



**MILLENNIUM**

COMMUNITY MANAGEMENT LLC

**PORTOLA COUNTRY CLUB  
HOMEOWNERS ASSOCIATION**

**MONTHLY OPERATING REPORT  
NOVEMBER 2020-REVISION**

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

Balance Sheet Classified with Transaction

Tuesday, December 22, 2020

14:28

Transactions as of 11/30/2020

Portola Country Club Homeowners Association

**Assets**

Cash

1010	CIT O-2991	125,375.66
1011	PWB O-7040	23,583.38

<u>Total Cash</u>		<u>148,959.04</u>
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Money Market

1013	CIT CAP R-1293 (Future Captial Funds)	38,158.13
1200	MS R-2952	371,613.46
1205	MS-Investments	2,050,000.00
1215	MS-Unrealized Gain/Loss	30,942.37

<u>Total Money Market</u>		<u>2,490,713.96</u>
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Accounts Receivable

1020	A/R Owner Assessments	37,624.44
1021	Accounts Receivable-Other .	105.00
1022	Allowance for Uncollectible Accounts	(15,043.34)
1030	Late Fee	4,977.36
1031	Collections	4,540.00
1033	Escrow	(116.43)
1038	RV Parking	249.20
1039	Violations	200.00

<u>Total Accounts Receivable</u>		<u>32,536.23</u>
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Cash

1006	Change Drawer-Bar	550.00
1009	Petty Cash-General	2,000.00

<u>Total Cash</u>		<u>2,550.00</u>
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Fixed Assets

1300	Machinery & Equipment	719,272.52
1310	Machinery & Equipment Accum Depreciation	(609,253.51)
1315	Vacant Land-Wash	20,000.00

<u>Total Fixed Assets</u>		<u>130,019.01</u>
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Other Assets

1023	Prepaid Insurance	19,213.83
1024	Prepaid Expenses	(4,226.37)
1025	Prepaid Taxes	9,353.70
1026	Bar Inventory	2,581.23
1027	Prepaid Tree Trimming	(891.93)
1029	WRCA	(930.09)

<u>Total Other Assets</u>		<u>25,100.37</u>
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<u>Total Assets</u>		<u>2,829,878.61</u>
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**Liabilities & Equity**

Liability

2000	Accounts Payable	446.48
2008	Insurance Co. Reimb Pymts	(2,499.99)
2010	Accrued Expenses	3,339.45
2015	Prepaid Owner Assessments	28,054.23
2020	Bar Tips	5,930.22
2025	Clubhouse Deposits	889.04

Transactions as of 11/30/2020

Portola Country Club Homeowners Association

**Liabilities & Equity**

Liability

Total Liability 36,159.43

Reserve Allocation

3005	Contingency	6,031.00
3008	Capital Funds	38,158.13
3050	Access System/Entry	8,639.08
3060	Fence/Gates/Wall	631,013.14
3070	Landscape	12,602.83
3075	Azurite Pool	26,418.66
3080	Bodle Pool	21,880.54
3090	Clubhouse Pool	26,957.34
3100	Pools & Spas	7,329.95
3103	Irrigation	167,872.04
3105	Asphalt/Concrete	913,693.50
3150	Clubhouse	203,686.15
3155	HOA Office	42,373.88
3160	Golf Course	188,579.52
3163	Golf Course Equipment	127,514.27
3165	Golf Maintenance Yard	34,904.91
3175	Site Amenities	(279.77)
3200	Electrical/Lights	5,738.77
3210	Paint	11,759.42
3220	Signage	8,803.96
3300	Interest	7,036.64

