

Balance Sheet

All Properties

As of 05/31/21 (accrual basis)

ASSETS

Bank

1010 Cash in NW Bank Operating	602,271.09
1011 Cash in NW Bank Money Market Reserves	161,664.41
1012 Cash in NW Bank Pool Fund Reserves	42,874.94
1013 Cash in NW Bank DDM Chekcing Operating	6,459.97
1014 Cash uin US Bank Op	10,612.39
1015 Cash in NW Bank Debit Card	15,941.60
1016 Cash in Columbia Bank Operating	2,995.82
1017 Cash in Columbia Bank Money Market Operating	170,964.62
1018 Petty Cash	500.00
1020 Cash in NW Bank Replacement Reserve	347,338.59
1021 Cash in NW Bank CDARS	102,588.64

Total Bank 1,464,212.07

Accounts Receivable

1200 Accounts Receivable- Assessments	22,176.87
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Total Accounts Receivable 22,176.87

Other Current Asset

1400 Prepaid Insurance	15,955.76
1550 Prepaid Taxes	150.00
12001 Pass-through	-137.56
12002 Pass through- CB & US Bank	7,766.75

Total Other Current Asset 23,734.95

Fixed Asset

1500 Land & Improvements	212,264.56
1501 Buildings	1,182,505.45
1502 Irrigation	397,102.89
1503 Software Owned	9,222.00
1504 Furniture & Fixtures	92,303.70
1505 Office Furniture & Equipment	31,768.38
1506 Golf Machinery/Equipment	629,624.56
1507 Reserve Expenditures- Current	273,536.83
1508 Reserve Aquatic Center Expenditures- Current	28,852.25
1509 Aquatic Center	1,867,877.42
1510 Accumulated Depreciation	-2,078,945.18

Total Fixed Asset 2,646,112.86

TOTAL ASSETS

4,156,236.75

LIABILITIES & EQUITY

Liabilities

Accounts Payable

2000 Accounts Payable	116,590.45
2004 Accrued Payables	-17,622.47

Total Accounts Payable 98,967.98

Other Current Liability

2100 Notes Payable	1,136,401.86
2110 Capital Lease Liability	7,180.38
2111 Capital Lease- Golf Carts	2,214.48
2120 Donations- Pools	1,215.88
2121 Donations- Golf Course	700.00
2122 Donations- Library	1,634.70
2123 Donations- Hello Neighbors	123.23
Total Other Current Liability	<u>1,149,470.53</u>
Total Liabilities	<u>1,248,438.51</u>
Equity	
3000 Fund Balances	-346,816.66
3001 Operating Fund Balance Prior Year	2,665,879.19
3002 Replacement Fund Balance Prior Year	-2,251,087.92
3005 Operating Investment Fund	45,000.00
3006 Transfer Fees Reserve Fund	2,218,276.00
3010 Interest Expense- Reserve	-35,244.94
3011 Interest Income- Reserve	618.89
3012 Interest Reserve Accounts- Other	560.88
3101 Current Year Income	610,612.80
Total Equity	<u>2,907,798.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,156,236.75</u></u>

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS. F. K. Treasurer

Profit & Loss 12 Month Recap

All Properties

Monthly recap 01/01/21 - 05/31/21 (accrual basis)

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	TOTAL
INCOME						
4000 Income						
4001 Regular Assessments	848,092.22	10,446.51	10,201.79	-1,216.60	31,718.65	899,242.57
4102 Convenience Fees	872.00	26.00	14.00	7.00	0.00	919.00
4103 Annual Unlimited Golf Pass	19,165.00	420.00	2,100.00	1,333.00	495.00	23,515.00
4104 Winter Golf Pass	843.00	0.00	0.00	0.00	0.00	843.00
4105 Season Golf Pass	3,590.00	7,640.00	17,460.00	5,115.00	7,667.00	41,472.00
4106 Trail Pass- Cart Registration	1,495.00	170.00	910.00	435.00	195.00	3,205.00
4107 Golf Club Storage	50.00	0.00	50.00	0.00	0.00	100.00
4108 Daily Green Fees	6,458.00	3,654.00	13,293.30	22,358.00	33,151.00	78,914.30
4110 Sales- Food	24.50	33.00	118.50	207.00	363.00	746.00
4111 Sales- Beer & Wine	0.00	15.50	26.00	422.50	710.00	1,413.00
4112 Sales- Merchandise	249.00	237.50	486.75	875.25	1,313.65	3,162.15
4113 Youth Golf Pass	0.00	0.00	125.00	190.00	190.00	505.00
4115 Golf Repair Income	0.00	0.00	0.00	0.00	26.00	26.00
4116 Power Cart Rentals	481.00	340.00	1,770.00	3,550.00	6,314.00	12,455.00
4501 Late Charges	25.00	1,475.00	800.00	297.00	-50.00	2,547.00
4511 Keys and Fobs	-11.00	0.00	0.00	0.00	-29.00	-40.00
4000 Other Income	0.00	0.00	0.00	0.00	21.00	21.00
4000 Total Income	881,333.72	24,457.51	47,594.34	33,575.15	82,085.30	1,069,046.02
4900 Reserve Income						
4901 Reserve Assessments	0.00	24,688.50	0.00	0.00	0.00	24,688.50
4902 Transfer Fees- Reserve Assessment	0.00	0.00	34,986.50	0.00	0.00	34,986.50
4906 Reserve Interest	0.00	18.59	21.91	1,067.79	43.40	1,151.69
4900 Total Reserve Income	0.00	24,707.09	35,008.41	1,067.79	43.40	60,826.69
TOTAL INCOME	881,333.72	49,164.60	82,602.75	34,642.94	82,128.70	1,129,872.71
EXPENSE						
5000 Maintenance and Repair Services						
5001 General Maintenance/Repair	80.51	17.25	0.00	0.00	716.00	813.76
5006 Tool & Small Equipment	182.41	450.08	0.00	0.00	149.32	781.81
5007 Equipment Parts- Golf Course	1,652.03	3,423.75	4,573.80	282.54	2,240.83	12,172.95
5008 Janitorial Services	266.44	266.44	337.27	1.11	873.66	1,744.92
5010 Janitorial Supplies	798.73	132.11	471.13	659.22	350.62	2,411.81
5011 Gas & Oil	0.00	987.46	0.00	1,047.93	1,314.54	3,349.93
5043 Doors and Locks	0.00	0.00	0.00	0.00	121.00	121.00
5163 Security Staff- Pro Shop	468.45	0.00	0.00	0.00	0.00	468.45
5186 Supplies- Operating	46.08	0.00	0.00	0.00	38.62	84.70
5187 Supplies- Pro Shop	0.00	0.00	0.00	51.00	0.00	51.00

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS F. K. Treasurer

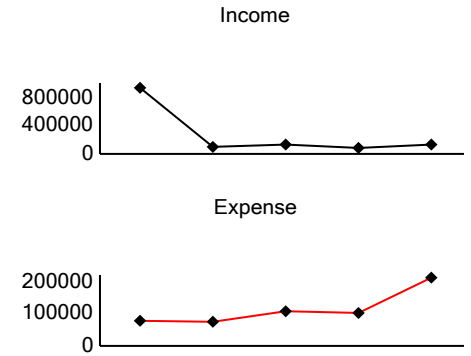
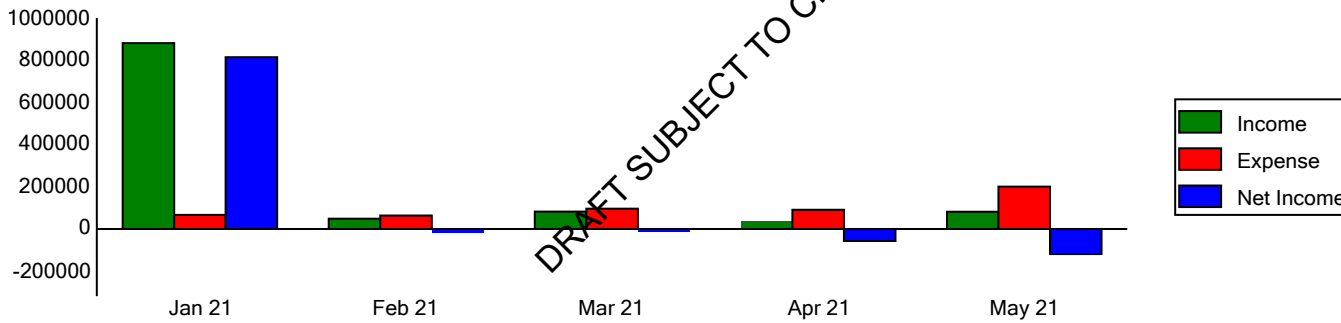
	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	TOTAL
5188 Supplies- Golf Course	330.48	0.00	0.00	167.00	444.88	942.36
5000 Total Maintenance and Repair Serv	3,825.13	5,277.09	5,382.20	2,208.80	6,249.47	22,942.69
5200 LANDSCAPING						
5201 Landscape Contract Services	921.31	2,111.57	2,394.53	408.34	0.00	5,835.75
5202 Earth Materials	0.00	0.00	0.00	0.00	2,031.75	2,031.75
5203 Annuals/Flowers/Plant Replacement	0.00	0.00	0.00	0.00	238.00	238.00
5204 Tree Replacement/Pruning	0.00	0.00	2,332.00	0.00	1,777.57	4,109.57
5208 Pest/Disease Control	0.00	0.00	0.00	0.00	373.00	373.00
5209 Irrigation Repairs	0.00	0.00	0.00	15.52	140.79	156.31
5214 Fertilizer	0.00	0.00	0.00	6,249.39	0.00	6,249.39
5200 Total LANDSCAPING	921.31	2,111.57	4,726.53	6,773.25	4,561.11	18,993.77
5300 UTILITY						
5301 Utility - Water	521.50	537.48	2,457.34	515.56	3,557.35	7,589.23
5302 Utility - Sewer	0.00	0.00	0.00	0.00	3,770.64	3,770.64
5303 Utility - Electricity	0.00	2,548.26	2,436.70	584.57	6,301.66	11,871.19
5304 Utility - Natural Gas	1,567.34	0.00	1,269.14	2,242.89	1,103.55	6,173.92
5305 Utility - Garbage and Recycling	400.33	637.21	92.73	369.93	455.53	2,255.73
5306 Utility - Telephone	1,259.91	1,616.14	1,616.14	1,330.33	2,540.71	8,363.23
5308 Utility - Cable Television	18.17	0.00	0.00	0.00	0.00	18.17
5309 Utility - Internet Services	0.00	202.05	202.05	202.05	599.85	1,206.00
5310 Utility- Water- Pro Shop	375.00	0.00	210.80	224.18	188.50	998.48
5311 Utility- Electricity- Pro Shop	0.00	416.96	335.67	662.01	0.00	1,414.64
5312 Utility- Garbage & Recycling- Pro Sh	68.40	26.90	68.40	68.40	-120.10	342.00
5313 Utility- Water- Golf Course	47.07	48.15	421.85	76.57	340.14	933.78
5314 Utility- Electricity- Golf Course	0.00	1,014.81	955.50	2,227.41	1,610.45	5,808.17
5315 Utility- Garbage & Recycling- Golf C	68.40	342.00	57.00	22.80	67.20	557.40
5316 Utility- Telephone- Golf Course	0.00	0.00	0.00	0.00	207.77	207.77
5318 Utility- Sewer- Golf Course	0.00	0.00	0.00	0.00	747.40	747.40
5319 Utility- Water- Pool	0.00	0.00	0.00	0.00	633.47	633.47
5300 Total UTILITY	4,425.12	7,619.96	10,414.32	8,526.70	22,004.12	52,891.22
5400 ADMIN SERVICES						
5401 Management Services - Contract	0.00	0.00	0.00	0.00	4,700.00	4,700.00
5402 Management Services - Extra	0.00	0.00	0.00	0.00	4,500.00	4,500.00
5407 Dues/Memberships/Subscriptions	842.50	442.75	690.37	650.62	1,475.50	4,101.74
5410 Office Supplies/Printing/Postage	690.95	867.59	3,486.88	-414.97	49.74	4,680.19
5411 Advertising & Promotion Operations	50.00	425.49	0.00	210.00	0.00	685.49
5413 Mileage- Training/CE/Meetings	228.42	216.03	278.42	0.00	523.25	1,246.12
5415 Delivery & Newspaper Distribution	325.00	0.00	325.00	0.00	0.00	650.00
5419 Member Services	2.10	0.00	0.00	4,968.89	2.10	4,973.09
5430 Website Expenses	150.00	150.00	150.00	150.00	2,590.00	3,190.00
5438 Legal/Collection Expenses	0.00	2,593.00	4,724.25	7,925.00	17,175.50	32,417.75
5446 Accounting/Tax Returns/Reviews	0.00	200.00	986.00	0.00	687.50	1,873.50
5455 Licenses/Annual Reports- Pro Shop	400.00	0.00	0.00	0.00	0.00	400.00
5458 Insurance	3,233.32	2,997.42	0.00	5,578.20	4,243.11	16,052.05

