

UNAUDITED

**Fountain of the Sun Community Assoc
Balance Sheet
9/30/2018**

	<u>Operating</u>	<u>Reserves</u>	<u>Capital</u>	<u>Bingo</u>	<u>Total</u>
Assets					
<u>Cash</u>					
10001 - Nat'l Bank of AZ - Operating	\$115,181.07				\$115,181.07
10002 - Petty Cash	\$1,200.00				\$1,200.00
10003 - Nat'l Bank of AZ - Post Office	\$10,011.71				\$10,011.71
10010 - National Bank - Bingo Account				\$40,973.13	\$40,973.13
10014 - Nat'l Bank of AZ - Capital			\$160,123.30		\$160,123.30
<u>Total Cash</u>	\$126,392.78		\$160,123.30	\$40,973.13	\$327,489.21
<u>Reserve Cash</u>					
10011 - MPB Reserve Money Market		\$29,385.20			\$29,385.20
10012 - MPB Reserve Checking		(\$1,755.02)			(\$1,755.02)
10013 - MPB ICS Savings		\$605,533.05			\$605,533.05
10016 - MPB CD#9797 07/13/19 12Months		\$150,000.00			\$150,000.00
10017 - MPB CD#9797 Accrued Interest		\$657.53			\$657.53
<u>Total Reserve Cash</u>		\$783,820.76			\$783,820.76
<u>Current Assets</u>					
11000 - Accounts Receivable	\$13,254.02				\$13,254.02
12005 - Prepaid Insurance	\$10,349.56				\$10,349.56
12010 - Postage Inventory	\$12,107.27				\$12,107.27
12015 - Access Card Inventory	\$2,788.50				\$2,788.50
<u>Total Current Assets</u>	\$38,499.35				\$38,499.35
<u>Fixed Assets</u>					
15000 - Furniture & Equipment			\$322,760.26		\$322,760.26
15010 - Buildings & Improvements			\$2,078,691.11		\$2,078,691.11
15020 - RV Storage Facility			\$326,832.57		\$326,832.57
17000 - Accumulated Depreciation			(\$1,808,993.47)		(\$1,808,993.47)
<u>Total Fixed Assets</u>	\$0.00		\$919,290.47		\$919,290.47
Assets Total	\$164,892.13	\$783,820.76	\$1,079,413.77	\$40,973.13	\$2,069,099.79
Liabilities & Equity					
<u>Current Liabilities</u>					
20000 - Accounts Payable	\$10,838.86				\$10,838.86
20005 - Accrued Expenses	\$37,000.00				\$37,000.00
20100 - Accrued Vacation	\$5,876.03				\$5,876.03
20150 - Accrued Personal Days	\$6,313.80				\$6,313.80
21500 - Unemployment Tax Payable	\$6,472.56				\$6,472.56
24000 - Payroll Liabilities	\$17.47				\$17.47
24805 - Room Rental Deposits	\$4,185.00				\$4,185.00
24810 - Prepaid RV Storage	\$10,794.97				\$10,794.97
25000 - Prepaid Assessments	\$8,617.44				\$8,617.44
<u>Total Current Liabilities</u>	\$90,116.13	\$0.00	\$0.00	\$0.00	\$90,116.13
<u>Equity</u>					
32111 - Retained Earnings - Capital			\$1,080,291.21		\$1,080,291.21
32115 - Retained Earnings - Bingo				\$48,040.53	\$48,040.53

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10/3/2018

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Fountain of the Sun Community Assoc
Balance Sheet
9/30/2018

	<u>Operating</u>	<u>Reserves</u>	<u>Capital</u>	<u>Bingo</u>	<u>Total</u>
<u>Total Equity</u>			\$1,080,291.21	\$48,040.53	\$1,128,331.74
<u>Retained Earnings</u>	(\$87,254.67)	\$736,264.82	\$0.00	\$0.00	\$649,010.15
<u>Net Income</u>	\$162,030.67	\$47,555.94	(\$877.44)	(\$7,067.40)	\$201,641.77
<i>Liabilities and Equity Total</i>	\$164,892.13	\$783,820.76	\$1,079,413.77	\$40,973.13	\$2,069,099.79

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**Fountain of the Sun Community Assoc
Budget Comparison Report - Operating
9/1/2018 - 9/30/2018**

