



**MILLENNIUM**

COMMUNITY MANAGEMENT LLC

**PORTOLA COUNTRY CLUB  
HOMEOWNERS ASSOCIATION**

**MONTHLY OPERATING REPORT  
JUNE 2020**

YEAR END JUNE 30<sup>TH</sup>

PRELIMINARY

Prepared by:

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760.834.8948 or 866.508.2780

Portola Country Club Homeowners Association

Comparative Balance Sheet

Period 06/30/2020

	06/2020	06/2019	YTD Difference
<b>Assets</b>			
<u>Cash</u>			
CAB-O 2991	107,659.31	86,911.55	20,747.76
PWB-O 7040	23,651.48	19,707.10	3,944.38
<b>Total Cash</b>	<b>131,310.79</b>	<b>106,618.65</b>	<b>24,692.14</b>
<u>Money Market</u>			
CAB-CAP 1293 (Future Captial Funds)	35,635.57	23,558.04	12,077.53
MS-R 2952	483,700.57	249,807.59	233,892.98
MS-Investments	1,850,000.00	1,810,000.00	40,000.00
MS-Unrealized Gain/Loss	44,279.50	10,311.04	33,968.46
<b>Total Money Market</b>	<b>2,413,615.64</b>	<b>2,093,676.67</b>	<b>319,938.97</b>
<u>Reserve</u>			
Reserve Checks-On Hold	0.00	0.00	0.00
<b>Total Reserve</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>Accounts Receivable</u>			
A/R Owner Assessments	22,259.74	29,941.07	(7,681.33)
Accounts Receivable-Other	35.00	135.00	(100.00)
Allowance for Uncollectible Accounts	(15,043.34)	(15,043.34)	0.00
Late Fee	3,069.75	3,347.62	(277.87)
Collections	3,194.00	2,049.00	1,145.00
Escrow	233.57	50.57	183.00
Homeowner Bill Backs	0.00	1,258.08	(1,258.08)
RV Parking	0.00	165.00	(165.00)
Violations	0.00	200.00	(200.00)
<b>Total Accounts Receivable</b>	<b>13,748.72</b>	<b>22,103.00</b>	<b>(8,354.28)</b>
<u>Cash</u>			
Change Drawer-Starter	0.00	200.00	(200.00)
Change Drawer-Bar	550.00	550.00	0.00
Petty Cash-General	1,965.00	1,500.00	465.00
<b>Total Cash</b>	<b>2,515.00</b>	<b>2,250.00</b>	<b>265.00</b>
<u>Fixed Assets</u>			
Machinery & Equipment	719,272.52	719,272.52	0.00
Machinery & Equipment Accum Depreciation	(609,253.51)	(609,253.51)	0.00
Vacant Land-Wash	20,000.00	20,000.00	0.00
<b>Total Fixed Assets</b>	<b>130,019.01</b>	<b>130,019.01</b>	<b>0.00</b>
<u>Other Assets</u>			
Prepaid Insurance	38,433.63	32,629.37	5,804.26
Prepaid Expenses	3,921.33	3,059.04	862.29
Prepaid Taxes	9,353.70	7,543.90	1,809.80
Bar Inventory	2,581.23	2,770.02	(188.79)
Prepaid Tree Trimming	(9,503.93)	(5,234.50)	(4,269.43)
WRCA	(1,166.76)	(491.49)	(675.27)
<b>Total Other Assets</b>	<b>43,619.20</b>	<b>40,276.34</b>	<b>3,342.86</b>
<u>Reserve</u>			
Due To Reserves	0.00	(771.40)	771.40
Due From Operating	0.00	771.40	(771.40)
<b>Total Reserve</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets</b>	<b>2,734,828.36</b>	<b>2,394,943.67</b>	<b>339,884.69</b>

