

Wild Wings CSA - Water

Fiscal Year 2017-18 : Preliminary Quarterly Totals as of 06/30/18

REVENUE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt	Notes	2018-19 Budget
INVESTMENT EARNINGS-POOL	\$0	\$6,260	\$6,010	\$13,830	\$26,100	\$2,500	1044%	Fund Balance Interest	\$5,000
TOTAL USE OF MONEY & PROP	\$0	\$6,260	\$6,010	\$13,830	\$26,100	\$2,500	1044%		\$5,000
SPECIAL ASSESSMENT	\$0	\$435,254	\$0	(\$778)	\$434,476	\$435,254	100%	Water Charge	\$432,122
WATER COMMERCIAL	\$0	\$0	\$0	\$151,623	\$151,623	\$151,623	100%	From Golf for Water	\$225,152
TOTAL CHARGES FOR SERVICES	\$0	\$435,254	\$0	\$150,845	\$586,099	\$586,877	100%		\$657,274
TOTAL REVENUES	\$0	\$441,514	\$6,010	\$164,675	\$612,199	\$589,377	104%		\$662,274
EXPENSE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt		
COMMUNICATIONS	\$0	\$0	\$0	\$188	\$188	\$0			\$0
MAINTENANCE-EQUIPMENT	\$0	\$160	\$0	\$0	\$160	\$4,300	4%		\$0
MAINTENANCE-BLDG IMPROVEMENT	\$0	\$15,847	\$6,417	\$20,692	\$42,956	\$47,542	90%	Operator Fee	\$51,000
OFFICE EXPENSE	\$0	\$0	\$126	820	\$946	\$500	189%		\$500
OFFICE EXP-POSTAGE	\$0	\$0	\$0	\$1,173	\$1,173	\$1,000	117%	Water Statements	\$1,000
PROF & SPEC SVC-AUDITG & ACCTG	\$0	\$0	\$0	\$448	\$448	\$400	112%	County Audit/Acct	\$400
PROF & SPEC SVC-INFO TECH SVC	\$0	\$0	\$0	\$0	\$0	\$1,000	0%	County IT	\$0
PROF & SPEC SVC-LEGAL SVC	\$0	\$126	\$345	\$2,895	\$3,366	\$500	673%	County Counsel	\$3,300
PROF & SPEC SVC-OTHER	\$18,146	\$11,178	\$105,980	(\$58,161)	\$77,143	\$45,000	171%	County Mgmt & Consult	\$47,600
RENTS AND LEASES - EQUIPMENT	\$0	\$0	\$0	\$12	\$12	\$0			\$0
MINOR EQUIPMENT	\$0	\$0	\$0	\$4,305	\$4,305	\$5,000	86%		\$0
SPEC DPT EXP-OTHER	\$414	\$0	\$1,716	\$99,190	\$101,320	\$100,000	101%	Operator Reimbursable	\$59,321
TRANSPORATION AND TRAVEL	\$0	\$0	\$19	\$58	\$77	\$0			\$50
UTILITIES	\$0	\$32,121	\$12,126	\$35,721	\$79,968	\$65,000	123%	PG&E	\$80,000
TOTAL SERVICES & SUPPLIES	\$18,560	\$59,432	\$126,729	\$107,341	\$312,062	\$270,242	115%		\$243,171
BUILDINGS & IMPROVEMENTS	\$0	\$0	\$55,930	\$129,661	\$185,591	\$276,400	67%	Cap. Improve/Replace	\$303,174
TOTAL CAPITAL ASSET-STRC & IMP	\$0	\$0	\$55,930	\$129,661	\$185,591	\$276,400	67%		\$303,174
TOTAL EXPENSES	\$18,560	\$59,432	\$182,659	\$237,002	\$497,653	\$546,642	91%		\$546,345
NET FUND BALANCE IMPACT	(\$18,560)	\$382,082	(\$176,649)	(\$72,327)	\$114,546				\$115,929

BEGINNING OF FY FUND BALANCE (adjusted at year end, including \$241/parcel plus interest for arsenic treatment)

