

King City Civic Association
Summary
(Modified Cash Basis)
December 2021

	Operating Fund	Replacement Reserve Fund	Golf Course	Pro Shop	Total Fund Balances	
Beginning Equity	2,564,183.00	(598,128.00)			1,966,055.00	#1
Operating Investment Fund	45,000.00				45,000.00	
2020 CPA Adjustments posted 11/30/21	(198,608.81)	196,394.33	2,214.48		(0.00)	#1
After Cash Conversion JE to roll up to prior year 1/1/22	(588,651.63)	(193,781.34)	597,780.77	184,652.20	-	#2
Pro Shop/Golf Expenses paid by Operating (Clear Interfund)	(285,046.12)		206,047.63	78,998.49	-	#3
Golf Income Deposited to Pro Shop (Clear Interfund)			(175,718.31)	175,718.31	-	#3
	<u>1,536,876.44</u>	<u>(595,515.01)</u>	<u>630,324.57</u>	<u>439,369.00</u>	<u>2,011,055.00</u>	
Income	956,984.39	439,538.47	283,383.30	13,021.45	1,692,927.61	
Expenses	*** (691,765.52)	(210,465.11)	(284,018.12)	(123,046.95)	(1,309,295.70)	
Net income	<u>265,218.87</u>	<u>229,073.36</u>	<u>(634.82)</u>	<u>(110,025.50)</u>	<u>383,631.91</u>	
Ending Equity	<u>1,802,095.31</u>	<u>(366,441.65)</u>	<u>629,689.75</u>	<u>329,343.50</u>	<u>2,394,686.91</u>	
Cash in NW Bank Operating	1010 146,514.83				146,514.83	
Cash in NW Bank DDM Cheking	1013 -				-	
Cash in NW Bank Debit Card	1015 2,967.53				2,967.53	
Cash in NW Bank CB Operating (Petty Cash)	1016 2,995.82				2,995.82	
Cash in Pety Cash	1018 500.00				500.00	
Cash in NW Bank MM Reserves	1011	162,001.16			162,001.16	
cash in NW Bank Pool Fund Reserves	1012	-			-	
Cash in NW Bank Replacement Reserves	1020	-			-	
Cash in NW Bank CDARS	1021	102,588.64			102,588.64	
Cash in NW Bank DDM Sweep	1022	647,703.19			647,703.19	
Cash in US Bank- Pro Shop	1014			39,301.70	39,301.70	
Cash in CB MM- Pro Shop	1017			301,722.40	301,722.40	
Undeposited funds	12000 14,190.00				14,190.00	#4
Pass through	12001	10.00		(2,105.60)	(2,095.60)	
Land & Improvements	1500 212,264.56				212,264.56	
Buildings	1501 1,182,505.45				1,182,505.45	
Irrigation	1502 501,703.25				501,703.25	#1
Software Owned	1503 5,023.50				5,023.50	#1
Furniture & Fixtures	1504 92,303.70				92,303.70	
Office Furniture & Equipment	1505 31,768.38				31,768.38	
Aquatic Center	1509 1,867,877.42				1,867,877.42	
Accumulated Depreciation	1510 (2,184,355.85)				(2,184,355.85)	#1
Golf Machinery & Equipment	1506		629,624.56		629,624.56	
Accounts Payable	2000				-	
Notes Payable	2100	(1,136,401.86)			(1,136,401.86)	
Capital Lease Liability	2110 (4,223.38)				(4,223.38)	#1
Capital Lease Liability- Golf Course	2111				-	#1
Donations- Liability- Pool	2120 (1,215.88)				(1,215.88)	
Donations- Liability- Golf Course	2121		(1,310.00)		(1,310.00)	
Donations Liability- Library	2122 (1,634.70)				(1,634.70)	
Donations Liability- Hello Neighbors	2123 (123.23)				(123.23)	
Prepaid Assessments	2210 (207,933.68)				(207,933.68)	
Deferred Revenue- 2022 Golf Passes	2250			(9,575.00)	(9,575.00)	
	<u>1,661,127.72</u>	<u>(224,098.87)</u>	<u>628,314.56</u>	<u>329,343.50</u>	<u>2,394,686.91</u>	
Interfund Due	** <u>140,967.59</u>	<u>(142,342.78)</u>	<u>1,375.19</u>	-	-	
Amounts due from Quickbooks	** 118,777.79	(118,777.79)				
Reserve expense paid by Operating YTD	** 22,189.80	(22,189.80)				
Reserve expenses reclassified from Golf expenses	**	(1,375.19)	1,375.19			
	<u>140,967.59</u>	<u>(142,342.78)</u>	<u>1,375.19</u>	-	-	

Please inform when okay to transfer from Rerves to clear interfund
Reserve Assessment transfer entry for 2020 & 2021 are still outstanding

- #1 CPA Adjusting entries for 2020
- #2 Cash Conversion 2021
- #3 Clear Interfund due from Proshop/Golf to Operating
- #4 Owner payments in December deposited in January

Cleared all of these in December with JE #204

Pass through for Operating: (Pro Shop is Drive Payment Deposits from credit card sales)

Recon adjustment expense- Feb 2021	1,698.00	Per Melva \$558 needs to be moved to Assessments
Offset previous online payment error Mar 2021	(1,140.00)	This will zero out with above after moving \$558
Operating account difference from QB	375.00	To be researched- possible owner refund not recorded in QB
King City Civil Settlement Deposit- May 2021	(1,154.00)	Deposit in May- where to record?
Merchant Bank CD Discount	83.44	Fee in May- Bank Fee?
	<u>(137.56)</u>	

**** April 2021 Beginning balance entry recorded Assessment income of \$1,216.60 when QB showed \$841.32
Reasoning for the difference of \$375.28 could not be found. It might have something to do with the \$375 in the Pass through.

Balance Sheet

Properties: King City Civic Association, King City Golf Course, King City Pro Shop
As of 12/31/21 (cash basis)

ASSETS

Bank		
1010 Cash in NW Bank Operating		146,514.83
1014 Cash in US Bank Op		39,301.70
1015 Cash in NW Bank Debit Card		2,967.53
1016 Cash in Columbia Bank Operating		2,995.82
1017 Cash in Columbia Bank MM Operating		301,722.40
1018 Petty Cash		500.00
Total Bank		<u>494,002.28</u>
Other Current Asset		
12000 Undeposited Funds		14,190.00
12002 Pass through- CB & US Bank		-2,105.60
Total Other Current Asset		<u>12,084.40</u>
Fixed Asset		
1500 Land & Improvements		212,264.56
1501 Buildings		1,182,505.45
1502 Irrigation		501,703.25
1503 Software Owned		5,023.50
1504 Furniture & Fixtures		92,303.70
1505 Office Furniture & Equipment		31,768.38
1506 Golf Machinery/Equipment		629,624.56
1509 Aquatic Center		1,867,877.42
1510 Accumulated Depreciation		-2,184,355.85
Total Fixed Asset		<u>2,338,714.97</u>
Other Asset		
1600 Interfund		142,342.78
Total Other Asset		<u>142,342.78</u>
TOTAL ASSETS		<u><u>2,987,144.43</u></u>

LIABILITIES & EQUITY

Liabilities

Other Current Liability		
2110 Capital Lease Liability		4,223.38
2120 Donations- Pools		1,215.88
2121 Donations- Golf Course		1,310.00
2122 Donations- Library		1,634.70
2123 Donations- Hello Neighbors		123.23
2210 Prepaid Assessments		207,933.68
2250 Deferred Revenue		9,575.00
Total Other Current Liability		<u>226,015.87</u>
Total Liabilities		226,015.87

Equity

3000 Fund Balances		-2,612.99
3001 Operating Fund Balance Prior Year		2,564,183.00
3005 Operating Investment Fund		45,000.00

3101 Current Year Income	154,558.55
Total Equity	2,761,128.56
TOTAL LIABILITIES & EQUITY	2,987,144.43

Budget Comparison

Properties: King City Civic Association, King City Golf Course, King City Pro Shop
 Comparison Periods: 12/01/21 - 12/31/21 and 01/01/21 - 12/31/21 (cash basis)

