

**UNAUDITED**

**Fountain of the Sun Community Assoc  
Balance Sheet  
11/30/2018**

	<u>Operating</u>	<u>Reserves</u>	<u>Capital</u>	<u>Bingo</u>	<u>Total</u>
<b>Assets</b>					
<u>Cash</u>					
10001 - Nat'l Bank of AZ - Operating	\$128,387.18				\$128,387.18
10002 - Petty Cash	\$1,200.00			\$1,500.00	\$2,700.00
10003 - Nat'l Bank of AZ - Post Office	\$9,652.38				\$9,652.38
10004 - Alliance Operating Account	\$23,057.43				\$23,057.43
10010 - National Bank - Bingo Account				\$28,680.20	\$28,680.20
10027 - Alliance Capital Account			\$187,005.51		\$187,005.51
<u>Total Cash</u>	<u>\$162,296.99</u>		<u>\$187,005.51</u>	<u>\$30,180.20</u>	<u>\$379,482.70</u>
<u>Reserve Cash</u>					
10011 - MPB Reserve Money Market		\$24,399.82			\$24,399.82
10012 - MPB Reserve Checking		\$12,096.30			\$12,096.30
10013 - MPB ICS Savings		\$606,545.81			\$606,545.81
10016 - MPB CD#9797 07/13/19 12Months		\$150,756.16			\$150,756.16
<u>Total Reserve Cash</u>	<u>\$0.00</u>	<u>\$793,798.09</u>			<u>\$793,798.09</u>
<u>Current Assets</u>					
11000 - Accounts Receivable	\$13,541.42				\$13,541.42
12005 - Prepaid Insurance	\$12,307.06				\$12,307.06
12010 - Postage Inventory	\$11,510.18				\$11,510.18
12015 - Access Card Inventory	\$2,453.00				\$2,453.00
<u>Total Current Assets</u>	<u>\$39,811.66</u>				<u>\$39,811.66</u>
<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		(\$1,831,826.81)			(\$1,831,826.81)
<u>Total Fixed Assets</u>	<u>\$0.00</u>	<u>\$896,457.13</u>			<u>\$896,457.13</u>
<b>Assets Total</b>	<b>\$202,108.65</b>	<b>\$793,798.09</b>	<b>\$1,083,462.64</b>	<b>\$30,180.20</b>	<b>\$2,109,549.58</b>
<b>Liabilities &amp; Equity</b>					
<u>Current Liabilities</u>					
20000 - Accounts Payable	\$5,960.23		\$775.00		\$6,735.23
20005 - Accrued Expenses	\$40,154.12				\$40,154.12
20100 - Accrued Vacation	\$6,168.25				\$6,168.25
20150 - Accrued Personal Days	\$7,255.80				\$7,255.80
21500 - Unemployment Tax Payable	\$6,485.03				\$6,485.03
24000 - Payroll Liabilities	\$52.22				\$52.22
24805 - Room Rental Deposits	\$4,835.00				\$4,835.00
24810 - Prepaid RV Storage	\$14,901.63				\$14,901.63
25000 - Prepaid Assessments	\$5,950.77				\$5,950.77
<u>Total Current Liabilities</u>	<u>\$91,763.05</u>	<u>\$0.00</u>	<u>\$775.00</u>	<u>\$0.00</u>	<u>\$92,538.05</u>
<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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	<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>	\$197,600.27	\$57,533.27	\$2,396.43	(\$17,860.33)	\$239,669.64
<i>Liabilities and Equity Total</i>	\$202,108.65	\$793,798.09	\$1,083,462.64	\$30,180.20	\$2,109,549.58

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**Fountain of the Sun Community Assoc  
Budget Comparison Report - Operating  
11/1/2018 - 11/30/2018**

