

Fountain of the Sun Community Association
Balance Sheet
As of 09/30/14

| Account Description | Operating | Reserves | Totals |
|---------------------------------------|---------------------|-------------------|---------------------|
| Assets | | | |
| Nat'l Bank of Arizona - Operating | 98,610.17 | | 98,610.17 |
| Petty Cash | 1,200.00 | | 1,200.00 |
| Nat'l Bank of Arizona - Post Office | 9,405.05 | | 9,405.05 |
| Nat'l Bank of Arizona - Bingo | 29,838.06 | | 29,838.06 |
| Mutual of Omaha MM #0121 | | 249,497.76 | 249,497.76 |
| MPB Reserve Money Market | | 240,904.65 | 240,904.65 |
| MPB Reserve Checking | | 11,337.97 | 11,337.97 |
| Total Cash | 139,053.28 | 501,740.38 | 640,793.66 |
| Accounts Receivable | 3,886.17 | - | 3,886.17 |
| Prepaid Insurance | 16,192.00 | - | 16,192.00 |
| Postage Inventory | 13,475.83 | - | 13,475.83 |
| Total Other Current Assets | 33,554.00 | - | 33,554.00 |
| Furniture & Equipment | 393,865.26 | | 393,865.26 |
| Buildings & Improvements | 1,700,227.63 | | 1,700,227.63 |
| RV Storage Facility | 326,832.57 | | 326,832.57 |
| Accumulated Depreciation | (1,293,378.44) | | (1,293,378.44) |
| Total Fixed Assets | 1,127,547.02 | - | 1,127,547.02 |
| Total Assets | 1,300,154.30 | 501,740.38 | 1,801,894.68 |
| Liabilities & Equity | | | |
| Unemployment Tax Payable | 3,312.43 | - | 3,312.43 |
| Insurance Payable | 12,077.00 | | 12,077.00 |
| Payroll Liabilities | 158.91 | | 158.91 |
| Prepaid RV Storage | 4,980.64 | | 4,980.64 |
| Room Rental Deposits | 220.00 | | 220.00 |
| Accrued Expenses | 35,796.62 | | 35,796.62 |
| Accrued Vacation | 4,224.00 | | 4,224.00 |
| Accrued Personal Days | 3,530.00 | | 3,530.00 |
| Accounts Payable | - | | - |
| Total Current Liabilities | 64,299.60 | - | 64,299.60 |
| Loan for RV Storage | 284,876.98 | | 284,876.98 |
| Total Long Term Liabilities | 284,876.98 | - | 284,876.98 |
| Total Liabilities | 349,176.58 | - | 349,176.58 |
| Retained Earnings - Operating | 925,214.85 | | 925,214.85 |
| Retained Earnings - Reserves | | 493,943.55 | 493,943.55 |
| Net Income | 25,762.87 | 7,796.83 | 33,559.70 |
| Total Equity | 950,977.72 | 501,740.38 | 1,452,718.10 |
| Total Liabilities & Equity | 1,300,154.30 | 501,740.38 | 1,801,894.68 |

Fountain of the Sun Community Association
Income/Expense Statement
For the Month Ended 09/30/14

| 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 | 588,594.06 | 588,593.97 | 0.09 | 784,792.00 |
| 37,915.87 | 37,915.83 | 0.04 | 40110 | Condo Assessment Income | 341,242.83 | 341,242.47 | 0.36 | 454,990.00 |
| 3,886.08 | 3,945.00 | (58.92) | 40120 | Sunvilla Apartment Fees | 37,282.08 | 35,505.00 | 1,777.08 | 47,340.00 |
| (6,650.00) | (6,650.00) | - | 40199 | Transfer to Reserves | (59,850.00) | (59,850.00) | - | (79,800.00) |
| 100,551.29 | 100,610.16 | (58.87) | | Assessments Income | 907,268.97 | 905,491.44 | 1,777.53 | 1,207,322.00 |
