

King City Civic Association
Profit & Loss
 August 2020

	Aug 20
Income	
Other Operating Income	
70500 · Season Golf Ticket Sales	1,620.00
70700 · Youth Golf Ticket Sales	95.00
73333 · Golf Club Storage	5.00
74444 · Daily Green Fees	20,864.00
74500 · Rentals-Golf Cart	3,541.00
74510 · Sales-Food	168.00
74520 · Sales-Merchandise	123.50
Other Operating Income - Other	-197.27
Total Other Operating Income	26,219.23
60000 · Assessment Income	10,357.72
Total Income	36,576.95
Cost of Goods Sold	
Cost of Goods Sold	
80788 · Food	52.75
Total Cost of Goods Sold	52.75
80785 · Merchant Fees Expense - ProShop	770.50
Total COGS	823.25
Gross Profit	35,753.70
Expense	
Amenity Landscape & Lawn Maint	
80635 · Chemicals Golf Course	1,127.34
80645 · Fertilizer	75.83
Total Amenity Landscape & Lawn Maint	1,203.17
Banking Fees	
80255 · Merchant Fees - Office	36.00
Banking Fees - Other	25.00
Total Banking Fees	61.00
Contracted Services	
Other contract services	895.36
Total Contracted Services	895.36
Employment Expenses	
80209 · ER Taxes - Operations	1,844.61
80210 · Benefits - Operations	2,151.22
80211 · Wages - Operations	21,914.03
80235 · Payroll Service - Operations	515.50
80609 · ER Taxes - Golf Course	1,569.83
80610 · Benefits - Golf Course	2,095.24
80611 · Wages - Golf Course	13,482.91
80760 · Wages - Pro Shop	10,519.92
80761 · ER Taxes - Pro Shop	674.01
80762 · Benefits - Pro Shop	212.10
Total Employment Expenses	54,979.37
Equipment Leases & Rentals	
80256 · Leases	387.49
80260 · Rentals	272.00
Total Equipment Leases & Rentals	659.49
Insurance Policies	
80221 · Commercial Package	2,410.85
80226 · Business Auto	180.76
Total Insurance Policies	2,591.61

King City Civic Association
Profit & Loss
August 2020

	<u>Aug 20</u>
Maintenance & Repairs	
80410 · Janitorial Service	298.68
80411 · Janitorial Supply - Facilities	896.94
80421 · Contractors-Facilities	701.60
80623 · Equipment-Parts - Golf Course	1,027.11
80661 · Gas & Oil	724.68
80673 · Irrigation	522.95
Total Maintenance & Repairs	<u>4,171.96</u>
Miscellaneous	
80777 · (Over)/Short	-55.00
Total Miscellaneous	<u>-55.00</u>
Professional Services	
80231 · CPA Services Audit/Tax Prep	12,000.00
Total Professional Services	<u>12,000.00</u>
Program Services	
80244 · Member Services	4,466.14
80271 · Dues-Mem-Subs	419.52
80551 · Phone Services	1,679.24
80552 · Internet Services	202.05
80554 · SaaS-Website-IT	150.00
Total Program Services	<u>6,916.95</u>
Refunds	
80279 · Keys & Cards	30.00
Total Refunds	<u>30.00</u>
Security Expense	
80550-1 · Office - Security/Monitoring	718.85
Total Security Expense	<u>718.85</u>
Supplies - Association	
80251 · Supplies - Office	895.71
80331 · Supplies - Pool Parts&Supplies	317.43
80431 · Supplies - Facilities Supplies	122.68
80621 · Supplies - Golf Course	227.40
80773 · Supplies - ProShop	76.89
Total Supplies - Association	<u>1,640.11</u>
Travel, Training, CE & Meetings	
80245 · Mileage & Gas Reimb	38.86
Total Travel, Training, CE & Meetings	<u>38.86</u>
Utilities	
80511-4 · Gas - Aquatic Center	275.81
80511 · Gas - Operations	21.16
80521-2 · Electricity-Pro Shop	643.37
80521-3 · Electricity-Golf	2,158.56
80521-4 · Electricity - Aquatic Center	1,520.73
80521 · Electricity-Operations	772.86
80531-2 · Refuse-Pro Shop	66.18
80531-3 · Refuse-Golf	136.80
80531 · Refuse-Operations	434.37
80541-2 · Water-Pro Shop	482.09
80541-3 · Water-Golf	126.38
80541 · Water-Operations	3,406.67

King City Civic Association
Profit & Loss
August 2020

	<u>Aug 20 .</u>
80542-3 · Sewer-Golf	373.70
80542 · Sewer-Operations	<u>1,885.32</u>
Total Utilities	<u>12,304.00</u>
Total Expense	<u>98,155.73</u>
Net Income	<u><u>-62,402.03</u></u>