UNASSIGNED FUND BALANCE	\$519,655
ASSIGNED FUND BALANCE - WATER REPL	\$1,010,723
ASSIGNED FUND BALANCE - ADDL TRMT ARSENIC	\$411,640
TOTAL	\$1,942,018

Anticipated Cap Improves 2018-19

Arsenic Removal Design	\$142,500
Canvas Back Well Paint	\$75,000
Operator Instruments	\$12,000
PLC/SCADA Upgrade	\$70,000
Well Pump Extensions *	\$89,007

PRELIMINARY YEAR END FUND BALANCE

UNASSIGNED FUND BALANCE	\$672,642
ASSIGNED FUND BALANCE - WATER REPL	\$885,126
ASSIGNED FUND BALANCE - ADDL TRMT ARSENIC	\$498,797
TOTAL	\$2,056,565

* New item, not budgeted. Cost expected to be absorbed with less expensive arsenic removal design

Note: Interfund transfer of \$450,000 to the sewer fund will diminish the fund balance when utilized

Note: Consultant costs budgeted for Ponticello Enterprises (\$10k paid by County) and LSCE for assessment of operation, system and Engineer's Fee Report

Note: Prof & Spec Svc-Other is \$420 CORE Utilities, \$28,810.07 Luhdorf & Scalmanini, \$20,048.75 Ponticello, \$26,732.03 County Administration, \$1,132.82 County Counsel

Note: Legal services are higher than shown with \$1,132.82 of County Counsel time assigned to Prof & Spec Svc-Other

Wild Wings CSA - Sewer

Fiscal Year 2017-18 : Preliminary Quarterly Totals as of 06/30/18

REVENUE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt	Notes	2018-19 Budget
INVESTMENT EARNINGS-POOL	\$0	\$2,047	\$1,509	\$1,229	\$4,785	\$1,500	319%	Fund Balance Interest	\$1,500
TOTAL USE OF MONEY & PROP	\$0	\$2,047	\$1,509	\$1,229	\$4,785	\$1,500	319%		\$1,500
SPECIAL ASSESSMENT	\$0	\$468,130	\$0	(\$698)	\$467,432	\$468,130	100%	Sewer Charge	\$992,537
SEWER COMMERCIAL	\$0	\$0	\$0	\$33,926	\$33,926	\$33,926	100%	From Golf for Sewer	\$26,704
TOTAL CHARGES FOR SERVICES	\$0	\$468,130	\$0	\$33,228	\$501,358	\$502,056	100%		\$1,019,241
TOTAL REVENUES	\$0	\$470,177	\$1,509	\$34,457	\$506,143	\$503,556	101%		\$1,020,741
EXPENSE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt		
COMMUNICATIONS	\$0	\$0	\$0	\$188	\$188	\$0			\$0
MAINTENANCE-EQUIPMENT	\$0	\$0	\$72,955	\$0	\$72,955	\$30,000	243%		\$0
MAINTENANCE-BLDG IMPROVEMENT	\$23,238	\$77,106	\$82,753	(\$20,852)	\$162,245	\$231,319	70%	Operator Fee	\$265,200
OFFICE EXPENSE	\$0	\$0	\$0	\$157	\$157	\$500	31%		\$500
PROF & SPEC SVC-AUDITG & ACCTG	\$0	\$0	\$319	\$338	\$657	\$400	164%	County Audit/Acct	\$400
PROF & SPEC SVC-LEGAL SVC	\$0	\$54	\$374	\$2,895	\$3,323	\$1,000	332%	County Counsel	\$10,000
PROF & SPEC SVC-OTHER	\$13,799	\$6,945	\$158,851	(\$64,301)	\$115,294	\$247,200	47%	County Mgmt & Consult	\$60,000
RENTS AND LEASES - EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$2,000	0%		\$0
MINOR EQUIPMENT	\$0	\$0	\$0	\$2,931	\$2,931	\$4,300	68%		\$0
SPEC DPT EXP-OTHER	\$72,731	\$31,521	(\$76,202)	\$256,595	\$284,645	\$150,000	190%	Operator Reimbursable	\$342,977
TRANSPORTATION AND TRAVEL	\$0	\$0	\$27	\$87	\$114	\$0			\$0
UTILITIES	\$0	(\$63,179)	\$86,328	\$29,676	\$52,825	\$35,000	151%	PG&E	\$50,000
TOTAL SERVICES & SUPPLIES	\$109,768	\$52,447	\$325,405	\$207,714	\$695,334	\$701,719	99%		\$729,077
BUILDINGS & IMPROVEMENTS	\$0	\$45,000	\$246,876	\$245,277	\$537,153	\$682,436	79%	Cap. Improve/Replace	\$305,117
TOTAL CAPITAL ASSET-STRC & IMP	\$0	\$45,000	\$246,876	\$245,277	\$537,153	\$682,436	79%		\$305,117
TOTAL EXPENSES	\$109,768	\$97,447	\$572,281	\$452,991	\$1,232,487	\$1,384,155	89%		\$1,034,194
NET FUND BALANCE IMPACT	(\$109,768)	\$372,730	(\$570,772)	(\$418,534)	(\$726,344)				(\$13,453)

