

Whitehawk Ranch Community Services Dist.
Balance Sheet
As of April 30, 2024

	Apr 30, 24
ASSETS	
Current Assets	
Checking/Savings	
Operating Accounts	
CSD checking account(2375)	88,603.35
Total Operating Accounts	88,603.35
Petty cash	200.00
Reserve Accounts	
BofA Economy Checking (1311)	14,949.99
BofA Forest Mnmgt (8619)	807.81
BofA Maximizer (7467)	122,929.11
Total Reserve Accounts	138,686.91
Total Checking/Savings	227,490.26
Accounts Receivable	
A/R	-30.00
Total Accounts Receivable	-30.00
Total Current Assets	227,460.26
Other Assets	
Accumulated depreciation	-339,975.98
Buildings & Improvements	534,977.13
CSD parcel tax receivables	6,155.61
Equipment	93,785.27
Interest Receivable	59.91
Investments in fixed assets	-846,354.00
Land	534,060.00
MWC Stock Certificate	2,000.00
Total Other Assets	-15,292.06
TOTAL ASSETS	212,168.20
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts payable	2,841.33
Reserve Fund	-12,513.53
Total Other Current Liabilities	-9,672.20
Total Current Liabilities	-9,672.20
Total Liabilities	-9,672.20
Equity	
Opening Bal Equity	628.55
Retained Earnings	271,939.57
Net Income	-50,727.72
Total Equity	221,840.40
TOTAL LIABILITIES & EQUITY	212,168.20

Whitehawk Ranch Community Services Dist.
Profit & Loss Detail
March through April 2024

Type	Date	Num	Name	Memo	Paid Amount
Ordinary Income/Expense					
Income					
Revenues					
Interest					
Deposit	03/11/2024			Deposit	391.36
	Total Interest				391.36
Parcel taxes					
Deposit	03/11/2024			Deposit	123,747.50
	Total Parcel taxes				123,747.50
	Total Revenues				124,138.86
	Total Income				124,138.86
Expense					
Parks Expenses					
Administrative Support Contract					
Check	03/21/2024	200...	Whitehawk Ranch Mutual Water Co.	Contract Svc. March 2024	1,902.00
Check	04/10/2024	200...	Whitehawk Ranch Mutual Water Co.	Contract Svc. April 2024	2,166.15
	Total Administrative Support Contract				4,068.15
Community Center WiFi					
Check	03/21/2024	ACH	Plumas Sierra Telecommunications	Account #69305, March 2024	79.00
Check	04/22/2024	ACH	Plumas Sierra Telecommunications	Account #69305, April 2024	79.00
	Total Community Center WiFi				158.00
Contingency					
Check	03/31/2024		Plumas Bank	Service Charge	2.00
Check	04/23/2024	5483	Graeagle Fire	Replacement of expired AED pads	320.00
Check	04/30/2024		Plumas Bank	Service Charge	2.00
	Total Contingency				324.00
Exercise Facility					
Exercise Admin/Bookkeeping					
Check	03/21/2024	200...	Whitehawk Ranch Mutual Water Co.	Contract Svc. March 2024	100.00
Check	04/10/2024	200...	Whitehawk Ranch Mutual Water Co.	Contract Svc. April 2024	100.00
	Total Exercise Admin/Bookkeeping				200.00
Exercise Facility Cleaning					
Check	03/21/2024	200...	Whitehawk Ranch Mutual Water Co.	Contract Svc. Feb 2024	37.50
Check	03/31/2024	5478	Whitehawk Ranch Mutual Water Co.	Contract Svc March 2024	37.50
Check	04/05/2024	200...	Whitehawk Ranch Mutual Water Co.	Contract Svc. April 2024	37.50
	Total Exercise Facility Cleaning				112.50
Exercise Facility/MWC Utilities					
Check	03/19/2024	ACH	Ferrellgas	83.70 gallons @ \$2.3751, deliver...	242.15
	Total Exercise Facility/MWC Utilities				242.15
	Total Exercise Facility				554.65
Facilities Management					
Check	03/21/2024	200...	Whitehawk Ranch Mutual Water Co.	Contract Svc. Feb 2024	5,861.31
Check	03/31/2024	5478	Whitehawk Ranch Mutual Water Co.	Contract Svc March 2024	5,861.31
Check	04/05/2024	200...	Whitehawk Ranch Mutual Water Co.	Contract Svc. April 2024	7,041.14
	Total Facilities Management				18,763.76

