



**MILLENNIUM**

COMMUNITY MANAGEMENT LLC

**PORTOLA COUNTRY CLUB  
HOMEOWNERS ASSOCIATION**

**MONTHLY OPERATING REPORT  
AUGUST 2020**

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

Prepared by:  
Millennium Community Management, LLC  
75145 St. Charles Place #3, Palm Desert, CA 92211  
760.834.8948 or 866.508.2780

Portola Country Club Homeowners Association

Comparative Balance Sheet

Period 08/31/2020

	08/2020	08/2019	YTD Difference
<b>Assets</b>			
<u>Cash</u>			
CIT O-2991	137,988.07	116,207.10	21,780.97
PWB O-7040	18,913.32	13,776.89	5,136.43
Check/Deposit on hold	0.00	0.00	0.00
<u>Total Cash</u>	<u>156,901.39</u>	<u>129,983.99</u>	<u>26,917.40</u>
<u>Money Market</u>			
CIT CAP R-1293 (Future Captial Funds)	36,645.83	25,570.54	11,075.29
MS R-2952	418,403.27	259,441.77	158,961.50
MS-Investments	1,850,000.00	1,810,000.00	40,000.00
MS-Unrealized Gain/Loss	48,803.09	20,872.69	27,930.40
<u>Total Money Market</u>	<u>2,353,852.19</u>	<u>2,115,885.00</u>	<u>237,967.19</u>
<u>Reserve</u>			
Reserve Checks-On Hold	47,009.50	0.00	47,009.50
<u>Total Reserve</u>	<u>47,009.50</u>	<u>0.00</u>	<u>47,009.50</u>
<u>Accounts Receivable</u>			
A/R Owner Assessments	25,849.97	37,194.59	(11,344.62)
Accounts Receivable-Other	70.00	205.00	(135.00)
Allowance for Uncollectible Accounts	(15,043.34)	(15,043.34)	0.00
Late Fee	3,566.76	3,737.02	(170.26)
Collections	3,992.00	2,699.00	1,293.00
Escrow	(41.43)	(191.43)	150.00
Homeowner Bill Backs	0.00	1,258.08	(1,258.08)
RV Parking	269.20	335.00	(65.80)
Violations	200.00	200.00	0.00
<u>Total Accounts Receivable</u>	<u>18,863.16</u>	<u>30,393.92</u>	<u>(11,530.76)</u>
<u>Cash</u>			
Change Drawer-Starter	0.00	200.00	(200.00)
Change Drawer-Bar	550.00	550.00	0.00
Petty Cash-General	2,000.00	424.62	1,575.38
<u>Total Cash</u>	<u>2,550.00</u>	<u>1,174.62</u>	<u>1,375.38</u>
<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
<u>Total Fixed Assets</u>	<u>130,019.01</u>	<u>130,019.01</u>	<u>0.00</u>
<u>Other Assets</u>			
Prepaid Insurance	30,746.91	26,103.47	4,643.44
Prepaid Expenses	(1,376.61)	4,722.48	(6,099.09)
Prepaid Taxes	9,353.70	7,543.90	1,809.80
Bar Inventory	2,581.23	2,962.02	(380.79)
Prepaid Tree Trimming	(891.93)	(718.93)	(173.00)
WRCA	(1,166.76)	(491.49)	(675.27)
<u>Total Other Assets</u>	<u>39,246.54</u>	<u>40,121.45</u>	<u>(874.91)</u>
<u>Reserve</u>			
Due To Reserves	0.00	4,963.55	(4,963.55)
Due From Operating	0.00	(4,963.55)	4,963.55
<u>Total Reserve</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Portola Country Club Homeowners Association  
Comparative Balance Sheet

