

WILD WINGS CSA

BALANCE SHEET

AS OF JUNE 30, 2016

(PREPARED BY DEPARTMENT OF FINANCIAL SERVICES)

	Wild Wings Golf Course Fund	Wild Wings Sewer Service Fund	Wild Wings Water Services Fund	Consolidated Wild Wings CSA
ASSETS				
Current assets:				
Cash in Yolo County Treasury	\$ 290,666	\$ 38,511	\$ 288,921	\$ 618,099
Restricted Cash:				
Golf	-	-	-	-
Sewer	-	523,643	-	523,643
Water	-	-	1,235,377	1,235,377
Receivables:				
Accounts	5,574	-	-	5,574
Inventory	18,181	-	-	18,181
Prepaid Expense	962	-	-	962
TOTAL ASSETS	315,383	562,154	1,524,299	2,401,836
LIABILITIES				
Current liabilities:				
Accounts payable	112,221	106,704	17,286	236,211
Due to Other Governments	1,617	-	-	1,617
Unearned Revenue	13,046	-	-	13,046
TOTAL LIABILITIES	126,884	106,704	17,286	250,874
FUND BALANCE				
Nonspendable	19,143	-	-	19,143
Assigned:				
Golf Course	169,357	-	-	169,357
Sewer	-	455,450	-	455,450
Water	-	-	1,507,013	1,507,013
TOTAL FUND BALANCE	\$ 188,500	\$ 455,450	\$ 1,507,013	\$ 2,150,962

WILD WINGS CSA

*STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2016
(PREPARED BY DEPARTMENT OF FINANCIAL SERVICES)*

	Wild Wings Golf Course Fund	Wild Wings Sewer Service Fund	Wild Wings Water Services Fund	Consolidated Wild Wings CSA
REVENUE				
Earnings from Money & Property	\$ 1,794	\$ 5,001	\$ 12,810	\$ 19,604
Special Assessment	572,900	500,108	528,370	1,601,378
Park and Recreation Fees	304,418	-	-	304,418
Charges for Services	-	33,926	151,623	185,549
Other	48,707	-	-	48,707
TOTAL REVENUES	<u>927,819</u>	<u>539,035</u>	<u>692,803</u>	<u>2,159,657</u>
EXPENDITURES				
Salaries & Benefits	-	-	-	-
Services & Supplies	94,967	295,745	178,368	569,080
Operating Expense	497,838	149,763	55,113	702,714
Utilities	185,549	29,108	28,371	243,028
Debt Service	5,665	-	-	5,665
Other Charges	1,748	-	-	1,748
Capital Outlay	3,500	54,125	17,835	75,460
TOTAL EXPENDITURES	<u>789,267</u>	<u>528,741</u>	<u>279,687</u>	<u>1,597,695</u>
OTHER FINANCING SOURCES (USES):				
Transfer in	250,839	-	-	250,839
Transfer out	(250,839)	-	-	(250,839)
TOTAL OTHER FINANCING SOURCES (USES):	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	138,552	10,294	413,116	561,962
Fund Balance at beginning of period	49,948	445,156	1,093,896	1,589,000
Fund Balance at end of period	<u>\$ 188,500</u>	<u>\$ 455,450</u>	<u>\$ 1,507,013</u>	<u>\$ 2,150,962</u>

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(PREPARED BY DEPARTMENT OF FINANCIAL SERVICES)

	Wild Wings Golf Course Fund	Wild Wings Sewer Service Fund	Wild Wings Water Services Fund	Consolidated Wild Wings CSA
ASSETS				
Current assets:				
Cash in Yolo County Treasury	\$ 382,929	\$ 79,218	\$ 545,338	\$ 1,007,485
Restricted Cash:				
Golf	-	-	-	-
Sewer	-	579,330	-	579,330
Water	-	-	1,422,363	1,422,363
Receivables:				
Accounts	3,112	-	-	3,112
Inventory	25,305	-	-	25,305
Prepaid Expense	3,940	-	-	3,940
TOTAL ASSETS	415,286	658,548	1,967,702	3,041,535
LIABILITIES				
Current liabilities:				
Accounts payable	151,071	76,202	25,684	252,956
Due to Other Governments	1,808	-	-	1,808
Unearned Revenue	16,510	-	-	16,510
TOTAL LIABILITIES	169,389	76,202	25,684	271,274
FUND BALANCE				
Nonspendable	29,245	-	-	29,245
Assigned:				
Golf Course	216,652	-	-	216,652
Sewer	-	582,346	-	582,346
Water	-	-	1,942,018	1,942,018
TOTAL FUND BALANCE	\$ 245,897	\$ 582,346	\$ 1,942,018	\$ 2,770,261

