

By Class

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King City Civic Association

Profit & Loss

May 2020

06/15/20

Accrual Basis

	Golf Course	Operations	Pro Shop	TOTAL
<b>Income</b>				
<b>Other Operating Income</b>				
86002 · Member Late Fees & Fines	0.00	80.00	0.00	80.00
70500 · Season Golf Ticket Sales	0.00	0.00	3,820.00	3,820.00
70700 · Youth Golf Ticket Sales	0.00	0.00	190.00	190.00
72222 · Trail Pass-Cart Registration	0.00	0.00	380.00	380.00
74444 · Daily Green Fees	0.00	0.00	2,910.00	2,910.00
74500 · Rentals-Golf Cart	0.00	0.00	10.00	10.00
74520 · Sales-Merchandise	0.00	0.00	31.01	31.01
74530 · Golf Repair Income	0.00	0.00	2.00	2.00
Other Operating Income - Other	0.00	0.00	0.00	0.00
<b>Total Other Operating Income</b>	<b>0.00</b>	<b>80.00</b>	<b>7,343.01</b>	<b>7,423.01</b>
60000 · Assessment Income	0.00	8,691.13	0.00	8,691.13
<b>Total Income</b>	<b>0.00</b>	<b>8,771.13</b>	<b>7,343.01</b>	<b>16,114.14</b>
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
80789 · Merchandise	0.00	0.00	1,247.74	1,247.74
<b>Total Cost of Goods Sold</b>	<b>0.00</b>	<b>0.00</b>	<b>1,247.74</b>	<b>1,247.74</b>
80785 · Merchant Fees Expense - ProShop	0.00	0.00	48.15	48.15
<b>Total COGS</b>	<b>0.00</b>	<b>0.00</b>	<b>1,295.89</b>	<b>1,295.89</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>8,771.13</b>	<b>6,047.12</b>	<b>14,818.25</b>
<b>Expense</b>				
<b>Advertising &amp; Promotion</b>				
80775-1 · Operations - Advertising & Prom	0.00	25.82	0.00	25.82
<b>Total Advertising &amp; Promotion</b>	<b>0.00</b>	<b>25.82</b>	<b>0.00</b>	<b>25.82</b>
<b>Amenity Landscape &amp; Lawn Maint</b>				
80635 · Chemicals Golf Course	1,008.74	0.00	0.00	1,008.74
80645 · Fertilizer	4,920.00	0.00	0.00	4,920.00
<b>Total Amenity Landscape &amp; Lawn Maint</b>	<b>5,928.74</b>	<b>0.00</b>	<b>0.00</b>	<b>5,928.74</b>
<b>Banking Fees</b>				
80255 · Merchant Fees - Office	0.00	83.21	0.00	83.21
80258 · Service Charges	0.00	14.00	0.00	14.00
<b>Total Banking Fees</b>	<b>0.00</b>	<b>97.21</b>	<b>0.00</b>	<b>97.21</b>
<b>Delivery Fees &amp; Postage</b>				
80253 · Postage Expense	0.00	139.50	0.00	139.50
<b>Total Delivery Fees &amp; Postage</b>	<b>0.00</b>	<b>139.50</b>	<b>0.00</b>	<b>139.50</b>
<b>Employment Expenses</b>				
80209 · ER Taxes - Operations	0.00	1,630.92	0.00	1,630.92
80210 · Benefits - Operations	0.00	2,567.20	0.00	2,567.20
80211 · Wages - Operations	0.00	15,488.00	0.00	15,488.00
80214 · Temporary Staff - Operations	0.00	4,384.24	0.00	4,384.24
80235 · Payroll Service - Operations	0.00	319.54	0.00	319.54
80609 · ER Taxes - Golf Course	1,686.02	0.00	0.00	1,686.02
80610 · Benefits - Golf Course	2,033.26	0.00	0.00	2,033.26
80611 · Wages - Golf Course	15,337.16	0.00	0.00	15,337.16
80760 · Wages - Pro Shop	0.00	0.00	1,439.20	1,439.20
80761 · ER Taxes - Pro Shop	0.00	0.00	303.16	303.16
80762 · Benefits - Pro Shop	0.00	0.00	193.00	193.00
<b>Total Employment Expenses</b>	<b>19,056.44</b>	<b>24,389.90</b>	<b>1,935.36</b>	<b>45,381.70</b>