	Actual 12/01/21 - 12/31/21	Budget 12/21 - 12/21	\$ Change	% Change	Actual YTD 01/01/21 - 12/31/21	Budget YTD 01/21 - 12/21	\$ Change	% Change
INCOME								
4000 Income								
4001 Regular Assessments	12,684.73	0.00	12,684.73		948,350.05	1,027,475.00	-79,124.95	-7.7 %
4100 Interest Revenue	0.00	58.33	-58.33	-100.0 %	1.84	700.00	-698.16	-99.7 %
4102 Convenience Fees	0.00	100.00	-100.00	-100.0 %	919.00	1,200.00	-281.00	-23.4 %
4103 Annual Unlimited Golf Pass	3,150.00	1,791.66	1,358.34	75.8 %	26,770.00	21,500.00	5,270.00	24.5 %
4104 Winter Golf Pass	50.00	104.16	-54.16	-52.0 %	1,343.00	1,250.00	93.00	7.4 %
4105 Season Golf Pass	1,675.00	4,066.66	-2,391.66	-58.8 %	46,842.00	48,800.00	-1,958.00	-4.0 %
4106 Trail Pass- Cart Registration	405.00	0.00	405.00		4,117.00	0.00	4,117.00	
4107 Golf Club Storage	300.00	20.00	280.00	1,400.0 %	400.00	240.00	160.00	66.7 %
4108 Daily Green Fees	2,326.00	11,666.66	-9,340.66	-80.1 %	171,478.30	140,000.00	31,478.30	22.5 %
4109 Facility Rental	900.00	208.33	691.67	332.0 %	1,775.00	2,500.00	-725.00	-29.0 %
4110 Sales- Food	14.00	558.33	-544.33	-97.5 %	2,389.00	6,700.00	-4,311.00	-64.3 %
4111 Sales- Beer & Wine	14.00	458.33	-444.33	-96.9 %	3,288.00	5,500.00	-2,212.00	-40.2 %
4112 Sales- Merchandise	440.50	416.66	23.84	5.7 %	6,955.45	5,000.00	1,955.45	39.1 %
4113 Youth Golf Pass	0.00	62.50	-62.50	-100.0 %	1,185.00	750.00	435.00	58.0 %
4114 Monthly Golf Pass	0.00	104.16	-104.16	-100.0 %	0.00	1,250.00	-1,250.00	-100.0 %
4115 Golf Repair Income	0.00	10.41	-10.41	-100.0 %	77.50	125.00	-47.50	-38.0 %
4116 Power Cart Rentals	225.00	1,916.66	-1,691.66	-88.3 %	31,559.50	23,000.00	8,559.50	37.2 %
4501 Late Charges	0.00	150.00	-150.00	-100.0 %	2,772.00	1,800.00	972.00	54.0 %
4511 Keys and Fobs	326.00	83.33	242.67	291.2 %	2,454.50	1,000.00	1,454.50	145.4 %
4601 Other Fees	566.00	166.66	399.34	239.6 %	566.00	2,000.00	-1,434.00	-71.7 %
4603 Tax Refund	0.00	0.00	0.00		146.00	0.00	146.00	
4000 Total Income	23,076.23	21,942.84	1,133.39	5.2 %	1,253,389.14	1,290,790.00	-37,400.86	-2.9 %
4900 Reserve Income								
4901 Reserve Assessments	0.00	-2,904.91	2,904.91	100.0 %	0.00	-34,858.92	34,858.92	100.0 %
4900 Total Reserve Income	0.00	-2,904.91	2,904.91	100.0 %	0.00	-34,858.92	34,858.92	100.0 %
TOTAL INCOME	23,076.23	19,037.93	4,038.30	21.2 %	1,253,389.14	1,255,931.08	-2,541.94	-0.2 %
EXPENSE								
5000 Maintenance and Repair Services								
5001 General Maintenance/Repair	0.00	41.66	-41.66	-100.0 %	97.76	500.00	-402.24	-80.4 %
5006 Tool & Small Equipment	69.48	83.33	-13.85	-16.6 %	1,029.06	1,000.00	29.06	2.9 %
5007 Equipment Parts- Golf Course	1,781.00	833.33	947.67	113.7 %	19,222.94	10,000.00	9,222.94	92.2 %
5008 Janitorial Services	502.01	0.00	502.01		2,849.73	0.00	2,849.73	
5010 Janitorial Supplies	311.57	0.00	311.57		8,089.89	0.00	8,089.89	
5011 Gas & Oil	1,039.71	708.33	331.38	46.8 %	7,722.94	8,500.00	-777.06	-9.1 %
5043 Doors and Locks	0.00	0.00	0.00		121.00	0.00	121.00	

	Actual 12/01/21 - 12/31/21	Budget 12/21 - 12/21	\$ Change	% Change	Actual YTD 01/01/21 - 12/31/21	Budget YTD 01/21 - 12/21	\$ Change	% Change
5069 Fire/Safety Systems	0.00	0.00	0.00		835.10	0.00	835.10	
5162 Security/Monitoring	25.00	250.00	-225.00	-90.0 %	1,000.00	3,000.00	-2,000.00	-66.7 %
5163 Security/Monitoring- Pro Shop	0.00	95.83	-95.83	-100.0 %	570.33	1,150.00	-579.67	-50.4 %
5164 Alarm Monitoring- Golf Course	241.45	0.00	241.45		241.45	0.00	241.45	
5186 Supplies- Operating	0.00	0.00	0.00		295.33	0.00	295.33	
5187 Supplies- Pro Shop	109.98	208.33	-98.35	-47.2 %	160.98	2,500.00	-2,339.02	-93.6 %
5188 Supplies- Golf Course	90.84	500.00	-409.16	-81.8 %	2,942.92	6,000.00	-3,057.08	-51.0 %
5000 Total Maintenance and Repair Serv	4,171.04	2,720.81	1,450.23	53.3 %	45,179.43	32,650.00	12,529.43	38.4 %
5200 LANDSCAPING								
5201 Landscape Contract Services	0.00	416.66	-416.66	-100.0 %	3,731.35	5,000.00	-1,268.65	-25.4 %
5202 Earth Materials	0.00	791.66	-791.66	-100.0 %	4,008.10	9,500.00	-5,491.90	-57.8 %
5203 Annuals/Flowers/Plant Replacemer	0.00	0.00	0.00		654.10	0.00	654.10	
5204 Tree Replacement/Pruning	0.00	666.66	-666.66	-100.0 %	9,616.80	8,000.00	1,616.80	20.2 %
5206 Drainage	0.00	41.66	-41.66	-100.0 %	0.00	500.00	-500.00	-100.0 %
5208 Pest/Disease Control	0.00	0.00	0.00		373.00	0.00	373.00	
5209 Irrigation Repairs	0.00	208.33	-208.33	-100.0 %	185.11	2,500.00	-2,314.89	-92.6 %
5214 Fertilizer	1,084.89	1,250.00	-165.11	-13.2 %	12,465.22	15,000.00	-2,534.78	-16.9 %
5215 Chemicals- Golf Course	0.00	1,666.66	-1,666.66	-100.0 %	2,029.17	20,000.00	-17,970.83	-89.9 %
5200 Total LANDSCAPING	1,084.89	5,041.63	-3,956.74	-78.5 %	33,062.85	60,500.00	-27,437.15	-45.4 %
5300 UTILITY								
5301 Utility - Water	415.31	1,000.00	-584.69	-58.5 %	9,361.29	12,000.00	-2,638.71	-22.0 %
5302 Utility - Sewer	0.00	2,302.49	-2,302.49	-100.0 %	9,913.20	27,630.00	-17,716.80	-64.1 %
5303 Utility - Electricity	4,355.43	2,758.33	1,597.10	57.9 %	9,322.97	33,100.00	-23,777.03	-71.8 %
5304 Utility - Natural Gas	536.54	1,583.33	-1,046.79	-66.1 %	1,369.41	19,000.00	-17,630.59	-92.8 %
5305 Utility - Garbage and Recycling	307.80	72.83	234.97	322.6 %	5,110.35	874.00	4,236.35	484.7 %
5306 Utility - Telephone	1,634.20	1,666.66	-32.46	-1.9 %	19,306.56	20,000.00	-693.44	-3.5 %
5308 Utility - Cable Television	4.20	0.00	4.20		4.20	0.00	4.20	
5309 Utility - Internet Services	0.00	0.00	0.00		2,238.62	0.00	2,238.62	
5310 Utility- Water- Pro Shop	209.96	433.33	-223.37	-51.5 %	5,705.74	5,200.00	505.74	9.7 %
5311 Utility- Electricity- Pro Shop	859.06	250.00	609.06	243.6 %	5,897.89	3,000.00	2,897.89	96.6 %
5312 Utility- Garbage & Recycling- Pro S	68.40	41.66	26.74	64.2 %	820.80	500.00	320.80	64.2 %
5313 Utility- Water- Golf Course	71.43	616.66	-545.23	-88.4 %	1,042.90	7,400.00	-6,357.10	-85.9 %
5314 Utility- Electricity- Golf Course	1,382.74	1,250.00	132.74	10.6 %	15,358.27	15,000.00	358.27	2.4 %
5315 Utility- Garbage & Recycling- Golf C	474.43	550.00	-75.57	-13.7 %	2,002.90	6,600.00	-4,597.10	-69.7 %
5318 Utility- Sewer- Golf Course	0.00	166.66	-166.66	-100.0 %	2,282.60	2,000.00	282.60	14.1 %
5319 Utility- Water- Pool	102.28	0.00	102.28		10,022.17	0.00	10,022.17	
5321 Utility- Electricity- Pool	0.00	0.00	0.00		16,027.99	0.00	16,027.99	
5324 Utility- Natrual Gas- Pro Shop	981.87	0.00	981.87		6,078.31	0.00	6,078.31	
5330 Utility- Effluent Water	19,526.47	0.00	19,526.47		19,526.47	0.00	19,526.47	
5322 Utility- Natural Gas- Pool	0.00	0.00	0.00		6,386.23	0.00	6,386.23	
5300 Total UTILITY	30,930.12	12,691.95	18,238.17	143.7 %	147,778.87	152,304.00	-4,525.13	-3.0 %
5400 ADMIN SERVICES								
5401 Management Services - Contract	4,700.00	0.00	4,700.00		42,300.00	0.00	42,300.00	

