

Wild Wings Golf

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REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
INVESTMENT EARNINGS-POOL	\$ -	\$ 363	\$ 245	\$ -	\$ 608	\$ -	0 Interest Earned
GASB 31 FMV - DFS ONLY	\$ (2,132)	\$ -	\$ -	\$ -	\$ (2,132)	\$ -	0 Fair Market Adjust
SPECIAL ASSESSMENT	\$ -	\$ 574,600	\$ -	\$ -	\$ 574,600	\$ 574,600	100 Measure O Allotment
TOTAL REVENUES	\$ (2,132)	\$ 574,963	\$ 245	\$ -	\$ 573,076	\$ 574,600	99.7
EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	0
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ 2,925	\$ -	\$ -	\$ 2,925	\$ 1,000	292.5 County Council review: Nest
PROF & SPEC SVC-OTHER	\$ -	\$ 7,497	\$ 28,117	\$ -	\$ 35,614	\$ 35,000	101.8 County Manage/YCFC Ponds
UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000	0
RETIRE LTD-CAP LEASE OBLGTN	\$ 6,851	\$ 3,466	\$ 5,250	\$ -	\$ 15,568	\$ 21,000	74.1 John Deere Lease
INTEREST LTD-CAP LEASE OBLGTN	\$ 371	\$ 145	\$ 167	\$ -	\$ 683	\$ 900	75.9 John Deere Lease Interest
TAXES AND ASSESSMENTS	\$ 923	\$ -	\$ -	\$ -	\$ 923	\$ 1,500	61.5 Air Board Permit
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	0
TRANSFER OUT	\$ 24,204	\$ (24,204)	\$ -	\$ -	\$ -	\$ -	0
INTRAFUND TRANSFERS	\$ -	\$ 112,787	\$ 74,761	\$ -	\$ 187,548	\$ 306,721	61.1 Transfer to Kemper
TOTAL EXPENSES	\$ 32,349	\$ 102,616	\$ 108,295	\$ -	\$ 243,261	\$ 686,471	35.4
Net Fund Impact	\$ (34,481)	\$ 437,866	\$ 329,816				

Wild Wings Kemper

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
PARKS AND RECREATION FEES	\$ -	\$ 189,216	\$ 49,216	\$ -	\$ 238,432	\$ 474,845	50.2 Greens & Carts fees
OTHER SALES - TAXABLE	\$ -	\$ 8,347	\$ 7,749	\$ -	\$ 16,096	\$ 73,270	22 Food/Bev/Merch Sales
TRANSFER IN	\$ 24,204	\$ (24,204)	\$ -	\$ -	\$ -	\$ -	0
INTRAFUND TRANSFERS	\$ -	\$ 112,787	\$ 74,761	\$ -	\$ 187,548	\$ 325,623	57.6 Transfer from County
TOTAL REVENUES	\$ 24,204	\$ 286,146	\$ 131,726	\$ -	\$ 442,076	\$ 873,738	50.6
EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
PROF & SPEC SVC-OTHER	\$ 600	\$ 25,300	\$ 11,600	\$ -	\$ 37,500	\$ 75,000	50 Kemper Management Fee
SPECIPT EXP-OTHER	\$ -	\$ 234,512	\$ 127,874	\$ -	\$ 362,386	\$ 752,942	48.1 Golf Operations
BUILDINGS & IMPROVEMENTS	\$ -	\$ 50,175	\$ -	\$ -	\$ 50,175	\$ 45,796	109.6 Nest Improvements
TOTAL EXPENSES	\$ 600	\$ 309,987	\$ 139,474	\$ -	\$ 450,061	\$ 873,738	51.5

