

Wild Wings - Measure O (Golf)	Year End Totals				As of May 31, 2021	
	FY2021*	FY2020	FY2019	FY2018	FY2017	FY2016
REVENUES						
INVESTMENT EARNINGS-POOL	\$ 2,464	\$ 6,768	\$ 7,047	\$ 4,494	\$ 935	\$ 1,794
GASB 31 FMV - DFS ONLY	(3,164)	1,627	1,537	-	-	-
SPECIAL ASSESSMENT	574,600	574,600	574,600	540,000	539,200	572,900
OTHER SALES - TAXABLE	-	(2,017)	-	-	-	-
LTD PROCDS-CAP LEASE OBLGTNS	-	60,757	-	-	-	-
TOTAL REVENUES	\$ 573,900	\$ 641,735	\$ 583,184	\$ 544,494	\$ 540,135	\$ 574,694
	FY2021*	FY2020	FY2019	FY2018	FY2017	FY2016
EXPENDITURES						
FOOD	\$ -	\$ -	\$ 252	\$ -	\$ -	\$ -
MAINTENANCE-BLDG IMPROVEMENT	-	4,283	-	-	-	-
IT SERVICE-CONNECTIVITY	-	58	-	-	-	-
PROF & SPEC SVC-AUDITG & ACCTG	338	338	338	657	601	733
PROF & SPEC SVC-MED,DENTAL,LAB	-	-	-	-	25	-
PROF & SPEC SVC-LEGAL SVC	179	855	269	144	1,151	827
PROF & SPEC SVC-OTHER	23,390	32,611	27,614	21,825	6,380	24,657
MINOR EQUIPMENT	-	-	-	-	-	3,500
SPEC DPT EXP-OTHER	-	-	-	-	-	37,243
TRANSPORTATION AND TRAVEL	-	54	59	19	8	-
UTILITIES	-	260,671	251,856	185,549	185,549	185,549
RETIRE LTD-CAP LEASE OBLGTN	18,376	14,578	-	-	-	-
INTEREST LTD-CAP LEASE OBLGTN	1,487	1,673	-	-	-	-
TAXES AND ASSESSMENTS	917	903	875	851	1,256	1,748
IMPROV OTHER THAN BUILDINGS	-	1,361	-	-	-	-
EQUIPMENT	-	66,480	-	-	13,174	-
TRANSFER OUT	215,585	308,947	498,572	230,295	243,659	250,839
TOTAL EXPENDITURES	\$ 260,272	\$ 692,812	\$ 779,834	\$ 439,339	\$ 451,803	\$ 505,096
NET INCOME (EXPENSE)	\$ 313,628	\$ (51,077)	\$ (196,650)	\$ 105,154	\$ 88,332	\$ 69,598

Fair Market Value Adjust happens at year end closing
FY 16 reduced Measure O. In FY 19, CSA Manager corrected the amount to the Measure O approved charge

*Not Final Numbers. Represents activity through May 31, 2021

Wild Wings - Kemper Sports Account	Year End Totals				As of May 31, 2021		
	FY2021*	FY2020	FY2019	FY2018	FY2017	FY2016	
REVENUES							
PARKS AND RECREATION FEES	\$ 318,910	\$ 328,505	\$ 301,942	\$ 331,690	\$ 291,477	\$ 304,418	Green/Cart Fees
OTHER SALES - TAXABLE	35,471	26,732	36,210	55,840	44,161	48,707	Food/Beverage and Merchandise Sales
TRANSFER IN	215,585	308,947	498,572	230,295	243,659	250,839	Transfer from WW Golf Fund (Measure O)
TOTAL REVENUES	\$ 569,966	\$ 664,184	\$ 836,724	\$ 617,825	\$ 579,297	\$ 603,964	
EXPENDITURES							
MAINTENANCE-BLDG IMPROVEMENT	\$ 1,200	\$ 2,170	\$ -	\$ -	\$ -	\$ -	
PROF & SPEC SVC-OTHER	52,500	75,000	75,000	75,000	75,000	68,750	Kemper Management Fee
SPEC DPT EXP-OTHER	378,477	562,877	567,980	544,028	535,232	460,595	Kemper Operations (cost to run golf course)
INTEREST ON NOTES & WARRANTS	-	(1)	1,288	12,836	-	5,665	
TOTAL EXPENDITURES	\$ 432,177	\$ 640,046	\$ 644,268	\$ 631,864	\$ 610,232	\$ 535,010	
NET INCOME (EXPENSE)	\$ 137,789	\$ 24,138	\$ 192,456	\$ (14,039)	\$ (30,935)	\$ 68,954	