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS F. K. Treasurer

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	TOTAL
5459 Auto Insurance	241.89	237.79	0.00	396.30	198.17	1,074.15
5478 Bank Charges	20.00	20.00	20.00	73.58	20.00	153.58
5479 Merchant Fees	978.32	1,650.00	498.22	10.20	2,002.48	5,139.22
5495 Loan Interest Expense	0.00	0.00	17,622.47	0.00	38,573.29	56,195.76
5498 Cash Over/Short- Operations	4.00	0.00	0.00	0.00	0.00	4.00
5400 Total ADMIN SERVICES	7,166.50	9,800.07	28,781.61	19,547.82	76,740.64	142,036.64
5490 EQUIPMENT LEASES & RENTALS						
5491 Equipment Leases	387.49	387.49	815.28	0.00	1,228.41	2,818.67
5492 Equipment Rentals	544.00	272.00	272.00	272.00	327.00	1,687.00
5490 Total EQUIPMENT LEASES & REN	931.49	659.49	1,087.28	272.00	1,555.41	4,505.67
5500 Miscellaneous Charges						
5508 Keys and Fobs	0.00	0.00	9.00	0.00	170.80	179.80
5520 Refunds- Assessment	570.00	0.00	0.00	456.57	-81.29	945.28
5500 Total Miscellaneous Charges	570.00	0.00	9.00	456.57	89.51	1,125.08
5550 COST OF GOODS SOLD						
5551 Cost of Goods Sold- Beer & Wine	0.00	0.00	0.16	188.30	0.00	268.46
5552 Cost of Goods Sold- Food	0.00	0.00	73.30	262.94	290.34	626.58
5553 Cost of Goods Sold- Merchandise	0.00	0.00	456.42	257.40	291.21	1,005.03
5550 Total COST OF GOODS SOLD	0.00	0.00	609.88	708.64	581.55	1,900.07
5600 REC FACILITIES						
5601 Heat & A/C	0.00	78.96	0.00	0.00	163.20	242.10
5603 Contractors	2,970.24	942.50	0.00	484.00	1,491.50	5,888.24
5604 Facility Supplies	0.00	0.00	0.00	0.00	398.60	398.60
5606 Swimming Pool Parts & Supplies	297.31	0.00	1,167.29	0.00	1,489.33	2,953.93
5607 Swimming Pool Repairs	0.00	0.00	0.00	0.00	200.00	200.00
5613 Swimming Pool Monitoring	306.00	306.00	306.00	306.00	306.00	1,530.00
5600 Total REC FACILITIES	3,573.55	1,327.40	1,473.29	790.00	4,048.63	11,212.87
6000 PAYROLL & EMPLOYEE BENEFITS						
6001 Employee Benefits	2,434.33	0.00	1,875.44	3,594.80	3,277.02	10,881.59
6002 Wages	7,737.55	17,064.20	16,426.15	21,021.73	17,121.05	89,370.68
6003 Wages- Temp- Golf Course	4,646.40	2,710.40	4,840.00	-968.00	6,978.94	18,207.74
6004 Employer Taxes	1,779.53	1,704.71	1,626.55	1,261.02	1,773.64	8,145.45
6005 Workers Comp	0.00	0.00	637.02	272.58	0.00	909.60
6006 Payroll Fees	406.57	271.32	274.68	0.00	252.76	1,205.33
6007 Payroll- SAIF	0.00	-283.16	0.00	514.83	0.00	231.67
6008 Wages- Pro Shop	0.00	5,360.43	6,292.67	7,581.84	6,541.14	25,776.08
6009 Employee Benefits- Pro Shop	6,378.79	212.10	212.10	179.86	108.52	7,091.37
6010 Employer Taxes- Pro Shop	648.67	577.33	636.44	773.30	702.10	3,337.84
6011 Workers Comp- Pro Shop	0.00	-56.63	138.98	0.00	0.00	82.35
6012 Wages- Golf Course	9,063.44	7,388.10	8,384.16	14,215.18	8,596.39	47,647.27
6013 Employee Benefits- Golf Course	1,355.70	1,355.70	1,133.50	2,399.44	-828.78	5,415.56
6014 Employer Taxes- Golf Course	1,238.89	1,049.35	1,015.43	1,194.84	849.70	5,348.21

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS - F. K. Treasurer

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	TOTAL
6015 Workers Comp- Golf Course	0.00	-175.04	382.20	0.00	0.00	207.16
6000 Total PAYROLL & EMPLOYEE BEN	45,389.87	37,178.81	43,875.32	52,041.42	45,372.48	223,857.90
6050 Contingency Operations	185.00	0.00	0.00	0.00	0.00	185.00
8050 Reserve Expense	0.00	0.00	0.00	0.00	39,609.00	39,609.00
TOTAL EXPENSE	66,888.97	63,974.39	96,359.43	91,225.20	200,811.92	519,259.91
NET INCOME	814,444.75	-14,809.79	-13,756.68	-56,582.26	-118,683.22	610,612.80
NET INCOME SUMMARY						
Income	881,333.72	49,164.60	82,602.75	34,642.94	82,128.70	1,129,872.71
Expense	-66,888.97	-63,974.39	-96,359.43	-91,225.20	-200,811.92	-519,259.91
NET INCOME	814,444.75	-14,809.79	-13,756.68	-56,582.26	-118,683.22	610,612.80



Budget Comparison

All Properties

Comparison Periods: 05/01/21 - 05/31/21 and 01/01/21 - 05/31/21 (accrual basis)

	Actual 05/01/21 - 05/31/21	Budget 05/21 - 05/21	\$ Change	% Change	Actual YTD 01/01/21 - 05/31/21	Budget YTD 01/21 - 05/21	\$ Change	% Change
INCOME								
4000 Income								
4001 Regular Assessments	31,718.65	0.00	31,718.65		899,242.57	1,027,475.00	-128,232.43	-12.5 %
4100 Interest Revenue	0.00	58.33	-58.33	-100.0 %	0.00	291.69	-291.69	-100.0 %
4102 Convenience Fees	0.00	100.00	-100.00	-100.0 %	19.00	500.00	419.00	83.8 %
4103 Annual Unlimited Golf Pass	495.00	1,791.67	-1,296.67	-72.4 %	3,515.00	8,958.35	14,556.65	162.5 %
4104 Winter Golf Pass	0.00	104.17	-104.17	-100.0 %	843.00	520.85	322.15	61.9 %
4105 Season Golf Pass	7,667.00	4,066.67	3,600.33	88.5 %	41,472.00	20,333.35	21,138.65	104.0 %
4106 Trail Pass- Cart Registration	195.00	0.00	195.00		3,205.00	0.00	3,205.00	
4107 Golf Club Storage	0.00	20.00	-20.00	-100.0 %	100.00	100.00	0.00	0.0 %
4108 Daily Green Fees	33,151.00	11,666.67	21,484.33	184.2 %	78,914.30	58,333.35	20,580.95	35.3 %
4109 Facility Rental	0.00	208.33	-208.33	-100.0 %	0.00	1,041.69	-1,041.69	-100.0 %
4110 Sales- Food	363.00	558.33	-195.33	-35.0 %	746.00	2,791.69	-2,045.69	-73.3 %
4111 Sales- Beer & Wine	710.00	458.33	251.67	54.9 %	1,413.00	2,291.69	-878.69	-38.3 %
4112 Sales- Merchandise	1,313.65	416.67	896.98	215.3 %	3,162.15	2,083.35	1,078.80	51.8 %
4113 Youth Golf Pass	190.00	62.50	127.50	204.0 %	505.00	312.50	192.50	61.6 %
4114 Monthly Golf Pass	0.00	104.17	-104.17	-100.0 %	0.00	520.85	-520.85	-100.0 %
4115 Golf Repair Income	26.00	10.42	15.58	149.5 %	26.00	52.10	-26.10	-50.1 %
4116 Power Cart Rentals	6,314.00	1,916.67	4,397.33	229.4 %	12,455.00	9,583.35	2,871.65	30.0 %
4501 Late Charges	-50.00	150.00	-200.00	-133.3 %	2,547.00	750.00	1,797.00	239.6 %
4511 Keys and Fobs	-29.00	83.33	-112.33	-134.8 %	-40.00	416.69	-456.69	-109.6 %
4601 Other Fees	0.00	166.67	-166.67	-100.0 %	0.00	833.35	-833.35	-100.0 %
4000 Other Income	21.00	0.00	21.00		21.00	0.00	21.00	
4000 Total Income	82,085.30	21,942.93	60,142.37	274.1 %	1,069,046.02	1,137,189.85	-68,143.83	-6.0 %
4900 Reserve Income								
4901 Reserve Assessments	0.00	2,879.08	-2,879.08	-100.0 %	24,688.50	14,395.44	10,293.06	71.5 %
4902 Transfer Fees- Reserve Assessme	0.00	0.00	0.00		34,986.50	0.00	34,986.50	
4906 Reserve Interest	43.40	0.00	43.40		1,151.69	0.00	1,151.69	
4900 Other Reserve Income	0.00	-2,879.08	2,879.08	100.0 %	0.00	-14,395.40	14,395.40	100.0 %
4900 Total Reserve Income	43.40	0.00	43.40		60,826.69	0.04	60,826.65	52,066,625.0 %
TOTAL INCOME	82,128.70	21,942.93	60,185.77	274.3 %	1,129,872.71	1,137,189.89	-7,317.18	-0.6 %
EXPENSE								
5000 Maintenance and Repair Services								
5001 General Maintenance/Repair	716.00	41.67	674.33	1,618.3 %	813.76	208.35	605.41	290.6 %
5006 Tool & Small Equipment	149.32	83.33	65.99	79.2 %	781.81	416.69	365.12	87.6 %
5007 Equipment Parts- Golf Course	2,240.83	833.33	1,407.50	168.9 %	12,172.95	4,166.69	8,006.26	192.1 %
5008 Janitorial Services	873.66	0.00	873.66		1,744.92	0.00	1,744.92	