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

	Jan - Aug 20	Jan - Aug 19	% Change
Income			
Other Operating Income			
61111 · Interest-Operation Accounts	103.14	451.26	-77.1%
62222 · Room Rentals-Members/Clubs	3,585.25	3,125.00	14.7%
65555 · Miscellaneous Income	1,518.00	4,423.53	-65.7%
66000 · Convenience Fees	710.00	719.80	-1.4%
66002 · Member Late Fees & Fines	2,023.00	1,612.00	25.5%
66003 · Member Keys & Cards	249.50	1,020.00	-75.5%
70300 · Annual Unlimited Golf	20,609.00	23,614.00	-12.7%
70500 · Season Golf Ticket Sales	44,423.50	47,856.00	-7.2%
70700 · Youth Golf Ticket Sales	475.00	525.00	-9.5%
72222 · Trail Pass-Cart Registration	3,060.00	3,602.50	-15.1%
73333 · Golf Club Storage	605.01	720.00	-16.0%
74444 · Daily Green Fees	73,447.00	113,728.00	-35.4%
74500 · Rentals-Golf Cart	9,912.00	19,935.55	-50.3%
74510 · Sales-Food	1,052.73	6,846.43	-84.6%
74512 · Sales-Beer & Wine	714.00	5,672.05	-87.4%
74520 · Sales-Merchandise	1,473.00	6,721.92	-78.1%
74530 · Golf Repair Income	33.00	123.00	-73.2%
74540 · Golf Lesson Income	0.00	1,610.00	-100.0%
Other Operating Income - Other	137.73	0.00	100.0%
Total Other Operating Income	164,130.86	242,306.04	-32.3%
60000 · Assessment Income	812,282.94	701,422.06	15.8%
Total Income	976,413.80	943,728.10	3.5%
Cost of Goods Sold			
Cost of Goods Sold			
80270 · Keys & Cards	666.00	2,257.00	-70.5%
80787 · Beer & Wine	741.95	3,442.16	-78.5%
80788 · Food	650.99	2,357.26	-72.4%
80789 · Merchandise	2,614.73	3,855.59	-32.2%
Total Cost of Goods Sold	4,673.67	11,912.01	-60.8%
80785 · Merchant Fees Expense - ProShop	3,545.72	7,043.02	-49.7%
Total COGS	8,219.39	18,955.03	-56.6%
Gross Profit	968,194.41	924,773.07	4.7%
Expense			
Advertising & Promotion			
80775-1 · Operations - Advertising & Prom	25.82	0.00	100.0%
80775-2 · Pro-Shop - Advertising & Prom	202.18	0.00	100.0%
80775-3 · Golf Course-Advertising & Prom	213.00	0.00	100.0%
Advertising & Promotion - Other	0.00	896.50	-100.0%
Total Advertising & Promotion	441.00	896.50	-50.8%
Amenity Landscape & Lawn Maint			
80635 · Chemicals Golf Course	8,203.68	9,619.37	-14.7%
80645 · Fertilizer	8,898.69	4,917.04	81.0%
Total Amenity Landscape & Lawn Maint	17,102.37	14,536.41	17.7%
Ask CPA	0.00	989.80	-100.0%
Banking Fees			
80255 · Merchant Fees - Office	2,473.52	0.00	100.0%
80257 · Finance Charges	29.32	0.00	100.0%
80258 · Service Charges	92.05	64.04	43.7%
Banking Fees - Other	25.00	0.00	100.0%
Total Banking Fees	2,619.89	64.04	3,991.0%
Contingency	0.00	6,665.45	-100.0%

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

	Jan - Aug 20	Jan - Aug 19	% Change
Contracted Services			
Other contract services	1,090.36	0.00	100.0%
80213 · Bookkeeping Service	0.00	1,205.50	-100.0%
80778 · Golf Pro-Lessons	127.50	1,054.00	-87.9%
Total Contracted Services	1,217.86	2,259.50	-46.1%
Delivery Fees & Postage			
80241 · Delivery & Newsletter Distribtn	1,415.00	1,835.49	-22.9%
80253 · Postage Expense	664.77	322.04	106.4%
Total Delivery Fees & Postage	2,079.77	2,157.53	-3.6%
Employment Expenses			
80208 · WC Insurance - Operations	1,188.24	2,817.26	-57.8%
80209 · ER Taxes - Operations	13,714.54	35,308.89	-61.2%
80210 · Benefits - Operations	16,020.75	30,918.81	-48.2%
80211 · Wages - Operations	134,266.10	300,184.10	-55.3%
80214 · Temporary Staff - Operations	24,665.97	4,002.85	516.2%
80235 · Payroll Service - Operations	3,405.54	2,306.88	47.6%
80609 · ER Taxes - Golf Course	12,519.42	0.00	100.0%
80610 · Benefits - Golf Course	16,170.46	0.00	100.0%
80611 · Wages - Golf Course	114,970.43	0.00	100.0%
80612 · WC Insurance - Golf Course	689.28	0.00	100.0%
80760 · Wages - Pro Shop	42,412.42	0.00	100.0%
80761 · ER Taxes - Pro Shop	4,512.97	0.00	100.0%
80762 · Benefits - Pro Shop	1,599.64	0.00	100.0%
80763 · WC Insurance - Pro Shop	282.88	0.00	100.0%
80764 · Temporary Staff - Pro Shop	1,739.26	0.00	100.0%
Employment Expenses - Other	0.00	180.00	-100.0%
Total Employment Expenses	388,157.90	375,718.79	3.3%
Equipment Leases & Rentals			
80256 · Leases	3,459.75	2,536.94	36.4%
80260 · Rentals	1,094.04	517.79	111.3%
Total Equipment Leases & Rentals	4,553.79	3,054.73	49.1%
Insurance Policies			
80221 · Commercial Package	21,848.52	22,187.15	-1.5%
80226 · Business Auto	1,567.90	1,690.02	-7.2%
80227 · Umbrella	4,296.98	7,095.00	-39.4%
80228 · Earthquake	5,952.61	5,723.46	4.0%
80229 · D&O EPL	5,204.00	5,204.00	0.0%
80330 · Crime	534.00	500.00	6.8%
Total Insurance Policies	39,404.01	42,399.63	-7.1%
Landscape - Trees - Materials			
80341 · Landscape	871.64	2,785.66	-68.7%
80362 · Trees	5,799.00	4,132.00	40.3%
80666 · Earth Material	3,268.84	4,477.74	-27.0%
Total Landscape - Trees - Materials	9,939.48	11,395.40	-12.8%
Maintenance & Repairs			
Repair Labor	0.00	1,153.25	-100.0%
80410 · Janitorial Service	2,580.55	10,144.23	-74.6%
80411 · Janitorial Supply - Facilities	7,620.22	7,638.60	-0.2%
80415 · Cleaning Services Indoor Pool	3,750.00	0.00	100.0%
80421 · Contractors-Facilities	10,669.66	5,362.56	99.0%
80424 · HVAC Heating & AC	1,568.94	2,871.47	-45.4%
80623 · Equipment-Parts - Golf Course	6,996.51	7,509.08	-6.8%
80631 · Tools & Small Equipment	0.00	554.83	-100.0%
80632 · Building Repairs	0.00	60.33	-100.0%
80661 · Gas & Oil	4,197.66	5,019.49	-16.4%
80673 · Irrigation	1,634.61	2,371.11	-31.1%
Total Maintenance & Repairs	39,018.15	42,684.95	-8.6%

