

Fountain of the Sun Community Association
Balance Sheet
As of 11/30/14

| Account Description | Operating | Reserves | Totals |
|---------------------------------------|---------------------|-------------------|---------------------|
| Assets | | | |
| Nat'l Bank of Arizona - Operating | 84,685.34 | | 84,685.34 |
| Petty Cash | 1,200.00 | | 1,200.00 |
| Nat'l Bank of Arizona - Post Office | 10,898.50 | | 10,898.50 |
| Nat'l Bank of Arizona - Bingo | 15,459.53 | | 15,459.53 |
| Nat'l Bank of AZ - Vets Memorial | 8,640.00 | | 8,640.00 |
| MPB ICS Savings | | 249,579.77 | 249,579.77 |
| MPB Reserve Money Market | | 231,046.73 | 231,046.73 |
| MPB Reserve Checking | | 30,169.70 | 30,169.70 |
| Total Cash | 120,883.37 | 510,796.20 | 631,679.57 |
| Accounts Receivable | 3,845.71 | - | 3,845.71 |
| Due from Reserves | 975.82 | - | 975.82 |
| Prepaid Insurance | 4,910.00 | - | 4,910.00 |
| Postage Inventory | 12,823.46 | - | 12,823.46 |
| Total Other Current Assets | 22,554.99 | - | 22,554.99 |
| 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 | 1,270,985.38 | 510,796.20 | 1,781,781.58 |
| Liabilities & Equity | | | |
| Unemployment Tax Payable | 3,312.43 | - | 3,312.43 |
| Insurance Payable | - | | - |
| Payroll Liabilities | 269.77 | | 269.77 |
| Prepaid RV Storage | 1,804.28 | | 1,804.28 |
| Room Rental Deposits | 80.00 | | 80.00 |
| Accrued Expenses | 37,515.79 | | 37,515.79 |
| Accrued Vacation | 4,224.00 | | 4,224.00 |
| Accrued Personal Days | 3,530.00 | | 3,530.00 |
| Accounts Payable | 560.05 | | 560.05 |
| Due to Operating | - | 975.82 | 975.82 |
| Total Current Liabilities | 51,296.32 | 975.82 | 52,272.14 |
| Loan for RV Storage | 274,699.30 | | 274,699.30 |
| Total Long Term Liabilities | 274,699.30 | - | 274,699.30 |
| Total Liabilities | 325,995.62 | 975.82 | 326,971.44 |
| Retained Earnings - Operating | 925,214.85 | | 925,214.85 |
| Retained Earnings - Reserves | | 493,943.55 | 493,943.55 |
| Net Income | 19,774.91 | 15,876.83 | 35,651.74 |
| Total Equity | 944,989.76 | 509,820.38 | 1,454,810.14 |
| Total Liabilities & Equity | 1,270,985.38 | 510,796.20 | 1,781,781.58 |

**Fountain of the Sun Community Association
Income/Expense Statement
For the Month Ended 11/30/14**

| 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 | 719,392.74 | 719,392.63 | 0.11 | 784,792.00 |
| 37,915.87 | 37,915.83 | 0.04 | 40110 | Condo Assessment Income | 417,074.57 | 417,074.13 | 0.44 | 454,990.00 |
| 3,845.60 | 3,945.00 | (99.40) | 40120 | Sunvilla Apartment Fees | 45,904.32 | 43,395.00 | 2,509.32 | 47,340.00 |
| <u>(6,650.00)</u> | <u>(6,650.00)</u> | <u>-</u> | 40199 | Transfer to Reserves | <u>(73,150.00)</u> | <u>(73,150.00)</u> | <u>-</u> | <u>(79,800.00)</u> |
| 100,510.81 | 100,610.16 | (99.35) | | Assessments Income | 1,109,221.63 | 1,106,711.76 | 2,509.87 | 1,207,322.00 |
| - | 1.00 | (1.00) | 41100 | FOSHA Lease Income | 12.00 | 11.00 | 1.00 | 12.00 |
