

**Fountain of the Sun Country Club**  
**Balance Sheet**  
As of September 30, 2020

	Sep 30, 20	Sep 30, 19	\$ 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	450.00	450.00	0.00
1061 · Chase Member Dues- 8223	241,896.59	82,066.32	159,830.27
1062 · Chase- Operating 9577	17,468.43	20,996.05	-3,527.62
1063 · Chase - C.C. 0682	21,532.32	28,699.30	-7,166.98
1066 · Chase - Reserve Savings 2205			
1066.5 - FIB - CD - 0851	100,000.00	0.00	100,000.00
1066.1 · Chase - Reserve CD - 7945	0.00	30,000.00	-30,000.00
1066.10 · Current Year	2,847.38	0.00	2,847.38
1066 · Chase - Reserve Savings 2205 - Other	0.00	19,216.37	-19,216.37
<b>Total 1066 · Chase - Reserve Savings 2205</b>	<b>102,847.38</b>	<b>49,216.37</b>	<b>53,631.01</b>
1067 · Chase - Contingency 2705			
1067.0 · Prior Years	31,061.05	0.00	31,061.05
1067.1 · Current Year	22,932.01	0.00	22,932.01
1067 · Chase - Contingency 2705 - Other	0.00	48,424.17	-48,424.17
<b>Total 1067 · Chase - Contingency 2705</b>	<b>53,993.06</b>	<b>48,424.17</b>	<b>5,568.89</b>
1068 · Chase - Donations 7100	5,996.11	5,287.15	708.96
<b>Total Checking/Savings</b>	<b>444,383.89</b>	<b>235,339.36</b>	<b>209,044.53</b>
<b>Accounts Receivable</b>			
1100 · Accounts Receivable			
1100.01 · Accts Receivable - Customers	1,533.60	1,906.79	-373.19
1100.04 · Accts Receivable - Members	666.73	175.27	491.46
<b>Total 1100 · Accounts Receivable</b>	<b>2,200.33</b>	<b>2,082.06</b>	<b>118.27</b>
<b>Total Accounts Receivable</b>	<b>2,200.33</b>	<b>2,082.06</b>	<b>118.27</b>
<b>Total Current Assets</b>	<b>446,584.22</b>	<b>237,421.42</b>	<b>209,162.80</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	738,818.66	737,096.16	1,722.50
1220 · Equipment	688,838.08	672,797.10	16,040.98
1225 · Furniture/Fixtures	81,031.85	80,069.04	962.81
1230 · Office Equipment	26,943.05	22,826.44	4,116.61
1235 · Vehicles/Equipment G.C.	26,123.92	22,123.92	4,000.00
1550 · Club House Building	70,457.28	64,449.28	6,008.00
1580 · Club House Parking Lot	45,082.68	45,082.68	0.00