King City Civic Association
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 January through August 2020

	Jan - Aug 20	Jan - Aug 19	% Change
Member Services & Funding			
80240 · Club	174.98	626.58	-72.1%
80242 · HNSC	456.40	955.57	-52.2%
80243 · Monthly Musical	1,200.00	2,282.18	-47.4%
Total Member Services & Funding	1,831.38	3,864.33	-52.6%
Miscellaneous			
80777 · (Over)/Short	-47.01	-327.05	85.6%
Miscellaneous - Other	320.65	1,177.06	-72.8%
Total Miscellaneous	273.64	850.01	-67.8%
Professional Services			
80225 · Legal Services	32,123.34	13,922.77	130.7%
80231 · CPA Services Audit/Tax Prep	12,775.00	15,777.00	-19.0%
Total Professional Services	44,898.34	29,699.77	51.2%
Program Services			
Monitoring-Card Access	0.00	635.45	-100.0%
80244 · Member Services	4,466.14	5,099.59	-12.4%
80265 · Library	664.05	2,153.13	-69.2%
80271 · Dues-Mem-Subs	5,681.75	1,532.34	270.8%
80551 · Phone Services	13,801.44	0.00	100.0%
80552 · Internet Services	1,758.84	1,414.35	24.4%
80553 · Cable TV Services	0.00	14,889.37	-100.0%
80554 · SaaS-Website-IT	3,431.80	7,971.07	-57.0%
Total Program Services	29,804.02	33,695.30	-11.6%
Refunds			
80276 · Assessment	447.33	4,031.50	-88.9%
80278 · Rentals-Members/Clubs	3,200.00	220.00	1,354.6%
80279 · Keys & Cards	45.50	13.00	250.0%
80776 · Golf Course Pass	664.00	1,376.00	-51.7%
Refunds - Other	317.25	0.00	100.0%
Total Refunds	4,674.08	5,640.50	-17.1%
Security Expense			
80550-1 · Office - Security/Monitoring	1,619.96	0.00	100.0%
80550-2 · Pro-Shop - Security/Monitoring	432.25	0.00	100.0%
Total Security Expense	2,052.21	0.00	100.0%
Supplies - Association			
80251 · Supplies - Office	2,799.25	7,077.41	-60.5%
80261 · Printing	308.37	846.70	-63.6%
80331 · Supplies - Pool Parts&Supplies	4,677.57	7,530.35	-37.9%
80431 · Supplies - Facilities Supplies	2,064.18	0.00	100.0%
80621 · Supplies - Golf Course	2,546.22	1,946.24	30.8%
80773 · Supplies - ProShop	480.32	0.00	100.0%
Total Supplies - Association	12,875.91	17,400.70	-26.0%
Taxes & Licenses			
80215-1 · Operations - Taxes & Licenses	-38.37	0.00	-100.0%
80215-2 · Pro Shop - Taxes & Licenses	644.64	35.00	1,741.8%
Taxes & Licenses - Other	0.00	2,568.19	-100.0%
Total Taxes & Licenses	606.27	2,603.19	-76.7%
Travel, Training, CE & Meetings			
80245 · Mileage & Gas Reimb	1,658.17	1,821.94	-9.0%
Travel, Training, CE & Meetings - Other	0.00	287.47	-100.0%
Total Travel, Training, CE & Meetings	1,658.17	2,109.41	-21.4%