	11/1/2018 - 11/30/2018			1/1/2018 - 11/30/2018			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Income</b>							
<b><u>A1 - Assessments Income</u></b>							
40100 - FOSHA Assessment Income	\$79,573.33	\$79,573.33	\$0.00	\$875,306.63	\$875,306.63	\$0.00	\$954,880.00
40110 - Condo Assessment Income	\$46,133.33	\$46,133.33	\$0.00	\$507,466.63	\$507,466.63	\$0.00	\$553,600.00
40120 - Sunvilla Apartment Fees	\$5,834.94	\$5,723.08	\$111.86	\$55,985.88	\$54,941.54	\$1,044.34	\$59,520.00
40199 - Transfer to Reserves	(\$5,275.00)	(\$5,275.00)	\$0.00	(\$58,025.00)	(\$58,025.00)	\$0.00	(\$63,300.00)
40200 - Capital Fund Contribution	(\$2,916.67)	(\$2,916.67)	\$0.00	(\$32,083.37)	(\$32,083.37)	\$0.00	(\$35,000.00)
<b>Total A1 - Assessments Income</b>	<b>\$123,349.93</b>	<b>\$123,238.07</b>	<b>\$111.86</b>	<b>\$1,348,650.77</b>	<b>\$1,347,606.43</b>	<b>\$1,044.34</b>	<b>\$1,469,700.00</b>
<b><u>A2 - Rental/Lease/Interest Income</u></b>							
41100 - FOSHA Lease Income	\$500.00	\$500.00	\$0.00	\$5,500.00	\$5,500.00	\$0.00	\$6,000.00
41115 - RV Storage Space Rental Income	\$2,731.67	\$2,500.00	\$231.67	\$30,406.49	\$27,500.00	\$2,906.49	\$30,000.00
41116 - RV Storage Space Admin Fee	\$1,080.00	\$416.67	\$663.33	\$1,800.00	\$4,583.37	(\$2,783.37)	\$5,000.00
41120 - Room Rental Income	\$2,890.00	\$1,500.00	\$1,390.00	\$19,443.00	\$16,500.00	\$2,943.00	\$18,000.00
41130 - Operations Interest Income	\$0.16	\$0.00	\$0.16	\$0.16	\$0.00	\$0.16	\$0.00
<b>Total A2 - Rental/Lease/Interest Income</b>	<b>\$7,201.83</b>	<b>\$4,916.67</b>	<b>\$2,285.16</b>	<b>\$57,149.65</b>	<b>\$54,083.37</b>	<b>\$3,066.28</b>	<b>\$59,000.00</b>
<b><u>A3 - Misc Other Income</u></b>							
42100 - Counter Services	\$188.15	\$250.00	(\$61.85)	\$2,776.15	\$2,750.00	\$26.15	\$3,000.00
42110 - Counter Sales	\$26.40	\$25.00	\$1.40	\$192.10	\$275.00	(\$82.90)	\$300.00
42120 - Resident Sales	\$776.00	\$1,000.00	(\$224.00)	\$6,576.00	\$8,000.00	(\$1,424.00)	\$10,000.00
42130 - Sales Commissions	\$451.00	\$300.00	\$151.00	\$2,417.80	\$1,700.00	\$717.80	\$2,000.00
42135 - Veteran's Income	\$180.13	\$83.33	\$96.80	\$5,490.13	\$916.63	\$4,573.50	\$1,000.00
42140 - Recycling	\$0.00	\$50.00	(\$50.00)	\$1,474.59	\$4,400.00	(\$2,925.41)	\$4,500.00
42150 - Vending - Water	\$365.70	\$400.00	(\$34.30)	\$4,656.60	\$4,500.00	\$156.60	\$5,000.00
42155 - Fishing Permit	\$20.00	\$0.00	\$20.00	\$230.00	\$250.00	(\$20.00)	\$300.00
42160 - Miscellaneous Income	\$0.00	\$0.00	\$0.00	\$180.00	\$0.00	\$180.00	\$0.00
<b>Total A3 - Misc Other Income</b>	<b>\$2,007.38</b>	<b>\$2,108.33</b>	<b>(\$100.95)</b>	<b>\$23,993.37</b>	<b>\$22,791.63</b>	<b>\$1,201.74</b>	<b>\$26,100.00</b>
<b><u>A4 - Activity Income</u></b>							
43100 - Ball Team Income	\$348.00	\$0.00	\$348.00	\$6,602.00	\$3,500.00	\$3,102.00	\$5,000.00
43120 - Ceramics	\$0.00	\$0.00	\$0.00	\$1,042.05	\$0.00	\$1,042.05	\$0.00
43130 - Chorus	\$878.00	\$0.00	\$878.00	\$4,493.74	\$3,000.00	\$1,493.74	\$6,000.00
43140 - Classes	\$0.00	\$0.00	\$0.00	\$528.96	\$0.00	\$528.96	\$0.00
43150 - Computer Club	\$540.53	\$0.00	\$540.53	\$3,019.78	\$1,000.00	\$2,019.78	\$2,000.00
43160 - Activity Counter Sales	\$280.00	\$83.33	\$196.67	\$1,050.00	\$916.63	\$133.37	\$1,000.00
43170 - Activity Food Sales	\$1,446.56	\$1,500.00	(\$53.44)	\$12,170.03	\$14,000.00	(\$1,829.97)	\$15,000.00
43190 - Lending Closet	\$490.00	\$300.00	\$190.00	\$2,120.00	\$1,700.00	\$420.00	\$2,000.00
43200 - Little Theatre Ticket Sales	\$130.00	\$0.00	\$130.00	\$2,184.05	\$3,000.00	(\$815.95)	\$3,000.00
43210 - Misc Activity Income	\$196.00	\$0.00	\$196.00	\$506.68	\$0.00	\$506.68	\$0.00
43240 - Pancake Breakfast	\$2,080.00	\$2,000.00	\$80.00	\$15,675.00	\$15,000.00	\$675.00	\$17,000.00
43245 - Pickle Ball	\$1,792.00	\$125.00	\$1,667.00	\$4,367.78	\$1,375.00	\$2,992.78	\$1,500.00
43250 - Vending Pop Sales	(\$88.30)	\$0.00	(\$88.30)	\$0.00	\$0.00	\$0.00	\$0.00
43260 - Sun Times	\$0.00	\$83.33	(\$83.33)	\$1,035.00	\$916.63	\$118.37	\$1,000.00
43270 - Swap Meets/Arts & Crafts Fair	\$30.00	\$500.00	(\$470.00)	\$3,475.00	\$2,800.00	\$675.00	\$3,000.00
43280 - Tours	\$2,914.34	\$500.00	\$2,414.34	\$11,308.52	\$5,500.00	\$5,808.52	\$6,000.00
43290 - Ticket Sales - Cabaret, Dances & Entertainment	\$21,272.50	\$9,000.00	\$12,272.50	\$33,765.50	\$30,000.00	\$3,765.50	\$35,000.00

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Budget Comparison Report - Operating  
11/1/2018 - 11/30/2018**