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As of September 30, 2020

	Sep 30, 20	Sep 30, 19	\$ Change
1620 · Pump Station-Lake	290,697.22	290,697.22	0.00
1700 · Accumulated Depreciation	-2,438,881.10	-2,348,850.61	-90,030.49
<b>Total Fixed Assets</b>	<b>2,346,379.21</b>	<b>2,403,558.80</b>	<b>-57,179.59</b>
<b>Other Assets</b>			
1110 · Pre-Paid Property Insurance	3,079.24	5,492.17	-2,412.93
1114 · Pre-Paid Workers Comp.	1,506.47	1,575.90	-69.43
1119 · Pre-Paid Pollution Insurance	2,438.10	1,968.90	469.20
1132 · Pre-Paid Auto Insurance	343.96	299.12	44.84
1133 · Pre-Paid Liability Insurance	859.21	2,497.87	-1,638.66
1134 · Pre-Paid Golf Cart Insurance	179.89	113.99	65.90
1140 · Maint. Dept. Inventory	22,500.54	22,500.54	0.00
1141 · GC Unlead Fuel Inventory	1,390.73	2,272.50	-881.77
1142 · GC Diesel Fuel	409.31	728.73	-319.42
1160 · Golf Shop Inventory	15,924.51	11,934.82	3,989.69
1161 · Prepaid Golf Shop Inventory	163.62	0.00	163.62
1170 · Pre-Paid Federal Income Tax	2,500.00	2,500.00	0.00
1171 · Pre-Paid Arizona Income Tax	377.00	427.00	-50.00
1173 · Pre-Paid Sales Tax	0.00	1,621.99	-1,621.99
<b>Total Other Assets</b>	<b>51,672.58</b>	<b>53,933.53</b>	<b>-2,260.95</b>
<b>TOTAL ASSETS</b>	<b>2,844,636.01</b>	<b>2,694,913.75</b>	<b>149,722.26</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2010 · Accounts Payable	701.41	5,253.86	-4,552.45
<b>Total Accounts Payable</b>	<b>701.41</b>	<b>5,253.86</b>	<b>-4,552.45</b>
<b>Other Current Liabilities</b>			
2001 · Accrued Payroll	12,119.63	0.00	12,119.63
2002 · Accrued Payroll Tax	951.73	0.00	951.73
2003 · Accrue Property Tax	3,850.33	2,300.00	1,550.33
2012 · Gift Cert. Purchase/Redeemed	912.10	591.85	320.25
2013 · Sales Tax Golf Shop	1,691.52	539.39	1,152.13
2020 · Fundraising Account	2,874.64	3,513.72	-639.08
2025 · Golf Course Donations Fund	496.22	391.22	105.00
2028 · Members Activities Fund			
2028.01 · Bake Sale	0.00	1,695.35	-1,695.35
2028.02 · Street Dance	-14.00	289.87	-303.87
2028.03 · Luau	0.00	-51.37	51.37
2028.04 · Dinner Dance	40.69	-84.93	125.62
2028.05 · Dawgs on Deck	0.00	-63.93	63.93
2028.99 · Other	1,560.69	-402.78	1,963.47

**Fountain of the Sun Country Club**  
**Balance Sheet**  
As of September 30, 2020

	Sep 30, 20	Sep 30, 19	\$ Change
2028 · Members Activities Fund - Other	1,037.87	0.00	1,037.87
<b>Total 2028 · Members Activities Fund</b>	<b>2,625.25</b>	<b>1,382.21</b>	<b>1,243.04</b>
2060 · SBA-PPP Loan	84,162.00	0.00	84,162.00
2091-1 · S/T Cap Lse 2 Triflex #304	0.00	6,249.12	-6,249.12
2091-3 · S/T Cap Lse Toro Workman #305	6,112.80	6,112.80	0.00
2091-4 · S/T Cap Lse Toro Reelmstr #306	5,475.12	0.00	5,475.12
2101 · Birdies Security Deposit	1,000.00	1,000.00	0.00
2102 · Birdies Payable	170.00	170.00	0.00
2400 · Payroll Liabilities			
2401 · Federal 941/940	22.21	66.95	-44.74
2403 · AZ Unemployment Tax	98.38	630.74	-532.36
<b>Total 2400 · Payroll Liabilities</b>	<b>120.59</b>	<b>697.69</b>	<b>-577.10</b>
2782 · Def Member Fees	47,630.59	57,830.44	-10,199.85
2887 · Credit Book GS	7,011.56	6,158.27	853.29
9994 · Pass Member Def Fees	1,847.28	1,537.50	309.78
<b>Total Other Current Liabilities</b>	<b>179,051.36</b>	<b>88,474.21</b>	<b>90,577.15</b>
<b>Total Current Liabilities</b>	<b>179,752.77</b>	<b>93,728.07</b>	<b>86,024.70</b>
<b>Long Term Liabilities</b>			
2491-3 · L/T Cap Lse Toro Workman #305	4,529.43	10,697.40	-6,167.97
2491-4 · L/T Cap Lse Toro Reelmstr #306	10,037.72	0.00	10,037.72
<b>Total Long Term Liabilities</b>	<b>14,567.15</b>	<b>10,697.40</b>	<b>3,869.75</b>
<b>Total Liabilities</b>	<b>194,319.92</b>	<b>104,425.47</b>	<b>89,894.45</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	-1,052,476.86	-1,068,442.80	15,965.94
2651 · Designated Equity	136,740.59	136,740.59	0.00
Net Income	117,114.89	73,253.02	43,861.87
<b>Total Equity</b>	<b>2,650,316.09</b>	<b>2,590,488.28</b>	<b>59,827.81</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,844,636.01</b>	<b>2,694,913.75</b>	<b>149,722.26</b>

