

NORTH DAVIS MEADOWS CSA
BALANCE SHEET
AS OF JUNE 30, 2020
(PREPARED BY DEPARTMENT OF FINANCIAL SERVICES)

	NDM Water Fund	NDM Sewer Fund	NDM Drainage Fund	NDM Lighting Fund	NDM Landscape Fund	Total NDM CSA
ASSETS						
Current assets:						
Cash in Yolo County Treasury	\$ 160,352	\$ 132,920	\$ (1,349)	\$ 1,776	\$ 7,939	\$ 301,638
Restricted Cash:						
Water Impound	799,808	-	-	-	-	799,808
Receivables:						
Taxes	-	0	-	-	-	0
TOTAL ASSETS	<u>960,160</u>	<u>132,920</u>	<u>(1,349)</u>	<u>1,776</u>	<u>7,939</u>	<u>1,101,446</u>
LIABILITIES						
Current liabilities:						
Accounts payable	14,653	-	-	-	1,247	15,900
Due to Other Governments	95,763	-	-	-	-	95,763
Interest Payable	30,723	5,224	-	-	-	35,948
Amounts Held for Others	788,192	-	-	-	-	788,192
Interfund Loans Payable	705,000	92,081	-	-	-	797,081
TOTAL LIABILITIES	<u>1,634,331</u>	<u>97,305</u>	<u>-</u>	<u>-</u>	<u>1,247</u>	<u>1,732,883</u>
FUND BALANCE						
Assigned:						
Sewer	-	35,614	-	-	-	35,614
Lighting	-	-	-	1,776	-	1,776
Landscape	-	-	-	-	6,692	6,692
Unassigned	(674,170)	-	(1,349)	-	-	(675,519)
TOTAL FUND BALANCE	<u>\$ (674,170)</u>	<u>\$ 35,614</u>	<u>\$ (1,349)</u>	<u>\$ 1,776</u>	<u>\$ 6,692</u>	<u>\$ (631,437)</u>

Notes:

None.

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BALANCE SHEET
AS OF JUNE 30, 2021
(PREPARED BY DEPARTMENT OF FINANCIAL SERVICES)

	NDM Water Fund	NDM Sewer Fund	NDM Drainage Fund	NDM Lighting Fund	NDM Landscape Fund	Total NDM CSA
ASSETS						
Current assets:						
Cash in Yolo County Treasury	\$ 865,067	\$ 79,717	\$ 2,504	\$ 5,988	\$ 13,454	\$ 966,729
Restricted Cash:						
Water Impound	-	-	-	-	-	-
Receivables:						
Taxes	-	-	-	-	-	-
TOTAL ASSETS	865,067	79,717	2,504	5,988	13,454	966,729
LIABILITIES						
Current liabilities:						
Accounts payable	4,735	-	-	-	150	4,885
Due to Other Governments	95,763	-	-	-	-	95,763
Interest Payable	9,201	-	-	-	-	9,201
Amounts Held for Others	-	-	-	-	-	-
Interfund Loans Payable	275,000	-	-	-	-	275,000
TOTAL LIABILITIES	384,698	-	-	-	150	384,848
FUND BALANCE						
Assigned:						
Water	480,369	-	-	-	-	480,369
Sewer	-	79,717	-	-	-	79,717
Drainage	-	-	2,504	-	-	2,504
Lighting	-	-	-	5,988	-	5,988
Landscape	-	-	-	-	13,304	13,304
TOTAL FUND BALANCE	\$ 480,369	\$ 79,717	\$ 2,504	\$ 5,988	\$ 13,304	\$ 581,881

Notes:

None.

NORTH DAVIS MEADOWS CSA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021
(PREPARED BY DEPARTMENT OF FINANCIAL SERVICES)

	NDM Water Fund	NDM Sewer Fund	NDM Drainage Fund	NDM Lighting Fund	NDM Landscape Fund	Total NDM CSA
REVENUE						
Earnings from Money & Property						
Investment Earnings	\$ (1,235)	\$ (682)	\$ 127	\$ 128	\$ 215	\$ (1,446)
Charges for Services						
Special Assessment	186,306	165,745	14,060	11,590	43,225	420,926
Special Assessment - Water Project (1)	1,182,288	-	-	-	-	1,182,288
TOTAL REVENUES	<u>1,367,360</u>	<u>165,063</u>	<u>14,187</u>	<u>11,718</u>	<u>43,440</u>	<u>1,601,768</u>
EXPENDITURES						
Services & Supplies						
Maintenance	-	18,951	-	-	31,348	50,298
Office Expense	45	-	428	-	-	473
IT Service	-	-	-	-	36	36
Accounting & Auditing	190	82	95	95	95	557
Legal Services	39,018	75	40	-	190	39,322
Other Professional Services	9,905	5,447	9,772	1,186	4,974	31,285
Utilities	156,309	95,763	-	6,225	112	258,408
Other Charges						
Taxes and assessments	-	-	-	-	75	75
Interest on Loans Payable	7,354	643	-	-	-	7,996
TOTAL EXPENDITURES	<u>212,821</u>	<u>120,961</u>	<u>10,335</u>	<u>7,506</u>	<u>36,828</u>	<u>388,450</u>
CHANGE IN FUND BALANCE	1,154,539	44,103	3,852	4,212	6,612	1,213,318
Fund Balance at beginning of period	(674,170)	35,614	(1,349)	1,776	6,692	(631,437)
Fund Balance at end of period	<u>\$ 480,369</u>	<u>\$ 79,717</u>	<u>\$ 2,504</u>	<u>\$ 5,988</u>	<u>\$ 13,304</u>	<u>\$ 581,881</u>

Notes:

(1)

Reflects three years total due to the current year assessment as well as two prior years (18/19 and 19/20) released from the Impound after Board approval in February, 2021. Each years assessment for the community totals \$394,096.