Total Reserve Allocation 2,490,713.96

Equity

3900	Members Equity	225,646.51
3905	Operating Fund Transfers	29,067.12
	Net Income	48,291.59

Total Equity 303,005.22

*Total Liabilities & Equity* 2,829,878.61

Portola Country Club Homeowners Association

Comparative Balance Sheet

Period 11/30/2020

	11/2020	11/2019	YTD Difference
<b>Assets</b>			
<u>Cash</u>			
CIT O-2991	125,375.66	98,514.52	26,861.14
PWB O-7040	23,583.38	22,415.34	1,168.04
<u>Total Cash</u>	<u>148,959.04</u>	<u>120,929.86</u>	<u>28,029.18</u>
<u>Money Market</u>			
CIT CAP R-1293 (Future Captial Funds)	38,158.13	28,591.24	9,566.89
MS R-2952	371,613.46	294,724.24	76,889.22
MS-Investments	2,050,000.00	1,860,000.00	190,000.00
MS-Unrealized Gain/Loss	30,942.37	20,740.29	10,202.08
<u>Total Money Market</u>	<u>2,490,713.96</u>	<u>2,204,055.77</u>	<u>286,658.19</u>
<u>Accounts Receivable</u>			
A/R Owner Assessments	37,624.44	35,081.30	2,543.14
Accounts Receivable-Other	105.00	100.00	5.00
Allowance for Uncollectible Accounts	(15,043.34)	(15,043.34)	0.00
Late Fee	4,977.36	4,169.06	808.30
Collections	4,540.00	2,542.80	1,997.20
Escrow	(116.43)	(41.43)	(75.00)
Homeowner Bill Backs	0.00	1,258.08	(1,258.08)
RV Parking	249.20	160.00	89.20
Violations	200.00	200.00	0.00
<u>Total Accounts Receivable</u>	<u>32,536.23</u>	<u>28,426.47</u>	<u>4,109.76</u>
<u>Cash</u>			
Change Drawer-Starter	0.00	200.00	(200.00)
Change Drawer-Bar	550.00	550.00	0.00
Petty Cash-Cafe	0.00	500.00	(500.00)
Petty Cash-General	2,000.00	2,000.00	0.00
<u>Total Cash</u>	<u>2,550.00</u>	<u>3,250.00</u>	<u>(700.00)</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	19,213.83	16,314.62	2,899.21
Prepaid Expenses	(4,226.37)	6,231.01	(10,457.38)
Prepaid Taxes	9,353.70	9,008.80	344.90
Bar Inventory	2,581.23	2,699.67	(118.44)
Prepaid Tree Trimming	(891.93)	(718.93)	(173.00)
WRCA	(930.09)	(1,228.46)	298.37
<u>Total Other Assets</u>	<u>25,100.37</u>	<u>32,306.71</u>	<u>(7,206.34)</u>
<u>Reserve</u>			
Due To Reserves	0.00	(140.04)	140.04
Due From Operating	0.00	140.04	(140.04)
<u>Total Reserve</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Total Assets</u>	<u>2,829,878.61</u>	<u>2,518,987.82</u>	<u>310,890.79</u>
<b>Liabilities &amp; Equity</b>			
<u>Liability</u>			
Accounts Payable	446.48	0.00	446.48

