

Measure O**As of 7/29/21**

FY Ending 06/30/21

| | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 | YTD Total | Budget | %Bgt |
|------------------------------|-------------------|------------------|---------------|-----------------|-------------------|-------------------|---------------------------------|
| REVENUE ACCOUNTS | | | | | | | |
| INVESTMENT EARNINGS-POOL | \$ - | \$ 727 | \$ 622 | \$ 1,700 | \$ 3,050 | \$ 5,000 | 61 Investmet Earnings |
| GASB 31 FMV - DFS ONLY | \$ (3,164) | \$ - | \$ - | \$ - | \$ (3,164) | \$ - | 0 Fair MarkeT Valuse Adjustment |
| SPECIAL ASSESSMENT | \$ - | \$574,600 | \$ - | \$ - | \$ 574,600 | \$ 574,600 | 100 Measure O Assessment |
| USE FD BAL AVAIL-BUDGET ONLY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 100,000 | 0 |
| TOTAL REVENUES | \$ (3,164) | \$575,327 | \$ 622 | \$ 1,700 | \$ 574,486 | \$ 679,600 | 84.5 |

| | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 | YTD Total | Budget | %Bgt |
|-------------------------------|-----------------|------------------|------------------|-------------------|-------------------|-------------------|------------------------------------|
| EXPENSE ACCOUNTS | | | | | | | |
| MAINTENANCE-BLDG IMPROVEMI | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 14,300 | 0 |
| PROF & SPEC SVC-AUDITG & ACCT | \$ - | \$ - | \$ - | \$ 338 | \$ 338 | \$ 800 | 42.3 SCO Annual filing |
| PROF & SPEC SVC-LEGAL SVC | \$ - | \$ - | \$ - | \$ 179 | \$ 179 | \$ 1,000 | 17.9 County Counsel |
| PROF & SPEC SVC-OTHER | \$ - | \$ 5,764 | \$ 3,187 | \$ 19,310 | \$ 28,261 | \$ 30,000 | 94.2 CSA Manage/Cascade/Accounting |
| UTILITIES | \$ - | \$ - | \$ - | \$ 127 | \$ 127 | \$ 260,671 | 0 Tricia's Cell Phone |
| RETIRE LTD-CAP LEASE OBLGTN | \$ 4,894 | \$ 4,951 | \$ 6,841 | \$ 3,386 | \$ 20,072 | \$ 19,930 | 100.7 John Deere Lease |
| INTEREST LTD-CAP LEASE OBLGTN | \$ 523 | \$ 317 | \$ 530 | \$ 226 | \$ 1,596 | \$ 1,800 | 88.7 John Deere Lease interest |
| TAXES AND ASSESSMENTS | \$ - | \$ 917 | \$ - | \$ - | \$ 917 | \$ 1,500 | 61.1 Yolo Solano Air District |
| IMPROV OTHER THAN BUILDINGS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,400 | 0 |
| EQUIPMENT | \$ - | \$ 149 | \$ (149) | \$ 55,894 | \$ 55,894 | \$ 100,000 | 55.9 Mowers |
| TRANSFER OUT | \$ - | \$ 35,047 | \$ 70,000 | \$ 110,538 | \$ 215,585 | \$ 297,748 | 72.4 See Note A |
| TOTAL EXPENSES | \$ 5,417 | \$ 47,145 | \$ 80,409 | \$ 189,998 | \$ 322,969 | \$ 729,149 | 44.3 |

Note A - This is a transfer to Kemper to keep the golf course afloat

Net Impact on Fund **\$ (8,581) \$519,601 \$439,814 \$ 251,516****Fund Balance as of June 30, 2020** **\$305,879**

**This is not final numbers. Fiscal year is still open and may change, as journals are still in process

Kemper

| REVENUE ACCOUNTS | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 | YTD Total | Budget | %Bgt | |
|---------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|--------------|-------------------------|
| PARKS AND RECREATION FEES | \$ 91,891 | \$ 79,453 | \$ 74,844 | \$ 216,051 | \$ 462,239 | \$ 371,990 | 124.3 | Tees and Cart Charges |
| OTHER SALES - TAXABLE | \$ 6,449 | \$ (3,476) | \$ 25,229 | \$ 16,637 | \$ 44,839 | \$ 51,853 | 86.5 | Sales/Merchandise/Food |
| TRANSFER IN | \$ - | \$ 35,047 | \$ 70,000 | \$ 110,538 | \$ 215,585 | \$ 297,748 | 72.4 | Transfer in from County |
| TOTAL REVENUES | \$ 98,340 | \$111,024 | \$170,073 | \$ 343,226 | \$ 722,663 | \$ 721,591 | 100.1 | |