**Fountain of the Sun Country Club**  
**Profit & Loss Admin Cost Center**  
September 2020

	<u>Sep 20</u>	<u>Budget</u>	<u>Nov '19 - Sep 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>4000 · Total Fees</b>					
4010 · Annual Certificate Fees	21,347.55	21,591.00	234,470.31	239,903.00	261,494.00
4020 · Initiation Fee	0.00		1,000.00		
4030 · Transfer Fee	100.00	25.00	400.00	275.00	350.00
<b>Total 4000 · Total Fees</b>	<u>21,447.55</u>	<u>21,616.00</u>	<u>235,870.31</u>	<u>240,178.00</u>	<u>261,844.00</u>
<b>4100 · Total Dues</b>					
4110 · Equity Member Golf Dues	26,283.04	26,640.00	288,679.10	295,889.00	321,950.00
<b>Total 4100 · Total Dues</b>	<u>26,283.04</u>	<u>26,640.00</u>	<u>288,679.10</u>	<u>295,889.00</u>	<u>321,950.00</u>
4120 · Range/Summ/Twilight Pass Incom	1,847.28	888.00	15,852.72	7,614.00	8,500.00
<b>4200 · Total Green Fees</b>					
4210 · Green Fees - Equity Member	0.00	0.00	3,074.32	6,513.00	7,000.00
4220 · Green Fees - Non Member	9,105.06	4,672.00	192,820.75	157,183.00	160,000.00
<b>Total 4200 · Total Green Fees</b>	<u>9,105.06</u>	<u>4,672.00</u>	<u>195,895.07</u>	<u>163,696.00</u>	<u>167,000.00</u>
<b>4239 · Contract Golf</b>					
4230 · Contract Golf - Green Fee	0.00	0.00	132,555.12	148,780.00	150,000.00
<b>Total 4239 · Contract Golf</b>	<u>0.00</u>	<u>0.00</u>	<u>132,555.12</u>	<u>148,780.00</u>	<u>150,000.00</u>
4300 · Range Fees	646.80	309.00	17,195.64	19,338.00	20,000.00
4400 · Cart Rental	5,560.90	140.00	54,534.75	37,702.00	38,000.00
<b>4600 · Total Miscellaneous Income</b>					
4620 · C.C. Processing Fee	0.00	14.00	1,295.00	1,020.00	1,500.00
4640 · Cash Over/Under.	10.25	0.00	-0.42	0.00	0.00
4650 · Interest Income	5.98	42.00	3,531.60	1,215.00	1,250.00
4670 · Miscellaneous Income	13.30	167.00	279.39	1,832.00	2,000.00
<b>Total 4600 · Total Miscellaneous Income</b>	<u>29.53</u>	<u>223.00</u>	<u>5,105.57</u>	<u>4,067.00</u>	<u>4,750.00</u>
4700 · Water Reimbursement	1,533.60	709.00	16,869.60	7,791.00	8,500.00
<b>4800 · Total Retail Sales - Golf Shop</b>					
4810 · Merchandise Sales - Golf Shop	4,501.78	668.00	69,745.77	51,459.00	52,000.00
4811 · Cost of Merchandise Sold	-4,061.44	-433.00	-48,202.38	-34,148.00	-35,000.00
4812 · Freight-In	-92.34	0.00	-2,773.41	-3,000.00	-3,000.00
4813 · Freight-Reimbursement	0.00	0.00	13.00	300.00	300.00
<b>Total 4800 · Total Retail Sales - Golf Shop</b>	<u>348.00</u>	<u>235.00</u>	<u>18,782.98</u>	<u>14,611.00</u>	<u>14,300.00</u>
4900 · Restaurant Rental Income	2,500.00	2,900.00	40,000.00	39,300.00	44,300.00
<b>Total Income</b>	<u>69,301.76</u>	<u>58,332.00</u>	<u>1,021,340.86</u>	<u>978,966.00</u>	<u>1,039,144.00</u>
<b>Gross Profit</b>	69,301.76	58,332.00	1,021,340.86	978,966.00	1,039,144.00