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

	Jan - Aug 20	Jan - Aug 19	% Change
Utilities			
80511-4 · Gas - Aquatic Center	4,492.37	8,162.63	-45.0%
80511 · Gas - Operations	2,630.53	4,435.92	-40.7%
80521-2 · Electricity-Pro Shop	3,103.16	0.00	100.0%
80521-3 · Electricity-Golf	8,400.66	0.00	100.0%
80521-4 · Electricity - Aquatic Center	11,065.89	14,396.11	-23.1%
80521 · Electricity-Operations	7,607.94	20,888.16	-63.6%
80531-2 · Refuse-Pro Shop	529.44	0.00	100.0%
80531-3 · Refuse-Golf	1,974.24	0.00	100.0%
80531 · Refuse-Operations	2,959.00	4,449.10	-33.5%
80541-2 · Water-Pro Shop	2,243.92	181.75	1,134.6%
80541-3 · Water-Golf	849.68	45.35	1,773.6%
80541 · Water-Operations	8,266.99	15,076.11	-45.2%
80542-3 · Sewer-Golf	1,494.80	0.00	100.0%
80542 · Sewer-Operations	7,636.20	8,368.36	-8.8%
Total Utilities	<u>63,254.82</u>	<u>76,003.49</u>	<u>-16.8%</u>
Total Expense	<u>666,463.06</u>	<u>674,689.43</u>	<u>-1.2%</u>
Net Income	<u><u>301,731.35</u></u>	<u><u>250,083.64</u></u>	<u><u>20.7%</u></u>

King City Civic Association
Profit & Loss by Class
August 2020

	Golf Course	Operations	Pro Shop	TOTAL
Income				
Other Operating Income				
70500 · Season Golf Ticket Sales	0.00	0.00	1,620.00	1,620.00
70700 · Youth Golf Ticket Sales	0.00	0.00	95.00	95.00
73333 · Golf Club Storage	0.00	0.00	5.00	5.00
74444 · Daily Green Fees	0.00	0.00	20,864.00	20,864.00
74500 · Rentals-Golf Cart	0.00	0.00	3,541.00	3,541.00
74510 · Sales-Food	0.00	0.00	168.00	168.00
74520 · Sales-Merchandise	0.00	0.00	123.50	123.50
Other Operating Income - Other	0.00	-197.27	0.00	-197.27
Total Other Operating Income	0.00	-197.27	26,416.50	26,219.23
60000 · Assessment Income	0.00	10,357.72	0.00	10,357.72
Total Income	0.00	10,160.45	26,416.50	36,576.95
Cost of Goods Sold				
Cost of Goods Sold				
80788 · Food	0.00	0.00	52.75	52.75
Total Cost of Goods Sold	0.00	0.00	52.75	52.75
80785 · Merchant Fees Expense - ProShop	0.00	0.00	770.50	770.50
Total COGS	0.00	0.00	823.25	823.25
Gross Profit	0.00	10,160.45	25,593.25	35,753.70
Expense				
Amenity Landscape & Lawn Maint				
80635 · Chemicals Golf Course	1,127.34	0.00	0.00	1,127.34
80645 · Fertilizer	75.83	0.00	0.00	75.83
Total Amenity Landscape & Lawn Maint	1,203.17	0.00	0.00	1,203.17
Banking Fees				
80255 · Merchant Fees - Office	0.00	36.00	0.00	36.00
Banking Fees - Other	0.00	25.00	0.00	25.00
Total Banking Fees	0.00	61.00	0.00	61.00
Contracted Services				
Other contract services	0.00	895.36	0.00	895.36
Total Contracted Services	0.00	895.36	0.00	895.36
Employment Expenses				
80209 · ER Taxes - Operations	0.00	1,844.61	0.00	1,844.61
80210 · Benefits - Operations	0.00	2,151.22	0.00	2,151.22
80211 · Wages - Operations	0.00	21,914.03	0.00	21,914.03
80235 · Payroll Service - Operations	0.00	515.50	0.00	515.50
80609 · ER Taxes - Golf Course	1,569.83	0.00	0.00	1,569.83
80610 · Benefits - Golf Course	2,095.24	0.00	0.00	2,095.24
80611 · Wages - Golf Course	13,482.91	0.00	0.00	13,482.91
80760 · Wages - Pro Shop	0.00	0.00	10,519.92	10,519.92
80761 · ER Taxes - Pro Shop	0.00	0.00	674.01	674.01
80762 · Benefits - Pro Shop	0.00	0.00	212.10	212.10
Total Employment Expenses	17,147.98	26,425.36	11,406.03	54,979.37
Equipment Leases & Rentals				
80256 · Leases	0.00	387.49	0.00	387.49
80260 · Rentals	272.00	0.00	0.00	272.00
Total Equipment Leases & Rentals	272.00	387.49	0.00	659.49
Insurance Policies				
80221 · Commercial Package	0.00	2,410.85	0.00	2,410.85
80226 · Business Auto	0.00	180.76	0.00	180.76
Total Insurance Policies	0.00	2,591.61	0.00	2,591.61

