

**Whitehawk Ranch Community Services Dist.**  
**Balance Sheet**  
As of February 29, 2024

	Feb 29, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Operating Accounts</b>	
CSD checking account( 2375)	5,887.99
<b>Total Operating Accounts</b>	5,887.99
<b>Petty cash</b>	200.00
<b>Reserve Accounts</b>	
BofA Economy Checking (1311)	19,713.77
BofA Forest Mnmgt (8619)	807.79
BofA Maximizer (7467)	122,927.06
<b>Total Reserve Accounts</b>	143,448.62
<b>Total Checking/Savings</b>	149,536.61
<b>Accounts Receivable</b>	
A/R	-30.00
<b>Total Accounts Receivable</b>	-30.00
<b>Total Current Assets</b>	149,506.61
<b>Other Assets</b>	
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
<b>Total Other Assets</b>	-15,292.06
<b>TOTAL ASSETS</b>	<b>134,214.55</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
Accounts payable	2,841.33
Reserve Fund	-12,513.53
<b>Total Other Current Liabilities</b>	-9,672.20
<b>Total Current Liabilities</b>	-9,672.20
<b>Total Liabilities</b>	-9,672.20
<b>Equity</b>	
Opening Bal Equity	628.55
Retained Earnings	271,939.57
Net Income	-128,681.37
<b>Total Equity</b>	143,886.75
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>134,214.55</b>

**Whitehawk Ranch Community Services Dist.**  
**Profit & Loss Detail**  
January through February 2024

Type	Date	Num	Name	Memo	Paid Amount
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Revenues</b>					
<b>Parcel taxes</b>					
Deposit	01/25/2024			June 2023	3,701.58
			Total Parcel taxes		3,701.58
			Total Revenues		3,701.58
			Total Income		3,701.58
<b>Expense</b>					
<b>Parks Expenses</b>					
<b>Card Control Software</b>					
Check	01/05/2024	VISA	Team Viewer	Remote access for gate and doo...	1,344.21
			Total Card Control Software		1,344.21
<b>Community Center WiFi</b>					
Check	01/21/2024	ACH	Plumas Sierra Telecommunications	Account #69305, Jan 2023	79.00
Check	02/21/2024		Plumas Sierra Telecommunications	Account #69305, Feb 2023	79.00
			Total Community Center WiFi		158.00
<b>Contingency</b>					
Check	01/31/2024		Plumas Bank	Service Charge	2.00
Check	02/29/2024		Plumas Bank	Service Charge	2.00
			Total Contingency		4.00
<b>Exercise Facility</b>					
<b>Exercise Facility/MWC Utilities</b>					
Check	02/26/2024		Ferrellgas	186.20 gallons @ \$2.3608, deliv...	500.39
			Total Exercise Facility/MWC Utilities		500.39
			Total Exercise Facility		500.39
<b>Insurance</b>					
Check	02/26/2024	5476	SDRMA	Inv. #74906, 2023-24 PL prorate...	907.14
			Total Insurance		907.14
<b>Maintenance Supplies</b>					
Check	01/08/2024	5472	Inland Supply Co	Invoice #1083582	362.59
Check	01/08/2024	5472	Inland Supply Co	Invoice #1083619	47.17
			Total Maintenance Supplies		409.76
<b>Minor Repairs and Maint</b>					
Check	02/12/2024	5475	Clark Pest Control	Invoice-34475143	224.00
			Total Minor Repairs and Maint		224.00
<b>Phone/Utilities for CSD Complex</b>					
Check	01/01/2024	ACH	Vonage	Jan 2024	57.61
Check	01/09/2024	5473	Intermountain Disposal	Service for Dec 2023	123.00
Check	01/21/2024	ACH	Plumas Sierra Rural Electric	11/14/23-12/13/23	1,063.72
Check	02/01/2024		Vonage	Feb 2024	57.64
Check	02/21/2024		Plumas Sierra Rural Electric	12/13/23-01/11/24	1,120.92
			Total Phone/Utilities for CSD Complex		2,422.89