WILD WINGS CSA

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2017
(PREPARED BY DEPARTMENT OF FINANCIAL SERVICES)

	Wild Wings Golf Course Fund	Wild Wings Sewer Service Fund	Wild Wings Water Services Fund	Consolidated Wild Wings CSA
REVENUE				
Earnings from Money & Property	\$ 935	\$ 4,308	\$ 10,801	\$ 16,044
Special Assessment	539,200	500,108	411,136	1,450,444
Park and Recreation Fees	291,477	-	-	291,477
Charges for Services	-	33,926	151,623	185,549
Other	44,161	-	-	44,161
TOTAL REVENUES	<u>875,773</u>	<u>538,342</u>	<u>573,560</u>	<u>1,987,675</u>
EXPENDITURES				
Salaries & Benefits	-	-	-	-
Services & Supplies	83,157	240,558	91,151	414,866
Operating Expense	535,240	63,480	5,834	604,553
Utilities	185,549	107,408	41,569	334,526
Debt Service	-	-	-	-
Other Charges	1,256	-	-	1,256
Capital Outlay	13,174	-	-	13,174
TOTAL EXPENDITURES	<u>818,376</u>	<u>411,446</u>	<u>138,554</u>	<u>1,368,376</u>
OTHER FINANCING SOURCES (USES):				
Transfer in	243,659	-	-	243,659
Transfer out	(243,659)	-	-	(243,659)
TOTAL OTHER FINANCING SOURCES (USES):	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	57,397	126,896	435,005	619,298
Fund Balance at beginning of period	188,500	455,450	1,507,013	2,150,962
Fund Balance at end of period	<u>\$ 245,897</u>	<u>\$ 582,346</u>	<u>\$ 1,942,018</u>	<u>\$ 2,770,261</u>

WILD WINGS CSA

BALANCE SHEET

AS OF JUNE 30, 2018

(PREPARED BY DEPARTMENT OF FINANCIAL SERVICES)

	Wild Wings Golf Course Fund	Wild Wings Sewer Service Fund	Wild Wings Water Services Fund	Consolidated Wild Wings CSA
ASSETS				
Current assets:				
Cash in Yolo County Treasury	\$ 509,926	\$ 7,310	\$ 689,738	\$ 1,206,974
Restricted Cash:				
Golf	-	-	-	-
Sewer	-	-	-	-
Water	-	-	1,383,923	1,383,923
Receivables:				
Accounts	-	-	-	-
Inventory	27,934	-	-	27,934
Prepaid Expense	1,714	-	-	1,714
TOTAL ASSETS	539,574	7,310	2,073,661	2,620,545
LIABILITIES				
Current liabilities:				
Accounts payable	186,557	151,300	17,096	354,953
Due to Other Governments	1,634	-	-	1,634
Unearned Revenue	14,371	-	-	14,371
TOTAL LIABILITIES	202,562	151,300	17,096	370,958
FUND BALANCE				
Nonspendable	29,648	-	-	29,648
Assigned:				
Golf Course	307,364	-	-	307,364
Sewer	-	(143,990)	-	(143,990)
Water	-	-	2,056,565	2,056,565
TOTAL FUND BALANCE	\$ 337,012	\$ (143,990)	\$ 2,056,565	\$ 2,249,588