	9/1/2018 - 9/30/2018			1/1/2018 - 9/30/2018			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Income							
<u>A1 - Assessments Income</u>							
40100 - FOSHA Assessment Income	\$79,573.33	\$79,573.33	\$0.00	\$716,159.97	\$716,159.97	\$0.00	\$954,880.00
40110 - Condo Assessment Income	\$46,133.33	\$46,133.33	\$0.00	\$415,199.97	\$415,199.97	\$0.00	\$553,600.00
40120 - Sunvilla Apartment Fees	\$4,640.87	\$4,578.46	\$62.41	\$45,559.31	\$44,640.00	\$919.31	\$59,520.00
40199 - Transfer to Reserves	(\$5,275.00)	(\$5,275.00)	\$0.00	(\$47,475.00)	(\$47,475.00)	\$0.00	(\$63,300.00)
40200 - Capital Fund Contribution	(\$2,916.67)	(\$2,916.67)	\$0.00	(\$26,250.03)	(\$26,250.03)	\$0.00	(\$35,000.00)
Total A1 - Assessments Income	\$122,155.86	\$122,093.45	\$62.41	\$1,103,194.22	\$1,102,274.91	\$919.31	\$1,469,700.00
<u>A2 - Rental/Lease/Interest Income</u>							
41100 - FOSHA Lease Income	\$500.00	\$500.00	\$0.00	\$4,500.00	\$4,500.00	\$0.00	\$6,000.00
41115 - RV Storage Space Rental Income	\$2,406.67	\$2,500.00	(\$93.33)	\$25,268.15	\$22,500.00	\$2,768.15	\$30,000.00
41116 - RV Storage Space Admin Fee	\$0.00	\$416.67	(\$416.67)	\$720.00	\$3,750.03	(\$3,030.03)	\$5,000.00
41120 - Room Rental Income	\$500.00	\$1,500.00	(\$1,000.00)	\$15,223.00	\$13,500.00	\$1,723.00	\$18,000.00
Total A2 - Rental/Lease/Interest Income	\$3,406.67	\$4,916.67	(\$1,510.00)	\$45,711.15	\$44,250.03	\$1,461.12	\$59,000.00
<u>A3 - Misc Other Income</u>							
42100 - Counter Services	\$165.80	\$250.00	(\$84.20)	\$2,389.15	\$2,250.00	\$139.15	\$3,000.00
42110 - Counter Sales	\$3.15	\$25.00	(\$21.85)	\$161.45	\$225.00	(\$63.55)	\$300.00
42120 - Resident Sales	\$274.00	\$500.00	(\$226.00)	\$5,046.00	\$6,200.00	(\$1,154.00)	\$10,000.00
42130 - Sales Commissions	\$142.00	\$100.00	\$42.00	\$1,484.90	\$1,200.00	\$284.90	\$2,000.00
42135 - Veteran's Income	\$0.00	\$83.33	(\$83.33)	\$5,310.00	\$749.97	\$4,560.03	\$1,000.00
42140 - Recycling	\$0.00	\$50.00	(\$50.00)	\$1,474.59	\$3,550.00	(\$2,075.41)	\$4,500.00
42150 - Vending - Water	\$251.00	\$100.00	\$151.00	\$4,290.40	\$3,900.00	\$390.40	\$5,000.00
42155 - Fishing Permit	\$10.00	\$0.00	\$10.00	\$200.00	\$250.00	(\$50.00)	\$300.00
42160 - Miscellaneous Income	\$180.00	\$0.00	\$180.00	\$180.00	\$0.00	\$180.00	\$0.00
Total A3 - Misc Other Income	\$1,025.95	\$1,108.33	(\$82.38)	\$20,536.49	\$18,324.97	\$2,211.52	\$26,100.00
<u>A4 - Activity Income</u>							
43100 - Ball Team Income	\$0.00	\$0.00	\$0.00	\$6,254.00	\$3,500.00	\$2,754.00	\$5,000.00
43120 - Ceramics	\$0.00	\$0.00	\$0.00	\$880.30	\$0.00	\$880.30	\$0.00
43130 - Chorus	\$0.00	\$0.00	\$0.00	\$3,615.74	\$3,000.00	\$615.74	\$6,000.00
43140 - Classes	\$0.00	\$0.00	\$0.00	\$528.96	\$0.00	\$528.96	\$0.00
43150 - Computer Club	\$0.00	\$0.00	\$0.00	\$2,479.25	\$1,000.00	\$1,479.25	\$2,000.00
43160 - Activity Counter Sales	\$0.00	\$83.33	(\$83.33)	\$510.00	\$749.97	(\$239.97)	\$1,000.00
43170 - Activity Food Sales	\$453.33	\$500.00	(\$46.67)	\$9,690.76	\$11,500.00	(\$1,809.24)	\$15,000.00
43190 - Lending Closet	\$115.00	\$100.00	\$15.00	\$1,405.00	\$1,300.00	\$105.00	\$2,000.00
43200 - Little Theatre Ticket Sales	\$0.00	\$0.00	\$0.00	\$2,054.05	\$3,000.00	(\$945.95)	\$3,000.00
43210 - Misc Activity Income	\$0.00	\$0.00	\$0.00	\$284.68	\$0.00	\$284.68	\$0.00
43240 - Pancake Breakfast	\$455.00	\$500.00	(\$45.00)	\$12,760.00	\$12,000.00	\$760.00	\$17,000.00
43245 - Pickle Ball	\$0.00	\$125.00	(\$125.00)	\$2,405.78	\$1,125.00	\$1,280.78	\$1,500.00
43250 - Vending Pop Sales	\$0.00	\$0.00	\$0.00	\$88.30	\$0.00	\$88.30	\$0.00
43260 - Sun Times	\$0.00	\$83.33	(\$83.33)	\$999.00	\$749.97	\$249.03	\$1,000.00
43270 - Swap Meets/Arts & Crafts Fair	\$565.00	\$100.00	\$465.00	\$3,375.00	\$2,200.00	\$1,175.00	\$3,000.00
43280 - Tours	\$2,155.00	\$500.00	\$1,655.00	\$7,825.18	\$4,500.00	\$3,325.18	\$6,000.00
43290 - Ticket Sales - Cabaret, Dances & Entertainment	\$0.00	\$0.00	\$0.00	\$12,493.00	\$21,000.00	(\$8,507.00)	\$35,000.00
43520 - Bingo Snacks	\$0.00	\$0.00	\$0.00	\$1,751.89	\$1,500.00	\$251.89	\$2,500.00
Total A4 - Activity Income	\$3,743.33	\$1,991.66	\$1,751.67	\$69,400.89	\$67,124.94	\$2,275.95	\$100,000.00