	Actual 12/01/21 - 12/31/21	Budget 12/21 - 12/21	\$ Change	% Change	Actual YTD 01/01/21 - 12/31/21	Budget YTD 01/21 - 12/21	\$ Change	% Change
5402 Management Services - Extra	16.82	0.00	16.82		4,557.88	0.00	4,557.88	
5403 Advertising & Promotion- Pro Shop	0.00	208.33	-208.33	-100.0 %	0.00	2,500.00	-2,500.00	-100.0 %
5406 Miscellaneous Administrative Expe	0.00	125.00	-125.00	-100.0 %	99.62	1,500.00	-1,400.38	-93.4 %
5407 Dues/Memberships/Subscriptions	823.86	291.66	532.20	182.5 %	8,628.43	3,500.00	5,128.43	146.5 %
5410 Office Supplies/Printing/Postage	1,207.75	833.33	374.42	44.9 %	10,469.45	10,000.00	469.45	4.7 %
5411 Advertising & Promotion Operatio	0.00	83.33	-83.33	-100.0 %	685.49	1,000.00	-314.51	-31.5 %
5413 Mileage- Training/CE/Meetings	200.00	250.00	-50.00	-20.0 %	3,345.76	3,000.00	345.76	11.5 %
5415 Delivery & Newspaper Distribution	1,300.00	291.66	1,008.34	345.7 %	2,750.00	3,500.00	-750.00	-21.4 %
5419 Member Services	0.00	666.66	-666.66	-100.0 %	5,226.92	8,000.00	-2,773.08	-34.7 %
5421 Hello Neighbors	67.44	0.00	67.44		67.44	0.00	67.44	
5430 Website Expenses	100.00	500.00	-400.00	-80.0 %	10,431.87	6,000.00	4,431.87	73.9 %
5431 Library Expenses	288.59	291.66	-3.07	-1.1 %	3,272.57	3,500.00	-227.43	-6.5 %
5438 Legal/Collection Expenses	2,112.17	3,750.00	-1,637.83	-43.7 %	37,989.42	45,000.00	-7,010.58	-15.6 %
5440 Legal- Pool Litigation	0.00	0.00	0.00		51,395.64	0.00	51,395.64	
5446 Accounting/Tax Returns/Reviews	12,262.00	1,166.66	11,095.34	951.0 %	15,052.50	14,000.00	1,052.50	7.5 %
5450 Tax Expense	24.91	0.00	24.91		6,574.39	0.00	6,574.39	
5454 Licenses/Annual Reports- Operatio	1,709.00	833.33	875.67	105.1 %	3,128.00	10,000.00	-6,872.00	-68.7 %
5455 Licenses/Annual Reports- Pro Sho	41.00	83.33	-42.33	-50.8 %	441.00	1,000.00	-559.00	-55.9 %
5458 Insurance	2,785.58	4,416.66	-1,631.08	-36.9 %	51,541.87	53,000.00	-1,458.13	-2.8 %
5459 Auto Insurance	198.17	250.00	-51.83	-20.7 %	2,461.34	3,000.00	-538.66	-18.0 %
5470 Committee Expenses	0.00	0.00	0.00		185.00	0.00	185.00	
5478 Bank Charges	25.00	0.00	25.00		1,416.83	0.00	1,416.83	
5479 Merchant Fees	430.34	250.00	180.34	72.1 %	9,654.12	3,000.00	6,654.12	221.8 %
5493 Gifts	0.00	41.66	-41.66	-100.0 %	0.00	500.00	-500.00	-100.0 %
5498 Cash Over/Short- Operations	0.00	4.16	-4.16	-100.0 %	3.00	50.00	-47.00	-94.0 %
5499 Cash Over/Short- Pro Shop	0.00	8.33	-8.33	-100.0 %	0.00	100.00	-100.00	-100.0 %
5400 Total ADMIN SERVICES	28,292.63	14,345.76	13,946.87	97.2 %	271,678.54	172,150.00	99,528.54	57.8 %
5490 EQUIPMENT LEASES & RENTALS								
5491 Equipment Leases	383.91	333.33	50.58	15.2 %	5,564.25	4,000.00	1,564.25	39.1 %
5492 Equipment Rentals	0.00	208.33	-208.33	-100.0 %	2,481.00	2,500.00	-19.00	-0.8 %
5490 Total EQUIPMENT LEASES & REN	383.91	541.66	-157.75	-29.1 %	8,045.25	6,500.00	1,545.25	23.8 %
5500 Miscellaneous Charges								
5508 Keys and Fobs	72.00	125.00	-53.00	-42.4 %	181.00	1,500.00	-1,319.00	-87.9 %
5520 Refunds- Assessment	-1,335.00	0.00	-1,335.00		2,940.14	0.00	2,940.14	
5500 Total Miscellaneous Charges	-1,263.00	125.00	-1,388.00	-1,110.4 %	3,121.14	1,500.00	1,621.14	108.1 %
5550 COST OF GOODS SOLD								
5551 Cost of Goods Sold- Beer & Wine	0.00	225.00	-225.00	-100.0 %	887.21	2,700.00	-1,812.79	-67.1 %
5552 Cost of Goods Sold- Food	0.00	291.66	-291.66	-100.0 %	1,139.20	3,500.00	-2,360.80	-67.5 %
5553 Cost of Goods Sold- Merchandise	840.00	333.33	506.67	152.0 %	2,681.79	4,000.00	-1,318.21	-33.0 %
5554 Cost of Goods Sold- Merchant Fee	0.00	591.66	-591.66	-100.0 %	0.00	7,100.00	-7,100.00	-100.0 %
5550 Total COST OF GOODS SOLD	840.00	1,441.65	-601.65	-41.7 %	4,708.20	17,300.00	-12,591.80	-72.8 %
5600 REC FACILITIES								

