

Wild Wings Measure O

FY Ending 06/30/21

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	Notes
REVENUE ACCOUNTS								
INVESTMENT EARNINGS-POOL	\$ -	\$ 727	\$ 622	\$ 1,700	\$ 3,050	\$ 5,000		61 Investmet Earnings
GASB 31 FMV - DFS ONLY	\$ (3,164)	\$ -	\$ -	\$ 2,132	\$ (1,032)	\$ -		0 Fair Market Value Adjustment
SPECIAL ASSESSMENT	\$ -	\$ 574,600	\$ -	\$ -	\$ 574,600	\$ 574,600		100 Measure O funds
TOTAL REVENUES	\$ (3,164)	\$ 575,327	\$ 622	\$ 3,832	\$ 576,618	\$ 579,600	84.8	

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
EXPENSE ACCOUNTS								
MAINTENANCE-BLDG IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,300		0
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 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	\$ 20,820	\$ 29,771	\$ 30,000		99.2 CSA Manage/Cascade/Accounting
UTILITIES	\$ -	\$ -	\$ -	\$ 260,798	\$ 260,798	\$ 260,671		100 Water & Sewer Services
RETIRE LTD-CAP LEASE OBLGTN	\$ 4,894	\$ 4,951	\$ 6,841	\$ 3,237	\$ 19,923	\$ 19,930		100 John Deere Lease
INTEREST LTD-CAP LEASE OBLGTN	\$ 523	\$ 317	\$ 530	\$ 374	\$ 1,745	\$ 1,800		96.9 John Deere Lease Interest
TAXES AND ASSESSMENTS	\$ -	\$ 917	\$ -	\$ -	\$ 917	\$ 1,500		61.1 Yolo Solando 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 Transfer to Kemper
TOTAL EXPENSES	\$ 5,417	\$ 47,145	\$ 80,409	\$ 452,178	\$ 585,150	\$ 729,149	80.3	

Net Impact \$ (8,581) \$ 519,601 \$ 439,814 \$ (8,532)

Fund Balance as of 6/30/2020 \$305,879

Kemper

FY Ending 06/30/21

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
REVENUE ACCOUNTS								
PARKS AND RECREATION FEES	\$ 91,891	\$ 79,453	\$ 74,844	\$ 268,657	\$ 514,845	\$ 371,990	138.4	Rounds and Cart revenue
OTHER SALES - TAXABLE	\$ 6,449	\$ (3,476)	\$ 25,229	\$ 19,398	\$ 47,600	\$ 51,853	91.8	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	\$ 398,593	\$ 778,030	\$ 721,591	107.8	

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
EXPENSE ACCOUNTS								
MAINTENANCE-BLDG IMPROVEMENT	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ -	0	Nest Repairs
PROF & SPEC SVC-OTHER	\$ 12,800	\$ 13,300	\$ 13,400	\$ 38,600	\$ 78,100	\$ 75,000	104.1	Kemper Management
SPECIPT EXP-OTHER	\$ 100,725	\$ 89,566	\$ 111,915	\$ 329,513	\$ 631,719	\$ 646,591	97.7	Golf operation expenses
BUILDINGS & IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 92,004	\$ 92,004	\$ -	0	Nest Repairs
TOTAL EXPENSES	\$ 113,525	\$ 102,866	\$ 125,315	\$ 461,317	\$ 803,023	\$ 721,591	111.3	

Sewer

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
REVENUE ACCOUNTS							
INVESTMENT EARNINGS-POOL	\$ -	\$ 738	\$ 250	\$ 1,411	\$ 2,400	\$ 1,500	160 Investmet Earnings
GASB 31 FMV - DFS ONLY	\$ (573)	\$ -	\$ -	\$ 3,196	\$ 2,623	\$ -	0 Fair Market Value Adjustment
SPECIAL ASSESSMENT	\$ -	\$ 952,132	\$ 98,527	\$ -	\$1,050,659	\$1,050,661	100 Sewer Assessment
LANDFILL RESIDENT	\$ -	\$ -	\$ -	\$ 27,639	\$ 27,639	\$ 27,639	100 From Landfill
TOTAL REVENUES	\$ (573)	\$ 952,870	\$ 98,777	\$ 32,246	\$1,083,321	\$1,079,800	92.6