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Budget Comparison Report - Operating
9/1/2018 - 9/30/2018**

	9/1/2018 - 9/30/2018			1/1/2018 - 9/30/2018			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>A6 - Post Office Income</u>							
44100 - Stamp Sales Income	\$3,075.45	\$10,416.67	(\$7,341.22)	\$60,435.39	\$93,750.03	(\$33,314.64)	\$125,000.00
44120 - Over/Short Daily Sales	\$0.00	\$0.00	\$0.00	\$320.00	\$0.00	\$320.00	\$0.00
44130 - Cost of Goods Sold Postage	(\$3,075.45)	(\$10,416.67)	\$7,341.22	(\$60,435.39)	(\$93,750.03)	\$33,314.64	(\$125,000.00)
44140 - Post Office Commission	\$528.90	\$400.00	\$128.90	\$6,461.33	\$9,800.00	(\$3,338.67)	\$12,000.00
Total A6 - Post Office Income	\$528.90	\$400.00	\$128.90	\$6,781.33	\$9,800.00	(\$3,018.67)	\$12,000.00
<u>A7 - Other Income</u>							
45000 - Gain on Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$674.36	\$0.00	\$674.36	\$0.00
Total A7 - Other Income	\$0.00	\$0.00	\$0.00	\$674.36	\$0.00	\$674.36	\$0.00
Total Income	\$130,860.71	\$130,510.11	\$350.60	\$1,246,298.44	\$1,241,774.85	\$4,523.59	\$1,666,800.00
<u>Expense</u>							
<u>E10 - General & Administrative</u>							
50100 - Dues & Subscriptions	\$0.00	\$50.00	\$50.00	\$856.72	\$450.00	(\$406.72)	\$600.00
50110 - Training	\$213.26	\$83.33	(\$129.93)	\$1,436.20	\$749.97	(\$686.23)	\$1,000.00
50120 - Meeting Expenses	\$0.00	\$133.33	\$133.33	\$154.18	\$1,199.97	\$1,045.79	\$1,600.00
50130 - Licenses & Permits	\$0.00	\$133.33	\$133.33	\$1,699.40	\$1,199.97	(\$499.43)	\$1,600.00
50140 - Auditor Fees	\$0.00	\$0.00	\$0.00	\$8,550.00	\$4,425.00	(\$4,125.00)	\$8,550.00
50150 - Accounting Fees	\$975.00	\$991.67	\$16.67	\$9,375.00	\$8,925.03	(\$449.97)	\$11,900.00
50160 - Professional Fees	\$0.00	\$1,250.00	\$1,250.00	\$0.00	\$11,250.00	\$11,250.00	\$15,000.00
50170 - Legal Fees	\$0.00	\$583.33	\$583.33	\$11,732.00	\$5,249.97	(\$6,482.03)	\$7,000.00
50175 - Contract Services - Sun Times	\$1,201.67	\$0.00	(\$1,201.67)	\$4,806.68	\$0.00	(\$4,806.68)	\$0.00
50180 - Bank Charges	\$0.00	\$0.00	\$0.00	\$43.70	\$0.00	(\$43.70)	\$0.00
50190 - Miscellaneous	\$0.00	\$0.00	\$0.00	\$26.11	\$0.00	(\$26.11)	\$0.00
Total E10 - General & Administrative	\$2,389.93	\$3,224.99	\$835.06	\$38,679.99	\$33,449.91	(\$5,230.08)	\$47,250.00
<u>E11 - Taxes</u>							
51100 - Property Taxes	\$33.50	\$0.00	(\$33.50)	\$33.50	\$0.00	(\$33.50)	\$50.00
51110 - Federal Income Taxes	\$0.00	\$5.00	\$5.00	\$0.00	\$45.00	\$45.00	\$60.00
51120 - State & Local Income Taxes	\$0.00	\$125.00	\$125.00	\$3,896.76	\$1,125.00	(\$2,771.76)	\$1,500.00
51130 - Other Taxes	\$0.00	\$125.00	\$125.00	\$0.00	\$1,125.00	\$1,125.00	\$1,500.00
51140 - Bingo Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
Total E11 - Taxes	\$33.50	\$255.00	\$221.50	\$3,930.26	\$4,295.00	\$364.74	\$5,110.00
<u>E12 - Office Expenses</u>							
52100 - Postage & Mailing	\$102.30	\$50.00	(\$52.30)	\$594.56	\$5,850.00	\$5,255.44	\$6,000.00
52110 - Paper	\$54.05	\$666.67	\$612.62	\$1,633.77	\$6,000.03	\$4,366.26	\$8,000.00
52120 - Supplies	\$567.72	\$583.33	\$15.61	\$3,931.34	\$5,249.97	\$1,318.63	\$7,000.00
52130 - Maintenance Contracts	\$563.78	\$350.00	(\$213.78)	\$2,984.34	\$3,150.00	\$165.66	\$4,200.00
52140 - Software	\$0.00	\$83.33	\$83.33	\$5,424.52	\$749.97	(\$4,674.55)	\$1,000.00
52150 - Miscellaneous Office Expenses	\$0.00	\$29.17	\$29.17	\$0.00	\$262.53	\$262.53	\$350.00
52160 - Equipment Purchased	\$0.00	\$166.67	\$166.67	\$1,211.28	\$1,500.03	\$288.75	\$2,000.00
52170 - Equipment Repairs	\$0.00	\$166.67	\$166.67	\$1,642.38	\$1,500.03	(\$142.35)	\$2,000.00
52180 - Post Office Supplies	\$0.00	\$50.00	\$50.00	\$0.00	\$450.00	\$450.00	\$600.00
Total E12 - Office Expenses	\$1,287.85	\$2,145.84	\$857.99	\$17,422.19	\$24,712.56	\$7,290.37	\$31,150.00