| - | 1.00 | (1.00) | 41100 | FOSHA Lease Income | 12.00 | 9.00 | 3.00 | 12.00 |
| 2,240.15 | 2,500.00 | (259.85) | 41115 | RV Storage Space Rental Income | 25,635.65 | 22,500.00 | 3,135.65 | 30,000.00 |
| 515.00 | 333.33 | 181.67 | 41120 | Room Rental Income | 6,370.00 | 2,999.97 | 3,370.03 | 4,000.00 |
| 2,755.15 | 2,834.33 | (79.18) | | Rental/Lease/Interest Income | 32,017.65 | 25,508.97 | 6,508.68 | 34,012.00 |
| 133.90 | 150.00 | (16.10) | 42100 | Counter Services - Fax, Copies | 2,510.69 | 1,550.00 | 960.69 | 2,200.00 |
| 8.80 | 25.00 | (16.20) | 42110 | Counter Sales - For Sale Signs, etc. | 187.05 | 225.00 | (37.95) | 300.00 |
| 135.00 | 833.33 | (698.33) | 42120 | Resident Sales | 4,433.50 | 7,499.97 | (3,066.47) | 10,000.00 |
| 25.00 | 208.33 | (183.33) | 42130 | Sales Commisions | 1,071.19 | 1,874.97 | (803.78) | 2,500.00 |
| 23.20 | - | 23.20 | 42140 | Recycling | 5,772.50 | 4,125.00 | 1,647.50 | 5,500.00 |
| - | 200.00 | (200.00) | 42150 | Vending - Water | 2,851.18 | 3,150.00 | (298.82) | 5,000.00 |
| - | 25.00 | (25.00) | 42155 | Fishing Permit | 320.00 | 225.00 | 95.00 | 300.00 |
| - | - | - | 42160 | Misc Income | 2,428.80 | - | 2,428.80 | - |
| 325.90 | 1,441.66 | (1,115.76) | | Misc Other Income | 19,574.91 | 18,649.94 | 924.97 | 25,800.00 |
| - | - | - | 43100 | Ball Team Income | 8,812.66 | 4,999.98 | 3,812.68 | 5,000.00 |
| 38.65 | - | 38.65 | 43120 | Ceramics | 391.85 | - | 391.85 | - |
| - | - | - | 43130 | Chorus | 1,965.00 | 2,200.00 | (235.00) | 4,400.00 |
| - | - | - | 43140 | Classes Income | 660.00 | - | 660.00 | - |
| - | - | - | 43150 | Computer Club | 2,171.25 | 999.99 | 1,171.26 | 2,000.00 |
| 110.00 | 166.66 | (56.66) | 43160 | Activity Counter Sales | 1,000.00 | 1,499.94 | (499.94) | 2,000.00 |
| 645.08 | 375.00 | 270.08 | 43170 | Activity Food Sales - Ticket | 7,292.13 | 3,375.00 | 3,917.13 | 4,500.00 |
| - | - | - | 43180 | Activity Donations | 273.68 | - | 273.68 | - |
| 150.00 | 100.00 | 50.00 | 43190 | Lending Closet | 1,661.07 | 900.00 | 761.07 | 1,200.00 |
| 150.00 | - | 150.00 | 43210 | Misc. Activity Income | 6,101.25 | - | 6,101.25 | - |
| 850.00 | - | 850.00 | 43240 | Pancake Breakfast | 13,724.99 | 7,332.00 | 6,392.99 | 11,000.00 |
| 7.50 | 116.66 | (109.16) | 43260 | Sun Times | 1,147.50 | 1,049.94 | 97.56 | 1,400.00 |
| 175.00 | 208.33 | (33.33) | 43270 | Swap Meets/ Arts & Crafts Fair | 3,685.00 | 1,874.97 | 1,810.03 | 2,500.00 |
| 140.00 | 333.33 | (193.33) | 43280 | Tours | 3,482.17 | 2,999.97 | 482.20 | 4,000.00 |
| 224.00 | - | 224.00 | 43290 | Ticket Sales - Cabaret & Dances & Entertainm | 35,098.92 | 12,666.64 | 22,432.28 | 19,000.00 |
| 2,490.23 | 1,299.98 | 1,190.25 | | Activity Income | 87,467.47 | 39,898.43 | 47,569.04 | 57,000.00 |
| - | - | - | 43510 | Bingo Income | 34,502.00 | 39,500.00 | (4,998.00) | 60,000.00 |
| - | - | - | 43520 | Bingo Snacks | 1,772.75 | 1,500.00 | 272.75 | 2,500.00 |
| - | - | - | | Bingo Income | 36,274.75 | 41,000.00 | (4,725.25) | 62,500.00 |
