

Fountain of the Sun Community Association
Balance Sheet
As of 04/30/14

| Account Description | Operating | Reserves | Totals |
|---------------------------------------|---------------------|-------------------|---------------------|
| Assets | | | |
| Nat'l Bank of Arizona - Operating | 178,291.60 | | 178,291.60 |
| Petty Cash | 1,200.00 | | 1,200.00 |
| Nat'l Bank of Arizona - Post Office | 20,283.60 | | 20,283.60 |
| Nat'l Bank of Arizona - Bingo | 30,927.78 | | 30,927.78 |
| Mutual of Omaha MM #0121 | | 249,288.69 | 249,288.69 |
| MPB Reserve Money Market | | 240,525.82 | 240,525.82 |
| MPB Reserve Checking | | 78,994.93 | 78,994.93 |
| Total Cash | 230,702.98 | 568,809.44 | 799,512.42 |
| Accounts Receivable | 4,766.56 | - | 4,766.56 |
| Due from Reserves | 2,765.98 | | 2,765.98 |
| Prepaid Insurance | 22,123.00 | - | 22,123.00 |
| Postage Inventory | 11,778.60 | - | 11,778.60 |
| Total Other Current Assets | 41,434.14 | - | 41,434.14 |
| Furniture & Equipment | 435,630.26 | | 435,630.26 |
| Buildings & Improvements | 1,449,365.63 | | 1,449,365.63 |
| RV Storage Facility | 326,832.57 | | 326,832.57 |
| Accumulated Depreciation | (1,269,233.44) | | (1,269,233.44) |
| Total Fixed Assets | 942,595.02 | - | 942,595.02 |
| Total Assets | 1,214,732.14 | 568,809.44 | 1,783,541.58 |
| Liabilities & Equity | | | |
| Unemployment Tax Payable | 2,729.67 | - | 2,729.67 |
| Insurance Payable | 12,077.00 | | 12,077.00 |
| Payroll Liabilities | 154.68 | | 154.68 |
| Prepaid RV Storage | 14,241.05 | | 14,241.05 |
| Accrued Expenses | 32,057.41 | | 32,057.41 |
| Accrued Vacation | 3,083.00 | | 3,083.00 |
| Accrued Personal Days | 3,035.00 | | 3,035.00 |
| Accounts Payable | 6,440.07 | | 6,440.07 |
| Due to Operating | - | 2,765.98 | 2,765.98 |
| Total Current Liabilities | 73,817.88 | 2,765.98 | 76,583.86 |
| Loan for RV Storage | 310,063.32 | | 310,063.32 |
| Total Long Term Liabilities | 310,063.32 | - | 310,063.32 |
| Total Liabilities | 383,881.20 | 2,765.98 | 386,647.18 |
| Retained Earnings - Operating | 741,689.85 | | 741,689.85 |
| Retained Earnings - Reserves | | 485,911.55 | 485,911.55 |
| Net Income | 89,161.09 | 80,131.91 | 169,293.00 |
| Total Equity | 830,850.94 | 566,043.46 | 1,396,894.40 |
| Total Liabilities & Equity | 1,214,732.14 | 568,809.44 | 1,783,541.58 |

Fountain of the Sun Community Association
Income/Expense Statement
For the Month Ended 04/30/14

| Current Period | | | Year-to-Date | | | | | | |
|-------------------|-------------------|------------------|--------------|--|-------------------|-------------------|-------------------|---------------------|--|
| Actual | Budget | Variance | Account | Description | Actual | Budget | Variance | Yearly Budget | |
| INCOME | | | | | | | | | |
| 65,399.34 | 65,399.33 | 0.01 | 40100 | FOSHA Assessment Income | 261,597.36 | 261,597.32 | 0.04 | 784,792.00 | |
| 37,915.87 | 37,915.83 | 0.04 | 40110 | Condo Assessment Income | 151,663.48 | 151,663.32 | 0.16 | 454,990.00 | |