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	Golf Course	Operations	Pro Shop	TOTAL
<b>Equipment Leases &amp; Rentals</b>				
80256 · Leases	0.00	387.49	0.00	387.49
80260 · Rentals	346.04	0.00	0.00	346.04
<b>Total Equipment Leases &amp; Rentals</b>	346.04	387.49	0.00	733.53
<b>Insurance Policies</b>				
80221 · Commercial Package	0.00	8,386.63	0.00	8,386.63
80226 · Business Auto	0.00	604.78	0.00	604.78
<b>Total Insurance Policies</b>	0.00	8,991.41	0.00	8,991.41
<b>Landscape - Trees - Materials</b>				
80341 · Landscape	505.15	157.50	0.00	662.65
80666 · Earth Material	2,633.34	0.00	0.00	2,633.34
<b>Total Landscape - Trees - Materials</b>	3,138.49	157.50	0.00	3,295.99
<b>Maintenance &amp; Repairs</b>				
80410 · Janitorial Service	298.68	0.00	0.00	298.68
80411 · Janitorial Supply - Facilities	0.00	724.19	0.00	724.19
80421 · Contractors-Facilities	652.70	100.00	0.00	752.70
80424 · HVAC Heating & AC	0.00	845.00	120.00	965.00
80623 · Equipment-Parts - Golf Course	153.96	0.00	0.00	153.96
80661 · Gas & Oil	662.04	0.00	0.00	662.04
80673 · Irrigation	312.15	0.00	0.00	312.15
<b>Total Maintenance &amp; Repairs</b>	2,079.53	1,669.19	120.00	3,868.72
<b>Professional Services</b>				
80225 · Legal Services	0.00	10,564.72	0.00	10,564.72
<b>Total Professional Services</b>	0.00	10,564.72	0.00	10,564.72
<b>Program Services</b>				
80271 · Dues-Mem-Subs	0.00	475.86	0.00	475.86
80551 · Phone Services	0.00	1,666.65	0.00	1,666.65
80552 · Internet Services	0.00	246.05	0.00	246.05
80554 · SaaS-Website-IT	0.00	142.00	0.00	142.00
<b>Total Program Services</b>	0.00	2,530.56	0.00	2,530.56
<b>Refunds</b>				
Assessment	0.00	0.00	0.00	0.00
Golf Course Pass	0.00	0.00	664.00	664.00
Keys & Cards	0.00	6.50	0.00	6.50
Rentals-Members/Clubs	0.00	937.50	0.00	937.50
<b>Total Refunds</b>	0.00	944.00	664.00	1,608.00
<b>Supplies - Association</b>				
80251 · Supplies - Office	0.00	130.92	0.00	130.92
80331 · Supplies - Pool Parts&Supplies	0.00	461.76	0.00	461.76
80773 · Supplies - ProShop	0.00	0.00	185.70	185.70
<b>Total Supplies - Association</b>	0.00	592.68	185.70	778.38
<b>Taxes &amp; Licenses</b>				
80215-1 · Operations - Taxes & Licenses	0.00	50.00	0.00	50.00
80215-2 · Pro Shop - Taxes & Licenses	0.00	0.00	125.00	125.00
<b>Total Taxes &amp; Licenses</b>	0.00	50.00	125.00	175.00
<b>Travel, Training, CE &amp; Meetings</b>				
80245 · Mileage & Gas Reimb	136.68	23.20	0.00	159.88
<b>Total Travel, Training, CE &amp; Meetings</b>	136.68	23.20	0.00	159.88

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<b>Utilities</b>				
80511 · Gas	0.00	475.19	136.96	612.15
80521-2 · Electricity-Pro Shop	0.00	0.00	248.24	248.24
80521-3 · Electricity-Golf	706.54	0.00	0.00	706.54
80521 · Electricity-Operations	0.00	1,874.69	0.00	1,874.69
80531-2 · Refuse-Pro Shop	0.00	0.00	66.18	66.18
80531-3 · Refuse-Golf	154.20	0.00	0.00	154.20
80531 · Refuse-Operations	0.00	455.97	0.00	455.97
80541-2 · Water-Pro Shop	0.00	0.00	281.93	281.93
80541-3 · Water-Golf	93.08	0.00	0.00	93.08
80541 · Water-Operations	0.00	566.92	0.00	566.92
80542-3 · Sewer-Golf	373.70	0.00	0.00	373.70
80542 · Sewer-Operations	0.00	1,916.96	0.00	1,916.96
<b>Total Utilities</b>	<u>1,327.52</u>	<u>5,289.73</u>	<u>733.31</u>	<u>7,350.56</u>
<b>Total Expense</b>	<u>32,013.44</u>	<u>55,852.91</u>	<u>3,763.37</u>	<u>91,629.72</u>
<b>Net Income</b>	<u>-32,013.44</u>	<u>-47,081.78</u>	<u>2,283.75</u>	<u>-76,811.47</u>

