

**Fountain of the Sun Country Club**  
**Profit & Loss**  
**November 2017**

	Nov 17	Nov 16	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Total Fees			
4010 · Annual Certificate Fees	20,432.00	16,011.55	4,420.45
4030 · Transfer Fee	100.00	100.00	0.00
<b>Total 4000 · Total Fees</b>	<b>20,532.00</b>	<b>16,111.55</b>	<b>4,420.45</b>
4100 · Total Dues			
4110 · Equity Member Golf Dues	26,068.00	29,735.72	-3,667.72
<b>Total 4100 · Total Dues</b>	<b>26,068.00</b>	<b>29,735.72</b>	<b>-3,667.72</b>
4120 · Prem/Deluxe/Twilight Pass Incom	613.56	474.32	139.24
4200 · Total Green Fees			
4210 · Green Fees - Equity Member	9,913.84	1,835.20	8,078.64
4220 · Green Fees - Non Member	6,396.00	9,990.61	-3,594.61
4230 · Contract Golf - Weekly Fees	11,100.93	12,539.32	-1,438.39
<b>Total 4200 · Total Green Fees</b>	<b>27,410.77</b>	<b>24,365.13</b>	<b>3,045.64</b>
4240 · Contract Golf - Membership Dues	830.00	1,150.00	-320.00
4300 · Total Range Fees			
4320 · Range Fees - Non Member	1,420.80	1,032.30	388.50
4300 · Total Range Fees - Other	0.00	0.00	0.00
<b>Total 4300 · Total Range Fees</b>	<b>1,420.80</b>	<b>1,032.30</b>	<b>388.50</b>
4400 · Total Cart Rental			
4420 · Cart Rental - Non Member	0.00	382.95	-382.95
4400 · Total Cart Rental - Other	113.60	0.00	113.60
<b>Total 4400 · Total Cart Rental</b>	<b>113.60</b>	<b>382.95</b>	<b>-269.35</b>
4600 · Total Miscellaneous Income			
4620 · C.C. Processing Fee	435.00	630.00	-195.00
4640 · Cash Over/Under.	8.97	135.85	-126.88
4650 · Interest Income	30.49	26.06	4.43
4660 · GolfNow! Barter Revenue	0.00	4,325.00	-4,325.00
4670 · Miscellaneous Income	20.56	1,494.39	-1,473.83
<b>Total 4600 · Total Miscellaneous Income</b>	<b>495.02</b>	<b>6,611.30</b>	<b>-6,116.28</b>
4700 · Water Reimbursement	958.50	1,533.60	-575.10
4800 · Total Retail Sales - Golf Shop			
4810 · Merchandise Sales - Golf Shop	5,265.94	3,283.05	1,982.89
4811 · Cost of Merchandise Sold	-3,026.18	0.00	-3,026.18
4820 · Merchandise Sales - Credit Book	0.00	75.76	-75.76
<b>Total 4800 · Total Retail Sales - Golf Shop</b>	<b>2,239.76</b>	<b>3,358.81</b>	<b>-1,119.05</b>
4900 · Restaurant Rental Income	3,911.98	4,889.98	-978.00
<b>Total Income</b>	<b>84,593.99</b>	<b>89,645.66</b>	<b>-5,051.67</b>
<b>Cost of Goods Sold</b>			
5000 · COGS Merchandise Purchase	0.00	2,999.55	-2,999.55
<b>Total COGS</b>	<b>0.00</b>	<b>2,999.55</b>	<b>-2,999.55</b>
<b>Gross Profit</b>	<b>84,593.99</b>	<b>86,646.11</b>	<b>-2,052.12</b>
<b>Expense</b>			
6000 · Total Wages - All Departments			
6010 · Wages - Golf Course	18,170.19	19,532.96	-1,362.77
6020 · Wages - Administration	3,905.80	3,865.01	40.79
6030 · Wages - Golf Professional	3,496.15	3,172.71	323.44
6040 · Wages - Golf Shop Assistant	3,201.09	3,330.80	-129.71
6050 · Wages - Admin in Golf Shop	439.50	240.00	199.50
<b>Total 6000 · Total Wages - All Departments</b>	<b>29,212.73</b>	<b>30,141.48</b>	<b>-928.75</b>