	Actual 05/01/21 - 05/31/21	Budget 05/21 - 05/21	\$ Change	% Change	Actual YTD 01/01/21 - 05/31/21	Budget YTD 01/21 - 05/21	\$ Change	% Change
5010 Janitorial Supplies	350.62	0.00	350.62		2,411.81	0.00	2,411.81	
5011 Gas & Oil	1,314.54	708.33	606.21	85.6 %	3,349.93	3,541.69	-191.76	-5.4 %
5043 Doors and Locks	121.00	0.00	121.00		121.00	0.00	121.00	
5162 Security Staff- Operations	0.00	250.00	-250.00	-100.0 %	0.00	1,250.00	-1,250.00	-100.0 %
5163 Security Staff- Pro Shop	0.00	95.83	-95.83	-100.0 %	468.45	479.19	-10.74	-2.2 %
5186 Supplies- Operating	131.53	0.00	131.53		177.61	0.00	177.61	
5187 Supplies- Pro Shop	0.00	208.33	-208.33	-100.0 %	51.00	1,041.69	-990.69	-95.1 %
5188 Supplies- Golf Course	351.97	500.00	-148.03	-29.6 %	849.45	2,500.00	-1,650.55	-66.0 %
5000 Total Maintenance and Repair Serv	6,249.47	2,720.82	3,528.65	129.7 %	22,942.69	13,604.30	9,338.39	68.6 %
5200 LANDSCAPING								
5201 Landscape Contract Services	0.00	416.67	-416.67	-100.0 %	5,835.75	2,083.35	3,752.40	180.1 %
5202 Earth Materials	2,031.75	791.67	1,240.08	156.6 %	2,031.75	3,958.35	-1,926.60	-48.7 %
5203 Annuals/Flowers/Plant Replacemer	238.00	0.00	238.00		238.00	0.00	238.00	
5204 Tree Replacement/Pruning	1,777.57	666.67	1,110.90	166.6 %	4,109.57	3,333.35	776.22	23.3 %
5206 Drainage	0.00	41.67	-41.67	-100.0 %	0.00	208.35	-208.35	-100.0 %
5208 Pest/Disease Control	373.00	0.00	373.00		373.00	0.00	373.00	
5209 Irrigation Repairs	140.79	208.33	-67.54	-32.4 %	156.31	1,041.69	-885.38	-85.0 %
5214 Fertilizer	0.00	1,250.00	-1,250.00	-100.0 %	6,249.39	6,250.00	-0.61	0.0 %
5215 Chemicals- Golf Course	0.00	1,666.67	-1,666.67	-100.0 %	0.00	8,333.35	-8,333.35	-100.0 %
5200 Total LANDSCAPING	4,561.11	5,041.68	-480.57	-9.5 %	18,993.77	25,208.44	-6,214.67	-24.7 %
5300 UTILITY								
5301 Utility - Water	3,557.35	1,000.00	2,557.35	255.7 %	7,589.23	5,000.00	2,589.23	51.8 %
5302 Utility - Sewer	3,770.64	2,302.50	1,468.14	63.8 %	3,770.64	11,512.54	-7,741.90	-67.2 %
5303 Utility - Electricity	6,301.66	2,758.33	3,543.33	128.5 %	11,871.19	13,791.69	-1,920.50	-13.9 %
5304 Utility - Natural Gas	1,103.55	1,583.33	-479.78	-30.3 %	6,173.92	7,916.69	-1,742.77	-22.0 %
5305 Utility - Garbage and Recycling	455.53	2.83	382.70	525.5 %	2,255.73	364.19	1,891.54	519.4 %
5306 Utility - Telephone	2,540.71	1,666.67	874.04	52.4 %	8,363.23	8,333.35	29.88	0.4 %
5308 Utility - Cable Television	0.00	0.00	0.00		18.17	0.00	18.17	
5309 Utility - Internet Services	599.85	0.00	599.85		1,206.00	0.00	1,206.00	
5310 Utility- Water- Pro Shop	188.50	433.33	-244.83	-56.5 %	998.48	2,166.69	-1,168.21	-53.9 %
5311 Utility- Electricity- Pro Shop	0.00	250.00	-250.00	-100.0 %	1,414.64	1,250.00	164.64	13.2 %
5312 Utility- Garbage & Recycling- Pro S	-120.10	41.67	-161.77	-388.2 %	342.00	208.35	133.65	64.1 %
5313 Utility- Water- Golf Course	140.14	616.67	-276.53	-44.8 %	933.78	3,083.35	-2,149.57	-69.7 %
5314 Utility- Electricity- Golf Course	1,610.45	1,250.00	360.45	28.8 %	5,808.17	6,250.00	-441.83	-7.1 %
5315 Utility- Garbage & Recycling- Golf	67.20	550.00	-482.80	-87.8 %	557.40	2,750.00	-2,192.60	-79.7 %
5316 Utility- Telephone- Golf Course	207.77	0.00	207.77		207.77	0.00	207.77	
5318 Utility- Sewer- Golf Course	747.40	166.67	580.73	348.4 %	747.40	833.35	-85.95	-10.3 %
5319 Utility- Water- Pool	633.47	0.00	633.47		633.47	0.00	633.47	
5300 Total UTILITY	22,004.12	12,692.00	9,312.12	73.4 %	52,891.22	63,460.20	-10,568.98	-16.7 %
5400 ADMIN SERVICES								
5401 Management Services - Contract	4,700.00	0.00	4,700.00		4,700.00	0.00	4,700.00	
5402 Management Services - Extra	4,500.00	0.00	4,500.00		4,500.00	0.00	4,500.00	
5403 Advertising & Promotion- Pro Shop	0.00	208.33	-208.33	-100.0 %	0.00	1,041.69	-1,041.69	-100.0 %

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS - K. Treasurer

	Actual 05/01/21 - 05/31/21	Budget 05/21 - 05/21	\$ Change	% Change	Actual YTD 01/01/21 - 05/31/21	Budget YTD 01/21 - 05/21	\$ Change	% Change
5406 Miscellaneous Administrative Expenses	0.00	125.00	-125.00	-100.0 %	0.00	625.00	-625.00	-100.0 %
5407 Dues/Memberships/Subscriptions	1,475.50	291.67	1,183.83	405.9 %	4,101.74	1,458.35	2,643.39	181.3 %
5410 Office Supplies/Printing/Postage	49.74	833.33	-783.59	-94.0 %	4,680.19	4,166.69	513.50	12.3 %
5411 Advertising & Promotion Operations	0.00	83.33	-83.33	-100.0 %	685.49	416.69	268.80	64.5 %
5413 Mileage- Training/CE/Meetings	523.25	250.00	273.25	109.3 %	1,246.12	1,250.00	-3.88	-0.3 %
5415 Delivery & Newspaper Distribution	0.00	291.67	-291.67	-100.0 %	650.00	1,458.35	-808.35	-55.4 %
5419 Member Services	2.10	666.67	-664.57	-99.7 %	4,973.09	3,333.35	1,639.74	49.2 %
5430 Website Expenses	2,590.00	500.00	2,090.00	418.0 %	3,190.00	2,500.00	690.00	27.6 %
5431 Library Expenses	0.00	291.67	-291.67	-100.0 %	0.00	1,458.35	-1,458.35	-100.0 %
5438 Legal/Collection Expenses	17,175.50	3,750.00	13,425.50	358.0 %	32,077.75	18,750.00	13,667.75	72.9 %
5446 Accounting/Tax Returns/Reviews	687.50	1,166.67	-479.17	-41.1 %	1,873.50	5,833.35	-3,959.85	-67.9 %
5454 Licenses/Annual Reports- Operations	0.00	833.33	-833.33	-100.0 %	0.00	4,166.69	-4,166.69	-100.0 %
5455 Licenses/Annual Reports- Pro Shop	0.00	83.33	-83.33	-100.0 %	400.00	416.69	-16.69	-4.0 %
5458 Insurance	4,243.11	4,416.67	-173.56	-3.9 %	16,052.05	22,083.35	-6,031.30	-27.3 %
5459 Auto Insurance	198.17	250.00	-51.83	-20.7 %	1,074.15	1,250.00	-175.85	-14.1 %
5478 Bank Charges	20.00	0.00	20.00		153.58	0.00	153.58	
5479 Merchant Fees	2,002.48	250.00	1,752.48	701.0 %	5,139.22	1,250.00	3,889.22	311.1 %
5493 Gifts	0.00	41.67	-41.67	-100.0 %	0.00	208.35	-208.35	-100.0 %
5495 Loan Interest Expense	38,573.29	0.00	38,573.29		56,195.76	0.00	56,195.76	
5498 Cash Over/Short- Operations	0.00	4.17	-4.17	-100.0 %	4.00	20.85	-16.85	-80.8 %
5499 Cash Over/Short- Pro Shop	0.00	8.33	-8.33	-100.0 %	0.00	41.69	-41.69	-100.0 %
5400 Total ADMIN SERVICES	76,740.64	14,345.84	62,394.80	434.9 %	142,036.64	71,729.44	70,307.20	98.0 %
5490 EQUIPMENT LEASES & RENTALS								
5491 Equipment Leases	1,228.41	333.33	895.08	268.5 %	2,818.67	1,666.69	1,151.98	69.1 %
5492 Equipment Rentals	327.00	208.33	118.67	57.0 %	1,687.00	1,041.69	645.31	61.9 %
5490 Total EQUIPMENT LEASES & RENTALS	1,555.41	541.66	1,013.75	187.2 %	4,505.67	2,708.38	1,797.29	66.4 %
5500 Miscellaneous Charges								
5508 Keys and Fobs	170.80	125.00	45.80	36.6 %	179.80	625.00	-445.20	-71.2 %
5520 Refunds- Assessment	-81.29	0.00	-81.29		945.28	0.00	945.28	
5500 Total Miscellaneous Charges	89.51	125.00	-35.49	-28.4 %	1,125.08	625.00	500.08	80.0 %
5550 COST OF GOODS SOLD								
5551 Cost of Goods Sold- Beer & Wine	0.00	225.00	-225.00	-100.0 %	268.46	1,125.00	-856.54	-76.1 %
5552 Cost of Goods Sold- Food	290.34	291.67	-1.33	-0.5 %	626.58	1,458.35	-831.77	-57.0 %
5553 Cost of Goods Sold- Merchandise	291.21	333.33	-42.12	-12.6 %	1,005.03	1,666.69	-661.66	-39.7 %
5554 Cost of Goods Sold- Merchant Fees	0.00	591.67	-591.67	-100.0 %	0.00	2,958.35	-2,958.35	-100.0 %
5550 Total COST OF GOODS SOLD	581.55	1,441.67	-860.12	-59.7 %	1,900.07	7,208.39	-5,308.32	-73.6 %
5600 REC FACILITIES								
5601 Heat & A/C	163.20	541.67	-378.47	-69.9 %	242.10	2,708.35	-2,466.25	-91.1 %
5602 Roof Maintenance	0.00	375.00	-375.00	-100.0 %	0.00	1,875.00	-1,875.00	-100.0 %
5603 Contractors	1,491.50	1,000.00	491.50	49.2 %	5,888.24	5,000.00	888.24	17.8 %
5604 Facility Supplies	398.60	250.00	148.60	59.4 %	398.60	1,250.00	-851.40	-68.1 %
5605 Swimming Pool Services	0.00	233.33	-233.33	-100.0 %	0.00	1,166.69	-1,166.69	-100.0 %

	Actual 05/01/21 - 05/31/21	Budget 05/21 - 05/21	\$ Change	% Change	Actual YTD 01/01/21 - 05/31/21	Budget YTD 01/21 - 05/21	\$ Change	% Change
5606 Swimming Pool Parts & Supplies	1,489.33	833.33	656.00	78.7 %	2,953.93	4,166.69	-1,212.76	-29.1 %
5607 Swimming Pool Repairs	200.00	0.00	200.00		200.00	0.00	200.00	
5610 Swimming Pool Cleaning Services	0.00	1,250.00	-1,250.00	-100.0 %	0.00	6,250.00	-6,250.00	-100.0 %
5611 Janitorial Services	0.00	1,083.33	-1,083.33	-100.0 %	0.00	5,416.69	-5,416.69	-100.0 %
5613 Swimming Pool Monitoring	306.00	333.33	-27.33	-8.2 %	1,530.00	1,666.69	-136.69	-8.2 %
5616 Golf Cart Maintenance	0.00	125.00	-125.00	-100.0 %	0.00	625.00	-625.00	-100.0 %
5600 Total REC FACILITIES	4,048.63	6,024.99	-1,976.36	-32.8 %	11,212.87	30,125.11	-18,912.24	-62.8 %
6000 PAYROLL & EMPLOYEE BENEFITS								
6001 Employee Benefits	3,277.02	0.00	3,277.02		10,881.59	0.00	10,881.59	
6002 Wages	17,121.05	29,738.58	-12,617.53	-42.4 %	89,370.68	148,692.94	-59,322.26	-39.9 %
6003 Wages- Temp- Golf Course	6,978.94	0.00	6,978.94		18,207.74	0.00	18,207.74	
6004 Employer Taxes	1,773.64	0.00	1,773.64		8,145.45	0.00	8,145.45	
6005 Workers Comp	0.00	0.00	0.00		909.60	0.00	909.60	
6006 Payroll Fees	252.76	0.00	252.76		1,205.33	0.00	1,205.33	
6007 Payroll- SAIF	0.00	0.00	0.00		231.67	0.00	231.67	
6008 Wages- Pro Shop	6,541.14	10,866.42	-4,325.28	-39.8 %	25,776.08	54,332.10	-28,556.02	-52.6 %
6009 Employee Benefits- Pro Shop	108.52	0.00	108.52		7,091.37	0.00	7,091.37	
6010 Employer Taxes- Pro Shop	702.10	0.00	702.10		3,337.84	0.00	3,337.84	
6011 Workers Comp- Pro Shop	0.00	0.00	0.00		82.35	0.00	82.35	
6012 Wages- Golf Course	8,596.39	19,898.08	-11,301.69	-56.8 %	47,647.27	99,490.44	-51,843.17	-52.1 %
6013 Employee Benefits- Golf Course	-828.78	0.00	-828.78		5,415.56	0.00	5,415.56	
6014 Employer Taxes- Golf Course	849.70	0.00	849.70		5,348.21	0.00	5,348.21	
6015 Workers Comp- Golf Course	0.00	0.00	0.00		207.16	0.00	207.16	
6000 Total PAYROLL & EMPLOYEE BENEFITS	45,372.48	60,503.08	-15,130.60	-25.0 %	223,857.90	302,515.48	-78,657.58	-26.0 %
6050 Contingency Operations	0.00	83.33	-83.33	-100.0 %	185.00	416.69	-231.69	-55.6 %
6051 Coningecny- Pool	0.00	1,000.00	-1,000.00	-100.0 %	0.00	5,000.00	-5,000.00	-100.0 %
6052 Contingency- Pro Shop	0.00	41.67	-41.67	-100.0 %	0.00	208.35	-208.35	-100.0 %
6053 Contingency- Golf Course	0.00	125.00	-125.00	-100.0 %	0.00	625.00	-625.00	-100.0 %
8050 Reserve Expense	39,609.00	0.00	39,609.00		39,609.00	0.00	39,609.00	
TOTAL EXPENSE	200,811.93	104,686.74	96,125.18	91.8 %	519,259.91	523,434.78	-4,174.87	-0.8 %
NET INCOME	-118,683.22	-82,743.81	-35,939.41	-43.4 %	610,612.80	613,755.11	-3,142.31	-0.5 %
NET INCOME SUMMARY								
Income	82,128.70	21,942.93	60,185.77	274.3 %	1,129,872.71	1,137,189.89	-7,317.18	-0.6 %
Expense	-200,811.92	-104,686.74	-96,125.18	91.8 %	-519,259.91	-523,434.78	4,174.87	0.8 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
NET INCOME	-118,683.22	-82,743.81	-35,939.41	-43.4 %	610,612.80	613,755.11	-3,142.31	-0.5 %