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**Fountain of the Sun Community Assoc
Budget Comparison Report - Operating
9/1/2018 - 9/30/2018**

	9/1/2018 - 9/30/2018			1/1/2018 - 9/30/2018			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>E13 - Insurance Expenses</u>							
53100 - Liability Insurance	\$1,004.66	\$1,055.83	\$51.17	\$9,136.04	\$9,502.47	\$366.43	\$12,670.00
53110 - D&O Insurance	\$509.17	\$495.00	(\$14.17)	\$4,551.82	\$4,455.00	(\$96.82)	\$5,940.00
53120 - Property Insurance	\$1,055.83	\$1,030.00	(\$25.83)	\$9,304.73	\$9,270.00	(\$34.73)	\$12,360.00
53130 - Truck Insurance	\$82.59	\$95.00	\$12.41	\$747.72	\$855.00	\$107.28	\$1,140.00
Total E13 - Insurance Expenses	\$2,652.25	\$2,675.83	\$23.58	\$23,740.31	\$24,082.47	\$342.16	\$32,110.00
<u>E14 - Miscellaneous Sales Expenses</u>							
54100 - Counter Sales Expense	\$0.00	\$50.00	\$50.00	\$75.36	\$450.00	\$374.64	\$600.00
54110 - Resident Sales	\$66.00	\$416.67	\$350.67	\$1,823.79	\$3,750.03	\$1,926.24	\$5,000.00
54120 - Vending Expenses	\$0.00	\$208.33	\$208.33	\$725.49	\$1,874.97	\$1,149.48	\$2,500.00
54125 - Veteran's Expense	\$0.00	\$41.67	\$41.67	\$3,108.27	\$375.03	(\$2,733.24)	\$500.00
Total E14 - Miscellaneous Sales Expenses	\$66.00	\$716.67	\$650.67	\$5,732.91	\$6,450.03	\$717.12	\$8,600.00
<u>E15 - Activity Expenses</u>							
55100 - Ball Team	\$0.00	\$0.00	\$0.00	\$4,617.38	\$5,000.00	\$382.62	\$5,000.00
55110 - Activity Counter Sale Expenses	\$0.00	\$166.67	\$166.67	\$492.00	\$1,500.03	\$1,008.03	\$2,000.00
55120 - Activity Food Sale Expenses	\$268.05	\$1,333.33	\$1,065.28	\$7,498.36	\$11,999.97	\$4,501.61	\$16,000.00
55150 - Chorus Expenses	\$0.00	\$0.00	\$0.00	\$3,107.13	\$2,400.00	(\$707.13)	\$6,000.00
55160 - Class Expenses	\$0.00	\$41.67	\$41.67	\$0.00	\$375.03	\$375.03	\$500.00
55170 - Computer Club Expenses	\$100.00	\$0.00	(\$100.00)	\$389.59	\$300.00	(\$89.59)	\$2,000.00
55190 - Decoration Expenses	\$99.43	\$166.67	\$67.24	\$561.84	\$1,500.03	\$938.19	\$2,000.00
55200 - Entertainment Expenses	\$440.00	\$300.00	(\$140.00)	\$31,617.12	\$27,600.00	(\$4,017.12)	\$34,000.00
55210 - Kitchen Purchases	\$0.00	\$83.33	\$83.33	\$358.09	\$749.97	\$391.88	\$1,000.00
55220 - Lending Closet Expenses	\$60.00	\$141.67	\$81.67	\$890.00	\$1,275.03	\$385.03	\$1,700.00
55240 - Little Theatre Group Expenses	\$0.00	\$0.00	\$0.00	\$541.25	\$480.00	(\$61.25)	\$800.00
55250 - Misc Activity Expenses	\$148.62	\$166.67	\$18.05	\$1,001.82	\$1,500.03	\$498.21	\$2,000.00
55260 - Pancake Breakfast Expenses	\$238.63	\$666.67	\$428.04	\$4,619.42	\$6,000.03	\$1,380.61	\$8,000.00
55265 - Pickle Ball Expenses	\$0.00	\$125.00	\$125.00	\$6,527.87	\$1,125.00	(\$5,402.87)	\$1,500.00
55280 - Sun Times Expense	\$0.00	\$75.00	\$75.00	\$63.62	\$675.00	\$611.38	\$900.00
55290 - Swap Meet Expenses	\$0.00	\$80.00	\$80.00	\$15.00	\$720.00	\$705.00	\$960.00
55300 - Tour Expenses	\$100.00	\$500.00	\$400.00	\$5,671.43	\$4,500.00	(\$1,171.43)	\$6,000.00
55320 - Games/Sports Expenses	\$0.00	\$250.00	\$250.00	\$1,877.29	\$2,250.00	\$372.71	\$3,000.00
55325 - Volunteer Training	\$0.00	\$83.33	\$83.33	\$228.92	\$749.97	\$521.05	\$1,000.00
55515 - Bingo Snack Expenses	\$0.00	\$0.00	\$0.00	\$506.11	\$1,142.84	\$636.73	\$2,000.00
Total E15 - Activity Expenses	\$1,454.73	\$4,180.01	\$2,725.28	\$70,584.24	\$71,842.93	\$1,258.69	\$96,360.00
<u>E17 - Wages & Salaries</u>							
56100 - Management Salaries	\$8,649.09	\$10,300.00	\$1,650.91	\$91,798.67	\$92,700.00	\$901.33	\$123,600.00
56110 - Office & Clerical Wages	\$4,412.28	\$5,150.00	\$737.72	\$44,092.85	\$46,350.00	\$2,257.15	\$61,800.00
56120 - Post Office Staff Wages	\$0.00	\$1,201.67	\$1,201.67	\$0.00	\$10,815.03	\$10,815.03	\$14,420.00
56130 - Newspaper Editor Salaries	\$0.00	\$1,201.67	\$1,201.67	\$4,577.14	\$10,815.03	\$6,237.89	\$14,420.00
56140 - Maintenance Staff Wages	\$8,592.97	\$10,128.33	\$1,535.36	\$76,021.06	\$91,154.97	\$15,133.91	\$121,540.00
56150 - Maintenance Overtime Wages	\$1,272.00	\$1,833.33	\$561.33	\$17,540.12	\$16,499.97	(\$1,040.15)	\$22,000.00
Total E17 - Wages & Salaries	\$22,926.34	\$29,815.00	\$6,888.66	\$234,029.84	\$268,335.00	\$34,305.16	\$357,780.00
<u>E18 - Personnel Expenses & Taxes</u>							
57100 - Employers FICA	\$1,391.92	\$1,841.67	\$449.75	\$14,582.81	\$16,575.03	\$1,992.22	\$22,100.00
57110 - State & Federal Unemployment	\$41.77	\$416.67	\$374.90	\$1,240.33	\$3,750.03	\$2,509.70	\$5,000.00