	<u>Sep 20</u>	<u>Budget</u>	<u>Nov '19 - Sep 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Expense</b>					
<b>6000 · Total Wages - All Departments</b>					
<b>6020 · Wages - Administration</b>	3,313.47	3,355.00	47,151.71	54,187.00	58,058.00
<b>Total 6000 · Total Wages - All Departments</b>	3,313.47	3,355.00	47,151.71	54,187.00	58,058.00
<b>6100 · Total Payroll Tax - All Departm</b>					
<b>6120 · Payroll Tax - Administration</b>	253.48	326.00	4,292.68	5,439.00	5,806.00
<b>Total 6100 · Total Payroll Tax - All Departm</b>	253.48	326.00	4,292.68	5,439.00	5,806.00
<b>6200 · Total Water - All Departments</b>					
<b>6214 · Water - Admin/GS &amp; RL</b>	135.72	200.00	1,760.80	2,804.00	3,000.00
<b>Total 6200 · Total Water - All Departments</b>	135.72	200.00	1,760.80	2,804.00	3,000.00
<b>6300 · Total Gas/Electric-All Depts</b>					
<b>6320 · SRP - Administration</b>	2,028.65	2,024.00	16,156.72	17,313.00	19,000.00
<b>6330 · Southwest Gas - R/L</b>	314.65	425.00	4,212.67	5,790.00	6,200.00
<b>Total 6300 · Total Gas/Electric-All Depts</b>	2,343.30	2,449.00	20,369.39	23,103.00	25,200.00
<b>6400 · Trash Removal - All Depts</b>					
<b>6420 · Trash Removal - Admin</b>	79.99	90.00	897.63	1,460.00	1,550.00
<b>Total 6400 · Trash Removal - All Depts</b>	79.99	90.00	897.63	1,460.00	1,550.00
<b>6500 · Phone/Internet All Departments</b>	514.52	486.00	5,851.48	5,531.00	6,000.00
<b>6700 · Equipment Repair - All Depts</b>					
<b>6710 · Equipment Repair - Club House</b>	0.00	0.00	1,627.78	2,985.00	4,000.00
<b>6730 · Equipment Repair - R/L</b>	0.00	0.00	1,769.67	2,000.00	2,000.00
<b>Total 6700 · Equipment Repair - All Depts</b>	0.00	0.00	3,397.45	4,985.00	6,000.00
<b>6900 · Janitorial - Administration</b>	350.00	609.00	3,850.00	8,891.00	9,500.00
<b>7000 · Legal Fees</b>	0.00	250.00	0.00	2,750.00	3,000.00
<b>7100 · Total Maint/Repairs - All Depts</b>					
<b>7110 · Maint/Repairs - MX Building</b>	6,914.40		6,914.40		
<b>7150 · Maint/Repairs - Grounds</b>	0.00		-56.00		
<b>7160 · Maint./Repair Club House</b>	204.00	216.00	9,530.41	14,737.00	15,000.00
<b>Total 7100 · Total Maint/Repairs - All Depts</b>	7,118.40	216.00	16,388.81	14,737.00	15,000.00
<b>7200 · Insurance &amp; Workmans Comp</b>					
<b>7210 · Auto Insurance</b>	114.66	116.00	1,231.45	1,284.00	1,400.00
<b>7220 · Liability Insurance</b>	736.00	583.00	7,941.50	6,417.00	7,000.00
<b>7230 · Pollution Insurance</b>	348.30	350.00	3,382.25	3,850.00	4,200.00
<b>7240 · Property Insurance</b>	2,634.00	2,250.00	26,221.87	24,750.00	27,000.00
<b>7250 · Workmans Comp</b>	502.17	495.00	4,591.13	5,455.00	5,950.00
<b>Total 7200 · Insurance &amp; Workmans Comp</b>	4,335.13	3,794.00	43,368.20	41,756.00	45,550.00