**King City Civic Association**  
**Profit & Loss**  
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<b>Income</b>				
<b>Other Operating Income</b>				
61111 · Interest-Operation Accounts	0.00	82.42	0.00	82.42
62222 · Room Rentals-Members/Clubs	0.00	3,585.25	0.00	3,585.25
66001 · Convenience Fees	0.00	697.00	0.00	697.00
66002 · Member Late Fees & Fines	0.00	1,903.00	0.00	1,903.00
66003 · Member Keys & Cards	0.00	245.50	0.00	245.50
70300 · Annual Unlmted Golf	0.00	0.00	19,134.00	19,134.00
70500 · Season Golf Ticket Sales	0.00	0.00	38,816.00	38,816.00
70700 · Youth Golf Ticket Sales	0.00	0.00	285.00	285.00
72222 · Trail Pass-Cart Registration	0.00	0.00	2,720.00	2,720.00
73333 · Golf Club Storage	0.00	0.00	600.01	600.01
74444 · Daily Green Fees	0.00	0.00	18,131.00	18,131.00
74500 · Rentals-Golf Cart	0.00	0.00	2,104.00	2,104.00
74510 · Sales-Food	0.00	0.00	838.73	838.73
74512 · Sales-Beer & Wine	0.00	0.00	714.00	714.00
74520 · Sales-Merchandise	0.00	0.00	1,103.00	1,103.00
74530 · Golf Repair Income	0.00	0.00	23.00	23.00
Other Operating Income - Other	0.00	36.43	23.50	59.93
<b>Total Other Operating Income</b>	<b>0.00</b>	<b>6,549.60</b>	<b>84,492.24</b>	<b>91,041.84</b>
60000 · Assessment Income	0.00	782,311.39	0.00	782,311.39
<b>Total Income</b>	<b>0.00</b>	<b>788,860.99</b>	<b>84,492.24</b>	<b>873,353.23</b>
<b>Cost of Goods Sold</b>				
<b>Cost of Goods Sold</b>				
80270 · Keys & Cards	0.00	666.00	0.00	666.00
80787 · Beer & Wine	0.00	10.00	731.95	741.95
80788 · Food	0.00	0.00	536.95	536.95
80789 · Merchandise	0.00	0.00	2,614.73	2,614.73
<b>Total Cost of Goods Sold</b>	<b>0.00</b>	<b>676.00</b>	<b>3,883.63</b>	<b>4,559.63</b>
80785 · Merchant Fees Expense - ProShop	0.00	134.12	1,626.37	1,760.49
<b>Total COGS</b>	<b>0.00</b>	<b>810.12</b>	<b>5,510.00</b>	<b>6,320.12</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>788,050.87</b>	<b>78,982.24</b>	<b>867,033.11</b>
<b>Expense</b>				
<b>Advertising &amp; Promotion</b>				
80775-1 · Operations - Advertising & Prom	0.00	25.82	0.00	25.82
80775-3 · Golf Course-Advertising & Prom	0.00	0.00	213.00	213.00
<b>Total Advertising &amp; Promotion</b>	<b>0.00</b>	<b>25.82</b>	<b>213.00</b>	<b>238.82</b>
<b>Amenity Landscape &amp; Lawn Maint</b>				
80635 · Chemicals Golf Course	3,855.56	0.00	0.00	3,855.56
80645 · Fertilizer	5,585.00	0.00	0.00	5,585.00
<b>Total Amenity Landscape &amp; Lawn Maint</b>	<b>9,440.56</b>	<b>0.00</b>	<b>0.00</b>	<b>9,440.56</b>
<b>Banking Fees</b>				
80255 · Merchant Fees - Office	0.00	2,278.24	0.00	2,278.24
80257 · Finance Charges	0.00	28.15	0.00	28.15
80258 · Service Charges	0.00	92.05	0.00	92.05
<b>Total Banking Fees</b>	<b>0.00</b>	<b>2,398.44</b>	<b>0.00</b>	<b>2,398.44</b>
<b>Contracted Services</b>				
Other contract services	0.00	195.00	0.00	195.00
80778 · Golf Pro-Lessons	0.00	0.00	127.50	127.50
<b>Total Contracted Services</b>	<b>0.00</b>	<b>195.00</b>	<b>127.50</b>	<b>322.50</b>

