

King City Civic Association  
**Profit & Loss**  
 June 2020

	<u>Jun 20</u>
<b>Income</b>	
<b>Other Operating Income</b>	
85555 · Miscellaneous Income	1,500.00
66002 · Member Late Fees & Fines	170.00
70300 · Annual Unlimited Golf	650.00
70500 · Season Golf Ticket Sales	3,495.00
72222 · Trail Pass-Cart Registration	315.00
74444 · Daily Green Fees	15,191.00
74500 · Rentals-Golf Cart	1,300.00
74520 · Sales-Merchandise	110.00
Other Operating Income - Other	<u>0.00</u>
<b>Total Other Operating Income</b>	22,731.00
60000 · Assessment Income	<u>9,980.50</u>
<b>Total Income</b>	32,711.50
<b>Cost of Goods Sold</b>	
<b>Cost of Goods Sold</b>	
80788 · Food	<u>31.37</u>
<b>Total Cost of Goods Sold</b>	31.37
80785 · Merchant Fees Expense - ProShop	<u>204.44</u>
<b>Total COGS</b>	<u>235.81</u>
<b>Gross Profit</b>	32,475.69
<b>Expense</b>	
<b>Advertising &amp; Promotion</b>	
80775-2 · Pro-Shop - Advertising & Prom	<u>202.18</u>
<b>Total Advertising &amp; Promotion</b>	202.18
<b>Amenity Landscape &amp; Lawn Maint</b>	
80635 · Chemicals Golf Course	1,598.87
80645 · Fertilizer	<u>216.98</u>
<b>Total Amenity Landscape &amp; Lawn Maint</b>	1,815.85
<b>Banking Fees</b>	
80255 · Merchant Fees - Office	<u>29.95</u>
<b>Total Banking Fees</b>	29.95
<b>Delivery Fees &amp; Postage</b>	
80253 · Postage Expense	<u>222.03</u>
<b>Total Delivery Fees &amp; Postage</b>	222.03
<b>Employment Expenses</b>	
80208 · WC Insurance - Operations	538.29
80209 · ER Taxes - Operations	1,634.16
80210 · Benefits - Operations	1,964.20
80211 · Wages - Operations	14,696.00
80214 · Temporary Staff - Operations	5,027.75
80235 · Payroll Service - Operations	237.33
80609 · ER Taxes - Golf Course	1,719.00
80610 · Benefits - Golf Course	2,145.20
80611 · Wages - Golf Course	14,798.66
80612 · WC Insurance - Golf Course	311.14
80760 · Wages - Pro Shop	7,137.41
80761 · ER Taxes - Pro Shop	793.82
80762 · Benefits - Pro Shop	232.10
80763 · WC Insurance - Pro Shop	129.26
80764 · Temporary Staff - Pro Shop	<u>1,739.26</u>
<b>Total Employment Expenses</b>	53,103.58

King City Civic Association  
 Profit & Loss  
 June 2020

	Jun 20
<b>Equipment Leases &amp; Rentals</b>	
80266 · Leases	387.49
80260 · Rentals	204.00
<b>Total Equipment Leases &amp; Rentals</b>	<b>591.49</b>
<b>Landscape - Trees - Materials</b>	
80341 · Landscape	208.99
80362 · Trees	150.00
<b>Total Landscape - Trees - Materials</b>	<b>358.99</b>
<b>Maintenance &amp; Repairs</b>	
80410 · Janitorial Service	298.68
80411 · Janitorial Supply - Facilities	949.43
80421 · Contractors-Facilities	550.20
80623 · Equipment-Parts - Golf Course	1,033.68
80661 · Gas & Oil	313.55
<b>Total Maintenance &amp; Repairs</b>	<b>3,145.54</b>
<b>Miscellaneous</b>	
80777 · (Over)/Short	11.00
<b>Total Miscellaneous</b>	<b>11.00</b>
<b>Professional Services</b>	
80226 · Legal Services	2,434.50
<b>Total Professional Services</b>	<b>2,434.50</b>
<b>Program Services</b>	
80271 · Dues-Mem-Subs	468.00
80551 · Phone Services	1,666.65
80552 · Internet Services	202.05
80554 · SaaS-Website-IT	292.00
<b>Total Program Services</b>	<b>2,628.70</b>
<b>Refunds</b>	
80278 · Rentals-Members/Clubs	100.00
<b>Total Refunds</b>	<b>100.00</b>
<b>Security Expense</b>	
80550-1 · Office - Security/Monitoring	144.20
<b>Total Security Expense</b>	<b>144.20</b>
<b>Supplies - Association</b>	
80251 · Supplies - Office	494.62
80331 · Supplies - Pool Parts&Supplies	317.43
80431 · Supplies - Facilities Supplies	94.66
80621 · Supplies - Golf Course	624.31
80773 · Supplies - ProShop	141.99
<b>Total Supplies - Association</b>	<b>1,673.01</b>
<b>Taxes &amp; Licenses</b>	
80216-1 · Operations - Taxes & Licenses	150.00
80216-2 · Pro Shop - Taxes & Licenses	41.00
<b>Total Taxes &amp; Licenses</b>	<b>191.00</b>

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Accrual Basis

King City Civic Association  
Profit & Loss  
June 2020

	<u>Jun 20</u>
<b>Utilities</b>	
80511 · Gas · Operations	15.19
80521-2 · Electricity-Pro Shop	316.40
80521-3 · Electricity-Golf	1,050.29
80521-4 · Electricity - Aquatic Center	1,302.91
80521 · Electricity-Operations	721.16
80531-2 · Refuse-Pro Shop	66.18
80531-3 · Refuse-Golf	205.20
80531 · Refuse-Operations	479.97
80541-2 · Water-Pro Shop	325.13
80541-3 · Water-Golf	80.48
80541 · Water-Operations	991.62
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<b>Total Utilities</b>	6,554.53
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<b>Total Expense</b>	72,206.55
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<b>Net Income</b>	-39,730.86
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King City Civic Association  
**Balance Sheet**  
 As of June 30, 2020