## Fountain of the Sun Country Club Profit & Loss

November 2017

	Nov 17	Nov 16	\$ Change
<b>6100 · Total Payroll Tax - All Departm</b>			
6110 · Payroll Tax - Golf Course	1,532.11	1,552.80	-20.69
6120 · Payroll Tax - Administration	332.42	314.04	18.38
6130 · Payroll Tax - Golf Shop	573.29	648.95	-75.66
6100 · Total Payroll Tax - All Departm - Other	0.00	0.00	0.00
<b>Total 6100 · Total Payroll Tax - All Departm</b>	<b>2,437.82</b>	<b>2,515.79</b>	<b>-77.97</b>
<b>6200 · Total Water - All Departments</b>			
6210 · Water - Golf Course	228.80	318.92	-90.12
6214 · Water - Admin/GS & RL	182.77	160.32	22.45
6217 · Water - Fire Hydrant Back-Up	198.59	0.00	198.59
<b>Total 6200 · Total Water - All Departments</b>	<b>610.16</b>	<b>479.24</b>	<b>130.92</b>
<b>6300 · Total Gas/Electric-All Depts</b>			
6310 · SRP - Golf Course	4,855.38	3,806.26	1,049.12
6320 · SRP - Administration	1,409.31	1,401.49	7.82
6330 · Southwest Gas - R/L	403.09	334.17	68.92
6340 · SRP - Golf Shop	469.77	467.17	2.60
<b>Total 6300 · Total Gas/Electric-All Depts</b>	<b>7,137.55</b>	<b>6,009.09</b>	<b>1,128.46</b>
<b>6400 · Trash Removal - All Depts</b>			
6410 · Trash Removal - Golf Course	1,383.64	550.00	833.64
6420 · Trash Removal - Admin	124.69	148.45	-23.76
<b>Total 6400 · Trash Removal - All Depts</b>	<b>1,508.33</b>	<b>698.45</b>	<b>809.88</b>
<b>6500 · Phone/Internet All Departments</b>	<b>497.80</b>	<b>365.90</b>	<b>131.90</b>
<b>6600 · Supplies/Tools/Special Equipmen</b>			
6610 · Supplies/Tools/Special Equip GC	593.01	220.14	372.87
6620 · Supplies/Tools/Special Equip GS	272.50	0.00	272.50
<b>Total 6600 · Supplies/Tools/Special Equipmen</b>	<b>865.51</b>	<b>220.14</b>	<b>645.37</b>
<b>6700 · Equipment Repair - All Depts</b>			
6710 · Equipment Repair - Club House	0.00	21.60	-21.60
<b>Total 6700 · Equipment Repair - All Depts</b>	<b>0.00</b>	<b>21.60</b>	<b>-21.60</b>
<b>6900 · Janitorial - Administration</b>	<b>688.80</b>	<b>591.23</b>	<b>97.57</b>
<b>7100 · Total Maint/Repairs - All Depts</b>			
7120 · Maint/Repairs - Water System	3.73	0.00	3.73
7130 · Maint/Repairs - Equipment	1,336.98	1,016.54	320.44
7140 · Maint/Repairs - Well Pump	22,219.72	0.00	22,219.72
7160 · Maint./Repair Club House	453.54	836.19	-382.65
<b>Total 7100 · Total Maint/Repairs - All Depts</b>	<b>24,013.97</b>	<b>1,852.73</b>	<b>22,161.24</b>
<b>7200 · Insurance &amp; Workmans Comp</b>			
7230 · Pollution Insurance	0.00	492.06	-492.06
7240 · Property Insurance	0.00	2,364.17	-2,364.17
7250 · Workmans Comp	615.28	466.97	148.31
<b>Total 7200 · Insurance &amp; Workmans Comp</b>	<b>615.28</b>	<b>3,323.20</b>	<b>-2,707.92</b>
<b>7300 · Total Golf Course Maintenance</b>			
7320 · Chemicals	372.84	0.00	372.84
7330 · Fertilizer	2,637.75	2,378.20	259.55
<b>Total 7300 · Total Golf Course Maintenance</b>	<b>3,010.59</b>	<b>2,378.20</b>	<b>632.39</b>
<b>7400 · Total Fuel/Oil</b>			
7410 · Unleaded Fuel	254.39	51.27	203.12
7420 · Diesel Fuel	462.03	652.71	-190.68
7430 · HY Oil /Super Plus Oil- 55 gal.	0.00	100.00	-100.00
7440 · Unleaded Fuel - Golf Carts	0.00	65.84	-65.84
<b>Total 7400 · Total Fuel/Oil</b>	<b>716.42</b>	<b>869.82</b>	<b>-153.40</b>

**Fountain of the Sun Country Club**  
**Profit & Loss**  
November 2017

	Nov 17	Nov 16	\$ Change
7500 · Laundry, Linens & Supplies - GC	201.66	322.46	-120.80
7600 · Licenses, Dues & Fees - GC	250.00	370.00	-120.00
7700 · Postage & Delivery	231.57	257.20	-25.63
7800 · Bank Card Services	1,894.53	1,073.65	820.88
7900 · Printing Expense	0.00	68.22	-68.22
8200 · Property Taxes	2,104.54	2,104.54	0.00
<b>8300 · Total Professional Services</b>			
8310 · Prof Services - Audit/Review	2,000.00	0.00	2,000.00
8320 · Accounting Services	0.00	415.00	-415.00
<b>Total 8300 · Total Professional Services</b>	<b>2,000.00</b>	<b>415.00</b>	<b>1,585.00</b>
8400 · Office Supplies - All Depts	125.52	593.27	-467.75
8500 · GolfNow! POS Service	0.00	4,325.00	-4,325.00
8520 · foreUP Software	475.00	0.00	475.00
<b>8600 · Total Leased Equipment - All De</b>			
8610 · Leased Equipment - Golf Course	239.00	294.10	-55.10
8620 · Leased Equipment - Admin	174.09	164.24	9.85
8640 · Cap Lease Equip-GC-Tax & Int	244.76	248.99	-4.23
<b>Total 8600 · Total Leased Equipment - All De</b>	<b>657.85</b>	<b>707.33</b>	<b>-49.48</b>
8700 · Miscellaneous Expense	0.00	288.00	-288.00
<b>9000 · Total Golf Cart Repair/Rental</b>			
9010 · Golf Cart Repair	0.00	401.51	-401.51
9011 · Golf Cart Rental Insurance	83.67	0.00	83.67
9020 · Golf Cart Rent Expense	750.00	0.00	750.00
<b>Total 9000 · Total Golf Cart Repair/Rental</b>	<b>833.67</b>	<b>401.51</b>	<b>432.16</b>
<b>9600 · Depreciation Expense</b>			
9610 · Depreciation - Golf Course	6,646.89	6,567.54	79.35
9620 · Depreciation - Admin	2,411.40	2,411.40	0.00
9630 · Depreciation - Golf Shop	163.48	163.43	0.05
<b>Total 9600 · Depreciation Expense</b>	<b>9,221.77</b>	<b>9,142.37</b>	<b>79.40</b>
<b>Total Expense</b>	<b>89,311.07</b>	<b>69,535.42</b>	<b>19,775.65</b>
<b>Net Ordinary Income</b>	<b>-4,717.08</b>	<b>17,110.69</b>	<b>-21,827.77</b>
<b>Net Income</b>	<b>-4,717.08</b>	<b>17,110.69</b>	<b>-21,827.77</b>

