639	0 Cost to Golf Course
TOTAL REVENUES	\$ (573)	\$ 952,870	\$ 98,777	\$ -	\$ 1,051,074	\$ 1,079,800	97.3

EXPENSE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt
COMMUNICATIONS	\$ 124	\$ 80	\$ 161	\$ 40	\$ 406	\$ 400	101.5 AT&T Internet
INSURANCE-PUBLIC LIABILITY	\$ -	\$ -	\$ 137,263	\$ -	\$ 137,263	\$ 30,562	449.1 Insurance Claims
MAINTENANCE-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,000	0
MAINTENANCE-BLDG IMPROVEME	\$ -	\$ 6,238	\$ 6,238	\$ -	\$ 12,475	\$ 195,000	6.4 EEI - Antenna
OFFICE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	0
PROF & SPEC SVC-AUDITG & ACCTC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	0
PROF & SPEC SVC-LEGAL SVC	\$ 14,473	\$ 2,619	\$ 1,613	\$ -	\$ 18,704	\$ 20,000	93.5 Litigation/County Council
PROF & SPEC SVC-OTHER	\$ 2,500	\$ 5,777	\$ 1,785	\$ -	\$ 10,062	\$ 98,000	10.3 CSA Management/Cascade
SPEC DPT EXP-OTHER	\$ 64,607	\$ 117,971	\$ 65,191	\$ 60,116	\$ 307,885	\$ 295,000	104.4 SUSP Operations
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	\$ 212,259	\$ 60,156	\$ 495,485	\$ 764,412	64.8

Net Fund Impact \$ (77,706) \$ 729,226 \$ 615,744 \$ 555,588

Fund Balance as of June 30, 2020 \$ (86,138)

Loans Repayable \$ 296,933

Fund Balance takes into account the current outstanding \$296,933 as a liability.

Wild Wings Water

05/10/21

FY Ending 06/30/21

REVENUE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt	
INVESTMENT EARNINGS-POOL	\$ -	\$ 8,418	\$ 7,744	\$ -	\$ 16,162	\$ 35,000	46.2	Investment Earnings
GASB 31 FMV - DFS ONLY	\$ (41,047)	\$ -	\$ -	\$ -	\$ (41,047)	\$ -	0	Fair Market Value Adjustment
SPECIAL ASSESSMENT	\$ -	\$ 550,002	\$ (98,527)	\$ -	\$ 451,475	\$ 451,475	100	Water Assessment
WATER COMMERCIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,032	0	Golf Course Water Charge
USE FD BAL AVAIL-BUDGET ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,380	0	
TOTAL REVENUES	\$ (41,047)	\$ 558,420	\$ (90,783)	\$ -	\$ 426,590	\$ 758,887	56.2	
EXPENSE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt	
COMMUNICATIONS	\$ 40	\$ 161	\$ 161	\$ 40	\$ 402	\$ 400	100.5	AT&T Internet
MAINTENANCE-EQUIPMENT	\$ 2,306	\$ -	\$ -	\$ -	\$ 2,306	\$ 7,000	32.9	Itron Readers
MAINTENANCE-BLDG IMPROVEME	\$ -	\$ 6,238	\$ 6,238	\$ 394	\$ 12,869	\$ 85,000	15.1	EEL - Antenna
OFFICE EXPENSE	\$ 63	\$ 138	\$ -	\$ 47	\$ 248	\$ 250	99.2	Envelopes
OFFICE EXP-POSTAGE	\$ -	\$ 408	\$ 342	\$ 346	\$ 1,095	\$ 1,000	109.5	Postage for Water Bills
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350	0	Financial Services Charge
PROF & SPEC SVC-INFO TECH SVC	\$ 2,511	\$ -	\$ -	\$ 2,751	\$ 5,262	\$ -	0	Itron Readers Support
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ 780	\$ -	\$ -	\$ 780	\$ 20,000	3.9	County Council
PROF & SPEC SVC-OTHER	\$ 8,606	\$ 20,782	\$ 6,809	\$ -	\$ 36,197	\$ 55,000	65.8	See Note A
SPEC DPT EXP-OTHER	\$ 22,788	\$ 42,806	\$ 23,317	\$ 33,140	\$ 122,050	\$ 80,000	152.6	SUSP Operations
TRANSPORTATION AND TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	0	
UTILITIES	\$ (10,983)	\$ 27,407	\$ -	\$ -	\$ 16,424	\$ 65,000	25.3	Electricity - PG&E
TAXES AND ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	0	
PAYMENTS TO OTH GOV INSTITUTI	\$ -	\$ -	\$ 2,323	\$ -	\$ 2,323	\$ 2,500	92.9	State Water Board
BUILDINGS & IMPROVEMENTS	\$ 7,218	\$ 59,208	\$ 19,799	\$ -	\$ 86,225	\$ 460,164	18.7	Arsenic Prj and Upgrade to tanks
TOTAL EXPENSES	\$ 32,549	\$ 157,928	\$ 58,989	\$ 36,718	\$ 286,181	\$ 779,214	36.7	
Net Fund Impact	\$ (73,596)	\$ 326,896	\$ 177,124	\$ 140,406				
Water Replacement Fund Balance	\$ 1,303,266							
Arsenic Fund Balance	\$ 685,418							
Total Fund Balance as of June 30, 2021	\$ 2,782,719							

Note A - This is CSA Management and Accounting, Cascade Engineering and Ludorf and Scalmanini Consulting Services