	Jun 30, 20
<b>ASSETS</b>	
Current Assots	
Checking/Savings	
Current Operating Bank Accts	
10050 · 4926 USB Op	16,644.66
10063 · 6616 NWB Op	321,823.64
10066 · 0682 NWB Op Debit	20,027.00
10067 · 0673 NWB Op DDM	51,445.66
10080 · 5390 CB Op	2,995.82
16000 · 2699 CB Op MM	83,611.50
16001 · Petty Cash	445.00
Total Current Operating Bank Accts	496,993.28
Current Reserve Bank Accts	
10060 · 6617 NWB Res	42,874.94
10061 · 7705 NWB Res MM	161,419.22
10062 · 6625 NWB Res	269,787.13
10064 · 8466 NWB Res CD	101,575.67
Total Current Reserve Bank Accts	575,656.96
Total Checking/Savings	1,072,650.24
Accounts Receivable	
11000 · Accounts Receivable	19,592.77
Total Accounts Receivable	19,592.77
Other Current Assots	
29005 · Due to/from Reserve Fund	-11,941.21
29006 · Due to/from Operating Fund	11,941.21
Total Other Current Assots	0.00
Total Current Assets	1,092,243.01
Fixed Assets	
20100 · Land	1.00
20111 · Irrigation	408,757.89
20125 · Land Improvements	224,066.56
20150 · Buildings	1,258,869.14
20200 · Golf Machinery/Equipment	626,554.50
20225 · Software Owned	17,492.00
20260 · Amenity Furniture & Fixtures	95,014.70
20300 · Office Furniture & Equipment	38,600.09
20325 · Reserve Expenditures-Current	363,798.66
20326 · Reserve Aq Center Exp-Current	1,837,444.74
20330 · Reserve Expenses-Prepaid	43,216.68
26000 · Accumulated Depreciation	-2,040,754.47
Total Fixed Assots	2,873,061.49
<b>TOTAL ASSETS</b>	<b>3,965,304.50</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	5,621.36
Total Accounts Payable	5,621.36
Other Current Liabilities	
Accrued Pool Interest Expense	-42,545.61
Payroll Liabilities	
36500 · Simple IRA Payable	-165.98
36576 · Aflac Payable	64.48
Total Payroll Liabilities	-101.50

King City Civic Association  
Balance Sheet  
As of June 30, 2020

	Jun 30, 20
30000 · 7691 NWB Loan	1,184,045.56
39000 · Capital Lease Liability	9,909.59
39001 · Donations-Pools	2,212.73
39002 · Donations-Golf Course	100.00
39003 · Capital Lease-Golf Carts	6,471.03
<b>Total Other Current Liabilities</b>	<b>1,160,091.80</b>
<b>Total Current Liabilities</b>	<b>1,165,713.16</b>
<b>Total Liabilities</b>	<b>1,165,713.16</b>
<b>Equity</b>	
<b>Members Equity</b>	
Interest-Reserve Accounts	
Interest Exponso - Reserve	-35,244.94
Interest Income - Reserve	2,053.19
Interest-Reserve Accounts - Other	560.88
<b>Total Interest-Reserve Accounts</b>	<b>-32,630.87</b>
51000 · Replacement Reserves	-2,269,633.10
52500 · Operating Investment Fund	45,000.00
53000 · Fund Balance	2,673,561.20
53100 · Transfer Fees-Reserves Balance	1,441,142.76
53160 · Transfer Fees-Current Year	547,591.71
<b>Total Members Equity</b>	<b>2,405,031.70</b>
Unrestricted Net Assets	-11,063.92
Net Income	405,623.56
<b>Total Equity</b>	<b>2,799,591.34</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,965,304.50</b>