**Fountain of the Sun Country Club**  
**Balance Sheet**  
As of November 30, 2017

	Nov 30, 17	Nov 30, 16	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1020 · Petty Cash on Hand Office	200.00	200.00	0.00
1025 · Petty Cash - Golf Shop	400.00	200.00	200.00
1061 · Chase Member Dues- 8223	451,383.07	406,298.44	45,084.63
1062 · Chase- Operating 9577	25,906.07	21,926.75	3,979.32
1063 · Chase - C.C. 0682	15,253.83	46,525.78	-31,271.95
1065 · Chase - CAN-AM 0836	1,007.53	1,444.73	-437.20
1066 · Chase - Reserve Savings 2205	20,610.60	10,605.67	10,004.93
1067 · Chase - Contingency 2705	7,383.39	4,792.05	2,591.34
1068 · Chase - Donations 7100	10,174.49	0.00	10,174.49
<b>Total Checking/Savings</b>	<b>532,318.98</b>	<b>491,993.42</b>	<b>40,325.56</b>
<b>Accounts Receivable</b>			
<b>1100 · Accounts Receivable</b>			
1100.01 · Accts Receivable - Customers	1,150.20	2,073.40	-923.20
1100.04 · Accts Receivable - Members	791.69	0.00	791.69
<b>Total 1100 · Accounts Receivable</b>	<b>1,941.89</b>	<b>2,073.40</b>	<b>-131.51</b>
<b>Total Accounts Receivable</b>	<b>1,941.89</b>	<b>2,073.40</b>	<b>-131.51</b>
<b>Other Current Assets</b>			
1106 · Quarterly Dues Installments	53,600.00	37,397.50	16,202.50
<b>Total Other Current Assets</b>	<b>53,600.00</b>	<b>37,397.50</b>	<b>16,202.50</b>
<b>Total Current Assets</b>	<b>587,860.87</b>	<b>531,464.32</b>	<b>56,396.55</b>
<b>Fixed Assets</b>			
1205 · Land	1,775,951.77	1,775,951.77	0.00
1210 · Buildings	843,228.38	843,228.38	0.00
1214 · Greens Construction	198,087.42	198,087.42	0.00
1215 · Improvements	731,515.91	731,515.91	0.00
1220 · Equipment	609,495.93	624,634.75	-15,138.82
1225 · Furniture/Fixtures	111,459.88	111,459.88	0.00
1230 · Office Equipment	22,277.03	18,904.42	3,372.61
1235 · Vehicles/Equipment G.C.	65,917.42	73,737.51	-7,820.09
1550 · Club House Building	64,449.28	64,449.28	0.00
1580 · Club House Parking Lot	45,082.68	45,082.68	0.00
1620 · Pump Station-Lake	268,943.59	268,943.59	0.00
1700 · Accumulated Depreciation	-2,318,731.89	-2,236,518.52	-82,213.37
<b>Total Fixed Assets</b>	<b>2,417,677.40</b>	<b>2,519,477.07</b>	<b>-101,799.67</b>
<b>Other Assets</b>			
1114 · Pre-Paid Workers Comp.	4,959.72	1,400.91	3,558.81
1119 · Pre-Paid Pollution Insurance	0.00	1,968.27	-1,968.27
1140 · Maint. Dept. Inventory	22,500.54	22,500.54	0.00
1141 · GC Unlead Fuel Inventory	1,209.01	999.10	209.91
1142 · GC Diesel Fuel	170.43	243.00	-72.57
1160 · Golf Shop Inventory	20,094.28	14,880.37	5,213.91
1170 · Pre-Paid Federal Income Tax	5,418.00	0.00	5,418.00
1171 · Pre-Paid Arizona Income Tax	1,904.00	0.00	1,904.00
<b>Total Other Assets</b>	<b>56,255.98</b>	<b>41,992.19</b>	<b>14,263.79</b>
<b>TOTAL ASSETS</b>	<b>3,061,794.25</b>	<b>3,092,933.58</b>	<b>-31,139.33</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2010 · Accounts Payable	-5.51	7,660.21	-7,665.72
<b>Total Accounts Payable</b>	<b>-5.51</b>	<b>7,660.21</b>	<b>-7,665.72</b>
<b>Other Current Liabilities</b>			