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS - F. K. Treasurer

Balance Sheet

Property: King City Civic Association
As of 05/31/21 (accrual basis)

ASSETS

Bank		
1010 Cash in NW Bank Operating		602,271.09
1013 Cash in NW Bank DDM Cheking Operating		6,459.97
1015 Cash in NW Bank Debit Card		15,941.60
1016 Cash in Columbia Bank Operating		2,995.82
1018 Petty Cash		500.00
Total Bank		<u>628,168.48</u>
Accounts Receivable		
1200 Accounts Receivable- Assessments		22,176.87
Total Accounts Receivable		<u>22,176.87</u>
Other Current Asset		
1400 Prepaid Insurance		15,955.76
1550 Prepaid Taxes		150.00
12001 Pass-through		-137.56
Total Other Current Asset		<u>15,968.20</u>
Fixed Asset		
1500 Land & Improvements		212,264.56
1501 Buildings		1,182,505.45
1502 Irrigation		397,102.89
1503 Software Owned		9,222.00
1504 Furniture & Fixtures		92,303.70
1505 Office Furniture & Equipment		31,768.38
1509 Aquatic Center		1,867,877.42
1510 Accumulated Depreciation		-2,078,945.18
Total Fixed Asset		<u>1,714,099.22</u>
Other Asset		
1600 In-Refund		151,785.82
Total Other Asset		<u>151,785.82</u>
TOTAL ASSETS		<u><u>2,532,198.59</u></u>

LIABILITIES & EQUITY

Liabilities

Accounts Payable		
2000 Accounts Payable		69,590.38
Total Accounts Payable		<u>69,590.38</u>
Other Current Liability		
2110 Capital Lease Liability		7,180.38
2120 Donations- Pools		1,215.88
2122 Donations- Library		1,634.70
2123 Donations- Hello Neighbors		123.23
Total Other Current Liability		<u>10,154.19</u>
Total Liabilities		<u>79,744.57</u>

Equity		
3000 Fund Balances		-906,259.37
3001 Operating Fund Balance Prior Year		2,665,879.19
3005 Operating Investment Fund		45,000.00
3101 Current Year Income		647,834.20
Total Equity		<u>2,452,454.02</u>
TOTAL LIABILITIES & EQUITY		<u><u>2,532,198.59</u></u>

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS. F. K. Treasurer

Budget Comparison

Property: King City Civic Association

Comparison Periods: 05/01/21 - 05/31/21 and 01/01/21 - 05/31/21 (accrual basis)

	Actual 05/01/21 - 05/31/21	Budget 05/21 - 05/21	\$ Change	% Change	Actual YTD 01/01/21 - 05/31/21	Budget YTD 01/21 - 05/21	\$ Change	% Change
INCOME								
4000 Income								
4001 Regular Assessments	31,718.65	0.00	31,718.65		899,242.57	1,027,475.00	-128,232.43	-12.5 %
4100 Interest Revenue	0.00	58.33	-58.33	-100.0 %	0.00	291.69	-291.69	-100.0 %
4102 Convenience Fees	0.00	100.00	-100.00	-100.0 %	19.00	500.00	419.00	83.8 %
4109 Facility Rental	0.00	208.33	-208.33	-100.0 %	0.00	1,041.69	-1,041.69	-100.0 %
4501 Late Charges	-50.00	150.00	-200.00	-133.3 %	2,547.00	750.00	1,797.00	239.6 %
4511 Keys and Fobs	-29.00	83.33	-112.33	-134.8 %	-40.00	416.69	-456.69	-109.6 %
4601 Other Fees	0.00	166.67	-166.67	-100.0 %	0.00	833.35	-833.35	-100.0 %
4000 Total Income	31,639.65	766.66	30,872.99	4,026.9 %	902,668.57	1,031,308.42	-128,639.85	-12.5 %
4900 Reserve Income	0.00	-2,879.08	2,879.08	100.0 %	0.00	-14,395.40	14,395.40	100.0 %
TOTAL INCOME	31,639.65	-2,112.42	33,752.07	1,597.8 %	902,668.57	1,016,913.02	-114,244.45	-11.2 %
EXPENSE								
5000 Maintenance and Repair Services								
5001 General Maintenance/Repair	0.00	0.00	0.00		97.76	0.00	97.76	
5008 Janitorial Services	0.00	0.00	0.00		871.26	0.00	871.26	
5010 Janitorial Supplies	350.62	0.00	350.62		2,411.81	0.00	2,411.81	
5011 Gas & Oil	-2,035.39	0.00	-2,035.39		0.00	0.00	0.00	
5043 Doors and Locks	121.00	0.00	121.00		121.00	0.00	121.00	
5162 Security Staff- Operations	0.00	250.00	-250.00	-100.0 %	0.00	1,250.00	-1,250.00	-100.0 %
5186 Supplies- Operating	38.62	0.00	38.62		84.70	0.00	84.70	
5000 Total Maintenance and Repair Serv	-1,525.15	250.00	-1,775.15	-710.1 %	3,586.53	1,250.00	2,336.53	186.9 %
5200 LANDSCAPING								
5201 Landscape Contract Services	-2,104.46	0.00	-2,104.46		0.00	0.00	0.00	
5203 Annuals/Flowers/Plant Replacemer	238.00	0.00	238.00		238.00	0.00	238.00	
5204 Tree Replacement/Pruning	1,133.25	0.00	1,133.25		1,133.25	0.00	1,133.25	
5208 Pest/Disease Control	373.00	0.00	373.00		373.00	0.00	373.00	
5209 Irrigation Repairs	-15.52	0.00	-15.52		0.00	0.00	0.00	
5200 Total LANDSCAPING	-375.67	0.00	-375.67		1,744.25	0.00	1,744.25	
5300 UTILITY								
5301 Utility - Water	3,557.35	1,000.00	2,557.35	255.7 %	7,589.23	5,000.00	2,589.23	51.8 %
5302 Utility - Sewer	3,770.64	885.83	2,884.81	325.7 %	3,770.64	4,429.19	-658.55	-14.9 %
5303 Utility - Electricity	6,301.66	2,758.33	3,543.33	128.5 %	11,871.19	13,791.69	-1,920.50	-13.9 %
5304 Utility - Natural Gas	1,103.55	1,583.33	-479.78	-30.3 %	6,173.92	7,916.69	-1,742.77	-22.0 %
5305 Utility - Garbage and Recycling	455.53	72.83	382.70	525.5 %	2,255.73	364.19	1,891.54	519.4 %
5306 Utility - Telephone	2,540.71	1,666.67	874.04	52.4 %	8,363.23	8,333.35	29.88	0.4 %
5308 Utility - Cable Television	0.00	0.00	0.00		18.17	0.00	18.17	

	Actual 05/01/21 - 05/31/21	Budget 05/21 - 05/21	\$ Change	% Change	Actual YTD 01/01/21 - 05/31/21	Budget YTD 01/21 - 05/21	\$ Change	% Change
5309 Utility - Internet Services	599.85	0.00	599.85		1,206.00	0.00	1,206.00	
5319 Utility- Water- Pool	633.47	0.00	633.47		633.47	0.00	633.47	
5300 Total UTILITY	18,962.76	7,966.99	10,995.77	138.0 %	41,881.58	39,835.11	2,046.47	5.1 %
5400 ADMIN SERVICES								
5401 Management Services - Contract	4,700.00	0.00	4,700.00		4,700.00	0.00	4,700.00	
5402 Management Services - Extra	4,500.00	0.00	4,500.00		4,500.00	0.00	4,500.00	
5407 Dues/Memberships/Subscriptions	1,475.50	291.67	1,183.83	405.9 %	4,101.74	1,458.35	2,643.39	181.3 %
5410 Office Supplies/Printing/Postage	49.74	833.33	-783.59	-94.0 %	3,623.35	4,166.69	-543.34	-13.0 %
5411 Advertising & Promotion Operations	0.00	83.33	-83.33	-100.0 %	210.00	416.69	-206.69	-49.6 %
5413 Mileage- Training/CE/Meetings	523.25	250.00	273.25	109.3 %	246.12	1,250.00	-3.88	-0.3 %
5415 Delivery & Newspaper Distribution	0.00	291.67	-291.67	-100.0 %	650.00	1,458.35	-808.35	-55.4 %
5419 Member Services	2.10	666.67	-664.57	-99.7 %	4,973.09	3,333.35	1,639.74	49.2 %
5430 Website Expenses	2,590.00	500.00	2,090.00	418.0 %	3,190.00	2,500.00	690.00	27.6 %
5431 Library Expenses	0.00	291.67	-291.67	-100.0 %	0.00	1,458.35	-1,458.35	-100.0 %
5438 Legal/Collection Expenses	17,175.50	3,750.00	13,425.50	358.0 %	32,417.75	18,750.00	13,667.75	72.9 %
5446 Accounting/Tax Returns/Reviews	687.50	1,166.67	-479.17	-41.1 %	1,873.50	5,833.35	-3,959.85	-67.9 %
5454 Licenses/Annual Reports- Operations	0.00	833.33	-833.33	-100.0 %	0.00	4,166.69	-4,166.69	-100.0 %
5458 Insurance	4,243.11	4,416.67	-173.56	-3.9 %	16,052.05	22,083.35	-6,031.30	-27.3 %
5459 Auto Insurance	198.17	250.00	-51.83	-20.7 %	1,074.15	1,250.00	-175.85	-14.1 %
5478 Bank Charges	0.00	0.00	0.00		73.58	0.00	73.58	
5479 Merchant Fees	10.00	250.00	-240.00	-96.0 %	3,146.74	1,250.00	1,896.74	151.7 %
5493 Gifts	0.00	41.67	-41.67	-100.0 %	0.00	208.35	-208.35	-100.0 %
5498 Cash Over/Short- Operations	0.00	4.17	-4.17	-100.0 %	4.00	20.85	-16.85	-80.8 %
5400 Total ADMIN SERVICES	36,154.87	13,920.85	22,234.02	159.7 %	81,836.07	69,604.37	12,231.70	17.6 %
5490 EQUIPMENT LEASES & RENTALS								
5491 Equipment Leases	1,228.41	833.33	395.08	268.5 %	2,818.67	1,666.69	1,151.98	69.1 %
5492 Equipment Rentals	-1,360.00	0.00	-1,360.00		0.00	0.00	0.00	
5490 Total EQUIPMENT LEASES & RENTALS	-131.59	333.33	-464.92	-139.5 %	2,818.67	1,666.69	1,151.98	69.1 %
5500 Miscellaneous Charges								
5508 Keys and Fobs	170.80	125.00	45.80	36.6 %	179.80	625.00	-445.20	-71.2 %
5520 Refunds- Assessment	-81.29	0.00	-81.29		945.28	0.00	945.28	
5500 Total Miscellaneous Charges	89.51	125.00	-35.49	-28.4 %	1,125.08	625.00	500.08	80.0 %
5600 REC FACILITIES								
5601 Heat & A/C	163.20	541.67	-378.47	-69.9 %	242.10	2,708.35	-2,466.25	-91.1 %
5602 Roof Maintenance	0.00	375.00	-375.00	-100.0 %	0.00	1,875.00	-1,875.00	-100.0 %
5603 Contractors	1,191.50	1,000.00	191.50	19.2 %	5,588.24	5,000.00	588.24	11.8 %
5604 Facility Supplies	398.60	250.00	148.60	59.4 %	398.60	1,250.00	-851.40	-68.1 %
5605 Swimming Pool Services	0.00	233.33	-233.33	-100.0 %	0.00	1,166.69	-1,166.69	-100.0 %
5606 Swimming Pool Parts & Supplies	1,489.33	833.33	656.00	78.7 %	2,953.93	4,166.69	-1,212.76	-29.1 %
5607 Swimming Pool Repairs	200.00	0.00	200.00		200.00	0.00	200.00	
5610 Swimming Pool Cleaning Services	0.00	1,250.00	-1,250.00	-100.0 %	0.00	6,250.00	-6,250.00	-100.0 %
5611 Janitorial Services	0.00	1,083.33	-1,083.33	-100.0 %	0.00	5,416.69	-5,416.69	-100.0 %

