

Quarterly CSA Report by Acct
 FY Ending 06/30/23

06/01/23

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
REVENUE ACCOUNTS								
INVESTMENT EARNINGS-POOL	\$ -	\$ 686	\$ 1,007	\$ 1,497	\$ 3,191	\$ 1,000	319.1	Investment Earnings
GASB 31 FMV - DFS ONLY	\$ 13,571	\$ -	\$ -	\$ -	\$ 13,571	\$ -	0	Fair Market Adjustment
SPECIAL ASSESSMENT	\$ -	\$ 597,584	\$ -	\$ -	\$ 597,584	\$ 597,584	100	Measure O Assessment
TOTAL REVENUES	\$ 13,571	\$ 598,270	\$ 1,007	\$ 1,497	\$ 614,346	\$ 598,584	102.6	

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
EXPENSE ACCOUNTS								
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 338	\$ 338	\$ 350	96.6	SCO Report
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ 800	\$ -	\$ 5,700	\$ 6,500	\$ 1,000	650	County Council
PROF & SPEC SVC-OTHER	\$ -	\$ 10,562	\$ 14,037	\$ 2,481	\$ 27,080	\$ 35,000	77.4	Yolo Flood/CSA Manage
UTILITIES	\$ -	\$ -	\$ -	\$ 251,856	\$ 251,856	\$ 260,000	96.9	Water Expense FY 21-22
RETIRE LTD-CAP LEASE OBLGTN	\$ 3,590	\$ -	\$ -	\$ -	\$ 3,590	\$ 5,375	66.8	John Deere Lease
INTEREST LTD-CAP LEASE OBLGTN	\$ 21	\$ -	\$ -	\$ -	\$ 21	\$ 42	50	John Deere Interest
TAXES AND ASSESSMENTS	\$ 959	\$ -	\$ -	\$ -	\$ 959	\$ 1,500	63.9	Yolo Solano
EQUIPMENT	\$ -	\$ 50,270	\$ -	\$ -	\$ 50,270	\$ 75,000	67	Turf Star Mower
INTRAFUND TRANSFERS	\$ 209,555	\$ 219,928	\$ 125,160	\$ 95,907	\$ 650,550	\$ 353,000	184.3	Transfer to Golf
TOTAL EXPENSES	\$ 214,125	\$ 281,560	\$ 139,197	\$ 356,282	\$ 991,164	\$ 731,267	135.5	

Net Fund Balance \$ (200,554) \$ 116,156 \$ (22,034) \$(376,819)

Fund Balance as of 6/30/22 \$ 483,696

John Deere Lease Completed in October

Last year water payments reflected in this year. This year's water payments will be put on a payment plan

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REVENUE ACCOUNTS							
PARKS AND RECREATION FEES	\$ 55,476	\$ 49,672	\$ 5,570	\$ -	\$ 110,718	\$ 425,791	26 Course Revenue
OTHER SALES - TAXABLE	\$ 3,474	\$ 4,517	\$ 362	\$ -	\$ 8,353	\$ 76,850	10.9 Merchandise/Food
INTRAFUND TRANSFERS	\$ 209,555	\$ 219,928	\$ 125,160	\$ 95,907	\$ 650,550	\$ 353,000	184.3 Transfer from County
TOTAL REVENUES	\$ 268,505	\$ 274,117	\$ 131,092	\$ 95,907	\$ 769,621	\$ 855,641	89.9

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
EXPENSE ACCOUNTS							
PROF & SPEC SVC-OTHER	\$ 12,500	\$ 18,750	\$ 6,250	\$ -	\$ 37,500	\$ 75,000	50 Golf Management
SPEC DPT EXP-OTHER	\$ 143,515	\$ 185,801	\$ 60,303	\$ -	\$ 389,619	\$ 728,375	53.5 Golf Expenses
TOTAL EXPENSES	\$ 156,015	\$ 204,551	\$ 66,553	\$ -	\$ 427,119	\$ 803,375	53.2

No financial statements have been received from TMT since the contract started.