	Actual 12/01/21 - 12/31/21	Budget 12/21 - 12/21	\$ Change	% Change	Actual YTD 01/01/21 - 12/31/21	Budget YTD 01/21 - 12/21	\$ Change	% Change
5601 Heat & A/C	0.00	541.66	-541.66	-100.0 %	322.00	6,500.00	-6,178.00	-95.0 %
5602 Roof Maintenance	0.00	375.00	-375.00	-100.0 %	1,455.00	4,500.00	-3,045.00	-67.7 %
5603 Contractors	5,956.68	1,000.00	4,956.68	495.7 %	18,043.26	12,000.00	6,043.26	50.4 %
5604 Facility Supplies	197.72	250.00	-52.28	-20.9 %	2,476.21	3,000.00	-523.79	-17.5 %
5605 Swimming Pool Services	0.00	233.33	-233.33	-100.0 %	0.00	2,800.00	-2,800.00	-100.0 %
5606 Swimming Pool Parts & Supplies	352.07	833.33	-481.26	-57.8 %	7,161.10	10,000.00	-2,838.90	-28.4 %
5607 Swimming Pool Repairs	0.00	0.00	0.00		8,824.00	0.00	8,824.00	
5610 Swimming Pool Cleaning Services	0.00	1,250.00	-1,250.00	-100.0 %	0.00	15,000.00	-15,000.00	-100.0 %
5611 Janitorial Services	294.12	1,083.33	-789.21	-72.9 %	294.12	13,000.00	-12,705.88	-97.7 %
5613 Swimming Pool Monitoring	306.00	333.33	-27.33	-8.2 %	3,672.00	4,000.00	-328.00	-8.2 %
5616 Golf Cart Maintenance	0.00	125.00	-125.00	-100.0 %	0.00	1,500.00	-1,500.00	-100.0 %
5600 Total REC FACILITIES	7,106.59	6,024.98	1,081.61	18.0 %	42,247.69	72,300.00	-30,052.31	-41.6 %
6000 PAYROLL & EMPLOYEE BENEFITS								
6001 Employee Benefits	2,083.25	0.00	2,083.25		22,794.82	0.00	22,794.82	
6002 Wages	7,819.29	29,738.58	-21,919.29	-73.7 %	171,255.25	356,863.00	-185,607.75	-52.0 %
6003 Wages- Temp	18,725.47	0.00	18,725.47		77,694.50	0.00	77,694.50	
6004 Employer Taxes	728.32	0.00	728.32		13,651.82	0.00	13,651.82	
6005 Workers Comp	0.00	0.00	0.00		2,794.52	0.00	2,794.52	
6006 Payroll Fees	357.66	0.00	357.66		3,544.70	0.00	3,544.70	
6007 Payroll- SAIF	2,052.07	0.00	2,052.07		2,745.46	0.00	2,745.46	
6008 Wages- Pro Shop	4,761.31	10,866.41	-6,105.10	-56.2 %	68,253.11	130,397.00	-62,143.89	-47.7 %
6009 Employee Benefits- Pro Shop	173.00	0.00	173.00		2,292.08	0.00	2,292.08	
6010 Employer Taxes- Pro Shop	501.89	0.00	501.89		8,825.69	0.00	8,825.69	
6011 Workers Comp- Pro Shop	0.00	0.00	0.00		82.35	0.00	82.35	
6012 Wages- Golf Course	10,878.54	19,898.08	-9,019.54	-45.3 %	107,563.87	238,777.00	-131,213.13	-55.0 %
6013 Employee Benefits- Golf Course	1,715.60	0.00	1,715.60		20,370.52	0.00	20,370.52	
6014 Employer Taxes- Golf Course	1,023.76	0.00	1,023.76		11,391.64	0.00	11,391.64	
6015 Workers Comp- Golf Course	0.00	0.00	0.00		207.16	0.00	207.16	
6016 Wages- Temp- Pro Shop	0.00	0.00	0.00		11,286.00	0.00	11,286.00	
6017 Wages- Temp- Operating	0.00	0.00	0.00		18,070.13	0.00	18,070.13	
6000 Total PAYROLL & EMPLOYEE BENEFITS	50,820.16	60,503.07	-9,682.91	-16.0 %	542,823.62	726,037.00	-183,213.38	-25.2 %
6050 Contingency Operations	0.00	83.33	-83.33	-100.0 %	185.00	1,000.00	-815.00	-81.5 %
6051 Coningecny- Pool	0.00	1,000.00	-1,000.00	-100.0 %	0.00	12,000.00	-12,000.00	-100.0 %
6052 Contingency- Pro Shop	0.00	41.66	-41.66	-100.0 %	0.00	500.00	-500.00	-100.0 %
6053 Contingency- Golf Course	0.00	125.00	-125.00	-100.0 %	0.00	1,500.00	-1,500.00	-100.0 %
TOTAL EXPENSE	122,366.34	104,686.50	17,679.84	16.9 %	1,098,830.59	1,256,241.00	-157,410.41	-12.5 %
NET INCOME	-99,290.11	-85,648.57	-13,641.54	-15.9 %	154,558.55	-309.92	154,868.47	49,970.5 %

	Actual 12/01/21 - 12/31/21	Budget 12/21 - 12/21	\$ Change	% Change	Actual YTD 01/01/21 - 12/31/21	Budget YTD 01/21 - 12/21	\$ Change	% Change
NET INCOME SUMMARY								
Income	23,076.23	19,037.93	4,038.30	21.2 %	1,253,389.14	1,255,931.08	-2,541.94	-0.2 %
Expense	-122,366.34	-104,686.50	-17,679.84	16.9 %	-1,098,830.59	-1,256,241.00	157,410.41	12.5 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
NET INCOME	-99,290.11	-85,648.57	-13,641.54	-15.9 %	154,558.55	-309.92	154,868.47	49,970.5 %

Profit & Loss 12 Month Recap

Properties: King City Civic Association, King City Golf Course, King City Pro Shop
 Monthly recap 01/01/21 - 12/31/21 (cash basis)