	Sep 20	Budget	Nov '19 - Sep 20	YTD Budget	Annual Budget
7500 · Laundry & RR Supplies - All Dep	426.19	656.00	6,471.68	5,819.00	6,500.00
7600 · Licenses, Dues & Fees - GC	0.00	0.00	20.00	0.00	0.00
7700 · Postage & Delivery	232.00	241.00	635.20	700.00	700.00
7800 · Bank Card Services	472.23	221.00	13,899.84	10,750.00	11,000.00
7900 · Printing Expense	0.00	29.00	195.70	324.00	350.00
8200 · Property Taxes	2,450.00	2,375.00	28,495.00	26,125.00	28,500.00
8300 · Total Professional Services					
8310 · Prof Services - Audit/Review	0.00	0.00	5,000.00	5,000.00	5,000.00
8320 · Accounting Services	595.00	600.00	8,670.00	7,300.00	8,000.00
<b>Total 8300 · Total Professional Services</b>	<b>595.00</b>	<b>600.00</b>	<b>13,670.00</b>	<b>12,300.00</b>	<b>13,000.00</b>
8400 · Office Supplies - All Depts	255.78	276.00	8,658.07	4,385.00	5,000.00
8520 · foreUP Software	475.00	583.00	5,540.44	6,418.00	7,000.00
8600 · Total Leased Equipment - All De					
8620 · Leased Equipment - Admin	383.05	175.00	2,627.84	1,925.00	2,100.00
<b>Total 8600 · Total Leased Equipment - All De</b>	<b>383.05</b>	<b>175.00</b>	<b>2,627.84</b>	<b>1,925.00</b>	<b>2,100.00</b>
8700 · Miscellaneous Expense					
8701 · Miscellaneous Expense-Admin	5.00	167.00	374.86	1,832.00	2,000.00
8703 · Miscellaneous-Social Events	0.00	208.00	0.00	2,288.00	2,500.00
<b>Total 8700 · Miscellaneous Expense</b>	<b>5.00</b>	<b>375.00</b>	<b>374.86</b>	<b>4,120.00</b>	<b>4,500.00</b>
9500 · Income Tax Expense					
9510 · Federal Income Tax Expense	0.00	416.00	0.00	4,584.00	5,000.00
9520 · Arizona Income Tax Expense	0.00	104.00	0.00	1,144.00	1,250.00
<b>Total 9500 · Income Tax Expense</b>	<b>0.00</b>	<b>520.00</b>	<b>0.00</b>	<b>5,728.00</b>	<b>6,250.00</b>
9600 · Depreciation Expense					
9620 · Depreciation - Admin	3,059.84	2,878.00	33,192.54	31,658.00	34,536.00
<b>Total 9600 · Depreciation Expense</b>	<b>3,059.84</b>	<b>2,878.00</b>	<b>33,192.54</b>	<b>31,658.00</b>	<b>34,536.00</b>
<b>Total Expense</b>	<b>26,798.10</b>	<b>20,704.00</b>	<b>261,109.32</b>	<b>275,895.00</b>	<b>298,100.00</b>
<b>Net Ordinary Income</b>	<b>42,503.66</b>	<b>37,628.00</b>	<b>760,231.54</b>	<b>703,071.00</b>	<b>741,044.00</b>
<b>Net Income</b>	<b>42,503.66</b>	<b>37,628.00</b>	<b>760,231.54</b>	<b>703,071.00</b>	<b>741,044.00</b>