	11/1/2018 - 11/30/2018			1/1/2018 - 11/30/2018			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
43520 - Bingo Snacks	\$374.50	\$350.00	\$24.50	\$2,284.64	\$2,100.00	\$184.64	\$2,500.00
<b>Total A4 - Activity Income</b>	<b>\$32,684.13</b>	<b>\$14,441.66</b>	<b>\$18,242.47</b>	<b>\$105,628.73</b>	<b>\$84,808.26</b>	<b>\$20,820.47</b>	<b>\$100,000.00</b>
<b><u>A6 - Post Office Income</u></b>							
44100 - Stamp Sales Income	\$9,062.24	\$10,416.67	(\$1,354.43)	\$74,782.48	\$114,583.37	(\$39,800.89)	\$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	(\$9,062.24)	(\$10,416.67)	\$1,354.43	(\$74,782.48)	(\$114,583.37)	\$39,800.89	(\$125,000.00)
44140 - Post Office Commission	\$705.47	\$600.00	\$105.47	\$7,621.78	\$11,000.00	(\$3,378.22)	\$12,000.00
<b>Total A6 - Post Office Income</b>	<b>\$705.47</b>	<b>\$600.00</b>	<b>\$105.47</b>	<b>\$7,941.78</b>	<b>\$11,000.00</b>	<b>(\$3,058.22)</b>	<b>\$12,000.00</b>
<b><u>A7 - Other Income</u></b>							
45000 - Gain on Sale of Fixed Assets	\$150.00	\$0.00	\$150.00	\$824.36	\$0.00	\$824.36	\$0.00
<b>Total A7 - Other Income</b>	<b>\$150.00</b>	<b>\$0.00</b>	<b>\$150.00</b>	<b>\$824.36</b>	<b>\$0.00</b>	<b>\$824.36</b>	<b>\$0.00</b>
<b>Total Income</b>	<b>\$166,098.74</b>	<b>\$145,304.73</b>	<b>\$20,794.01</b>	<b>\$1,544,188.66</b>	<b>\$1,520,289.69</b>	<b>\$23,898.97</b>	<b>\$1,666,800.00</b>
<b>Expense</b>							
<b><u>E10 - General &amp; Administrative</u></b>							
50100 - Dues & Subscriptions	\$0.00	\$50.00	\$50.00	\$842.68	\$550.00	(\$292.68)	\$600.00
50110 - Training	\$0.00	\$83.33	\$83.33	\$1,436.20	\$916.63	(\$519.57)	\$1,000.00
50120 - Meeting Expenses	\$0.00	\$133.33	\$133.33	\$154.18	\$1,466.63	\$1,312.45	\$1,600.00
50130 - Licenses & Permits	\$82.92	\$133.33	\$50.41	\$1,782.32	\$1,466.63	(\$315.69)	\$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	\$11,325.00	\$10,908.37	(\$416.63)	\$11,900.00
50160 - Professional Fees	\$5,875.00	\$1,250.00	(\$4,625.00)	\$5,875.00	\$13,750.00	\$7,875.00	\$15,000.00
50170 - Legal Fees	(\$4,193.75)	\$583.33	\$4,777.08	\$12,518.25	\$6,416.63	(\$6,101.62)	\$7,000.00
50175 - Contract Services - Sun Times	\$1,201.67	\$0.00	(\$1,201.67)	\$7,210.02	\$0.00	(\$7,210.02)	\$0.00
50180 - Bank Charges	\$14.35	\$0.00	(\$14.35)	\$58.05	\$0.00	(\$58.05)	\$0.00
50190 - Miscellaneous	\$0.00	\$0.00	\$0.00	\$26.11	\$0.00	(\$26.11)	\$0.00
<b>Total E10 - General &amp; Administrative</b>	<b>\$3,955.19</b>	<b>\$3,224.99</b>	<b>(\$730.20)</b>	<b>\$49,777.81</b>	<b>\$39,899.89</b>	<b>(\$9,877.92)</b>	<b>\$47,250.00</b>
<b><u>E11 - Taxes</u></b>							
51100 - Property Taxes	\$0.00	\$50.00	\$50.00	\$33.50	\$50.00	\$16.50	\$50.00
51110 - Federal Income Taxes	\$0.00	\$5.00	\$5.00	\$0.00	\$55.00	\$55.00	\$60.00
51120 - State & Local Income Taxes	\$0.00	\$125.00	\$125.00	\$3,896.76	\$1,375.00	(\$2,521.76)	\$1,500.00
51130 - Other Taxes	\$0.00	\$125.00	\$125.00	\$0.00	\$1,375.00	\$1,375.00	\$1,500.00
51140 - Bingo Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
<b>Total E11 - Taxes</b>	<b>\$0.00</b>	<b>\$305.00</b>	<b>\$305.00</b>	<b>\$3,930.26</b>	<b>\$4,855.00</b>	<b>\$924.74</b>	<b>\$5,110.00</b>
<b><u>E12 - Office Expenses</u></b>							
52100 - Postage & Mailing	\$100.00	\$50.00	(\$50.00)	\$757.96	\$5,950.00	\$5,192.04	\$6,000.00
52110 - Paper	\$0.00	\$666.67	\$666.67	\$1,633.77	\$7,333.37	\$5,699.60	\$8,000.00
52120 - Supplies	\$404.24	\$583.33	\$179.09	\$4,679.39	\$6,416.63	\$1,737.24	\$7,000.00
52130 - Maintenance Contracts	\$585.00	\$350.00	(\$235.00)	\$4,158.73	\$3,850.00	(\$308.73)	\$4,200.00
52140 - Software	\$0.00	\$83.33	\$83.33	\$5,424.52	\$916.63	(\$4,507.89)	\$1,000.00
52150 - Miscellaneous Office Expenses	\$0.01	\$29.17	\$29.16	\$128.59	\$320.87	\$192.28	\$350.00
52160 - Equipment Purchased	\$0.00	\$166.67	\$166.67	\$1,524.00	\$1,833.37	\$309.37	\$2,000.00
52170 - Equipment Repairs	\$0.00	\$166.67	\$166.67	\$1,642.38	\$1,833.37	\$190.99	\$2,000.00
52180 - Post Office Supplies	\$0.00	\$50.00	\$50.00	\$0.00	\$550.00	\$550.00	\$600.00