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS & K. Treasurer

	Actual 05/01/21 - 05/31/21	Budget 05/21 - 05/21	\$ Change	% Change	Actual YTD 01/01/21 - 05/31/21	Budget YTD 01/21 - 05/21	\$ Change	% Change
5613 Swimming Pool Monitoring	306.00	333.33	-27.33	-8.2 %	1,530.00	1,666.69	-136.69	-8.2 %
5600 Total REC FACILITIES	3,748.63	5,899.99	-2,151.36	-36.5 %	10,912.87	29,500.11	-18,587.24	-63.0 %
6000 PAYROLL & EMPLOYEE BENEFITS								
6001 Employee Benefits	3,277.02	0.00	3,277.02		10,881.59	0.00	10,881.59	
6002 Wages	17,121.05	29,738.58	-12,617.53	-42.4 %	89,370.68	148,692.94	-59,322.26	-39.9 %
6004 Employer Taxes	1,773.64	0.00	1,773.64		8,145.45	0.00	8,145.45	
6005 Workers Comp	0.00	0.00	0.00		909.60	0.00	909.60	
6006 Payroll Fees	252.76	0.00	252.76		1,205.33	0.00	1,205.33	
6007 Payroll- SAIF	0.00	0.00	0.00		231.67	0.00	231.67	
6000 Total PAYROLL & EMPLOYEE BENEFITS	22,424.47	29,738.58	-7,314.11	-24.6 %	147,744.32	148,692.94	-37,948.62	-25.5 %
6050 Contingency Operations	0.00	83.33	-83.33	-100.0 %	185.00	416.69	-231.69	-55.6 %
6051 Coningecny- Pool	0.00	1,000.00	-1,000.00	-100.0 %	0.00	5,000.00	-5,000.00	-100.0 %
TOTAL EXPENSE	79,347.83	59,318.07	20,029.76	33.8 %	254,834.37	296,590.91	-41,756.54	-14.1 %
NET INCOME	-47,708.18	-61,430.49	13,722.31	22.3 %	647,834.20	720,322.11	-72,487.91	-10.1 %
NET INCOME SUMMARY								
Income	31,639.65	-2,112.42	33,752.07	1,597.8 %	902,668.57	1,016,913.02	-114,244.45	-11.2 %
Expense	-79,347.83	-59,318.07	-20,029.76	33.8 %	-254,834.37	-296,590.91	41,756.54	14.1 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
NET INCOME	-47,708.18	-61,430.49	13,722.31	22.3 %	647,834.20	720,322.11	-72,487.91	-10.1 %

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS. F. K. Treasurer

Profit & Loss 12 Month Recap

Property: King City Civic Association
 Monthly recap 01/01/21 - 05/31/21 (accrual basis)

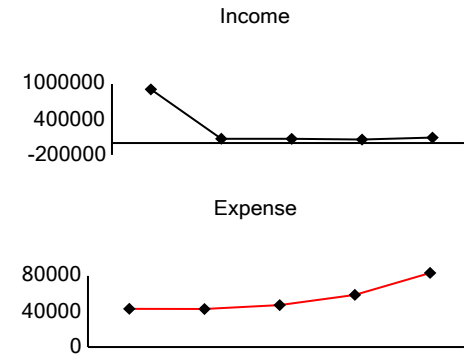
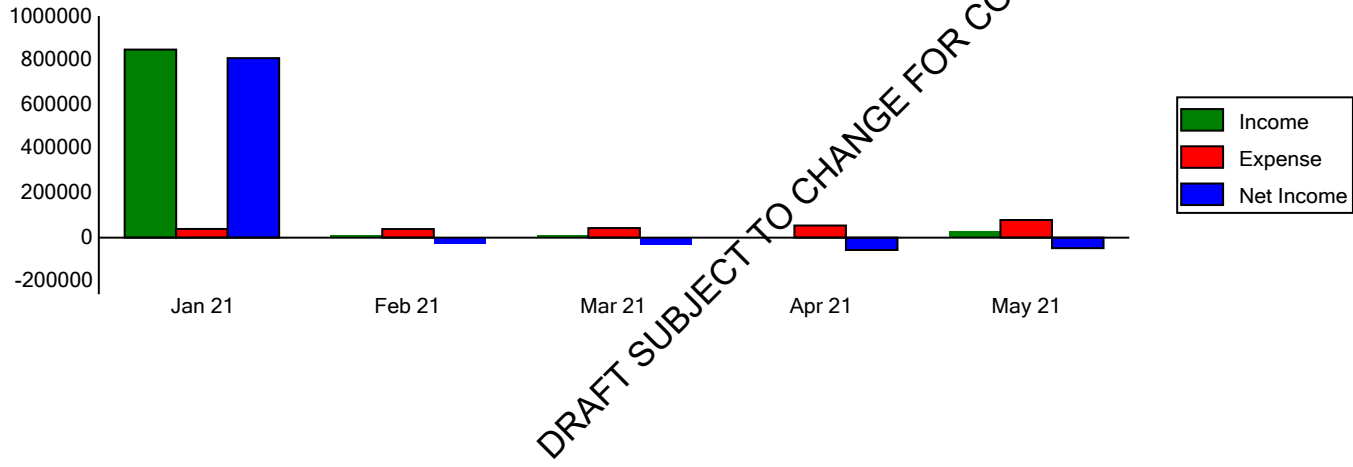
	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	TOTAL
INCOME						
4000 Income						
4001 Regular Assessments	848,092.22	10,446.51	10,201.79	-1,216.60	31,718.65	899,242.57
4102 Convenience Fees	872.00	26.00	14.00	7.00	0.00	919.00
4501 Late Charges	25.00	1,475.00	800.00	291.00	-50.00	2,547.00
4511 Keys and Fobs	-11.00	0.00	0.00	0.00	-29.00	-40.00
4000 Total Income	848,978.22	11,947.51	11,015.79	-912.60	31,639.65	902,668.57
TOTAL INCOME	848,978.22	11,947.51	11,015.79	-912.60	31,639.65	902,668.57
EXPENSE						
5000 Maintenance and Repair Services						
5001 General Maintenance/Repair	80.51	17.25	0.00	0.00	0.00	97.76
5008 Janitorial Services	266.44	266.44	337.27	1.11	0.00	871.26
5010 Janitorial Supplies	798.73	132.11	471.13	659.22	350.62	2,411.81
5011 Gas & Oil	0.00	987.46	0.00	1,047.93	-2,035.39	0.00
5043 Doors and Locks	0.00	0.00	0.00	0.00	121.00	121.00
5186 Supplies- Operating	46.08	0.00	0.00	0.00	38.62	84.70
5000 Total Maintenance and Repair Serv	1,191.76	1,403.26	808.40	1,708.26	-1,525.15	3,586.53
5200 LANDSCAPING						
5201 Landscape Contract Services	0.00	2,104.40	0.00	0.00	-2,104.40	0.00
5203 Annuals/Flowers/Plant Replacement	0.00	0.00	0.00	0.00	238.00	238.00
5204 Tree Replacement/Pruning	0.00	0.00	0.00	0.00	1,133.25	1,133.25
5208 Pest/Disease Control	0.00	0.00	0.00	0.00	373.00	373.00
5209 Irrigation Repairs	0.00	0.00	0.00	15.52	-15.52	0.00
5200 Total LANDSCAPING	0.00	2,104.40	0.00	15.52	-375.67	1,744.25
5300 UTILITY						
5301 Utility - Water	521.50	537.48	2,457.34	515.56	3,557.35	7,589.23
5302 Utility - Sewer	0.00	0.00	0.00	0.00	3,770.64	3,770.64
5303 Utility - Electricity	0.00	2,548.26	2,436.70	584.57	6,301.66	11,871.19
5304 Utility - Natural Gas	1,567.34	0.00	1,260.14	2,242.89	1,103.55	6,173.92
5305 Utility - Garbage and Recycling	400.33	637.21	392.73	369.93	455.53	2,255.73
5306 Utility - Telephone	1,259.91	1,616.14	1,616.14	1,330.33	2,540.71	8,363.23
5308 Utility - Cable Television	18.17	0.00	0.00	0.00	0.00	18.17
5309 Utility - Internet Services	0.00	202.05	202.05	202.05	599.85	1,206.00
5319 Utility- Water- Pool	0.00	0.00	0.00	0.00	633.47	633.47
5300 Total UTILITY	3,767.25	5,541.14	8,365.10	5,245.33	18,962.76	41,881.58
5400 ADMIN SERVICES						
5401 Management Services - Contract	0.00	0.00	0.00	0.00	4,700.00	4,700.00

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS. F. K. Treasurer

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	TOTAL
5402 Management Services - Extra	0.00	0.00	0.00	0.00	4,500.00	4,500.00
5407 Dues/Memberships/Subscriptions	842.50	442.75	690.37	650.62	1,475.50	4,101.74
5410 Office Supplies/Printing/Postage	690.95	459.00	2,838.63	-414.97	49.74	3,623.35
5411 Advertising & Promotion Operations	0.00	0.00	0.00	210.00	0.00	210.00
5413 Mileage- Training/CE/Meetings	228.42	216.03	278.42	0.00	523.25	1,246.12
5415 Delivery & Newspaper Distribution	325.00	0.00	325.00	0.00	0.00	650.00
5419 Member Services	2.10	0.00	0.00	4,968.89	2.10	4,973.09
5430 Website Expenses	150.00	150.00	150.00	150.00	2,590.00	3,190.00
5438 Legal/Collection Expenses	0.00	2,593.00	4,724.25	7,925.00	17,175.50	32,417.75
5446 Accounting/Tax Returns/Reviews	0.00	200.00	986.00	0.00	687.50	1,873.50
5458 Insurance	3,233.32	2,997.42	0.00	5,588.20	4,243.11	16,052.05
5459 Auto Insurance	241.89	237.79	0.00	396.30	198.17	1,074.15
5478 Bank Charges	0.00	0.00	20.00	53.58	0.00	73.58
5479 Merchant Fees	978.32	1,650.00	498.22	10.20	10.00	3,146.74
5498 Cash Over/Short- Operations	4.00	0.00	0.00	0.00	0.00	4.00
5400 Total ADMIN SERVICES	6,696.50	8,945.99	10,510.89	19,527.82	36,154.87	81,836.07
5490 EQUIPMENT LEASES & RENTALS						
5491 Equipment Leases	387.49	387.49	815.28	0.00	1,228.41	2,818.67
5492 Equipment Rentals	544.00	272.00	272.00	272.00	-1,360.00	0.00
5490 Total EQUIPMENT LEASES & REN	931.49	659.49	1,087.28	272.00	-131.59	2,818.67
5500 Miscellaneous Charges						
5508 Keys and Fobs	0.00	0.00	9.00	0.00	170.80	179.80
5520 Refunds- Assessment	570.00	0.00	0.00	456.57	-81.29	945.28
5500 Total Miscellaneous Charges	570.00	0.00	9.00	456.57	89.51	1,125.08
5600 REC FACILITIES						
5601 Heat & A/C	0.00	78.90	0.00	0.00	163.20	242.10
5603 Contractors	2,970.24	942.50	0.00	484.00	1,191.50	5,588.24
5604 Facility Supplies	0.00	0.00	0.00	0.00	398.60	398.60
5606 Swimming Pool Parts & Supplies	297.81	0.00	1,167.29	0.00	1,489.33	2,953.93
5607 Swimming Pool Repairs	0.00	0.00	0.00	0.00	200.00	200.00
5613 Swimming Pool Monitoring	306.00	306.00	306.00	306.00	306.00	1,530.00
5600 Total REC FACILITIES	3,573.55	1,327.40	1,473.29	790.00	3,748.63	10,912.87
6000 PAYROLL & EMPLOYEE BENEFITS						
6001 Employee Benefits	2,134.33	0.00	1,875.44	3,594.80	3,277.02	10,881.59
6002 Wages	17,737.55	17,064.20	16,426.15	21,021.73	17,121.05	89,370.68
6004 Employer Taxes	1,779.53	1,704.71	1,626.55	1,261.02	1,773.64	8,145.45
6005 Workers Comp	0.00	0.00	637.02	272.58	0.00	909.60
6006 Payroll Fees	406.57	271.32	274.68	0.00	252.76	1,205.33
6007 Payroll- SAIF	0.00	-283.16	0.00	514.83	0.00	231.67
6000 Total PAYROLL & EMPLOYEE BEN	22,057.98	18,757.07	20,839.84	26,664.96	22,424.47	110,744.32
6050 Contingency Operations	185.00	0.00	0.00	0.00	0.00	185.00
TOTAL EXPENSE	38,973.53	38,738.75	43,093.80	54,680.46	79,347.83	254,834.37