| 2,106.98 | 2,500.00 | (393.02) | 41115 | RV Storage Space Rental Income | 29,714.01 | 27,500.00 | 2,214.01 | 30,000.00 |
| <u>420.00</u> | <u>333.33</u> | <u>86.67</u> | 41120 | Room Rental Income | <u>7,030.00</u> | <u>3,666.63</u> | <u>3,363.37</u> | <u>4,000.00</u> |
| 2,526.98 | 2,834.33 | (307.35) | | Rental/Lease/Interest Income | 36,756.01 | 31,177.63 | 5,578.38 | 34,012.00 |
| 185.80 | 250.00 | (64.20) | 42100 | Counter Services - Fax, Copies | 2,905.64 | 1,950.00 | 955.64 | 2,200.00 |
| 4.00 | 25.00 | (21.00) | 42110 | Counter Sales - For Sale Signs, etc. | 203.50 | 275.00 | (71.50) | 300.00 |
| 593.00 | 833.33 | (240.33) | 42120 | Resident Sales | 5,394.50 | 9,166.63 | (3,772.13) | 10,000.00 |
| 1,323.20 | 208.33 | 1,114.87 | 42130 | Sales Commisions | 2,600.44 | 2,291.63 | 308.81 | 2,500.00 |
| 8,640.00 | - | 8,640.00 | 42135 | Veteran's Memorial Contributions | 8,640.00 | - | 8,640.00 | - |
| 22.20 | - | 22.20 | 42140 | Recycling | 5,819.30 | 5,500.00 | 319.30 | 5,500.00 |
| 644.95 | 650.00 | (5.05) | 42150 | Vending - Water | 3,870.63 | 4,350.00 | (479.37) | 5,000.00 |
| 30.00 | 25.00 | 5.00 | 42155 | Fishing Permit | 360.00 | 275.00 | 85.00 | 300.00 |
| - | - | - | 42160 | Misc Income | 2,430.80 | - | 2,430.80 | - |
| 11,443.15 | 1,991.66 | 9,451.49 | | Misc Other Income | 32,224.81 | 23,808.26 | 8,416.55 | 25,800.00 |
| 55.00 | - | 55.00 | 43100 | Ball Team Income | 8,867.66 | 4,999.98 | 3,867.68 | 5,000.00 |
| - | - | - | 43120 | Ceramics | 436.85 | - | 436.85 | - |
| - | - | - | 43130 | Chorus | 1,965.00 | 2,200.00 | (235.00) | 4,400.00 |
| 384.00 | - | 384.00 | 43140 | Classes Income | 1,044.00 | - | 1,044.00 | - |
| 478.50 | 333.33 | 145.17 | 43150 | Computer Club | 2,649.75 | 1,666.65 | 983.10 | 2,000.00 |
| 340.00 | 166.66 | 173.34 | 43160 | Activity Counter Sales | 1,760.00 | 1,833.26 | (73.26) | 2,000.00 |
| 1,010.27 | 375.00 | 635.27 | 43170 | Activity Food Sales - Ticket | 10,182.86 | 4,125.00 | 6,057.86 | 4,500.00 |
| - | - | - | 43180 | Activity Donations | 273.68 | - | 273.68 | - |
| 125.00 | 100.00 | 25.00 | 43190 | Lending Closet | 2,086.07 | 1,100.00 | 986.07 | 1,200.00 |
| 35.00 | - | 35.00 | 43210 | Misc. Activity Income | 6,391.25 | - | 6,391.25 | - |
| 1,392.66 | 1,833.00 | (440.34) | 43240 | Pancake Breakfast | 16,461.55 | 9,165.00 | 7,296.55 | 11,000.00 |
| - | 116.66 | (116.66) | 43260 | Sun Times | 1,244.00 | 1,283.26 | (39.26) | 1,400.00 |
| 600.00 | 208.33 | 391.67 | 43270 | Swap Meets/ Arts & Crafts Fair | 4,535.00 | 2,291.63 | 2,243.37 | 2,500.00 |
| 1,484.00 | 333.33 | 1,150.67 | 43280 | Tours | 4,966.17 | 3,666.63 | 1,299.54 | 4,000.00 |
| <u>2,905.00</u> | <u>3,166.66</u> | <u>(261.66)</u> | 43290 | Ticket Sales - Cabaret & Dances & Entertainm | <u>40,456.92</u> | <u>15,833.30</u> | <u>24,623.62</u> | <u>19,000.00</u> |
| 8,809.43 | 6,632.97 | 2,176.46 | | Activity Income | 103,320.76 | 48,164.71 | 55,156.05 | 57,000.00 |