| 4,766.52 | 3,945.00 | 821.52 | 40120 | Sunvilla Apartment Fees | 17,244.48 | 15,780.00 | 1,464.48 | 47,340.00 | |
| - | (6,650.00) | 6,650.00 | 40199 | Transfer to Reserves | (13,300.00) | (26,600.00) | 13,300.00 | (79,800.00) | |
| 108,081.73 | 100,610.16 | 7,471.57 | | Assessments Income | 417,205.32 | 402,440.64 | 14,764.68 | 1,207,322.00 | |
| - | 1.00 | (1.00) | 41100 | FOSHA Lease Income | 12.00 | 4.00 | 8.00 | 12.00 | |
| 4,454.12 | 2,500.00 | 1,954.12 | 41115 | RV Storage Space Rental Income | 14,015.24 | 10,000.00 | 4,015.24 | 30,000.00 | |
| 1,065.00 | 333.33 | 731.67 | 41120 | Room Rental Income | 5,475.00 | 1,333.32 | 4,141.68 | 4,000.00 | |
| 5,519.12 | 2,834.33 | 2,684.79 | | Rental/Lease/Interest Income | 19,502.24 | 11,337.32 | 8,164.92 | 34,012.00 | |
| 358.55 | 150.00 | 208.55 | 42100 | Counter Services - Fax, Copies | 1,762.95 | 800.00 | 962.95 | 2,200.00 | |
| 25.55 | 25.00 | 0.55 | 42110 | Counter Sales - For Sale Signs, etc. | 141.35 | 100.00 | 41.35 | 300.00 | |
| 473.00 | 833.33 | (360.33) | 42120 | Resident Sales | 2,984.50 | 3,333.32 | (348.82) | 10,000.00 | |
| 40.00 | 208.33 | (168.33) | 42130 | Sales Commissions | 561.40 | 833.32 | (271.92) | 2,500.00 | |
| 2,779.80 | 1,375.00 | 1,404.80 | 42140 | Recycling | 4,522.80 | 2,750.00 | 1,772.80 | 5,500.00 | |
| 495.05 | 200.00 | 295.05 | 42150 | Vending - Water | 1,750.53 | 2,150.00 | (399.47) | 5,000.00 | |
| 30.00 | 25.00 | 5.00 | 42155 | Fishing Permit | 290.00 | 100.00 | 190.00 | 300.00 | |
| - | - | - | 42160 | Misc Income | 588.15 | - | 588.15 | - | |
| 4,201.95 | 2,816.66 | 1,385.29 | | Misc Other Income | 12,601.68 | 10,066.64 | 2,535.04 | 25,800.00 | |
| - | - | - | 43100 | Ball Team Income | 8,812.66 | 4,999.98 | 3,812.68 | 5,000.00 | |
| 142.20 | - | 142.20 | 43120 | Ceramics | 242.20 | - | 242.20 | - | |
| - | - | - | 43130 | Chorus | 1,965.00 | 2,200.00 | (235.00) | 4,400.00 | |
| 50.00 | - | 50.00 | 43140 | Classes Income | 660.00 | - | 660.00 | - | |
| 213.50 | - | 213.50 | 43150 | Computer Club | 2,171.25 | 999.99 | 1,171.26 | 2,000.00 | |
| 60.00 | 166.66 | (106.66) | 43160 | Activity Counter Sales | 880.00 | 666.64 | 213.36 | 2,000.00 | |
| 1,879.04 | 375.00 | 1,504.04 | 43170 | Activity Food Sales - Ticket | 4,047.85 | 1,500.00 | 2,547.85 | 4,500.00 | |
| - | - | - | 43180 | Activity Donations | 268.68 | - | 268.68 | - | |
| 250.00 | 100.00 | 150.00 | 43190 | Lending Closet | 1,061.07 | 400.00 | 661.07 | 1,200.00 | |
| 2,062.00 | - | 2,062.00 | 43210 | Misc. Activity Income | 5,548.25 | - | 5,548.25 | - | |
| 124.86 | - | 124.86 | 43220 | Activity Commissions | 124.86 | - | 124.86 | - | |
| 2,051.00 | 1,833.00 | 218.00 | 43240 | Pancake Breakfast | 9,432.00 | 7,332.00 | 2,100.00 | 11,000.00 | |
| 692.50 | 116.66 | 575.84 | 43260 | Sun Times | 847.50 | 466.64 | 380.86 | 1,400.00 | |
| 650.00 | 208.33 | 441.67 | 43270 | Swap Meets/ Arts & Crafts Fair | 2,890.00 | 833.32 | 2,056.68 | 2,500.00 | |
| 442.75 | 333.33 | 109.42 | 43280 | Tours | 2,882.77 | 1,333.32 | 1,549.45 | 4,000.00 | |