Portola Country Club Homeowners Association

Comparative Balance Sheet

Period 11/30/2020

	11/2020	11/2019	YTD Difference
<b>Liabilities &amp; Equity</b>			
<u>Liability</u>			
Insurance Co. Reimb Pymts	(2,499.99)	0.00	(2,499.99)
Accrued Expenses	3,339.45	(3,798.00)	7,137.45
Accrued Paid Time Off	0.00	263.94	(263.94)
Prepaid Owner Assessments	28,054.23	28,557.42	(503.19)
Bar Tips	5,930.22	5,764.55	165.67
Clubhouse Deposits	889.04	1,151.54	(262.50)
<u>Total Liability</u>	<u>36,159.43</u>	<u>31,939.45</u>	<u>4,219.98</u>
<u>Reserve Allocation</u>			
Contingency	6,031.00	1,518.41	4,512.59
Capital Funds	38,158.13	28,591.24	9,566.89
Access System/Entry	8,639.08	7,000.01	1,639.07
Fence/Gates/Wall	631,013.14	523,214.80	107,798.34
Landscape	12,602.83	10,390.31	2,212.52
Azurite Pool	26,418.66	21,776.40	4,642.26
Bodie Pool	21,880.54	19,562.46	2,318.08
Clubhouse Pool	26,957.34	19,303.44	7,653.90
Pools & Spas	7,329.95	5,972.31	1,357.64
Irrigation	167,872.04	128,494.23	39,377.81
Asphalt/Concrete	913,693.50	772,247.65	141,445.85
Heater/HVAC	0.00	3,118.39	(3,118.39)
Clubhouse	203,686.15	176,636.01	27,050.14
HOA Office	42,373.88	36,226.16	6,147.72
Golf Course	188,579.52	278,231.78	(89,652.26)
Golf Course Equipment	127,514.27	107,485.78	20,028.49
Golf Maintenance Yard	34,904.91	28,847.33	6,057.58
Site Amenities	(279.77)	8,667.45	(8,947.22)
Electrical/Lights	5,738.77	3,749.47	1,989.30
Paint	11,759.42	9,933.43	1,825.99
Signage	8,803.96	7,300.33	1,503.63
Interest	7,036.64	5,648.34	1,388.30
<u>Total Reserve Allocation</u>	<u>2,490,713.96</u>	<u>2,203,915.73</u>	<u>286,798.23</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	48,291.59	47,944.33	347.26
<u>Total Equity</u>	<u>303,005.22</u>	<u>283,132.64</u>	<u>19,872.58</u>
<u>Total Liabilities &amp; Equity</u>	<u>2,829,878.61</u>	<u>2,518,987.82</u>	<u>310,890.79</u>