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	Golf Course	Operations	Pro Shop	TOTAL
<b>Delivery Fees &amp; Postage</b>				
80241 · Delivery & Newsletter Distribtn	0.00	1,415.00	0.00	1,415.00
80253 · Postage Expense	0.00	329.44	0.00	329.44
<b>Total Delivery Fees &amp; Postage</b>	0.00	1,744.44	0.00	1,744.44
<b>Employment Expenses</b>				
80208 · WC Insurance - Operations	0.00	649.95	0.00	649.95
80209 · ER Taxes - Operations	0.00	8,505.72	0.00	8,505.72
80210 · Benefits - Operations	0.00	9,754.57	0.00	9,754.57
80211 · Wages - Operations	0.00	78,641.02	0.00	78,641.02
80214 · Temporary Staff - Operations	0.00	19,538.22	0.00	19,538.22
80235 · Payroll Service - Operations	0.00	2,238.43	0.00	2,238.43
80609 · ER Taxes - Golf Course	7,494.73	0.00	0.00	7,494.73
80610 · Benefits - Golf Course	9,774.79	0.00	0.00	9,774.79
80611 · Wages - Golf Course	71,223.16	0.00	0.00	71,223.16
80612 · WC Insurance - Golf Course	378.14	0.00	0.00	378.14
80760 · Wages - Pro Shop	0.00	0.00	16,958.78	16,958.78
80761 · ER Taxes - Pro Shop	0.00	0.00	2,366.30	2,366.30
80762 · Benefits - Pro Shop	0.00	0.00	943.34	943.34
80763 · WC Insurance - Pro Shop	0.00	0.00	153.62	153.62
<b>Total Employment Expenses</b>	88,870.82	119,327.91	20,422.04	228,620.77
<b>Equipment Leases &amp; Rentals</b>				
80256 · Leases	0.00	2,297.28	0.00	2,297.28
80260 · Rentals	346.04	0.00	0.00	346.04
<b>Total Equipment Leases &amp; Rentals</b>	346.04	2,297.28	0.00	2,643.32
<b>Insurance Policies</b>				
80221 · Commercial Package	0.00	19,437.67	0.00	19,437.67
80226 · Business Auto	0.00	1,387.14	0.00	1,387.14
80227 · Umbrella	0.00	4,296.98	0.00	4,296.98
80228 · Earthquake	0.00	5,952.61	0.00	5,952.61
80229 · D&O EPL	0.00	5,204.00	0.00	5,204.00
80330 · Crime	0.00	534.00	0.00	534.00
<b>Total Insurance Policies</b>	0.00	36,812.40	0.00	36,812.40
<b>Landscape - Trees - Materials</b>				
80341 · Landscape	505.15	157.50	0.00	662.65
80362 · Trees	4,137.00	0.00	0.00	4,137.00
80666 · Earth Material	3,268.84	0.00	0.00	3,268.84
<b>Total Landscape - Trees - Materials</b>	7,910.99	157.50	0.00	8,068.49
<b>Maintenance &amp; Repairs</b>				
80410 · Janitorial Service	1,614.06	0.00	0.00	1,614.06
80411 · Janitorial Supply - Facilities	45.88	4,783.07	0.00	4,828.95
80415 · Cleaning Services Indoor Pool	0.00	3,750.00	0.00	3,750.00
80421 · Contractors-Facilities	1,159.50	7,430.16	81.20	8,670.86
80424 · HVAC Heating & AC	0.00	1,335.04	120.00	1,455.04
80623 · Equipment-Parts - Golf Course	4,677.36	0.00	0.00	4,677.36
80661 · Gas & Oil	2,734.35	0.00	0.00	2,734.35
80673 · Irrigation	1,111.66	0.00	0.00	1,111.66
<b>Total Maintenance &amp; Repairs</b>	11,342.81	17,298.27	201.20	28,842.28
<b>Member Services &amp; Funding</b>				
80240 · Club	0.00	174.98	0.00	174.98
80242 · HNCS	0.00	456.40	0.00	456.40
80243 · Monthly Musical	0.00	1,200.00	0.00	1,200.00
<b>Total Member Services &amp; Funding</b>	0.00	1,831.38	0.00	1,831.38