| 749.00 | 3,166.66 | (2,417.66) | 43290 | Ticket Sales - Cabaret & Dances & Entertainm | 34,758.92 | 12,666.64 | 22,092.28 | 19,000.00 | |
| 9,366.85 | 6,299.64 | 3,067.21 | | Activity Income | 76,593.01 | 33,398.53 | 43,194.48 | 57,000.00 | |
| 8,401.00 | 3,500.00 | 4,901.00 | 43510 | Bingo Income | 34,382.00 | 39,500.00 | (5,118.00) | 60,000.00 | |
| 417.75 | 300.00 | 117.75 | 43520 | Bingo Snacks | 1,772.75 | 1,500.00 | 272.75 | 2,500.00 | |
| 8,818.75 | 3,800.00 | 5,018.75 | | Bingo Income | 36,154.75 | 41,000.00 | (4,845.25) | 62,500.00 | |
| 9,869.28 | 10,416.66 | (547.38) | 44100 | Stamp Sales Income | 50,818.05 | 41,666.64 | 9,151.41 | 125,000.00 | |
| (9,869.28) | (10,416.66) | 547.38 | 44130 | Cost of Goods Sold - Postage | (50,818.05) | (41,666.64) | (9,151.41) | (125,000.00) | |
| 1,159.12 | 1,000.00 | 159.12 | 44140 | Post Office Commission | 6,764.61 | 7,000.00 | (235.39) | 12,000.00 | |
| 1,159.12 | 1,000.00 | 159.12 | | Post Office Income | 6,764.61 | 7,000.00 | (235.39) | 12,000.00 | |
| 137,147.52 | 117,360.79 | 19,786.73 | | TOTAL INCOME | 568,821.61 | 505,243.13 | 63,578.48 | 1,398,634.00 | |

Fountain of the Sun Community Association
Income/Expense Statement
For the Month Ended 04/30/14

| Current Period | | | Year-to-Date | | | | | |
|-----------------|-----------------|-----------------|--------------|---|------------------|------------------|-------------------|------------------|
| Actual | Budget | Variance | Account | Description | Actual | Budget | Variance | Yearly Budget |
| EXPENSES | | | | | | | | |
| - | 50.00 | (50.00) | 50100 | Dues & Subscriptions | - | 200.00 | (200.00) | 600.00 |
| - | 83.33 | (83.33) | 50110 | Classes & Training | 20.00 | 333.32 | (313.32) | 1,000.00 |
| 12.17 | 133.33 | (121.16) | 50120 | Meeting Expense | 220.38 | 533.32 | (312.94) | 1,600.00 |
| - | 83.33 | (83.33) | 50130 | Licenses & Permits | 860.00 | 333.32 | 526.68 | 1,000.00 |
| - | - | - | 50140 | Auditor Fees | - | - | - | 8,650.00 |
| - | - | - | 50145 | Reserve Study | - | - | - | 750.00 |
| 950.00 | 966.67 | (16.67) | 50150 | Accounting Fees | 3,894.50 | 3,866.68 | 27.82 | 11,600.00 |
| 1,400.00 | 1,000.00 | 400.00 | 50160 | Professional Fees | 1,400.00 | 4,000.00 | (2,600.00) | 12,000.00 |
| - | 416.67 | (416.67) | 50170 | Legal Fees | 5,482.50 | 1,666.68 | 3,815.82 | 5,000.00 |
| 22.16 | - | 22.16 | 50180 | Bank Charges | 59.36 | - | 59.36 | - |
| - | - | - | 50190 | Misc Administrative | - | - | - | - |
| 2,384.33 | 2,733.33 | (349.00) | | Total General & Administrative | 11,936.74 | 10,933.32 | 1,003.42 | 42,200.00 |
| - | 333.33 | (333.33) | 51100 | Property Taxes | - | 1,333.32 | (1,333.32) | 4,000.00 |
| - | 12.08 | (12.08) | 51110 | Federal Income Tax | - | 48.32 | (48.32) | 145.00 |
| - | 100.00 | (100.00) | 51120 | State & Local Income Taxes | - | 400.00 | (400.00) | 1,200.00 |
| - | 116.67 | (116.67) | 51130 | Other Taxes | 1,144.21 | 466.68 | 677.53 | 1,400.00 |