# Portola Country Club Homeowners Association

## Budget Comparison Standard with Code

Transactions Between 11/1/2020 To 11/30/2020 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	151,865.40	148,958.92	2,906.48	-1.95%	759,707.86	744,794.60	14,913.26	-2.00%	1,787,507.00
4105:Cable Fee	21,991.57	24,874.50	(2,882.93)	11.59%	109,806.53	124,372.50	(14,565.97)	11.71%	298,494.00
4126:Trash Fees	4,725.53	4,749.08	(23.55)	0.50%	23,398.11	23,745.40	(347.29)	1.46%	56,989.00
<b>TOTAL Assessment Revent</b>	<b>178,582.50</b>	<b>178,582.50</b>	<b>0.00</b>	<b>0.00%</b>	<b>892,912.50</b>	<b>892,912.50</b>	<b>0.00</b>	<b>0.00%</b>	<b>2,142,990.00</b>
<b><u>Other Revenue</u></b>									
4035:Refinance/Escrow	358.00	0.00	358.00	0.00%	978.00	0.00	978.00	0.00%	0.00
4050:Return Check Charge	35.00	0.00	35.00	0.00%	55.00	0.00	55.00	0.00%	0.00
4107:Golf Fees	200.00	900.00	(700.00)	77.78%	200.00	900.00	(700.00)	77.78%	13,500.00
4108:Golf Balls/Tees	0.00	150.00	(150.00)	100.00%	0.00	150.00	(150.00)	100.00%	1,000.00
4110:Late Fees	656.00	250.00	406.00	-162.40%	2,710.20	1,250.00	1,460.20	-116.82%	3,000.00
4115:Pre-Lien/Attny Turnov	0.00	166.67	(166.67)	100.00%	650.00	833.35	(183.35)	22.00%	2,000.00
4117:Processing & Rental F	0.00	300.00	(300.00)	100.00%	0.00	700.00	(700.00)	100.00%	3,000.00
4123:Parking-RV	420.00	0.00	420.00	0.00%	11,377.50	9,450.00	1,927.50	-20.40%	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	2,200.00	(2,200.00)	100.00%	0.00	4,700.00	(4,700.00)	100.00%	25,000.00
4133:Cafe Income	0.00	300.00	(300.00)	100.00%	0.00	600.00	(600.00)	100.00%	4,000.00
4136:Gate Cards/Coples	640.00	400.00	240.00	-60.00%	2,638.00	1,600.00	1,038.00	-64.88%	6,000.00
4139:Sentinel/Directory	132.00	1,000.00	(868.00)	86.80%	532.00	11,000.00	(10,468.00)	95.16%	15,000.00
4200:Operating Interest	7.24	0.00	7.24	0.00%	38.38	0.00	38.38	0.00%	0.00
4205:Reserve Interest	4,842.27	0.00	4,842.27	0.00%	15,470.99	0.00	15,470.99	0.00%	0.00
<b>TOTAL Other Revenue</b>	<b>7,290.51</b>	<b>5,666.67</b>	<b>1,623.84</b>	<b>-28.66%</b>	<b>34,850.07</b>	<b>31,183.35</b>	<b>3,666.72</b>	<b>-11.78%</b>	<b>91,400.00</b>
<b>TOTAL Income</b>	<b>185,873.01</b>	<b>184,249.17</b>	<b>1,623.84</b>	<b>-0.88%</b>	<b>927,762.57</b>	<b>924,095.85</b>	<b>3,666.72</b>	<b>-0.40%</b>	<b>2,234,390.00</b>
<b>Expense</b>									
<b><u>A. Administrative</u></b>									
5000:Office Staff	0.00	7,854.58	7,854.58	100.00%	10,123.14	39,272.90	29,149.76	74.22%	94,255.00
5005:General Manager	10,074.16	9,666.25	(407.91)	-4.22%	45,445.71	48,331.25	2,885.54	5.97%	115,995.00
5006:Temp Service Office	2,696.23	0.00	(2,696.23)	0.00%	13,494.70	0.00	(13,494.70)	0.00%	0.00
5007:Admin HR Charges	1,041.36	2,334.00	1,292.64	55.38%	6,584.69	11,670.00	5,085.31	43.58%	28,008.00
5009:Escrow Refunds/Tran	433.00	0.00	(433.00)	0.00%	1,328.00	0.00	(1,328.00)	0.00%	0.00
5010:Professional Services	0.00	200.00	200.00	100.00%	408.07	2,600.00	2,191.93	84.31%	5,200.00
5015:Legal Services	1,280.10	1,250.00	(30.10)	-2.41%	19,669.08	6,250.00	(13,419.08)	-214.71%	15,000.00
5020:Legal-Wash	1,240.00	833.33	(406.67)	-48.80%	7,301.65	4,166.65	(3,135.00)	-75.24%	10,000.00
5022:Delq/Pre-lien Ltrs	0.00	200.00	200.00	100.00%	650.00	1,000.00	350.00	35.00%	2,400.00
5023:Bad Debt	0.00	0.00	0.00	0.00%	0.00	9,000.00	9,000.00	100.00%	13,244.00
5025:Insurance	3,846.36	3,885.67	39.31	1.01%	19,219.80	19,428.35	208.55	1.07%	46,628.00
5026:Late Service Fee	200.00	166.67	(33.33)	-20.00%	880.00	833.35	(46.65)	-5.60%	2,000.00
5030:Dues & Subscriptions	0.00	690.00	690.00	100.00%	0.00	690.00	690.00	100.00%	1,000.00
5035:State Income Tax	350.79	0.00	(350.79)	0.00%	1,850.79	700.00	(1,150.79)	-164.40%	2,400.00
5040:Federal Income Tax	0.00	700.00	700.00	100.00%	3,000.00	3,700.00	700.00	18.92%	4,800.00
5043:Property Taxes	0.00	62.50	62.50	100.00%	0.00	312.50	312.50	100.00%	750.00
5045:Permits/Licenses/Filin	204.92	462.50	257.58	55.69%	1,169.60	2,312.50	1,142.90	49.42%	5,550.00