WILD WINGS CSA

*STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2018
(PREPARED BY DEPARTMENT OF FINANCIAL SERVICES)*

	Wild Wings Golf Course Fund	Wild Wings Sewer Service Fund	Wild Wings Water Services Fund	Consolidated Wild Wings CSA
REVENUE				
Earnings from Money & Property	\$ 4,494	\$ 4,786	\$ 26,100	\$ 35,380
Special Assessment	540,000	467,438	434,476	1,441,914
Park and Recreation Fees	331,690	-	-	331,690
Charges for Services	-	33,926	151,623	185,549
Other	55,840	-	-	55,840
TOTAL REVENUES	<u>932,024</u>	<u>506,150</u>	<u>612,199</u>	<u>2,050,372</u>
EXPENDITURES				
Salaries & Benefits	-	-	-	-
Services & Supplies	97,625	354,817	126,381	578,823
Operating Expense	544,047	284,758	101,397	930,202
Utilities	185,549	52,826	79,968	318,343
Debt Service	12,836	-	-	12,836
Other Charges	851	-	-	851
Capital Outlay	-	540,084	189,907	729,991
TOTAL EXPENDITURES	<u>840,908</u>	<u>1,232,485</u>	<u>497,652</u>	<u>2,571,046</u>
OTHER FINANCING SOURCES (USES):				
Transfer in	230,295	-	-	230,295
Transfer out	(230,295)	-	-	(230,295)
TOTAL OTHER FINANCING SOURCES (USES):	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	91,115	(726,336)	114,547	(520,673)
Fund Balance at beginning of period	245,897	582,346	1,942,018	2,770,261
Fund Balance at end of period	<u>\$ 337,012</u>	<u>\$ (143,990)</u>	<u>\$ 2,056,565</u>	<u>\$ 2,249,588</u>

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BALANCE SHEET

AS OF JUNE 30, 2019

(PREPARED BY DEPARTMENT OF FINANCIAL SERVICES)

	Wild Wings Golf Course Fund	Wild Wings Sewer Service Fund	Wild Wings Water Services Fund	Consolidated Wild Wings CSA
ASSETS				
Current assets:				
Cash in Yolo County Treasury	\$ 299,606	\$ (380,662)	\$ 891,186	\$ 810,130
Restricted Cash:				
Golf	-	-	-	-
Sewer	-	-	-	-
Water	-	-	1,570,949	1,570,949
Receivables:				
Accounts	-	-	-	-
Inventory	23,201	-	-	23,201
Prepaid Expense	(1)	-	-	(1)
TOTAL ASSETS	322,806	(380,662)	2,462,135	2,404,279
LIABILITIES				
Current liabilities:				
Accounts payable	(34,098)	121,801	116,495	204,198
Due to Other Governments	1,341	-	-	1,341
Unearned Revenue	22,744	-	-	22,744
TOTAL LIABILITIES	(10,013)	121,801	116,495	228,283
FUND BALANCE				
Nonspendable	23,200	-	-	23,200
Assigned:				
Golf Course	309,618	-	-	309,618
Sewer	-	(502,462)	-	(502,462)
Water	-	-	2,345,640	2,345,640
TOTAL FUND BALANCE	\$ 332,818	\$ (502,462)	\$ 2,345,640	\$ 2,175,996

WILD WINGS CSA

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019
(PREPARED BY DEPARTMENT OF FINANCIAL SERVICES)

	Wild Wings Golf Course Fund	Wild Wings Sewer Service Fund	Wild Wings Water Services Fund	Consolidated Wild Wings CSA
REVENUE				
Earnings from Money & Property	\$ 8,584	\$ (11,148)	\$ 62,287	\$ 59,723
Special Assessment	574,600	894,010	521,650	1,990,260
Park and Recreation Fees	301,942	-	-	301,942
Charges for Services	-	26,704	225,152	251,856
Other	36,210	-	-	36,210
TOTAL REVENUES	<u>921,336</u>	<u>909,566</u>	<u>809,088</u>	<u>2,639,991</u>
EXPENDITURES				
Salaries & Benefits	-	-	-	-
Services & Supplies	103,472	150,846	168,731	423,050
Operating Expense	568,038	310,456	112,091	990,586
Utilities	251,856	43,387	48,595	343,838
Debt Service	1,288	-	-	1,288
Other Charges	875	-	-	875
Capital Outlay	-	765,827	188,118	953,945
TOTAL EXPENDITURES	<u>925,530</u>	<u>1,270,517</u>	<u>517,535</u>	<u>2,713,582</u>
OTHER FINANCING SOURCES (USES):				
Transfer in	498,572	2,478	-	501,050
Transfer out	(498,572)	-	(2,478)	(501,050)
TOTAL OTHER FINANCING SOURCES (USES):	<u>-</u>	<u>2,478</u>	<u>(2,478)</u>	<u>-</u>
CHANGE IN FUND BALANCE	(4,194)	(358,473)	289,075	(73,591)
Fund Balance at beginning of period	337,012	(143,990)	2,056,565	2,249,588
Fund Balance at end of period	<u>\$ 332,818</u>	<u>\$ (502,462)</u>	<u>\$ 2,345,640</u>	<u>\$ 2,175,996</u>

