

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	% Bgt
PARKS AND RECREATION FEES	\$ -	\$ 189,216	\$ 49,216	\$ 222,815	\$ 461,247	\$ 474,845	97.1 Golf Fees
OTHER SALES - TAXABLE	\$ -	\$ 8,347	\$ 7,749	\$ 12,604	\$ 28,700	\$ 73,270	39.2 Merchandise/Food
TRANSFER IN	\$ 24,204	\$ (24,204)	\$ -	\$ -	\$ -	\$ -	0
INTRAFUND TRANSFERS	\$ -	\$ 112,787	\$ 74,761	\$ -	\$ 187,548	\$ 325,623	57.6 Kemper Draws
TOTAL REVENUES	\$ 24,204	\$ 286,146	\$ 131,726	\$ 235,419	\$ 677,495	\$ 873,738	77.5
EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	
PROF & SPEC SVC-OTHER	\$ 600	\$ 25,300	\$ 11,600	\$ 37,500	\$ 75,000	\$ 75,000	100 Kemper Mgmt Fee
SPEC DPT EXP-OTHER	\$ -	\$ 234,512	\$ 127,874	\$ 262,221	\$ 624,607	\$ 752,942	83 Operations
BUILDINGS & IMPROVEMENTS	\$ -	\$ 50,175	\$ -	\$ 6,570	\$ 56,745	\$ 45,796	123.9 Nest/Parking Lot
TOTAL EXPENSES	\$ 600	\$ 309,987	\$ 139,474	\$ 306,291	\$ 756,352	\$ 873,738	86.6

Wild Wings Golf - Measure O

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
INVESTMENT EARNINGS-POOL	\$ -	\$ 363	\$ 245	\$ 1,153	\$ 1,761	\$ -	0 Interest Earned
GASB 31 FMV - DFS ONLY	\$ (2,132)	\$ -	\$ -	\$ (13,571)	\$ (15,703)	\$ -	0 Fair Market Adjust
SPECIAL ASSESSMENT	\$ -	\$ 574,600	\$ -	\$ -	\$ 574,600	\$ 574,600	100 Measure O Charge
USE FD BAL AVAIL-BUDGET ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	0
TOTAL REVENUES	\$ (2,132)	\$ 574,963	\$ 245	\$ (12,418)	\$ 560,658	\$ 589,600	95.1

EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 338	\$ 338	\$ 350	96.6 SCO Report
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ 2,925	\$ -	\$ 6,550	\$ 9,475	\$ 1,000	947.5 County Council
PROF & SPEC SVC-OTHER	\$ -	\$ 7,497	\$ 28,117	\$ 12,450	\$ 48,064	\$ 35,000	137.3 CSA Mgmt/Ponds
UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000	0 Wtr/Swr Charge*
RETIRE LTD-CAP LEASE OBLGTN	\$ 6,851	\$ 3,466	\$ 5,250	\$ 7,153	\$ 22,721	\$ 36,000	63.1 John Deere Lease
INTEREST LTD-CAP LEASE OBLGTN	\$ 371	\$ 145	\$ 167	\$ 70	\$ 753	\$ 900	83.7 John Deere Interst
TAXES AND ASSESSMENTS	\$ 923	\$ -	\$ -	\$ -	\$ 923	\$ 1,500	61.5 Air Board Permit
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	0 Greens Mower
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	\$ 26,561	\$ 269,822	\$ 701,471	38.5

Net Fund Impact \$ **(34,481)** \$ **437,866** \$ **329,816** \$ **290,837**

Starting Fund Balance (6/30/21) **\$273,309**

Inventory	\$ 19,598
PrePaid Expense	\$ 2,001
Unassigned Fund Balance	\$ 462,097
Ending Fund Balance (6/30/22)	\$ 483,696

**Greens Mower anticipated Delivery November 2022 - originally ordered 11/2/21

*CSA Manager requested the journal transfer of water and sewer for services. Fiscal did not complete by FY end close will be accounted in next FY