**King City Civic Association**  
**Reserve Budget Expenses & Transfer Fees Detail Report**  
 January through June 2020

Cash Basis

Date	Memo	Paid Amount
<b>Golf Course</b>		
02/18/2020	Marjorie Conroy Donallon - Golf Course Trees	-300.00
03/02/2020	Inv 10391 Shade Trees for Golf Course	900.00
03/23/2020	Brake Lines Fixed - Dump Truck	1,953.34
04/08/2020	Pond Fountain Replacement Project Parts	6,830.00
04/14/2020	Pump Station Project	1,768.60
04/29/2020	Smart Pump Module Keycode	2,500.00
04/30/2020	New Rainbird Pump Station for Irrigation	100,331.76
04/30/2020	302 Raised Sprinkler Heads	15,000.00
04/30/2020	Existing Pump Station Removal/Disposal & Install New	6,900.00
<b>Total Golf Course</b>		<b>135,883.70</b>
<b>Operations</b>		
01/31/2020	Aquatic Center Inspection/VLMK	1,627.76
01/31/2020	Aquatic Center Inspection	800.00
03/02/2020	Inv 27824 2/28 AqtcCntr Assessment & Mitgallon	5,400.00
03/02/2020	#7691 Pool Loan Payment	43,402.77
03/02/2020	Reserve Account Interest Expense	17,622.47
04/15/2020	Inv 27971 KCCA Aquatic CntrMKE & Associates & Site Visit	1,100.00
06/16/2020	Balance Due Installation of CCTV Camera	1,203.50
06/16/2020	Balance Due Installation of Intrusion System	441.00
06/30/2020	Inv 28223 6/15 AqtcCntr Assessment & Mitgallon	500.00
<b>Total Operations</b>		<b>72,097.60</b>
<b>Pools</b>		
<b>Aquatic Center</b>		
01/01/2020	Aquatic Center Inspection	3,964.50
03/09/2020	Inv 27895 Aquatic Cntr	200.00
03/19/2020	Fans HVAC	11,211.92
05/05/2020	Down Payment Pool-Aq Cntr Camera & Intrusion System	1,644.60
<b>Total Aquatic Center</b>		<b>17,020.92</b>
<b>Outdoor</b>		
03/01/2020	Plumbing for Outdoor Pool Shower	7,792.00
03/19/2020	Concrete Work for Outdoor Shower	875.00
04/27/2020	Shower Project / 2 trim boards, GE Sil white Caulk	38.56
<b>Total Outdoor</b>		<b>8,705.56</b>
<b>Total Pools</b>		<b>25,726.48</b>
<b>Pro Shop</b>		
04/16/2020	Preliminary layout & architecture & Additional Revisions to date	6,088.00
05/02/2020	6 used YDREL Golf Cars Monthly Payment Due 4/28/20	571.85
05/29/2020	Leaso Payment 6 used Ydrel Golf Carts	571.85
06/30/2020	17077463 Lease Payment 6 used Ydrel Golf Carts	571.85
<b>Total Pro Shop</b>		<b>7,803.55</b>
<b>Transfer Fees</b>		
01/02/2020	Transfer Fees - 12210 SW Par 4 Drive	-4,920.00
01/08/2020	Transfer Fees - 12480 SW King George Drive	-4,950.00
01/13/2020	Transfer Fees - 16760 SW Monaco Lane	-4,447.50
01/16/2020	Transfer Fees - 16760 SW Matador Lane	-3,450.00
01/27/2020	Transfer Fees - 16685 SW Queen Anne	-4,680.00
01/27/2020	Transfer Fees - 12235 SW King Arhur	-2,295.00
02/12/2020	Transfer Fee - 12000 SW King George Dr	-4,350.00
02/17/2020	Transfer Fees - 16015 SW Queen Victoria	-5,400.00
02/17/2020	Transfer Fees for August 2019 - Majestic Lane	-2,550.00
03/02/2020	Transfer Fees - 15745 SW Queen Victoria	-5,062.50
03/23/2020	Transfer Fees for Feb-2020 - 11992 Royalty Court #10	-3,448.50
03/23/2020	Transfer Fees for March 2020 16890 SW Camino Drive	-4,425.00
03/23/2020	Transfer Fees March 2020 16790 SW Royalty Parkway	-4,905.00
03/23/2020	Transfer Fees March 2020 16690 Queen Mary Ave	-4,087.50
03/23/2020	Transfer Fees March 2020 16010 SW Queen Victoria	-4,500.00
03/23/2020	Transfer Fees Mar - 16360 SW King Charles	-6,637.50
03/23/2020	Transfer Fees March 2020 16570 Monaco Lane	-5,032.50
03/23/2020	Transfer Fees March 2020 16085 SW Royalty Parkway	-4,687.50

**King City Civic Association**  
**Reserve Budget Expenses & Transfer Fees Detail Report**  
 January through June 2020

Cash Basis

Date	Memo	Paid Amount
03/25/2020	Transfer Fees - 16880 SW Monterey Lane	-4,912.50
03/27/2020	Transfer Fees - 15615 SW Royalty Parkway	-5,100.00
03/27/2020	Transfer Fees - 16750 SW Royalty Parkway	-4,498.50
03/27/2020	Transfer Fees - 16896 SW Riviera Drive	-5,248.50
03/30/2020	Transfer Fees - 11880 SW Queen Elizabeth	-5,340.00
04/02/2020	Transfer Fees - 11545 SW Majestic Lane #1	-2,190.00
04/02/2020	Transfer Fees - 11845 SW Queen Elizabeth	-4,500.00
04/03/2020	Transfer Fees - 16840 SW Camino Drive	-3,900.00
04/20/2020	Transfer Fees Unit Sold \$237,000 x 1.5% - 11992 SW Royalty Ct #8	-3,555.00
04/21/2020	Transfer Fees \$329,900 x 1.5% - 12605 SW Morocco	-4,948.50
04/28/2020	Transfer Fees \$330,000 x 1.5% - 16510 SW Queen Mary Ave	-4,950.00
05/05/2020	Transfer Fee Refund per Board Approval	3,300.00
05/05/2020	Transfer Fees \$185,000 x 1.5% - 12265 SW King Arthur Street	-2,775.00
05/21/2020	Transfer Fees \$349,900 x 1.5% - 16845 SW Queen Victoria	-5,248.50
05/22/2020	Transfer Fees 1.5% of \$307,500-16840 SW Royalty Parkway	-4,612.50
05/28/2020	Transfer Fees 1.5% x \$340,000 - 12452 SW King George Drive	-5,100.00
05/29/2020	Transfer Fees 1.5% x \$300,000 - 12220 SW Par 4 Drive	-4,500.00
06/11/2020	Transfer Fees 1.5% x \$309,900 - 15600 SW Royalty Parkway	-4,648.50
06/12/2020	Transfer Fees 1.5% x \$399,900 - 16385 SW King Charles Ave.	-5,998.50
06/22/2020	Transfer Fees 1.5% x \$305,000 - 16330 SW King Charles Ave.	-4,575.00
	<b>Total Transfer Fees</b>	<b>-163,129.50</b>
<b>TOTAL</b>		<b>78,381.73</b>