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<b>Miscellaneous</b>				
80777 · (Over)/Short	0.00	-0.01	0.00	-0.01
Miscellaneous - Other	0.00	294.00	26.65	320.65
<b>Total Miscellaneous</b>	0.00	293.99	26.65	320.64
<b>Professional Services</b>				
80225 · Legal Services	0.00	29,688.84	0.00	29,688.84
80231 · CPA Services	0.00	775.00	0.00	775.00
<b>Total Professional Services</b>	0.00	30,463.84	0.00	30,463.84
<b>Program Services</b>				
80265 · Library	0.00	664.05	0.00	664.05
80271 · Dues-Mem-Subs	230.00	3,661.03	0.00	3,891.03
80551 · Phone Services	0.00	8,777.61	0.00	8,777.61
80552 · Internet Services	0.00	1,388.69	0.00	1,388.69
80554 · SaaS-Website-IT	0.00	2,449.55	0.00	2,449.55
<b>Total Program Services</b>	230.00	16,940.93	0.00	17,170.93
<b>Refunds</b>				
Assessment	0.00	447.33	0.00	447.33
Golf Course Pass	0.00	0.00	664.00	664.00
Keys & Cards	0.00	6.50	0.00	6.50
Rentals-Members/Clubs	0.00	1,887.50	0.00	1,887.50
Refunds - Other	0.00	317.25	0.00	317.25
<b>Total Refunds</b>	0.00	2,658.58	664.00	3,322.58
<b>Security Expense</b>				
80550-1 · Office - Security/Monitoring	0.00	121.91	429.00	550.91
80550-2 · Pro-Shop - Security/Monitoring	0.00	0.00	432.25	432.25
<b>Total Security Expense</b>	0.00	121.91	861.25	983.16
<b>Supplies - Association</b>				
80251 · Supplies - Office	0.00	1,084.57	0.00	1,084.57
80261 · Printing	0.00	308.37	0.00	308.37
80331 · Supplies - Pool Parts&Supplies	0.00	3,702.34	0.00	3,702.34
80431 · Supplies - Facilities Supplies	0.00	1,317.21	0.00	1,317.21
80621 · Supplies - Golf Course	1,193.68	224.65	0.00	1,418.33
80773 · Supplies - ProShop	0.00	0.00	238.24	238.24
<b>Total Supplies - Association</b>	1,193.68	6,637.14	238.24	8,069.06
<b>Taxes &amp; Licenses</b>				
80215-1 · Operations - Taxes & Licenses	0.00	-188.37	0.00	-188.37
80215-2 · Pro Shop - Taxes & Licenses	0.00	0.00	603.64	603.64
<b>Total Taxes &amp; Licenses</b>	0.00	-188.37	603.64	415.27
<b>Travel, Training, CE &amp; Meetings</b>				
80245 · Mileage & Gas Reimb	961.55	214.15	0.00	1,175.70
<b>Total Travel, Training, CE &amp; Meetings</b>	961.55	214.15	0.00	1,175.70
<b>Utilities</b>				
80511 · Gas	0.00	4,597.48	1,968.18	6,565.66
80521-2 · Electricity-Pro Shop	0.00	0.00	1,686.10	1,686.10
80521-3 · Electricity-Golf	3,492.55	0.00	0.00	3,492.55
80521 · Electricity-Operations	0.00	12,166.51	0.00	12,166.51
80531-2 · Refuse-Pro Shop	0.00	0.00	330.90	330.90
80531-3 · Refuse-Golf	1,409.94	0.00	0.00	1,409.94
80531 · Refuse-Operations	0.00	1,553.29	0.00	1,553.29
80541-2 · Water-Pro Shop	0.00	0.00	1,107.25	1,107.25
80541-3 · Water-Golf	562.34	0.00	0.00	562.34
80541 · Water-Operations	0.00	2,687.52	0.00	2,687.52

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	<u>Golf Course</u>	<u>Operations</u>	<u>Pro Shop</u>	<u>TOTAL</u>
80542-3 · Sewer-Golf	747.40	0.00	0.00	747.40
80542 · Sewer-Operations	0.00	3,833.92	0.00	3,833.92
<b>Total Utilities</b>	<b>6,212.23</b>	<b>24,838.72</b>	<b>5,092.43</b>	<b>36,143.38</b>
<b>Total Expense</b>	<b>126,508.68</b>	<b>264,069.33</b>	<b>28,449.95</b>	<b>419,027.96</b>
<b>Net Income</b>	<b>-126,508.68</b>	<b>523,981.54</b>	<b>50,532.29</b>	<b>448,005.15</b>