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Budget Comparison Report - Operating
9/1/2018 - 9/30/2018**

	9/1/2018 - 9/30/2018			1/1/2018 - 9/30/2018			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
57120 - Employer's Medicare	\$325.54	\$425.00	\$99.46	\$2,825.75	\$3,825.00	\$999.25	\$5,100.00
57130 - Worker's Compensation	\$0.00	\$625.00	\$625.00	\$2,519.14	\$5,625.00	\$3,105.86	\$7,500.00
57140 - Employee Health Insurance	\$1,939.12	\$2,458.33	\$519.21	\$17,627.60	\$22,124.97	\$4,497.37	\$29,500.00
57150 - Employee IRA Match	\$633.50	\$791.67	\$158.17	\$6,342.63	\$7,125.03	\$782.40	\$9,500.00
57160 - Payroll Processing Fees	\$83.20	\$60.00	(\$23.20)	\$686.13	\$540.00	(\$146.13)	\$720.00
57170 - Misc Personnel Expenses	\$59.48	\$166.67	\$107.19	\$1,780.95	\$1,500.03	(\$280.92)	\$2,000.00
Total E18 - Personnel Expenses & Taxes	\$4,474.53	\$6,785.01	\$2,310.48	\$47,605.34	\$61,065.09	\$13,459.75	\$81,420.00
<u>E19 - Repairs & Maintenance</u>							
60100 - General Building Repairs	\$843.58	\$2,083.33	\$1,239.75	\$18,333.94	\$18,749.97	\$416.03	\$25,000.00
60110 - Tables & Chairs	\$0.00	\$41.67	\$41.67	\$0.00	\$375.03	\$375.03	\$500.00
60120 - Electrical Repairs	\$195.73	\$750.00	\$554.27	\$1,099.01	\$6,750.00	\$5,650.99	\$9,000.00
60130 - Plumbing Repairs	\$74.89	\$500.00	\$425.11	\$10,116.07	\$4,500.00	(\$5,616.07)	\$6,000.00
60140 - Roof Repairs	\$0.00	\$333.33	\$333.33	\$0.00	\$2,999.97	\$2,999.97	\$4,000.00
60150 - Street Maintenance	\$1,143.13	\$500.00	(\$643.13)	\$8,366.92	\$4,500.00	(\$3,866.92)	\$6,000.00
60160 - Walls & Concrete Maintenance	\$750.00	\$333.33	(\$416.67)	\$6,418.62	\$2,999.97	(\$3,418.65)	\$4,000.00
60170 - Misc Interior Repairs	\$664.41	\$250.00	(\$414.41)	\$2,419.02	\$2,250.00	(\$169.02)	\$3,000.00
60180 - Recreational Court Maintenance	\$0.00	\$66.67	\$66.67	\$1,144.25	\$600.03	(\$544.22)	\$800.00
60190 - Shop Maintenance Supplies Inven	\$658.74	\$166.67	(\$492.07)	\$1,880.45	\$1,500.03	(\$380.42)	\$2,000.00
60200 - Miscellaneous Maintenance	\$0.00	\$0.00	\$0.00	\$194.00	\$0.00	(\$194.00)	\$0.00
Total E19 - Repairs & Maintenance	\$4,330.48	\$5,025.00	\$694.52	\$49,972.28	\$45,225.00	(\$4,747.28)	\$60,300.00
<u>E20 - Equipment Expense</u>							
61100 - General Equipment Repairs	\$225.00	\$750.00	\$525.00	\$7,967.80	\$6,750.00	(\$1,217.80)	\$9,000.00
61110 - Heating & A/C Repairs	\$479.42	\$500.00	\$20.58	\$6,686.33	\$4,500.00	(\$2,186.33)	\$6,000.00
61130 - Equipment Rental	\$507.46	\$125.00	(\$382.46)	\$867.28	\$1,125.00	\$257.72	\$1,500.00
61140 - Small Shop Equipment Tools	\$314.10	\$125.00	(\$189.10)	\$1,448.39	\$1,125.00	(\$323.39)	\$1,500.00
61150 - Sound Equipment	\$0.00	\$166.67	\$166.67	\$157.90	\$1,500.03	\$1,342.13	\$2,000.00
61170 - Vehicle Registration License	\$0.00	\$0.00	\$0.00	\$69.19	\$150.00	\$80.81	\$150.00
61180 - Vehicle Maintenance	\$0.00	\$250.00	\$250.00	\$1,723.64	\$2,250.00	\$526.36	\$3,000.00
61190 - Vehicle Fuel	\$177.68	\$125.00	(\$52.68)	\$664.74	\$1,125.00	\$460.26	\$1,500.00
61200 - Equipment Purchased	\$964.26	\$333.33	(\$630.93)	\$3,095.92	\$2,999.97	(\$95.95)	\$4,000.00
Total E20 - Equipment Expense	\$2,667.92	\$2,375.00	(\$292.92)	\$22,681.19	\$21,525.00	(\$1,156.19)	\$28,650.00
<u>E21 - Janitorial Expense</u>							
62100 - Contracted Cleaning Service	\$2,890.00	\$2,916.67	\$26.67	\$25,369.00	\$26,250.03	\$881.03	\$35,000.00
62110 - Cleaning Supplies/Paper Product	\$813.76	\$1,375.00	\$561.24	\$12,885.96	\$12,375.00	(\$510.96)	\$16,500.00
62120 - Trash Removal	\$276.12	\$310.00	\$33.88	\$2,525.82	\$2,790.00	\$264.18	\$3,720.00
Total E21 - Janitorial Expense	\$3,979.88	\$4,601.67	\$621.79	\$40,780.78	\$41,415.03	\$634.25	\$55,220.00
<u>E22 - Pool Expenses</u>							
63100 - Contracted Pool Service	\$1,840.00	\$2,090.00	\$250.00	\$16,971.00	\$18,810.00	\$1,839.00	\$25,080.00
63110 - Pool Chemicals & Supplies	\$3,180.72	\$1,416.67	(\$1,764.05)	\$13,283.62	\$12,750.03	(\$533.59)	\$17,000.00
63120 - Pool Equipment Repairs	\$0.00	\$333.33	\$333.33	\$1,694.19	\$2,999.97	\$1,305.78	\$4,000.00
Total E22 - Pool Expenses	\$5,020.72	\$3,840.00	(\$1,180.72)	\$31,948.81	\$34,560.00	\$2,611.19	\$46,080.00
<u>E23 - Utility Expenses</u>							
64100 - Electricity	\$7,927.88	\$6,916.67	(\$1,011.21)	\$64,700.06	\$62,250.03	(\$2,450.03)	\$83,000.00
64110 - Irrigation Water	\$766.80	\$766.67	(\$0.13)	\$5,367.60	\$6,900.03	\$1,532.43	\$9,200.00