| 637.52 | 800.00 | (162.48) | 51140 | Bingo Taxes | 1,190.20 | 1,600.00 | (409.80) | 1,600.00 |
| 637.52 | 1,362.08 | (724.56) | | Total Taxes | 2,334.41 | 3,848.32 | (1,513.91) | 8,345.00 |
| - | 363.64 | (363.64) | 52100 | Postage & Mailing | 1,922.81 | 3,090.92 | (1,168.11) | 6,000.00 |
| 1,028.85 | 363.64 | 665.21 | 52110 | Paper | 4,774.40 | 3,090.92 | 1,683.48 | 6,000.00 |
| 629.99 | 500.00 | 129.99 | 52120 | Supplies | 2,450.52 | 2,000.00 | 450.52 | 6,000.00 |
| 226.09 | 166.67 | 59.42 | 52130 | Maintenance Contracts | 2,144.24 | 666.68 | 1,477.56 | 2,000.00 |
| 96.24 | 83.33 | 12.91 | 52140 | Software | 96.24 | 333.32 | (237.08) | 1,000.00 |
| 229.05 | 62.50 | 166.55 | 52150 | Misc Office Expenses | 248.31 | 250.00 | (1.69) | 750.00 |
| - | 125.00 | (125.00) | 52160 | Equipment Purchased | 999.31 | 500.00 | 499.31 | 1,500.00 |
| - | 41.67 | (41.67) | 52170 | Equipment Repairs | 863.33 | 166.68 | 696.65 | 500.00 |
| - | 133.33 | (133.33) | 52180 | Post Office Supplies | - | 533.32 | (533.32) | 1,600.00 |
| 2,210.22 | 1,839.78 | 370.44 | | Total Office Expenses | 13,499.16 | 10,631.84 | 2,867.32 | 25,350.00 |
| 991.67 | 991.67 | - | 53100 | Liability Insurance | 3,966.68 | 3,966.68 | - | 11,900.00 |
| 400.67 | 400.00 | 0.67 | 53110 | D&O Insurance | 1,602.68 | 1,600.00 | 2.68 | 4,800.00 |
| 958.33 | 970.83 | (12.50) | 53120 | Property Insurance | 3,833.32 | 3,883.32 | (50.00) | 11,650.00 |
| 108.33 | 117.92 | (9.59) | 53130 | Truck Insurance | 425.32 | 471.68 | (46.36) | 1,415.00 |
| 2,459.00 | 2,480.42 | (21.42) | | Total Insurance Expenses | 9,828.00 | 9,921.68 | (93.68) | 29,765.00 |
| 905.00 | 66.67 | 838.33 | 54100 | Counter Sales Expense | 1,060.00 | 266.68 | 793.32 | 800.00 |
| 458.26 | 627.08 | (168.82) | 54110 | Resident Sales - Keys, Badges etc... | 1,545.81 | 2,508.32 | (962.51) | 7,525.00 |
| - | 83.33 | (83.33) | 54120 | Vending Expenses- Water Machine | 990.28 | 333.32 | 656.96 | 1,000.00 |
| 1,363.26 | 777.08 | 586.18 | | Total Misc Sales Expenses | 3,596.09 | 3,108.32 | 487.77 | 9,325.00 |

Fountain of the Sun Community Association
Income/Expense Statement
For the Month Ended 04/30/14

| Current Period | | | Year-to-Date | | | | | |
|------------------|------------------|-----------------|--------------|---|------------------|------------------|-------------------|-------------------|
| Actual | Budget | Variance | Account | Description | Actual | Budget | Variance | Yearly Budget |
| - | - | - | 55100 | Ball Teams | 5,758.72 | 5,000.00 | 758.72 | 5,000.00 |
| - | 166.67 | (166.67) | 55110 | Activity Counter Sales Expense | 50.00 | 666.68 | (616.68) | 2,000.00 |
| 1,729.39 | 375.00 | 1,354.39 | 55120 | Activity Food Sales Expense | 7,864.27 | 1,500.00 | 6,364.27 | 4,500.00 |
| - | - | - | 55150 | Chorus | 2,335.85 | 1,640.00 | 695.85 | 4,100.00 |
| 55.49 | - | 55.49 | 55160 | Classes | 771.10 | - | 771.10 | - |
| - | - | - | 55170 | Computer Club | 127.50 | 600.00 | (472.50) | 3,000.00 |
| 57.67 | 83.33 | (25.66) | 55190 | Decorations | 260.58 | 333.32 | (72.74) | 1,000.00 |