| 3,881.03 | 10,416.66 | (6,535.63) | 44100 | Stamp Sales Income | 70,153.82 | 93,749.94 | (23,596.12) | 125,000.00 |
| (3,881.03) | (10,416.66) | 6,535.63 | 44130 | Cost of Goods Sold - Postage | (70,153.82) | (93,749.94) | 23,596.12 | (125,000.00) |
| 293.94 | 600.00 | (306.06) | 44140 | Post Office Commission | 9,318.89 | 10,400.00 | (1,081.11) | 12,000.00 |
| 293.94 | 600.00 | (306.06) | | Post Office Income | 9,318.89 | 10,400.00 | (1,081.11) | 12,000.00 |
| 106,416.51 | 106,786.13 | (369.62) | | TOTAL INCOME | 1,091,922.64 | 1,040,948.78 | 50,973.86 | 1,398,634.00 |

**Fountain of the Sun Community Association
Income/Expense Statement
For the Month Ended 09/30/14**

| Current Period | | | Year-to-Date | | | | | |
|-----------------|-----------------|-------------------|--------------|---|------------------|------------------|-----------------|------------------|
| Actual | Budget | Variance | Account | Description | Actual | Budget | Variance | Yearly Budget |
| EXPENSES | | | | | | | | |
| 299.00 | 50.00 | 249.00 | 50100 | Dues & Subscriptions | 393.00 | 450.00 | (57.00) | 600.00 |
| 30.00 | 83.33 | (53.33) | 50110 | Classes & Training | 90.90 | 749.97 | (659.07) | 1,000.00 |
| - | 133.33 | (133.33) | 50120 | Meeting Expense | 282.36 | 1,199.97 | (917.61) | 1,600.00 |
| - | 83.33 | (83.33) | 50130 | Licenses & Permits | 875.00 | 749.97 | 125.03 | 1,000.00 |
| - | - | - | 50140 | Auditor Fees | 8,550.00 | 8,650.00 | (100.00) | 8,650.00 |
| - | - | - | 50145 | Reserve Study | - | 750.00 | (750.00) | 750.00 |
| 950.00 | 966.67 | (16.67) | 50150 | Accounting Fees | 8,644.50 | 8,700.03 | (55.53) | 11,600.00 |
| - | 1,000.00 | (1,000.00) | 50160 | Professional Fees | 6,845.00 | 9,000.00 | (2,155.00) | 12,000.00 |
| - | 416.67 | (416.67) | 50170 | Legal Fees | 8,197.00 | 3,750.03 | 4,446.97 | 5,000.00 |
| - | - | - | 50180 | Bank Charges | 123.93 | - | 123.93 | - |
| - | - | - | 50190 | Misc Administrative | 195.26 | - | 195.26 | - |
| 1,279.00 | 2,733.33 | (1,454.33) | | Total General & Administrative | 34,196.95 | 33,999.97 | 196.98 | 42,200.00 |
| 3,692.62 | 333.33 | 3,359.29 | 51100 | Property Taxes | 3,692.62 | 2,999.97 | 692.65 | 4,000.00 |
| - | 12.08 | (12.08) | 51110 | Federal Income Tax | - | 108.72 | (108.72) | 145.00 |
| - | 100.00 | (100.00) | 51120 | State & Local Income Taxes | 50.00 | 900.00 | (850.00) | 1,200.00 |
| 76.10 | 116.67 | (40.57) | 51130 | Other Taxes | 2,642.68 | 1,050.03 | 1,592.65 | 1,400.00 |
| - | - | - | 51140 | Bingo Taxes | 1,365.75 | 1,600.00 | (234.25) | 1,600.00 |
| 3,768.72 | 562.08 | 3,206.64 | | Total Taxes | 7,751.05 | 6,658.72 | 1,092.33 | 8,345.00 |
| 68.60 | 363.64 | (295.04) | 52100 | Postage & Mailing | 2,262.01 | 4,909.12 | (2,647.11) | 6,000.00 |
| 221.61 | 363.64 | (142.03) | 52110 | Paper | 5,693.71 | 4,909.12 | 784.59 | 6,000.00 |
| 341.95 | 500.00 | (158.05) | 52120 | Supplies | 5,195.54 | 4,500.00 | 695.54 | 6,000.00 |