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Wild Wings - Sewer	Year End Totals				As of May 31, 2021		
	FY2021*	FY2020	FY2019	FY2018	FY2017	FY2016	
REVENUES							
INVESTMENT EARNINGS-POOL	\$ 1,754	\$ (7,795)	\$ (8,947)	\$ 4,786	\$ 4,308	\$ 5,001	
GASB 31 FMV - DFS ONLY	(573)	2,774	(2,201)	-	-	-	
SPECIAL ASSESSMENT	1,050,659	1,122,356	894,010	467,438	500,108	500,108	Prop 218 Increased FY 19, Also approved Loan from water
LANDFILL RESIDENT	-	27,639	26,704	33,926	33,926	33,926	
TRANSFER IN	-	-	2,478	-	-	-	
TOTAL REVENUES	\$ 1,051,841	\$ 1,144,974	\$ 912,044	\$ 506,150	\$ 538,342	\$ 539,035	
EXPENDITURES							
COMMUNICATIONS	\$ 446	\$ 377	\$ 297	\$ 188	\$ -	\$ -	
INSURANCE-PUBLIC LIABILITY	137,263	21,410	-	-	-	-	YCPARMIA - Claim against Insurance
MAINTENANCE-EQUIPMENT	-	-	-	72,955	-	24,175	
MAINTENANCE-BLDG IMPROVEMENT	12,475	134,640	202,109	162,245	223,928	222,804	
OFFICE EXPENSE	-	-	51	157	-	-	
PROF & SPEC SVC-AUDITG & ACCTG	338	338	611	657	469	337	
PROF & SPEC SVC-INFO TECH SVC	-	-	1,256	-	-	-	
PROF & SPEC SVC-LEGAL SVC	22,296	190	6,199	3,323	468	288	
PROF & SPEC SVC-OTHER	11,041	56,084	142,344	115,293	15,694	48,142	
TRAINING	-	-	89	-	-	-	
MINOR EQUIPMENT	-	2,080	3,986	2,931	-	-	
SPEC DPT EXP-OTHER	340,157	255,101	310,362	284,645	63,472	149,763	
TRANSPORTATION AND TRAVEL	-	9	94	114	7	-	
UTILITIES	8,690	39,081	43,387	52,826	107,408	29,108	
RETIRE LTD-LOANS PAYABLE	-	180,067	-	-	-	-	
INTEREST LTD-LOANS PAYABLE	-	16,988	-	-	-	-	
BUILDINGS & IMPROVEMENTS	-	22,285	559,732	537,153	-	54,125	
TOTAL EXPENDITURES	\$ 532,706	\$ 728,650	\$ 1,270,517	\$ 1,232,485	\$ 411,446	\$ 528,741	
NET INCOME (EXPENSE)	\$ 519,135	\$ 416,325	\$ (358,473)	\$ (726,336)	\$ 126,896	\$ 10,294	