King City Civic Association
 Profit & Loss by Class
 August 2020

	Golf Course	Operations	Pro Shop	TOTAL
Maintenance & Repairs				
80410 · Janitorial Service	298.68	0.00	0.00	298.68
80411 · Janitorial Supply - Facilities	0.00	896.94	0.00	896.94
80421 · Contractors-Facilities	388.60	313.00	0.00	701.60
80623 · Equipment-Parts - Golf Course	1,027.11	0.00	0.00	1,027.11
80661 · Gas & Oil	724.68	0.00	0.00	724.68
80673 · Irrigation	522.95	0.00	0.00	522.95
Total Maintenance & Repairs	2,962.02	1,209.94	0.00	4,171.96
Miscellaneous				
80777 · (Over)/Short	0.00	-55.00	0.00	-55.00
Total Miscellaneous	0.00	-55.00	0.00	-55.00
Professional Services				
80231 · CPA Services Audit/Tax Prep	0.00	12,000.00	0.00	12,000.00
Total Professional Services	0.00	12,000.00	0.00	12,000.00
Program Services				
80244 · Member Services	0.00	4,466.14	0.00	4,466.14
80271 · Dues-Mem-Subs	0.00	419.52	0.00	419.52
80551 · Phone Services	0.00	1,679.24	0.00	1,679.24
80552 · Internet Services	0.00	202.05	0.00	202.05
80554 · SaaS-Website-IT	0.00	150.00	0.00	150.00
Total Program Services	0.00	6,916.95	0.00	6,916.95
Refunds				
80279 · Keys & Cards	0.00	30.00	0.00	30.00
Total Refunds	0.00	30.00	0.00	30.00
Security Expense				
80550-1 · Office - Security/Monitoring	0.00	718.85	0.00	718.85
Total Security Expense	0.00	718.85	0.00	718.85
Supplies - Association				
80251 · Supplies - Office	0.00	895.71	0.00	895.71
80331 · Supplies - Pool Parts&Supplies	0.00	317.43	0.00	317.43
80431 · Supplies - Facilities Supplies	0.00	122.68	0.00	122.68
80621 · Supplies - Golf Course	227.40	0.00	0.00	227.40
80773 · Supplies - ProShop	0.00	0.00	76.89	76.89
Total Supplies - Association	227.40	1,335.82	76.89	1,640.11
Travel, Training, CE & Meetings				
80245 · Mileage & Gas Reimb	0.00	38.86	0.00	38.86
Total Travel, Training, CE & Meetings	0.00	38.86	0.00	38.86
Utilities				
80511-4 · Gas - Aquatic Center	0.00	275.81	0.00	275.81
80511 · Gas - Operations	0.00	21.16	0.00	21.16
80521-2 · Electricity-Pro Shop	0.00	0.00	643.37	643.37
80521-3 · Electricity-Golf	2,158.56	0.00	0.00	2,158.56
80521-4 · Electricity - Aquatic Center	0.00	1,520.73	0.00	1,520.73
80521 · Electricity-Operations	0.00	772.86	0.00	772.86
80531-2 · Refuse-Pro Shop	0.00	0.00	66.18	66.18
80531-3 · Refuse-Golf	136.80	0.00	0.00	136.80
80531 · Refuse-Operations	0.00	434.37	0.00	434.37
80541-2 · Water-Pro Shop	0.00	0.00	482.09	482.09
80541-3 · Water-Golf	126.38	0.00	0.00	126.38
80541 · Water-Operations	0.00	3,406.67	0.00	3,406.67

King City Civic Association
Profit & Loss by Class
August 2020

	Golf Course	Operations	Pro Shop	TOTAL
80542-3 · Sewer-Golf	373.70	0.00	0.00	373.70
80542 · Sewer-Operations	0.00	1,885.32	0.00	1,885.32
Total Utilities	2,795.44	8,316.92	1,191.64	12,304.00
Total Expense	24,608.01	60,873.16	12,674.56	98,155.73
Net Income	-24,608.01	-50,712.71	12,918.69	-62,402.03

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

	Golf Course	Operations	Pro Shop	TOTAL
Income				
Other Operating Income				
61111 · Interest-Operation Accounts	0.00	103.14	0.00	103.14
62222 · Room Rentals-Members/Clubs	0.00	3,585.25	0.00	3,585.25
65555 · Miscellaneous Income	0.00	1,502.00	16.00	1,518.00
66000 · Convenience Fees	0.00	710.00	0.00	710.00
66002 · Member Late Fees & Fines	0.00	2,023.00	0.00	2,023.00
66003 · Member Keys & Cards	0.00	249.50	0.00	249.50
70300 · Annual Unlimted Golf	0.00	0.00	20,609.00	20,609.00
70500 · Season Golf Ticket Sales	0.00	0.00	44,423.50	44,423.50
70700 · Youth Golf Ticket Sales	0.00	0.00	475.00	475.00
72222 · Trail Pass-Cart Registration	0.00	0.00	3,060.00	3,060.00
73333 · Golf Club Storage	0.00	0.00	605.01	605.01
74444 · Daily Green Fees	0.00	0.00	73,447.00	73,447.00
74500 · Rentals-Golf Cart	0.00	0.00	9,912.00	9,912.00
74510 · Sales-Food	0.00	0.00	1,052.73	1,052.73
74512 · Sales-Beer & Wine	0.00	0.00	714.00	714.00
74520 · Sales-Merchandise	0.00	0.00	1,473.00	1,473.00
74530 · Golf Repair Income	0.00	0.00	33.00	33.00
Other Operating Income - Other	0.00	12.93	124.80	137.73
Total Other Operating Income	0.00	8,185.82	155,945.04	164,130.86
60000 · Assessment Income	0.00	812,282.94	0.00	812,282.94
Total Income	0.00	820,468.76	155,945.04	976,413.80
Cost of Goods Sold				
Cost of Goods Sold				
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	650.99	650.99
80789 · Merchandise	0.00	0.00	2,614.73	2,614.73
Total Cost of Goods Sold	0.00	676.00	3,997.67	4,673.67
80785 · Merchant Fees Expense - ProShop	0.00	335.25	3,210.47	3,545.72
Total COGS	0.00	1,011.25	7,208.14	8,219.39
Gross Profit	0.00	819,457.51	148,736.90	968,194.41
Expense				
Advertising & Promotion				
80775-1 · Operations - 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
Total Advertising & Promotion	0.00	25.82	415.18	441.00
Amenity Landscape & Lawn Maint				
80635 · Chemicals Golf Course	8,203.68	0.00	0.00	8,203.68
80645 · Fertilizer	8,830.90	67.79	0.00	8,898.69
Total Amenity Landscape & Lawn Maint	17,034.58	67.79	0.00	17,102.37
Banking Fees				
80255 · Merchant Fees - Office	0.00	2,473.52	0.00	2,473.52
80257 · Finance Charges	0.00	29.32	0.00	29.32
80258 · Service Charges	0.00	92.05	0.00	92.05
Banking Fees - Other	0.00	25.00	0.00	25.00
Total Banking Fees	0.00	2,619.89	0.00	2,619.89
Contracted Services				
Other contract services	0.00	1,090.36	0.00	1,090.36
80778 · Golf Pro-Lessons	0.00	0.00	127.50	127.50
Total Contracted Services	0.00	1,090.36	127.50	1,217.86