BEGINNING OF FY FUND BALANCE (adjusted at year end)

UNASSIGNED FUND BALANCE	\$3,016
ASSIGNED FUND BALANCE - SEWER REPL	\$579,330
TOTAL	\$582,346

PRELIMINARY YEAR END FUND BALANCE

UNASSIGNED FUND BALANCE	(\$143,990)
ASSIGNED FUND BALANCE - SEWER REPL	\$0
TOTAL	(\$143,990)

Note: Interfund transfer of \$450,000 from the water fund will be used as needed to address deficit

Note: Consultants costs budgeted for Ponticello Enterprises (\$10k paid by county) and Lee & Ro for assessment of operation, system and Engineer's Fee Report

Note: Prof & Spec Svc-Other is \$30k Lee & Ro; \$118.2k National O&M; \$19.1k Ponticello; \$11.9k County Administration; \$367 Rain for Rent

COST CENTER: GENERAL								2018-19
REVENUE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt Notes	Budget
INVESTMENT EARNINGS-POOL	\$0	\$765	\$405	\$3,323	\$4,493	\$500	899% Fund Balance Interest	\$500
TOTAL USE OF MONEY & PROP	\$0	\$765	\$405	\$3,323	\$4,493	\$500	899%	\$500
SPECIAL ASSESSMENT	\$0	\$540,800	\$0	(\$800)	\$540,000	\$540,800	100% Measure O	\$574,600
TOTAL CHARGES FOR SERVICES	\$0	\$540,800	\$0	(\$800)	\$540,000	\$540,800	100%	\$574,600
TOTAL REVENUES	\$0	\$541,565	\$405	\$2,523	\$544,493	\$541,300	101%	\$575,100
EXPENSE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt	
MAINTENANCE-BLDG IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	\$45,540	0% Kemper Capital Projects	\$14,000
PROF & SPEC SVC-AUDITG & ACCTG	\$0	\$0	\$319	\$338	\$657	\$1,000	66% County Audit/Acct	\$1,000
PROF & SPEC SVC-LEGAL SVC	\$0	\$72	\$72	\$0	\$144	\$1,000	14% County Counsel	\$1,000
PROF & SPEC SVC-OTHER	\$317	\$0	\$18,761	\$2,747	\$21,825	\$40,000	55% County Mgmt & Consults	\$48,500
MINOR EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$5,000	0%	\$0
TRANSPORTATION AND TRAVEL	\$0	\$0	\$19	\$0	\$19	\$0		\$0
UTILITIES	\$0	\$0	\$0	\$185,549	\$185,549	\$185,549	100% Water \$152k/Sewer \$34k	\$251,856
TOTAL SERVICES & SUPPLIES	\$317	\$72	\$19,171	\$188,634	\$208,194	\$278,089	75%	\$316,356
TAXES AND ASSESSMENTS	\$838	\$13	\$0	\$0	\$851	\$1,500	57%	\$1,500
TOTAL OTHER CHARGES	\$838	\$13	\$0	\$0	\$851	\$1,500	57%	\$1,500
TRANSFER OUT	\$230,295	\$0	\$0	\$0	\$230,295	\$230,295	100% Kemper Account	\$250,000
TOTAL OTHER FINANCING USES	\$230,295	\$0	\$0	\$0	\$230,295	\$230,295	100%	\$250,000
BUILDINGS & IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$12,635
TOTAL CAPITAL ASSET-STRC & IMP	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$12,635
TOTAL EXPENSES	\$231,450	\$85	\$19,171	\$188,634	\$439,340	\$509,884	86%	\$580,491
NET FUND BALANCE IMPACT	(\$231,450)	\$541,480	(\$18,766)	(\$186,111)	\$105,153			(\$5,391)