**Fountain of the Sun Country Club**  
**Balance Sheet**  
As of November 30, 2017

	Nov 30, 17	Nov 30, 16	\$ Change
2003 · Accrue Property Tax	7,199.92	6,313.62	886.30
2009 · CAN-AM Account	1,007.53	1,444.73	-437.20
2012 · Gift Cert. Purchase/Redeemed	123.58	0.00	123.58
2013 · Sales Tax Golf Shop	3,024.06	2,572.06	452.00
2025 · Golf Course Donations Fund	1,792.51	5,089.44	-3,296.93
2027 · Golf Course Well Repair Fund	8,384.00	0.00	8,384.00
2050 · Income Taxes Payable			
2051 · Income Tax Payable - Fed	2,675.00	2,675.00	0.00
2052 · Income Tax Payable - State	1,070.00	1,070.00	0.00
2053 · Income Tax Payable - Deferred	8,360.00	8,360.00	0.00
<b>Total 2050 · Income Taxes Payable</b>	<b>12,105.00</b>	<b>12,105.00</b>	<b>0.00</b>
2090 · ST Cap Lease Liability	13,829.57	15,555.86	-1,726.29
2091 · S/T Capital Lease	8,875.44	0.00	8,875.44
2100 · Rochesters Payable	0.00	858.00	-858.00
2400 · Payroll Liabilities			
2403 · AZ Unemployment Tax	92.26	206.10	-113.84
<b>Total 2400 · Payroll Liabilities</b>	<b>92.26</b>	<b>206.10</b>	<b>-113.84</b>
2782 · Def Member Fees	511,500.01	504,058.02	7,441.99
2887 · Credit Book GS	15,756.73	3,306.36	12,450.37
9994 · Pass Member Def Fees	6,749.18	5,217.49	1,531.69
<b>Total Other Current Liabilities</b>	<b>590,439.79</b>	<b>556,726.68</b>	<b>33,713.11</b>
<b>Total Current Liabilities</b>	<b>590,434.28</b>	<b>564,386.89</b>	<b>26,047.39</b>
<b>Long Term Liabilities</b>			
2018 · POS Gift Card	0.00	5,640.74	-5,640.74
2490 · LT Cap Lease Liability	3,006.87	15,462.75	-12,455.88
2491 · L/T Capital Lease	12,905.70	0.00	12,905.70
2890 · Loyalty Program Liability	0.00	-838.00	838.00
<b>Total Long Term Liabilities</b>	<b>15,912.57</b>	<b>20,265.49</b>	<b>-4,352.92</b>
<b>Total Liabilities</b>	<b>606,346.85</b>	<b>584,652.38</b>	<b>21,694.47</b>
<b>Equity</b>			
2500 · Owner's Equity	3,300,000.00	3,300,000.00	0.00
2550 · Acquired Equity	148,937.47	148,937.47	0.00
2600 · Retained Earnings	-1,125,513.58	-1,094,507.55	-31,006.03
2651 · Designated Equity	136,740.59	136,740.59	0.00
Net Income	-4,717.08	17,110.69	-21,827.77
<b>Total Equity</b>	<b>2,455,447.40</b>	<b>2,508,281.20</b>	<b>-52,833.80</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,061,794.25</b>	<b>3,092,933.58</b>	<b>-31,139.33</b>

# Fountain of the Sun Country Club

## Profit & Loss Budget Performance Total Departments

November 2017

	Nov 17	Budget	Nov 17	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 - Total Fees	20,532.00	20,304.00	20,532.00	20,304.00	243,650.00
4100 - Total Dues	26,068.00	25,683.00	26,068.00	25,683.00	308,200.00
4120 - Premi/Deluxe/Twilight Pass Income	613.56	959.00	613.56	959.00	11,500.00
4200 - Total Green Fees	27,410.77	33,625.00	27,410.77	33,625.00	256,000.00
4240 - Contract Golf - Membership Dues	830.00	429.00	830.00	429.00	3,000.00
4300 - Total Range Fees	1,420.80	1,209.00	1,420.80	1,209.00	14,500.00
4400 - Total Cart Rental	113.60	1,000.00	113.60	1,000.00	12,000.00
4600 - Total Miscellaneous Income	495.02	334.00	495.02	334.00	4,000.00
4700 - Water Reimbursement	958.50	1,275.00	958.50	1,275.00	15,300.00
4800 - Total Retail Sales - Golf Shop	2,239.76	1,919.00	2,239.76	1,919.00	15,000.00
4900 - Restaurant Rental Income	3,911.98	4,890.00	3,911.98	4,890.00	29,340.00
<b>Total Income</b>	<b>84,593.99</b>	<b>91,627.00</b>	<b>84,593.99</b>	<b>91,627.00</b>	<b>912,490.00</b>
<b>Gross Profit</b>	<b>84,593.99</b>	<b>91,627.00</b>	<b>84,593.99</b>	<b>91,627.00</b>	<b>912,490.00</b>
<b>Expense</b>					
6000 - Total Wages - All Departments	29,212.73	32,365.00	29,212.73	32,365.00	388,378.00
6100 - Total Payroll Tax - All Departm	2,437.82	3,237.00	2,437.82	3,237.00	38,839.00
6200 - Total Water - All Departments	610.16	409.00	610.16	409.00	4,900.00
6300 - Total Gas/Electric-All Depts	7,137.55	7,417.00	7,137.55	7,417.00	89,000.00
6400 - Trash Removal - All Depts	1,508.33	458.00	1,508.33	458.00	5,500.00
6500 - Phone/Internet All Departments	497.80	500.00	497.80	500.00	6,000.00
6600 - Supplies/Tools/Special Equipmen	865.51	833.00	865.51	833.00	10,000.00
6700 - Equipment Repair - All Depts	0.00	875.00	0.00	875.00	10,500.00
6900 - Janitorial - Administration	688.80	750.00	688.80	750.00	9,000.00
7000 - Legal Fees	0.00	250.00	0.00	250.00	3,000.00
7100 - Total Maint/Repairs - All Depts	24,013.97	11,909.00	24,013.97	11,909.00	142,900.00
7200 - Insurance & Workmans Comp	615.28	3,583.00	615.28	3,583.00	43,000.00
7300 - Total Golf Course Maintenance	3,010.59	1,500.00	3,010.59	1,500.00	53,000.00
7400 - Total Fuel/Oil	716.42	1,667.00	716.42	1,667.00	20,000.00
7500 - Laundry, Linens & Supplies - GC	201.66	250.00	201.66	250.00	3,000.00
7600 - Licenses, Dues & Fees - GC	250.00	375.00	250.00	375.00	4,500.00
7700 - Postage & Delivery	231.57	83.00	231.57	83.00	1,000.00