| 606.22 | 166.67 | 439.55 | 52130 | Maintenance Contracts | 3,384.86 | 1,500.03 | 1,884.83 | 2,000.00 |
| 132.95 | 83.33 | 49.62 | 52140 | Software | 952.30 | 749.97 | 202.33 | 1,000.00 |
| 9.80 | 62.50 | (52.70) | 52150 | Misc Office Expenses | 701.25 | 562.50 | 138.75 | 750.00 |
| - | 125.00 | (125.00) | 52160 | Equipment Purchased | 5,064.86 | 1,125.00 | 3,939.86 | 1,500.00 |
| - | 41.67 | (41.67) | 52170 | Equipment Repairs | 1,267.08 | 375.03 | 892.05 | 500.00 |
| - | 133.33 | (133.33) | 52180 | Post Office Supplies | - | 1,199.97 | (1,199.97) | 1,600.00 |
| 1,381.13 | 1,839.78 | (458.65) | | Total Office Expenses | 24,521.61 | 19,830.74 | 4,690.87 | 25,350.00 |
| 991.67 | 991.67 | - | 53100 | Liability Insurance | 9,478.03 | 8,925.03 | 553.00 | 11,900.00 |
| 400.67 | 400.00 | 0.67 | 53110 | D&O Insurance | 3,606.03 | 3,600.00 | 6.03 | 4,800.00 |
| 958.33 | 970.83 | (12.50) | 53120 | Property Insurance | 8,624.97 | 8,737.47 | (112.50) | 11,650.00 |
| 108.33 | 117.92 | (9.59) | 53130 | Truck Insurance | 966.97 | 1,061.28 | (94.31) | 1,415.00 |
| 2,459.00 | 2,480.42 | (21.42) | | Total Insurance Expenses | 22,676.00 | 22,323.78 | 352.22 | 29,765.00 |
| - | 66.67 | (66.67) | 54100 | Counter Sales Expense | 1,100.00 | 600.03 | 499.97 | 800.00 |
| 8,784.24 | 627.08 | 8,157.16 | 54110 | Resident Sales - Keys, Badges etc... | 12,096.41 | 5,643.72 | 6,452.69 | 7,525.00 |
| - | 83.33 | (83.33) | 54120 | Vending Expenses- Water Machine | 995.28 | 749.97 | 245.31 | 1,000.00 |
| 8,784.24 | 777.08 | 8,007.16 | | Total Misc Sales Expenses | 14,191.69 | 6,993.72 | 7,197.97 | 9,325.00 |

**Fountain of the Sun Community Association
Income/Expense Statement
For the Month Ended 09/30/14**

| 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 | 194.73 | 1,500.03 | (1,305.30) | 2,000.00 |
| 383.26 | 375.00 | 8.26 | 55120 | Activity Food Sales Expense | 11,196.13 | 3,375.00 | 7,821.13 | 4,500.00 |
| - | - | - | 55150 | Chorus | 2,335.85 | 1,640.00 | 695.85 | 4,100.00 |
| 21.31 | - | 21.31 | 55160 | Classes | 807.41 | - | 807.41 | - |
| - | - | - | 55170 | Computer Club | 127.50 | 600.00 | (472.50) | 3,000.00 |
| - | 83.33 | (83.33) | 55190 | Decorations | 260.58 | 749.97 | (489.39) | 1,000.00 |
| - | 300.00 | (300.00) | 55200 | Entertainment/Performers | 30,109.14 | 13,400.00 | 16,709.14 | 19,000.00 |
| 65.57 | - | 65.57 | 55210 | Kitchen Purchases | 170.43 | - | 170.43 | - |
| 85.00 | 100.00 | (15.00) | 55220 | Lending Closet Expenses/Refunds | 1,651.00 | 900.00 | 751.00 | 1,200.00 |
| - | - | - | 55230 | Library | 6.48 | - | 6.48 | - |
| - | - | - | 55240 | Little Theatre Group | - | 360.00 | (360.00) | 600.00 |
| 416.68 | 333.33 | 83.35 | 55250 | Misc Activity Expenses | 1,926.17 | 2,999.97 | (1,073.80) | 4,000.00 |
| 265.61 | - | 265.61 | 55260 | Pancake Breakfasts | 5,241.90 | 3,333.32 | 1,908.58 | 5,000.00 |