| 3,545.60 | 3,000.00 | 545.60 | 55200 | Entertainment/Performers | 26,194.14 | 12,000.00 | 14,194.14 | 19,000.00 |
| - | - | - | 55210 | Kitchen Purchases | 96.28 | - | 96.28 | - |
| 425.00 | 100.00 | 325.00 | 55220 | Lending Closet Expenses/Refunds | 1,161.00 | 400.00 | 761.00 | 1,200.00 |
| - | - | - | 55230 | Library | 6.48 | - | 6.48 | - |
| - | - | - | 55240 | Little Theatre Group | - | 360.00 | (360.00) | 600.00 |
| 4.99 | 333.33 | (328.34) | 55250 | Misc Activity Expenses | 1,337.91 | 1,333.32 | 4.59 | 4,000.00 |
| 914.40 | 833.33 | 81.07 | 55260 | Pancake Breakfasts | 2,806.89 | 3,333.32 | (526.43) | 5,000.00 |
| - | 75.00 | (75.00) | 55280 | Sun Times Expenses | 350.00 | 300.00 | 50.00 | 900.00 |
| - | 80.00 | (80.00) | 55290 | Swap Meets/Arts & Crafts | 240.00 | 320.00 | (80.00) | 960.00 |
| 612.00 | 83.33 | 528.67 | 55300 | Tours | 2,444.00 | 333.32 | 2,110.68 | 1,000.00 |
| 26.20 | 166.67 | (140.47) | 55310 | Towel & Mop Rental | 471.37 | 666.68 | (195.31) | 2,000.00 |
| 251.44 | 118.75 | 132.69 | 55320 | Various Games/Sports Expenses | 312.36 | 475.00 | (162.64) | 1,425.00 |
| - | 150.00 | (150.00) | 55325 | Volunteer Training | 459.68 | 600.00 | (140.32) | 1,500.00 |
| 7,622.18 | 5,565.41 | 2,056.77 | | Total Activities Expenses | 53,048.13 | 29,861.64 | 23,186.49 | 57,185.00 |
| 1,080.51 | 500.00 | 580.51 | 55510 | Bingo Expenses | 5,576.02 | 5,000.00 | 576.02 | 10,000.00 |
| 26.98 | 285.71 | (258.73) | 55515 | Bingo Snacks | 1,222.12 | 1,142.84 | 79.28 | 2,000.00 |
| - | 1,291.67 | (1,291.67) | 55520 | Bingo - Community Improvements | - | 5,166.68 | (5,166.68) | 15,500.00 |
| 4,488.00 | 3,000.00 | 1,488.00 | 55525 | Bingo - Prizes Paid | 18,390.00 | 20,000.00 | (1,610.00) | 35,000.00 |
| 5,595.49 | 5,077.38 | 518.11 | | Bingo Expenses | 25,188.14 | 31,309.52 | (6,121.38) | 62,500.00 |
| 8,115.38 | 7,764.62 | 350.76 | 56100 | Management Salaries | 32,468.42 | 31,058.48 | 1,409.94 | 100,940.00 |
| 4,424.73 | 4,192.31 | 232.42 | 56110 | Office & Clerical Wages | 16,419.09 | 16,769.24 | (350.15) | 54,500.00 |
| 1,432.50 | 979.23 | 453.27 | 56120 | Post Office Staff Wages | 6,160.00 | 3,916.92 | 2,243.08 | 12,730.00 |
| 979.24 | 979.23 | 0.01 | 56130 | Newspaper Editor Wages | 3,815.09 | 3,916.92 | (101.83) | 12,730.00 |
| 8,000.40 | 8,165.38 | (164.98) | 56140 | Maintenance Staff Wages | 31,273.63 | 32,661.52 | (1,387.89) | 106,150.00 |
| 1,571.01 | 1,188.46 | 382.55 | 56150 | Maintenance Overtime Wages | 6,859.06 | 4,753.84 | 2,105.22 | 15,450.00 |
| 24,523.26 | 23,269.23 | 1,254.03 | | Total Wages & Salary | 96,995.29 | 93,076.92 | 3,918.37 | 302,500.00 |
| 1,468.97 | 1,442.69 | 26.28 | 57100 | Employer's FICA | 5,758.83 | 5,770.76 | (11.93) | 18,755.00 |
| 2,134.54 | 307.69 | 1,826.85 | 57110 | State & Federal Unemployment | 4,460.34 | 1,230.76 | 3,229.58 | 4,000.00 |
| 343.56 | 338.46 | 5.10 | 57120 | Employer's Medicare | 1,346.81 | 1,353.84 | (7.03) | 4,400.00 |