PRELIMINARY

Portola Country Club Homeowners Association

Comparative Balance Sheet

Period 06/30/2020

	06/2020	06/2019	YTD Difference
<b>Liabilities &amp; Equity</b>			
<u>Liability</u>			
Accounts Payable	446.48	16,202.01	(15,755.53)
Insurance Co. Reimb Pymts	(2,499.99)	0.00	(2,499.99)
Accrued Expenses	23,382.22	8,960.78	14,421.44
Accrued Paid Time Off	0.00	263.94	(263.94)
Prepaid Owner Assessments	42,329.11	34,739.79	7,589.32
Bar Tips	5,930.22	4,439.23	1,490.99
Clubhouse Deposits	851.54	701.54	150.00
<b>Total Liability</b>	<b>70,439.58</b>	<b>65,307.29</b>	<b>5,132.29</b>
<u>Reserve Allocation</u>			
Contingency	19,368.13	26,576.85	(7,208.72)
Capital Funds	35,635.57	23,558.04	12,077.53
Access System/Entry	7,717.14	3,627.78	4,089.36
Fence/Gates/Wall	579,460.98	810,903.55	(231,442.57)
Landscape	11,510.17	14,895.40	(3,385.23)
Azurite Pool	24,013.70	12,547.44	11,466.26
Bodie Pool	20,160.37	11,332.73	8,827.64
Clubhouse Pool	24,987.17	19,154.78	5,832.39
Pools & Spas	6,597.43	3,953.15	2,644.28
Irrigation	151,242.24	104,397.46	46,844.78
Asphalt/Concrete	821,492.80	608,919.84	212,572.96
Clubhouse	197,439.17	99,923.35	97,515.82
HOA Office	41,506.39	3,881.02	37,625.37
Golf Course	294,646.25	242,782.87	51,863.38
Golf Course Equipment	115,973.67	128,394.78	(12,421.11)
Golf Maintenance Yard	31,791.03	(274.64)	32,065.67
Site Amenities	5,857.98	(21,012.74)	26,870.72
Electrical/Lights	5,159.01	1,787.77	3,371.24
Paint	10,945.81	577.54	10,368.27
Signage	8,110.63	(1,478.90)	9,589.53
Interest	0.00	0.00	0.00
<b>Total Reserve Allocation</b>	<b>2,413,615.64</b>	<b>2,094,448.07</b>	<b>319,167.57</b>
<u>Equity</u>			
Members Equity	206,121.19	281,265.55	(75,144.36)
Operating Fund Transfers	29,067.12	29,067.12	0.00
Net Income	15,584.83	(75,144.36)	90,729.19
<b>Total Equity</b>	<b>250,773.14</b>	<b>235,188.31</b>	<b>15,584.83</b>
<b>Total Liabilities &amp; Equity</b>	<b>2,734,828.36</b>	<b>2,394,943.67</b>	<b>339,884.69</b>