Wild Wings Sewer

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
REVENUE ACCOUNTS							
INVESTMENT EARNINGS-POOL	\$ -	\$ 1,411	\$ 2,620	\$ 4,814	\$ 8,844	\$ -	0 Interest Earnings
GASB 31 FMV - DFS ONLY	\$ 22,051	\$ -	\$ -	\$ -	\$ 22,051	\$ -	0 Fair Market Adjustment
SPECIAL ASSESSMENT	\$ -	\$ 1,104,726	\$ -	\$ -	\$ 1,104,726	\$ 1,065,895	103.6 Sewer Assessment
LANDFILL RESIDENT	\$ -	\$ -	\$ -	\$ 26,704	\$ 26,704	\$ 27,639	96.6 Payment from Golf
OTH MISC-LEGAL SETTLEMENTS	\$ (30,000)	\$ -	\$ -	\$ -	\$ (30,000)	\$ -	0 Payment to HOA Atty
TOTAL REVENUES	\$ (7,949)	\$ 1,106,137	\$ 2,620	\$ 31,518	\$ 1,132,325	\$ 1,093,534	103.5

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
EXPENSE ACCOUNTS							
COMMUNICATIONS	\$ 120	\$ 120	\$ 120	\$ 88	\$ 449	\$ 500	89.8 AT&T
INSURANCE-PUBLIC LIABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,853	0
MAINTENANCE-BLDG IMPROVEMENT	\$ 52,478	\$ 34,985	\$ 69,971	\$ -	\$ 157,434	\$ 100,000	157.4 SUSP Mangement
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 338	\$ 338	\$ 750	45.1 SCO Report
PROF & SPEC SVC-LEGAL SVC	\$ 476	\$ 1,800	\$ -	\$ -	\$ 2,276	\$ 5,000	45.5 County Counsel
PROF & SPEC SVC-OTHER	\$ 1,100	\$ 800	\$ 6,873	\$ 947	\$ 9,720	\$ 57,086	17 CSA Management
SPEC DPT EXP-OTHER	\$ 66,059	\$ 78,777	\$ 105,092	\$ -	\$ 249,929	\$ 390,000	64.1 SUSP Operation Charge
UTILITIES	\$ 780	\$ -	\$ 28,679	\$ -	\$ 29,458	\$ 56,000	52.6 Yolo Electric
RETIRE LTD-LOANS PAYABLE	\$ -	\$ -	\$ 85,030	\$ -	\$ 85,030	\$ 85,000	100 Sewer Loan Payment
INTEREST LTD-LOANS PAYABLE	\$ -	\$ -	\$ 2,025	\$ -	\$ 2,025	\$ 2,055	98.5 Sewer Interest Payment
PAYMENTS TO OTH GOV INSTITUTION	\$ -	\$ -	\$ 42,600	\$ -	\$ 42,600	\$ 42,914	99.3 Annual Permit
BUILDINGS & IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	0
TOTAL EXPENSES	\$ 121,013	\$ 116,482	\$ 340,390	\$ 1,373	\$ 579,259	\$ 924,158	62.7

Net Fund Impact \$ (128,962) \$ 860,693 \$ 522,923 \$ 553,068

Fund Balance as of 6/30/22 \$681,214

This payment of sewer loan is the final payment. There will not be any further loan payments from Sewer to Water.