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(PREPARED BY DEPARTMENT OF FINANCIAL SERVICES)

	Wild Wings Golf Course Fund	Wild Wings Sewer Service Fund	Wild Wings Water Services Fund	Consolidated Wild Wings CSA
ASSETS				
Current assets:				
Cash in Yolo County Treasury	\$ 215,790	\$ 22,718	\$ 562,024	\$ 800,532
Cash with Fiscal Agent	67,538			\$ 67,538
Restricted Cash:				
Golf	-	-	-	-
Sewer	-	200,738	-	200,738
Water	-	-	1,988,685	1,988,685
Receivables:				
Accounts	-	-	-	-
Interfund Loan	-	-	269,934	
Inventory	19,959	-	-	19,959
TOTAL ASSETS	<u>303,287</u>	<u>223,456</u>	<u>2,820,642</u>	<u>3,077,452</u>
LIABILITIES				
Current liabilities:				
Accounts payable	(40,671)	39,661	37,923	36,912
Due to Other Governments	283	-	-	283
Interfund Loan Payable	-	269,934	-	
Unearned Revenue	37,796	-	-	37,796
TOTAL LIABILITIES	<u>(2,592)</u>	<u>309,594</u>	<u>37,923</u>	<u>74,991</u>
FUND BALANCE				
Nonspendable	19,050	-	-	19,050
Assigned:				
Golf Course	286,829	-	-	286,829
Sewer	-	(86,138)	-	(86,138)
Water	-	-	2,782,719	2,782,719
TOTAL FUND BALANCE	<u>\$ 305,879</u>	<u>\$ (86,138)</u>	<u>\$ 2,782,719</u>	<u>\$ 3,002,461</u>

WILD WINGS CSA

*STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2020
(PREPARED BY DEPARTMENT OF FINANCIAL SERVICES)*

	Wild Wings Golf Course Fund	Wild Wings Sewer Service Fund	Wild Wings Water Services Fund	Consolidated Wild Wings CSA
REVENUE				
Earnings from Money & Property	\$ 8,395	\$ (5,021)	\$ 274,369	\$ 277,743
Special Assessment	574,600	1,122,356	340,003	2,036,959
Park and Recreation Fees	328,505	-	-	328,505
Charges for Services	24,715	27,639	233,032	285,386
Debt Proceeds	60,757	-	-	60,757
Other	-	-	-	-
TOTAL REVENUES	<u>996,972</u>	<u>1,144,974</u>	<u>847,404</u>	<u>2,989,350</u>
EXPENDITURES				
Salaries & Benefits	-	-	-	-
Services & Supplies	115,369	215,128	112,660	443,157
Operating Expense	562,877	255,101	74,953	892,930
Utilities	260,671	39,081	85,687	385,439
Debt Service	16,250	197,054	-	213,304
Other Charges	903	-	2,317	3,220
Capital Outlay	67,841	22,285	134,709	224,836
TOTAL EXPENDITURES	<u>1,023,911</u>	<u>728,650</u>	<u>410,325</u>	<u>2,162,886</u>
OTHER FINANCING SOURCES (USES):				
Transfer in	308,947	-	-	308,947
Transfer out	(308,947)	-	-	(308,947)
TOTAL OTHER FINANCING SOURCES (USES):	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	(26,939)	416,325	437,079	826,465
Fund Balance at beginning of period	<u>332,818</u>	<u>(502,462)</u>	<u>2,345,640</u>	<u>2,175,996</u>
Fund Balance at end of period	<u>\$ 305,879</u>	<u>\$ (86,138)</u>	<u>\$ 2,782,719</u>	<u>\$ 3,002,461</u>