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

	Golf Course	Operations	Pro Shop	TOTAL
Delivery Fees & Postage				
80241 · Delivery & Newsletter Distribtn	0.00	1,415.00	0.00	1,415.00
80253 · Postage Expense	95.92	568.85	0.00	664.77
Total Delivery Fees & Postage	95.92	1,983.85	0.00	2,079.77
Employment Expenses				
80208 · WC Insurance - Operations	0.00	1,188.24	0.00	1,188.24
80209 · ER Taxes - Operations	0.00	13,714.54	0.00	13,714.54
80210 · Benefits - Operations	0.00	16,020.75	0.00	16,020.75
80211 · Wages - Operations	0.00	134,266.10	0.00	134,266.10
80214 · Temporary Staff - Operations	0.00	24,665.97	0.00	24,665.97
80235 · Payroll Service - Operations	0.00	3,405.54	0.00	3,405.54
80609 · ER Taxes - Golf Course	12,519.42	0.00	0.00	12,519.42
80610 · Benefits - Golf Course	16,170.46	0.00	0.00	16,170.46
80611 · Wages - Golf Course	114,970.43	0.00	0.00	114,970.43
80612 · WC Insurance - Golf Course	689.28	0.00	0.00	689.28
80760 · Wages - Pro Shop	0.00	0.00	42,412.42	42,412.42
80761 · ER Taxes - Pro Shop	0.00	0.00	4,512.97	4,512.97
80762 · Benefits - Pro Shop	0.00	0.00	1,599.64	1,599.64
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
Total Employment Expenses	144,349.59	193,261.14	50,547.17	388,157.90
Equipment Leases & Rentals				
80256 · Leases	0.00	3,459.75	0.00	3,459.75
80260 · Rentals	1,094.04	0.00	0.00	1,094.04
Total Equipment Leases & Rentals	1,094.04	3,459.75	0.00	4,553.79
Insurance Policies				
80221 · Commercial Package	0.00	21,848.52	0.00	21,848.52
80226 · Business Auto	0.00	1,567.90	0.00	1,567.90
80227 · Umbrella	0.00	4,296.98	0.00	4,296.98
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
Total Insurance Policies	0.00	39,404.01	0.00	39,404.01
Landscape - Trees - Materials				
80341 · Landscape	505.15	366.49	0.00	871.64
80362 · Trees	5,799.00	0.00	0.00	5,799.00
80666 · Earth Material	3,268.84	0.00	0.00	3,268.84
Total Landscape - Trees - Materials	9,572.99	366.49	0.00	9,939.48
Maintenance & Repairs				
80410 · Janitorial Service	2,580.55	0.00	0.00	2,580.55
80411 · Janitorial Supply - Facilities	45.88	7,322.77	251.57	7,620.22
80415 · Cleaning Services Indoor Pool	0.00	3,750.00	0.00	3,750.00
80421 · Contractors-Facilities	1,603.30	8,785.16	281.20	10,669.66
80424 · HVAC Heating & AC	0.00	1,448.94	120.00	1,568.94
80623 · Equipment-Parts - Golf Course	6,996.51	0.00	0.00	6,996.51
80661 · Gas & Oil	4,197.66	0.00	0.00	4,197.66
80673 · Irrigation	1,634.61	0.00	0.00	1,634.61
Total Maintenance & Repairs	17,058.51	21,306.87	652.77	39,018.15
Member Services & Funding				
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
Total Member Services & Funding	0.00	1,831.38	0.00	1,831.38
Miscellaneous				
80777 · (Over)/Short	0.00	-55.01	8.00	-47.01
Miscellaneous - Other	0.00	294.00	26.65	320.65
Total Miscellaneous	0.00	238.99	34.65	273.64