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Budget Comparison Report - Operating  
11/1/2018 - 11/30/2018**

	11/1/2018 - 11/30/2018			1/1/2018 - 11/30/2018			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Total E12 - Office Expenses</b>	\$1,089.25	\$2,145.84	\$1,056.59	\$19,949.34	\$29,004.24	\$9,054.90	\$31,150.00
<b>E13 - Insurance Expenses</b>							
53100 - Liability Insurance	\$1,004.66	\$1,055.83	\$51.17	\$11,145.36	\$11,614.13	\$468.77	\$12,670.00
53110 - D&O Insurance	\$509.17	\$495.00	(\$14.17)	\$5,570.16	\$5,445.00	(\$125.16)	\$5,940.00
53120 - Property Insurance	\$1,055.83	\$1,030.00	(\$25.83)	\$11,416.39	\$11,330.00	(\$86.39)	\$12,360.00
53130 - Truck Insurance	\$82.59	\$95.00	\$12.41	\$912.90	\$1,045.00	\$132.10	\$1,140.00
<b>Total E13 - Insurance Expenses</b>	\$2,652.25	\$2,675.83	\$23.58	\$29,044.81	\$29,434.13	\$389.32	\$32,110.00
<b>E14 - Miscellaneous Sales Expenses</b>							
54100 - Counter Sales Expense	\$0.00	\$50.00	\$50.00	\$111.70	\$550.00	\$438.30	\$600.00
54110 - Resident Sales	\$239.24	\$416.67	\$177.43	\$2,266.61	\$4,583.37	\$2,316.76	\$5,000.00
54120 - Vending Expenses	\$0.25	\$208.33	\$208.08	\$982.73	\$2,291.63	\$1,308.90	\$2,500.00
54125 - Veteran's Expense	\$0.00	\$41.67	\$41.67	\$3,108.27	\$458.37	(\$2,649.90)	\$500.00
<b>Total E14 - Miscellaneous Sales Expenses</b>	\$239.49	\$716.67	\$477.18	\$6,469.31	\$7,883.37	\$1,414.06	\$8,600.00
<b>E15 - Activity Expenses</b>							
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	\$1,833.37	\$1,341.37	\$2,000.00
55120 - Activity Food Sale Expenses	\$1,499.70	\$1,333.33	(\$166.37)	\$9,682.19	\$14,666.63	\$4,984.44	\$16,000.00
55150 - Chorus Expenses	\$849.99	\$1,200.00	\$350.01	\$4,807.11	\$4,800.00	(\$7.11)	\$6,000.00
55160 - Class Expenses	\$0.00	\$41.67	\$41.67	\$0.00	\$458.37	\$458.37	\$500.00
55170 - Computer Club Expenses	\$610.31	\$100.00	(\$510.31)	\$1,177.49	\$500.00	(\$677.49)	\$2,000.00
55190 - Decoration Expenses	\$42.66	\$166.67	\$124.01	\$604.50	\$1,833.37	\$1,228.87	\$2,000.00
55200 - Entertainment Expenses	\$0.00	\$1,000.00	\$1,000.00	\$31,617.12	\$29,000.00	(\$2,617.12)	\$34,000.00
55210 - Kitchen Purchases	\$52.84	\$83.33	\$30.49	\$410.93	\$916.63	\$505.70	\$1,000.00
55220 - Lending Closet Expenses	\$85.00	\$141.67	\$56.67	\$1,055.00	\$1,558.37	\$503.37	\$1,700.00
55240 - Little Theatre Group Expenses	\$0.00	\$160.00	\$160.00	\$541.25	\$640.00	\$98.75	\$800.00
55250 - Misc Activity Expenses	\$198.82	\$166.67	(\$32.15)	\$1,323.05	\$1,833.37	\$510.32	\$2,000.00
55260 - Pancake Breakfast Expenses	\$751.25	\$666.67	(\$84.58)	\$7,376.90	\$7,333.37	(\$43.53)	\$8,000.00
55265 - Pickle Ball Expenses	\$15.51	\$125.00	\$109.49	\$6,543.38	\$1,375.00	(\$5,168.38)	\$1,500.00
55280 - Sun Times Expense	\$0.00	\$75.00	\$75.00	\$63.62	\$825.00	\$761.38	\$900.00
55290 - Swap Meet Expenses	\$0.00	\$80.00	\$80.00	\$15.00	\$880.00	\$865.00	\$960.00
55300 - Tour Expenses	\$2,163.15	\$500.00	(\$1,663.15)	\$7,834.58	\$5,500.00	(\$2,334.58)	\$6,000.00
55320 - Games/Sports Expenses	\$151.24	\$250.00	\$98.76	\$2,028.53	\$2,750.00	\$721.47	\$3,000.00
55325 - Volunteer Training	\$268.00	\$83.33	(\$184.67)	\$582.91	\$916.63	\$333.72	\$1,000.00
55515 - Bingo Snack Expenses	\$283.09	\$285.71	\$2.62	\$1,853.52	\$1,714.26	(\$139.26)	\$2,000.00
<b>Total E15 - Activity Expenses</b>	\$6,971.56	\$6,625.72	(\$345.84)	\$82,626.46	\$84,334.37	\$1,707.91	\$96,360.00
<b>E17 - Wages &amp; Salaries</b>							
56100 - Management Salaries	\$15,328.66	\$10,300.00	(\$5,028.66)	\$116,493.47	\$113,300.00	(\$3,193.47)	\$123,600.00
56110 - Office & Clerical Wages	\$7,484.29	\$5,150.00	(\$2,334.29)	\$56,139.51	\$56,650.00	\$510.49	\$61,800.00
56120 - Post Office Staff Wages	\$0.00	\$1,201.67	\$1,201.67	\$0.00	\$13,218.37	\$13,218.37	\$14,420.00
56130 - Newspaper Editor Salaries	\$0.00	\$1,201.67	\$1,201.67	\$4,577.14	\$13,218.37	\$8,641.23	\$14,420.00
56140 - Maintenance Staff Wages	\$13,512.93	\$10,128.33	(\$3,384.60)	\$98,290.37	\$111,411.63	\$13,121.26	\$121,540.00
56150 - Maintenance Overtime Wages	\$3,596.45	\$1,833.33	(\$1,763.12)	\$22,393.01	\$20,166.63	(\$2,226.38)	\$22,000.00
<b>Total E17 - Wages &amp; Salaries</b>	\$39,922.33	\$29,815.00	(\$10,107.33)	\$297,893.50	\$327,965.00	\$30,071.50	\$357,780.00