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Wild Wings - Water	Year End Totals				As of May 31, 2021	
	FY2021*	FY2020	FY2019	FY2018	FY2017	FY2016
REVENUES						
INVESTMENT EARNINGS-POOL	\$ 22,522	\$ 50,503	\$ 48,052	\$ 26,100	\$ 10,801	\$ 12,810
GASB 31 FMV - DFS ONLY	(41,047)	26,812	14,235	-	-	-
INTEREST INCOME-LOANS REC	-	98,640	-	-	-	-
SPECIAL ASSESSMENT	451,475	340,003	521,650	434,476	411,136	528,370
WATER COMMERCIAL	-	233,032	225,152	151,623	151,623	151,623
LOAN PRINCIPAL REPAYMENTS	-	98,415	-	-	-	-
TOTAL REVENUES	\$ 432,950	\$ 847,404	\$ 809,088	\$ 612,199	\$ 573,560	\$ 692,803
	FY2021*	FY2020	FY2019	FY2018	FY2017	FY2016
EXPENDITURES						
COMMUNICATIONS	\$ 442	\$ 377	\$ 297	\$ 188	\$ -	\$ -
MAINTENANCE-EQUIPMENT	2,306	2,112	2,196	160	2,031	7,282
MAINTENANCE-BLDG IMPROVEMENT	12,869	69,360	104,780	42,956	65,396	117,694
OFFICE EXPENSE	295	72	222	946	(56)	103
OFFICE EXP-POSTAGE	1,095	-	1,064	1,173	-	-
PROF & SPEC SVC-AUDITG & ACCTG	790	1,316	1,044	448	338	337
PROF & SPEC SVC-INFO TECH SVC	5,262	-	1,256	-	-	-
PROF & SPEC SVC-LEGAL SVC	2,359	523	594	3,366	288	288
PROF & SPEC SVC-OTHER	41,089	38,361	57,188	77,144	23,109	52,664
RENTS AND LEASES - EQUIPMENT	-	-	-	12	-	-
TRAINING	-	-	89	-	-	-
MINOR EQUIPMENT	-	520	7,725	4,305	-	17,835
SPEC DPT EXP-OTHER	141,123	74,953	112,024	101,320	5,834	55,113
TRANSPORTATION AND TRAVEL	-	19	67	77	46	-
UTILITIES	16,424	85,687	48,595	79,968	41,569	28,371
TAXES AND ASSESSMENTS	13	-	-	-	-	-
PAYMENTS TO OTH GOV INSTITUTION	2,323	2,317	-	-	-	-
BUILDINGS & IMPROVEMENTS	112,711	134,709	180,393	185,590	-	-
TRANSFER OUT TO FD 1971	-	-	2,478	-	-	-
TOTAL EXPENDITURES	\$ 339,101	\$ 410,325	\$ 520,013	\$ 497,652	\$ 138,554	\$ 279,687
NET INCOME (EXPENSE)	\$ 93,849	\$ 437,079	\$ 289,075	\$ 114,547	\$ 435,005	\$ 413,116

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Fund Balances	At year end as of 6/30/XX					
	FY2021*	FY2020	FY2019	FY2018	FY2017	FY2016
Golf						
UNASSIGNED		\$ 286,829	\$ 309,618	\$ 307,364	\$ 216,652	\$ 169,357
FUND BAL-NONSPEND-INVENTORY		19,959	23,201	27,934	25,305	18,181
FUND BAL-NONSPEND-PREPAID EXP		(909)	(1)	1,714	3,940	962
TOTAL FUND BALANCE		\$ 305,879	\$ 332,818	\$ 337,012	\$ 245,897	\$ 188,500
Sewer						
UNASSIGNED		\$ (86,138)	\$ (502,462)	\$ (143,990)	\$ 3,016	\$ (68,193)
ASSIGNED FUND BAL-SEWER RPL		-	-	-	579,330	523,643
TOTAL FUND BALANCE		\$ (86,138)	\$ (502,462)	\$ (143,990)	\$ 582,346	\$ 455,450
Water						
UNASSIGNED		\$ 794,035	\$ 774,691	\$ 672,642	\$ 519,655	\$ 271,635
ASSIGNED FUND BAL-WATER RPL		1,303,266	979,453	885,126	1,010,723	907,135
ASSIGNED FUND BAL-ARSENIC		685,418	591,496	498,797	411,640	328,242
TOTAL FUND BALANCE		\$ 2,782,719	\$ 2,345,640	\$ 2,056,565	\$ 1,942,018	\$ 1,507,013

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