## King City Civic Association

## Profit &amp; Loss

06/15/20

May 2020

Accrual Basis

	<u>May 20</u>
<b>Income</b>	
Other Operating Income	
66002 · Member Late Fees & Fines	80.00
70500 · Season Golf Ticket Sales	3,820.00
70700 · Youth Golf Ticket Sales	190.00
72222 · Trail Pass-Cart Registration	380.00
74444 · Daily Green Fees	2,910.00
74500 · Rentals-Golf Cart	10.00
74520 · Sales-Merchandise	31.01
74530 · Golf Repair Income	2.00
Other Operating Income - Other	0.00
Total Other Operating Income	<u>7,423.01</u>
60000 · Assessment Income	8,691.13
<b>Total Income</b>	<u>16,114.14</u>
<b>Cost of Goods Sold</b>	
Cost of Goods Sold	
80789 · Merchandise	1,247.74
Total Cost of Goods Sold	<u>1,247.74</u>
80785 · Merchant Fees Expense - ProShop	48.15
<b>Total COGS</b>	<u>1,295.89</u>
<b>Gross Profit</b>	<u>14,818.25</u>
<b>Expense</b>	
Advertising & Promotion	
80775-1 · Operations - Advertising & Prom	25.82
Total Advertising & Promotion	<u>25.82</u>
Amenity Landscape & Lawn Maint	
80635 · Chemicals Golf Course	1,008.74
80645 · Fertilizer	4,920.00
Total Amenity Landscape & Lawn Maint	<u>5,928.74</u>
Banking Fees	
80255 · Merchant Fees - Office	83.21
80258 · Service Charges	14.00
Total Banking Fees	<u>97.21</u>
Delivery Fees & Postage	
80253 · Postage Expense	139.50
Total Delivery Fees & Postage	<u>139.50</u>
Employment Expenses	
80209 · ER Taxes - Operations	1,630.92
80210 · Benefits - Operations	2,567.20
80211 · Wages - Operations	15,488.00
80214 · Temporary Staff - Operations	4,384.24
80235 · Payroll Service - Operations	319.54
80609 · ER Taxes - Golf Course	1,686.02
80610 · Benefits - Golf Course	2,033.26
80611 · Wages - Golf Course	15,337.16
80760 · Wages - Pro Shop	1,439.20
80761 · ER Taxes - Pro Shop	303.16
80762 · Benefits - Pro Shop	193.00
Total Employment Expenses	<u>45,381.70</u>



## King City Civic Association

## Profit &amp; Loss

May 2020

06/15/20

Accrual Basis

	<u>May 20</u>
Equipment Leases & Rentals	
80256 · Leases	387.49
80260 · Rentals	346.04
	<hr/>
Total Equipment Leases & Rentals	733.53
Insurance Policies	
80221 · Commercial Package	8,386.63
80226 · Business Auto	604.78
	<hr/>
Total Insurance Policies	8,991.41
Landscape - Trees - Materials	
80341 · Landscape	662.65
80666 · Earth Material	2,633.34
	<hr/>
Total Landscape - Trees - Materials	3,295.99
Maintenance & Repairs	
80410 · Janitorial Service	298.68
80411 · Janitorial Supply - Facilities	724.19
80421 · Contractors-Facilities	752.70
80424 · HVAC Heating & AC	965.00
80623 · Equipment-Parts - Golf Course	153.96
80661 · Gas & Oil	662.04
80673 · Irrigation	312.15
	<hr/>
Total Maintenance & Repairs	3,868.72
Professional Services	
80225 · Legal Services	10,564.72
	<hr/>
Total Professional Services	10,564.72
Program Services	
80271 · Dues-Mem-Subs	475.86
80551 · Phone Services	1,666.65
80552 · Internet Services	246.05
80554 · SaaS-Website-IT	142.00
	<hr/>
Total Program Services	2,530.56
Refunds	
Assessment	0.00
Golf Course Pass	664.00
Keys & Cards	6.50
Rentals-Members/Clubs	937.50
	<hr/>
Total Refunds	1,608.00
Supplies - Association	
80251 · Supplies - Office	130.92
80331 · Supplies - Pool Parts&Supplies	461.76
80773 · Supplies - ProShop	185.70
	<hr/>
Total Supplies - Association	778.38
Taxes & Licenses	
80215-1 · Operations - Taxes & Licenses	50.00
80215-2 · Pro Shop - Taxes & Licenses	125.00
	<hr/>
Total Taxes & Licenses	175.00
Travel, Training, CE & Meetings	
80245 · Mileage & Gas Reimb	159.88
	<hr/>
Total Travel, Training, CE & Meetings	159.88

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King City Civic Association

Profit & Loss

May 2020

06/15/20

Accrual Basis

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	<u>May 20</u>
<b>Utilities</b>	
80511 · Gas	612.15
80521-2 · Electricity-Pro Shop	248.24
80521-3 · Electricity-Golf	706.54
80521 · Electricity-Operations	1,874.69
80531-2 · Refuse-Pro Shop	66.18
80531-3 · Refuse-Golf	154.20
80531 · Refuse-Operations	455.97
80541-2 · Water-Pro Shop	281.93
80541-3 · Water-Golf	93.08
80541 · Water-Operations	566.92
80542-3 · Sewer-Golf	373.70
80542 · Sewer-Operations	<u>1,916.96</u>
<b>Total Utilities</b>	<u>7,350.56</u>
<b>Total Expense</b>	<u>91,629.72</u>
<b>Net Income</b>	<u><u>-76,811.47</u></u>