**UNAUDITED**

**Fountain of the Sun Community Assoc  
Budget Comparison Report - Operating  
11/1/2018 - 11/30/2018**

	11/1/2018 - 11/30/2018			1/1/2018 - 11/30/2018			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b><u>E18 - Personnel Expenses &amp; Taxes</u></b>							
57100 - Employers FICA	\$2,263.25	\$1,841.67	(\$421.58)	\$18,249.99	\$20,258.37	\$2,008.38	\$22,100.00
57110 - State & Federal Unemployment	\$0.00	\$416.67	\$416.67	\$1,310.99	\$4,583.37	\$3,272.38	\$5,000.00
57120 - Employer's Medicare	\$529.30	\$425.00	(\$104.30)	\$3,683.40	\$4,675.00	\$991.60	\$5,100.00
57130 - Worker's Compensation	\$0.00	\$625.00	\$625.00	\$2,519.14	\$6,875.00	\$4,355.86	\$7,500.00
57140 - Employee Health Insurance	\$1,233.45	\$2,458.33	\$1,224.88	\$20,786.65	\$27,041.63	\$6,254.98	\$29,500.00
57150 - Employee IRA Match	\$1,020.28	\$791.67	(\$228.61)	\$8,002.99	\$8,708.37	\$705.38	\$9,500.00
57160 - Payroll Processing Fees	\$83.20	\$60.00	(\$23.20)	\$852.53	\$660.00	(\$192.53)	\$720.00
57170 - Misc Personnel Expenses	\$15.58	\$166.67	\$151.09	\$1,796.53	\$1,833.37	\$36.84	\$2,000.00
<b>Total E18 - Personnel Expenses &amp; Taxes</b>	<b>\$5,145.06</b>	<b>\$6,785.01</b>	<b>\$1,639.95</b>	<b>\$57,202.22</b>	<b>\$74,635.11</b>	<b>\$17,432.89</b>	<b>\$81,420.00</b>
<b><u>E19 - Repairs &amp; Maintenance</u></b>							
60100 - General Building Repairs	\$3,812.06	\$2,083.33	(\$1,728.73)	\$24,199.91	\$22,916.63	(\$1,283.28)	\$25,000.00
60110 - Tables & Chairs	\$271.61	\$41.67	(\$229.94)	\$271.61	\$458.37	\$186.76	\$500.00
60120 - Electrical Repairs	\$1,646.41	\$750.00	(\$896.41)	\$2,745.42	\$8,250.00	\$5,504.58	\$9,000.00
60130 - Plumbing Repairs	\$57.65	\$500.00	\$442.35	\$11,033.77	\$5,500.00	(\$5,533.77)	\$6,000.00
60140 - Roof Repairs	\$0.00	\$333.33	\$333.33	\$0.00	\$3,666.63	\$3,666.63	\$4,000.00
60150 - Street Maintenance	\$630.74	\$500.00	(\$130.74)	\$8,997.66	\$5,500.00	(\$3,497.66)	\$6,000.00
60160 - Walls & Concrete Maintenance	\$0.00	\$333.33	\$333.33	\$6,418.62	\$3,666.63	(\$2,751.99)	\$4,000.00
60170 - Misc Interior Repairs	\$236.72	\$250.00	\$13.28	\$2,692.29	\$2,750.00	\$57.71	\$3,000.00
60180 - Recreational Court Maintenance	\$0.00	\$66.67	\$66.67	\$1,144.25	\$733.37	(\$410.88)	\$800.00
60190 - Shop Maintenance Supplies Inven	\$500.92	\$166.67	(\$334.25)	\$2,406.99	\$1,833.37	(\$573.62)	\$2,000.00
60200 - Miscellaneous Maintenance	\$0.00	\$0.00	\$0.00	\$194.00	\$0.00	(\$194.00)	\$0.00
<b>Total E19 - Repairs &amp; Maintenance</b>	<b>\$7,156.11</b>	<b>\$5,025.00</b>	<b>(\$2,131.11)</b>	<b>\$60,104.52</b>	<b>\$55,275.00</b>	<b>(\$4,829.52)</b>	<b>\$60,300.00</b>
<b><u>E20 - Equipment Expense</u></b>							
61100 - General Equipment Repairs	\$1,221.22	\$750.00	(\$471.22)	\$9,752.55	\$8,250.00	(\$1,502.55)	\$9,000.00
61110 - Heating & A/C Repairs	\$0.00	\$500.00	\$500.00	\$6,872.33	\$5,500.00	(\$1,372.33)	\$6,000.00
61130 - Equipment Rental	\$0.00	\$125.00	\$125.00	\$987.22	\$1,375.00	\$387.78	\$1,500.00
61140 - Small Shop Equipment Tools	\$53.99	\$125.00	\$71.01	\$1,587.06	\$1,375.00	(\$212.06)	\$1,500.00
61150 - Sound Equipment	\$3,166.95	\$166.67	(\$3,000.28)	\$3,754.83	\$1,833.37	(\$1,921.46)	\$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	\$1,728.64	\$2,750.00	\$1,021.36	\$3,000.00
61190 - Vehicle Fuel	\$82.08	\$125.00	\$42.92	\$845.41	\$1,375.00	\$529.59	\$1,500.00
61200 - Equipment Purchased	\$393.36	\$333.33	(\$60.03)	\$4,949.21	\$3,666.63	(\$1,282.58)	\$4,000.00
<b>Total E20 - Equipment Expense</b>	<b>\$4,917.60</b>	<b>\$2,375.00</b>	<b>(\$2,542.60)</b>	<b>\$30,546.44</b>	<b>\$26,275.00</b>	<b>(\$4,271.44)</b>	<b>\$28,650.00</b>
<b><u>E21 - Janitorial Expense</u></b>							
62100 - Contracted Cleaning Service	\$2,890.00	\$2,916.67	\$26.67	\$31,964.00	\$32,083.37	\$119.37	\$35,000.00
62110 - Cleaning Supplies/Paper Product	\$802.69	\$1,375.00	\$572.31	\$13,784.60	\$15,125.00	\$1,340.40	\$16,500.00
62120 - Trash Removal	\$276.12	\$310.00	\$33.88	\$3,078.06	\$3,410.00	\$331.94	\$3,720.00
<b>Total E21 - Janitorial Expense</b>	<b>\$3,968.81</b>	<b>\$4,601.67</b>	<b>\$632.86</b>	<b>\$48,826.66</b>	<b>\$50,618.37</b>	<b>\$1,791.71</b>	<b>\$55,220.00</b>
<b><u>E22 - Pool Expenses</u></b>							
63100 - Contracted Pool Service	\$1,840.00	\$2,090.00	\$250.00	\$20,651.00	\$22,990.00	\$2,339.00	\$25,080.00
63110 - Pool Chemicals & Supplies	\$541.02	\$1,416.67	\$875.65	\$15,084.66	\$15,583.37	\$498.71	\$17,000.00
63120 - Pool Equipment Repairs	\$1,775.00	\$333.33	(\$1,441.67)	\$3,710.27	\$3,666.63	(\$43.64)	\$4,000.00
<b>Total E22 - Pool Expenses</b>	<b>\$4,156.02</b>	<b>\$3,840.00</b>	<b>(\$316.02)</b>	<b>\$39,445.93</b>	<b>\$42,240.00</b>	<b>\$2,794.07</b>	<b>\$46,080.00</b>