Period 08/31/2020

	08/2020	08/2019	YTD Difference
<b>Assets</b>			
<i>Total Assets</i>	<u>2,748,441.79</u>	<u>2,447,577.99</u>	<u>300,863.80</u>
<b>Liabilities &amp; Equity</b>			
<u>Liability</u>			
Accounts Payable	446.48	0.00	446.48
Insurance Co. Reimb Pymts	(2,499.99)	0.00	(2,499.99)
Accrued Expenses	7,654.08	(3,798.00)	11,452.08
Accrued Paid Time Off	0.00	263.94	(263.94)
Prepaid Owner Assessments	41,511.83	38,462.67	3,049.16
Bar Tips	5,930.22	4,649.73	1,280.49
Clubhouse Deposits	889.04	701.54	187.50
<u>Total Liability</u>	<u>53,931.66</u>	<u>40,279.88</u>	<u>13,651.78</u>
<u>Reserve Allocation</u>			
Contingency	23,891.72	37,138.50	(13,246.78)
Capital Funds	36,645.83	25,570.54	11,075.29
Access System/Entry	8,080.20	3,906.60	4,173.60
Fence/Gates/Wall	598,826.88	818,352.82	(219,525.94)
Landscape	11,924.03	15,309.24	(3,385.21)
Azurite Pool	24,956.18	13,264.80	11,691.38
Bodie Pool	20,830.95	10,736.91	10,094.04
Clubhouse Pool	25,738.25	9,026.52	16,711.73
Pools & Spas	6,882.03	4,191.03	2,691.00
Irrigation	157,724.68	109,853.86	47,870.82
Asphalt/Concrete	857,427.82	639,678.62	217,749.20
Clubhouse	200,759.17	90,707.25	110,051.92
HOA Office	41,276.92	(26,346.82)	67,623.74
Golf Course	205,033.03	250,720.32	(45,687.29)
Golf Course Equipment	120,713.47	132,644.10	(11,930.63)
Golf Maintenance Yard	33,016.07	874.36	32,141.71
Site Amenities	(567.90)	(29,484.86)	28,916.96
Electrical/Lights	5,385.87	1,973.99	3,411.88
Paint	11,264.53	973.20	10,291.33
Signage	8,365.43	(1,188.12)	9,553.55
Interest	2,686.53	3,018.59	(332.06)
<u>Total Reserve Allocation</u>	<u>2,400,861.69</u>	<u>2,110,921.45</u>	<u>289,940.24</u>
<u>Equity</u>			
Members Equity	225,646.51	206,121.19	19,525.32
Operating Fund Transfers	29,067.12	29,067.12	0.00
Net Income	38,934.81	61,188.35	(22,253.54)
<u>Total Equity</u>	<u>293,648.44</u>	<u>296,376.66</u>	<u>(2,728.22)</u>
<i>Total Liabilities &amp; Equity</i>	<u>2,748,441.79</u>	<u>2,447,577.99</u>	<u>300,863.80</u>