PRELIMINARY

# Portola Country Club Homeowners Association

## Budget Comparison Standard with Code

Transactions Between 6/1/2020 To 6/30/2020 11:59:00 PM

	Current Month Operating				Year to Date Operating				Annual
	Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	
<b>Income</b>									
<b><u>Assessment Revenue</u></b>									
4000:Assessment Income	149,354.52	148,297.63	1,056.89	-0.71%	1,807,363.65	1,779,572.00	27,791.65	-1.56%	1,779,572.00
4105:Cable Fee	21,915.91	23,690.00	(1,774.09)	7.49%	256,377.51	284,280.00	(27,902.49)	9.82%	284,280.00
4126:Trash Fees	4,610.76	4,601.50	9.26	-0.20%	55,329.12	55,218.00	111.12	-0.20%	55,218.00
<b>TOTAL Assessment Revenue</b>	<b>175,881.19</b>	<b>176,589.13</b>	<b>(707.94)</b>	<b>0.40%</b>	<b>2,119,070.28</b>	<b>2,119,070.00</b>	<b>0.28</b>	<b>0.00%</b>	<b>2,119,070.00</b>
<b><u>Other Revenue</u></b>									
4035:Refinance/Escrow	541.43	0.00	541.43	0.00%	466.43	0.00	466.43	0.00%	0.00
4050:Return Check Charge	(35.00)	0.00	(35.00)	0.00%	245.00	0.00	245.00	0.00%	0.00
4107:Golf Fees	20.00	500.00	(480.00)	96.00%	16,787.00	27,000.00	(10,213.00)	37.83%	27,000.00
4108:Golf Balls/Tees	0.00	100.00	(100.00)	100.00%	976.00	3,000.00	(2,024.00)	67.47%	3,000.00
4110:Late Fees	239.40	250.00	(10.60)	4.24%	5,295.65	3,000.00	2,295.65	-76.52%	3,000.00
4111:Interest Charge	0.00	0.00	0.00	0.00%	191.31	0.00	191.31	0.00%	0.00
4115:Pre-Lien/Attny Turnov	0.00	0.00	0.00	0.00%	2,625.00	0.00	2,625.00	0.00%	0.00
4117:Processing & Rental F	600.00	100.00	500.00	-500.00%	4,100.00	2,400.00	1,700.00	-70.83%	2,400.00
4123:Parking-RV	40.00	300.00	(260.00)	86.67%	18,245.00	23,500.00	(5,255.00)	22.36%	23,500.00
4130:Bar Income	0.00	1,000.00	(1,000.00)	100.00%	20,805.58	25,000.00	(4,194.42)	16.78%	25,000.00
4133:Cafe Income	0.00	0.00	0.00	0.00%	5,109.85	2,000.00	3,109.85	-155.49%	2,000.00
4136:Gate Cards/Copies	(1,505.25)	300.00	(1,805.25)	601.75%	4,299.47	8,000.00	(3,700.53)	46.26%	8,000.00
4139:Sentinel/Directory	0.00	0.00	0.00	0.00%	11,939.25	18,000.00	(6,060.75)	33.67%	18,000.00
4150:Miscellaneous Income	0.00	8.37	(8.37)	100.00%	75.00	100.00	(25.00)	25.00%	100.00
4200:Operating Interest	6.89	0.00	6.89	0.00%	85.81	0.00	85.81	0.00%	0.00
4205:Reserve Interest	5,374.60	0.00	5,374.60	0.00%	44,263.66	0.00	44,263.66	0.00%	0.00
<b>TOTAL Other Revenue</b>	<b>5,282.07</b>	<b>2,558.37</b>	<b>2,723.70</b>	<b>-106.46%</b>	<b>135,510.01</b>	<b>112,000.00</b>	<b>23,510.01</b>	<b>-20.99%</b>	<b>112,000.00</b>
<b>TOTAL Income</b>	<b>181,163.26</b>	<b>179,147.50</b>	<b>2,015.76</b>	<b>-1.13%</b>	<b>2,254,580.29</b>	<b>2,231,070.00</b>	<b>23,510.29</b>	<b>-1.05%</b>	<b>2,231,070.00</b>
<b>Expense</b>									
<b><u>A. Administrative</u></b>									
5000:Office Staff	15,526.09	7,608.37	(7,917.72)	-104.07%	93,335.96	91,300.00	(2,035.96)	-2.23%	91,300.00
5005:General Manager	15,028.64	9,946.13	(5,082.51)	-51.10%	126,950.19	119,354.00	(7,596.19)	-6.36%	119,354.00
5006:Temp Service Office	(340.00)	0.00	340.00	0.00%	2,141.80	7,500.00	5,358.20	71.44%	7,500.00
5007:Admin HR Charges	2,579.65	2,600.00	20.35	0.78%	23,364.02	31,200.00	7,835.98	25.12%	31,200.00
5009:Escrow Refunds/Refu	0.00	0.00	0.00	0.00%	4,075.32	0.00	(4,075.32)	0.00%	0.00
5010:Professional Services	3,907.34	0.00	(3,907.34)	0.00%	9,057.34	5,200.00	(3,857.34)	-74.18%	5,200.00
5015:Legal Services	16,272.15	3,416.63	(12,855.52)	-376.26%	81,999.03	41,000.00	(40,999.03)	-100.00%	41,000.00
5020:Legal-Wash	4,910.25	2,000.00	(2,910.25)	-145.51%	15,946.00	24,000.00	8,054.00	33.56%	24,000.00
5022:Delq/Pre-lien Ltrs	0.00	0.00	0.00	0.00%	2,625.00	0.00	(2,625.00)	0.00%	0.00
5023:Bad Debt	32,482.16	0.00	(32,482.16)	0.00%	32,482.16	10,000.00	(22,482.16)	-224.82%	10,000.00
5025:Insurance	3,637.56	3,083.37	(554.19)	-17.97%	40,471.29	37,000.00	(3,471.29)	-9.38%	37,000.00
5026:Late Service Fee	190.00	0.00	(190.00)	0.00%	2,000.00	0.00	(2,000.00)	0.00%	0.00
5030:Dues & Subscriptions	0.00	0.00	0.00	0.00%	0.00	1,000.00	1,000.00	100.00%	1,000.00
5035:State Income Tax	0.00	500.00	500.00	100.00%	(678.92)	2,400.00	3,078.92	128.29%	2,400.00
5040:Federal Income Tax	834.65	500.00	(334.65)	-66.93%	834.65	4,800.00	3,965.35	82.61%	4,800.00
5045:Permits/Licenses/Filin	297.09	125.00	(172.09)	-137.67%	3,900.80	1,500.00	(2,400.80)	-160.05%	1,500.00