**Portola Country Club Homeowners Association**  
**Budget Comparison Standard with Code**

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

	Current Month Operating				Year to Date Operating				Annual
	Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	
5055:Management Contract	3,118.75	3,118.75	0.00	0.00%	15,593.75	15,593.75	0.00	0.00%	37,425.00
5058:Bank Fees	10.00	41.67	31.67	76.00%	40.00	208.35	168.35	80.80%	500.00
5060:Postage	(60.00)	400.00	460.00	115.00%	(210.98)	2,040.00	2,250.98	110.34%	5,500.00
5065:Printing & HOA Mailin	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	5,000.00
5070:Office Supplies	320.37	583.33	262.96	45.08%	1,168.35	2,916.65	1,748.30	59.94%	7,000.00
5071:Mgmt Reimbursed Ext	274.99	0.00	(274.99)	0.00%	1,457.95	0.00	(1,457.95)	0.00%	0.00
5072:Photocopy Costs	163.00	400.00	237.00	59.25%	1,535.68	1,600.00	64.32	4.02%	5,000.00
5073:Computer Service	401.50	208.33	(193.17)	-92.72%	3,514.63	1,041.65	(2,472.98)	-237.41%	2,500.00
5075:Office Education	0.00	200.00	200.00	100.00%	427.00	800.00	373.00	46.63%	4,000.00
5080:Office Repairs & Main	0.00	458.33	458.33	100.00%	200.00	2,291.65	2,091.65	91.27%	5,500.00
5085:Sentinel/Directory	688.01	250.00	(438.01)	-175.20%	1,463.01	5,250.00	3,786.99	72.13%	7,000.00
5095:Board & Committee	74.12	250.00	175.88	70.35%	1,002.20	1,050.00	47.80	4.55%	5,500.00
5098:Security	75.40	375.00	299.60	79.89%	331.40	1,275.00	943.60	74.01%	3,500.00
5099:Contingency	265.00	0.00	(265.00)	0.00%	(291.49)	0.00	291.49	0.00%	0.00
<b>TOTAL A. Administrative</b>	<b>26,698.06</b>	<b>34,590.91</b>	<b>7,892.85</b>	<b>22.82%</b>	<b>157,356.73</b>	<b>184,334.55</b>	<b>26,977.82</b>	<b>14.64%</b>	<b>435,655.00</b>
<b><u>B. Bar</u></b>									
5100:Bar License	0.00	0.00	0.00	0.00%	426.00	0.00	(426.00)	0.00%	680.00
5110:Bar Sales Tax	0.00	175.00	175.00	100.00%	12.00	365.00	353.00	96.71%	1,938.00
5120:Bar Supplies	0.00	300.00	300.00	100.00%	19.99	1,100.00	1,080.01	98.18%	4,000.00
5130:Beverage Supplies	0.00	1,000.00	1,000.00	100.00%	0.00	2,600.00	2,600.00	100.00%	10,000.00
5140:Repairs & Maintenanc	0.00	100.00	100.00	100.00%	0.00	700.00	700.00	100.00%	2,000.00
<b>TOTAL B. Bar</b>	<b>0.00</b>	<b>1,575.00</b>	<b>1,575.00</b>	<b>100.00%</b>	<b>457.99</b>	<b>4,765.00</b>	<b>4,307.01</b>	<b>90.39%</b>	<b>18,618.00</b>
<b><u>C. Cafe</u></b>									
5200:Cafe	0.00	225.00	225.00	100.00%	0.00	450.00	450.00	100.00%	3,000.00
<b>TOTAL C. Cafe</b>	<b>0.00</b>	<b>225.00</b>	<b>225.00</b>	<b>100.00%</b>	<b>0.00</b>	<b>450.00</b>	<b>450.00</b>	<b>100.00%</b>	<b>3,000.00</b>
<b><u>D. Common Area</u></b>									
5500:Wash Maintenance	0.00	0.00	0.00	0.00%	1,620.00	0.00	(1,620.00)	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 & Mail	338.73	1,500.00	1,161.27	77.42%	3,209.72	7,500.00	4,290.28	57.20%	18,000.00
5520:RV Lot Repair & Maim	0.00	250.00	250.00	100.00%	244.10	1,250.00	1,005.90	80.47%	3,000.00
5523:Electrical Repair & Ma	0.00	541.67	541.67	100.00%	1,026.00	2,708.35	1,682.35	62.12%	6,500.00
5525:Gates/Fences	75.40	580.00	504.60	87.00%	4,747.88	3,400.00	(1,347.88)	-39.64%	8,000.00
5530:Streets & Park Mainte	995.00	583.33	(411.67)	-70.57%	4,811.49	2,916.65	(1,894.84)	-64.97%	7,000.00
5535:Common Area Landsc	2,500.00	3,400.00	900.00	26.47%	14,456.86	17,500.00	3,043.14	17.39%	44,000.00
5540:Janitorial Service	1,350.00	1,744.17	394.17	22.60%	8,350.00	8,720.85	370.85	4.25%	20,930.00
5545:Janitorial Supplies	1,002.20	300.00	(702.20)	-234.07%	1,124.22	800.00	(324.22)	-40.53%	3,000.00
5550:Tree Trimming	0.00	0.00	0.00	0.00%	1,809.00	1,600.00	(209.00)	-13.06%	4,000.00
5555:Flowers/Plants/Trees	1,770.01	1,500.00	(270.01)	-18.00%	1,770.01	1,500.00	(270.01)	-18.00%	3,000.00
5560:Pest Control	190.00	208.33	18.33	8.80%	950.00	1,041.65	91.65	8.80%	2,500.00
5565:Pool Service	1,425.00	1,425.00	0.00	0.00%	6,750.00	7,125.00	375.00	5.26%	17,100.00
5570:Pool Supplies/Repair	240.47	583.33	342.86	58.78%	3,075.59	2,916.65	(158.94)	-5.45%	7,000.00
5575:Disaster Supples	0.00	8.33	8.33	100.00%	0.00	41.65	41.65	100.00%	100.00
5580:Homeowner Dumpster	318.84	350.00	31.16	8.90%	1,332.53	1,750.00	417.47	23.86%	4,500.00