| - | 75.00 | (75.00) | 55280 | Sun Times Expenses | 395.37 | 675.00 | (279.63) | 900.00 |
| 10.00 | 80.00 | (70.00) | 55290 | Swap Meets/Arts & Crafts | 266.74 | 720.00 | (453.26) | 960.00 |
| - | 83.33 | (83.33) | 55300 | Tours | 2,444.00 | 749.97 | 1,694.03 | 1,000.00 |
| - | 166.67 | (166.67) | 55310 | Towel & Mop Rental | 471.37 | 1,500.03 | (1,028.66) | 2,000.00 |
| - | 118.75 | (118.75) | 55320 | Various Games/Sports Expenses | 626.05 | 1,068.75 | (442.70) | 1,425.00 |
| - | 150.00 | (150.00) | 55325 | Volunteer Training | 494.68 | 1,050.00 | (555.32) | 1,500.00 |
| 1,247.43 | 2,032.08 | (784.65) | | Total Activities Expenses | 64,484.25 | 39,622.04 | 24,862.21 | 57,185.00 |
| 969.17 | - | 969.17 | 55510 | Bingo Expenses | 6,595.19 | 5,000.00 | 1,595.19 | 10,000.00 |
| - | - | - | 55515 | Bingo Snacks | 1,295.58 | 1,142.84 | 152.74 | 2,000.00 |
| - | 1,291.67 | (1,291.67) | 55520 | Bingo - Community Improvements | - | 11,625.03 | (11,625.03) | 15,500.00 |
| - | - | - | 55525 | Bingo - Prizes Paid | 18,390.00 | 20,000.00 | (1,610.00) | 35,000.00 |
| 969.17 | 1,291.67 | (322.50) | | Bingo Expenses | 26,280.77 | 37,767.87 | (11,487.10) | 62,500.00 |
| 8,115.38 | 7,764.62 | 350.76 | 56100 | Management Salaries | 77,103.01 | 73,763.88 | 3,339.13 | 100,940.00 |
| 4,050.13 | 4,192.31 | (142.18) | 56110 | Office & Clerical Wages | 37,732.76 | 39,826.94 | (2,094.18) | 54,500.00 |
| 1,424.50 | 979.23 | 445.27 | 56120 | Post Office Staff Wages | 12,795.06 | 9,302.69 | 3,492.37 | 12,730.00 |
| 979.24 | 979.23 | 0.01 | 56130 | Newspaper Editor Wages | 9,200.91 | 9,302.69 | (101.78) | 12,730.00 |
| 8,078.40 | 8,165.38 | (86.98) | 56140 | Maintenance Staff Wages | 75,202.24 | 77,571.12 | (2,368.88) | 106,150.00 |
| 937.64 | 1,188.46 | (250.82) | 56150 | Maintenance Overtime Wages | 11,699.01 | 11,290.37 | 408.64 | 15,450.00 |
| 23,585.29 | 23,269.23 | 316.06 | | Total Wages & Salary | 223,732.99 | 221,057.69 | 2,675.30 | 302,500.00 |
| 1,426.48 | 1,442.69 | (16.21) | 57100 | Employer's FICA | 13,414.12 | 13,705.56 | (291.44) | 18,755.00 |
| - | 307.69 | (307.69) | 57110 | State & Federal Unemployment | 2,610.35 | 2,923.06 | (312.71) | 4,000.00 |
| 333.62 | 338.46 | (4.84) | 57120 | Employer's Medicare | 3,147.65 | 3,215.37 | (67.72) | 4,400.00 |
| - | 550.77 | (550.77) | 57130 | Worker's Compensations | 4,332.30 | 5,232.31 | (900.01) | 7,160.00 |
| 1,289.62 | 2,491.67 | (1,202.05) | 57140 | Employee Health Insurance | 15,048.03 | 22,425.03 | (7,377.00) | 29,900.00 |
| 555.35 | 661.54 | (106.19) | 57150 | Employee IRA Match | 5,792.24 | 6,284.63 | (492.39) | 8,600.00 |
| 60.19 | 57.08 | 3.11 | 57160 | Payroll Processing Fees | 541.71 | 513.72 | 27.99 | 685.00 |
| 25.00 | 166.67 | (141.67) | 57170 | Misc Personnel Expenses | 147.00 | 1,500.03 | (1,353.03) | 2,000.00 |
| 3,690.26 | 6,016.57 | (2,326.31) | | Total Personnel Expenses & Taxes | 45,033.40 | 55,799.71 | (10,766.31) | 75,500.00 |