**UNAUDITED**

**Fountain of the Sun Community Assoc  
Budget Comparison Report - Operating  
11/1/2018 - 11/30/2018**

	11/1/2018 - 11/30/2018			1/1/2018 - 11/30/2018			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b><u>E23 - Utility Expenses</u></b>							
64100 - Electricity	\$5,960.22	\$6,916.67	\$956.45	\$77,423.47	\$76,083.37	(\$1,340.10)	\$83,000.00
64110 - Irrigation Water	\$766.80	\$766.67	(\$0.13)	\$6,901.20	\$8,433.37	\$1,532.17	\$9,200.00
64120 - Water & Sewer	\$1,046.18	\$1,541.67	\$495.49	\$13,134.54	\$16,958.37	\$3,823.83	\$18,500.00
64130 - Gas - Buildings	\$72.39	\$133.33	\$60.94	\$892.66	\$1,466.63	\$573.97	\$1,600.00
64140 - Gas - Pool	\$2,339.93	\$3,000.00	\$660.07	\$24,770.89	\$26,200.00	\$1,429.11	\$31,200.00
64150 - Telephone & Internet	\$672.09	\$750.00	\$77.91	\$8,344.64	\$8,250.00	(\$94.64)	\$9,000.00
64160 - Wireless Phones	\$0.00	\$50.00	\$50.00	\$0.00	\$550.00	\$550.00	\$600.00
<b><u>Total E23 - Utility Expenses</u></b>	<b>\$10,857.61</b>	<b>\$13,158.34</b>	<b>\$2,300.73</b>	<b>\$131,467.40</b>	<b>\$137,941.74</b>	<b>\$6,474.34</b>	<b>\$153,100.00</b>
<b><u>E24 - Grounds Maintenance</u></b>							
65100 - Landscape Contract	\$3,158.00	\$3,253.33	\$95.33	\$34,738.00	\$35,786.63	\$1,048.63	\$39,040.00
65120 - Tree & Shrub Maint - Work Order	\$0.00	\$833.33	\$833.33	\$14,486.23	\$9,166.63	(\$5,319.60)	\$10,000.00
65150 - Landcaping, Trees & Flowers	\$581.77	\$416.67	(\$165.10)	\$7,680.58	\$4,583.37	(\$3,097.21)	\$5,000.00
65170 - Sprinkler Maint - Work Order	\$145.29	\$416.67	\$271.38	\$2,660.66	\$4,583.37	\$1,922.71	\$5,000.00
65180 - Pest & Termite Treatments	\$110.00	\$416.67	\$306.67	\$8,769.09	\$4,583.37	(\$4,185.72)	\$5,000.00
65190 - Exterior Light Repairs	\$0.00	\$125.00	\$125.00	\$0.00	\$1,375.00	\$1,375.00	\$1,500.00
65200 - Flags & Miscellaneous	\$302.47	\$250.00	(\$52.47)	\$1,746.12	\$2,750.00	\$1,003.88	\$3,000.00
<b><u>Total E24 - Grounds Maintenance</u></b>	<b>\$4,297.53</b>	<b>\$5,711.67</b>	<b>\$1,414.14</b>	<b>\$70,080.68</b>	<b>\$62,828.37</b>	<b>(\$7,252.31)</b>	<b>\$68,540.00</b>
<b><u>E25 - Security</u></b>							
66100 - Security - Contracted	\$37,246.91	\$36,091.67	(\$1,155.24)	\$401,726.03	\$397,008.37	(\$4,717.66)	\$433,100.00
66105 - Security - Maint Agreement	\$815.24	\$1,000.00	\$184.76	\$13,631.60	\$11,000.00	(\$2,631.60)	\$12,000.00
66110 - Equipment Maintenance	\$0.00	\$916.67	\$916.67	\$2,593.80	\$10,083.37	\$7,489.57	\$11,000.00
<b><u>Total E25 - Security</u></b>	<b>\$38,062.15</b>	<b>\$38,008.34</b>	<b>(\$53.81)</b>	<b>\$417,951.43</b>	<b>\$418,091.74</b>	<b>\$140.31</b>	<b>\$456,100.00</b>
<b><u>E26 - RV Storage</u></b>							
67100 - RV-Loan Debt Service	\$0.00	\$127.50	\$127.50	\$1,271.62	\$1,402.50	\$130.88	\$1,530.00
<b><u>Total E26 - RV Storage</u></b>	<b>\$0.00</b>	<b>\$127.50</b>	<b>\$127.50</b>	<b>\$1,271.62</b>	<b>\$1,402.50</b>	<b>\$130.88</b>	<b>\$1,530.00</b>
<b>Total Expense</b>	<b>\$133,390.96</b>	<b>\$125,141.58</b>	<b>(\$8,249.38)</b>	<b>\$1,346,588.39</b>	<b>\$1,392,683.83</b>	<b>\$46,095.44</b>	<b>\$1,529,300.00</b>