# Portola Country Club Homeowners Association

## Budget Comparison Standard with Code

Transactions Between 11/1/2020 To 11/30/2020 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>10,205.65</b>	<b>12,974.16</b>	<b>2,768.51</b>	<b>21.34%</b>	<b>55,277.40</b>	<b>60,770.80</b>	<b>5,493.40</b>	<b>9.04%</b>	<b>163,630.00</b>
<b><u>E. Utility</u></b>									
6000:Electricity	2,368.63	2,650.00	281.37	10.62%	19,002.64	20,050.00	1,047.36	5.22%	42,000.00
6001:Internet	550.01	450.00	(100.01)	-22.22%	2,327.45	1,950.00	(377.45)	-19.36%	5,100.00
6002:Cable/Direct TV	21,991.57	24,874.50	2,882.93	11.59%	109,865.07	124,372.50	14,507.43	11.66%	298,494.00
6003:Refuse Disposal	4,725.53	4,749.08	23.55	0.50%	23,627.65	23,745.40	117.75	0.50%	56,989.00
6004:Gas	2,032.82	2,400.00	367.18	15.30%	3,525.41	4,300.00	774.59	18.01%	25,000.00
6005:Water	913.80	1,000.00	86.20	8.62%	6,674.12	4,000.00	(2,674.12)	-66.85%	10,000.00
6009:Telephone	363.86	400.00	36.14	9.03%	1,456.44	2,000.00	543.56	27.18%	4,800.00
<b>TOTAL E. Utility</b>	<b>32,946.22</b>	<b>36,523.58</b>	<b>3,577.36</b>	<b>9.79%</b>	<b>166,478.78</b>	<b>180,417.90</b>	<b>13,939.12</b>	<b>7.73%</b>	<b>442,383.00</b>
<b><u>G. Golf Course</u></b>									
7020:Starters	0.00	3,700.00	3,700.00	100.00%	0.00	3,700.00	3,700.00	100.00%	20,000.00
7029:Golf Course Maintena	27,650.00	28,591.92	941.92	3.29%	138,808.38	142,959.60	4,151.22	2.90%	343,103.00
7045:Equipment Repairs	0.00	1,000.00	1,000.00	100.00%	1,613.78	5,000.00	3,386.22	67.72%	12,000.00
7050:Equipment Rental	0.00	83.33	83.33	100.00%	0.00	416.65	416.65	100.00%	1,000.00
7055:Tool Supplies	0.00	416.67	416.67	100.00%	610.31	2,083.35	1,473.04	70.71%	5,000.00
7060:Lakes/Pumps	1,417.50	1,666.67	249.17	14.95%	7,837.50	8,333.35	495.85	5.95%	20,000.00
7065:Chemicals	1,369.91	1,100.00	(269.91)	-24.54%	4,135.03	6,200.00	2,064.97	33.31%	14,720.00
7070:Fuel/Oil/Lube	408.36	1,000.00	591.64	59.16%	3,158.02	5,000.00	1,841.98	36.84%	12,000.00
7075:Dumpster	2,171.07	2,350.00	178.93	7.61%	4,753.47	8,150.00	3,396.53	41.68%	16,800.00