| EXPENSE ACCOUNTS | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 | YTD Total | Budget | %Bgt | |
|----------------------------|-------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------|----------------------|
| MAINTENANCE-BLDG IMPROVEMI | \$ - | \$ - | \$ - | \$ 1,200 | \$ 1,200 | \$ - | 0 | Nesst Repairs |
| PROF & SPEC SVC-OTHER | \$ 12,800 | \$ 13,300 | \$ 13,400 | \$ 32,350 | \$ 71,850 | \$ 75,000 | 95.8 | Kemper Management |
| SPECIPT EXP-OTHER | \$ 100,725 | \$ 89,566 | \$111,915 | \$ 257,749 | \$ 559,955 | \$ 646,591 | 86.6 | Golf Course Expenses |
| BUILDINGS & IMPROVEMENTS | \$ - | \$ - | \$ - | \$ 88,041 | \$ 88,041 | \$ - | 0 | Nest Repairs |
| TOTAL EXPENSES | \$ 113,525 | \$102,866 | \$125,315 | \$ 379,340 | \$ 721,046 | \$ 721,591 | 99.9 | |

**This is not final numbers. Fiscal year is still open and may change, as journals are still in process

Sewer

| REVENUE ACCOUNTS | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 | YTD Total | Budget | %Bgt |
|--------------------------|-----------------|------------------|------------------|-----------------|---------------------|---------------------|-----------------------------------|
| INVESTMENT EARNINGS-POOL | \$ - | \$ 738 | \$ 250 | \$ 1,411 | \$ 2,400 | \$ 1,500 | 160 Investment Earnings |
| GASB 31 FMV - DFS ONLY | \$ (573) | \$ - | \$ - | \$ - | \$ (573) | \$ - | 0 Fair Market Value Adjustment |
| SPECIAL ASSESSMENT | \$ - | \$952,132 | \$ 98,527 | \$ - | \$ 1,050,659 | \$ 1,050,661 | 100 Sewer Assessment |
| LANDFILL RESIDENT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 27,639 | 0 Paid by Golf Course for service |
| TOTAL REVENUES | \$ (573) | \$952,870 | \$ 98,777 | \$ 1,411 | \$ 1,052,486 | \$ 1,079,800 | 97.5 |

| EXPENSE ACCOUNTS | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 | YTD Total | Budget | %Bgt |
|-------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|----------------------------------|
| COMMUNICATIONS | \$ 124 | \$ 80 | \$ 161 | \$ 120 | \$ 485 | \$ 400 | 121.3 AT&T Internet |
| INSURANCE-PUBLIC LIABILITY | \$ - | \$ - | \$137,263 | \$ - | \$ 137,263 | \$ 30,562 | 449.1 Insurance Claim |
| MAINTENANCE-EQUIPMENT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 38,000 | 0 |
| MAINTENANCE-BLDG IMPROVEMENI | \$ - | \$ 6,238 | \$ 6,238 | \$ - | \$ 12,475 | \$ 195,000 | 6.4 EEI - Antenna |
| OFFICE EXPENSE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 500 | 0 |
| PROF & SPEC SVC-AUDITG & ACCT | \$ - | \$ - | \$ - | \$ 338 | \$ 338 | \$ 750 | 45.1 SCO Annual Filing |
| PROF & SPEC SVC-LEGAL SVC | \$ 14,473 | \$ 2,619 | \$ 1,613 | \$ 7,225 | \$ 25,929 | \$ 20,000 | 129.6 Litigation/Settlement |
| PROF & SPEC SVC-OTHER | \$ 2,500 | \$ 5,777 | \$ 1,785 | \$ 3,360 | \$ 13,422 | \$ 98,000 | 13.7 CSA Management/Cascade/Acct |
| SPEC DPT EXP-OTHER | \$ 64,607 | \$117,971 | \$ 65,191 | \$ 161,005 | \$ 408,774 | \$ 295,000 | 138.6 SUSP Operations |
| UTILITIES | \$ (4,571) | \$ 13,253 | \$ 8 | \$ - | \$ 8,690 | \$ 55,000 | 15.8 Electricity |
| INTEREST LTD-NOTES PAYABLE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 8,200 | 0 |
| BUILDINGS & IMPROVEMENTS | \$ - | \$ - | \$ - | \$ 3,565 | \$ 3,565 | \$ 23,000 | 15.5 Lift St B communication |
| TOTAL EXPENSES | \$ 77,133 | \$145,938 | \$212,259 | \$ 175,613 | \$ 610,941 | \$ 764,412 | 79.9 |