# Portola Country Club Homeowners Association

## Budget Comparison Standard with Code

Transactions Between 6/1/2020 To 6/30/2020 11:59:00 PM

	Current Month Operating				Year to Date Operating				Annual
	Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	
5055:Management Contract	3,052.00	3,052.00	0.00	0.00%	36,624.00	36,624.00	0.00	0.00%	36,624.00
5058:Bank Fees	0.00	41.63	41.63	100.00%	295.00	500.00	205.00	41.00%	500.00
5060:Postage	1,407.75	458.37	(949.38)	-207.12%	7,469.89	5,500.00	(1,969.89)	-35.82%	5,500.00
5065:Printing & HOA Mailin	1,518.75	0.00	(1,518.75)	0.00%	4,131.08	5,000.00	868.92	17.38%	5,000.00
5070:Office Supplies	253.57	416.63	163.06	39.14%	4,383.14	5,000.00	616.86	12.34%	5,000.00
5071:Mgmt Reimbursed Ext	300.27	0.00	(300.27)	0.00%	4,897.53	0.00	(4,897.53)	0.00%	0.00
5072:Photocopy Costs	271.15	200.00	(71.15)	-35.58%	4,426.78	3,600.00	(826.78)	-22.97%	3,600.00
5073:Computer Service	526.99	166.63	(360.36)	-216.26%	4,353.39	2,000.00	(2,353.39)	-117.67%	2,000.00
5075:Office Education	650.00	200.00	(450.00)	-225.00%	3,829.00	4,000.00	171.00	4.28%	4,000.00
5080:Office Repairs & Main	135.00	416.63	281.63	67.60%	3,141.24	5,000.00	1,858.76	37.18%	5,000.00
5085:Sentinel/Directory	(500.00)	0.00	500.00	0.00%	9,070.68	10,000.00	929.32	9.29%	10,000.00
5095:Board & Committee	45.15	200.00	154.85	77.43%	4,225.87	7,000.00	2,774.13	39.63%	7,000.00
5098:Security	651.86	271.63	(380.23)	-139.98%	3,430.07	3,260.00	(170.07)	-5.22%	3,260.00
5099:Contingency	0.00	0.00	0.00	0.00%	40.87	0.00	(40.87)	0.00%	0.00
<b>TOTAL A. Administrative</b>	<b>103,638.07</b>	<b>35,203.02</b>	<b>(68,435.05)</b>	<b>-194.40%</b>	<b>528,823.18</b>	<b>463,738.00</b>	<b>(65,085.18)</b>	<b>-14.03%</b>	<b>463,738.00</b>
<b><u>B. Bar</u></b>									
5100:Bar License	680.00	0.00	(680.00)	0.00%	680.00	575.00	(105.00)	-18.26%	575.00
5110:Bar Sales Tax	0.00	0.00	0.00	0.00%	1,910.00	1,950.00	40.00	2.05%	1,950.00
5120:Bar Supplies	67.33	200.00	132.67	66.34%	3,322.20	4,000.00	677.80	16.95%	4,000.00
5130:Beverage Supplies	472.61	200.00	(272.61)	-136.31%	6,415.78	9,000.00	2,584.22	28.71%	9,000.00
5140:Repairs & Maintenanc	0.00	127.13	127.13	100.00%	676.67	1,526.18	849.51	55.66%	1,526.18
<b>TOTAL B. Bar</b>	<b>1,219.94</b>	<b>527.13</b>	<b>(692.81)</b>	<b>-131.43%</b>	<b>13,004.65</b>	<b>17,051.18</b>	<b>4,046.53</b>	<b>23.73%</b>	<b>17,051.18</b>
<b><u>C. Cafe</u></b>									
5200:Cafe	0.00	0.00	0.00	0.00%	3,394.30	2,000.00	(1,394.30)	-69.72%	2,000.00
<b>TOTAL C. Cafe</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>3,394.30</b>	<b>2,000.00</b>	<b>(1,394.30)</b>	<b>-69.72%</b>	<b>2,000.00</b>
<b><u>D. Common Area</u></b>									
5500:Wash Maintenance	10,500.00	0.00	(10,500.00)	0.00%	10,500.00	20,000.00	9,500.00	47.50%	20,000.00
5510:Wash Professional Fe	0.00	416.66	416.66	100.00%	0.00	4,999.88	4,999.88	100.00%	4,999.88
5515:Building Repair & Mair	1,759.08	1,500.00	(259.08)	-17.27%	13,520.54	18,000.00	4,479.46	24.89%	18,000.00
5520:RV Lot Repair & Maint	1,123.02	416.63	(706.39)	-169.55%	1,420.24	5,000.00	3,579.76	71.60%	5,000.00
5523:Electrical Repair & Ma	1,010.00	416.63	(593.37)	-142.42%	7,344.44	5,000.00	(2,344.44)	-46.89%	5,000.00
5525:Gates/Fences	172.47	666.63	494.16	74.13%	9,172.44	8,000.00	(1,172.44)	-14.66%	8,000.00
5530:Streets & Park Mainte	2,130.92	583.37	(1,547.55)	-265.28%	12,079.79	7,000.00	(5,079.79)	-72.57%	7,000.00
5535:Common Area Landsc	2,748.00	3,200.00	452.00	14.13%	35,162.96	40,400.00	5,237.04	12.96%	40,400.00
5540:Janitorial Service	1,545.00	1,400.00	(145.00)	-10.36%	18,025.00	18,400.00	375.00	2.04%	18,400.00
5545:Janitorial Supplies	753.89	333.37	(420.32)	-126.08%	2,807.19	4,000.00	1,192.81	29.82%	4,000.00
5550:Tree Trimming	0.00	2,400.00	2,400.00	100.00%	1,500.00	4,000.00	2,500.00	62.50%	4,000.00
5555:Flowers/Plants/Trees	(789.80)	0.00	789.80	0.00%	4,029.16	2,500.00	(1,529.16)	-61.17%	2,500.00
5560:Pest Control	190.00	208.37	18.37	8.82%	2,280.00	2,500.00	220.00	8.80%	2,500.00
5565:Pool Service	1,275.00	1,350.00	75.00	5.56%	15,300.00	16,200.00	900.00	5.56%	16,200.00
5570:Pool Supplies/Repair	188.72	666.63	477.91	71.69%	6,867.86	8,000.00	1,132.14	14.15%	8,000.00
5575:Disaster Supplies	0.00	125.00	125.00	100.00%	1,018.39	1,500.00	481.61	32.11%	1,500.00
5580:Homeowner Dumpster	699.16	350.00	(349.16)	-99.76%	4,286.54	4,500.00	213.46	4.74%	4,500.00