7080:Tree Trimming	0.00	0.00	0.00	0.00%	24,723.00	31,000.00	6,277.00	20.25%	35,000.00
7083:Flowers/Plants/Trees	0.00	0.00	0.00	0.00%	82.65	0.00	(82.65)	0.00%	0.00
7085:Irrigation Repair & Mai	568.26	750.00	181.74	24.23%	7,490.28	3,750.00	(3,740.28)	-99.74%	9,000.00
7090:Fertilizers	1,587.60	2,000.00	412.40	20.62%	5,331.72	6,700.00	1,368.28	20.42%	15,320.00
7095:Seed/Sod/Soil Testing	3,528.00	7,800.00	4,272.00	54.77%	8,820.00	15,600.00	6,780.00	43.46%	28,247.00
7100:Top Dressing	0.00	0.00	0.00	0.00%	1,205.09	1,300.00	94.91	7.30%	2,500.00
7105:Effluent Water (Well)	5,171.27	2,100.00	(3,071.27)	-146.26%	17,729.34	18,000.00	270.66	1.50%	42,000.00
7110:Electricity-PA & TAU	3,561.72	3,000.00	(561.72)	-18.72%	22,397.22	19,100.00	(3,297.22)	-17.26%	42,000.00
7115:Telephone & Internet	157.38	250.00	92.62	37.05%	627.44	1,250.00	622.56	49.80%	3,000.00
7120:Permits & Licenses	0.00	410.00	410.00	100.00%	0.00	2,050.00	2,050.00	100.00%	7,000.00
7145:Office Supplies	0.00	100.00	100.00	100.00%	408.36	300.00	(108.36)	-36.12%	500.00
7199:Consulting	2,500.00	0.00	(2,500.00)	0.00%	8,900.00	0.00	(8,900.00)	0.00%	0.00
<b>TOTAL G. Golf Course</b>	<b>50,091.07</b>	<b>56,318.59</b>	<b>6,227.52</b>	<b>11.06%</b>	<b>258,631.59</b>	<b>280,892.95</b>	<b>22,261.36</b>	<b>7.93%</b>	<b>629,190.00</b>
<b><u>H. Reserves</u></b>									
9008:Capital Funds	503.66	499.00	(4.66)	-0.93%	2,522.56	2,495.00	(27.56)	-1.10%	5,988.00
9050:Access System/Entry	181.53	181.53	0.00	0.00%	921.94	907.65	(14.29)	-1.57%	2,178.36
9060:Fence/Gates/Wall	9,682.95	9,682.95	0.00	0.00%	51,552.16	48,414.75	(3,137.41)	-6.48%	116,195.40
9070:Landscape	206.93	206.93	0.00	0.00%	1,092.66	1,034.65	(58.01)	-5.61%	2,483.16
9075:Azurite Pool	471.24	471.24	0.00	0.00%	2,404.96	2,356.20	(48.76)	-2.07%	5,654.88
9080:Bodie Pool	335.29	335.29	0.00	0.00%	1,720.17	1,676.45	(43.72)	-2.61%	4,023.48
9090:Clubhouse Pool	375.54	375.54	0.00	0.00%	1,970.17	1,877.70	(92.47)	-4.92%	4,506.48
9100:Pools & Spas	142.30	142.30	0.00	0.00%	732.52	711.50	(21.02)	-2.95%	1,707.60
9103:Irrigation	3,241.22	3,241.22	0.00	0.00%	16,629.80	16,206.10	(423.70)	-2.61%	38,894.64