FY Ending 06/30/22

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
INVESTMENT EARNINGS-POOL	\$ -	\$ 836	\$ 586	\$ 2,708	\$ 4,129	\$ -	0 Interest Earnings
GASB 31 FMV - DFS ONLY	\$ (3,196)	\$ -	\$ -	\$ (22,051)	\$ (25,247)	\$ -	0 Fair Market Value Adjust
SPECIAL ASSESSMENT	\$ -	\$ 1,065,897	\$ -	\$ -	\$ 1,065,897	\$ 1,065,895	100 Sewer Assessment & Loan
LANDFILL RESIDENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,639	0 Payment from Golf
OTH MISC-LEGAL SETTLEMENTS	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	0 Legal Settlement
TOTAL REVENUES	\$ (3,196)	\$ 1,066,733	\$ 586	\$ 80,657	\$ 1,144,779	\$ 1,093,534	104.7

EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
COMMUNICATIONS	\$ 120	\$ 120	\$ 120	\$ 120	\$ 481	\$ 500	96.2 AT&T Charge
INSURANCE-PUBLIC LIABILITY	\$ -	\$ -	\$ -	\$ 141,369	\$ 141,369	\$ 128,680	109.9 Insurance for Litigation
MAINTENANCE-BLDG IMPROVEMENT	\$ -	\$ -	\$ 135,112	\$ 54,471	\$ 189,583	\$ 50,000	379.2 SUSP
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 338	\$ 338	\$ 750	45.1 SCO Report
PROF & SPEC SVC-LEGAL SVC	\$ 1,454	\$ 185	\$ 4,420	\$ 6,818	\$ 12,877	\$ 10,000	128.8 Litigation Charges
PROF & SPEC SVC-OTHER	\$ 800	\$ 3,496	\$ 3,956	\$ 14,075	\$ 22,326	\$ 75,000	29.8 County/Cascade/Nor Cal
SPEC DPT EXP-OTHER	\$ 31,636	\$ 116,670	\$ (47,578)	\$ 54,178	\$ 154,907	\$ 362,415	42.7 SUSP
UTILITIES	\$ -	\$ -	\$ -	\$ 70,882	\$ 70,882	\$ 17,265	410.6 Yolo Electric
UTILITIES INTERNAL CHARGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,735	0
RETIRE LTD-LOANS PAYABLE	\$ -	\$ -	\$ -	\$ 93,802	\$ 93,802	\$ 90,000	104.2 Water Loan
INTEREST LTD-LOANS PAYABLE	\$ -	\$ -	\$ -	\$ 4,725	\$ 4,725	\$ 4,725	100 Water Loan Interest
PAYMENTS TO OTH GOV INSTITUTION	\$ -	\$ -	\$ 23,783	\$ -	\$ 23,783	\$ 27,585	86.2 State Water Board
BUILDINGS & IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	0
TOTAL EXPENSES	\$ 34,010	\$ 120,471	\$ 119,813	\$ 440,778	\$ 715,073	\$ 819,655	87.2

Net Fund Impact \$ **(37,206)** \$ **909,056** \$ **789,829** \$ **429,708**

Starting Fund Balance (6/30/21) \$ **251,209**

Ending Fund Balance (6/30/22) \$ **681,214**

*CSA Manager requested the journal transfer of water and sewer for services. Fiscal did not complete by FY end close will be accounted in next FY