# Portola Country Club Homeowners Association

## Budget Comparison Standard with Code

Transactions Between 6/1/2020 To 6/30/2020 11:59:00 PM

	Current Month Operating				Year to Date Operating				Annual
	Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	
<b>TOTAL D: Common Area</b>	<b>23,305.26</b>	<b>14,033.29</b>	<b>(9,271.97)</b>	<b>-66.07%</b>	<b>145,314.55</b>	<b>169,999.88</b>	<b>24,685.33</b>	<b>14.52%</b>	<b>169,999.88</b>
<b>E. Utility</b>									
6000:Electricity	2,879.85	3,742.00	862.15	23.04%	31,938.00	40,042.00	8,104.00	20.24%	40,042.00
6001:Internet	400.95	360.00	(40.95)	-11.38%	5,010.98	4,800.00	(210.98)	-4.40%	4,800.00
6002:Cable/Direct TV	21,915.91	23,690.00	1,774.09	7.49%	256,377.84	284,280.00	27,902.16	9.82%	284,280.00
6003:Refuse Disposal	4,610.76	4,601.50	(9.26)	-0.20%	55,358.94	55,218.00	(140.94)	-0.26%	55,218.00
6004:Gas	1,158.99	400.00	(758.99)	-189.75%	28,721.02	30,000.00	1,278.98	4.26%	30,000.00
6005:Water	1,312.93	1,000.00	(312.93)	-31.29%	10,185.24	15,000.00	4,814.76	32.10%	15,000.00
6009:Telephone	276.10	333.37	57.27	17.18%	3,948.21	4,000.00	51.79	1.29%	4,000.00
<b>TOTAL E. Utility</b>	<b>32,555.49</b>	<b>34,126.87</b>	<b>1,571.38</b>	<b>4.60%</b>	<b>391,540.23</b>	<b>433,340.00</b>	<b>41,799.77</b>	<b>9.65%</b>	<b>433,340.00</b>
<b>G. Golf Course</b>									
7010:Golf Labor	0.00	12,536.37	12,536.37	100.00%	61,719.54	150,436.00	88,716.46	58.97%	150,436.00
7015:Mechanic Labor	0.00	4,354.25	4,354.25	100.00%	28,988.20	52,251.00	23,262.80	44.52%	52,251.00
7020:Starters	0.00	0.00	0.00	0.00%	16,731.44	14,500.00	(2,231.44)	-15.39%	14,500.00
7022:Starters Supplies	412.35	0.00	(412.35)	0.00%	2,844.62	1,273.00	(1,571.62)	-123.46%	1,273.00
7025:Superintendent	0.00	8,194.62	8,194.62	100.00%	16,516.73	98,335.00	81,819.27	83.20%	98,335.00
7029:Golf Course Maintena	27,873.35	0.00	(27,873.35)	0.00%	181,176.78	0.00	(181,176.78)	0.00%	0.00
7030:Temp Labor	0.00	0.00	0.00	0.00%	31,074.48	3,000.00	(28,074.48)	-935.82%	3,000.00
7035:Uniforms	2,800.00	333.37	(2,466.63)	-739.91%	4,450.87	4,000.00	(450.87)	-11.27%	4,000.00
7045:Equipment Repairs	348.72	1,250.01	901.29	72.10%	8,145.02	15,000.12	6,855.10	45.70%	15,000.12