| 5,109.00 | 8,000.00 | (2,891.00) | 43510 | Bingo Income | 43,382.00 | 49,000.00 | (5,618.00) | 60,000.00 |
| 309.50 | 350.00 | (40.50) | 43520 | Bingo Snacks | 2,412.25 | 2,100.00 | 312.25 | 2,500.00 |
| 5,418.50 | 8,350.00 | (2,931.50) | | Bingo Income | 45,794.25 | 51,100.00 | (5,305.75) | 62,500.00 |
| 8,539.95 | 10,416.66 | (1,876.71) | 44100 | Stamp Sales Income | 83,206.19 | 114,583.26 | (31,377.07) | 125,000.00 |
| <u>(8,539.95)</u> | <u>(10,416.66)</u> | <u>1,876.71</u> | 44130 | Cost of Goods Sold - Postage | <u>(83,206.19)</u> | <u>(114,583.26)</u> | <u>31,377.07</u> | <u>(125,000.00)</u> |
| 457.90 | 600.00 | (142.10) | 44140 | Post Office Commission | 10,159.97 | 11,000.00 | (840.03) | 12,000.00 |
| 457.90 | 600.00 | (142.10) | | Post Office Income | 10,159.97 | 11,000.00 | (840.03) | 12,000.00 |
| 129,166.77 | 121,019.12 | 8,147.65 | | TOTAL INCOME | 1,337,477.43 | 1,271,962.36 | 65,515.07 | 1,398,634.00 |

Fountain of the Sun Community Association
Income/Expense Statement
For the Month Ended 11/30/14

| Current Period | | | Year-to-Date | | | | | |
|-----------------|-----------------|-----------------|--------------|---|------------------|------------------|-------------------|------------------|
| Actual | Budget | Variance | Account | Description | Actual | Budget | Variance | Yearly Budget |
| EXPENSES | | | | | | | | |
| - | 50.00 | (50.00) | 50100 | Dues & Subscriptions | 393.00 | 550.00 | (157.00) | 600.00 |
| - | 83.33 | (83.33) | 50110 | Classes & Training | 90.90 | 916.63 | (825.73) | 1,000.00 |
| 47.31 | 133.33 | (86.02) | 50120 | Meeting Expense | 329.67 | 1,466.63 | (1,136.96) | 1,600.00 |
| - | 83.33 | (83.33) | 50130 | Licenses & Permits | 1,328.00 | 916.63 | 411.37 | 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 | 10,544.50 | 10,633.37 | (88.87) | 11,600.00 |
| - | 1,000.00 | (1,000.00) | 50160 | Professional Fees | 6,845.00 | 11,000.00 | (4,155.00) | 12,000.00 |
| 1,618.50 | 416.67 | 1,201.83 | 50170 | Legal Fees | 9,998.50 | 4,583.37 | 5,415.13 | 5,000.00 |
| 18.90 | - | 18.90 | 50180 | Bank Charges | 142.83 | - | 142.83 | - |
| - | - | - | 50190 | Misc Administrative | 195.26 | - | 195.26 | - |
| 2,634.71 | 2,733.33 | (98.62) | | Total General & Administrative | 38,417.66 | 39,466.63 | (1,048.97) | 42,200.00 |
| - | 333.33 | (333.33) | 51100 | Property Taxes | 3,692.62 | 3,666.63 | 25.99 | 4,000.00 |
| - | 12.08 | (12.08) | 51110 | Federal Income Tax | - | 132.88 | (132.88) | 145.00 |
| - | 100.00 | (100.00) | 51120 | State & Local Income Taxes | 45.69 | 1,100.00 | (1,054.31) | 1,200.00 |
| 166.77 | 116.67 | 50.10 | 51130 | Other Taxes | 2,895.91 | 1,283.37 | 1,612.54 | 1,400.00 |
| - | - | - | 51140 | Bingo Taxes | 1,365.75 | 1,600.00 | (234.25) | 1,600.00 |
| 166.77 | 562.08 | (395.31) | | Total Taxes | 7,999.97 | 7,782.88 | 217.09 | 8,345.00 |
| 163.72 | 363.64 | (199.92) | 52100 | Postage & Mailing | 2,431.48 | 5,636.40 | (3,204.92) | 6,000.00 |