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07/20/20

Accrual Basis

**King City Civic Association**  
**Profit & Loss Prev Year Comparison**  
 January through June 2020

	Jan - Jun 20	Jan - Jun 19	\$ Change	% Change
<b>Income</b>				
<b>Other Operating Income</b>				
81111 • Interest-Operation Accounts	92.77	360.32	-267.55	-74.3%
62222 • Room Rentals-Members/Clubs	3,585.25	2,425.00	1,160.25	47.9%
65555 • Miscellaneous Income	1,600.00	4,057.53	-2,557.53	-63.0%
66000 • Convention Fees	697.00	692.80	4.20	0.6%
66002 • Member Late Fees & Fines	2,063.00	1,612.00	451.00	28.0%
66003 • Member Keys & Cards	245.80	695.00	-449.20	-64.7%
70300 • Annual Unlimited Golf	19,784.00	23,214.00	-3,430.00	-14.8%
70500 • Season Golf Ticket Sales	42,311.00	45,166.00	-2,855.00	-6.3%
70700 • Youth Golf Ticket Sales	285.00	475.00	-190.00	-40.0%
72222 • Trail Pass-Cart Registration	3,035.00	3,585.00	-550.00	-14.9%
73333 • Golf Club Storage	600.01	650.00	-49.99	-7.7%
74444 • Daily Green Fees	33,322.00	66,846.00	-33,524.00	-50.2%
74500 • Rentals-Golf Cart	3,404.00	10,465.95	-7,061.95	-67.5%
74510 • Sales-Food	838.73	4,245.83	-3,407.10	-80.3%
74512 • Sales-Beer & Wine	714.00	3,250.05	-2,536.05	-78.0%
74520 • Sales-Merchandise	1,213.00	4,367.27	-3,154.27	-72.2%
74530 • Golf Repair Income	23.00	109.00	-86.00	-78.9%
74540 • Golf Lesson Income	0.00	760.00	-760.00	-100.0%
Other Operating Income - Other	59.93	0.00	59.93	100.0%
<b>Total Other Operating Income</b>	<b>113,773.19</b>	<b>172,958.75</b>	<b>-59,185.56</b>	<b>-34.2%</b>
60000 • Assessment Income	789,861.89	682,277.13	107,584.76	15.8%
<b>Total Income</b>	<b>903,635.08</b>	<b>855,233.88</b>	<b>48,401.20</b>	<b>5.7%</b>
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
80270 • Keys & Cards	666.00	1,482.00	-796.00	-54.5%
80787 • Beer & Wine	741.95	2,082.29	-1,320.34	-64.0%
80788 • Food	568.32	1,557.59	-989.27	-63.5%
80789 • Merchandise	2,614.73	2,943.84	-329.11	-11.2%
<b>Total Cost of Goods Sold</b>	<b>4,591.00</b>	<b>8,025.72</b>	<b>-3,434.72</b>	<b>-42.8%</b>
80785 • Merchant Fees Expense - ProShop	2,166.06	5,106.28	-2,940.22	-57.6%
<b>Total COGS</b>	<b>6,757.06</b>	<b>13,132.00</b>	<b>-6,374.94</b>	<b>-48.6%</b>
<b>Gross Profit</b>	<b>896,878.02</b>	<b>842,101.88</b>	<b>54,776.14</b>	<b>6.5%</b>
<b>Expense</b>				
<b>Advertising &amp; Promotion</b>				
80775-1 • Operations - Advertising & Prom	25.82	0.00	25.82	100.0%
80775-2 • Pro-Shop - Advertising & Prom	202.18	0.00	202.18	100.0%
80775-3 • Golf Course-Advertising & Prom	213.00	0.00	213.00	100.0%
Advertising & Promotion - Other	0.00	472.19	-472.19	-100.0%
<b>Total Advertising &amp; Promotion</b>	<b>441.00</b>	<b>472.19</b>	<b>-31.19</b>	<b>-6.6%</b>
<b>Amenity Landscape &amp; Lawn Maint</b>				
80635 • Chemicals Golf Course	6,454.43	7,555.20	-2,100.77	-27.8%
80645 • Fertilizer	6,801.98	4,917.04	1,884.94	18.0%
<b>Total Amenity Landscape &amp; Lawn Maint</b>	<b>11,256.41</b>	<b>12,472.24</b>	<b>-1,215.83</b>	<b>-9.8%</b>
Ask CPA	0.00	1,979.60	-1,979.60	-100.0%
<b>Banking Fees</b>				
80255 • Merchant Fees - Office	2,382.88	0.00	2,382.88	100.0%
80267 • Finance Charges	28.15	0.00	28.15	100.0%
80268 • Service Charges	92.05	61.04	31.01	50.8%
<b>Total Banking Fees</b>	<b>2,503.08</b>	<b>61.04</b>	<b>2,442.04</b>	<b>4,000.7%</b>
Contingency	0.00	3,481.00	-3,481.00	-100.0%