**Fountain of the Sun Country Club**  
**Profit & Loss Budget Performance Total Departments**  
**September 2020**

	Sep 20	Budget	Nov '19 - Sep 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · Total Fees	21,447.55	21,616.00	235,870.31	240,178.00	261,844.00
4100 · Total Dues	26,283.04	26,640.00	288,679.10	295,889.00	321,950.00
4120 · Range/Summ/Twilight Pass Incom	1,847.28	888.00	15,852.72	7,614.00	8,500.00
4200 · Total Green Fees	9,105.06	4,672.00	195,945.92	163,696.00	167,000.00
4239 · Contract Golf	0.00	0.00	132,504.27	148,780.00	150,000.00
4300 · Range Fees	646.80	309.00	17,195.64	19,338.00	20,000.00
4400 · Cart Rental	5,560.90	140.00	54,534.75	37,702.00	38,000.00
4600 · Total Miscellaneous Income	29.53	223.00	5,057.84	4,067.00	4,750.00
4700 · Water Reimbursement	1,533.60	709.00	16,869.60	7,791.00	8,500.00
4800 · Total Retail Sales - Golf Shop	348.00	235.00	18,852.48	14,611.00	14,300.00
4900 · Restaurant Rental Income	2,500.00	2,900.00	40,000.00	39,300.00	44,300.00
<b>Total Income</b>	<b>69,301.76</b>	<b>58,332.00</b>	<b>1,021,362.63</b>	<b>978,966.00</b>	<b>1,039,144.00</b>
<b>Gross Profit</b>	<b>69,301.76</b>	<b>58,332.00</b>	<b>1,021,362.63</b>	<b>978,966.00</b>	<b>1,039,144.00</b>
<b>Expense</b>					
6000 · Total Wages - All Departments	32,961.50	29,886.00	381,948.64	388,436.00	419,884.00
6100 · Total Payroll Tax - All Departm	2,591.20	2,651.00	33,176.27	39,177.00	41,989.00
6200 · Total Water - All Departments	641.51	438.00	5,135.00	5,466.00	5,900.00
6300 · Total Gas/Electric-All Depts	9,983.41	8,944.00	85,340.58	82,220.00	92,200.00
6400 · Trash Removal - All Depts	788.04	777.00	7,730.49	8,527.00	9,550.00
6500 · Phone/Internet All Departments	514.52	486.00	5,851.48	5,531.00	6,000.00
6600 · Supplies/Tools/Special Equipmen	1,229.52	119.00	14,318.50	11,138.00	12,000.00
6700 · Equipment Repair - All Depts	0.00	0.00	3,397.45	5,485.00	6,500.00
6900 · Janitorial - Administration	350.00	609.00	3,850.00	8,891.00	9,500.00
7000 · Legal Fees	0.00	250.00	0.00	2,750.00	3,000.00
7100 · Total Maint/Repairs - All Depts	9,255.02	2,364.00	73,309.28	71,151.00	86,000.00
7200 · Insurance & Workmans Comp	4,335.13	3,794.00	43,368.20	41,756.00	45,550.00
7300 · Total Golf Course Maintenance	3,126.95	0.00	42,752.32	39,998.00	71,900.00
7400 · Total Fuel/Oil	966.46	2,215.00	12,639.47	19,049.00	21,000.00
7500 · Laundry & RR Supplies - All Dep	426.19	656.00	6,471.68	5,819.00	6,500.00
7600 · Licenses, Dues & Fees - GC	0.00	0.00	4,077.05	5,500.00	5,500.00

	Sep 20	Budget	Nov '19 - Sep 20	YTD Budget	Annual Budget
7700 · Postage & Delivery	232.00	241.00	635.20	700.00	700.00
7800 · Bank Card Services	472.23	221.00	13,899.84	10,750.00	11,000.00
7900 · Printing Expense	0.00	29.00	195.70	324.00	350.00
8000 · Advertising - GS	0.00	0.00	791.85	1,700.00	2,000.00
8050 · Activities	0.00	0.00	394.00	1,000.00	1,000.00
8200 · Property Taxes	2,450.00	2,375.00	28,495.00	26,125.00	28,500.00
8300 · Total Professional Services	595.00	600.00	13,670.00	12,300.00	13,000.00
8400 · Office Supplies - All Depts	255.78	276.00	8,658.07	4,385.00	5,000.00
8520 · foreUP Software	475.00	583.00	5,540.44	6,418.00	7,000.00
8600 · Total Leased Equipment - All De	706.21	675.00	8,346.37	7,425.00	8,100.00
8700 · Miscellaneous Expense	5.00	375.00	639.95	4,620.00	5,000.00
9000 · Total Golf Cart Repair/Rental	2,415.00	2,513.00	26,761.91	27,640.00	30,150.00
9500 · Income Tax Expense	0.00	520.00	0.00	5,728.00	6,250.00
9600 · Depreciation Expense	7,599.86	8,028.00	82,739.68	88,308.00	96,336.00
<b>Total Expense</b>	<b>82,375.53</b>	<b>69,625.00</b>	<b>914,134.42</b>	<b>938,317.00</b>	<b>1,057,359.00</b>
<b>Net Ordinary Income</b>	<b>-13,073.77</b>	<b>-11,293.00</b>	<b>107,228.21</b>	<b>40,649.00</b>	<b>-18,215.00</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
9750 · NonOperating Income	0.00	0.00	9,886.68	362.63	362.63
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>9,886.68</b>	<b>362.63</b>	<b>362.63</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>9,886.68</b>	<b>362.63</b>	<b>362.63</b>
<b>Net Income</b>	<b>-13,073.77</b>	<b>-11,293.00</b>	<b>117,114.89</b>	<b>41,011.63</b>	<b>-17,852.37</b>