**Portola Country Club Homeowners Association**  
**Budget Comparison Standard with Code**  
 Transactions Between 11/1/2020 To 11/30/2020 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%	92,200.70	89,837.55	(2,363.15)	-2.63%	215,610.12
9150:Clubhouse	1,660.00	1,660.00	0.00	0.00%	8,716.98	8,300.00	(416.98)	-5.02%	19,920.00
9155:HOA Office	348.56	348.56	0.00	0.00%	1,794.08	1,742.80	(51.28)	-2.94%	4,182.72
9160:Golf Course	6,573.26	6,573.26	0.00	0.00%	33,829.72	32,866.30	(963.42)	-2.93%	78,879.12
9163:Golf Course Equipmer	2,369.90	2,369.90	0.00	0.00%	12,471.60	11,849.50	(622.10)	-5.25%	28,438.80
9165:Golf Maintenance Yan	612.52	612.52	0.00	0.00%	3,113.88	3,062.60	(51.28)	-1.67%	7,350.24
9175:Site Amenities	91.56	91.56	0.00	0.00%	471.25	457.80	(13.45)	-2.94%	1,098.72
9200:Electrical/Lights	113.43	113.43	0.00	0.00%	579.76	567.15	(12.61)	-2.22%	1,361.16
9210:Paint	159.36	159.36	0.00	0.00%	813.61	796.80	(16.81)	-2.11%	1,912.32
9220:Signage	127.40	127.40	0.00	0.00%	693.33	637.00	(56.33)	-8.84%	1,528.80
9300:Interest	4,837.61	0.00	(4,837.61)	0.00%	7,036.64	0.00	(7,036.64)	0.00%	0.00
<b>TOTAL H. Reserves</b>	<b>50,001.77</b>	<b>45,159.50</b>	<b>(4,842.27)</b>	<b>-10.72%</b>	<b>241,268.49</b>	<b>225,797.50</b>	<b>(15,470.99)</b>	<b>-8.85%</b>	<b>541,914.00</b>
<b>TOTAL Expense</b>	<b>169,942.77</b>	<b>187,366.74</b>	<b>17,423.97</b>	<b>9.30%</b>	<b>879,470.98</b>	<b>937,428.70</b>	<b>57,957.72</b>	<b>6.18%</b>	<b>2,234,390.00</b>
<b>Excess Revenue / Expense</b>	<b>15,930.24</b>	<b>(3,117.57)</b>	<b>19,047.81</b>	<b>610.98%</b>	<b>48,291.59</b>	<b>(13,332.85)</b>	<b>61,624.44</b>	<b>462.20%</b>	<b>0.00</b>