# Portola Country Club Homeowners Association

## Budget Comparison Standard with Code

Transactions Between 8/1/2020 To 8/31/2020 11:59:00 PM

	Current Month Operating				Year to Date Operating				Annual
	Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	
<b>Income</b>									
<b>Assessment Revenue</b>									
4000:Assessment Income	152,055.83	148,958.92	3,096.91	-2.08%	304,111.66	297,917.84	6,193.82	-2.08%	1,787,507.00
4105:Cable Fee	21,915.91	24,874.50	(2,958.59)	11.89%	43,831.82	49,749.00	(5,917.18)	11.89%	298,494.00
4126:Trash Fees	4,610.76	4,749.08	(138.32)	2.91%	9,221.52	9,498.16	(276.64)	2.91%	56,989.00
<b>TOTAL Assessment Revenue</b>	<b>178,582.50</b>	<b>178,582.50</b>	<b>0.00</b>	<b>0.00%</b>	<b>357,165.00</b>	<b>357,165.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>2,142,990.00</b>
<b>Other Revenue</b>									
4035:Refinance/Escrow	75.00	0.00	75.00	0.00%	75.00	0.00	75.00	0.00%	0.00
4050:Return Check Charge	35.00	0.00	35.00	0.00%	35.00	0.00	35.00	0.00%	0.00
4107:Golf Fees	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	13,500.00
4108:Golf Balls/Tees	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	1,000.00
4110:Late Fees	463.02	250.00	213.02	-85.21%	791.23	500.00	291.23	-58.25%	3,000.00
4115:Pre-Lien/Attny Turnov	100.00	166.67	(66.67)	40.00%	450.00	333.34	116.66	-35.00%	2,000.00
4117:Processing & Rental F	0.00	100.00	(100.00)	100.00%	0.00	200.00	(200.00)	100.00%	3,000.00
4123:Parking-RV	0.00	0.00	0.00	0.00%	10,530.00	9,450.00	1,080.00	-11.43%	18,900.00
4125:Violation Fee	0.00	0.00	0.00	0.00%	200.00	0.00	200.00	0.00%	0.00
4130:Bar Income	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	25,000.00
4133:Cafe Income	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	4,000.00
4136:Gate Cards/Copies	156.00	300.00	(144.00)	48.00%	778.00	500.00	278.00	-55.60%	6,000.00
4139:Sentinel/Directory	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	15,000.00
4200:Operating Interest	8.22	0.00	8.22	0.00%	15.90	0.00	15.90	0.00%	0.00
4205:Reserve Interest	230.97	0.00	230.97	0.00%	2,698.79	0.00	2,698.79	0.00%	0.00
<b>TOTAL Other Revenue</b>	<b>1,068.21</b>	<b>816.67</b>	<b>251.54</b>	<b>-30.80%</b>	<b>15,573.92</b>	<b>10,983.34</b>	<b>4,590.58</b>	<b>-41.80%</b>	<b>91,400.00</b>
<b>TOTAL Income</b>	<b>179,650.71</b>	<b>179,399.17</b>	<b>251.54</b>	<b>-0.14%</b>	<b>372,738.92</b>	<b>368,148.34</b>	<b>4,590.58</b>	<b>-1.25%</b>	<b>2,234,390.00</b>
<b>Expense</b>									
<b>A. Administrative</b>									
5000:Office Staff	3,740.91	7,854.58	4,113.67	52.37%	5,492.52	15,709.16	10,216.64	65.04%	94,255.00
5005:General Manager	10,042.01	9,666.25	(375.76)	-3.89%	15,284.28	19,332.50	4,048.22	20.94%	115,995.00
5006:Temp Service Office	1,334.55	0.00	(1,334.55)	0.00%	2,289.35	0.00	(2,289.35)	0.00%	0.00
5007:Admin HR Charges	929.39	2,334.00	1,404.61	60.18%	812.05	4,668.00	3,855.95	82.60%	28,008.00
5009:Escrow Refunds/Refu	0.00	0.00	0.00	0.00%	350.00	0.00	(350.00)	0.00%	0.00
5010:Professional Services	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	5,200.00
5015:Legal Services	6,333.08	1,250.00	(5,083.08)	-406.65%	10,432.88	2,500.00	(7,932.88)	-317.32%	15,000.00
5020:Legal-Wash	2,223.00	833.33	(1,389.67)	-166.76%	2,109.75	1,666.66	(443.09)	-26.59%	10,000.00
5022:Delq/Pre-lien Ltrs	100.00	200.00	100.00	50.00%	450.00	400.00	(50.00)	-12.50%	2,400.00
5023:Bad Debt	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	13,244.00
5025:Insurance	3,843.36	3,885.67	42.31	1.09%	7,686.72	7,771.34	84.62	1.09%	46,628.00
5026:Late Service Fee	150.00	166.67	16.67	10.00%	310.00	333.34	23.34	7.00%	2,000.00
5030:Dues & Subscriptions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	1,000.00
5035:State Income Tax	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	2,400.00
5040:Federal Income Tax	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	4,800.00
5043:Property Taxes	0.00	62.50	62.50	100.00%	0.00	125.00	125.00	100.00%	750.00
5045:Permits/Licenses/Filin	339.92	462.50	122.58	26.50%	544.84	925.00	380.16	41.10%	5,550.00