## King City Civic Association

## Balance Sheet

As of May 31, 2020

	May 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Current Operating Bank Accts	
0673 NWB Op DDM	51,435.31
0682 NWB Op Debit	21,814.57
2599 CB Op MM	63,066.94
4926 USB Op	16,343.66
5390 CB Op	2,995.82
6616 NWB Op	377,771.55
Petty Cash	445.00
Total Current Operating Bank Accts	533,872.85
Current Reserve Bank Accts	
6517 NWB Res	42,874.94
6625 NWB Res	242,568.98
7705 NWB Res MM	161,397.99
8466 NWB Res CD	101,575.67
Total Current Reserve Bank Accts	548,417.58
Total Checking/Savings	1,082,290.43
Accounts Receivable	
11000 · Accounts Receivable	31,754.40
Total Accounts Receivable	31,754.40
Other Current Assets	
Due to/from Operating Fund	11,941.21
Due to/from Reserve Fund	-11,941.21
12000 · Undeposited Funds	5,877.83
Total Other Current Assets	5,877.83
Total Current Assets	1,119,922.66
<b>Fixed Assets</b>	
Accumulated Depreciation	-2,040,754.47
Amenity Furniture & Fixtures	95,014.70
Buildings	1,258,869.14
Golf Machinery/Equipment	626,554.50
Irrigation	408,757.89
Land	1.00
Land Improvements	224,066.56
Office Furniture & Equipment	38,600.09
Reserve Aq Center Exp-Current	1,837,444.74
Reserve Expenditures-Current	361,082.31
Reserve Expenses-Prepaid	43,216.68
Software Owned	17,492.00
Total Fixed Assets	2,870,345.14
<b>TOTAL ASSETS</b>	<b>3,990,267.80</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
20000 · Accounts Payable	3,410.37
Total Accounts Payable	3,410.37
Other Current Liabilities	
7691 NWB Loan	1,184,045.56
Accrued Pool Interest Expense	-42,545.61
Capital Lease-Golf Carts	6,471.03
Capital Lease Liability	9,909.59
Donations-Golf Course	100.00
Donations-Pools	2,212.73

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06/15/20

Accrual Basis

**King City Civic Association**  
**Balance Sheet**  
As of May 31, 2020

	<u>May 31, 20</u>
Payroll Liabilities	
Aflac Payable	64.48
Simple IRA Payable	-141.92
Total Payroll Liabilities	-77.44
Total Other Current Liabilities	1,160,115.86
Total Current Liabilities	1,163,526.23
Total Liabilities	1,163,526.23
Equity	
Members Equity	
Fund Balance	2,673,561.20
Interest-Reserve Accounts	
Interest Expense - Reserve	-35,244.94
Interest Income - Reserve	2,031.96
Interest-Reserve Accounts - Other	560.88
Total Interest-Reserve Accounts	-32,652.10
Operating Investment Fund	45,000.00
Replacement Reserves	-2,269,633.10
Transfer Fees-Current Year	532,369.71
Transfer Fees-Reserves Balance	1,441,142.76
Total Members Equity	2,389,788.47
Unrestricted Net Assets	-11,052.05
Net Income	448,005.15
Total Equity	2,826,741.57
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,990,267.80</b>