Fountain of the Sun Country Club  
**Profit & Loss Budget Performance Golf Course**  
September 2020

	Sep 20	Budget	Nov '19 - Sep 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Expense</b>					
6000 · Total Wages - All Departments					
6010 · Wages - Golf Course	22,887.63	20,952.00	241,408.26	254,114.00	275,879.00
<b>Total 6000 · Total Wages - All Departments</b>	22,887.63	20,952.00	241,408.26	254,114.00	275,879.00
6100 · Total Payroll Tax - All Departm					
6110 · Payroll Tax - Golf Course	1,820.73	1,899.00	20,015.86	25,574.00	27,588.00
<b>Total 6100 · Total Payroll Tax - All Departm</b>	1,820.73	1,899.00	20,015.86	25,574.00	27,588.00
6200 · Total Water - All Departments					
6210 · Water - Golf Course	505.79	238.00	3,374.20	2,662.00	2,900.00
<b>Total 6200 · Total Water - All Departments</b>	505.79	238.00	3,374.20	2,662.00	2,900.00
6300 · Total Gas/Electric-All Depts					
6310 · SRP - Golf Course	6,963.90	5,962.00	59,585.66	54,561.00	62,000.00
<b>Total 6300 · Total Gas/Electric-All Depts</b>	6,963.90	5,962.00	59,585.66	54,561.00	62,000.00
6400 · Trash Removal - All Depts					
6410 · Trash Removal - Golf Course	708.05	687.00	6,832.86	7,067.00	8,000.00
<b>Total 6400 · Trash Removal - All Depts</b>	708.05	687.00	6,832.86	7,067.00	8,000.00
6600 · Supplies/Tools/Special Equipmen					
6610 · Supplies/Tools/Special Equip GC	1,105.18	119.00	12,453.88	6,638.00	7,500.00
<b>Total 6600 · Supplies/Tools/Special Equipmen</b>	1,105.18	119.00	12,453.88	6,638.00	7,500.00
7100 · Total Maint/Repairs - All Depts					
7110 · Maint/Repairs - MX Building	0.00	38.00	5,998.98	4,753.00	5,000.00
7120 · Maint/Repairs - Water System	0.00	670.00	18,658.82	18,718.00	25,000.00
7130 · Maint/Repairs - Equipment	2,136.62	790.00	15,294.17	22,086.00	29,500.00
7140 · Maint/Repairs - Well Pump	0.00	585.00	0.00	6,435.00	7,000.00
7150 · Maint/Repairs - Grounds	0.00	65.00	16,968.50	4,422.00	4,500.00
<b>Total 7100 · Total Maint/Repairs - All Depts</b>	2,136.62	2,148.00	56,920.47	56,414.00	71,000.00
7300 · Total Golf Course Maintenance					
7310 · Seed	0.00	0.00	0.00	0.00	25,000.00
7320 · Chemicals	1,339.36	0.00	13,188.00	10,592.00	13,300.00
7330 · Fertilizer	0.00	0.00	10,418.76	12,000.00	12,000.00
7340 · Sand/Gravel	1,787.59	0.00	5,110.56	4,737.00	6,600.00
7350 · Tree Care	0.00	0.00	14,035.00	12,669.00	15,000.00
<b>Total 7300 · Total Golf Course Maintenance</b>	3,126.95	0.00	42,752.32	39,998.00	71,900.00
7400 · Total Fuel/Oil					