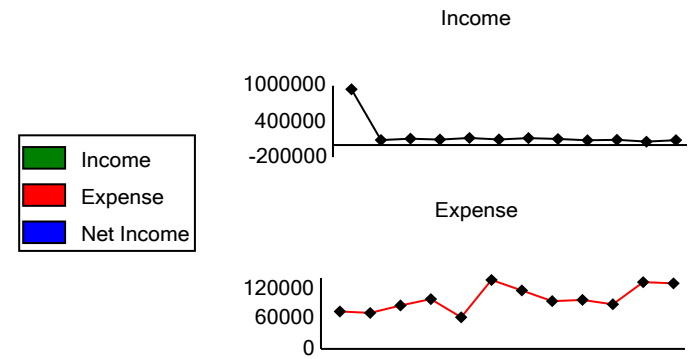
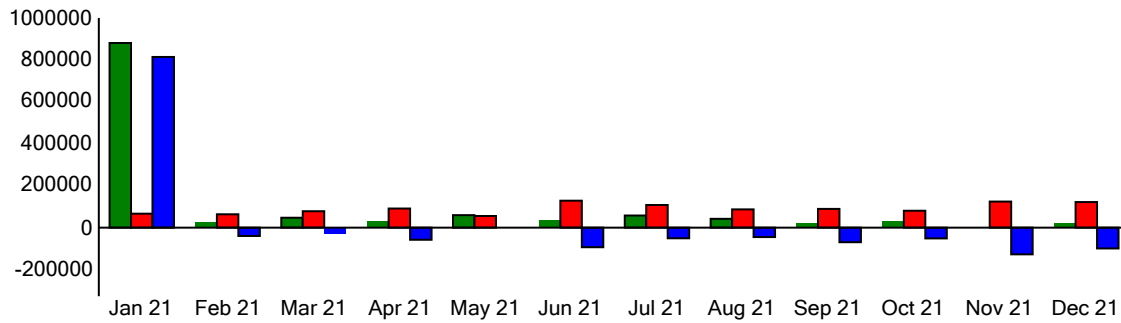
	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21	JUL 21	AUG 21	SEP 21	OCT 21	NOV 21	DEC 21	TOTAL
INCOME													
4000 Income													
4001 Regular Assessm	848,092.22	10,446.51	10,201.79	-1,216.60	9,541.78	10,456.60	21,429.60	10,876.82	11,366.91	12,146.31	-7,676.62	12,684.73	948,350.05
4100 Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	1.84	0.00	0.00	0.00	0.00	0.00	1.84
4102 Convenience Fee	872.00	26.00	14.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	919.00
4103 Annual Unlimited	19,165.00	420.00	2,100.00	1,335.00	495.00	0.00	0.00	600.00	-495.00	0.00	0.00	3,150.00	26,770.00
4104 Winter Golf Pass	843.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	150.00	50.00	1,343.00
4105 Season Golf Pass	3,590.00	7,640.00	17,460.00	5,115.00	7,667.00	1,450.00	2,725.00	450.00	-1,430.00	0.00	500.00	1,675.00	46,842.00
4106 Trail Pass- Cart R	1,495.00	170.00	910.00	435.00	195.00	155.00	165.00	97.00	45.00	30.00	15.00	405.00	4,117.00
4107 Golf Club Storage	50.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	400.00
4108 Daily Green Fees	6,458.00	3,654.00	13,293.30	22,358.00	33,151.00	18,273.00	23,634.00	22,661.00	8,127.00	13,509.00	4,034.00	2,326.00	171,478.30
4109 Facility Rental	0.00	0.00	0.00	0.00	0.00	0.00	250.00	450.00	400.00	-225.00	0.00	900.00	1,775.00
4110 Sales- Food	24.50	33.00	118.50	207.00	363.00	327.00	489.50	432.50	118.00	212.50	49.50	14.00	2,389.00
4111 Sales- Beer & Wir	0.00	15.50	265.00	422.50	710.00	308.00	778.00	376.00	99.00	280.00	20.00	14.00	3,288.00
4112 Sales- Merchandi	249.00	237.50	486.75	875.25	1,313.65	794.25	1,127.45	736.50	139.35	465.25	90.00	440.50	6,955.45
4113 Youth Golf Pass	0.00	0.00	125.00	190.00	190.00	0.00	650.00	30.00	0.00	0.00	0.00	0.00	1,185.00
4115 Golf Repair Incorr	0.00	0.00	0.00	0.00	26.00	0.00	0.00	24.00	16.50	0.00	11.00	0.00	77.50
4116 Power Cart Renta	481.00	340.00	1,770.00	3,550.00	6,314.00	3,963.50	5,236.00	5,211.00	1,901.00	2,298.00	270.00	225.00	31,559.50
4501 Late Charges	25.00	1,475.00	800.00	297.00	-50.00	0.00	50.00	0.00	0.00	175.00	0.00	0.00	2,772.00
4511 Keys and Fobs	-11.00	0.00	0.00	0.00	0.00	-29.00	1,080.00	390.00	212.00	441.50	45.00	326.00	2,454.50
4601 Other Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	566.00	566.00
4603 Tax Refund	0.00	0.00	0.00	0.00	0.00	0.00	146.00	0.00	0.00	0.00	0.00	0.00	146.00
4000 Other Income	0.00	0.00	0.00	0.00	21.00	0.00	0.00	-21.00	0.00	0.00	0.00	0.00	0.00
4000 Total Income	881,333.72	24,457.51	47,594.34	33,575.15	59,937.43	35,698.35	57,762.39	42,313.82	20,499.76	29,632.56	-2,492.12	23,076.23	1,253,389.14
TOTAL INCOME	881,333.72	24,457.51	47,594.34	33,575.15	59,937.43	35,698.35	57,762.39	42,313.82	20,499.76	29,632.56	-2,492.12	23,076.23	1,253,389.14
EXPENSE													
5000 Maintenance and Re													
5001 General Maintena	80.51	17.25	0.00	0.00	0.00	716.00	0.00	0.00	-716.00	0.00	0.00	0.00	97.76
5006 Tool & Small Equi	182.41	450.08	0.00	0.00	0.00	469.31	1,055.20	0.00	-1,207.41	0.00	9.99	69.48	1,029.06
5007 Equipment Parts-	1,652.03	3,423.75	4,573.80	282.54	291.02	1,949.81	196.23	913.61	1,956.45	1,957.94	244.76	1,781.00	19,222.94
5008 Janitorial Servs:	266.44	266.44	337.27	1.11	317.62	794.75	556.18	177.71	-1,077.34	280.24	427.30	502.01	2,849.73
5010 Janitorial Supplie	798.73	132.11	471.13	659.22	350.62	0.00	0.00	0.00	4,267.14	952.31	147.06	311.57	8,089.89
5011 Gas & Oil	0.00	987.46	0.00	1,047.93	0.00	1,314.54	1,203.92	1,072.04	595.21	404.77	57.36	1,039.71	7,722.94
5043 Doors and Locks	0.00	0.00	0.00	0.00	0.00	121.00	0.00	0.00	0.00	0.00	0.00	0.00	121.00
5062 Entry/Security Sys	0.00	0.00	0.00	0.00	0.00	0.00	225.00	0.00	-225.00	0.00	0.00	0.00	0.00
5069 Fire/Safety Syster	0.00	0.00	0.00	0.00	0.00	0.00	0.00	835.10	0.00	0.00	0.00	0.00	835.10
5162 Security/Monitorin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	525.00	425.00	25.00	25.00	1,000.00
5163 Security/Monitorin	468.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101.88	0.00	0.00	0.00	570.33
5164 Alarm Monitoring-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	241.45	241.45

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21	JUL 21	AUG 21	SEP 21	OCT 21	NOV 21	DEC 21	TOTAL
5186 Supplies- Operati	46.08	0.00	0.00	0.00	38.62	0.00	556.06	170.39	-739.20	130.72	92.66	0.00	295.33
5187 Supplies- Pro Shc	0.00	0.00	0.00	51.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.98	160.98
5188 Supplies- Golf Co	330.48	0.00	0.00	167.00	54.70	663.58	86.05	0.00	754.98	460.00	335.29	90.84	2,942.92
5000 Total Maintenance	3,825.13	5,277.09	5,382.20	2,208.80	1,052.58	6,028.99	3,878.64	3,168.85	4,235.71	4,610.98	1,339.42	4,171.04	45,179.43
5200 LANDSCAPING													
5201 Landscape Contr	921.31	2,111.57	2,394.53	408.34	0.00	0.00	0.00	0.00	-2,104.40	0.00	0.00	0.00	3,731.35
5202 Earth Materials	0.00	0.00	0.00	0.00	0.00	2,031.75	0.00	0.00	1,306.66	0.00	669.69	0.00	4,008.10
5203 Annuals/Flowers/I	0.00	0.00	0.00	0.00	238.00	0.00	0.00	0.00	0.00	416.10	0.00	0.00	654.10
5204 Tree Replacemen	0.00	0.00	2,332.00	0.00	644.32	5,732.75	598.75	662.50	-503.52	150.00	0.00	0.00	9,616.80
5208 Pest/Disease Con	0.00	0.00	0.00	0.00	0.00	373.00	0.00	0.00	0.00	0.00	0.00	0.00	373.00
5209 Irrigation Repairs	0.00	0.00	0.00	15.52	0.00	140.79	0.00	0.00	28.80	0.00	0.00	0.00	185.11
5214 Fertilizer	0.00	0.00	0.00	6,249.39	0.00	105.96	3,356.40	1,004.88	0.00	663.70	0.00	1,084.89	12,465.22
5215 Chemicals- Golf C	0.00	0.00	0.00	0.00	0.00	475.45	0.00	108.89	634.16	810.67	0.00	0.00	2,029.17
5200 Total LANDSCAP	921.31	2,111.57	4,726.53	6,673.25	882.32	8,859.70	3,955.15	1,776.27	-638.30	2,040.47	669.69	1,084.89	33,062.85
5300 UTILITY													
5301 Utility - Water	521.50	537.48	2,457.34	515.56	-633.47	4,190.82	2,816.10	-948.24	-2,968.16	2,046.09	410.96	415.31	9,361.29
5302 Utility - Sewer	0.00	0.00	0.00	0.00	3,770.64	0.00	1,885.32	0.00	2,128.62	0.00	2,128.62	0.00	9,913.20
5303 Utility - Electricity	0.00	2,548.26	2,436.70	584.57	3,726.46	2,575.20	2,355.43	1,142.84	-11,214.74	0.00	812.82	4,355.43	9,322.97
5304 Utility - Natural Ga	1,567.34	0.00	1,260.14	2,242.89	0.00	1,103.55	1,409.16	-1,757.70	-5,032.85	40.34	0.00	536.54	1,369.41
5305 Utility - Garbage &	400.33	637.21	392.73	369.93	-67.20	1,023.06	418.91	379.02	400.33	400.33	447.90	307.80	5,110.35
5306 Utility - Telephone	1,259.91	1,616.14	1,616.14	1,330.33	2,406.15	1,287.78	1,936.55	852.03	2,496.24	1,436.84	1,434.25	1,634.20	19,306.56
5308 Utility - Cable Tele	18.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-18.17	0.00	0.00	4.20	4.20
5309 Utility - Internet St	0.00	202.05	202.05	202.05	399.90	199.95	199.95	199.95	230.72	202.05	199.95	0.00	2,238.62
5310 Utility- Water- Pro	375.00	0.00	210.80	224.18	188.50	0.00	0.00	2,440.58	817.74	765.74	473.24	209.96	5,705.74
5311 Utility- Electricity-	0.00	416.96	335.67	662.01	0.00	0.00	0.00	1,578.72	1,533.28	0.00	512.19	859.06	5,897.89
5312 Utility- Garbage &	68.40	256.90	68.40	68.40	-188.50	136.80	68.40	68.40	68.40	68.40	68.40	68.40	820.80
5313 Utility- Water- Gol	47.07	48.15	421.85	76.57	0.00	941.80	765.54	-1,366.97	-263.27	116.93	183.80	71.43	1,042.90
5314 Utility- Electricity-	0.00	1,014.81	955.50	2,227.41	0.00	1,610.45	1,586.49	2,257.01	3,594.81	0.00	729.05	1,382.74	15,358.27
5315 Utility- Garbage &	68.40	342.00	57.00	22.80	67.20	218.40	-64.18	32.72	30.40	68.40	685.33	474.43	2,002.90
5316 Utility- Telephone-	0.00	0.00	0.00	0.00	207.77	282.79	283.80	282.01	-1,056.37	0.00	0.00	0.00	0.00
5318 Utility- Sewer- Go	0.00	0.00	0.00	0.00	747.40	0.00	373.70	0.00	767.60	0.00	393.90	0.00	2,282.60
5319 Utility- Water- Poc	0.00	0.00	0.00	0.00	633.47	0.00	0.00	3,022.21	5,911.05	246.42	106.74	102.28	10,022.17
5321 Utility- Electricty- l	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,005.07	1,096.38	926.54	0.00	16,027.99
5324 Utility- Natrua Ga	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,911.90	1,415.59	1,768.95	0.00	981.87	6,078.31
5330 Utility- Effluent W	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,526.47	19,526.47
5322 Utility- Natural Ga	0.00	0.00	0.00	0.00	0.00	0.00	0.00	513.71	5,480.03	392.49	0.00	0.00	6,386.23
5300 Total UTILITY	4,326.12	7,619.96	10,414.32	8,526.70	11,258.32	13,570.60	14,035.17	10,608.19	18,326.32	8,649.36	9,513.69	30,930.12	147,778.87
5400 ADMIN SERVICES													
5401 Management Sen	0.00	0.00	0.00	0.00	0.00	9,400.00	4,700.00	4,700.00	4,700.00	4,700.00	9,400.00	4,700.00	42,300.00
5402 Management Sen	0.00	0.00	0.00	0.00	0.00	4,500.00	0.00	0.00	0.00	8.12	32.94	16.82	4,557.88
5406 Miscellaneous Ad	0.00	0.00	0.00	0.00	0.00	54.07	0.00	20.55	0.00	25.00	0.00	0.00	99.62
5407 Dues/Membership	842.50	442.75	690.37	650.62	612.50	801.00	1,628.12	837.84	20.20	631.83	646.84	823.86	8,628.43
5410 Office Supplies/Pr	690.95	867.59	3,486.88	-414.97	49.74	49.50	468.54	312.82	778.17	744.78	2,227.70	1,207.75	10,469.45
5411 Advertising & Prom	50.00	425.49	0.00	210.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	685.49