	Nov 17	Budget	Nov 17	YTD Budget	Annual Budget
7800 · Bank Card Services	1,894.53	833.00	1,894.53	833.00	10,000.00
7900 · Printing Expense	0.00	33.00	0.00	33.00	400.00
8000 · Advertising - GS	0.00	82.00	0.00	82.00	1,000.00
8050 · Activities	0.00	41.00	0.00	41.00	500.00
8200 · Property Taxes	2,104.54	2,000.00	2,104.54	2,000.00	24,000.00
8300 · Total Professional Services	2,000.00	2,625.00	2,000.00	2,625.00	12,500.00
8400 · Office Supplies - All Depts	125.52	600.00	125.52	600.00	7,200.00
8520 · foreUP Software	475.00	507.00	475.00	507.00	6,085.00
8600 · Total Leased Equipment - All De	657.85	784.00	657.85	784.00	9,400.00
8700 · Miscellaneous Expense	0.00	208.00	0.00	208.00	2,500.00
9000 · Total Golf Cart Repair/Rental	833.67	1,834.00	833.67	1,834.00	22,000.00
9500 · Income Tax Expense	0.00	333.00	0.00	333.00	4,000.00
9600 · Depreciation Expense	9,221.77	9,666.00	9,221.77	9,666.00	116,000.00
<b>Total Expense</b>	<b>89,311.07</b>	<b>86,007.00</b>	<b>89,311.07</b>	<b>86,007.00</b>	<b>1,048,102.00</b>
<b>Net Ordinary Income</b>	<b>-4,717.08</b>	<b>5,620.00</b>	<b>-4,717.08</b>	<b>5,620.00</b>	<b>-135,612.00</b>
<b>Net Income</b>	<b>-4,717.08</b>	<b>5,620.00</b>	<b>-4,717.08</b>	<b>5,620.00</b>	<b>-135,612.00</b>

**Fountain of the Sun Country Club**  
**Profit & Loss Admin Cost Center**  
 November 2017

	Nov 17	Budget	Nov 17	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · Total Fees					
4010 · Annual Certificate Fees	20,432.00	20,179.00	20,432.00	20,179.00	242,150.00
4020 · Initiation Fee	0.00	83.00	0.00	83.00	1,000.00
4030 · Transfer Fee	100.00	42.00	100.00	42.00	500.00
<b>Total 4000 · Total Fees</b>	<b>20,532.00</b>	<b>20,304.00</b>	<b>20,532.00</b>	<b>20,304.00</b>	<b>243,650.00</b>
4100 · Total Dues					
4110 · Equity Member Golf Dues	26,068.00	25,683.00	26,068.00	25,683.00	308,200.00
<b>Total 4100 · Total Dues</b>	<b>26,068.00</b>	<b>25,683.00</b>	<b>26,068.00</b>	<b>25,683.00</b>	<b>308,200.00</b>
4120 · Prem/Deluxe/Twilight Pass Income					
4200 · Total Green Fees	613.56	959.00	613.56	959.00	11,500.00
4210 · Green Fees - Equity Member	9,913.84	3,125.00	9,913.84	3,125.00	25,000.00
4220 · Green Fees - Non Member	6,396.00	17,500.00	6,396.00	17,500.00	140,000.00
4230 · Contract Golf - Weekly Fees	11,100.93	13,000.00	11,100.93	13,000.00	91,000.00
<b>Total 4200 · Total Green Fees</b>	<b>27,410.77</b>	<b>33,625.00</b>	<b>27,410.77</b>	<b>33,625.00</b>	<b>256,000.00</b>
4240 · Contract Golf - Membership Dues	830.00	429.00	830.00	429.00	3,000.00
4300 · Total Range Fees	1,420.80	1,209.00	1,420.80	1,209.00	14,500.00
4400 · Total Cart Rental	113.60	1,000.00	113.60	1,000.00	12,000.00
4600 · Total Miscellaneous Income					
4620 · C.C. Processing Fee	435.00	142.00	435.00	142.00	1,700.00
4640 · Cash Over/Under.	8.97		8.97		
4650 · Interest Income	30.49	25.00	30.49	25.00	300.00
4670 · Miscellaneous Income	20.56	167.00	20.56	167.00	2,000.00
<b>Total 4600 · Total Miscellaneous Income</b>	<b>495.02</b>	<b>334.00</b>	<b>495.02</b>	<b>334.00</b>	<b>4,000.00</b>
4700 · Water Reimbursement	958.50	1,275.00	958.50	1,275.00	15,300.00
4800 · Total Retail Sales - Golf Shop					
4810 · Merchandise Sales - Golf Shop	5,265.94	5,500.00	5,265.94	5,500.00	43,000.00
4811 · Cost of Merchandise Sold	-3,026.18	-3,581.00	-3,026.18	-3,581.00	-28,000.00
<b>Total 4800 · Total Retail Sales - Golf Shop</b>	<b>2,239.76</b>	<b>1,919.00</b>	<b>2,239.76</b>	<b>1,919.00</b>	<b>15,000.00</b>
4900 · Restaurant Rental Income	3,911.98	4,890.00	3,911.98	4,890.00	29,340.00
<b>Total Income</b>	<b>84,593.99</b>	<b>91,627.00</b>	<b>84,593.99</b>	<b>91,627.00</b>	<b>912,490.00</b>
<b>Gross Profit</b>	<b>84,593.99</b>	<b>91,627.00</b>	<b>84,593.99</b>	<b>91,627.00</b>	<b>912,490.00</b>
<b>Expense</b>					
6000 · Total Wages - All Departments	3,905.80	3,159.00	3,905.80	3,159.00	38,369.00
6020 · Wages - Administration					