<b>Operating Net Income</b>	<b>\$32,707.78</b>	<b>\$20,163.15</b>	<b>\$12,544.63</b>	<b>\$197,600.27</b>	<b>\$127,605.86</b>	<b>\$69,994.41</b>	<b>\$137,500.00</b>
<b>Net Income</b>	<b>\$32,707.78</b>	<b>\$20,163.15</b>	<b>\$12,544.63</b>	<b>\$197,600.27</b>	<b>\$127,605.86</b>	<b>\$69,994.41</b>	<b>\$137,500.00</b>

**UNAUDITED**

**Fountain of the Sun Community Assoc  
Budget Comparison Report - Reserves  
11/1/2018 - 11/30/2018**

	11/1/2018 - 11/30/2018			1/1/2018 - 11/30/2018			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Net Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Reserve Income</b>							
<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	\$58,025.00	\$58,025.00	\$0.00	\$63,300.00
80110 - Interest Income - Reserves	\$505.66	\$333.33	\$172.33	\$5,795.33	\$3,666.63	\$2,128.70	\$4,000.00
<u>Total Reserve Income</u>	\$5,780.66	\$5,608.33	\$172.33	\$197,620.33	\$181,691.63	\$15,928.70	\$187,300.00
<b>Total Reserve Income</b>	\$5,780.66	\$5,608.33	\$172.33	\$197,620.33	\$181,691.63	\$15,928.70	\$187,300.00
<b>Reserve Expense</b>							
<u>Reserve Expenses</u>							
90015 - Activity Ctr HVAC	\$0.00	\$0.00	\$0.00	\$6,380.00	\$0.00	(\$6,380.00)	\$0.00
90016 - Lake Sidewalk Fence	\$0.00	\$500.00	\$500.00	\$0.00	\$5,500.00	\$5,500.00	\$6,000.00
90018 - Pool Furniture	\$0.00	\$1,000.00	\$1,000.00	\$9,748.08	\$11,000.00	\$1,251.92	\$12,000.00
90020 - Poolside Room Windows	\$0.00	\$1,570.83	\$1,570.83	\$0.00	\$17,279.13	\$17,279.13	\$18,850.00
90025 - Billiard Table Reconditioning	\$0.00	\$583.33	\$583.33	\$4,950.00	\$6,416.63	\$1,466.63	\$7,000.00
90026 - Chorus Riser	\$0.00	\$1,666.67	\$1,666.67	\$16,331.30	\$18,333.37	\$2,002.07	\$20,000.00
90027 - Activity Center Refrig & Freezer	\$0.00	\$500.00	\$500.00	\$3,418.29	\$5,500.00	\$2,081.71	\$6,000.00
90028 - Property Mgmt Software	\$0.00	\$2,125.00	\$2,125.00	\$10,585.75	\$23,375.00	\$12,789.25	\$25,500.00
90029 - Copier Replacement	\$0.00	\$833.33	\$833.33	\$8,930.32	\$9,166.63	\$236.31	\$10,000.00
90100 - Streets - Sealcoating	\$0.00	\$2,583.33	\$2,583.33	\$11,219.98	\$28,416.63	\$17,196.65	\$31,000.00
90111 - RV Storage	\$0.00	\$666.67	\$666.67	\$4,680.00	\$7,333.37	\$2,653.37	\$8,000.00
90112 - Computer Server Update	\$0.00	\$333.33	\$333.33	\$5,329.40	\$3,666.63	(\$1,662.77)	\$4,000.00
90113 - Bathhouse Facia	\$0.00	\$1,250.00	\$1,250.00	\$10,600.00	\$13,750.00	\$3,150.00	\$15,000.00
90114 - Activity Ctr Kitchen Hood	\$0.00	\$0.00	\$0.00	\$14,284.76	\$0.00	(\$14,284.76)	\$0.00
90115 - Admin Bldg Carpet	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$2,250.00	\$2,250.00	\$25,742.61	\$24,750.00	(\$992.61)	\$27,000.00
<u>Total Reserve Expenses</u>	\$0.00	\$15,862.49	\$15,862.49	\$140,087.06	\$174,487.39	\$34,400.33	\$190,350.00
<b>Total Reserve Expense</b>	\$0.00	\$15,862.49	\$15,862.49	\$140,087.06	\$174,487.39	\$34,400.33	\$190,350.00
Reserve Net Income	\$5,780.66	(\$10,254.16)	\$16,034.82	\$57,533.27	\$7,204.24	\$50,329.03	(\$3,050.00)
Net Income	\$5,780.66	(\$10,254.16)	\$16,034.82	\$57,533.27	\$7,204.24	\$50,329.03	(\$3,050.00)