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

Wild Wings Sewer

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
INVESTMENT EARNINGS-POOL	\$ -	\$ 836	\$ 586	\$ -	\$ 1,422	\$ -	0 Interest 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/Loan
LANDFILL RESIDENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,639	0 Golf Course fee
TOTAL REVENUES	\$ (3,196)	\$ 1,066,733	\$ 586	\$ -	\$ 1,064,123	\$ 1,093,534	97.3
EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
COMMUNICATIONS	\$ 120	\$ 120	\$ 120	\$ -	\$ 361	\$ 500	72.2 AT&T charge
INSURANCE-PUBLIC LIABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,680	0 Insurance Premium-Litigation
MAINTENANCE-BLDG IMPROVEMENT	\$ -	\$ -	\$ 135,112	\$ -	\$ 135,112	\$ 50,000	270.2 SUSP
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	0
PROF & SPEC SVC-LEGAL SVC	\$ 1,454	\$ 185	\$ 4,420	\$ -	\$ 6,059	\$ 10,000	60.6 Litigation
PROF & SPEC SVC-OTHER	\$ 800	\$ 3,496	\$ 3,956	\$ -	\$ 8,251	\$ 75,000	11 Cnty Manage/Cascade/Nor Cal
SPEC DPT EXP-OTHER	\$ 31,636	\$ 116,670	\$ (47,578)	\$ -	\$ 100,728	\$ 362,415	27.8 SUSP
UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,265	0
UTILITIES INTERNAL CHARGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,735	0
RETIRE LTD-LOANS PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	0 Water Loan
INTEREST LTD-LOANS PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,725	0 Water Loan Interest
PAYMENTS TO OTH GOV INSTITUTION	\$ -	\$ -	\$ 23,783	\$ -	\$ 23,783	\$ 27,585	86.2 State Water Board Permit
BUILDINGS & IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	0
TOTAL EXPENSES	\$ 34,010	\$ 120,471	\$ 119,813	\$ -	\$ 274,294	\$ 819,655	33.5

Net Fund Impact \$ (37,206) \$ 909,056 \$ 789,829

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

Wild Wings Water

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
INVESTMENT EARNINGS-POOL	\$ -	\$ 5,244	\$ 2,932	\$ -	\$ 8,176	\$ 16,000	51.1 Interst 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	\$ 7,504	\$ -	\$ 11,256	\$ 233,032	4.8 Watts Connect/Golf Charge
LOAN PRINCIPAL REPAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	0
TRANSFER IN	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ 30,000	50 Transfer from General Fund
USE FD BAL AVAIL-BUDGET ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	0
TOTAL REVENUES	\$ (10,626)	\$ 482,932	\$ 10,436	\$ -	\$ 482,742	\$ 877,686	55

EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
SALARIES ALLOC/ADJ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	0
COMMUNICATIONS	\$ 120	\$ 120	\$ 120	\$ -	\$ 361	\$ 450	80.2 AT&T
MAINTENANCE-EQUIPMENT	\$ 1,211	\$ -	\$ 10,300	\$ -	\$ 11,511	\$ 7,000	164.4 Itron/Pacific Irrigation
MAINTENANCE-BLDG IMPROVEMENT	\$ -	\$ -	\$ 60,811	\$ -	\$ 60,811	\$ 110,000	55.3 SUSP
OFFICE EXPENSE	\$ 47	\$ 128	\$ -	\$ -	\$ 175	\$ 750	23.3 Envelopes
OFFICE EXP-POSTAGE	\$ -	\$ 530	\$ 179	\$ -	\$ 709	\$ 1,500	47.3 Postage
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	0
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ 5,304	\$ 650	\$ -	\$ 5,954	\$ 35,000	17 County Council
PROF & SPEC SVC-OTHER	\$ 74,966	\$ 135,644	\$ 35,929	\$ -	\$ 246,539	\$ 975,000	25.3 LSCE/Mange/Cascade/Pipe
SPEC DPT EXP-OTHER	\$ 9,707	\$ 53,505	\$ (29,565)	\$ -	\$ 33,647	\$ 100,000	33.6 SUSP
UTILITIES	\$ 7,800	\$ -	\$ -	\$ -	\$ 7,800	\$ 35,558	21.9 Water Farmer
UTILITIES INTERNAL CHARGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,442	0
TAXES AND ASSESSMENTS	\$ -	\$ 150	\$ -	\$ -	\$ 150	\$ 2,000	7.5 Property Tax
PAYMENTS TO OTH GOV INSTITUTION	\$ -	\$ -	\$ 6,262	\$ -	\$ 6,262	\$ 6,000	104.4 Water Permit
BUILDINGS & IMPROVEMENTS	\$ 75,704	\$ 70,636	\$ 93,243	\$ -	\$ 239,583	\$ 1,003,860	23.9 Kirby/LSCE/Luhdorff
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	0
TOTAL EXPENSES	\$ 169,555	\$ 266,017	\$ 177,929	\$ -	\$ 613,502	\$ 2,438,060	25.2

Net Fund Impact \$ (180,181) \$ 36,734 \$ (130,759)

Water Replacement Fund \$ 1,620,094

Arsenic Fund Balance \$ 774,058

Fund Balance as of 6/30/21 **\$ 2,857,863**

Capital expenses include lowering Pintail/Canvasback and purchase of pump and piping