	Nov 17	Budget	Nov 17	YTD Budget	Annual Budget
Total 6000 · Total Wages - All Departments	3,905.80	3,159.00	3,905.80	3,159.00	38,369.00
6100 · Total Payroll Tax - All Departm					
6120 · Payroll Tax - Administration	332.42	324.00	332.42	324.00	3,881.00
Total 6100 · Total Payroll Tax - All Departm	332.42	324.00	332.42	324.00	3,881.00
6200 · Total Water - All Departments					
6214 · Water - Admin/GS & RL	182.77	192.00	182.77	192.00	2,300.00
Total 6200 · Total Water - All Departments	182.77	192.00	182.77	192.00	2,300.00
6300 · Total Gas/Electric-All Depts					
6320 · SRP - Administration	1,409.31	1,500.00	1,409.31	1,500.00	18,000.00
6330 · Southwest Gas - R/L	403.09	500.00	403.09	500.00	6,000.00
Total 6300 · Total Gas/Electric-All Depts	1,812.40	2,000.00	1,812.40	2,000.00	24,000.00
6400 · Trash Removal - All Depts					
6420 · Trash Removal - Admin	124.69	125.00	124.69	125.00	1,500.00
Total 6400 · Trash Removal - All Depts	124.69	125.00	124.69	125.00	1,500.00
6500 · Phone/Internet All Departments					
6700 · Equipment Repair - All Depts	497.80	500.00	497.80	500.00	6,000.00
6710 · Equipment Repair - Club House	0.00	375.00	0.00	375.00	4,500.00
6730 · Equipment Repair - R/L	0.00	417.00	0.00	417.00	5,000.00
Total 6700 · Equipment Repair - All Depts	0.00	792.00	0.00	792.00	9,500.00
6900 · Janitorial - Administration	688.80	750.00	688.80	750.00	9,000.00
7000 · Legal Fees	0.00	250.00	0.00	250.00	3,000.00
7100 · Total Maint/Repairs - All Depts					
7160 · Maint./Repair Club House	453.54	1,167.00	453.54	1,167.00	14,000.00
Total 7100 · Total Maint/Repairs - All Depts	453.54	1,167.00	453.54	1,167.00	14,000.00
7200 · Insurance & Workmans Comp					
7250 · Workmans Comp	615.28	3,583.00	615.28	3,583.00	43,000.00
Total 7200 · Insurance & Workmans Comp	615.28	3,583.00	615.28	3,583.00	43,000.00
7700 · Postage & Delivery	231.57	83.00	231.57	83.00	1,000.00
7800 · Bank Card Services	1,894.53	833.00	1,894.53	833.00	10,000.00
7900 · Printing Expense	0.00	33.00	0.00	33.00	400.00
8200 · Property Taxes	2,104.54	2,000.00	2,104.54	2,000.00	24,000.00
8300 · Total Professional Services					
8315 - Reserve Study	0.00	42.00	0.00	42.00	500.00
8310 · Prof Services - Audit/Review	2,000.00	2,000.00	2,000.00	2,000.00	5,000.00
8320 · Accounting Services	0.00	583.00	0.00	583.00	7,000.00
Total 8300 · Total Professional Services	2,000.00	2,625.00	2,000.00	2,625.00	12,500.00

	Nov 17	Budget	Nov 17	YTD Budget	Annual Budget
8400 · Office Supplies - All Depts	125.52	600.00	125.52	600.00	7,200.00
8520 · foreUP Software	475.00	507.00	475.00	507.00	6,085.00
8600 · Total Leased Equipment - All De					
8620 · Leased Equipment - Admin	174.09	242.00	174.09	242.00	2,900.00
<b>Total 8600 · Total Leased Equipment - All De</b>	<b>174.09</b>	<b>242.00</b>	<b>174.09</b>	<b>242.00</b>	<b>2,900.00</b>
8700 · Miscellaneous Expense					
8701 · Miscellaneous Expense-Admin	0.00	167.00	0.00	167.00	2,000.00
<b>Total 8700 · Miscellaneous Expense</b>	<b>0.00</b>	<b>167.00</b>	<b>0.00</b>	<b>167.00</b>	<b>2,000.00</b>
9500 · Income Tax Expense					
9510 · Federal Income Tax Expense	0.00	300.00	0.00	300.00	3,600.00
9520 · Arizona Income Tax Expense	0.00	33.00	0.00	33.00	400.00
<b>Total 9500 · Income Tax Expense</b>	<b>0.00</b>	<b>333.00</b>	<b>0.00</b>	<b>333.00</b>	<b>4,000.00</b>
9600 · Depreciation Expense					
9620 · Depreciation - Admin	2,411.40	2,416.00	2,411.40	2,416.00	29,000.00
<b>Total 9600 · Depreciation Expense</b>	<b>2,411.40</b>	<b>2,416.00</b>	<b>2,411.40</b>	<b>2,416.00</b>	<b>29,000.00</b>
<b>Total Expense</b>	<b>18,030.15</b>	<b>22,681.00</b>	<b>18,030.15</b>	<b>22,681.00</b>	<b>253,635.00</b>
<b>Net Ordinary Income</b>	<b>66,563.84</b>	<b>68,946.00</b>	<b>66,563.84</b>	<b>68,946.00</b>	<b>658,855.00</b>
<b>Net Income</b>	<b>66,563.84</b>	<b>68,946.00</b>	<b>66,563.84</b>	<b>68,946.00</b>	<b>658,855.00</b>