| - | 363.64 | (363.64) | 52110 | Paper | 5,693.71 | 5,636.40 | 57.31 | 6,000.00 |
| 65.10 | 500.00 | (434.90) | 52120 | Supplies | 5,976.81 | 5,500.00 | 476.81 | 6,000.00 |
| 500.72 | 166.67 | 334.05 | 52130 | Maintenance Contracts | 3,921.64 | 1,833.37 | 2,088.27 | 2,000.00 |
| - | 83.33 | (83.33) | 52140 | Software | 1,580.90 | 916.63 | 664.27 | 1,000.00 |
| - | 62.50 | (62.50) | 52150 | Misc Office Expenses | 762.24 | 687.50 | 74.74 | 750.00 |
| - | 125.00 | (125.00) | 52160 | Equipment Purchased | 5,064.86 | 1,375.00 | 3,689.86 | 1,500.00 |
| - | 41.67 | (41.67) | 52170 | Equipment Repairs | 2,777.63 | 458.37 | 2,319.26 | 500.00 |
| 613.52 | 133.33 | 480.19 | 52180 | Post Office Supplies | 613.52 | 1,466.63 | (853.11) | 1,600.00 |
| 1,343.06 | 1,839.78 | (496.72) | | Total Office Expenses | 28,822.79 | 23,510.30 | 5,312.49 | 25,350.00 |
| 991.67 | 991.67 | - | 53100 | Liability Insurance | 12,112.37 | 10,908.37 | 1,204.00 | 11,900.00 |
| 400.67 | 400.00 | 0.67 | 53110 | D&O Insurance | 4,407.37 | 4,400.00 | 7.37 | 4,800.00 |
| 958.33 | 970.83 | (12.50) | 53120 | Property Insurance | 10,541.63 | 10,679.13 | (137.50) | 11,650.00 |
| 108.33 | 117.92 | (9.59) | 53130 | Truck Insurance | 1,183.63 | 1,297.12 | (113.49) | 1,415.00 |
| 2,459.00 | 2,480.42 | (21.42) | | Total Insurance Expenses | 28,245.00 | 27,284.62 | 960.38 | 29,765.00 |
| 12.00 | 66.67 | (54.67) | 54100 | Counter Sales Expense | 1,117.00 | 733.37 | 383.63 | 800.00 |
| 150.59 | 627.08 | (476.49) | 54110 | Resident Sales - Keys, Badges etc... | 12,684.77 | 6,897.88 | 5,786.89 | 7,525.00 |
| 0.75 | 83.33 | (82.58) | 54120 | Vending Expenses- Water Machine | 999.78 | 916.63 | 83.15 | 1,000.00 |
| 163.34 | 777.08 | (613.74) | | Total Misc Sales Expenses | 14,801.55 | 8,547.88 | 6,253.67 | 9,325.00 |

**Fountain of the Sun Community Association
Income/Expense Statement
For the Month Ended 11/30/14**

| Current Period | | | Year-to-Date | | | | | |
|------------------|------------------|-------------------|--------------|---|-------------------|-------------------|--------------------|-------------------|
| Actual | Budget | Variance | Account | Description | Actual | Budget | Variance | Yearly Budget |
| 1,628.87 | - | 1,628.87 | 55100 | Ball Teams | 7,387.59 | 5,000.00 | 2,387.59 | 5,000.00 |
| 167.52 | 166.67 | 0.85 | 55110 | Activity Counter Sales Expense | 362.25 | 1,833.37 | (1,471.12) | 2,000.00 |
| 1,293.10 | 375.00 | 918.10 | 55120 | Activity Food Sales Expense | 13,476.26 | 4,125.00 | 9,351.26 | 4,500.00 |
| 640.00 | 820.00 | (180.00) | 55150 | Chorus | 2,975.85 | 3,280.00 | (304.15) | 4,100.00 |
| - | - | - | 55160 | Classes | 807.41 | - | 807.41 | - |
| - | 200.00 | (200.00) | 55170 | Computer Club | 127.50 | 1,000.00 | (872.50) | 3,000.00 |
| 60.96 | 83.33 | (22.37) | 55190 | Decorations | 417.77 | 916.63 | (498.86) | 1,000.00 |