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21	JUL 21	AUG 21	SEP 21	OCT 21	NOV 21	DEC 21	TOTAL
5413 Mileage- Training	228.42	216.03	278.42	0.00	223.20	550.05	231.32	27.84	436.54	200.00	753.94	200.00	3,345.76
5415 Delivery & Newsp	325.00	0.00	325.00	0.00	0.00	0.00	0.00	0.00	12.50	662.50	125.00	1,300.00	2,750.00
5419 Member Services	2.10	0.00	0.00	4,968.89	0.00	58.15	37.05	2.10	-10.50	0.00	169.13	0.00	5,226.92
5421 Hello Neighbors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67.44	67.44
5430 Website Expense	150.00	150.00	150.00	150.00	150.00	2,440.00	0.00	2,083.33	4,291.04	667.50	100.00	100.00	10,431.87
5431 Library Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	977.26	2,006.72	288.59	3,272.57
5438 Legal/Collection E	0.00	2,593.00	4,724.25	7,925.00	0.00	17,303.25	12,316.00	10,104.39	-24,095.14	150.00	4,856.50	2,112.17	37,989.42
5440 Legal- Pool Litigal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,665.14	0.00	17,730.50	0.00	51,395.64
5446 Accounting/Tax R	0.00	200.00	986.00	0.00	0.00	687.50	0.00	502.00	415.00	0.00	0.00	12,262.00	15,052.50
5450 Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,549.48	24.91	6,574.39
5454 Licenses/Annual f	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00	50.00	0.00	1,319.00	1,709.00	3,128.00
5455 Licenses/Annual f	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.00	441.00
5458 Insurance	3,233.32	2,997.42	0.00	5,578.20	1,450.53	9,828.27	1,450.53	4,236.11	4,243.11	7,035.69	8,703.11	2,785.58	51,541.87
5459 Auto Insurance	241.89	237.79	0.00	396.30	0.00	594.51	0.00	198.17	198.17	396.34	0.00	198.17	2,461.34
5470 Committee Expen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	185.00	0.00	185.00
5478 Bank Charges	20.00	20.00	20.00	73.58	20.00	20.00	2.89	5.19	12.02	710.92	487.23	25.00	1,416.83
5479 Merchant Fees	978.32	1,650.00	498.22	10.20	2,002.48	1,002.30	806.25	1,258.56	865.40	74.90	77.15	430.34	9,654.12
5498 Cash Over/Short-	4.00	0.00	0.00	0.00	0.00	0.00	0.00	-1.00	0.00	0.00	0.00	0.00	3.00
5400 Total ADMIN SER	7,166.50	9,800.07	11,159.14	19,547.82	4,508.45	47,288.60	21,690.70	24,287.90	25,581.65	16,984.84	55,370.24	28,292.63	271,678.54
5490 EQUIPMENT LEAS													
5491 Equipment Lease	387.49	387.49	815.28	0.00	409.47	1,340.94	15,877.23	428.89	-15,265.97	409.47	390.05	383.91	5,564.25
5492 Equipment Rental	544.00	272.00	272.00	272.00	0.00	412.00	0.00	0.00	709.00	0.00	0.00	0.00	2,481.00
5490 Total EQUIPMEN	931.49	659.49	1,087.28	272.00	409.47	1,752.94	15,877.23	428.89	-14,556.97	409.47	390.05	383.91	8,045.25
5500 Miscellaneous Char													
5508 Keys and Fobs	0.00	0.00	9.00	0.00	0.00	170.80	-170.80	0.00	0.00	100.00	0.00	72.00	181.00
5520 Refunds- Assessr	570.00	0.00	0.00	456.57	-81.29	328.27	0.00	0.00	1,424.72	938.20	638.67	-1,335.00	2,940.14
5500 Total Miscellaneo	570.00	0.00	9.00	456.57	-81.29	499.07	-170.80	0.00	1,424.72	1,038.20	638.67	-1,263.00	3,121.14
5550 COST OF GOODS S													
5551 Cost of Goods So	0.00	0.00	80.16	188.30	0.00	395.83	0.00	222.92	0.00	0.00	0.00	0.00	887.21
5552 Cost of Goods So	0.00	0.00	73.30	262.94	290.34	85.00	0.00	0.00	31.52	396.10	0.00	0.00	1,139.20
5553 Cost of Goods So	0.00	0.00	456.42	257.40	134.50	0.00	156.71	97.32	739.44	0.00	0.00	840.00	2,681.79
5550 Total COST OF G	0.00	0.00	609.88	708.64	424.84	480.83	156.71	320.24	770.96	396.10	0.00	840.00	4,708.20
5600 REC FACILITIES													
5601 Heat & A/C	0.00	78.90	0.00	0.00	0.00	163.20	0.00	0.00	79.90	0.00	0.00	0.00	322.00
5602 Roof Maintenance	0.00	0.00	0.00	0.00	0.00	305.00	1,150.00	0.00	0.00	0.00	0.00	0.00	1,455.00
5603 Contractors	2,970.24	942.50	0.00	484.00	0.00	1,491.50	805.50	2,370.14	2,265.70	746.20	10.80	5,956.68	18,043.26
5604 Facility Supplies	0.00	0.00	0.00	0.00	0.00	536.19	110.06	0.00	736.46	895.78	0.00	197.72	2,476.21
5606 Swimming Pool P	297.31	0.00	1,167.29	0.00	648.57	1,265.50	565.94	1,003.79	1,278.12	412.59	169.92	352.07	7,161.10
5607 Swimming Pool R	0.00	0.00	0.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	8,624.00	0.00	8,824.00
5611 Janitorial Services	0.00	0.00	0.00	0.00	0.00	498.32	514.63	317.52	-1,330.47	0.00	0.00	294.12	294.12
5613 Swimming Pool M	306.00	306.00	306.00	306.00	0.00	612.00	306.00	306.00	306.00	306.00	306.00	306.00	3,672.00
5600 Total REC FACILI	3,573.55	1,327.40	1,473.29	790.00	648.57	5,071.71	3,452.13	3,997.45	3,335.71	2,360.57	9,110.72	7,106.59	42,247.69
6000 PAYROLL & EMPLC													