# Portola Country Club Homeowners Association

## Budget Comparison Standard with Code

Transactions Between 8/1/2020 To 8/31/2020 11:59:00 PM

	Current Month Operating				Year to Date Operating				Annual
	Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	
5055:Management Contract	3,118.75	3,118.75	0.00	0.00%	6,237.50	6,237.50	0.00	0.00%	37,425.00
5058:Bank Fees	10.00	41.67	31.67	76.00%	10.00	83.34	73.34	88.00%	500.00
5060:Postage	(473.60)	540.00	1,013.60	187.70%	(473.60)	840.00	1,313.60	156.38%	5,500.00
5065:Printing & HOA Mallin	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	5,000.00
5070:Office Supplies	263.40	583.33	319.93	54.85%	371.23	1,166.66	795.43	68.18%	7,000.00
5071:Mgmt Reimbursed Ext	268.70	0.00	(268.70)	0.00%	523.22	0.00	(523.22)	0.00%	0.00
5072:Photocopy Costs	350.41	300.00	(50.41)	-16.80%	684.76	600.00	(84.76)	-14.13%	5,000.00
5073:Computer Service	685.67	208.33	(477.34)	-229.13%	1,266.98	416.66	(850.32)	-204.08%	2,500.00
5075:Office Education	228.00	400.00	172.00	43.00%	343.00	500.00	157.00	31.40%	4,000.00
5080:Office Repairs & Main	200.00	458.33	258.33	56.36%	200.00	916.66	716.66	78.18%	5,500.00
5085:Sentinel/Directory	275.00	0.00	(275.00)	0.00%	275.00	0.00	(275.00)	0.00%	7,000.00
5095:Board & Committee	144.39	200.00	55.61	27.81%	386.11	400.00	13.89	3.47%	5,500.00
5098:Security	(299.00)	300.00	599.00	199.67%	(299.00)	300.00	599.00	199.67%	3,500.00
5099:Contingency	72.27	0.00	(72.27)	0.00%	72.27	0.00	(72.27)	0.00%	0.00
<b>TOTAL A. Administrative</b>	<b>33,880.21</b>	<b>32,865.91</b>	<b>(1,014.30)</b>	<b>-3.09%</b>	<b>55,359.86</b>	<b>64,891.82</b>	<b>9,531.96</b>	<b>14.69%</b>	<b>435,655.00</b>
<b><u>B. Bar</u></b>									
5100:Bar License	426.00	0.00	(426.00)	0.00%	426.00	0.00	(426.00)	0.00%	680.00
5110:Bar Sales Tax	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	1,938.00
5120:Bar Supplies	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	4,000.00
5130:Beverage Supplies	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	10,000.00
5140:Repairs & Maintenan	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	2,000.00
<b>TOTAL B. Bar</b>	<b>426.00</b>	<b>0.00</b>	<b>(426.00)</b>	<b>0.00%</b>	<b>426.00</b>	<b>0.00</b>	<b>(426.00)</b>	<b>0.00%</b>	<b>18,618.00</b>
<b><u>C. Cafe</u></b>									
5200:Cafe	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	3,000.00
<b>TOTAL C. Cafe</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>3,000.00</b>
<b><u>D. Common Area</u></b>									
5500:Wash Maintenance	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	10,000.00
5510:Wash Professional Fe	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	5,000.00
5515:Building Repair & Main	1,631.93	1,500.00	(131.93)	-8.80%	1,766.93	3,000.00	1,233.07	41.10%	18,000.00
5520:RV Lot Repair & Maint	190.06	250.00	59.94	23.98%	217.08	500.00	282.92	56.58%	3,000.00
5523:Electrical Repair & Ma	636.00	541.67	(94.33)	-17.41%	636.00	1,083.34	447.34	41.29%	6,500.00
5525:Gates/Fences	323.27	580.00	256.73	44.26%	900.21	1,410.00	509.79	36.16%	8,000.00
5530:Streets & Park Mainte	647.67	583.33	(64.34)	-11.03%	1,642.67	1,166.66	(476.01)	-40.80%	7,000.00
5535:Common Area Landsc	3,409.86	3,600.00	190.14	5.28%	6,607.86	7,000.00	392.14	5.60%	44,000.00
5540:Janitorial Service	1,350.00	1,744.17	394.17	22.60%	3,580.00	3,488.34	(91.66)	-2.63%	20,930.00
5545:Janitorial Supplies	122.02	100.00	(22.02)	-22.02%	122.02	200.00	77.98	38.99%	3,000.00
5550:Tree Trimming	0.00	0.00	0.00	0.00%	1,809.00	0.00	(1,809.00)	0.00%	4,000.00
5555:Flowers/Plants/Trees	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	3,000.00
5560:Pest Control	190.00	208.33	18.33	8.80%	380.00	416.66	36.66	8.80%	2,500.00
5565:Pool Service	1,350.00	1,425.00	75.00	5.26%	2,700.00	2,850.00	150.00	5.26%	17,100.00
5570:Pool Supplies/Repair	409.11	583.33	174.22	29.87%	409.11	1,166.66	757.55	64.93%	7,000.00
5575:Disaster Supplies	0.00	8.33	8.33	100.00%	0.00	16.66	16.66	100.00%	100.00
5580:Homeowner Dumpster	318.84	350.00	31.16	8.90%	694.85	700.00	5.15	0.74%	4,500.00