| 600.00 | 2,600.00 | (2,000.00) | 55200 | Entertainment/Performers | 30,709.14 | 16,400.00 | 14,309.14 | 19,000.00 |
| 144.13 | - | 144.13 | 55210 | Kitchen Purchases | 363.41 | - | 363.41 | - |
| 80.00 | 100.00 | (20.00) | 55220 | Lending Closet Expenses/Refunds | 1,831.00 | 1,100.00 | 731.00 | 1,200.00 |
| - | - | - | 55230 | Library | 6.48 | - | 6.48 | - |
| - | 120.00 | (120.00) | 55240 | Little Theatre Group | - | 480.00 | (480.00) | 600.00 |
| 239.65 | 333.33 | (93.68) | 55250 | Misc Activity Expenses | 2,688.55 | 3,666.63 | (978.08) | 4,000.00 |
| 782.70 | 833.33 | (50.63) | 55260 | Pancake Breakfasts | 8,071.66 | 4,166.65 | 3,905.01 | 5,000.00 |
| - | 75.00 | (75.00) | 55280 | Sun Times Expenses | 395.37 | 825.00 | (429.63) | 900.00 |
| 275.00 | 80.00 | 195.00 | 55290 | Swap Meets/Arts & Crafts | 691.74 | 880.00 | (188.26) | 960.00 |
| 1,305.00 | 83.33 | 1,221.67 | 55300 | Tours | 3,949.00 | 916.63 | 3,032.37 | 1,000.00 |
| - | 166.67 | (166.67) | 55310 | Towel & Mop Rental | 471.37 | 1,833.37 | (1,362.00) | 2,000.00 |
| 229.52 | 118.75 | 110.77 | 55320 | Various Games/Sports Expenses | 1,594.92 | 1,306.25 | 288.67 | 1,425.00 |
| - | 150.00 | (150.00) | 55325 | Volunteer Training | 520.68 | 1,350.00 | (829.32) | 1,500.00 |
| 7,446.45 | 6,305.41 | 1,141.04 | | Total Activities Expenses | 76,847.95 | 49,079.53 | 27,768.42 | 57,185.00 |
| 859.98 | 1,500.00 | (640.02) | 55510 | Bingo Expenses | 9,499.65 | 8,500.00 | 999.65 | 10,000.00 |
| - | 285.71 | (285.71) | 55515 | Bingo Snacks | 2,649.70 | 1,714.26 | 935.44 | 2,000.00 |
| - | 1,291.67 | (1,291.67) | 55520 | Bingo - Community Improvements | 13,027.07 | 14,208.37 | (1,181.30) | 15,500.00 |
| 3,931.00 | 6,000.00 | (2,069.00) | 55525 | Bingo - Prizes Paid | 25,717.00 | 29,000.00 | (3,283.00) | 35,000.00 |
| 4,790.98 | 9,077.38 | (4,286.40) | | Bingo Expenses | 50,893.42 | 53,422.63 | (2,529.21) | 62,500.00 |
| 9,692.54 | 7,764.62 | 1,927.92 | 56100 | Management Salaries | 94,910.93 | 89,293.12 | 5,617.81 | 100,940.00 |
| 4,824.01 | 4,192.31 | 631.70 | 56110 | Office & Clerical Wages | 46,541.25 | 48,211.56 | (1,670.31) | 54,500.00 |
| 1,589.33 | 979.23 | 610.10 | 56120 | Post Office Staff Wages | 15,635.64 | 11,261.15 | 4,374.49 | 12,730.00 |
| 1,007.13 | 979.23 | 27.90 | 56130 | Newspaper Editor Wages | 11,187.28 | 11,261.15 | (73.87) | 12,730.00 |
| 8,860.41 | 8,165.38 | 695.03 | 56140 | Maintenance Staff Wages | 92,221.05 | 93,901.88 | (1,680.83) | 106,150.00 |
| 1,580.93 | 1,188.46 | 392.47 | 56150 | Maintenance Overtime Wages | 14,623.81 | 13,667.29 | 956.52 | 15,450.00 |
| 27,554.35 | 23,269.23 | 4,285.12 | | Total Wages & Salary | 275,119.96 | 267,596.15 | 7,523.81 | 302,500.00 |
| 1,672.55 | 1,442.69 | 229.86 | 57100 | Employer's FICA | 16,528.48 | 16,590.94 | (62.46) | 18,755.00 |
| - | 307.69 | (307.69) | 57110 | State & Federal Unemployment | 2,610.35 | 3,538.44 | (928.09) | 4,000.00 |