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21	JUL 21	AUG 21	SEP 21	OCT 21	NOV 21	DEC 21	TOTAL
6001 Employee Benefit	2,134.33	0.00	1,875.44	3,594.80	221.54	2,821.05	-192.33	1,008.68	4,590.13	1,511.95	3,145.98	2,083.25	22,794.82
6002 Wages	17,737.55	17,064.20	16,426.15	21,021.73	17,121.05	12,499.65	18,864.45	11,549.82	10,293.89	11,967.83	8,889.64	7,819.29	171,255.25
6003 Wages- Temp	4,646.40	2,710.40	4,840.00	-968.00	968.00	6,010.94	11,526.63	11,424.15	6,279.81	5,309.96	6,220.74	18,725.47	77,694.50
6004 Employer Taxes	1,779.53	1,704.71	1,626.55	1,261.02	1,773.64	1,293.92	-130.36	1,028.58	1,065.16	589.39	931.36	728.32	13,651.82
6005 Workers Comp	0.00	0.00	637.02	272.58	0.00	0.00	0.00	0.00	1,884.92	0.00	0.00	0.00	2,794.52
6006 Payroll Fees	406.57	271.32	274.68	0.00	252.76	356.32	324.12	145.86	564.30	289.45	301.66	357.66	3,544.70
6007 Payroll- SAIF	0.00	-283.16	0.00	514.83	0.00	1,925.83	0.00	0.00	-1,464.11	0.00	0.00	2,052.07	2,745.46
6008 Wages- Pro Shop	0.00	5,360.43	6,292.67	7,581.84	6,541.14	6,408.71	5,158.50	5,771.30	10,945.82	4,122.25	5,309.14	4,761.31	68,253.11
6009 Employee Benefit	6,378.79	212.10	212.10	179.86	108.52	212.10	173.00	186.72	-5,890.11	173.00	173.00	173.00	2,292.08
6010 Employer Taxes-	648.67	577.33	636.44	773.30	702.10	681.49	540.56	600.74	496.68	428.26	2,238.23	501.89	8,825.69
6011 Workers Comp- P	0.00	-56.63	138.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.35
6012 Wages- Golf Cour	9,063.44	7,388.10	8,384.16	14,215.18	8,596.39	9,230.91	8,683.01	8,624.39	5,215.24	8,613.02	8,671.49	10,878.54	107,563.87
6013 Employee Benefit	1,355.70	1,355.70	1,133.50	2,399.44	-828.78	3,128.11	-337.70	1,526.42	3,369.21	2,479.68	3,073.64	1,715.60	20,370.52
6014 Employer Taxes-	1,238.89	1,049.35	1,015.43	1,194.84	849.70	877.72	887.96	881.71	812.06	777.21	783.01	1,023.76	11,391.64
6015 Workers Comp- C	0.00	-175.04	382.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	207.16
6016 Wages- Temp- Pr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,672.83	2,613.17	0.00	0.00	11,286.00
6017 Wages- Temp- Ot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,440.91	5,686.22	7,943.00	0.00	18,070.13
6000 Total PAYROLL &	45,389.87	37,178.81	43,875.32	52,041.42	36,306.06	45,446.75	45,497.84	42,748.37	51,276.74	44,561.39	47,680.89	50,820.16	542,823.62
6050 Contingency Operati	185.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	185.00
TOTAL EXPENSE	66,888.97	63,974.39	78,736.96	91,225.20	55,409.32	128,999.19	108,372.77	87,336.16	89,756.54	81,051.38	124,713.37	122,366.34	1,098,830.59
NET INCOME	814,444.75	-39,516.88	-31,142.62	-57,650.05	4,528.11	-93,300.84	-50,610.38	-45,022.34	-69,256.78	-51,418.82	-127,205.49	-99,290.11	154,558.55

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21	JUL 21	AUG 21	SEP 21	OCT 21	NOV 21	DEC 21	TOTAL
NET INCOME SUMMARY													
Income	881,333.72	24,457.51	47,594.34	33,575.15	59,937.43	35,698.35	57,762.39	42,313.82	20,499.76	29,632.56	-2,492.12	23,076.23	1,253,389.14
Expense	-66,888.97	-63,974.39	-78,736.96	-91,225.20	-55,409.32	-128,999.19	-108,372.77	-87,336.16	-89,756.54	-81,051.38	-124,713.37	-122,366.34	-1,098,830.59
NET INCOME	814,444.75	-39,516.88	-31,142.62	-57,650.05	4,528.11	-93,300.84	-50,610.38	-45,022.34	-69,256.78	-51,418.82	-127,205.49	-99,290.11	154,558.55



Balance Sheet

Property: King City Civic Association Reserves
As of 12/31/21 (cash basis)

ASSETS

Bank		
1011 Cash in NW Bank Money Market Reserves		162,001.16
1021 Cash in NW Bank CDARS		102,588.64
1022 Cash in NW Bank Sweep Reserve		647,703.19
Total Bank		<u>912,292.99</u>
Other Current Asset		
12001 Pass-through		10.00
Total Other Current Asset		<u>10.00</u>
Other Asset		
1600 Interfund		-142,342.78
Total Other Asset		<u>-142,342.78</u>
TOTAL ASSETS		<u><u>769,960.21</u></u>

LIABILITIES & EQUITY

Liabilities

Other Current Liability		
2100 Notes Payable		1,136,401.86
Total Other Current Liability		<u>1,136,401.86</u>
Total Liabilities		1,136,401.86

Equity

3000 Fund Balances		2,612.99
3002 Replacement Fund Balance Prior Year		-598,128.00
3101 Current Year Income		229,073.36
Total Equity		<u>-366,441.65</u>
TOTAL LIABILITIES & EQUITY		<u><u>769,960.21</u></u>

Budget Comparison

Property: King City Civic Association Reserves

Comparison Periods: 12/01/21 - 12/31/21 and 01/01/21 - 12/31/21 (cash basis)