# Portola Country Club Homeowners Association

## Budget Comparison Standard with Code

Transactions Between 8/1/2020 To 8/31/2020 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>	10,578.76	11,474.16	895.40	7.80%	21,465.73	22,998.32	1,532.59	6.66%	163,630.00
<b><u>E. Utility</u></b>									
6000:Electricity	4,427.72	4,500.00	72.28	1.61%	8,736.10	8,500.00	(236.10)	-2.78%	42,000.00
6001:Internet	400.95	375.00	(25.95)	-6.92%	881.87	750.00	(131.87)	-17.58%	5,100.00
6002:Cable/Direct TV	21,945.18	24,874.50	2,929.32	11.78%	43,890.36	49,749.00	5,858.64	11.78%	298,494.00
6003:Refuse Disposal	4,725.53	4,749.08	23.55	0.50%	9,451.06	9,498.16	47.10	0.50%	56,989.00
6004:Gas	367.66	300.00	(67.66)	-22.55%	855.69	600.00	(255.69)	-42.62%	25,000.00
6005:Water	1,419.81	600.00	(819.81)	-136.64%	2,848.44	1,200.00	(1,648.44)	-137.37%	10,000.00
6009:Telephone	277.64	400.00	122.36	30.59%	473.77	800.00	326.23	40.78%	4,800.00
<b>TOTAL E. Utility</b>	<b>33,564.49</b>	<b>35,798.58</b>	<b>2,234.09</b>	<b>6.24%</b>	<b>67,137.29</b>	<b>71,097.16</b>	<b>3,959.87</b>	<b>5.57%</b>	<b>442,383.00</b>
<b><u>G. Golf Course</u></b>									
7020:Starters	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	20,000.00
7029:Golf Course Maintena	27,873.35	28,591.92	718.57	2.51%	55,746.70	57,183.84	1,437.14	2.51%	343,103.00
7045:Equipment Repairs	95.55	1,000.00	904.45	90.45%	738.58	2,000.00	1,261.42	63.07%	12,000.00
7050:Equipment Rental	0.00	83.33	83.33	100.00%	0.00	166.66	166.66	100.00%	1,000.00
7055:Tool Supplies	216.45	416.67	200.22	48.05%	387.63	833.34	445.71	53.48%	5,000.00
7060:Lakes/Pumps	1,417.50	1,666.67	249.17	14.95%	3,585.00	3,333.34	(251.66)	-7.55%	20,000.00
7066:Chemicals	369.59	1,100.00	730.41	66.40%	1,344.23	2,200.00	855.77	38.90%	14,720.00
7070:Fuel/Oil/Lube	1,963.17	1,000.00	(963.17)	-96.32%	2,749.66	2,000.00	(749.66)	-37.48%	12,000.00
7075:Dumpster	605.19	1,200.00	594.81	49.57%	897.44	2,300.00	1,402.56	60.98%	16,800.00
7080:Tree Trimming	0.00	0.00	0.00	0.00%	4,598.00	5,000.00	402.00	8.04%	35,000.00
7083:Flowers/Plants/Trees	82.65	0.00	(82.65)	0.00%	82.65	0.00	(82.65)	0.00%	0.00
7085:Irrigation Repair & Mai	2,276.67	750.00	(1,526.67)	-203.56%	4,482.45	1,500.00	(2,982.45)	-198.83%	9,000.00
7090:Fertilizers	80.26	900.00	819.74	91.08%	849.83	1,800.00	950.17	52.79%	15,320.00
7095:Seed/Sod/Soil Testing	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	28,247.00
7100:Top Dressing	0.00	0.00	0.00	0.00%	1,205.09	700.00	(505.09)	-72.16%	2,500.00
7105:Effluent Water (Well)	2,977.65	2,400.00	(577.65)	-24.07%	6,464.50	4,800.00	(1,664.50)	-34.68%	42,000.00
7110:Electricity-PA & TAU	4,756.62	4,500.00	(256.62)	-5.70%	9,827.51	9,000.00	(827.51)	-9.19%	42,000.00
7115:Telephone & Internet	157.20	250.00	92.80	37.12%	312.86	500.00	187.14	37.43%	3,000.00
7120:Permits & Licenses	0.00	410.00	410.00	100.00%	0.00	820.00	820.00	100.00%	7,000.00
7145:Office Supplies	125.31	0.00	(125.31)	0.00%	125.31	0.00	(125.31)	0.00%	500.00
7199:Consulting	3,000.00	0.00	(3,000.00)	0.00%	3,000.00	0.00	(3,000.00)	0.00%	0.00
<b>TOTAL G. Golf Course</b>	<b>45,997.16</b>	<b>44,268.59</b>	<b>(1,728.57)</b>	<b>-3.90%</b>	<b>96,397.44</b>	<b>94,137.18</b>	<b>(2,260.26)</b>	<b>-2.40%</b>	<b>629,190.00</b>
<b><u>H. Reserves</u></b>									
9008:Capital Funds	505.18	499.00	(6.18)	-1.24%	1,010.26	998.00	(12.26)	-1.23%	5,988.00
9050:Access System/Entry	181.53	181.53	0.00	0.00%	363.06	363.06	0.00	0.00%	2,178.36
9060:Fence/Gates/Wall	9,682.95	9,682.95	0.00	0.00%	19,365.90	19,365.90	0.00	0.00%	116,195.40
9070:Landscape	206.93	206.93	0.00	0.00%	413.86	413.86	0.00	0.00%	2,483.16
9075:Azurite Pool	471.24	471.24	0.00	0.00%	942.48	942.48	0.00	0.00%	5,654.88
9080:Boyle Pool	335.29	335.29	0.00	0.00%	670.58	670.58	0.00	0.00%	4,023.48
9090:Clubhouse Pool	375.54	375.54	0.00	0.00%	751.08	751.08	0.00	0.00%	4,506.48
9100:Pools & Spas	142.30	142.30	0.00	0.00%	284.60	284.60	0.00	0.00%	1,707.60
9103:Irrigation	3,241.22	3,241.22	0.00	0.00%	6,482.44	6,482.44	0.00	0.00%	38,894.64