| 391.15 | 338.46 | 52.69 | 57120 | Employer's Medicare | 3,876.00 | 3,892.29 | (16.29) | 4,400.00 |
| 2,252.40 | 550.77 | 1,701.63 | 57130 | Worker's Compensations | 7,335.50 | 6,333.85 | 1,001.65 | 7,160.00 |
| 1,849.34 | 2,491.67 | (642.33) | 57140 | Employee Health Insurance | 18,186.99 | 27,408.37 | (9,221.38) | 29,900.00 |
| 584.77 | 661.54 | (76.77) | 57150 | Employee IRA Match | 5,939.36 | 7,607.71 | (1,668.35) | 8,600.00 |
| 60.19 | 57.08 | 3.11 | 57160 | Payroll Processing Fees | 662.09 | 627.88 | 34.21 | 685.00 |
| 382.57 | 166.67 | 215.90 | 57170 | Misc Personnel Expenses | 927.62 | 1,833.37 | (905.75) | 2,000.00 |
| 7,192.97 | 6,016.57 | 1,176.40 | | Total Personnel Expenses & Taxes | 56,066.39 | 67,832.85 | (11,766.46) | 75,500.00 |

**Fountain of the Sun Community Association
Income/Expense Statement
For the Month Ended 11/30/14**

| Current Period | | | Year-to-Date | | | | | |
|------------------|------------------|-------------------|--------------|--|-------------------|-------------------|--------------------|-------------------|
| Actual | Budget | Variance | Account | Description | Actual | Budget | Variance | Yearly Budget |
| 1,116.52 | 1,666.67 | (550.15) | 60100 | General Building Repairs | 26,939.65 | 18,333.37 | 8,606.28 | 20,000.00 |
| 2,324.50 | 41.67 | 2,282.83 | 60110 | Tables/Chairs | 5,998.09 | 458.37 | 5,539.72 | 500.00 |
| 815.59 | 750.00 | 65.59 | 60120 | Electrical Repairs | 3,292.33 | 8,250.00 | (4,957.67) | 9,000.00 |
| 874.85 | 333.33 | 541.52 | 60130 | Plumbing Repairs | 7,090.56 | 3,666.63 | 3,423.93 | 4,000.00 |
| - | - | - | 60140 | Roof Repairs | 8,097.70 | - | 8,097.70 | - |
| 376.91 | 583.33 | (206.42) | 60150 | Street Maintenance - Minor | 6,666.15 | 6,416.63 | 249.52 | 7,000.00 |
| - | 333.33 | (333.33) | 60160 | Walls & Concrete Maintenance | 6,578.58 | 3,666.63 | 2,911.95 | 4,000.00 |
| 121.56 | 250.00 | (128.44) | 60170 | Misc Interior Repairs | 4,483.96 | 2,750.00 | 1,733.96 | 3,000.00 |
| - | 66.67 | (66.67) | 60180 | Recreational Court Maintenance | - | 733.37 | (733.37) | 800.00 |
| 1,049.68 | 166.67 | 883.01 | 60190 | Shop Maintenance Supplies Inventory | 4,263.41 | 1,833.37 | 2,430.04 | 2,000.00 |
| 38.93 | - | 38.93 | 60200 | Misc Maintenance | 38.93 | - | 38.93 | - |
| 6,718.54 | 4,191.67 | 2,526.87 | | Total Repairs & Maintenance | 73,449.36 | 46,108.37 | 27,340.99 | 50,300.00 |
| 201.31 | 750.00 | (548.69) | 61100 | General Equipment Repairs | 5,632.13 | 8,250.00 | (2,617.87) | 9,000.00 |
| - | 181.81 | (181.81) | 61110 | Heating & A/C Repairs | 3,969.10 | 3,818.10 | 151.00 | 4,000.00 |
| - | 125.00 | (125.00) | 61130 | Equipment Rental | 2,272.48 | 1,375.00 | 897.48 | 1,500.00 |
| - | 125.00 | (125.00) | 61140 | Small Shop Equipment Tools | - | 1,375.00 | (1,375.00) | 1,500.00 |
| 1,359.92 | 166.67 | 1,193.25 | 61150 | Sound Equipment | 10,725.60 | 1,833.37 | 8,892.23 | 2,000.00 |
| - | - | - | 61170 | Vehicle Registration License | - | 150.00 | (150.00) | 150.00 |