	Actual 12/01/21 - 12/31/21	Budget 12/21 - 12/21	\$ Change	% Change	Actual YTD 01/01/21 - 12/31/21	Budget YTD 01/21 - 12/21	\$ Change	% Change
INCOME								
4900 Reserve Income								
4901 Reserve Assessments	0.00	2,879.08	-2,879.08	-100.0 %	0.00	34,549.00	-34,549.00	-100.0 %
4902 Transfer Fees- Reserve Assessme	42,022.50	0.00	42,022.50		438,084.93	0.00	438,084.93	
4906 Reserve Interest	48.15	0.00	48.15		1,453.54	0.00	1,453.54	
4900 Total Reserve Income	42,070.65	2,879.08	39,191.57	1,361.3 %	439,538.47	34,549.00	404,989.47	1,172.2 %
TOTAL INCOME	42,070.65	2,879.08	39,191.57	1,361.3 %	439,538.47	34,549.00	404,989.47	1,172.2 %
EXPENSE								
5400 ADMIN SERVICES								
5495 Loan Interest Expense	0.00	0.00	0.00		56,195.76	0.00	56,195.76	
5400 Total ADMIN SERVICES	0.00	0.00	0.00		56,195.76	0.00	56,195.76	
8000 Reserve Expense								
8001 Pool Construction Loan Payment	0.00	8,846.66	-8,846.66	-100.0 %	0.00	106,160.00	-106,160.00	-100.0 %
8002 Golf Sanding Program	0.00	416.66	-416.66	-100.0 %	0.00	5,000.00	-5,000.00	-100.0 %
8003 Golf Drainage Program	0.00	2,833.33	-2,833.33	-100.0 %	0.00	34,000.00	-34,000.00	-100.0 %
8004 Landscape & Drainage (Downspou	0.00	416.66	-416.66	-100.0 %	0.00	5,000.00	-5,000.00	-100.0 %
8005 Golf Irrigation - System Repair - 2n	0.00	1,250.00	-1,250.00	-100.0 %	40,800.00	15,000.00	25,800.00	172.0 %
8006 Golf Cart Path Repair-Phase 1 Bak	0.00	2,159.50	-2,159.50	-100.0 %	0.00	25,914.00	-25,914.00	-100.0 %
8007 Golf - Misc. - Turf Vacuum	0.00	1,377.33	-1,377.33	-100.0 %	1,867.65	16,528.00	-14,660.35	-88.7 %
8008 Crown Center Roof + Gutters/Dowr	0.00	1,183.33	-1,183.33	-100.0 %	15,947.93	14,200.00	1,747.93	12.3 %
8009 Gazebo Roof Replacement	0.00	183.33	-183.33	-100.0 %	0.00	2,200.00	-2,200.00	-100.0 %
8010 Gazebo Repairs	0.00	125.00	-125.00	-100.0 %	0.00	1,500.00	-1,500.00	-100.0 %
8011 Outdoor Pool Gate Replacement	0.00	229.16	-229.16	-100.0 %	2,750.00	2,750.00	0.00	0.0 %
8012 Outdoor Pool UV System	0.00	1,250.00	-1,250.00	-100.0 %	14,038.00	15,000.00	-962.00	-6.4 %
8013 AC Recirculating Pump Replaceme	0.00	500.00	-500.00	-100.0 %	5,921.00	6,000.00	-79.00	-1.3 %
8014 Pool Litigation Repairs	0.00	10,416.66	-10,416.66	-100.0 %	15,071.25	125,000.00	-109,928.75	-87.9 %
8015 Clubhouse Circuits	0.00	191.66	-191.66	-100.0 %	0.00	2,300.00	-2,300.00	-100.0 %
8016 Security Access System (ReKey)	0.00	2,500.00	-2,500.00	-100.0 %	29,705.33	30,000.00	-294.67	-1.0 %
8017 New Keys (estimate of 900 x \$7)	0.00	525.00	-525.00	-100.0 %	0.00	6,300.00	-6,300.00	-100.0 %
8018 Golf - Light Tractor JD	0.00	2,510.08	-2,510.08	-100.0 %	25,168.00	30,121.00	-4,953.00	-16.4 %
8019 Golf - Mowers - 3100 Toro	0.00	2,995.75	-2,995.75	-100.0 %	0.00	35,949.00	-35,949.00	-100.0 %
8020 Outdoor Furniture Replacement (Pc	0.00	150.00	-150.00	-100.0 %	0.00	1,800.00	-1,800.00	-100.0 %
8021 Outdoor Pool Vacuum	0.00	266.66	-266.66	-100.0 %	0.00	3,200.00	-3,200.00	-100.0 %
8022 Clubhouse/Pro Shop Locker/Crown	0.00	4,166.66	-4,166.66	-100.0 %	0.00	50,000.00	-50,000.00	-100.0 %
8023 Flooring--Clubhouse Office	0.00	500.00	-500.00	-100.0 %	0.00	6,000.00	-6,000.00	-100.0 %
8024 Maintenance Shop Painting/Sliding	0.00	237.83	-237.83	-100.0 %	0.00	2,854.00	-2,854.00	-100.0 %
8025 USGA Green Survey for Golf Course	0.00	268.58	-268.58	-100.0 %	0.00	3,223.00	-3,223.00	-100.0 %

	Actual 12/01/21 - 12/31/21	Budget 12/21 - 12/21	\$ Change	% Change	Actual YTD 01/01/21 - 12/31/21	Budget YTD 01/21 - 12/21	\$ Change	% Change
8026 Golf - Tools and Small Equipment	0.00	233.66	-233.66	-100.0 %	1,375.19	2,804.00	-1,428.81	-51.0 %
8027 Water Heater Replacement	0.00	186.83	-186.83	-100.0 %	0.00	2,242.00	-2,242.00	-100.0 %
8028 Wood Shop Equipment	0.00	41.66	-41.66	-100.0 %	0.00	500.00	-500.00	-100.0 %
8029 Website Development	0.00	666.66	-666.66	-100.0 %	0.00	8,000.00	-8,000.00	-100.0 %
8000 Total Reserve Expense	0.00	46,628.65	-46,628.65	-100.0 %	152,644.35	559,545.00	-406,900.65	-72.7 %
8050 Reserve Expense- Current	0.00	0.00	0.00		1,625.00	0.00	1,625.00	
TOTAL EXPENSE	0.00	46,628.65	-46,628.65	-100.0 %	210,465.11	559,545.00	-349,079.89	-62.4 %
NET INCOME	42,070.65	-43,749.57	85,820.22	196.2 %	229,073.36	-524,996.00	754,069.36	143.6 %
NET INCOME SUMMARY								
Income	42,070.65	2,879.08	39,191.57	1,361.3 %	439,538.47	34,549.00	404,989.47	1,172.2 %
Expense	0.00	-46,628.65	46,628.65	100.0 %	-210,465.11	-559,545.00	349,079.89	62.4 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
NET INCOME	42,070.65	-43,749.57	85,820.22	196.2 %	229,073.36	-524,996.00	754,069.36	143.6 %

Profit & Loss 12 Month Recap

Property: King City Civic Association Reserves
 Monthly recap 01/01/21 - 12/31/21 (cash basis)

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21	JUL 21	AUG 21	SEP 21	OCT 21	NOV 21	DEC 21	TOTAL
INCOME													
4900 Reserve Income													
4901 Reserve Assessm	0.00	24,688.50	0.00	0.00	0.00	0.00	0.00	-24,688.50	0.00	0.00	0.00	0.00	0.00
4902 Transfer Fees- Re	0.00	0.00	34,986.50	0.00	0.00	83,497.18	70,912.50	47,865.88	81,146.25	58,603.50	19,050.62	42,022.50	438,084.93
4906 Reserve Interest	0.00	18.59	21.91	1,067.79	43.40	51.16	46.53	49.64	46.56	45.02	14.79	48.15	1,453.54
4900 Total Reserve Inc	0.00	24,707.09	35,008.41	1,067.79	43.40	83,548.34	70,959.03	23,227.02	81,192.81	58,648.52	19,065.41	42,070.65	439,538.47
TOTAL INCOME	0.00	24,707.09	35,008.41	1,067.79	43.40	83,548.34	70,959.03	23,227.02	81,192.81	58,648.52	19,065.41	42,070.65	439,538.47
EXPENSE													
5400 ADMIN SERVICES													
5495 Loan Interest Exp	0.00	0.00	17,622.47	0.00	38,573.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,195.76
5400 Total ADMIN SER	0.00	0.00	17,622.47	0.00	38,573.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,195.76
8000 Reserve Expense													
8005 Golf Irrigation - Sy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,800.00	0.00	0.00	0.00	40,800.00
8007 Golf - Misc. - Turf	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,140.70	726.95	0.00	1,867.65
8008 Crown Center Ro	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,947.93	0.00	0.00	0.00	15,947.93
8011 Outdoor Pool Gat	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,750.00	0.00	0.00	0.00	2,750.00
8012 Outdoor Pool UV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,038.00	0.00	0.00	0.00	14,038.00
8013 AC Recirculating l	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,921.00	0.00	0.00	0.00	5,921.00
8014 Pool Litigation Re	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,021.25	2,050.00	0.00	0.00	15,071.25
8016 Security Access S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,705.33	0.00	0.00	0.00	29,705.33
8018 Golf - Light Tract	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,168.00	0.00	0.00	0.00	25,168.00
8026 Golf - Tools and S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.19	0.00	0.00	0.00	1,375.19
8000 Total Reserve Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	148,726.70	3,190.70	726.95	0.00	152,644.35
8050 Reserve Expense- C	0.00	0.00	0.00	0.00	8,671.00	33,438.00	26,800.00	0.00	-68,909.00	0.00	1,625.00	0.00	1,625.00
TOTAL EXPENSE	0.00	0.00	17,622.47	0.00	47,244.29	33,438.00	26,800.00	0.00	79,817.70	3,190.70	2,351.95	0.00	210,465.11
NET INCOME	0.00	24,707.09	17,385.94	1,067.79	-47,200.89	50,110.34	44,159.03	23,227.02	1,375.11	55,457.82	16,713.46	42,070.65	229,073.36

	JAN 21	FEB 21	MAR 21	APR 21	MAY 21	JUN 21	JUL 21	AUG 21	SEP 21	OCT 21	NOV 21	DEC 21	TOTAL
NET INCOME SUMMARY													
Income	0.00	24,707.09	35,008.41	1,067.79	43.40	83,548.34	70,959.03	23,227.02	81,192.81	58,648.52	19,065.41	42,070.65	439,538.47
Expense	0.00	0.00	-17,622.47	0.00	-47,244.29	-33,438.00	-26,800.00	0.00	-79,817.70	-3,190.70	-2,351.95	0.00	-210,465.11
NET INCOME	0.00	24,707.09	17,385.94	1,067.79	-47,200.89	50,110.34	44,159.03	23,227.02	1,375.11	55,457.82	16,713.46	42,070.65	229,073.36