**Fountain of the Sun Community Association
Income/Expense Statement
For the Month Ended 09/30/14**

| Current Period | | | Year-to-Date | | | | | |
|-----------------|------------------|-------------------|--------------|--|-------------------|-------------------|-------------------|-------------------|
| Actual | Budget | Variance | Account | Description | Actual | Budget | Variance | Yearly Budget |
| 5,523.23 | 1,666.67 | 3,856.56 | 60100 | General Building Repairs | 25,345.38 | 15,000.03 | 10,345.35 | 20,000.00 |
| 278.99 | 41.67 | 237.32 | 60110 | Tables/Chairs | 3,673.59 | 375.03 | 3,298.56 | 500.00 |
| - | 750.00 | (750.00) | 60120 | Electrical Repairs | 2,476.74 | 6,750.00 | (4,273.26) | 9,000.00 |
| 1,923.61 | 333.33 | 1,590.28 | 60130 | Plumbing Repairs | 5,733.56 | 2,999.97 | 2,733.59 | 4,000.00 |
| - | - | - | 60140 | Roof Repairs | 8,097.70 | - | 8,097.70 | - |
| 280.00 | 583.33 | (303.33) | 60150 | Street Maintenance - Minor | 3,750.22 | 5,249.97 | (1,499.75) | 7,000.00 |
| 760.41 | 333.33 | 427.08 | 60160 | Walls & Concrete Maintenance | 6,578.58 | 2,999.97 | 3,578.61 | 4,000.00 |
| - | 250.00 | (250.00) | 60170 | Misc Interior Repairs | 4,362.40 | 2,250.00 | 2,112.40 | 3,000.00 |
| - | 66.67 | (66.67) | 60180 | Recreational Court Maintenance | - | 600.03 | (600.03) | 800.00 |
| - | 166.67 | (166.67) | 60190 | Shop Maintenance Supplies Inventory | 3,053.20 | 1,500.03 | 1,553.17 | 2,000.00 |
| - | - | - | 60200 | Misc Maintenance | - | - | - | - |
| 8,766.24 | 4,191.67 | 4,574.57 | | Total Repairs & Maintenance | 63,071.37 | 37,725.03 | 25,346.34 | 50,300.00 |
| 1,622.99 | 750.00 | 872.99 | 61100 | General Equipment Repairs | 5,430.82 | 6,750.00 | (1,319.18) | 9,000.00 |
| - | 181.81 | (181.81) | 61110 | Heating & A/C Repairs | 3,882.10 | 3,454.48 | 427.62 | 4,000.00 |
| - | 125.00 | (125.00) | 61130 | Equipment Rental | 1,307.29 | 1,125.00 | 182.29 | 1,500.00 |
| - | 125.00 | (125.00) | 61140 | Small Shop Equipment Tools | - | 1,125.00 | (1,125.00) | 1,500.00 |
| 291.57 | 166.67 | 124.90 | 61150 | Sound Equipment | 9,365.68 | 1,500.03 | 7,865.65 | 2,000.00 |
| - | - | - | 61170 | Vehicle Registration License | - | 150.00 | (150.00) | 150.00 |
| - | 166.67 | (166.67) | 61180 | Vehicle Maintenance | 2,434.44 | 1,500.03 | 934.41 | 2,000.00 |
| 119.84 | 125.00 | (5.16) | 61190 | Vehicle Fuel | 826.62 | 1,125.00 | (298.38) | 1,500.00 |
| 235.81 | 333.33 | (97.52) | 61200 | Equipment Purchased | 6,131.45 | 2,999.97 | 3,131.48 | 4,000.00 |
| 2,270.21 | 1,973.48 | 296.73 | | Total Equipment Expense | 29,378.40 | 19,729.51 | 9,648.89 | 25,650.00 |
| 4,275.00 | 2,275.00 | 2,000.00 | 62100 | Contracted Cleaning Service | 23,710.00 | 20,475.00 | 3,235.00 | 27,300.00 |
| 761.53 | 1,000.00 | (238.47) | 62110 | Cleaning Supplies/Paper Products | 11,062.58 | 9,000.00 | 2,062.58 | 12,000.00 |
| 709.09 | 541.67 | 167.42 | 62120 | Trash Removal | 5,928.14 | 4,875.03 | 1,053.11 | 6,500.00 |