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS, F. K. Treasurer

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	TOTAL
NET INCOME	810,004.69	-26,791.24	-32,078.01	-55,593.06	-47,708.18	647,834.20
NET INCOME SUMMARY						
Income	848,978.22	11,947.51	11,015.79	-912.60	31,639.65	902,668.57
Expense	-38,973.53	-38,738.75	-43,093.80	-54,680.46	-79,347.83	-254,834.37
NET INCOME	810,004.69	-26,791.24	-32,078.01	-55,593.06	-47,708.18	647,834.20



DRAFT SUBJECT TO CHANGE FOR CORRECTIONS. F. K. Treasurer

Balance Sheet

Property: King City Civic Association Reserves
As of 05/31/21 (accrual basis)

ASSETS

Bank

1011 Cash in NW Bank Money Market Reserves	161,664.41
1012 Cash in NW Bank Pool Fund Reserves	42,874.94
1020 Cash in NW Bank Replacement Reserve	347,338.59
1021 Cash in NW Bank CDARS	102,588.64

Total Bank 654,466.58

Fixed Asset

1507 Reserve Expenditures- Current	273,536.83
1508 Reserve Aquatic Center Expenditures- Current	28,852.25

Total Fixed Asset 302,389.08

Other Asset

1600 Interfund	-118,777.79
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Total Other Asset -118,777.79

TOTAL ASSETS 838,077.87

LIABILITIES & EQUITY

Liabilities

Accounts Payable

2000 Accounts Payable	30,938.00
2004 Accrued Payables	-17,622.47

Total Accounts Payable 13,315.53

Other Current Liability

2100 Notes Payable	1,136,401.86
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Total Other Current Liability 1,136,401.86

Total Liabilities 1,149,717.39

Equity

3000 Fund Balances	-209,784.36
3002 Replacement Fund Balance Prior Year	-2,251,087.92
3006 Transfer Fees Reserve Fund	2,218,276.00
3010 Interest Expense- Reserve	-35,244.94
3011 Interest Income- Reserve	618.89
3012 Interest Reserve Accounts- Other	560.88
3101 Current Year Income	-34,978.07

Total Equity -311,639.52

TOTAL LIABILITIES & EQUITY 838,077.87

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS. F. K. Treasurer

Budget Comparison

Property: King City Civic Association Reserves

Comparison Periods: 05/01/21 - 05/31/21 and 01/01/21 - 05/31/21 (accrual basis)

	Actual 05/01/21 - 05/31/21	Budget 05/21 - 05/21	\$ Change	% Change	Actual YTD 01/01/21 - 05/31/21	Budget YTD 01/21 - 05/21	\$ Change	% Change
INCOME								
4900 Reserve Income								
4901 Reserve Assessments	0.00	2,879.08	-2,879.08	-100.0 %	24,688.50	14,395.44	10,293.06	71.5 %
4902 Transfer Fees- Reserve Assessme	0.00	0.00	0.00		34,986.50	0.00	34,986.50	
4906 Reserve Interest	43.40	0.00	43.40		1,151.69	0.00	1,151.69	
4900 Total Reserve Income	43.40	2,879.08	-2,835.68	-98.5 %	60,826.69	14,395.44	46,431.25	322.5 %
TOTAL INCOME	43.40	2,879.08	-2,835.68	-98.5 %	60,826.69	14,395.44	46,431.25	322.5 %
EXPENSE								
5400 ADMIN SERVICES								
5495 Loan Interest Expense	38,573.29	0.00	38,573.29		56,195.76	0.00	56,195.76	
5400 Total ADMIN SERVICES	38,573.29	0.00	38,573.29		56,195.76	0.00	56,195.76	
8050 Reserve Expense	39,609.00	0.00	39,609.00		39,609.00	0.00	39,609.00	
TOTAL EXPENSE	78,182.29	0.00	78,182.29		95,804.76	0.00	95,804.76	
NET INCOME	-78,138.89	2,879.08	-81,017.97	-2,814.0 %	-34,978.07	14,395.44	-49,373.51	-343.0 %
NET INCOME SUMMARY								
Income	43.40	2,879.08	-2,835.68	-98.5 %	60,826.69	14,395.44	46,431.25	322.5 %
Expense	-78,182.29	0.00	-78,182.29		-95,804.76	0.00	-95,804.76	
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
NET INCOME	-78,138.89	2,879.08	-81,017.97	-2,814.0 %	-34,978.07	14,395.44	-49,373.51	-343.0 %

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS. F. K. Treasurer

Profit & Loss 12 Month Recap

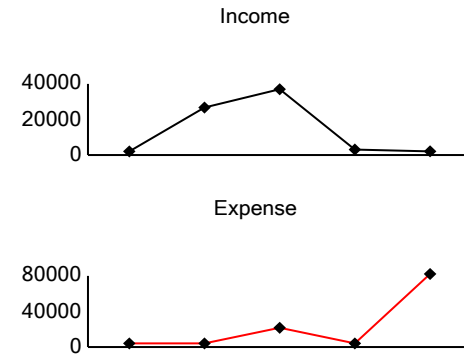
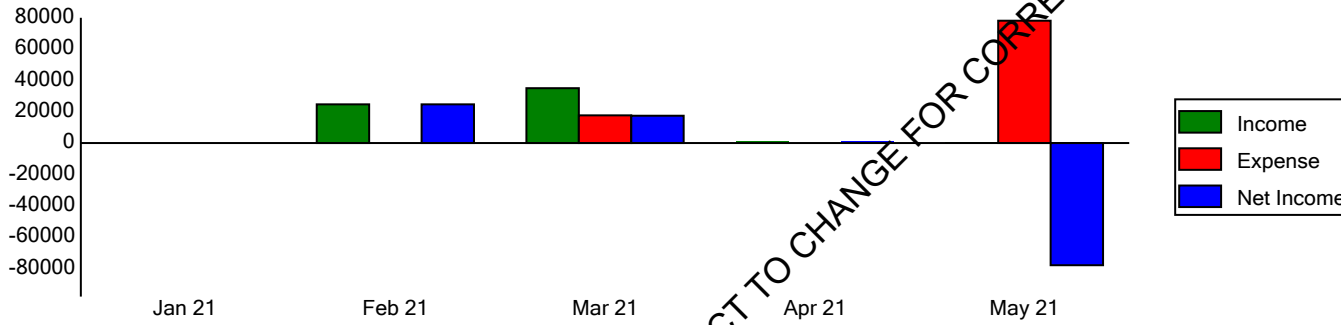
Property: King City Civic Association Reserves
 Monthly recap 01/01/21 - 05/31/21 (accrual basis)

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	TOTAL
INCOME						
4900 Reserve Income						
4901 Reserve Assessments	0.00	24,688.50	0.00	0.00	0.00	24,688.50
4902 Transfer Fees- Reserve Assessment	0.00	0.00	34,986.50	0.00	0.00	34,986.50
4906 Reserve Interest	0.00	18.59	21.91	1,067.79	43.40	1,151.69
4900 Total Reserve Income	0.00	24,707.09	35,008.41	1,067.79	43.40	60,826.69
TOTAL INCOME	0.00	24,707.09	35,008.41	1,067.79	43.40	60,826.69
EXPENSE						
5400 ADMIN SERVICES						
5495 Loan Interest Expense	0.00	0.00	17,622.47	0.00	38,573.29	56,195.76
5400 Total ADMIN SERVICES	0.00	0.00	17,622.47	0.00	38,573.29	56,195.76
8050 Reserve Expense	0.00	0.00	0.00	0.00	39,609.00	39,609.00
TOTAL EXPENSE	0.00	0.00	17,622.47	0.00	78,182.29	95,804.76
NET INCOME	0.00	24,707.09	17,385.94	1,067.79	-78,138.89	-34,978.07

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS. F. K. Treasurer

NET INCOME SUMMARY

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	TOTAL
Income	0.00	24,707.09	35,008.41	1,067.79	43.40	60,826.69
Expense	0.00	0.00	-17,622.47	0.00	-78,182.29	-95,804.76
NET INCOME	0.00	24,707.09	17,385.94	1,067.79	-78,138.89	-34,978.07



Balance Sheet

Property: King City Golf Course
As of 05/31/21 (accrual basis)

ASSETS

Fixed Asset	
1506 Golf Machinery/Equipment	629,624.56
Total Fixed Asset	629,624.56

Other Asset	
1600 Interfund	17,065.81
Total Other Asset	17,065.81

TOTAL ASSETS 646,690.37

LIABILITIES & EQUITY

Liabilities

Accounts Payable	
2000 Accounts Payable	15,042.66
Total Accounts Payable	15,042.66

Other Current Liability	
2111 Capital Lease- Golf Carts	2,214.48
2121 Donations- Golf Course	700.00
Total Other Current Liability	2,914.48

Total Liabilities 17,957.14

Equity

3000 Fund Balances	597,780.77
3101 Current Year Income	30,952.46

Total Equity 628,733.23

TOTAL LIABILITIES & EQUITY 646,690.37

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS. F. K. Treasurer

Budget Comparison

Property: King City Golf Course

Comparison Periods: 05/01/21 - 05/31/21 and 01/01/21 - 05/31/21 (accrual basis)

	Actual 05/01/21 - 05/31/21	Budget 05/21 - 05/21	\$ Change	% Change	Actual YTD 01/01/21 - 05/31/21	Budget YTD 01/21 - 05/21	\$ Change	% Change
INCOME								
4000 Income								
4103 Annual Unlimited Golf Pass	495.00	1,791.67	-1,296.67	-72.4 %	23,515.00	8,958.35	14,556.65	162.5 %
4104 Winter Golf Pass	0.00	104.17	-104.17	-100.0 %	843.00	520.85	322.15	61.9 %
4105 Season Golf Pass	7,667.00	4,066.67	3,600.33	88.5 %	41,472.00	20,333.35	21,138.65	104.0 %
4106 Trail Pass- Cart Registration	195.00	0.00	195.00		3,205.00	0.00	3,205.00	
4107 Golf Club Storage	0.00	20.00	-20.00	-100.0 %	100.00	100.00	0.00	0.0 %
4108 Daily Green Fees	33,151.00	11,666.67	21,484.33	184.2 %	78,914.30	58,333.35	20,580.95	35.3 %
4110 Sales- Food	-383.00	558.33	-941.33	-168.6 %	0.00	2,791.69	-2,791.69	-100.0 %
4111 Sales- Beer & Wine	-703.00	458.33	-1,161.33	-253.4 %	0.00	2,291.69	-2,291.69	-100.0 %
4112 Sales- Merchandise	-1,848.50	416.67	-2,265.17	-543.8 %	0.00	2,083.35	-2,083.35	-100.0 %
4113 Youth Golf Pass	190.00	62.50	127.50	204.0 %	505.00	312.50	192.50	61.6 %
4114 Monthly Golf Pass	0.00	104.17	-104.17	-100.0 %	0.00	520.85	-520.85	-100.0 %
4115 Golf Repair Income	26.00	10.42	15.58	149.5 %	26.00	52.10	-26.10	-50.1 %
4116 Power Cart Rentals	0.00	1,916.67	-1,916.67	-100.0 %	6,141.00	9,583.35	-3,442.35	-35.9 %
4000 Other Income	21.00	0.00	21.00		21.00	0.00	21.00	
4000 Total Income	38,810.50	21,176.27	17,634.23	83.3 %	154,742.30	105,881.43	48,860.87	46.1 %
TOTAL INCOME	38,810.50	21,176.27	17,634.23	83.3 %	154,742.30	105,881.43	48,860.87	46.1 %
EXPENSE								
5000 Maintenance and Repair Services								
5001 General Maintenance/Repair	716.00	41.67	674.33	1,618.3 %	716.00	208.35	507.65	243.7 %
5006 Tool & Small Equipment	149.32	83.33	65.99	79.2 %	781.81	416.69	365.12	87.6 %
5007 Equipment Parts- Golf Course	2,240.83	833.33	1,407.50	168.9 %	12,172.95	4,166.69	8,006.26	192.1 %
5008 Janitorial Services	379.36	0.00	379.36		379.36	0.00	379.36	
5011 Gas & Oil	3,349.93	708.33	2,641.60	372.9 %	3,349.93	3,541.69	-191.76	-5.4 %
5163 Security Staff- Pro Shop	0.00	20.83	-20.83	-100.0 %	0.00	104.19	-104.19	-100.0 %
5186 Supplies- Operating	92.91	0.00	92.91		92.91	0.00	92.91	
5188 Supplies- Golf Course	351.97	500.00	-148.03	-29.6 %	849.45	2,500.00	-1,650.55	-66.0 %
5000 Total Maintenance and Repair Serv	7,280.32	2,187.49	5,092.83	232.8 %	18,342.41	10,937.61	7,404.80	67.7 %
5200 LANDSCAPING								
5201 Landscape Contract Services	2,104.40	416.67	1,687.73	405.1 %	5,835.75	2,083.35	3,752.40	180.1 %
5202 Earth Materials	2,031.75	791.67	1,240.08	156.6 %	2,031.75	3,958.35	-1,926.60	-48.7 %
5204 Tree Replacement/Pruning	644.32	666.67	-22.35	-3.4 %	2,976.32	3,333.35	-357.03	-10.7 %
5206 Drainage	0.00	41.67	-41.67	-100.0 %	0.00	208.35	-208.35	-100.0 %
5209 Irrigation Repairs	156.31	208.33	-52.02	-25.0 %	156.31	1,041.69	-885.38	-85.0 %
5214 Fertilizer	0.00	1,250.00	-1,250.00	-100.0 %	6,249.39	6,250.00	-0.61	0.0 %
5215 Chemicals- Golf Course	0.00	1,666.67	-1,666.67	-100.0 %	0.00	8,333.35	-8,333.35	-100.0 %

