

Wild Wings Golf**FY Ending 06/30/22**

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quar	YTD Total	Budget	%Bgt	Notes
INVESTMENT EARNINGS-POOL	\$ -	\$ 363	\$ -	\$ -	\$ 363	\$ -		0 Investment Earnings
GASB 31 FMV - DFS ONLY	\$ (2,132)	\$ -	\$ -	\$ -	\$ (2,132)	\$ -		0 Fair Market Adjustment
SPECIAL ASSESSMENT	\$ -	\$ 574,600	\$ -	\$ -	\$ 574,600	\$ 574,600		100 Measure O
TOTAL REVENUES	\$ (2,132)	\$ 574,963	\$ -	\$ -	\$ 572,831	\$ 574,600		99.7
EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quar	YTD Total	Budget	%Bgt	
PROF & SPEC SVC-AUDITG & A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350		0
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ 2,925	\$ -	\$ -	\$ 2,925	\$ 1,000		292.5 County Counsel
PROF & SPEC SVC-OTHER	\$ -	\$ 7,497	\$ -	\$ -	\$ 7,497	\$ 35,000		21.4 CSA Mangement
UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000		0
RETIRE LTD-CAP LEASE OBLGTI	\$ 6,851	\$ 3,466	\$ 1,743	\$ -	\$ 12,061	\$ 21,000		57.4 John Deere Lease
INTEREST LTD-CAP LEASE OBLC	\$ 371	\$ 145	\$ 62	\$ -	\$ 579	\$ 900		64.3 John Deere Interest paid
TAXES AND ASSESSMENTS	\$ 923	\$ -	\$ -	\$ -	\$ 923	\$ 1,500		61.5 Air Quality Permit
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000		0 Greens Mower- Pend delivery
TRANSFER OUT	\$ 24,204	\$ (24,204)	\$ -	\$ -	\$ -	\$ -		0 Accounting Correction
INTRAFUND TRANSFERS	\$ -	\$ 112,787	\$ 8,500	\$ -	\$ 121,287	\$ 306,721		39.5 Transfer to Kemper
TOTAL EXPENSES	\$ 32,349	\$ 102,616	\$ 10,305	\$ -	\$ 145,272	\$ 686,471		21.2

Net Fund Impact \$ (34,481) \$ 437,866 \$ 427,561

Fund Balance as of 6/30/21 \$ 273,309

Kemper

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quar	YTD Total	Budget	%Bgt
PARKS AND RECREATION FEES	\$ -	\$ 189,216	\$ -	\$ -	\$ 189,216	\$ 474,845	39.8 Greens and Cart Fees
OTHER SALES - TAXABLE	\$ -	\$ 8,347	\$ -	\$ -	\$ 8,347	\$ 73,270	11.4 Food and Beverage
TRANSFER IN	\$ 24,204	\$ (24,204)	\$ -	\$ -	\$ -	\$ -	0 Accounting Correction
INTRAFUND TRANSFERS	\$ -	\$ 112,787	\$ 8,500	\$ -	\$ 121,287	\$ 325,623	37.2 Transfer from County
TOTAL REVENUES	\$ 24,204	\$ 286,146	\$ 8,500	\$ -	\$ 318,850	\$ 873,738	36.5

EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quar	YTD Total	Budget	%Bgt
PROF & SPEC SVC-OTHER	\$ 600	\$ 25,300	\$ -	\$ -	\$ 25,900	\$ 75,000	34.5 Kemper Mgmt Fee
SPEC DPT EXP-OTHER	\$ -	\$ 234,512	\$ -	\$ -	\$ 234,512	\$ 752,942	31.1 Course operations
BUILDINGS & IMPROVEMENTS	\$ -	\$ 50,175	\$ -	\$ -	\$ 50,175	\$ 45,796	109.6
TOTAL EXPENSES	\$ 600	\$ 309,987	\$ -	\$ -	\$ 310,587	\$ 873,738	35.5

** Only July - October is reflected in the Kemper Accounts - November and December are still pending

Sewer

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quar	YTD Total	Budget	%Bgt
INVESTMENT EARNINGS-POOL	\$ -	\$ 836	\$ -	\$ -	\$ 836	\$ -	0 Investment Earnings
GASB 31 FMV - DFS ONLY	\$ (3,196)	\$ -	\$ -	\$ -	\$ (3,196)	\$ -	0 Fair Market Adjust
SPECIAL ASSESSMENT	\$ -	\$ 1,065,897	\$ -	\$ -	\$ 1,065,897	\$ 1,065,895	100 Sewer Assessment
LANDFILL RESIDENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,639	0 Golf Course Services
TOTAL REVENUES	\$ (3,196)	\$ 1,066,733	\$ -	\$ -	\$ 1,063,537	\$ 1,093,534	\$ 97

EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quar	YTD Total	Budget	%Bgt
COMMUNICATIONS	\$ 120	\$ 120	\$ -	\$ -	\$ 241	\$ 500	48.2 AT&T Internet
INSURANCE-PUBLIC LIABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,680	0 Ins Claim from Litigation
MAINTENANCE-BLDG IMPROV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	0
PROF & SPEC SVC-AUDITG & A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	0
PROF & SPEC SVC-LEGAL SVC	\$ 1,454	\$ 185	\$ 3,133	\$ -	\$ 4,773	\$ 10,000	47.7 Litigation and Mediation
PROF & SPEC SVC-OTHER	\$ 800	\$ 3,496	\$ 600	\$ -	\$ 4,896	\$ 75,000	6.5 Cascade, CSA, NorCal Plub
SPECIPT EXP-OTHER	\$ 31,636	\$ 116,670	\$ 7,000	\$ -	\$ 155,306	\$ 390,000	39.8 SUSP
UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,265	0
UTILITIES INTERNAL CHARGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,735	0
RETIRE LTD-LOANS PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	0 Loan from Water
INTEREST LTD-LOANS PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,725	0 Loan from Water Interest
BUILDINGS & IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	0
TOTAL EXPENSES	\$ 34,010	\$ 120,471	\$ 10,733	\$ -	\$ 165,216	\$ 819,655	20.2

Net Fund Impact \$ (37,206) \$ 909,056 \$ 898,323

Fund Balance as of 6/30/21 \$ 251,209

Water

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quar	YTD Total	Budget	%Bgt
INVESTMENT EARNINGS-POOL	\$ -	\$ 5,244	\$ -	\$ -	\$ 5,244	\$ 16,000	32.8 Investment Earnings
GASB 31 FMV - DFS ONLY	\$ (10,626)	\$ -	\$ -	\$ -	\$ (10,626)	\$ -	0 Fair Market Adjust
INTEREST INCOME-LOANS REC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,725)	0 Interest from Loan
SPECIAL ASSESSMENT	\$ -	\$ 458,936	\$ -	\$ -	\$ 458,936	\$ 458,379	100.1 Water Assessment
WATER COMMERCIAL	\$ -	\$ 3,752	\$ 3,752	\$ -	\$ 7,504	\$ 233,032	3.2 Watt's Connect/Golf
LOAN PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	0 Loan from Sewer
TRANSFER IN	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ 30,000	50 From General Fund
USE FD BAL AVAIL-BUDGET ON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	0
TOTAL REVENUES	\$ (10,626)	\$ 482,932	\$ 3,752	\$ -	\$ 476,058	\$ 877,686	54.2

EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quar	YTD Total	Budget	%Bgt
SALARIES ALLOC/ADJ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	0 Budget entry error
COMMUNICATIONS	\$ 120	\$ 120	\$ -	\$ -	\$ 241	\$ 450	53.6 AT&T Internet
MAINTENANCE-EQUIPMENT	\$ 1,211	\$ -	\$ -	\$ -	\$ 1,211	\$ 7,000	17.3 Itron Meter Readers
MAINTENANCE-BLDG IMPROV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000	0
OFFICE EXPENSE	\$ 47	\$ 128	\$ -	\$ -	\$ 175	\$ 750	23.3 Envelopes for water bills
OFFICE EXP-POSTAGE	\$ -	\$ 530	\$ -	\$ -	\$ 530	\$ 1,500	35.3 Postage for water bills
PROF & SPEC SVC-AUDITG & A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	0
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ 5,304	\$ -	\$ -	\$ 5,304	\$ 35,000	15.2 County Counsel
PROF & SPEC SVC-OTHER	\$ 74,966	\$ 135,644	\$ 3,300	\$ -	\$ 213,909	\$ 75,000	285.2 See Note A
SPEC DPT EXP-OTHER	\$ 9,707	\$ 53,505	\$ -	\$ -	\$ 63,212	\$ 100,000	63.2 See Note B
UTILITIES	\$ 7,800	\$ -	\$ -	\$ -	\$ 7,800	\$ 35,558	21.9 Pai Hawk
UTILITIES INTERNAL CHARGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,442	0
TAXES AND ASSESSMENTS	\$ -	\$ 150	\$ -	\$ -	\$ 150	\$ 2,000	7.5 Property Tax
PAYMENTS TO OTH GOV INSTI	\$ -	\$ -	\$ 2,936	\$ -	\$ 2,936	\$ 3,000	97.9 State Water Board Permit
BUILDINGS & IMPROVEMENTS	\$ 75,704	\$ 70,636	\$ -	\$ -	\$ 146,340	\$ 1,981,860	7.4 See Note C
TOTAL EXPENSES	\$ 169,555	\$ 266,017	\$ 6,236	\$ -	\$ 441,808	\$ 2,438,060	18.1

Net Fund Impact **\$ (180,181)** **\$ 36,734** **\$ 34,250**

Water footnotes

Note A - Charges from Rain for Rent pipe rental, Cascade, CSA Mgmt, Luhdorff and Scalamini

Note B - SUSP water operations, RWQCB study, Core Utilities Billing

Note C - Lowering Pintail and Canvasback well - budgeted for New Well

**Sewer loan payment is outstanding

***This budget does not reflect the incoming Grant Revenue

Water Replacement Fund	\$ 1,620,094
Arsenic Fund Balance	\$ 774,058
Fund Balance as 6/30/21	\$ 2,857,863