| - | 166.67 | (166.67) | 61180 | Vehicle Maintenance | 2,434.44 | 1,833.37 | 601.07 | 2,000.00 |
| 143.83 | 125.00 | 18.83 | 61190 | Vehicle Fuel | 1,047.10 | 1,375.00 | (327.90) | 1,500.00 |
| 4,329.66 | 333.33 | 3,996.33 | 61200 | Equipment Purchased | 12,290.01 | 3,666.63 | 8,623.38 | 4,000.00 |
| 6,034.72 | 1,973.48 | 4,061.24 | | Total Equipment Expense | 38,370.86 | 23,676.47 | 14,694.39 | 25,650.00 |
| 2,100.00 | 2,275.00 | (175.00) | 62100 | Contracted Cleaning Service | 27,910.00 | 25,025.00 | 2,885.00 | 27,300.00 |
| 1,856.45 | 1,000.00 | 856.45 | 62110 | Cleaning Supplies/Paper Products | 12,919.03 | 11,000.00 | 1,919.03 | 12,000.00 |
| 705.18 | 541.67 | 163.51 | 62120 | Trash Removal | 7,340.11 | 5,958.37 | 1,381.74 | 6,500.00 |
| 4,661.63 | 3,816.67 | 844.96 | | Total Janitorial Expense | 48,169.14 | 41,983.37 | 6,185.77 | 45,800.00 |
| 1,840.00 | 1,840.00 | - | 63100 | Contracted Pool Service | 20,465.00 | 20,240.00 | 225.00 | 22,080.00 |
| 2,811.25 | 1,166.67 | 1,644.58 | 63110 | Pool Chemicals & Supplies | 13,679.79 | 12,833.37 | 846.42 | 14,000.00 |
| 941.83 | 250.00 | 691.83 | 63120 | Pool Equipment Repairs | 3,127.49 | 2,750.00 | 377.49 | 3,000.00 |
| 5,593.08 | 3,256.67 | 2,336.41 | | Total Pool Expenses | 37,272.28 | 35,823.37 | 1,448.91 | 39,080.00 |
| 5,359.27 | 5,800.00 | (440.73) | 64100 | Electric | 71,249.95 | 75,680.00 | (4,430.05) | 80,480.00 |
| 591.50 | 587.75 | 3.75 | 64110 | Irrigation Water | 6,506.50 | 6,465.25 | 41.25 | 7,053.00 |
| 974.63 | 1,213.33 | (238.70) | 64120 | Water & Sewer | 12,820.67 | 13,346.63 | (525.96) | 14,560.00 |
| 72.15 | 266.67 | (194.52) | 64130 | Gas - Buildings | 1,022.19 | 2,933.37 | (1,911.18) | 3,200.00 |
| 3,138.95 | 4,000.00 | (861.05) | 64140 | Gas - Pool | 26,423.58 | 31,900.00 | (5,476.42) | 37,048.00 |
| 528.16 | 416.67 | 111.49 | 64150 | Telephone & Internet | 5,874.50 | 4,583.37 | 1,291.13 | 5,000.00 |
| 45.00 | 54.17 | (9.17) | 64160 | Wireless Phones | 649.30 | 595.87 | 53.43 | 650.00 |
| 10,709.66 | 12,338.59 | (1,628.93) | | Total Utility Expenses | 124,546.69 | 135,504.49 | (10,957.80) | 147,991.00 |

**Fountain of the Sun Community Association
Income/Expense Statement
For the Month Ended 11/30/14**

| 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 | 24,703.00 | 32,083.37 | (7,380.37) | 35,000.00 |
| - | - | - | 65120 | Tree & Shrub Maintenance - Work Order | 10,169.42 | 6,000.00 | 4,169.42 | 6,000.00 |
| 177.44 | 416.67 | (239.23) | 65150 | Landscaping, Trees, Flowers | 5,991.28 | 4,583.37 | 1,407.91 | 5,000.00 |
| 401.59 | 416.67 | (15.08) | 65170 | Sprinkler Maintenance - Work Order | 5,703.47 | 4,583.37 | 1,120.10 | 5,000.00 |
| 660.48 | 208.33 | 452.15 | 65180 | Pest & Termite Treatments | 3,255.48 | 2,291.63 | 963.85 | 2,500.00 |
| - | 83.33 | (83.33) | 65190 | Exterior Light Repairs | 694.56 | 916.63 | (222.07) | 1,000.00 |