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

	Golf Course	Operations	Pro Shop	TOTAL
Professional Services				
80225 · Legal Services	0.00	32,123.34	0.00	32,123.34
80231 · CPA Services Audit/Tax Prep	0.00	12,775.00	0.00	12,775.00
Total Professional Services	0.00	44,898.34	0.00	44,898.34
Program Services				
80244 · Member Services	0.00	4,466.14	0.00	4,466.14
80265 · Library	0.00	664.05	0.00	664.05
80271 · Dues-Mem-Subs	230.00	5,451.75	0.00	5,681.75
80551 · Phone Services	0.00	13,801.44	0.00	13,801.44
80552 · Internet Services	0.00	1,758.84	0.00	1,758.84
80554 · SaaS-Website-IT	0.00	3,431.80	0.00	3,431.80
Total Program Services	230.00	29,574.02	0.00	29,804.02
Refunds				
80276 · Assessment	0.00	447.33	0.00	447.33
80278 · Rentals-Members/Clubs	0.00	3,200.00	0.00	3,200.00
80279 · Keys & Cards	0.00	45.50	0.00	45.50
80776 · Golf Course Pass	0.00	0.00	664.00	664.00
Refunds - Other	0.00	317.25	0.00	317.25
Total Refunds	0.00	4,010.08	664.00	4,674.08
Security Expense				
80550-1 · Office - Security/Monitoring	0.00	1,190.96	429.00	1,619.96
80550-2 · Pro-Shop - Security/Monitoring	0.00	0.00	432.25	432.25
Total Security Expense	0.00	1,190.96	861.25	2,052.21
Supplies - Association				
80251 · Supplies - Office	0.00	2,799.25	0.00	2,799.25
80261 · Printing	0.00	308.37	0.00	308.37
80331 · Supplies - Pool Parts&Supplies	0.00	4,677.57	0.00	4,677.57
80431 · Supplies - Facilities Supplies	0.00	2,064.18	0.00	2,064.18
80621 · Supplies - Golf Course	2,496.22	50.00	0.00	2,546.22
80773 · Supplies - ProShop	0.00	0.00	480.32	480.32
Total Supplies - Association	2,496.22	9,899.37	480.32	12,875.91
Taxes & Licenses				
80215-1 · Operations - Taxes & Licenses	0.00	-38.37	0.00	-38.37
80215-2 · Pro Shop - Taxes & Licenses	0.00	0.00	644.64	644.64
Total Taxes & Licenses	0.00	-38.37	644.64	606.27
Travel, Training, CE & Meetings				
80245 · Mileage & Gas Reimb	1,339.04	319.13	0.00	1,658.17
Total Travel, Training, CE & Meetings	1,339.04	319.13	0.00	1,658.17
Utilities				
80511-4 · Gas - Aquatic Center	0.00	4,492.37	0.00	4,492.37
80511 · Gas - Operations	0.00	662.35	1,968.18	2,630.53
80521-2 · Electricity-Pro Shop	0.00	0.00	3,103.16	3,103.16
80521-3 · Electricity-Golf	8,400.66	0.00	0.00	8,400.66
80521-4 · Electricity - Aquatic Center	0.00	11,065.89	0.00	11,065.89
80521 · Electricity-Operations	0.00	7,607.94	0.00	7,607.94
80531-2 · Refuse-Pro Shop	0.00	0.00	529.44	529.44
80531-3 · Refuse-Golf	1,974.24	0.00	0.00	1,974.24
80531 · Refuse-Operations	0.00	2,959.00	0.00	2,959.00
80541-2 · Water-Pro Shop	0.00	0.00	2,243.92	2,243.92
80541-3 · Water-Golf	849.68	0.00	0.00	849.68
80541 · Water-Operations	0.00	8,266.99	0.00	8,266.99

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

	Golf Course	Operations	Pro Shop	TOTAL
80542-3 · Sewer-Golf	1,494.80	0.00	0.00	1,494.80
80542 · Sewer-Operations	0.00	7,636.20	0.00	7,636.20
Total Utilities	12,719.38	42,690.74	7,844.70	63,254.82
Total Expense	205,990.27	398,200.61	62,272.18	666,463.06
Net Income	-205,990.27	421,256.90	86,464.72	301,731.35

King City Civic Association
Balance Sheet
 As of August 31, 2020

	Aug 31, 20
ASSETS	
Current Assets	
Checking/Savings	
Current Operating Bank Accts	
10050 · 4926 USB Op	17,279.66
10063 · 6616 NWB Op	196,032.65
10066 · 0682 NWB Op Debit	16,193.05
10067 · 0673 NWB Op DDM	51,456.03
10080 · 5390 CB Op	2,995.82
15000 · 2599 CB Op MM	132,330.64
16001 · Petty Cash	500.00
Total Current Operating Bank Accts	416,787.85
Current Reserve Bank Accts	
10060 · 6517 NWB Res	42,874.94
10061 · 7705 NWB Res MM	161,460.36
10062 · 6625 NWB Res	319,839.20
10064 · 8466 NWB Res CD	101,540.77
Total Current Reserve Bank Accts	625,715.27
Total Checking/Savings	1,042,503.12
Accounts Receivable	
11000 · Accounts Receivable	13,912.66
Total Accounts Receivable	13,912.66
Other Current Assets	
29005 · Due to/from Reserve Fund	-118,777.79
29006 · Due to/from Operating Fund	118,777.79
Total Other Current Assets	0.00
Total Current Assets	1,056,415.78
Fixed Assets	
20100 · Land	1.00
20111 · Irrigation	397,102.89
20125 · Land Improvements	212,263.56
20150 · Buildings	1,182,505.45
20200 · Golf Machinery/Equipment	629,624.56
20225 · Software Owned	9,222.00
20250 · Amenity Furniture & Fixtures	92,303.70
20300 · Office Furniture & Equipment	31,768.38
20325 · Reserve Expenditures-Current	208,107.56
20326 · Reserve Aq Center Exp-Current	4,284.00
20400 · Aquatic Center	1,867,877.42
26000 · Accumulated Depreciation	-2,078,945.18
Total Fixed Assets	2,556,115.34
TOTAL ASSETS	3,612,531.12
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	25,440.25
Total Accounts Payable	25,440.25
Other Current Liabilities	
Accrued Pool Interest Expense	-42,545.61
Payroll Liabilities	
34000 · Other PR Taxes Payable	729.49
36500 · Simple IRA Payable	-165.98
36575 · Aflac Payable	96.72
Total Payroll Liabilities	660.23