| - | 550.77 | (550.77) | 57130 | Worker's Compensations | 2,148.90 | 2,203.08 | (54.18) | 7,160.00 |
| 2,131.16 | 2,491.67 | (360.51) | 57140 | Employee Health Insurance | 8,998.43 | 9,966.68 | (968.25) | 29,900.00 |
| 585.01 | 661.54 | (76.53) | 57150 | Employee IRA Match | 1,758.73 | 2,646.16 | (887.43) | 8,600.00 |
| 60.19 | 57.08 | 3.11 | 57160 | Payroll Processing Fees | 240.76 | 228.32 | 12.44 | 685.00 |
| 25.00 | 166.67 | (141.67) | 57170 | Misc Personnel Expenses | 47.00 | 666.68 | (619.68) | 2,000.00 |
| 6,748.43 | 6,016.57 | 731.86 | | Total Personnel Expenses & Taxes | 24,759.80 | 24,066.28 | 693.52 | 75,500.00 |

Fountain of the Sun Community Association
Income/Expense Statement
For the Month Ended 04/30/14

| Current Period | | | Year-to-Date | | | | | |
|------------------|------------------|-------------------|--------------|--|------------------|------------------|-------------------|-------------------|
| Actual | Budget | Variance | Account | Description | Actual | Budget | Variance | Yearly Budget |
| 1,916.87 | 1,666.67 | 250.20 | 60100 | General Building Repairs | 9,197.99 | 6,666.68 | 2,531.31 | 20,000.00 |
| 59.31 | 41.67 | 17.64 | 60110 | Tables/Chairs | 723.92 | 166.68 | 557.24 | 500.00 |
| - | 750.00 | (750.00) | 60120 | Electrical Repairs | 2,087.75 | 3,000.00 | (912.25) | 9,000.00 |
| - | 333.33 | (333.33) | 60130 | Plumbing Repairs | 1,639.12 | 1,333.32 | 305.80 | 4,000.00 |
| - | 583.33 | (583.33) | 60150 | Street Maintenance - Minor | 1,084.28 | 2,333.32 | (1,249.04) | 7,000.00 |
| 600.00 | 333.33 | 266.67 | 60160 | Walls & Concrete Maintenance | 725.96 | 1,333.32 | (607.36) | 4,000.00 |
| 258.78 | 250.00 | 8.78 | 60170 | Misc Interior Repairs | 2,440.77 | 1,000.00 | 1,440.77 | 3,000.00 |
| - | 66.67 | (66.67) | 60180 | Recreational Court Maintenance | - | 266.68 | (266.68) | 800.00 |
| 740.63 | 166.67 | 573.96 | 60190 | Shop Maintenance Supplies Inventory | 781.66 | 666.68 | 114.98 | 2,000.00 |
| - | - | - | 60200 | Misc Maintenance | - | - | - | - |
| 3,575.59 | 4,191.67 | (616.08) | | Total Repairs & Maintenance | 18,681.45 | 16,766.68 | 1,914.77 | 50,300.00 |
| 240.81 | 750.00 | (509.19) | 61100 | General Equipment Repairs | 1,865.69 | 3,000.00 | (1,134.31) | 9,000.00 |
| - | 181.81 | (181.81) | 61110 | Heating & A/C Repairs | 2,684.00 | 2,545.43 | 138.57 | 4,000.00 |
| 386.09 | 125.00 | 261.09 | 61130 | Equipment Rental | 506.03 | 500.00 | 6.03 | 1,500.00 |
| - | 125.00 | (125.00) | 61140 | Small Shop Equipment Tools | - | 500.00 | (500.00) | 1,500.00 |
| - | 166.67 | (166.67) | 61150 | Sound Equipment | 59.45 | 666.68 | (607.23) | 2,000.00 |
| - | - | - | 61170 | Vehicle Registration License | - | 150.00 | (150.00) | 150.00 |
| 65.35 | 166.67 | (101.32) | 61180 | Vehicle Maintenance | 792.08 | 666.68 | 125.40 | 2,000.00 |
| 125.22 | 125.00 | 0.22 | 61190 | Vehicle Fuel | 301.07 | 500.00 | (198.93) | 1,500.00 |
| 878.74 | 333.33 | 545.41 | 61200 | Equipment Purchased | 4,852.63 | 1,333.32 | 3,519.31 | 4,000.00 |