7050:Equipment Rental	(80.82)	83.37	164.19	196.94%	2,628.42	1,000.00	(1,628.42)	-162.84%	1,000.00
7055:Tool Supplies	1,547.55	416.63	(1,130.92)	-271.44%	4,904.18	5,000.00	95.82	1.92%	5,000.00
7060:Lakes/Pumps	0.00	1,666.63	1,666.63	100.00%	17,120.56	20,000.00	2,879.44	14.40%	20,000.00
7065:Chemicals	224.24	1,200.00	975.76	81.31%	12,648.91	16,000.00	3,351.09	20.94%	16,000.00
7070:Fuel/Oil/Lube	1,474.75	1,000.00	(474.75)	-47.48%	11,055.58	12,000.00	944.42	7.87%	12,000.00
7075:Dumpster	0.00	1,200.00	1,200.00	100.00%	4,845.02	16,000.00	11,154.98	69.72%	16,000.00
7080:Tree Trimming	0.00	6,000.00	6,000.00	100.00%	34,675.00	30,000.00	(4,675.00)	-15.58%	30,000.00
7083:Flowers/Plants/Trees	65.25	83.87	18.12	21.73%	1,689.37	1,000.00	(689.37)	-68.94%	1,000.00
7085:Irrigation Repair & Mai	3,023.20	750.00	(2,273.20)	-303.09%	10,000.91	9,000.00	(1,000.91)	-11.12%	9,000.00
7090:Fertilizers	943.91	1,200.00	256.09	21.34%	10,459.28	22,000.00	11,540.72	52.46%	22,000.00
7095:Seed/Sod/Soil Testing	(3,240.70)	1,500.00	9,740.70	649.38%	26,736.15	35,000.00	8,263.85	23.61%	35,000.00
7100:Top Dressing	0.00	0.00	0.00	0.00%	2,063.63	2,500.00	436.37	17.45%	2,500.00
7105:Effluent Water (Well)	4,749.74	3,900.00	(849.74)	-21.79%	37,957.47	40,000.00	2,042.53	5.11%	40,000.00
7110:Electricity-PA & TAU	3,871.68	4,300.00	428.32	9.96%	33,808.59	42,000.00	8,191.41	19.50%	42,000.00
7115:Telephone & Internet	155.66	300.00	144.34	48.11%	1,873.73	3,600.00	1,726.27	47.95%	3,600.00
7120:Permits & Licenses	328.13	541.63	213.50	39.42%	6,764.90	6,500.00	(264.90)	-4.08%	6,500.00
7130:Education/Membership	0.00	0.00	0.00	0.00%	0.00	3,500.00	3,500.00	100.00%	3,500.00
7135:Golf Accessories	0.00	0.00	0.00	0.00%	4,496.94	4,000.00	(496.94)	-12.42%	4,000.00
7145:Office Supplies	0.00	83.37	83.37	100.00%	1,233.57	1,000.00	(233.57)	-23.36%	1,000.00
<b>TOTAL G. Golf Course</b>	<b>39,497.01</b>	<b>50,893.62</b>	<b>11,396.61</b>	<b>22.39%</b>	<b>576,608.89</b>	<b>608,895.12</b>	<b>32,286.23</b>	<b>5.30%</b>	<b>608,895.12</b>
<b>H. Reserves</b>									
9005:Contingency	0.00	0.00	0.00	0.00%	(41,177.18)	0.00	41,177.18	0.00%	0.00
9008:Capital Funds	1,003.73	998.00	(5.73)	-0.57%	12,077.53	11,976.00	(101.53)	-0.85%	11,976.00