| 5,745.62 | 3,816.67 | 1,928.95 | | Total Janitorial Expense | 40,700.72 | 34,350.03 | 6,350.69 | 45,800.00 |
| 3,680.00 | 1,840.00 | 1,840.00 | 63100 | Contracted Pool Service | 18,625.00 | 16,560.00 | 2,065.00 | 22,080.00 |
| 205.65 | 1,166.67 | (961.02) | 63110 | Pool Chemicals & Supplies | 9,314.38 | 10,500.03 | (1,185.65) | 14,000.00 |
| 273.60 | 250.00 | 23.60 | 63120 | Pool Equipment Repairs | 2,185.66 | 2,250.00 | (64.34) | 3,000.00 |
| 4,159.25 | 3,256.67 | 902.58 | | Total Pool Expenses | 30,125.04 | 29,310.03 | 815.01 | 39,080.00 |
| 7,079.95 | 7,850.00 | (770.05) | 64100 | Electric | 59,390.68 | 63,120.00 | (3,729.32) | 80,480.00 |
| - | 587.75 | (587.75) | 64110 | Irrigation Water | 5,323.50 | 5,289.75 | 33.75 | 7,053.00 |
| 1,271.49 | 1,213.33 | 58.16 | 64120 | Water & Sewer | 11,191.15 | 10,919.97 | 271.18 | 14,560.00 |
| 66.95 | 266.67 | (199.72) | 64130 | Gas - Buildings | 883.07 | 2,400.03 | (1,516.96) | 3,200.00 |
| 368.20 | 1,000.00 | (631.80) | 64140 | Gas - Pool | 21,725.85 | 24,900.00 | (3,174.15) | 37,048.00 |
| 475.11 | 416.67 | 58.44 | 64150 | Telephone & Internet | 4,772.84 | 3,750.03 | 1,022.81 | 5,000.00 |
| 50.00 | 54.17 | (4.17) | 64160 | Wireless Phones | 559.30 | 487.53 | 71.77 | 650.00 |
| 9,311.70 | 11,388.59 | (2,076.89) | | Total Utility Expenses | 103,846.39 | 110,867.31 | (7,020.92) | 147,991.00 |

Fountain of the Sun Community Association
Income/Expense Statement
For the Month Ended 09/30/14

| Current Period | | | Year-to-Date | | | | | |
|--------------------|------------------|--------------------|--------------|---------------------------------------|---------------------|-------------------|--------------------|---------------------|
| Actual | Budget | Variance | Account | Description | Actual | Budget | Variance | Yearly Budget |
| 2,303.00 | 2,916.67 | (613.67) | 65100 | Landscape Contract | 20,097.00 | 26,250.03 | (6,153.03) | 35,000.00 |
| 1,188.75 | - | 1,188.75 | 65120 | Tree & Shrub Maintenance - Work Order | 10,169.42 | 6,000.00 | 4,169.42 | 6,000.00 |
| 5,205.85 | 416.67 | 4,789.18 | 65150 | Landscaping, Trees, Flowers | 5,638.91 | 3,750.03 | 1,888.88 | 5,000.00 |
| 115.27 | 416.67 | (301.40) | 65170 | Sprinkler Maintenance - Work Order | 3,481.50 | 3,750.03 | (268.53) | 5,000.00 |
| 419.00 | 208.33 | 210.67 | 65180 | Pest & Termite Treatments | 2,176.00 | 1,874.97 | 301.03 | 2,500.00 |
| - | 83.33 | (83.33) | 65190 | Exterior Light Repairs | 694.56 | 749.97 | (55.41) | 1,000.00 |
| - | 83.33 | (83.33) | 65200 | Flags & Misc | 2,684.99 | 749.97 | 1,935.02 | 1,000.00 |
| 9,231.87 | 4,125.00 | 5,106.87 | | Total Grounds Maintenance | 44,942.38 | 43,125.00 | 1,817.38 | 55,500.00 |
| 33,562.45 | 27,716.67 | 5,845.78 | 66100 | Security Contracted Service | 269,454.55 | 249,450.03 | 20,004.52 | 332,600.00 |
| - | 1,000.00 | (1,000.00) | 66105 | Security - Maint Agreement | 3,410.85 | 9,000.00 | (5,589.15) | 12,000.00 |