| 1,696.21 | 1,973.48 | (277.27) | | Total Equipment Expense | 11,060.95 | 9,862.11 | 1,198.84 | 25,650.00 |
| 5,060.00 | 2,275.00 | 2,785.00 | 62100 | Contracted Cleaning Service | 9,970.00 | 9,100.00 | 870.00 | 27,300.00 |
| 1,289.11 | 1,000.00 | 289.11 | 62110 | Cleaning Supplies/Paper Products | 7,558.82 | 4,000.00 | 3,558.82 | 12,000.00 |
| 895.01 | 541.67 | 353.34 | 62120 | Trash Removal | 2,742.56 | 2,166.68 | 575.88 | 6,500.00 |
| 7,244.12 | 3,816.67 | 3,427.45 | | Total Janitorial Expense | 20,271.38 | 15,266.68 | 5,004.70 | 45,800.00 |
| 1,840.00 | 1,840.00 | - | 63100 | Contracted Pool Service | 7,360.00 | 7,360.00 | - | 22,080.00 |
| 2,296.76 | 1,166.67 | 1,130.09 | 63110 | Pool Chemicals & Supplies | 4,392.70 | 4,666.68 | (273.98) | 14,000.00 |
| 434.18 | 250.00 | 184.18 | 63120 | Pool Equipment Repairs | 1,321.63 | 1,000.00 | 321.63 | 3,000.00 |
| 4,570.94 | 3,256.67 | 1,314.27 | | Total Pool Expenses | 13,074.33 | 13,026.68 | 47.65 | 39,080.00 |
| 5,438.05 | 6,050.00 | (611.95) | 64100 | Electric | 22,574.09 | 22,070.00 | 504.09 | 80,480.00 |
| 591.50 | 587.75 | 3.75 | 64110 | Irrigation Water | 2,366.00 | 2,351.00 | 15.00 | 7,053.00 |
| 1,024.62 | 1,213.33 | (188.71) | 64120 | Water & Sewer | 4,095.66 | 4,853.32 | (757.66) | 14,560.00 |
| 90.60 | 266.67 | (176.07) | 64130 | Gas - Buildings | 4,507.30 | 1,066.68 | 3,440.62 | 3,200.00 |
| 3,069.76 | 4,000.00 | (930.24) | 64140 | Gas - Pool | 13,091.63 | 19,500.00 | (6,408.37) | 37,048.00 |
| 548.54 | 416.67 | 131.87 | 64150 | Telephone & Internet | 2,185.47 | 1,666.68 | 518.79 | 5,000.00 |
| 52.57 | 54.17 | (1.60) | 64160 | Wireless Phones | 157.71 | 216.68 | (58.97) | 650.00 |
| 10,815.64 | 12,588.59 | (1,772.95) | | Total Utility Expenses | 48,977.86 | 51,724.36 | (2,746.50) | 147,991.00 |

**Fountain of the Sun Community Association
Income/Expense Statement
For the Month Ended 04/30/14**

| Current Period | | | Year-to-Date | | | | | |
|-------------------|-------------------|-------------------|--------------|---------------------------------------|-------------------|-------------------|-------------------|---------------------|
| Actual | Budget | Variance | Account | Description | Actual | Budget | Variance | Yearly Budget |
| 2,177.00 | 2,916.67 | (739.67) | 65100 | Landscape Contract | 8,708.00 | 11,666.68 | (2,958.68) | 35,000.00 |
| 1,351.67 | - | 1,351.67 | 65120 | Tree & Shrub Maintenance - Work Order | 1,894.67 | - | 1,894.67 | 6,000.00 |
| - | 416.67 | (416.67) | 65150 | Landscaping, Trees, Flowers | - | 1,666.68 | (1,666.68) | 5,000.00 |
| - | 416.67 | (416.67) | 65170 | Sprinkler Maintenance - Work Order | 957.76 | 1,666.68 | (708.92) | 5,000.00 |
| 324.00 | 208.33 | 115.67 | 65180 | Pest & Termite Treatments | 681.00 | 833.32 | (152.32) | 2,500.00 |
| - | 83.33 | (83.33) | 65190 | Exterior Light Repairs | 694.56 | 333.32 | 361.24 | 1,000.00 |
| 184.91 | 83.33 | 101.58 | 65200 | Flags & Misc | 712.18 | 333.32 | 378.86 | 1,000.00 |
| 4,037.58 | 4,125.00 | (87.42) | | Total Grounds Maintenance | 13,648.17 | 16,500.00 | (2,851.83) | 55,500.00 |