	Actual 05/01/21 - 05/31/21	Budget 05/21 - 05/21	\$ Change	% Change	Actual YTD 01/01/21 - 05/31/21	Budget YTD 01/21 - 05/21	\$ Change	% Change
5200 Total LANDSCAPING	4,936.78	5,041.68	-104.90	-2.1 %	17,249.52	25,208.44	-7,958.92	-31.6 %
5300 UTILITY								
5302 Utility - Sewer	0.00	1,416.67	-1,416.67	-100.0 %	0.00	7,083.35	-7,083.35	-100.0 %
5313 Utility- Water- Golf Course	340.14	616.67	-276.53	-44.8 %	933.78	3,083.35	-2,149.57	-69.7 %
5314 Utility- Electricity- Golf Course	1,610.45	1,250.00	360.45	28.8 %	5,808.17	6,250.00	-441.83	-7.1 %
5315 Utility- Garbage & Recycling- Golf	67.20	550.00	-482.80	-87.8 %	557.40	2,750.00	-2,192.60	-79.7 %
5316 Utility- Telephone- Golf Course	207.77	0.00	207.77		207.77	0.00	207.77	
5318 Utility- Sewer- Golf Course	747.40	166.67	580.73	348.4 %	747.40	833.35	-85.95	-10.3 %
5300 Total UTILITY	2,972.96	4,000.01	-1,027.05	-25.7 %	8,234.52	20,000.05	-11,745.53	-58.7 %
5400 ADMIN SERVICES								
5410 Office Supplies/Printing/Postage	0.00	0.00	0.00		954.96	0.00	954.96	
5411 Advertising & Promotion Operations	0.00	0.00	0.00		475.49	0.00	475.49	
5400 Total ADMIN SERVICES	0.00	0.00	0.00		1,430.45	0.00	1,430.45	
5490 EQUIPMENT LEASES & RENTALS								
5492 Equipment Rentals	1,687.00	208.33	1,478.67	709.8 %	1,687.00	1,041.69	645.31	61.9 %
5490 Total EQUIPMENT LEASES & RENTALS	1,687.00	208.33	1,478.67	709.8 %	1,687.00	1,041.69	645.31	61.9 %
6000 PAYROLL & EMPLOYEE BENEFITS								
6003 Wages- Temp- Golf Course	6,978.94	0.00	6,978.94		18,207.74	0.00	18,207.74	
6012 Wages- Golf Course	8,596.39	19,898.08	-11,301.69	-56.8 %	47,647.27	99,490.44	-51,843.17	-52.1 %
6013 Employee Benefits- Golf Course	-828.78	0.00	-828.78		5,415.56	0.00	5,415.56	
6014 Employer Taxes- Golf Course	849.70	0.00	849.70		5,348.21	0.00	5,348.21	
6015 Workers Comp- Golf Course	0.00	0.00	0.00		207.16	0.00	207.16	
6000 Total PAYROLL & EMPLOYEE BENEFITS	15,596.25	19,898.08	-4,301.83	-21.6 %	76,825.94	99,490.44	-22,664.50	-22.8 %
6053 Contingency- Golf Course	0.00	625.00	-625.00	-100.0 %	0.00	625.00	-625.00	-100.0 %
TOTAL EXPENSE	32,473.31	31,460.59	1,012.72	3.2 %	123,789.84	157,303.23	-33,513.39	-21.3 %
NET INCOME	6,337.19	-10,284.32	16,621.51	161.6 %	30,952.46	-51,421.80	82,374.26	160.2 %
NET INCOME SUMMARY								
Income	30,952.46	21,176.27	17,634.23	83.3 %	154,742.30	105,881.43	48,860.87	46.1 %
Expense	-32,473.31	-31,460.59	-1,012.72	3.2 %	-123,789.84	-157,303.23	33,513.39	21.3 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
NET INCOME	6,337.19	-10,284.32	16,621.51	161.6 %	30,952.46	-51,421.80	82,374.26	160.2 %

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS - F. K. Treasurer

Profit & Loss 12 Month Recap

Property: King City Golf Course
 Monthly recap 01/01/21 - 05/31/21 (accrual basis)

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	TOTAL
INCOME						
4000 Income						
4103 Annual Unlimited Golf Pass	19,165.00	420.00	2,100.00	1,335.00	495.00	23,515.00
4104 Winter Golf Pass	843.00	0.00	0.00	0.00	0.00	843.00
4105 Season Golf Pass	3,590.00	7,640.00	17,460.00	5,111.00	7,667.00	41,472.00
4106 Trail Pass- Cart Registration	1,495.00	170.00	910.00	335.00	195.00	3,205.00
4107 Golf Club Storage	50.00	0.00	50.00	0.00	0.00	100.00
4108 Daily Green Fees	6,458.00	3,654.00	13,293.30	22,358.00	33,151.00	78,914.30
4110 Sales- Food	24.50	33.00	118.50	207.00	-383.00	0.00
4111 Sales- Beer & Wine	0.00	15.50	265.00	422.50	-703.00	0.00
4112 Sales- Merchandise	249.00	237.50	486.55	875.25	-1,848.50	0.00
4113 Youth Golf Pass	0.00	0.00	33.00	190.00	190.00	505.00
4115 Golf Repair Income	0.00	0.00	0.00	0.00	26.00	26.00
4116 Power Cart Rentals	481.00	340.00	1,770.00	3,550.00	0.00	6,141.00
4000 Other Income	0.00	0.00	0.00	0.00	21.00	21.00
4000 Total Income	32,355.50	12,510.00	36,578.55	34,487.75	38,810.50	154,742.30
TOTAL INCOME	32,355.50	12,510.00	36,578.55	34,487.75	38,810.50	154,742.30
EXPENSE						
5000 Maintenance and Repair Services						
5001 General Maintenance/Repair	0.00	0.00	0.00	0.00	716.00	716.00
5006 Tool & Small Equipment	182.41	450.08	0.00	0.00	149.32	781.81
5007 Equipment Parts- Golf Course	1,652.03	3,423.75	4,573.80	282.54	2,240.83	12,172.95
5008 Janitorial Services	0.00	0.00	0.00	0.00	379.36	379.36
5011 Gas & Oil	0.00	0.00	0.00	0.00	3,349.93	3,349.93
5186 Supplies- Operating	0.00	0.00	0.00	0.00	92.91	92.91
5188 Supplies- Golf Course	330.48	0.00	0.00	167.00	351.97	849.45
5000 Total Maintenance and Repair Services	2,164.92	3,873.83	4,573.80	449.54	7,280.32	18,342.41
5200 LANDSCAPING						
5201 Landscape Contract Services	921.31	7.17	2,394.53	408.34	2,104.40	5,835.75
5202 Earth Materials	0.00	0.00	0.00	0.00	2,031.75	2,031.75
5204 Tree Replacement/Pruning	0.00	0.00	2,332.00	0.00	644.32	2,976.32
5209 Irrigation Repairs	0.00	0.00	0.00	0.00	156.31	156.31
5214 Fertilizer	0.00	0.00	0.00	6,249.39	0.00	6,249.39
5200 Total LANDSCAPING	921.31	7.17	4,726.53	6,657.73	4,936.78	17,249.52
5300 UTILITY						
5313 Utility- Water- Golf Course	47.07	48.15	421.85	76.57	340.14	933.78
5314 Utility- Electricity- Golf Course	0.00	1,014.81	955.50	2,227.41	1,610.45	5,808.17

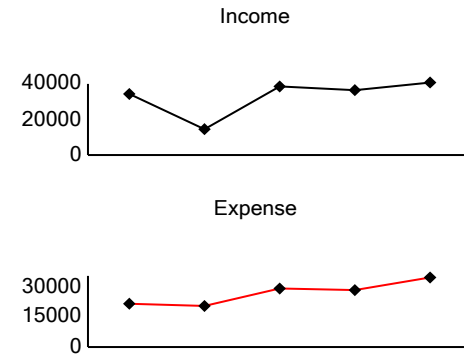
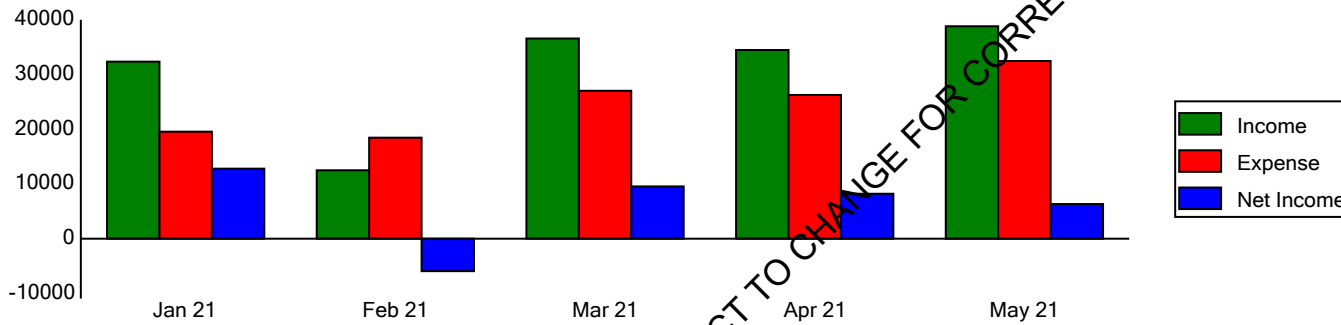
DRAFT SUBJECT TO CHANGE FOR CORRECTING S.F. K. Treasurer

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	TOTAL
5315 Utility- Garbage & Recycling- Golf C	68.40	342.00	57.00	22.80	67.20	557.40
5316 Utility- Telephone- Golf Course	0.00	0.00	0.00	0.00	207.77	207.77
5318 Utility- Sewer- Golf Course	0.00	0.00	0.00	0.00	747.40	747.40
5300 Total UTILITY	115.47	1,404.96	1,434.35	2,326.78	2,972.96	8,254.52
5400 ADMIN SERVICES						
5410 Office Supplies/Printing/Postage	0.00	408.59	546.37	0.00	0.00	954.96
5411 Advertising & Promotion Operations	50.00	425.49	0.00	0.00	0.00	475.49
5400 Total ADMIN SERVICES	50.00	834.08	546.37	0.00	0.00	1,430.45
5490 EQUIPMENT LEASES & RENTALS						
5492 Equipment Rentals	0.00	0.00	0.00	0.00	1,687.00	1,687.00
5490 Total EQUIPMENT LEASES & REN	0.00	0.00	0.00	0.00	1,687.00	1,687.00
6000 PAYROLL & EMPLOYEE BENEFITS						
6003 Wages- Temp- Golf Course	4,646.40	2,710.40	4,840.00	-968.00	6,978.94	18,207.74
6012 Wages- Golf Course	9,063.44	7,388.10	8,384.16	14,215.18	8,596.39	47,647.27
6013 Employee Benefits- Golf Course	1,355.70	1,355.70	1,133.50	2,399.44	-828.78	5,415.56
6014 Employer Taxes- Golf Course	1,238.89	1,049.35	1,055.43	1,194.84	849.70	5,348.21
6015 Workers Comp- Golf Course	0.00	-175.04	382.20	0.00	0.00	207.16
6000 Total PAYROLL & EMPLOYEE BEN	16,304.43	12,328.51	15,755.29	16,841.46	15,596.25	76,825.94
TOTAL EXPENSE	19,556.13	18,448.55	27,036.34	26,275.51	32,473.31	123,789.84
NET INCOME	12,799.37	-5,938.58	9,542.21	8,212.24	6,337.19	30,952.46