**King City Civic Association**  
**Profit & Loss Prev Year Comparison**  
 January through June 2020

	Jan - Jun 20	Jan - Jun 19	\$ Change	% Change
<b>Contracted Services</b>				
Other contract services	195.00	0.00	195.00	100.0%
80213 · Bookkeeping Service	0.00	1,160.50	-1,160.50	-100.0%
80778 · Golf Pro-Lessons	127.50	238.00	-110.50	-46.4%
<b>Total Contracted Services</b>	<b>322.50</b>	<b>1,398.50</b>	<b>-1,076.00</b>	<b>-76.9%</b>
<b>Delivery Fees &amp; Postage</b>				
80241 · Delivery & Newsletter Distribn	1,416.00	1,839.16	-424.16	-23.1%
80253 · Postage Expense	651.47	322.04	229.43	71.2%
<b>Total Delivery Fees &amp; Postage</b>	<b>1,966.47</b>	<b>2,161.20</b>	<b>-194.73</b>	<b>-9.0%</b>
<b>Employment Expenses</b>				
80208 · WC Insurance - Operations	1,188.24	2,817.26	-1,629.02	-57.8%
80209 · ER Taxes - Operations	10,139.88	26,039.15	-15,899.27	-61.1%
80210 · Benefits - Operations	11,718.77	23,227.31	-11,508.54	-49.5%
80211 · Wages - Operations	93,337.02	218,984.31	-125,647.29	-57.4%
80214 · Temporary Staff - Operations	24,565.97	4,002.85	20,563.12	513.7%
80235 · Payroll Service - Operations	2,475.78	1,824.51	651.26	35.7%
80609 · ER Taxes - Golf Course	9,213.73	0.00	9,213.73	100.0%
80610 · Benefits - Golf Course	11,919.99	0.00	11,919.99	100.0%
80611 · Wages - Golf Course	86,021.82	0.00	86,021.82	100.0%
80612 · WC Insurance - Golf Course	689.28	0.00	689.28	100.0%
80760 · Wages - Pro Shop	24,096.19	0.00	24,096.19	100.0%
80761 · ER Taxes - Pro Shop	3,160.12	0.00	3,160.12	100.0%
80762 · Benefits - Pro Shop	1,175.44	0.00	1,175.44	100.0%
80763 · WC Insurance - Pro Shop	282.88	0.00	282.88	100.0%
80764 · Temporary Staff - Pro Shop	1,739.28	0.00	1,739.28	100.0%
Employment Expenses - Other	0.00	100.00	-100.00	-100.0%
<b>Total Employment Expenses</b>	<b>281,724.35</b>	<b>276,995.39</b>	<b>4,728.96</b>	<b>1.7%</b>
<b>Equipment Leases &amp; Rentals</b>				
80256 · Leases	2,684.77	1,803.44	881.33	48.9%
80260 · Rentals	550.04	200.00	350.04	175.0%
<b>Total Equipment Leases &amp; Rentals</b>	<b>3,234.81</b>	<b>2,003.44</b>	<b>1,231.37</b>	<b>61.5%</b>
<b>Insurance Policies</b>				
80221 · Commercial Package	19,437.67	16,182.81	3,254.86	20.1%
80226 · Business Auto	1,387.14	1,310.86	76.28	5.8%
80227 · Umbrella	4,298.98	7,095.00	-2,796.02	-39.4%
80228 · Earthquake	5,952.61	5,723.46	229.15	4.0%
80229 · D&O EPL	5,204.00	5,204.00	0.00	0.0%
80330 · Crime	634.00	600.00	34.00	6.8%
<b>Total Insurance Policies</b>	<b>36,812.40</b>	<b>36,016.13</b>	<b>796.27</b>	<b>2.2%</b>
<b>Landscape - Trees - Materials</b>				
80341 · Landscape	871.64	2,292.86	-1,421.22	-62.0%
80362 · Trees	4,287.00	3,732.00	555.00	14.9%
80666 · Earth Material	3,288.84	4,477.74	-1,208.90	-27.0%
<b>Total Landscape - Trees - Materials</b>	<b>8,427.48</b>	<b>10,502.60</b>	<b>-2,075.12</b>	<b>-19.8%</b>
<b>Maintenance &amp; Repairs</b>				
Repair Labor	0.00	170.00	-170.00	-100.0%
80410 · Janitorial Service	1,912.74	7,644.23	-5,731.49	-75.0%
80411 · Janitorial Supply - Facilities	5,778.38	5,439.73	338.65	6.2%
80415 · Cleaning Services Indoor Pool	3,760.00	0.00	3,760.00	100.0%
80421 · Contractors-Facilities	9,221.06	4,645.26	4,575.80	98.5%
80424 · HVAC Heating & AC	1,455.04	2,104.82	-649.78	-30.9%
80623 · Equipment-Parts - Golf Course	5,711.04	6,282.10	-571.06	-9.1%
80631 · Tools & Small Equipment	0.00	130.84	-130.84	-100.0%
80661 · Gas & Oil	3,047.90	2,718.63	329.27	12.1%
80673 · Irrigation	1,111.60	303.43	808.23	266.4%
<b>Total Maintenance &amp; Repairs</b>	<b>31,987.82</b>	<b>29,439.04</b>	<b>2,548.78</b>	<b>8.7%</b>

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Accrual Basis

**King City Civic Association**  
**Profit & Loss Prev Year Comparison**  
**January through June 2020**

	Jan - Jun 20	Jan - Jun 19	\$ Change	% Change
<b>Member Services &amp; Funding</b>				
80240 • Club	174.98	449.92	-274.94	-61.1%
80242 • HNSC	456.40	693.45	-137.05	-23.1%
80243 • Monthly Musical	1,200.00	2,282.18	-1,082.18	-47.4%
<b>Total Member Services &amp; Funding</b>	<b>1,831.38</b>	<b>3,325.55</b>	<b>-1,494.17</b>	<b>-44.9%</b>
<b>Miscellaneous</b>				
80777 • (Over)/Short	10.99	-226.60	237.49	104.9%
Miscellaneous - Other	320.65	747.91	-427.26	-57.1%
<b>Total Miscellaneous</b>	<b>331.64</b>	<b>521.41</b>	<b>-189.77</b>	<b>-36.4%</b>
<b>Professional Services</b>				
80226 • Legal Services	32,123.34	10,307.77	21,815.57	211.0%
80231 • CPA Services	776.00	13,277.00	-12,502.00	-94.2%
<b>Total Professional Services</b>	<b>32,899.34</b>	<b>23,684.77</b>	<b>9,313.57</b>	<b>39.5%</b>
<b>Program Services</b>				
Monitoring-Card Access	0.00	150.00	-150.00	-100.0%
80244 • Member Services	0.00	5,099.59	-5,099.59	-100.0%
80265 • Library	664.05	1,713.22	-1,049.17	-61.2%
80271 • Duos-Mem-Subs	4,695.03	1,046.36	3,648.67	339.1%
80561 • Phone Services	10,444.26	0.00	10,444.26	100.0%
80552 • Internet Services	1,354.74	1,010.25	344.49	34.1%
80563 • Cable TV Services	0.00	11,084.13	-11,084.13	-100.0%
80554 • SaaS-Website-IT	2,741.55	6,536.23	-3,796.68	-58.1%
<b>Total Program Services</b>	<b>19,799.63</b>	<b>26,641.78</b>	<b>-6,842.15</b>	<b>-25.7%</b>
<b>Refunds</b>				
80276 • Assessment	447.33	3,224.44	-2,777.11	-88.1%
80278 • Rentals-Members/Clubs	1,987.50	0.00	1,987.50	100.0%
80279 • Keys & Cards	6.50	0.00	6.50	100.0%
80776 • Golf Course Pass	664.00	1,376.00	-712.00	-51.7%
Refunds - Other	317.25	0.00	317.25	100.0%
<b>Total Refunds</b>	<b>3,422.58</b>	<b>4,600.44</b>	<b>-1,177.86</b>	<b>-25.6%</b>
<b>Security Expense</b>				
80550-1 • Office - Security/Monitoring	695.11	0.00	695.11	100.0%
80550-2 • Pro-Shop - Security/Monitoring	432.25	0.00	432.25	100.0%
<b>Total Security Expense</b>	<b>1,127.36</b>	<b>0.00</b>	<b>1,127.36</b>	<b>100.0%</b>
<b>Supplies - Association</b>				
80251 • Supplies - Office	1,679.19	5,656.27	-4,077.08	-72.1%
80261 • Printing	308.37	212.64	95.73	45.0%
80331 • Supplies - Pool Parts&Supplies	4,019.77	4,792.66	-772.79	-16.1%
80431 • Supplies - Facilities Supplies	1,566.52	0.00	1,566.52	100.0%
80621 • Supplies - Golf Course	1,867.99	1,556.40	311.59	20.0%
80773 • Supplies - ProShop	380.23	0.00	380.23	100.0%
<b>Total Supplies - Association</b>	<b>9,742.07</b>	<b>12,217.87</b>	<b>-2,475.80</b>	<b>-20.3%</b>
<b>Taxes &amp; Licenses</b>				
80215-1 • Operations - Taxes & Licenses	-38.37	0.00	-38.37	-100.0%
80215-2 • Pro Shop - Taxes & Licenses	844.64	35.00	809.64	1,741.0%
Taxes & Licenses - Other	0.00	2,474.54	-2,474.54	-100.0%
<b>Total Taxes &amp; Licenses</b>	<b>606.27</b>	<b>2,509.54</b>	<b>-1,903.27</b>	<b>-75.8%</b>
<b>Travel, Training, CE &amp; Meetings</b>				
80248 • Mileage & Gas Reimb	1,175.70	1,367.56	-181.86	-13.4%
Travel, Training, CE & Meetings - Other	0.00	219.87	-219.87	-100.0%
<b>Total Travel, Training, CE &amp; Meetings</b>	<b>1,175.70</b>	<b>1,577.43</b>	<b>-401.73</b>	<b>-25.5%</b>