# Profit & Loss Budget Performance Golf Course

November 2017

Ordinary Income/Expense	Nov 17	Budget	Nov 17	YTD Budget	Annual Budget
Expense					
6000 · Total Wages - All Departments	18,170.19	21,927.00	18,170.19	21,927.00	263,126.00
6010 · Wages - Golf Course					
Total 6000 · Total Wages - All Departments	18,170.19	21,927.00	18,170.19	21,927.00	263,126.00
6100 · Total Payroll Tax - All Departm	1,532.11	2,193.00	1,532.11	2,193.00	26,313.00
6110 · Payroll Tax - Golf Course					
Total 6100 · Total Payroll Tax - All Departm	1,532.11	2,193.00	1,532.11	2,193.00	26,313.00
6200 · Total Water - All Departments	228.80	217.00	228.80	217.00	2,600.00
6210 · Water - Golf Course	198.59		198.59		0.00
6217 · Water - Fire Hydrant Back-Up					
Total 6200 · Total Water - All Departments	427.39	217.00	427.39	217.00	2,600.00
6300 · Total Gas/Electric-All Depts	4,855.38	4,917.00	4,855.38	4,917.00	59,000.00
6310 · SRP - Golf Course					
Total 6300 · Total Gas/Electric-All Depts	4,855.38	4,917.00	4,855.38	4,917.00	59,000.00
6400 · Trash Removal - All Depts	1,383.64	333.00	1,383.64	333.00	4,000.00
6410 · Trash Removal - Golf Course					
Total 6400 · Trash Removal - All Depts	1,383.64	333.00	1,383.64	333.00	4,000.00
6600 · Supplies/Tools/Special Equipmen	593.01	750.00	593.01	750.00	9,000.00
6610 · Supplies/Tools/Special Equip GC					
Total 6600 · Supplies/Tools/Special Equipmen	593.01	750.00	593.01	750.00	9,000.00
7100 · Total Maint/Repairs - All Depts	23,560.43	10,742.00	23,560.43	10,742.00	128,900.00
7110 · Maint/Repairs - MX Building	0.00	500.00	0.00	500.00	6,000.00
7120 · Maint/Repairs - Water System	3.73	1,500.00	3.73	1,500.00	18,000.00
7130 · Maint/Repairs - Equipment	1,336.98	2,250.00	1,336.98	2,250.00	27,000.00
7140 · Maint/Repairs - Well Pump	22,219.72	6,242.00	22,219.72	6,242.00	74,900.00
7150 · Maint/Repairs - Grounds	0.00	250.00	0.00	250.00	3,000.00
Total 7100 · Total Maint/Repairs - All Depts	23,560.43	10,742.00	23,560.43	10,742.00	128,900.00
7300 · Total Golf Course Maintenance					
7310 · Seed	0.00	0.00	0.00	0.00	20,000.00
7320 · Chemicals	372.84	292.00	372.84	292.00	3,500.00
7330 · Fertilizer	2,637.75	833.00	2,637.75	833.00	10,000.00
7340 · Sand/Gravel	0.00	375.00	0.00	375.00	4,500.00
7350 · Tree Care	0.00	0.00	0.00	0.00	15,000.00
Total 7300 · Total Golf Course Maintenance	3,010.59	1,500.00	3,010.59	1,500.00	53,000.00

	Nov 17	Budget	Nov 17	YTD Budget	Annual Budget
7400 · Total Fuel/Oil					
7410 · Unleaded Fuel	254.39	583.00	254.39	583.00	7,000.00
7420 · Diesel Fuel	462.03	792.00	462.03	792.00	9,500.00
7430 · HY Oil /Super Plus Oil- 55 gal.	0.00	167.00	0.00	167.00	2,000.00
<b>Total 7400 · Total Fuel/Oil</b>	<b>716.42</b>	<b>1,542.00</b>	<b>716.42</b>	<b>1,542.00</b>	<b>18,500.00</b>
7500 · Laundry, Linens & Supplies - GC	201.66	250.00	201.66	250.00	3,000.00
7600 · Licenses, Dues & Fees - GC	250.00	375.00	250.00	375.00	4,500.00
8600 · Total Leased Equipment - All De					
8610 · Leased Equipment - Golf Course	239.00	250.00	239.00	250.00	3,000.00
8640 · Cap Lease Equip-GC-Tax & Int	244.76	292.00	244.76	292.00	3,500.00
<b>Total 8600 · Total Leased Equipment - All De</b>	<b>483.76</b>	<b>542.00</b>	<b>483.76</b>	<b>542.00</b>	<b>6,500.00</b>
9600 · Depreciation Expense					
9610 · Depreciation - Golf Course	6,646.89	7,083.00	6,646.89	7,083.00	85,000.00
<b>Total 9600 · Depreciation Expense</b>	<b>6,646.89</b>	<b>7,083.00</b>	<b>6,646.89</b>	<b>7,083.00</b>	<b>85,000.00</b>
<b>Total Expense</b>	<b>61,831.47</b>	<b>52,371.00</b>	<b>61,831.47</b>	<b>52,371.00</b>	<b>663,439.00</b>
Net Ordinary Income	-61,831.47	-52,371.00	-61,831.47	-52,371.00	-663,439.00
<b>Net Income</b>	<b>-61,831.47</b>	<b>-52,371.00</b>	<b>-61,831.47</b>	<b>-52,371.00</b>	<b>-663,439.00</b>