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS. F. K. Treasurer

NET INCOME SUMMARY

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	TOTAL
Income	32,355.50	12,510.00	36,578.55	34,487.75	38,810.50	154,742.30
Expense	-19,556.13	-18,448.55	-27,036.34	-26,275.51	-32,473.31	-123,789.84
NET INCOME	12,799.37	-5,938.55	9,542.21	8,212.24	6,337.19	30,952.46



DRAFT SUBJECT TO CHANGE FOR CORRECTIONS. F. K. Treasurer

Balance Sheet

Property: King City Pro Shop
As of 05/31/21 (accrual basis)

ASSETS

Bank		
1014 Cash in US Bank Op		10,612.39
1017 Cash in Columbia Bank Money Market Operating		<u>170,964.62</u>
Total Bank		181,577.01
Other Current Asset		
12002 Pass through- CB & US Bank		<u>7,766.75</u>
Total Other Current Asset		7,766.75
Other Asset		
1600 Interfund		<u>-50,073.84</u>
Total Other Asset		<u>-50,073.84</u>
TOTAL ASSETS		<u><u>139,269.92</u></u>

LIABILITIES & EQUITY

Liabilities

Accounts Payable		
2000 Accounts Payable		<u>1,019.41</u>
Total Accounts Payable		<u>1,019.41</u>
Total Liabilities		1,019.41

Equity

3000 Fund Balances		171,446.30
3101 Current Year Income		<u>-33,195.79</u>
Total Equity		<u>138,250.51</u>
TOTAL LIABILITIES & EQUITY		<u><u>139,269.92</u></u>

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS. F. K. Treasurer

Budget Comparison

Property: King City Pro Shop

Comparison Periods: 05/01/21 - 05/31/21 and 01/01/21 - 05/31/21 (accrual basis)

	Actual 05/01/21 - 05/31/21	Budget 05/21 - 05/21	\$ Change	% Change	Actual YTD 01/01/21 - 05/31/21	Budget YTD 01/21 - 05/21	\$ Change	% Change
INCOME								
4000 Income								
4110 Sales- Food	746.00	0.00	746.00		746.00	0.00	746.00	
4111 Sales- Beer & Wine	1,413.00	0.00	1,413.00		1,413.00	0.00	1,413.00	
4112 Sales- Merchandise	3,162.15	0.00	3,162.15		3,162.15	0.00	3,162.15	
4116 Power Cart Rentals	6,314.00	0.00	6,314.00		6,314.00	0.00	6,314.00	
4000 Total Income	11,635.15	0.00	11,635.15		11,635.15	0.00	11,635.15	
TOTAL INCOME	11,635.15	0.00	11,635.15		11,635.15	0.00	11,635.15	
EXPENSE								
5000 Maintenance and Repair Services								
5008 Janitorial Services	494.30	0.00	494.30		494.30	0.00	494.30	
5163 Security Staff- Pro Shop	0.00	75.00	-75.00	-100.0 %	468.45	375.00	93.45	24.9 %
5187 Supplies- Pro Shop	0.00	208.33	-208.33	-100.0 %	51.00	1,041.69	-990.69	-95.1 %
5000 Total Maintenance and Repair Serv	494.30	283.33	210.97	74.5 %	1,013.75	1,416.69	-402.94	-28.4 %
5300 UTILITY								
5310 Utility- Water- Pro Shop	188.50	433.33	-244.83	-56.5 %	998.48	2,166.69	-1,168.21	-53.9 %
5311 Utility- Electricity- Pro Shop	0.00	250.00	-250.00	-100.0 %	1,414.64	1,250.00	164.64	13.2 %
5312 Utility- Garbage & Recycling- Pro S	-120.10	411.00	-531.10	-129.2 %	342.00	208.35	133.65	64.1 %
5300 Total UTILITY	68.40	728.00	-656.60	-90.6 %	2,755.12	3,625.04	-869.92	-24.0 %
5400 ADMIN SERVICES								
5403 Advertising & Promotion- Pro Shop	0.00	208.33	-208.33	-100.0 %	0.00	1,041.69	-1,041.69	-100.0 %
5406 Miscellaneous Administrative Expe	0.00	125.00	-125.00	-100.0 %	0.00	625.00	-625.00	-100.0 %
5410 Office Supplies/Printing/Postage	0.00	0.00	0.00		101.88	0.00	101.88	
5455 Licenses/Annual Reports- Pro Shop	0.00	83.33	-83.33	-100.0 %	400.00	416.69	-16.69	-4.0 %
5478 Bank Charges	20.00	0.00	20.00		80.00	0.00	80.00	
5479 Merchant Fees	1,992.48	0.00	1,992.48		1,992.48	0.00	1,992.48	
5499 Cash Over/Short- Pro Shop	0.00	8.33	-8.33	-100.0 %	0.00	41.69	-41.69	-100.0 %
5400 Total ADMIN SERVICES	2,012.48	424.99	1,587.49	373.5 %	2,574.36	2,125.07	449.29	21.1 %
5550 COST OF GOODS SOLD								
5551 Cost of Goods Sold- Beer & Wine	0.00	225.00	-225.00	-100.0 %	268.46	1,125.00	-856.54	-76.1 %
5552 Cost of Goods Sold- Food	290.34	291.67	-1.33	-0.5 %	626.58	1,458.35	-831.77	-57.0 %
5553 Cost of Goods Sold- Merchandise	291.21	333.33	-42.12	-12.6 %	1,005.03	1,666.69	-661.66	-39.7 %
5554 Cost of Goods Sold- Merchant Fee:	0.00	591.67	-591.67	-100.0 %	0.00	2,958.35	-2,958.35	-100.0 %
5550 Total COST OF GOODS SOLD	581.55	1,441.67	-860.12	-59.7 %	1,900.07	7,208.39	-5,308.32	-73.6 %
5600 REC FACILITIES								

	Actual 05/01/21 - 05/31/21	Budget 05/21 - 05/21	\$ Change	% Change	Actual YTD 01/01/21 - 05/31/21	Budget YTD 01/21 - 05/21	\$ Change	% Change
5603 Contractors	300.00	0.00	300.00		300.00	0.00	300.00	
5616 Golf Cart Maintenance	0.00	125.00	-125.00	-100.0 %	0.00	625.00	-625.00	-100.0 %
5600 Total REC FACILITIES	300.00	125.00	175.00	140.0 %	300.00	625.00	-325.00	-52.0 %
6000 PAYROLL & EMPLOYEE BENEFITS								
6008 Wages- Pro Shop	6,541.14	10,866.42	-4,325.28	-39.8 %	25,776.08	54,332.10	-28,556.02	-52.6 %
6009 Employee Benefits- Pro Shop	108.52	0.00	108.52		7,091.37	0.00	7,091.37	
6010 Employer Taxes- Pro Shop	702.10	0.00	702.10		3,337.84	0.00	3,337.84	
6011 Workers Comp- Pro Shop	0.00	0.00	0.00		82.35	0.00	82.35	
6000 Total PAYROLL & EMPLOYEE BENEFITS	7,351.76	10,866.42	-3,514.66	-32.3 %	36,287.64	54,332.10	-18,044.46	-33.2 %
6052 Contingency- Pro Shop	0.00	41.67	-41.67	-100.0 %	0.00	208.35	-208.35	-100.0 %
TOTAL EXPENSE	10,808.49	13,908.08	-3,099.59	-22.3 %	44,830.94	69,540.64	-24,709.70	-35.5 %
NET INCOME	826.66	-13,908.08	14,734.74	105.9 %	-33,195.79	-69,540.64	36,344.85	52.3 %
NET INCOME SUMMARY								
Income	11,635.15	0.00	11,635.15		11,635.15	0.00	11,635.15	
Expense	-10,808.49	-13,908.08	3,099.59	22.3 %	-44,830.94	-69,540.64	24,709.70	35.5 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
NET INCOME	826.66	-13,908.08	14,734.74	105.9 %	-33,195.79	-69,540.64	36,344.85	52.3 %

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS. F. K. Treasurer

Profit & Loss 12 Month Recap

Property: King City Pro Shop
 Monthly recap 01/01/21 - 05/31/21 (accrual basis)

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	TOTAL
INCOME						
4000 Income						
4110 Sales- Food	0.00	0.00	0.00	0.00	746.00	746.00
4111 Sales- Beer & Wine	0.00	0.00	0.00	0.00	1,413.00	1,413.00
4112 Sales- Merchandise	0.00	0.00	0.00	0.00	3,162.15	3,162.15
4116 Power Cart Rentals	0.00	0.00	0.00	0.00	6,314.00	6,314.00
4000 Total Income	0.00	0.00	0.00	0.00	11,635.15	11,635.15
TOTAL INCOME	0.00	0.00	0.00	0.00	11,635.15	11,635.15
EXPENSE						
5000 Maintenance and Repair Services						
5008 Janitorial Services	0.00	0.00	0.00	0.00	494.30	494.30
5163 Security Staff- Pro Shop	468.45	0.00	0.00	0.00	0.00	468.45
5187 Supplies- Pro Shop	0.00	0.00	0.00	51.00	0.00	51.00
5000 Total Maintenance and Repair Serv	468.45	0.00	0.00	51.00	494.30	1,013.75
5300 UTILITY						
5310 Utility- Water- Pro Shop	375.00	0.00	210.80	224.18	188.50	998.48
5311 Utility- Electricity- Pro Shop	0.00	416.96	335.67	662.01	0.00	1,414.64
5312 Utility- Garbage & Recycling- Pro Sh	68.40	256.90	68.40	68.40	-120.10	342.00
5300 Total UTILITY	443.40	673.86	614.87	954.59	68.40	2,755.12
5400 ADMIN SERVICES						
5410 Office Supplies/Printing/Postage	0.00	0.00	101.88	0.00	0.00	101.88
5455 Licenses/Annual Reports- Pro Shop	400.00	0.00	0.00	0.00	0.00	400.00
5478 Bank Charges	0.00	20.00	0.00	20.00	20.00	80.00
5479 Merchant Fees	0.00	0.00	0.00	0.00	1,992.48	1,992.48
5400 Total ADMIN SERVICES	420.00	20.00	101.88	20.00	2,012.48	2,574.36
5550 COST OF GOODS SOLD						
5551 Cost of Goods Sold- Beer & Wine	0.00	0.00	80.16	188.30	0.00	268.46
5552 Cost of Goods Sold- Food	0.00	0.00	73.30	262.94	290.34	626.58
5553 Cost of Goods Sold- Merchandise	0.00	0.00	456.42	257.40	291.21	1,005.03
5550 Total COST OF GOODS SOLD	0.00	0.00	609.88	708.64	581.55	1,900.07
5600 REC FACILITIES						
5603 Contractors	0.00	0.00	0.00	0.00	300.00	300.00
5600 Total REC FACILITIES	0.00	0.00	0.00	0.00	300.00	300.00
6000 PAYROLL & EMPLOYEE BENEFITS						
6008 Wages- Pro Shop	0.00	5,360.43	6,292.67	7,581.84	6,541.14	25,776.08
6009 Employee Benefits- Pro Shop	6,378.79	212.10	212.10	179.86	108.52	7,091.37

DRAFT SUBJECT TO CHANGE FOR CORRECTIONS. F. K. Treasurer

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	TOTAL
6010 Employer Taxes- Pro Shop	648.67	577.33	636.44	773.30	702.10	3,337.84
6011 Workers Comp- Pro Shop	0.00	-56.63	138.98	0.00	0.00	82.35
6000 Total PAYROLL & EMPLOYEE BEN	7,027.46	6,093.23	7,280.19	8,535.00	7,351.76	36,287.64
TOTAL EXPENSE	8,359.31	6,787.09	8,606.82	10,269.23	10,808.49	44,830.94
NET INCOME	-8,359.31	-6,787.09	-8,606.82	-10,269.23	826.66	-33,195.79

NET INCOME SUMMARY						
Income	0.00	0.00	0.00	0.00	11,635.15	11,635.15
Expense	-8,359.31	-6,787.09	-8,606.82	-10,269.23	-10,808.49	-44,830.94
NET INCOME	-8,359.31	-6,787.09	-8,606.82	-10,269.23	826.66	-33,195.79