Whitehawk Ranch Community Services Dist.
Profit & Loss Detail
March through April 2024

Type	Date	Num	Name	Memo	Paid Amount
Minor Repairs and Maint					
Check	04/17/2024	5481	Clark Pest Control	Invoice-34779116	224.00
Check	04/21/2024	ACH	Amazon.com	John Deere mower blade	96.44
Check	04/23/2024	5482	Les Schwab	Lawn mower invoice #71900331...	102.12
Total Minor Repairs and Maint					422.56
Office Expenses					
Check	03/21/2024	5476	U.S. Post Office	Box service fee	72.00
Total Office Expenses					72.00
Phone/Utilities for CSD Complex					
Check	03/04/2024	ACH	Vonage	March 2024	57.64
Check	03/19/2024	ACH	Ferrellgas	318.40 gallons @ 2.3830, deliver...	842.70
Check	03/21/2024	ACH	Plumas Sierra Rural Electric	01/11/24-02/12/24	1,163.85
Check	04/01/2024	ACH	Vonage	April 2024	57.64
Check	04/09/2024	5480	Intermountain Disposal	Invoice 245384	119.03
Check	04/09/2024	5480	Intermountain Disposal	Invoice 246962	119.03
Check	04/22/2024	ACH	Plumas Sierra Rural Electric	02/1/24-03/13/24	1,211.74
Total Phone/Utilities for CSD Complex					3,571.63
Property taxes					
Check	04/01/2024	5478	Plumas County Tax Collector	133-130-105-000 555 River Run	113.88
Check	04/01/2024	5478	Plumas County Tax Collector	133-130-086-000 1127 Whiteha...	226.51
Check	04/01/2024	5478	Plumas County Tax Collector	133-130-083-000 1195 Whiteha...	226.51
Total Property taxes					566.90
RV Storage					
RV Storage Admin & Bookkeeping					
Check	03/21/2024	200...	Whitehawk Ranch Mutual Water Co.	Contract Svc. March 2024	40.50
Check	04/10/2024	200...	Whitehawk Ranch Mutual Water Co.	Contract Svc. April 2024	40.50
Total RV Storage Admin & Bookkeeping					81.00
Total RV Storage					81.00
Trs To Reserves Fund					
Check	03/21/2024	200...	Whitehawk Ranch C S D	March 2024	1,441.02
Check	04/05/2024	200...	Whitehawk Ranch C S D	April 2024	1,441.02
Total Trs To Reserves Fund					2,882.04
Total Parks Expenses					31,464.69
Total Expense					31,464.69
Net Ordinary Income					92,674.17
Other Income/Expense					
Other Income					
Access Card Fees					
Deposit	03/25/2024			Deposit	25.00
Total Access Card Fees					25.00
Reserve Act. Interest					
Deposit	03/29/2024			Deposit	1.04
Deposit	03/31/2024			Deposit	0.01
Deposit	04/30/2024			Deposit	0.01
Deposit	04/30/2024			Deposit	1.01
Total Reserve Act. Interest					2.07

Whitehawk Ranch Community Services Dist.
Profit & Loss Detail
March through April 2024

Type	Date	Num	Name	Memo	Paid Amount
Trs to Reserves from Operating					
Deposit	03/20/2024			March 2024	1,441.02
Deposit	04/17/2024			April 2024	1,441.02
Total Trs to Reserves from Operating					2,882.04
Total Other Income					2,909.11
Other Expense					
Reserve Fund Expense					
Check	04/11/2024	1103	Sun Leisure Pool & Spas		7,645.82
Total Reserve Fund Expense					7,645.82
Total Other Expense					7,645.82
Net Other Income					-4,736.71
Net Income					87,937.46