| - | 83.33 | (83.33) | 65200 | Flags & Misc | 2,684.99 | 916.63 | 1,768.36 | 1,000.00 |
| 3,542.51 | 4,125.00 | (582.49) | | Total Grounds Maintenance | 53,202.20 | 51,375.00 | 1,827.20 | 55,500.00 |
| 33,028.28 | 27,716.67 | 5,311.61 | 66100 | Security Contracted Service | 339,289.14 | 304,883.37 | 34,405.77 | 332,600.00 |
| 675.00 | 1,000.00 | (325.00) | 66105 | Security - Maint Agreement | 5,435.85 | 11,000.00 | (5,564.15) | 12,000.00 |
| 538.72 | 1,000.00 | (461.28) | 66110 | Security Equipment Maintenance | 11,929.81 | 11,000.00 | 929.81 | 12,000.00 |
| 34,242.00 | 29,716.67 | 4,525.33 | | Total Security Expenses | 356,654.80 | 326,883.37 | 29,771.43 | 356,600.00 |
| 816.07 | - | 816.07 | 67100 | Loan Debt Service | 8,822.50 | - | 8,822.50 | 65,043.00 |
| 816.07 | - | 816.07 | | Total Debt Service | 8,822.50 | - | 8,822.50 | 65,043.00 |
| 126,069.84 | 112,480.03 | 13,589.81 | | Total Expenses | 1,317,702.52 | 1,205,877.91 | 111,824.61 | 1,398,634.00 |
| 3,096.93 | 8,539.09 | (5,442.16) | | Net Income (Loss) | 19,774.91 | 66,084.45 | (46,309.54) | - |

**Fountain of the Sun Community Association
Reserve Income/Expense Statement
For the Month Ended 11/30/14**

| Current Period | | | Year-to-Date | | | | | |
|------------------|------------------|--------------------|--------------|-----------------------------------|-------------------|-------------------|--------------------|-------------------|
| Actual | Budget | Variance | Account | Description | Actual | Budget | Variance | Yearly Budget |
| INCOME | | | | | | | | |
| 16,436.00 | 14,166.67 | 2,269.33 | 80000 | Impact Fees | 173,168.00 | 155,833.37 | 17,334.63 | 170,000.00 |
| 6,650.00 | 6,650.00 | - | 80100 | Operating Reserve Transfer | 73,150.00 | 73,150.00 | - | 79,800.00 |
| 125.58 | 83.33 | 42.25 | 80110 | Interest Income Reserve Fund | 1,445.05 | 916.63 | 528.42 | 1,000.00 |
| 23,211.58 | 20,900.00 | 2,311.58 | | Reserve Income | 247,763.05 | 229,900.00 | 17,863.05 | 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 | - | - | - | - |
| - | - | - | 90122 | 80th Entrance Wall Upgrades | 63,326.29 | 30,000.00 | 33,326.29 | 30,000.00 |
| - | - | - | 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 |
| - | - | - | 90167 | ADA Unisex Restrooms | 50,000.00 | 50,000.00 | - | 60,000.00 |
| - | - | - | 90168 | Fireside Room Upgrade | 1,084.25 | - | 1,084.25 | - |
| - | - | - | 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 |
| 12,777.37 | - | 12,777.37 | 90185 | Access Control | 22,277.37 | 10,600.00 | 11,677.37 | 10,600.00 |
| 1,399.17 | 1,500.00 | (100.83) | 90186 | Video Monitoring Equipment | 1,399.17 | 1,500.00 | (100.83) | 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 | - |
| 14,176.54 | 1,500.00 | 12,676.54 | | Total Reserve Expenses | 231,886.22 | 159,500.00 | 72,386.22 | 184,000.00 |
| 9,035.04 | 19,400.00 | (10,364.96) | | Reserve Net Income | 15,876.83 | 70,400.00 | (54,523.17) | 66,800.00 |