# Portola Country Club Homeowners Association

## Budget Comparison Standard with Code

Transactions Between 6/1/2020 To 6/30/2020 11:59:00 PM

	Current Month Operating				Year to Date Operating				Annual
	Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	
9050:Access System/Entry	160.95	139.36	(21.59)	-15.49%	4,089.36	1,672.87	(2,416.49)	-144.45%	1,672.87
9060:Fence/Gates/Wall	15,149.27	10,419.84	(4,729.43)	-45.39%	(203,800.23)	125,038.52	328,838.75	262.99%	125,038.52
9070:Landscape	294.36	206.97	(87.39)	-42.22%	3,884.77	2,483.09	(1,401.68)	-56.45%	2,483.09
9075:Azurite Pool	507.18	433.67	(73.51)	-16.95%	13,847.09	5,204.15	(8,642.94)	-166.08%	5,204.15
9080:Bodie Pool	455.49	389.57	(65.92)	-16.92%	17,745.26	4,675.06	(13,070.20)	-279.57%	4,675.06
9090:Clubhouse Pool	589.52	450.12	(139.40)	-30.97%	18,650.11	5,401.44	(13,248.67)	-245.28%	5,401.44
9100:Pools & Spas	150.62	118.93	(31.69)	-26.65%	2,644.28	1,427.27	(1,217.01)	-85.27%	1,427.27
9103:Irrigation	3,366.90	2,728.19	(638.71)	-23.41%	68,856.67	32,738.39	(36,118.28)	-110.32%	32,738.39
9105:Asphalt/Concrete	18,941.64	15,379.41	(3,562.23)	-23.16%	302,758.96	184,552.70	(118,206.26)	-64.05%	184,552.70
9150:Clubhouse	4,209.28	3,580.67	(628.61)	-17.56%	118,853.13	42,968.59	(75,884.54)	-176.60%	42,968.59
9155:HOA Office	827.79	750.52	(77.27)	-10.30%	73,407.14	9,005.91	(64,401.23)	-715.10%	9,005.91
9160:Golf Course	7,219.31	5,767.06	(1,452.25)	-25.18%	93,359.27	69,204.72	(24,154.55)	-34.90%	69,204.72
9163:Golf Course Equipmer	3,062.43	2,124.64	(937.79)	-44.14%	(2,393.11)	25,495.90	27,889.01	109.39%	25,495.90
9165:Golf Maintenance Yarr	651.80	574.47	(77.33)	-13.46%	33,390.02	6,893.97	(26,496.05)	-384.34%	6,893.97
9175:Site Amenities	192.89	172.65	(20.24)	-11.72%	39,379.05	2,071.36	(37,307.69)	-1801.12%	2,071.36
9200:Electrical/Lights	112.12	93.13	(18.99)	-20.39%	4,779.74	1,117.34	(3,662.40)	-327.78%	1,117.34
9210:Paint	223.18	197.88	(25.30)	-12.79%	10,368.27	2,373.90	(7,994.37)	-336.76%	2,373.90
9220:Signage	230.30	145.35	(84.95)	-58.45%	9,589.53	1,744.64	(7,844.89)	-449.66%	1,744.64
9300:Interest	(7,303.66)	0.00	7,303.66	0.00%	0.00	0.00	0.00	0.00%	0.00
TOTAL H. Reserves	50,045.10	44,670.43	(5,374.67)	-12.03%	580,309.66	536,045.82	(44,263.84)	-8.26%	536,045.82
TOTAL Expense	250,260.87	179,454.36	(70,806.51)	-39.46%	2,238,995.46	2,231,070.00	(7,925.46)	-0.36%	2,231,070.00
Excess Revenue / Expense	(69,097.61)	(306.86)	(68,790.75)	0.00%	15,584.83	0.00	15,584.83	0.00%	0.00

PRELIMINARY