| 732.50 | 1,000.00 | (267.50) | 66110 | Security Equipment Maintenance | 11,185.82 | 9,000.00 | 2,185.82 | 12,000.00 |
| 34,294.95 | 29,716.67 | 4,578.28 | | Total Security Expenses | 284,051.22 | 267,450.03 | 16,601.19 | 356,600.00 |
| - | - | - | 67100 | Loan Debt Service | 7,175.54 | - | 7,175.54 | 65,043.00 |
| - | - | - | | Total Debt Service | 7,175.54 | - | 7,175.54 | 65,043.00 |
| 120,944.08 | 99,470.99 | 21,473.09 | | Total Expenses | 1,066,159.77 | 986,611.18 | 79,548.59 | 1,398,634.00 |
| (14,527.57) | 7,315.14 | (21,842.71) | | Net Income (Loss) | 25,762.87 | 54,337.60 | (28,574.73) | - |

**Fountain of the Sun Community Association
Reserve Income/Expense Statement
For the Month Ended 09/30/14**

| Current Period | | | Year-to-Date | | | | | |
|--------------------|-------------------|--------------------|--------------|-----------------------------------|-------------------|-------------------|--------------------|-------------------|
| Actual | Budget | Variance | Account | Description | Actual | Budget | Variance | Yearly Budget |
| INCOME | | | | | | | | |
| 8,400.00 | 14,166.67 | (5,766.67) | 80000 | Impact Fees | 138,368.00 | 127,500.03 | 10,867.97 | 170,000.00 |
| 6,650.00 | 6,650.00 | - | 80100 | Operating Reserve Transfer | 59,850.00 | 59,850.00 | - | 79,800.00 |
| 117.92 | 83.33 | 34.59 | 80110 | Interest Income Reserve Fund | 1,204.26 | 749.97 | 454.29 | 1,000.00 |
| 15,167.92 | 20,900.00 | (5,732.08) | | Reserve Income | 199,422.26 | 188,100.00 | 11,322.26 | 250,800.00 |
| EXPENSES | | | | | | | | |
| - | - | - | 90001 | Activity Center - Lights | 6,854.31 | 5,400.00 | 1,454.31 | 5,400.00 |
| - | - | - | 90050 | Block Fence | 2,000.00 | 3,000.00 | (1,000.00) | 3,000.00 |
| - | - | - | 90111 | RV Storage | - | - | - | - |
| 7,002.96 | - | 7,002.96 | 90122 | 80th Entrance Wall Upgrades | 63,326.29 | 30,000.00 | 33,326.29 | 30,000.00 |
| 9,173.93 | - | 9,173.93 | 90123 | HUAC Poolside Room | 9,173.93 | - | 9,173.93 | - |
| - | - | - | 90130 | Fitness Equipment | 12,461.44 | 15,000.00 | (2,538.56) | 15,000.00 |
| 25,000.00 | 25,000.00 | - | 90167 | ADA Unisex Restrooms | 25,000.00 | 25,000.00 | - | 60,000.00 |
| - | - | - | 90175 | Pool Table Refurbishing | 6,743.70 | 5,000.00 | 1,743.70 | 5,000.00 |
| - | - | - | 90183 | Recreational Court | 29,841.53 | 24,000.00 | 5,841.53 | 24,000.00 |
| - | - | - | 90184 | Activity Center - BBQ Patio Cover | 23,958.25 | 15,000.00 | 8,958.25 | 15,000.00 |
| - | - | - | 90185 | Access Control | 9,500.00 | 10,600.00 | (1,100.00) | 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 |
| - | - | - | 90199 | Reserves - Other | 2,765.98 | - | 2,765.98 | - |
| 41,176.89 | 25,000.00 | 16,176.89 | | Total Reserve Expenses | 191,625.43 | 133,000.00 | 58,625.43 | 184,000.00 |
| (26,008.97) | (4,100.00) | (21,908.97) | | Reserve Net Income | 7,796.83 | 55,100.00 | (47,303.17) | 66,800.00 |