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Accrual Basis

**King City Civic Association**  
**Profit & Loss Prev Year Comparison**  
 January through June 2020

	Jan - Jun 20	Jan - Jun 19	\$ Change	% Change
<b>Utilities</b>				
80511-4 • Gas - Aquatic Center	3,993.53	5,369.89	-1,376.36	-25.6%
80511 • Gas - Operations	2,587.32	2,796.82	-209.60	-7.5%
80521-2 • Electricity-Pro Shop	2,002.50	0.00	2,002.50	100.0%
80521-3 • Electricity-Golf	4,542.84	0.00	4,542.84	100.0%
80521-4 • Electricity - Aquatic Center	8,070.67	8,776.76	-706.09	-8.0%
80521 • Electricity-Operations	6,119.91	12,362.59	-6,242.68	-50.5%
80531-2 • Refuse-Pro Shop	397.08	0.00	397.08	100.0%
80531-3 • Refuse-Golf	1,615.14	0.00	1,615.14	100.0%
80531 • Refuse-Operations	2,033.26	3,471.02	-1,437.76	-41.4%
80541-2 • Water-Pro Shop	1,432.30	181.75	1,250.63	688.1%
80541-3 • Water-Golf	642.82	46.36	596.47	1,317.6%
80541 • Water-Operations	3,679.14	8,424.28	-4,745.12	-56.3%
80542-3 • Sewer-Golf	747.40	0.00	747.40	100.0%
80542 • Sewer-Operations	3,833.92	6,276.27	-2,442.35	-38.9%
<b>Total Utilities</b>	<b>41,697.91</b>	<b>47,704.71</b>	<b>-6,006.80</b>	<b>-12.6%</b>
<b>Total Expense</b>	<b>491,309.20</b>	<b>499,665.87</b>	<b>-8,356.67</b>	<b>-1.7%</b>
<b>Net Income</b>	<b>405,568.82</b>	<b>342,438.01</b>	<b>63,132.81</b>	<b>18.4%</b>

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King City Civic Association  
 Profit & Loss by Class  
 January through June 2020

	Golf Course	Operallons	Pro Shop	TOTAL
<b>Income</b>				
<b>Other Operating Income</b>				
61111 · Interest-Operallon Accounts	0.00	92.77	0.00	92.77
62222 · Room Rentals-Mombors/Clubs	0.00	3,585.25	0.00	3,585.25
65555 · Miscellaneous Income	0.00	1,500.00	0.00	1,500.00
66000 · Convenience Fees	0.00	697.00	0.00	697.00
66002 · Member Late Fees & Fines	0.00	2,063.00	0.00	2,063.00
66003 · Member Keys & Cards	0.00	245.60	0.00	245.60
70300 · Annual Unlimited Golf	0.00	0.00	19,784.00	19,784.00
70500 · Season Golf Ticket Sales	0.00	0.00	42,311.00	42,311.00
70700 · Youth Golf Ticket Sales	0.00	0.00	285.00	285.00
72222 · Trall Pass-Cart Registration	0.00	0.00	3,035.00	3,035.00
73333 · Golf Club Storage	0.00	0.00	600.01	600.01
74444 · Dally Green Fees	0.00	0.00	33,322.00	33,322.00
74500 · Rentals-Golf Cart	0.00	0.00	3,404.00	3,404.00
74510 · Sales-Food	0.00	0.00	838.73	838.73
74512 · Sales-Beer & Wine	0.00	0.00	714.00	714.00
74520 · Sales-Merchandise	0.00	0.00	1,213.00	1,213.00
74530 · Golf Repair Income	0.00	0.00	23.00	23.00
Other Operating Income - Other	0.00	12.93	47.00	69.93
<b>Total Other Operating Income</b>	<b>0.00</b>	<b>8,196.45</b>	<b>105,676.74</b>	<b>113,773.19</b>
60000 · Assessment Income	0.00	789,861.89	0.00	789,861.89
<b>Total Income</b>	<b>0.00</b>	<b>798,058.34</b>	<b>105,676.74</b>	<b>903,635.08</b>
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
80270 · Keys & Cards	0.00	666.00	0.00	666.00
80787 · Beer & Wine	0.00	10.00	731.95	741.95
80788 · Food	0.00	0.00	568.32	568.32
80789 · Merchandise	0.00	0.00	2,614.73	2,614.73
<b>Total Cost of Goods Sold</b>	<b>0.00</b>	<b>676.00</b>	<b>3,916.00</b>	<b>4,591.00</b>
80785 · Merchant Fees Exponso - ProShop	0.00	335.25	1,830.01	2,166.06
<b>Total GOGS</b>	<b>0.00</b>	<b>1,011.25</b>	<b>6,746.81</b>	<b>6,757.06</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>797,047.09</b>	<b>99,830.93</b>	<b>896,878.02</b>
<b>Exponso</b>				
<b>Advertising &amp; Promotion</b>				
80775-1 · Operallons - Advertising & Prom	0.00	25.82	0.00	25.82
80775-2 · Pro-Shop - Advertising & Prom	0.00	0.00	202.18	202.18
80775-3 · Golf Course-Advertising & Prom	0.00	0.00	213.00	213.00
<b>Total Advortising &amp; Promotion</b>	<b>0.00</b>	<b>25.82</b>	<b>415.18</b>	<b>441.00</b>
<b>Amonly Landscape &amp; Lawn Maint</b>				
80635 · Chemicals Golf Course	5,454.43	0.00	0.00	5,454.43
80646 · Fertilizer	5,734.19	67.79	0.00	5,801.90
<b>Total Amonly Landscape &amp; Lawn Maint</b>	<b>11,188.62</b>	<b>67.79</b>	<b>0.00</b>	<b>11,256.41</b>
<b>Banking Fees</b>				
80255 · Merchant Fees - Office	0.00	2,382.88	0.00	2,382.88
80257 · Finance Charges	0.00	28.16	0.00	28.16
80258 · Service Charges	0.00	92.05	0.00	92.05
<b>Total Banking Fees</b>	<b>0.00</b>	<b>2,503.08</b>	<b>0.00</b>	<b>2,503.08</b>
<b>Contracted Services</b>				
<b>Other contract services</b>				
80778 · Golf Pro-Lessons	0.00	195.00	0.00	195.00
	0.00	0.00	127.50	127.50
<b>Total Contracted Services</b>	<b>0.00</b>	<b>195.00</b>	<b>127.50</b>	<b>322.50</b>