King City Civic Association
Balance Sheet
As of August 31, 2020

	Aug 31, 20
30000 · 7691 NWB Loan	1,184,045.56
39000 · Capital Lease Liability	7,180.38
39001 · Donations-Pools	2,212.73
39002 · Donations-Golf Course	400.00
39003 · Capital Lease-Golf Carts	2,214.48
39005 · Donations - Library	1,634.70
Total Other Current Liabilities	1,155,802.47
Total Current Liabilities	1,181,242.72
Total Liabilities	1,181,242.72
Equity	
Members Equity	
Interest-Reserve Accounts	
Interest Expense - Reserve	-35,244.94
Interest Income - Reserve	518.66
Interest-Reserve Accounts - Other	560.88
Total Interest-Reserve Accounts	-34,165.40
51000 · Replacement Reserves	-2,251,087.92
52500 · Operating Investment Fund	45,000.00
53000 · Fund Balance	2,665,879.19
53100 · Transfer Fees-Reserves Balance	1,825,604.97
53150 · Transfer Fees-Current Year	231,706.48
Total Members Equity	2,482,937.32
Unrestricted Net Assets	-353,380.27
Net Income	301,731.35
Total Equity	2,431,288.40
TOTAL LIABILITIES & EQUITY	3,612,531.12

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

Cash Basis

Date	Memo	Paid Amount
Golf Course		
02/18/2020	Marjorie Conroy Donation - 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
07/20/2020	Yamaha Electric Motor Car #6	495.00
07/20/2020	Replace 4 Batteries Car #9	940.50
07/21/2020	Yamaha Electric Motor Car #12	495.00
07/30/2020	Yamaha Electric Motor Car #2	495.00
Total Golf Course		138,309.20
Operations		
01/27/2020	Final payment on cleaning roofs/gutters	2,450.00
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 & Mitgation	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 & Mitgation	500.00
07/27/2020	Replaced Junction Boxes & Coverplates at 7 Light Pole & Repair any damag...	884.90
08/01/2020	100% Completion KCCA Electrical & Utility Assessment	16,820.00
Total Operations		92,252.40
Pools		
Aquatic Center		
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	1,644.50
Total Aquatic Center		17,020.92
Outdoor		
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
Total Outdoor		8,705.56
Total Pools		25,726.48
Pro Shop		
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	Lease Payment 6 used Ydrel Golf Carts	571.85
06/30/2020	17077463 Lease Payment 6 used Ydrel Golf Carts	571.85
Total Pro Shop		7,803.55

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

Cash Basis

Date	Memo	Paid Amount
Transfer Fees		
01/01/2020	2019 Transfer Fees to Reserve Bal	384,462.21
01/01/2020	2019 Transfer Fees to Reserve Bal	-384,462.21
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 Arthur	-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
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% - 15845 SW Queen Victoria	-5,248.50
05/22/2020	Transfer Fees 1.5% of \$307,500 - 15840 SW Royalty Parkway	-4,612.50
05/29/2020	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
07/01/2020	Transfer Fees 1.5% x \$295,000 - 16155 SW Royalty Parkway	-4,425.00
07/01/2020	Transfer Fees 1.2% x \$135,000 - 15290 SW Crown Drive #4	-2,025.00
07/02/2020	Transfer Fees 1.5% x \$363,000 - 15850 SW Queen Victoria	-5,445.00
07/02/2020	Transfer Fees 1.5% x \$355,000 - 15875 SW Royalty Parkway	-5,325.00
07/06/2020	Transfer Fees 1.5% x \$340,000 - 16675 SW Queen Mary	-5,100.00
07/06/2020	Transfer Fees 1.5% x \$345,000 - 12520 SW Prince Phillip Ct	-5,175.00
07/07/2020	Transfer Fees 1.5% x \$275,500 - 11650 SW King George Drive	-4,132.50
07/15/2020	Transfer Fees 1.5% x \$199,999 - 11470 SW Crown Drive #2	-2,999.98
07/20/2020	Transfer Fees 1.5% x \$330,000 - 11975 SW Queen Elizabeth	-4,950.00
07/21/2020	Transfer Fees 1.5% x \$324,900 - 16765 SW Monaco Lane	-4,873.50
07/29/2020	Transfer Fees 1.5% x \$173,500 - 11510 SW Crown Drive #5	-2,602.50
08/01/2020	Transfer Fees 1.5% x \$348,000 - 15865 SW Queen Victoria	-5,220.00
08/01/2020	Transfer Fees 1.5% x \$345,000 - 12515 SW Prince Phillip	-5,175.00
08/07/2020	Transfer Fees 1.5% x \$301,900 - 16755 SW King Charles	-4,528.50
08/27/2020	Transfer Fees 1.5% x \$440,000 - 16682 SW Queen Anne	-6,600.00
	Total Transfer Fees	-231,706.48
	TOTAL	32,385.15