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**Fountain of the Sun Community Assoc
Budget Comparison Report - Operating
9/1/2018 - 9/30/2018**

	9/1/2018 - 9/30/2018			1/1/2018 - 9/30/2018			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
64120 - Water & Sewer	\$1,351.44	\$1,541.67	\$190.23	\$10,828.91	\$13,875.03	\$3,046.12	\$18,500.00
64130 - Gas - Buildings	\$56.36	\$133.33	\$76.97	\$751.64	\$1,199.97	\$448.33	\$1,600.00
64140 - Gas - Pool	\$0.00	\$300.00	\$300.00	\$21,765.55	\$21,700.00	(\$65.55)	\$31,200.00
64150 - Telephone & Internet	\$903.84	\$750.00	(\$153.84)	\$6,811.47	\$6,750.00	(\$61.47)	\$9,000.00
64160 - Wireless Phones	\$0.00	\$50.00	\$50.00	\$0.00	\$450.00	\$450.00	\$600.00
Total E23 - Utility Expenses	\$11,006.32	\$10,458.34	(\$547.98)	\$110,225.23	\$113,125.06	\$2,899.83	\$153,100.00
<u>E24 - Grounds Maintenance</u>							
65100 - Landscape Contract	\$3,158.00	\$3,253.33	\$95.33	\$28,422.00	\$29,279.97	\$857.97	\$39,040.00
65120 - Tree & Shrub Maint - Work Order	\$0.00	\$833.33	\$833.33	\$3,529.69	\$7,499.97	\$3,970.28	\$10,000.00
65150 - Landcaping, Trees & Flowers	\$124.47	\$416.67	\$292.20	\$716.56	\$3,750.03	\$3,033.47	\$5,000.00
65170 - Sprinkler Maint - Work Order	\$101.09	\$416.67	\$315.58	\$2,349.66	\$3,750.03	\$1,400.37	\$5,000.00
65180 - Pest & Termite Treatments	\$308.52	\$416.67	\$108.15	\$8,297.87	\$3,750.03	(\$4,547.84)	\$5,000.00
65190 - Exterior Light Repairs	\$0.00	\$125.00	\$125.00	\$0.00	\$1,125.00	\$1,125.00	\$1,500.00
65200 - Flags & Miscellaneous	\$0.00	\$250.00	\$250.00	\$1,016.40	\$2,250.00	\$1,233.60	\$3,000.00
Total E24 - Grounds Maintenance	\$3,692.08	\$5,711.67	\$2,019.59	\$44,332.18	\$51,405.03	\$7,072.85	\$68,540.00
<u>E25 - Security</u>							
66100 - Security - Contracted	\$37,026.09	\$36,091.67	(\$934.42)	\$328,079.90	\$324,825.03	(\$3,254.87)	\$433,100.00
66105 - Security - Maint Agreement	\$2,374.60	\$1,000.00	(\$1,374.60)	\$11,185.88	\$9,000.00	(\$2,185.88)	\$12,000.00
66110 - Equipment Maintenance	\$0.00	\$916.67	\$916.67	\$2,064.82	\$8,250.03	\$6,185.21	\$11,000.00
Total E25 - Security	\$39,400.69	\$38,008.34	(\$1,392.35)	\$341,330.60	\$342,075.06	\$744.46	\$456,100.00
<u>E26 - RV Storage</u>							
67100 - RV-Loan Debt Service	(\$51.34)	\$127.50	\$178.84	\$1,271.62	\$1,147.50	(\$124.12)	\$1,530.00
Total E26 - RV Storage	(\$51.34)	\$127.50	\$178.84	\$1,271.62	\$1,147.50	(\$124.12)	\$1,530.00
Total Expense	\$105,331.88	\$119,945.87	\$14,613.99	\$1,084,267.77	\$1,144,710.67	\$60,442.90	\$1,529,300.00
Operating Net Income	\$25,528.83	\$10,564.24	\$14,964.59	\$162,030.67	\$97,064.18	\$64,966.49	\$137,500.00
Net Income	\$25,528.83	\$10,564.24	\$14,964.59	\$162,030.67	\$97,064.18	\$64,966.49	\$137,500.00