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
REVENUE ACCOUNTS							
INVESTMENT EARNINGS-POOL	\$ -	\$ 3,882	\$ 7,807	\$ 11,554	\$ 23,243	\$ 16,000	145.3 Interest Earnings
GASB 31 FMV - DFS ONLY	\$ 59,385	\$ -	\$ -	\$ -	\$ 59,385	\$ -	0 Fair Market Adjustment
INTEREST INCOME-LOANS REC	\$ -	\$ -	\$ 2,025	\$ -	\$ 2,025	\$ 4,000	50.6 Interest from Loan
ST-OTHER	\$ (244,298)	\$ -	\$ -	\$ -	\$ (244,298)	\$ 2,000,000	-12.2 State Grant
SPECIAL ASSESSMENT	\$ -	\$ 457,124	\$ -	\$ -	\$ 457,124	\$ 456,000	100.2 Water Assessment
WATER COMMERCIAL	\$ 3,028	\$ -	\$ -	\$ 225,152	\$ 228,180	\$ 233,032	97.9 Golf Course/Watts Airport
LOAN PRINCIPAL REPAYMENTS	\$ -	\$ -	\$ 85,030	\$ -	\$ 85,030	\$ 87,054	97.7 Loan Recievable
TOTAL REVENUES	\$ (181,885)	\$ 461,006	\$ 94,862	\$ 236,706	\$ 610,689	\$ 2,796,086	21.8

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
EXPENSE ACCOUNTS							
COMMUNICATIONS	\$ 120	\$ 120	\$ 120	\$ 88	\$ 449	\$ 500	89.8 AT&T
MAINTENANCE-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	0
MAINTENANCE-BLDG IMPROVEMENT	\$ 34,032	\$ 18,022	\$ 42,532	\$ 17,493	\$ 112,079	\$ 115,000	97.5 SUSP Mangement
OFFICE EXPENSE	\$ 1,684	\$ 500	\$ (2,000)	\$ -	\$ 184	\$ 600	30.7 Envelopes
OFFICE EXP-POSTAGE	\$ 204	\$ -	\$ 253	\$ -	\$ 457	\$ 1,500	30.5 Postage
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 733	\$ 733	\$ 1,500	48.9 SCO Report
PROF & SPEC SVC-INFO TECH SVC	\$ -	\$ -	\$ 2,751	\$ -	\$ 2,751	\$ 5,150	53.4 Billing System
PROF & SPEC SVC-LEGAL SVC	\$ 265	\$ 3,700	\$ -	\$ -	\$ 3,965	\$ 30,000	13.2 County Counsel
PROF & SPEC SVC-OTHER	\$ 3,381	\$ 7,250	\$ 15,486	\$ 24,344	\$ 50,461	\$ 266,000	19 CSA Manage/CEQA
RENTS AND LEASES - EQUIPMENT	\$ -	\$ -	\$ 177	\$ 298	\$ 475	\$ -	0 Copier/Postage Lease
SPECDPT EXP-OTHER	\$ 122,536	\$ 8,689	\$ 15,537	\$ 9,011	\$ 155,774	\$ 102,000	152.7 SUSP Operations
UTILITIES	\$ -	\$ -	\$ 30,792	\$ -	\$ 30,792	\$ 91,000	33.8 Yolo Electric
TAXES AND ASSESSMENTS	\$ -	\$ 13	\$ -	\$ -	\$ 13	\$ 2,000	0.7 Property Tax
CONTRIB TO NON-CO AGENCIES	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	0 Water Rebates
PAYMENTS TO OTH GOV INSTITUTION	\$ -	\$ -	\$ 6,814	\$ -	\$ 6,814	\$ 3,000	227.1 State Water Board Permit
BUILDINGS & IMPROVEMENTS	\$ 3,185	\$ 18,936	\$ 107,828	\$ 36,883	\$ 166,832	\$ 1,924,000	8.7 Wood Duck Well Engineer
TOTAL EXPENSES	\$ 165,407	\$ 57,230	\$ 222,290	\$ 88,850	\$ 533,779	\$ 2,547,250	21

Net Fund Impact \$ (347,292) \$ 56,484 \$ (70,944) \$ 76,912

Water Replacement Fund Balance	\$1,855,415
Arsenic Fund	\$ 860,615
Fund Balance as of 6/30/22	\$2,305,802