COST CENTER: KEMPER								2018-19
REVENUE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt Notes	Budget
PARKS AND RECREATION FEES	\$43,703	\$0	\$0	\$287,987	\$331,690	\$326,589	102% Golf Fees	\$326,589
TOTAL CHARGES FOR SERVICES	\$43,703	\$0	\$0	\$287,987	\$331,690	\$326,589	102%	\$326,589
OTHER SALES - TAXABLE	\$5,950	\$0	\$0	\$49,890	\$55,840	\$83,394	67% Merchandise	\$83,394
TOTAL MISCELLANEOUS REVENUE	\$5,950	\$0	\$0	\$49,890	\$55,840	\$83,394	67%	\$83,394
TRANSFER IN	\$0	\$0	\$0	\$230,295	\$230,295	\$230,295	100% Kemper Account	\$250,000
TOTAL OTHER FINANCING SOURCES	\$0	\$0	\$0	\$230,295	\$230,295	\$230,295	100%	\$250,000
TOTAL REVENUES	\$49,653	\$0	\$0	\$568,172	\$617,825	\$640,278	96%	\$659,983
EXPENSE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt	
PROF & SPEC SVC-OTHER	\$6,250	\$0	\$0	\$68,750	\$75,000	\$75,000	100% Kemper Mgmt Fee	\$75,000
SPEC DPT EXP-OTHER	\$46,645	\$0	\$0	\$497,383	\$544,028	\$553,306	98% Kemper Operations	\$573,011
TOTAL SERVICES & SUPPLIES	\$52,895	\$0	\$0	\$566,133	\$619,028	\$628,306	99%	\$648,011
INTEREST ON NOTES & WARRANTS	\$0	\$0	\$0	\$12,836	\$12,836	\$11,972	107% Overdraft	\$11,972
TOTAL OTHER CHARGERS	\$0	\$0	\$0	\$12,836	\$12,836	\$11,972	107%	\$11,972
TOTAL EXPENSES	\$52,895	\$0	\$0	\$578,969	\$631,864	\$640,278	99%	\$659,983
NET FUND BALANCE IMPACT	(\$3,242)	\$0	\$0	(\$10,797)	(\$14,039)			

BEGINNING OF FY TOTAL FUND BALANCE (adjusted at year end)

UNASSIGNED FUND BALANCE	\$216,652	<u>Anticipated Cap Improves 2018-19</u>	
FUND BALANCE NONSPEND - INVENTORY	\$25,305	Tractor Front Loader	\$5,102
FUND BALANCE NONSPEND - PREPAID EXP	\$3,940	Gators	\$4,704
TOTAL	\$245,897	Greensmower	\$2,829

PRELIMINARY YEAR END FUND BALANCE

UNASSIGNED FUND BALANCE	\$307,364
FUND BALANCE NONSPEND - INVENTORY	\$27,934
FUND BALANCE NONSPEND - PREPAID EXP	\$1,714
TOTAL	\$337,012

Note: Prof & Spec Svc-Other is \$317 Hazmat Fee to Yolo County Community Services, \$5,608 County Staff, \$15,899.73 Yolo County Flood Control

Note: Kemper Cost Center Expenses are Kemper Management fees