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

Cash Basis

Date	Memo	Paid Amount
<b>Golf Course</b>		
02/18/2020	Marjorie Conroy Donation - Golf Course Trees	-300.00
03/02/2020	Inv 10391 Shade Trees for Golf Course	900.00
03/23/2020	Brake Lines Fixed - Dump Truck	1,953.34
04/08/2020	Pond Fountain Replacement Project Parts	6,830.00
04/14/2020	Pump Station Project	1,768.60
04/29/2020	Smart Pump Module Keycode	2,500.00
04/30/2020	New Rainbird Pump Station for Irrigation	100,331.76
04/30/2020	302 Raised Sprinkler Heads	15,000.00
04/30/2020	Existing Pump Station Removal/Disposal & Install New	6,900.00
Total Golf Course		135,883.70
<b>Operations</b>		
01/31/2020	Aquatic Center Inspection/VLMK	1,627.76
01/31/2020	Aquatic Center Inspection	800.00
03/02/2020	Inv 27824 2/28 AqtcCntr Assessment & Mitgation	5,400.00
03/02/2020	#7691 Pool Loan Payment	43,402.77
03/02/2020	Reserve Account Interest Expense	17,622.47
04/15/2020	Inv 27971 KCCA Aquatic CntrMKE & Associates & Site Visit	1,100.00
Total Operations		69,953.00
<b>Pools</b>		
<b>Aquatic Center</b>		
01/01/2020	Aquatic Center Inspection	3,964.50
03/09/2020	Inv 27895 Aquatic Cntr	200.00
03/19/2020	Fans HVAC	11,211.92
05/05/2020	Down Payment Pool-Aq Cntr Camera & Intrusion System	1,644.50
Total Aquatic Center		17,020.92
<b>Outdoor</b>		
03/01/2020	Plumbing for Outdoor Pool Shower	7,792.00
03/19/2020	Concrete Work for Outdoor Shower	875.00
04/27/2020	Shower Project / 2 trim boards, GE Sil white Caulk	38.56
Total Outdoor		8,705.56
Total Pools		25,726.48
<b>Pro Shop</b>		
04/16/2020	Preliminary layout & architecture & Additional Revisions to date	6,088.00
05/02/2020	6 used YDREL Golf Cars Monthly Payment Due 4/28/20	571.85
05/29/2020	Lease Payment 6 used Ydrel Golf Carts	571.85
Total Pro Shop		7,231.70
<b>Transfer Fees</b>		
01/02/2020	Transfer Fees - 12210 SW Par 4 Drive	-4,920.00
01/08/2020	Transfer Fees - 12480 SW King George Drive	-4,950.00
01/13/2020	Transfer Fees - 16760 SW Monaco Lane	-4,447.50
01/16/2020	Transfer Fees - 16760 SW Matador Lane	-3,450.00
01/27/2020	Transfer Fees - 16685 SW Queen Anne	-4,680.00
01/27/2020	Transfer Fees - 12235 SW King Arthur	-2,295.00
02/12/2020	Transfer Fee - 12000 SW King George Dr	-4,350.00
02/17/2020	Transfer Fees - 16015 SW Queen Victoria	-5,400.00
02/17/2020	Transfer Fees for August 2019 - Majestic Lane	-2,550.00
03/02/2020	Transfer Fees - 15745 SW Queen Victoria	-5,062.50
03/23/2020	Transfer Fees for Feb-2020 - 11992 Royalty Court #10	-3,448.50
03/23/2020	Transfer Fees for March 2020 16890 SW Camino Drive	-4,425.00
03/23/2020	Transfer Fees March 2020 16790 SW Royalty Parkway	-4,905.00
03/23/2020	Transfer Fees March 2020 16690 Queen Mary Ave	-4,087.50
03/23/2020	Transfer Fees March 2020 16010 SW Queen Victoria	-4,500.00
03/23/2020	Transfer Fees Mar - 16360 SW King Charles	-6,637.50
03/23/2020	Transfer Fees March 2020 16570 Monaco Lane	-5,032.50
03/23/2020	Transfer Fees March 2020 16085 SW Royalty Parkway	-4,687.50
03/25/2020	Transfer Fees - 16880 SW Monterey Lane	-4,912.50
03/27/2020	Transfer Fees - 15615 SW Royalty Parkway	-5,100.00
03/27/2020	Transfer Fees - 16750 SW Royalty Parkway	-4,498.50
03/27/2020	Transfer Fees - 16896 SW Riviera Drive	-5,248.50

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

Cash Basis

Date	Memo	Paid Amount
03/30/2020	Transfer Fees - 11880 SW Queen Elizabeth	-5,340.00
04/02/2020	Transfer Fees - 11545 SW Majestic Lane #1	-2,190.00
04/02/2020	Transfer Fees - 11845 SW Queen Elizabeth	-4,500.00
04/03/2020	Transfer Fees - 16840 SW Camino Drive	-3,900.00
04/20/2020	Transfer Fees Unit Sold \$237,000 x 1.5% - 11992 SW Royalty Ct #8	-3,555.00
04/21/2020	Transfer Fees \$329,900 x 1.5% - 12605 SW Morocco	-4,948.50
04/28/2020	Transfer Fees \$330,000 x 1.5% - 16510 SW Queen Mary Ave	-4,950.00
05/05/2020	Transfer Fee Refund per Board Approval	3,300.00
05/05/2020	Transfer Fees \$185,000 x 1.5% - 12265 SW King Arthur Street	-2,775.00
05/21/2020	Transfer Fees \$349,900 x 1.5% - 15845 SW Queen Victoria	-5,248.50
05/22/2020	Transfer Fees 1.5% of \$307,500-15840 SW Royalty Parkway	-4,612.50
05/29/2020	Transfer Fees 1.5% x \$340,000 - 12452 SW King George Drive	-5,100.00
05/29/2020	Transfer Fees 1.5% x \$300,000 - 12220 SW Par 4 Drive	-4,500.00
	Total Transfer Fees	-147,907.50
<b>TOTAL</b>		<b>90,887.38</b>