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King City Civic Association  
 Profit & Loss by Class  
 January through June 2020

	Golf Course	Operations	Pro Shop	TOTAL
<b>Delivery Fees &amp; Postage</b>				
80241 · Delivery & Newsletter Distribtn	0.00	1,415.00	0.00	1,415.00
80253 · Postage Expense	95.92	459.86	0.00	651.47
<b>Total Delivery Fees &amp; Postage</b>	<b>95.92</b>	<b>1,870.66</b>	<b>0.00</b>	<b>1,966.47</b>
<b>Employment Expenses</b>				
80208 · WC Insurance - Operations	0.00	1,188.24	0.00	1,188.24
80209 · ER Taxes - Operations	0.00	10,139.88	0.00	10,139.88
80210 · Benefits - Operations	0.00	11,718.77	0.00	11,718.77
80211 · Wages - Operations	0.00	93,337.02	0.00	93,337.02
80214 · Temporary Staff - Operations	0.00	24,565.97	0.00	24,565.97
80235 · Payroll Service - Operations	0.00	2,475.76	0.00	2,475.76
80609 · ER Taxes - Golf Course	9,213.73	0.00	0.00	9,213.73
80610 · Benefits - Golf Course	11,919.99	0.00	0.00	11,919.99
80611 · Wages - Golf Course	86,021.82	0.00	0.00	86,021.82
80612 · WC Insurance - Golf Course	689.28	0.00	0.00	689.28
80760 · Wages - Pro Shop	0.00	0.00	24,098.19	24,098.19
80761 · ER Taxes - Pro Shop	0.00	0.00	3,180.12	3,180.12
80762 · Benefits - Pro Shop	0.00	0.00	1,175.44	1,175.44
80763 · WC Insurance - Pro Shop	0.00	0.00	282.88	282.88
80764 · Temporary Staff - Pro Shop	0.00	0.00	1,739.26	1,739.26
<b>Total Employment Expenses</b>	<b>107,844.82</b>	<b>143,425.04</b>	<b>30,453.89</b>	<b>281,724.35</b>
<b>Equipment Leases &amp; Rentals</b>				
80256 · Leases	0.00	2,684.77	0.00	2,684.77
80260 · Rentals	550.04	0.00	0.00	550.04
<b>Total Equipment Leases &amp; Rentals</b>	<b>550.04</b>	<b>2,684.77</b>	<b>0.00</b>	<b>3,234.81</b>
<b>Insurance Policies</b>				
80221 · Commercial Package	0.00	19,437.67	0.00	19,437.67
80226 · Business Auto	0.00	1,387.14	0.00	1,387.14
80227 · Umbrella	0.00	4,298.98	0.00	4,298.98
80228 · Earthquake	0.00	5,952.61	0.00	5,952.61
80229 · D&O EPL	0.00	5,204.00	0.00	5,204.00
80330 · Crime	0.00	534.00	0.00	534.00
<b>Total Insurance Policies</b>	<b>0.00</b>	<b>36,612.40</b>	<b>0.00</b>	<b>36,612.40</b>
<b>Landscape - Trees - Materials</b>				
80341 · Landscape	505.15	366.49	0.00	871.64
80362 · Trees	4,287.00	0.00	0.00	4,287.00
80666 · Earth Material	3,268.84	0.00	0.00	3,268.84
<b>Total Landscape - Trees - Materials</b>	<b>8,060.99</b>	<b>366.49</b>	<b>0.00</b>	<b>8,427.48</b>
<b>Maintenance &amp; Repairs</b>				
80410 · Janitorial Service	1,912.74	0.00	0.00	1,912.74
80411 · Janitorial Supply - Facilities	46.88	5,480.93	251.57	5,778.38
80416 · Cleaning Services Indoor Pool	0.00	3,750.00	0.00	3,750.00
80421 · Contractors-Facilities	1,190.70	7,949.16	81.20	9,221.06
80424 · HVAC Heating & AC	0.00	1,335.04	120.00	1,455.04
80623 · Equipment-Parts - Golf Course	5,711.04	0.00	0.00	5,711.04
80661 · Gas & Oil	3,047.90	0.00	0.00	3,047.90
80673 · Irrigation	1,111.66	0.00	0.00	1,111.66
<b>Total Maintenance &amp; Repairs</b>	<b>13,019.92</b>	<b>18,615.13</b>	<b>452.77</b>	<b>31,987.82</b>
<b>Member Services &amp; Funding</b>				
80240 · Club	0.00	174.98	0.00	174.98
80242 · HNSC	0.00	456.40	0.00	456.40
80243 · Monthly Musical	0.00	1,200.00	0.00	1,200.00
<b>Total Member Services &amp; Funding</b>	<b>0.00</b>	<b>1,831.38</b>	<b>0.00</b>	<b>1,831.38</b>