| 27,510.30 | 27,716.67 | (206.37) | 66100 | Security Contracted Service | 109,960.34 | 110,866.68 | (906.34) | 332,600.00 |
| - | 1,000.00 | (1,000.00) | 66105 | Security - Maint Agreement | - | 4,000.00 | (4,000.00) | 12,000.00 |
| - | 1,000.00 | (1,000.00) | 66110 | Security Equipment Maintenance | - | 4,000.00 | (4,000.00) | 12,000.00 |
| 27,510.30 | 29,716.67 | (2,206.37) | | Total Security Expenses | 109,960.34 | 118,866.68 | (8,906.34) | 356,600.00 |
| 918.92 | - | 918.92 | 67100 | Loan Debt Service | 2,800.28 | - | 2,800.28 | 65,043.00 |
| 918.92 | - | 918.92 | | Total Debt Service | 2,800.28 | - | 2,800.28 | 65,043.00 |
| 113,912.99 | 108,790.03 | 5,122.96 | | Total Expenses | 479,660.52 | 458,771.03 | 20,889.49 | 1,398,634.00 |
| 23,234.53 | 8,570.76 | 14,663.77 | | Net Income (Loss) | 89,161.09 | 46,472.10 | 42,688.99 | - |

**Fountain of the Sun Community Association
Reserve Income/Expense Statement
For the Month Ended 04/30/14**

| Current Period | | | Year-to-Date | | | | | |
|------------------|------------------|-------------------|--------------|-----------------------------------|------------------|------------------|-------------------|-------------------|
| Actual | Budget | Variance | Account | Description | Actual | Budget | Variance | Yearly Budget |
| INCOME | | | | | | | | |
| 21,600.00 | 14,166.67 | 7,433.33 | 80000 | Impact Fees | 77,700.00 | 56,666.68 | 21,033.32 | 170,000.00 |
| - | 6,650.00 | (6,650.00) | 80100 | Operating Reserve Transfer | 13,300.00 | 26,600.00 | (13,300.00) | 79,800.00 |
| 149.11 | 83.33 | 65.78 | 80110 | Interest Income Reserve Fund | 533.03 | 333.32 | 199.71 | 1,000.00 |
| 21,749.11 | 20,900.00 | 849.11 | | Reserve Income | 91,533.03 | 83,600.00 | 7,933.03 | 250,800.00 |
| EXPENSES | | | | | | | | |
| - | - | - | 90001 | Activity Center - Lights | - | - | - | 5,400.00 |
| - | - | - | 90050 | Block Fence | - | - | - | 3,000.00 |
| - | - | - | 90111 | RV Storage | (7,500.00) | - | (7,500.00) | - |
| - | - | - | 90122 | 80th Median Upgrades | - | - | - | 30,000.00 |
| - | - | - | 90130 | Fitness Equipment | 12,461.44 | 15,000.00 | (2,538.56) | 15,000.00 |
| - | - | - | 90167 | ADA Unisex Restrooms | - | - | - | 60,000.00 |
| 3,673.70 | - | 3,673.70 | 90175 | Pool Table Refurbishing | 3,673.70 | - | 3,673.70 | 5,000.00 |
| - | - | - | 90184 | Activity Center - BBQ Patio Cover | - | - | - | 15,000.00 |
| - | - | - | 90185 | Access Control | - | - | - | 10,600.00 |
| - | - | - | 90186 | Video Monitoring Equipment | - | - | - | 9,000.00 |
| - | - | - | 90187 | Fountain Water Line | - | - | - | 3,000.00 |
| - | - | - | 90195 | West Gate Bollards/Curbs | - | - | - | 4,000.00 |
| 2,765.98 | - | 2,765.98 | 90199 | Reserves - Other | 2,765.98 | - | 2,765.98 | - |
| 6,439.68 | - | 6,439.68 | | Total Reserve Expenses | 11,401.12 | 15,000.00 | (3,598.88) | 160,000.00 |
| 15,309.43 | 20,900.00 | (5,590.57) | | Reserve Net Income | 80,131.91 | 68,600.00 | 11,531.91 | 90,800.00 |