# Fountain of the Sun Country Club

## Profit & Loss Budget Performance Golf Shop

### November 2017

Ordinary Income/Expense	Nov 17	Budget	Nov 17	YTD Budget	Annual Budget
Expense					
6000 · Total Wages - All Departments					
6030 · Wages - Golf Professional	3,496.15	3,827.00	3,496.15	3,827.00	45,926.00
6040 · Wages - Golf Shop Assistant	3,201.09	2,212.00	3,201.09	2,212.00	26,541.00
6050 · Wages - Admin in Golf Shop	439.50	1,240.00	439.50	1,240.00	14,416.00
<b>Total 6000 · Total Wages - All Departments</b>	<b>7,136.74</b>	<b>7,279.00</b>	<b>7,136.74</b>	<b>7,279.00</b>	<b>86,883.00</b>
6100 · Total Payroll Tax - All Departm					
6130 · Payroll Tax - Golf Shop	573.29	720.00	573.29	720.00	8,645.00
<b>Total 6100 · Total Payroll Tax - All Departm</b>	<b>573.29</b>	<b>720.00</b>	<b>573.29</b>	<b>720.00</b>	<b>8,645.00</b>
6300 · Total Gas/Electric-All Depts					
6340 · SRP - Golf Shop	469.77	500.00	469.77	500.00	6,000.00
<b>Total 6300 · Total Gas/Electric-All Depts</b>	<b>469.77</b>	<b>500.00</b>	<b>469.77</b>	<b>500.00</b>	<b>6,000.00</b>
6600 · Supplies/Tools/Special Equipmen					
6620 · Supplies/Tools/Special Equip GS	272.50	83.00	272.50	83.00	1,000.00
<b>Total 6600 · Supplies/Tools/Special Equipmen</b>	<b>272.50</b>	<b>83.00</b>	<b>272.50</b>	<b>83.00</b>	<b>1,000.00</b>
6700 · Equipment Repair - All Depts					
6720 · Equipment Repair - Golf Shop	0.00	83.00	0.00	83.00	1,000.00
<b>Total 6700 · Equipment Repair - All Depts</b>	<b>0.00</b>	<b>83.00</b>	<b>0.00</b>	<b>83.00</b>	<b>1,000.00</b>
7400 · Total Fuel/Oil					
7440 · Unleaded Fuel - Golf Carts	0.00	125.00	0.00	125.00	1,500.00
<b>Total 7400 · Total Fuel/Oil</b>	<b>0.00</b>	<b>125.00</b>	<b>0.00</b>	<b>125.00</b>	<b>1,500.00</b>
8000 · Advertising - GS	0.00	82.00	0.00	82.00	1,000.00
8050 · Activities	0.00	41.00	0.00	41.00	500.00
8700 · Miscellaneous Expense					
8702 · Miscellaneous Expens - Golf Shp	0.00	41.00	0.00	41.00	500.00
<b>Total 8700 · Miscellaneous Expense</b>	<b>0.00</b>	<b>41.00</b>	<b>0.00</b>	<b>41.00</b>	<b>500.00</b>
9000 · Total Golf Cart Repair/Rental					
9010 · Golf Cart Repair	0.00	42.00	0.00	42.00	500.00
9011 · Golf Cart Rental Insurance	83.67	84.00	83.67	84.00	1,000.00
9020 · Golf Cart Rent Expense	750.00	1,708.00	750.00	1,708.00	20,500.00
<b>Total 9000 · Total Golf Cart Repair/Rental</b>	<b>833.67</b>	<b>1,834.00</b>	<b>833.67</b>	<b>1,834.00</b>	<b>22,000.00</b>
9600 · Depreciation Expense					
9630 · Depreciation - Golf Shop	163.48	167.00	163.48	167.00	2,000.00
<b>Total 9600 · Depreciation Expense</b>	<b>163.48</b>	<b>167.00</b>	<b>163.48</b>	<b>167.00</b>	<b>2,000.00</b>

	Nov 17	Budget	Nov 17	YTD Budget	Annual Budget
Total Expense	9,449.45	10,955.00	9,449.45	10,955.00	131,028.00
Net Ordinary Income	-9,449.45	-10,955.00	-9,449.45	-10,955.00	-131,028.00
Net Income	<b>-9,449.45</b>	<b>-10,955.00</b>	<b>-9,449.45</b>	<b>-10,955.00</b>	<b>-131,028.00</b>

**Fountain of the Sun Country Club**  
**Statement of Cash Flows**  
November 2017

	<u>Nov 17</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	-4,717.08
Adjustments to reconcile Net Income to net cash provided by operations:	
1100 · Accounts Receivable:1100.01 · Accts Receivable - Customers	-766.80
1100 · Accounts Receivable:1100.04 · Accts Receivable - Members	-650.38
2010 · Accounts Payable	-8,396.41
2003 · Accrue Property Tax	2,104.54
2009 · CAN-AM Account	-237.20
2012 · Gift Cert. Purchase/Redeemed	17.58
2013 · Sales Tax Golf Shop	2,271.99
2027 · Golf Course Well Repair Fund	8,384.00
2400 · Payroll Liabilities:2401 · Federal 941/940	-3.38
2400 · Payroll Liabilities:2403 · AZ Unemployment Tax	55.78
2782 · Def Member Fees	-7,515.00
2887 · Credit Book GS	4,108.28
9994 · Pass Member Def Fees	1,717.81
	<hr/>
Net cash provided by Operating Activities	-3,626.27
<b>INVESTING ACTIVITIES</b>	
1700 · Accumulated Depreciation	9,221.77
1114 · Pre-Paid Workers Comp.	615.28
1141 · GC Unlead Fuel Inventory	254.39
1142 · GC Diesel Fuel	462.03
1160 · Golf Shop Inventory	-5,829.97
	<hr/>
Net cash provided by Investing Activities	4,723.50
<b>FINANCING ACTIVITIES</b>	
2490 · LT Cap Lease Liability	-1,160.66
2491 · L/T Capital Lease	-739.62
	<hr/>
Net cash provided by Financing Activities	-1,900.28
Net cash increase for period	-803.05
Cash at beginning of period	<u>533,122.03</u>
Cash at end of period	<u><u>532,318.98</u></u>