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
EXPENSE ACCOUNTS							
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 IMPROVEMENT	\$ -	\$ 6,238	\$ 6,238	\$ (52,325)	\$ (39,850)	\$ 195,000	-20.4 EEI Antenna
OFFICE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	0
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 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	\$ 3,587	\$ 13,649	\$ 98,000	13.9 CSA Management/Cascade
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	\$ 35,979	\$ 44,668	\$ 55,000	81.2 Electricity
RETIRE LTD-LOANS PAYABLE	\$ -	\$ -	\$ -	\$ 91,102	\$ 91,102	\$ 90,000	101.2 Water Loan annual payment
INTEREST LTD-LOANS PAYABLE	\$ -	\$ -	\$ -	\$ 7,425	\$ 7,425	\$ 8,200	0 Water Loan Interest
BUILDINGS & IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 55,890	\$ 55,890	\$ 23,000	243 Lift St B and Ponds transducers
TOTAL EXPENSES	\$ 77,133	\$ 145,938	\$ 212,259	\$ 310,346	\$ 745,673	\$ 854,412	87.3

Net Fund Impact \$ (77,706) \$ 729,226 \$ 615,744 \$ 337,644
Fund Balance as of June 30, 2020 \$ (86,138)

Fund Balance takes into account the current outstanding \$296,933 as a liability - for the water loan debt

Water

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
REVENUE ACCOUNTS							
INVESTMENT EARNINGS-POOL	\$ -	\$ 8,418	\$ 7,744	\$ 9,428	\$ 25,590	\$ 35,000	73.1 Investment Earnings
GASB 31 FMV - DFS ONLY	\$ (41,047)	\$ -	\$ -	\$ 10,626	\$ (30,421)	\$ -	0 Fair Market Value Adjust
INTEREST INCOME-LOANS REC	\$ -	\$ -	\$ -	\$ 7,425	\$ 7,425	\$ -	0 Interest Earned from Loan
SPECIAL ASSESSMENT	\$ -	\$ 550,002	\$ (98,527)	\$ -	\$ 451,475	\$ 451,475	100 Water Assessment
WATER COMMERCIAL	\$ -	\$ -	\$ -	\$ 233,032	\$ 233,032	\$ 233,032	100 Golf Course Water Charge
LOAN PRINCIPAL REPAYMENTS	\$ -	\$ -	\$ -	\$ 91,102	\$ 91,102	\$ -	0 Loan Annual Repayment
TOTAL REVENUES	\$ (41,047)	\$ 558,420	\$ (90,783)	\$ 351,613	\$ 778,203	\$ 719,507	98.9
COMMUNICATIONS							
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 IMPROVEMENT	\$ -	\$ 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 & ACCTG	\$ -	\$ -	\$ -	\$ 790	\$ 790	\$ 1,350	58.5 SCO Annual Filing
PROF & SPEC SVC-INFO TECH SVC	\$ 2,511	\$ -	\$ -	\$ 2,751	\$ 5,262	\$ -	0 Itron Reader 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	\$ 41,145	\$ 77,342	\$ 55,000	140.6 CSA Manage/Acct/Cascade
SPECIPT 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	\$ -	\$ 22,757	\$ 39,181	\$ 65,000	60.3 Electricity
TAXES AND ASSESSMENTS	\$ -	\$ -	\$ -	\$ 13	\$ 13	\$ 1,500	0.9 Property Tax
PAYMENTS TO OTH GOV INSTITUTION	\$ -	\$ -	\$ 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 EEI, LSCE, FD Thomas
TOTAL EXPENSES	\$ 32,549	\$ 157,928	\$ 58,989	\$ 453,594	\$ 703,058	\$ 807,214	87.1

Net Fund Impact **\$ (73,596) \$ 326,896 \$ 177,124 \$ 75,143**

Water Replacement Fund \$1,303,266
Arsenic Fund \$ 685,418
Fund Balance as of June 30, 3020 \$2,782,719