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**Fountain of the Sun Community Assoc
Budget Comparison Report - Reserves
9/1/2018 - 9/30/2018**

	9/1/2018 - 9/30/2018			1/1/2018 - 9/30/2018			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Operating Net Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserve Income							
<u>Reserve Income</u>							
80050 - Impact Fees	\$0.00	\$0.00	\$0.00	\$133,800.00	\$120,000.00	\$13,800.00	\$120,000.00
80100 - Operating Reserve Transfer	\$5,275.00	\$5,275.00	\$0.00	\$47,475.00	\$47,475.00	\$0.00	\$63,300.00
80110 - Interest Income - Reserves	\$514.44	\$333.33	\$181.11	\$4,010.47	\$2,999.97	\$1,010.50	\$4,000.00
80115 - Accrued Interest - Reserves	\$221.91	\$0.00	\$221.91	\$657.53	\$0.00	\$657.53	\$0.00
<u>Total Reserve Income</u>	\$6,011.35	\$5,608.33	\$403.02	\$185,943.00	\$170,474.97	\$15,468.03	\$187,300.00
Total Reserve Income	\$6,011.35	\$5,608.33	\$403.02	\$185,943.00	\$170,474.97	\$15,468.03	\$187,300.00
Reserve Expense							
<u>Reserve Expenses</u>							
90015 - Activity Ctr HVAC	\$6,380.00	\$0.00	(\$6,380.00)	\$6,380.00	\$0.00	(\$6,380.00)	\$0.00
90016 - Lake Sidewalk Fence	\$0.00	\$500.00	\$500.00	\$0.00	\$4,500.00	\$4,500.00	\$6,000.00
90018 - Pool Furniture	\$0.00	\$1,000.00	\$1,000.00	\$9,748.08	\$9,000.00	(\$748.08)	\$12,000.00
90020 - Poolside Room Windows	\$0.00	\$1,570.83	\$1,570.83	\$0.00	\$14,137.47	\$14,137.47	\$18,850.00
90025 - Billiard Table Reconditioning	\$0.00	\$583.33	\$583.33	\$4,950.00	\$5,249.97	\$299.97	\$7,000.00
90026 - Chorus Riser	\$0.00	\$1,666.67	\$1,666.67	\$16,331.30	\$15,000.03	(\$1,331.27)	\$20,000.00
90027 - Activity Center Refrig & Freezer	\$0.00	\$500.00	\$500.00	\$3,418.29	\$4,500.00	\$1,081.71	\$6,000.00
90028 - Property Mgmt Software	\$0.00	\$2,125.00	\$2,125.00	\$10,585.75	\$19,125.00	\$8,539.25	\$25,500.00
90029 - Copier Replacement	\$0.00	\$833.33	\$833.33	\$8,930.32	\$7,499.97	(\$1,430.35)	\$10,000.00
90100 - Streets - Sealcoating	\$0.00	\$2,583.33	\$2,583.33	\$11,219.98	\$23,249.97	\$12,029.99	\$31,000.00
90111 - RV Storage	\$0.00	\$666.67	\$666.67	\$4,680.00	\$6,000.03	\$1,320.03	\$8,000.00
90112 - Computer Server Update	\$0.00	\$333.33	\$333.33	\$5,329.40	\$2,999.97	(\$2,329.43)	\$4,000.00
90113 - Bathhouse Facia	\$0.00	\$1,250.00	\$1,250.00	\$10,600.00	\$11,250.00	\$650.00	\$15,000.00
90114 - Activity Ctr Kitchen Hood	\$0.00	\$0.00	\$0.00	\$12,584.76	\$0.00	(\$12,584.76)	\$0.00
90115 - Admin Bldg Carpet	\$3,936.57	\$0.00	(\$3,936.57)	\$3,936.57	\$0.00	(\$3,936.57)	\$0.00
90124 - Asphalt Repairs	\$0.00	\$0.00	\$0.00	\$3,950.00	\$0.00	(\$3,950.00)	\$0.00
90130 - Fitness Equipment	\$25,742.61	\$2,250.00	(\$23,492.61)	\$25,742.61	\$20,250.00	(\$5,492.61)	\$27,000.00
<u>Total Reserve Expenses</u>	\$36,059.18	\$15,862.49	(\$20,196.69)	\$138,387.06	\$142,762.41	\$4,375.35	\$190,350.00
Total Reserve Expense	\$36,059.18	\$15,862.49	(\$20,196.69)	\$138,387.06	\$142,762.41	\$4,375.35	\$190,350.00
Reserve Net Income	(\$30,047.83)	(\$10,254.16)	(\$19,793.67)	\$47,555.94	\$27,712.56	\$19,843.38	(\$3,050.00)
Net Income	(\$30,047.83)	(\$10,254.16)	(\$19,793.67)	\$47,555.94	\$27,712.56	\$19,843.38	(\$3,050.00)