Net Impact on Fund **\$ (77,706) \$729,226 \$615,744 \$ 441,542**

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

**This is not final numbers. Fiscal year is still open and may change, as journals are still in process

Water

| REVENUE ACCOUNTS | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 | YTD Total | Budget | %Bgt |
|------------------------------|--------------------|-------------------|--------------------|-----------------|-------------------|-------------------|--------------------------------|
| INVESTMENT EARNINGS-POOL | \$ - | \$ 8,418 | \$ 7,744 | \$ 9,428 | \$ 25,590 | \$ 35,000 | 73.1 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 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 67,380 | 0 |
| TOTAL REVENUES | \$ (41,047) | \$ 558,420 | \$ (90,783) | \$ 9,428 | \$ 436,018 | \$ 786,887 | 55.4 |

| EXPENSE ACCOUNTS | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 | YTD Total | Budget | %Bgt |
|-------------------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|-----------------------------------|
| COMMUNICATIONS | \$ 40 | \$ 161 | \$ 161 | \$ 120 | \$ 482 | \$ 400 | 120.5 AT&T Internet |
| MAINTENANCE-EQUIPMENT | \$ 2,306 | \$ - | \$ - | \$ - | \$ 2,306 | \$ 7,000 | 32.9 Itron Readers |
| MAINTENANCE-BLDG IMPROVEMI | \$ - | \$ 6,238 | \$ 6,238 | \$ 52,719 | \$ 65,194 | \$ 85,000 | 76.7 SCADA upgrade & Pump Control |
| OFFICE EXPENSE | \$ 63 | \$ 138 | \$ - | \$ 221 | \$ 422 | \$ 250 | 168.8 Envelopes |
| OFFICE EXP-POSTAGE | \$ - | \$ 408 | \$ 342 | \$ 517 | \$ 1,266 | \$ 1,000 | 126.6 Postage |
| IT SERVICE-CONNECTIVITY | \$ - | \$ - | \$ - | \$ 36 | \$ 36 | \$ - | 0 Zoom account |
| PROF & SPEC SVC-AUDITG & ACCT | \$ - | \$ - | \$ - | \$ 790 | \$ 790 | \$ 1,350 | 58.5 SCO Annual Filing |
| PROF & SPEC SVC-INFO TECH SVC | \$ 2,511 | \$ - | \$ - | \$ 2,751 | \$ 5,262 | \$ - | 0 Itron Readers support |
| PROF & SPEC SVC-LEGAL SVC | \$ - | \$ 780 | \$ - | \$ 3,114 | \$ 3,894 | \$ 20,000 | 19.5 County Counsel |
| PROF & SPEC SVC-OTHER | \$ 8,606 | \$ 20,782 | \$ 6,809 | \$ 39,468 | \$ 75,665 | \$ 55,000 | 137.6 See Note A |
| SPEC DPT EXP-OTHER | \$ 22,788 | \$ 42,806 | \$ 23,317 | \$ 78,775 | \$ 167,686 | \$ 80,000 | 209.6 SUSP Operations |
| TRANSPORTATION AND TRAVEL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50 | 0 |
| UTILITIES | \$ (10,983) | \$ 27,407 | \$ - | \$ - | \$ 16,424 | \$ 65,000 | 25.3 Electricity - PG&E |
| TAXES AND ASSESSMENTS | \$ - | \$ - | \$ - | \$ 13 | \$ 13 | \$ 1,500 | 0.9 Property Tax |
| PAYMENTS TO OTH GOV INSTITUT | \$ - | \$ - | \$ 2,323 | \$ - | \$ 2,323 | \$ 2,500 | 92.9 State Water Board |
| BUILDINGS & IMPROVEMENTS | \$ 7,218 | \$ 59,208 | \$ 19,799 | \$ 250,636 | \$ 336,861 | \$ 488,164 | 69 See Note B |
| TOTAL EXPENSES | \$ 32,549 | \$ 157,928 | \$ 58,989 | \$ 429,160 | \$ 678,624 | \$ 807,214 | 84.1 |

Note A - LSCE, Cascade, CSA Management and CSA Accounting

Note B - Antenna repair and SCADA upgrades (EEI), Arsenic (LSCE), Tank Painting (FD Thomas)

**This is not final numbers. Fiscal year is still open and may change, as journals are still in process

Net Impact on Fund \$ (73,596) \$326,896 \$177,124 \$(242,608)

Water Replacement Fund \$1,303,266

Arsenic Fund \$685,418

Fund Balance as of June 30, 2020 **\$2,782,719**