**Whitehawk Ranch Community Services Dist.**  
**Profit & Loss Detail**  
 January through February 2024

Type	Date	Num	Name	Memo	Paid Amount
<b>Trs To Reserves Fund</b>					
Check	01/31/2024	200...	Whitehawk Ranch CSD	Jan 2024	1,441.02
Check	02/08/2024	200...	Whitehawk Ranch C S D	Feb 2024	1,441.02
Total Trs To Reserves Fund					2,882.04
Total Parks Expenses					8,852.43
Total Expense					8,852.43
Net Ordinary Income					-5,150.85
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>Access Card Fees</b>					
Stmt C...	01/20/2024		Retallick		25.00
Stmt C...	01/22/2024		Thompson, janet		25.00
Total Access Card Fees					50.00
<b>Reserve Act. Interest</b>					
Deposit	01/31/2024			Deposit	0.01
Deposit	01/31/2024			Deposit	1.04
Deposit	02/29/2024			Deposit	0.01
Deposit	02/29/2024			Deposit	0.97
Total Reserve Act. Interest					2.03
<b>Trs to Reserves from Operating</b>					
Deposit	01/18/2024			Deposit	1,441.02
Deposit	02/16/2024			Deposit	1,441.02
Total Trs to Reserves from Operating					2,882.04
Total Other Income					2,934.07
Net Other Income					2,934.07
<b>Net Income</b>					<b>-2,216.78</b>

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

	<b>Jul 2023 - Feb 2024</b>	<b>Jul 23 - Feb 2024 Budget</b>	<b>\$ Over Budget</b>	<b>Annual Budget</b>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Access Card Fees	50.00	133.32		200.00
Interest	0.00	0.00	0.00	0.00
Parcel taxes previous year	3,701.58	0.00	3,701.58	193,945.00
Parcel taxes current year	0.00	96,972.50	-96,972.50	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
<b>Total Revenues</b>	<b>5,606.58</b>	<b>99,205.82</b>	<b>-93,599.24</b>	<b>389,990.00</b>
<b>Total Income</b>	<b>5,606.58</b>	<b>99,205.82</b>	<b>-93,599.24</b>	<b>389,990.00</b>
<b>Expense</b>				
<b>Parks Expenses</b>				
Administrative Management	11,412.00	15,976.68	-4,564.68	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	632.00	666.68	-34.68	1,000.00
Contingency	616.00	1,233.32	-617.32	1,850.00
<b>Exercise Facility</b>				
Admin/Bookkeeping	600.00	800.00	-200.00	1,200.00
Facility Cleaning	225.00	333.32	-108.32	500.00
Utilities	1,411.69	1,466.68	-54.99	2,200.00
Facilities Management	35,167.86	49,234.98	-14,067.12	73,852.50
Insurance	14,648.46	13,500.00	1,148.46	13,500.00
Legal & Audit	3,643.50	1,666.68	1,976.82	2,500.00
Maintenance Supplies	1,551.04	1,333.32	217.72	2,000.00
Minor Repairs and Maint	1,846.03	1,666.68	179.35	2,500.00
Office Expenses	250.68	333.32	-82.64	500.00
Phone/Utilities & Telephone	12,761.04	16,000.00	-3,238.96	24,000.00
<b>Pool Expenses</b>				
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	566.90	572.50	-5.60	1,145.00
<b>RV Storage Use Fee</b>				
RV Storage Repairs	243.00	312.00	-69.00	468.00
RV Storage Admin/Bookkeeping	124.38	1,200.00	-1,075.62	1,200.00
Trs to Reserves Forest Mngmt	0.00	2,500.00	-2,500.00	2,500.00
Trs To Reserves	11,528.46	11,530.98	-2.52	17,296.50
<b>Total Parks Expenses</b>	<b>108,531.74</b>	<b>142,560.48</b>	<b>-34,028.74</b>	<b>195,577.00</b>
<b>Total Expense</b>	<b>108,531.74</b>	<b>142,560.48</b>	<b>-34,028.74</b>	<b>195,577.00</b>
<b>Net Ordinary Income</b>	<b>-102,925.16</b>	<b>-43,354.66</b>	<b>-59,570.50</b>	<b>194,413.00</b>

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

	<u>Jul 2023 - Feb 2024</u>	<u>Jul 23 - Feb 2024 Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
<b>RESERVES</b>				
Reserve Act. Interest	8.33	3,333.32	-3,324.99	5,000.00
Trs Forest Mgmt to Reserves	0.00	2,500.00	-2,500.00	2,500.00
Trs to Reserves from Operating	11,528.46	11,530.56	-2.10	17,296.50
<b>Total Increase to Reserve</b>	<u>11,536.79</u>	<u>17,363.88</u>	<u>-5,827.09</u>	<u>24,796.50</u>
Forest Management Expense	0.00	3,333.32	-3,333.32	5,000.00
LAFCO Consolidation	0.00	10,000.00	-10,000.00	10,000.00
Payable by Reserve Funds	37,468.00	30,000.00	7,468.00	30,000.00
<b>Total Decrease to Reserve</b>	<u>37,468.00</u>	<u>43,333.32</u>	<u>-5,865.32</u>	<u>45,000.00</u>
<b>Net Reserves</b>	-25,931.21	-25,969.44	38.23	-20,203.50