FY Ending 06/30/22

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
INVESTMENT EARNINGS-POOL	\$ -	\$ 5,244	\$ 2,932	\$ 6,901	\$ 15,078	\$ 16,000	94.2	Interest Earnings
GASB 31 FMV - DFS ONLY	\$ (10,626)	\$ -	\$ -	\$ (59,385)	\$ (70,011)	\$ -	0	Fair Market Adjust
INTEREST INCOME-LOANS REC	\$ -	\$ -	\$ -	\$ 4,725	\$ 4,725	\$ (4,725)	-100	Interest from Loan
ST-OTHER	\$ -	\$ -	\$ -	\$ 244,298	\$ 244,298	\$ -	0	State Grant Reimburse
SPECIAL ASSESSMENT	\$ -	\$ 458,936	\$ -	\$ -	\$ 458,936	\$ 458,379	100.1	Water Assessment
WATER COMMERCIAL	\$ -	\$ 3,752	\$ 7,504	\$ 3,210	\$ 14,466	\$ 233,032	6.2	Watts/Golf Water Usage
LOAN PRINCIPAL REPAYMENTS	\$ -	\$ -	\$ -	\$ 93,802	\$ 93,802	\$ 90,000	104.2	Loan from Sewer
TRANSFER IN	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 30,000	\$ 30,000	100	CSD Exploration funding
USE FD BAL AVAIL-BUDGET ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	0	
TOTAL REVENUES	\$ (10,626)	\$ 482,932	\$ 10,436	\$ 308,551	\$ 791,294	\$ 877,686	90.2	
EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
SALARIES ALLOC/ADJ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	0	
COMMUNICATIONS	\$ 120	\$ 120	\$ 120	\$ 120	\$ 482	\$ 450	107.1	AT&T
MAINTENANCE-EQUIPMENT	\$ 1,211	\$ -	\$ 10,300	\$ 30,900	\$ 42,411	\$ 7,000	605.9	Itron/Pacific Irrigation
MAINTENANCE-BLDG IMPROVEMENT	\$ -	\$ -	\$ 60,811	\$ 25,460	\$ 86,271	\$ 110,000	78.4	SUSP
OFFICE EXPENSE	\$ 47	\$ 128	\$ -	\$ -	\$ 175	\$ 750	23.3	Envelopes
OFFICE EXP-POSTAGE	\$ -	\$ 530	\$ 179	\$ 739	\$ 1,448	\$ 1,500	96.5	Postage
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 797	\$ 797	\$ 1,500	53.1	SCO Report
PROF & SPEC SVC-INFO TECH SVC	\$ -	\$ -	\$ -	\$ 2,751	\$ 2,751	\$ -	0	Meter Reader
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ 5,304	\$ 650	\$ 2,750	\$ 8,704	\$ 35,000	24.9	County Council
PROF & SPEC SVC-OTHER	\$ 74,966	\$ 135,644	\$ 35,929	\$ 35,020	\$ 281,559	\$ 975,000	28.9	CSA Mgt/Cascade/LSCE/Rain 4
SPEC DPT EXP-OTHER	\$ 9,707	\$ 53,505	\$ (29,565)	\$ 48,194	\$ 81,842	\$ 100,000	81.8	SUSP
UTILITIES	\$ 7,800	\$ -	\$ -	\$ 82,111	\$ 89,911	\$ 35,558	252.9	Yolo Electric/Pai Hawk
UTILITIES INTERNAL CHARGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,442	0	
TAXES AND ASSESSMENTS	\$ -	\$ 150	\$ -	\$ 24	\$ 174	\$ 2,000	8.7	Taxes
PAYMENTS TO OTH GOV INSTITUTION	\$ -	\$ -	\$ 6,262	\$ -	\$ 6,262	\$ 6,000	104.4	State Water Board
BUILDINGS & IMPROVEMENTS	\$ 75,704	\$ 70,636	\$ 93,243	\$ 15,187	\$ 254,770	\$ 1,003,860	25.4	Kirby/LSCE/Sierra Pacific
EQUIPMENT	\$ -	\$ -	\$ -	\$ 16,395	\$ 16,395	\$ 75,000	21.9	Pipe
TOTAL EXPENSES	\$ 169,555	\$ 266,017	\$ 177,929	\$ 260,448	\$ 873,952	\$ 2,438,060	35.8	

Net Fund Impact \$ (180,181) \$ 36,734 \$(130,759) \$ (82,656)

Water Replacement Fund \$ 1,620,094

Arsenic Fund \$ 774,058

Starting Fund Balance (6/30/21) \$ 2,857,863

Water Replacement Fund \$ 1,855,415

Arsenic Fund \$ 860,615

Ending Fund Balance (6/30/22) \$ 2,305,802

~Capital Expenses include lowering Pintail/Canvas back and purchase of Pump and Pipe

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**First Grant invoice sent on 6/30/22 - reimbursement anticipated in Fiscal Year 23