Whitehawk Ranch Community Services Dist.
Profit Loss Budget vs. Actual

	Jul 2023 - April 2024	Jul 23 - April 2024 Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense				
Income				
Access Card Fees	75.00	166.66		200.00
Interest	391.36	0.00	391.36	0.00
Parcel taxes previous year	3,701.58	0.00	3,701.58	0.00
Parcel taxes current year	123,747.50	96,972.50	26,775.00	193,945.00
Rental Income	0.00	0.00	0.00	0.00
RV Storage Use Fee	1,855.00	2,100.00	-245.00	2,100.00
Total Revenues	129,770.44	99,239.16	30,531.28	196,045.00
Total Income	129,770.44	99,239.16	30,531.28	196,045.00
Expense				
Parks Expenses				
Administrative Management	19,284.15	19,970.84	-686.69	23,965.00
Burn Management	4,088.45	7,000.00	-2,911.55	7,000.00
Access Card Software	1,344.21	1,400.00	-55.79	1,400.00
Community Ctr. WiFi and Website	790.00	833.34	-43.34	1,000.00
Contingency	340.00	1,541.66	-1,201.66	1,850.00
Exercise Facility				
Admin/Bookkeeping	1,000.00	1,000.00	0.00	1,200.00
Facility Cleaning	375.00	416.66	-41.66	500.00
Utilities	1,653.84	1,833.34	-179.50	2,200.00
Facilities Management	59,792.93	61,543.74	-1,750.81	73,852.50
Insurance	14,648.46	13,500.00	1,148.46	13,500.00
Legal & Audit	3,643.50	2,083.34	1,560.16	2,500.00
Maintenance Supplies	1,551.04	1,666.66	-115.62	2,000.00
Minor Repairs and Maint	2,868.59	2,083.34	785.25	2,500.00
Office Expenses	322.68	416.66	-93.98	500.00
Phone/Utilities & Telephone	16,332.67	20,000.00	-3,667.33	24,000.00
Pool Expenses				
Pool Propane	6,542.73	11,500.00	-4,957.27	11,500.00
Pool Supplies and Chemicals	-671.69	2,333.34	-3,005.03	3,500.00
Property taxes	1,133.80	1,145.00	-11.20	1,145.00
RV Storage Use Fee				
RV Storage Repairs	124.38	1,200.00	-1,075.62	468.00
RV Storage Admin/Bookkeeping	405.00	390.00	15.00	1,200.00
Trs to Reserves Forest Mngmt	0.00	2,500.00	-2,500.00	2,500.00
Trs To Reserves	14,410.50	14,413.74	-3.24	17,296.50
Total Parks Expenses	149,980.24	168,771.66	-18,791.42	195,577.00
Total Expense	149,980.24	168,771.66	-18,791.42	195,577.00
Net Ordinary Income	-20,209.80	-69,532.50	49,322.70	468.00

**Whitehawk Ranch Community Services Dist.
Profit Loss Budget vs. Actual**

	<u>Jul 2023 - April 2024</u>	<u>Jul 23 - April 2024 Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
RESERVES				
Reserve Act. Interest	10.40	4,166.66	-4,156.26	5,000.00
Trs Forest Mgmt to Reserves	0.00	2,500.00	-2,500.00	2,500.00
Trs to Reserves from Operating	14,410.50	14,413.20	-2.70	17,296.50
Total Increase to Reserve	<u>14,420.90</u>	<u>21,079.86</u>	<u>-6,658.96</u>	<u>24,796.50</u>
Forest Management Expense	0.00	4,166.66	-4,166.66	5,000.00
LAFCO Consolidation	0.00	10,000.00	-10,000.00	10,000.00
Payable by Reserve Funds	45,113.82	30,000.00	15,113.82	30,000.00
Total Decrease to Reserve	<u>45,113.82</u>	<u>44,166.66</u>	<u>947.16</u>	<u>45,000.00</u>
Net Reserves	-30,692.92	-23,086.80	-7,606.12	-20,203.50