**Portola Country Club Homeowners Association**  
**Budget Comparison Standard with Code**  
 Transactions Between 8/1/2020 To 8/31/2020 11:59:00 PM

	Current Month Operating				Year to Date Operating				Annual
	Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	
9105:Asphalt/Concrete	17,967.51	17,967.51	0.00	0.00%	35,935.02	35,935.02	0.00	0.00%	215,610.12
9150:Clubhouse	1,660.00	1,660.00	0.00	0.00%	3,320.00	3,320.00	0.00	0.00%	19,920.00
9155:HOA Office	348.56	348.56	0.00	0.00%	697.12	697.12	0.00	0.00%	4,182.72
9160:Golf Course	6,573.26	6,573.26	0.00	0.00%	13,146.52	13,146.52	0.00	0.00%	78,879.12
9163:Golf Course Equipmer	2,369.90	2,369.90	0.00	0.00%	4,739.80	4,739.80	0.00	0.00%	28,438.80
9165:Golf Maintenance Yan	612.52	612.52	0.00	0.00%	1,225.04	1,225.04	0.00	0.00%	7,350.24
9175:Site Amenities	91.56	91.56	0.00	0.00%	183.12	183.12	0.00	0.00%	1,098.72
9200:Electrical/Lights	113.43	113.43	0.00	0.00%	226.86	226.86	0.00	0.00%	1,361.16
9210:Paint	159.36	159.36	0.00	0.00%	318.72	318.72	0.00	0.00%	1,912.32
9220:Signage	127.40	127.40	0.00	0.00%	254.80	254.80	0.00	0.00%	1,528.80
9300:Interest	224.79	0.00	(224.79)	0.00%	2,686.53	0.00	(2,686.53)	0.00%	0.00
<b>TOTAL H. Reserves</b>	<b>45,390.47</b>	<b>45,159.50</b>	<b>(230.97)</b>	<b>-0.51%</b>	<b>93,017.79</b>	<b>90,319.00</b>	<b>(2,698.79)</b>	<b>-2.99%</b>	<b>541,914.00</b>
<b>TOTAL Expense</b>	<b>169,837.09</b>	<b>169,566.74</b>	<b>(270.35)</b>	<b>-0.16%</b>	<b>333,804.11</b>	<b>343,443.48</b>	<b>9,639.37</b>	<b>2.81%</b>	<b>2,234,390.00</b>
<b>Excess Revenue / Expense</b>	<b>9,813.62</b>	<b>9,832.43</b>	<b>(18.81)</b>	<b>0.19%</b>	<b>38,934.81</b>	<b>24,704.86</b>	<b>14,229.95</b>	<b>-57.60%</b>	<b>0.00</b>