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King City Civic Association  
 Profit & Loss by Class  
 January through June 2020

	Golf Course	Operations	Pro Shop	TOTAL
Miscellaneous				
80777 • (Over)/Short	0.00	-0.01	11.00	10.99
Miscellaneous - Other	0.00	294.00	26.65	320.65
<b>Total Miscellaneous</b>	<b>0.00</b>	<b>293.99</b>	<b>37.65</b>	<b>331.64</b>
Professional Services				
80225 • Legal Services	0.00	32,123.34	0.00	32,123.34
80231 • CPA Services	0.00	775.00	0.00	775.00
<b>Total Professional Services</b>	<b>0.00</b>	<b>32,898.34</b>	<b>0.00</b>	<b>32,898.34</b>
Program Services				
80266 • Library	0.00	664.05	0.00	664.05
80271 • Dues-Mem-Subs	230.00	4,365.03	0.00	4,595.03
80551 • Phone Services	0.00	10,444.26	0.00	10,444.26
80552 • Internet Services	0.00	1,354.74	0.00	1,354.74
80554 • SaaS-Website-IT	0.00	2,741.55	0.00	2,741.55
<b>Total Program Services</b>	<b>230.00</b>	<b>19,569.63</b>	<b>0.00</b>	<b>19,799.63</b>
Refunds				
80276 • Assessment	0.00	447.33	0.00	447.33
80278 • Rentals-Members/Clubs	0.00	1,987.50	0.00	1,987.50
80279 • Keys & Cards	0.00	6.50	0.00	6.50
80776 • Golf Course Pass	0.00	0.00	664.00	664.00
Refunds - Other	0.00	317.25	0.00	317.25
<b>Total Refunds</b>	<b>0.00</b>	<b>2,768.58</b>	<b>664.00</b>	<b>3,422.58</b>
Security Expense				
80550-1 • Office - Security/Monitoring	0.00	266.11	429.00	695.11
80550-2 • Pro-Shop - Security/Monitoring	0.00	0.00	432.25	432.25
<b>Total Security Expense</b>	<b>0.00</b>	<b>266.11</b>	<b>861.25</b>	<b>1,127.36</b>
Supplies - Association				
80251 • Supplies - Office	0.00	1,579.19	0.00	1,579.19
80261 • Printing	0.00	308.37	0.00	308.37
80331 • Supplies - Pool Parts&Supplies	0.00	4,019.77	0.00	4,019.77
80431 • Supplies - Facilities Supplies	0.00	1,586.52	0.00	1,586.52
80621 • Supplies - Golf Course	1,817.99	50.00	0.00	1,867.99
80773 • Supplies - ProShop	0.00	0.00	380.23	380.23
<b>Total Supplies - Association</b>	<b>1,817.99</b>	<b>7,543.85</b>	<b>380.23</b>	<b>9,742.07</b>
Taxes & Licenses				
80216-1 • Operations - Taxes & Licenses	0.00	-38.37	0.00	-38.37
80216-2 • Pro Shop - Taxes & Licenses	0.00	0.00	644.64	644.64
<b>Total Taxes &amp; Licenses</b>	<b>0.00</b>	<b>-38.37</b>	<b>644.64</b>	<b>606.27</b>
Travel, Training, CE & Meetings				
80246 • Mileage & Gas Reimb	961.55	214.15	0.00	1,175.70
<b>Total Travel, Training, CE &amp; Meetings</b>	<b>961.55</b>	<b>214.15</b>	<b>0.00</b>	<b>1,175.70</b>
Utilities				
80541-4 • Gas - Aquatic Center	0.00	3,993.63	0.00	3,993.63
80541 • Gas - Operations	0.00	619.14	1,966.18	2,587.32
80521-2 • Electricity-Pro Shop	0.00	0.00	2,002.50	2,002.50
80521-3 • Electricity-Golf	4,542.84	0.00	0.00	4,542.84
80521-4 • Electricity - Aquatic Center	0.00	8,070.67	0.00	8,070.67
80521 • Electricity-Operations	0.00	6,119.91	0.00	6,119.91
80531-2 • Refuse-Pro Shop	0.00	0.00	397.08	397.08
80531-3 • Refuse-Golf	1,615.14	0.00	0.00	1,615.14
80531 • Refuse-Operations	0.00	2,033.26	0.00	2,033.26
80541-2 • Water-Pro Shop	0.00	0.00	1,432.38	1,432.38
80541-3 • Water-Golf	642.82	0.00	0.00	642.82
80541 • Water-Operations	0.00	3,679.14	0.00	3,679.14

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07/20/20  
Accrual Basis

King City Civic Association  
Profit & Loss by Class  
January through June 2020

	Golf Course	Operations	Pro Shop	TOTAL
80542-3 - Sewer-Golf	747.40	0.00	0.00	747.40
80542 - Sewer-Operations	0.00	3,833.82	0.00	3,833.82
Total Utilities	7,548.20	28,349.67	5,800.14	41,697.91
Total Expense	151,318.05	300,153.90	39,837.25	491,309.20
Net Income	-151,318.05	486,893.19	69,893.68	405,568.82