**Fountain of the Sun Community Assoc  
Budget Comparison Report - Capital  
11/1/2018 - 11/30/2018**

	11/1/2018 - 11/30/2018			1/1/2018 - 11/30/2018			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Income</b>							
<u>Capital Income</u>							
82005 - Capital Fund Contrib Income	\$2,916.67	\$2,916.67	\$0.00	\$32,083.37	\$32,083.37	\$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	\$5,300.00	\$11,428.57	(\$6,128.57)	\$96,675.00	\$68,571.42	\$28,103.58	\$80,000.00
82100 - Interest Income-Capital Fund	\$48.87	\$0.00	\$48.87	\$48.87	\$0.00	\$48.87	\$0.00
<u>Total Capital Income</u>	\$8,265.54	\$14,345.24	(\$6,079.70)	\$135,132.00	\$100,654.79	\$34,477.21	\$115,000.00
<b>Total Income</b>	\$8,265.54	\$14,345.24	(\$6,079.70)	\$135,132.00	\$100,654.79	\$34,477.21	\$115,000.00
<b>Expense</b>							
<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	\$125,583.37	\$125,583.37	\$0.00	\$137,000.00
70160 - Main Entrance Barrier Arms	\$775.00	\$0.00	(\$775.00)	\$775.00	\$0.00	(\$775.00)	\$0.00
<u>Total Capital Expenses</u>	\$12,191.67	\$11,416.67	(\$775.00)	\$132,735.57	\$125,583.37	(\$7,152.20)	\$137,000.00
<b>Total Expense</b>	\$12,191.67	\$11,416.67	(\$775.00)	\$132,735.57	\$125,583.37	(\$7,152.20)	\$137,000.00
<b>Operating Net Income</b>	(\$3,926.13)	\$2,928.57	(\$6,854.70)	\$2,396.43	(\$24,928.58)	\$27,325.01	(\$22,000.00)
<b>Net Income</b>	(\$3,926.13)	\$2,928.57	(\$6,854.70)	\$2,396.43	(\$24,928.58)	\$27,325.01	(\$22,000.00)

**Fountain of the Sun Community Assoc  
Budget Comparison Report - Bingo  
11/1/2018 - 11/30/2018**

	11/1/2018 - 11/30/2018			1/1/2018 - 11/30/2018			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Income</b>							
<u>A5 - Bingo Income</u>							
43510 - Bingo Income	\$11,789.00	\$8,000.00	\$3,789.00	\$68,058.00	\$49,000.00	\$19,058.00	\$60,000.00
<u>Total A5 - Bingo Income</u>	\$11,789.00	\$8,000.00	\$3,789.00	\$68,058.00	\$49,000.00	\$19,058.00	\$60,000.00
<b>Total Income</b>	\$11,789.00	\$8,000.00	\$3,789.00	\$68,058.00	\$49,000.00	\$19,058.00	\$60,000.00
<b>Expense</b>							
<u>E16 - Bingo Expenses</u>							
55510 - Bingo Expenses	\$1,351.46	\$1,500.00	\$148.54	\$12,653.31	\$8,500.00	(\$4,153.31)	\$10,000.00
55520 - Bingo - Community Improvements	\$2,826.33	\$1,291.67	(\$1,534.66)	\$34,976.00	\$14,208.37	(\$20,767.63)	\$15,500.00
55525 - Bingo - Prizes Paid	\$6,143.00	\$6,000.00	(\$143.00)	\$36,623.00	\$29,000.00	(\$7,623.00)	\$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>	\$10,320.79	\$8,791.67	(\$1,529.12)	\$85,918.33	\$51,708.37	(\$34,209.96)	\$60,500.00
<b>Total Expense</b>	\$10,320.79	\$8,791.67	(\$1,529.12)	\$85,918.33	\$51,708.37	(\$34,209.96)	\$60,500.00
<b>Operating Net Income</b>	\$1,468.21	(\$791.67)	\$2,259.88	(\$17,860.33)	(\$2,708.37)	(\$15,151.96)	(\$500.00)
<b>Net Income</b>	\$1,468.21	(\$791.67)	\$2,259.88	(\$17,860.33)	(\$2,708.37)	(\$15,151.96)	(\$500.00)