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Fountain of the Sun Community Assoc
Budget Comparison Report - Capital
9/1/2018 - 9/30/2018

	9/1/2018 - 9/30/2018			1/1/2018 - 9/30/2018			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Income							
<u>Capital Income</u>							
82005 - Capital Fund Contrib Income	\$2,916.67	\$2,916.67	\$0.00	\$26,250.03	\$26,250.03	\$0.00	\$35,000.00
82010 - Fundraising	\$0.00	\$0.00	\$0.00	\$6,324.76	\$0.00	\$6,324.76	\$0.00
82015 - Impact Fees - Capital	\$14,400.00	\$11,428.57	\$2,971.43	\$75,675.00	\$45,714.28	\$29,960.72	\$80,000.00
<u>Total Capital Income</u>	<u>\$17,316.67</u>	<u>\$14,345.24</u>	<u>\$2,971.43</u>	<u>\$108,249.79</u>	<u>\$71,964.31</u>	<u>\$36,285.48</u>	<u>\$115,000.00</u>
Total Income	\$17,316.67	\$14,345.24	\$2,971.43	\$108,249.79	\$71,964.31	\$36,285.48	\$115,000.00
Expense							
<u>Capital Expenses</u>							
70115 - Capital Equipment Purchased	\$0.00	\$0.00	\$0.00	\$6,377.20	\$0.00	(\$6,377.20)	\$0.00
70118 - Depreciation Expense	\$11,416.67	\$11,416.67	\$0.00	\$102,750.03	\$102,750.03	\$0.00	\$137,000.00
<u>Total Capital Expenses</u>	<u>\$11,416.67</u>	<u>\$11,416.67</u>	<u>\$0.00</u>	<u>\$109,127.23</u>	<u>\$102,750.03</u>	<u>(\$6,377.20)</u>	<u>\$137,000.00</u>
Total Expense	\$11,416.67	\$11,416.67	\$0.00	\$109,127.23	\$102,750.03	(\$6,377.20)	\$137,000.00
<u>Operating Net Income</u>	<u>\$5,900.00</u>	<u>\$2,928.57</u>	<u>\$2,971.43</u>	<u>(\$877.44)</u>	<u>(\$30,785.72)</u>	<u>\$29,908.28</u>	<u>(\$22,000.00)</u>
Net Income	\$5,900.00	\$2,928.57	\$2,971.43	(\$877.44)	(\$30,785.72)	\$29,908.28	(\$22,000.00)

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**Fountain of the Sun Community Assoc
Budget Comparison Report - Bingo
9/1/2018 - 9/30/2018**

	9/1/2018 - 9/30/2018			1/1/2018 - 9/30/2018			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Income							
<u>A5 - Bingo Income</u>							
43510 - Bingo Income	\$0.00	\$0.00	\$0.00	\$54,454.00	\$39,500.00	\$14,954.00	\$60,000.00
<u>Total A5 - Bingo Income</u>	\$0.00	\$0.00	\$0.00	\$54,454.00	\$39,500.00	\$14,954.00	\$60,000.00
Total Income	\$0.00	\$0.00	\$0.00	\$54,454.00	\$39,500.00	\$14,954.00	\$60,000.00
Expense							
<u>E16 - Bingo Expenses</u>							
55510 - Bingo Expenses	\$0.02	\$0.00	(\$0.02)	\$9,683.97	\$5,000.00	(\$4,683.97)	\$10,000.00
55520 - Bingo - Community Improvements	\$0.00	\$1,291.67	\$1,291.67	\$22,703.41	\$11,625.03	(\$11,078.38)	\$15,500.00
55525 - Bingo - Prizes Paid	\$0.00	\$0.00	\$0.00	\$27,468.00	\$20,000.00	(\$7,468.00)	\$35,000.00
55530 - Bingo State Taxes	\$0.00	\$0.00	\$0.00	\$1,666.02	\$0.00	(\$1,666.02)	\$0.00
<u>Total E16 - Bingo Expenses</u>	\$0.02	\$1,291.67	\$1,291.65	\$61,521.40	\$36,625.03	(\$24,896.37)	\$60,500.00
Total Expense	\$0.02	\$1,291.67	\$1,291.65	\$61,521.40	\$36,625.03	(\$24,896.37)	\$60,500.00
Operating Net Income	(\$0.02)	(\$1,291.67)	\$1,291.65	(\$7,067.40)	\$2,874.97	(\$9,942.37)	(\$500.00)
Net Income	(\$0.02)	(\$1,291.67)	\$1,291.65	(\$7,067.40)	\$2,874.97	(\$9,942.37)	(\$500.00)

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10/3/2018