	<u>Sep 20</u>	<u>Budget</u>	<u>Nov '19 - Sep 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
7410 · Unleaded Fuel	368.27	1,236.00	5,345.80	6,131.00	7,000.00
7420 · Diesel Fuel	598.19	979.00	5,608.65	9,059.00	9,500.00
7430 · HY Oil /Super Plus Oil- 55 gal.	0.00	0.00	752.29	2,159.00	2,500.00
<b>Total 7400 · Total Fuel/Oil</b>	<b>966.46</b>	<b>2,215.00</b>	<b>11,706.74</b>	<b>17,349.00</b>	<b>19,000.00</b>
7600 · Licenses, Dues & Fees - GC	0.00	0.00	4,057.05	5,500.00	5,500.00
8600 · Total Leased Equipment - All De					
8610 · Leased Equipment - Golf Course	243.00	250.00	2,677.00	2,750.00	3,000.00
8613 · Lease Purchase Golf Course	0.00		1,886.70		
8640 · Cap Lease Equip-GC-Tax & Int	80.16	250.00	1,154.83	2,750.00	3,000.00
<b>Total 8600 · Total Leased Equipment - All De</b>	<b>323.16</b>	<b>500.00</b>	<b>5,718.53</b>	<b>5,500.00</b>	<b>6,000.00</b>
8700 · Miscellaneous Expense					
8704 · Miscellaneous Expense - GC	0.00		100.00		
<b>Total 8700 · Miscellaneous Expense</b>	<b>0.00</b>		<b>100.00</b>		
9600 · Depreciation Expense					
9610 · Depreciation - Golf Course	4,334.20	5,063.00	47,494.90	55,693.00	60,756.00
<b>Total 9600 · Depreciation Expense</b>	<b>4,334.20</b>	<b>5,063.00</b>	<b>47,494.90</b>	<b>55,693.00</b>	<b>60,756.00</b>
<b>Total Expense</b>	<b>44,878.67</b>	<b>39,783.00</b>	<b>512,420.73</b>	<b>531,070.00</b>	<b>618,023.00</b>
<b>Net Ordinary Income</b>	<b>-44,878.67</b>	<b>-39,783.00</b>	<b>-512,420.73</b>	<b>-531,070.00</b>	<b>-618,023.00</b>
<b>Net Income</b>	<b>-44,878.67</b>	<b>-39,783.00</b>	<b>-512,420.73</b>	<b>-531,070.00</b>	<b>-618,023.00</b>

**Fountain of the Sun Country Club**  
**Profit & Loss Budget Performance Golf Shop**  
**September 2020**

	Sep 20	Budget	Nov '19 - Sep 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Expense</b>					
6000 · Total Wages - All Departments					
6030 · Wages - Golf Professional	4,615.36	4,906.00	53,384.69	51,841.00	56,747.00
6040 · Wages - Golf Shop Assistant	2,145.04	673.00	40,003.98	28,294.00	29,200.00
<b>Total 6000 · Total Wages - All Departments</b>	<b>6,760.40</b>	<b>5,579.00</b>	<b>93,388.67</b>	<b>80,135.00</b>	<b>85,947.00</b>
6100 · Total Payroll Tax - All Departm					
6130 · Payroll Tax - Golf Shop	516.99	426.00	8,867.73	8,164.00	8,595.00
<b>Total 6100 · Total Payroll Tax - All Departm</b>	<b>516.99</b>	<b>426.00</b>	<b>8,867.73</b>	<b>8,164.00</b>	<b>8,595.00</b>
6300 · Total Gas/Electric-All Depts					
6340 · SRP - Golf Shop	676.21	533.00	5,385.53	4,556.00	5,000.00
<b>Total 6300 · Total Gas/Electric-All Depts</b>	<b>676.21</b>	<b>533.00</b>	<b>5,385.53</b>	<b>4,556.00</b>	<b>5,000.00</b>
6600 · Supplies/Tools/Special Equipmen					
6620 · Supplies/Tools/Special Equip GS	124.34	0.00	1,864.62	4,500.00	4,500.00
<b>Total 6600 · Supplies/Tools/Special Equipmen</b>	<b>124.34</b>	<b>0.00</b>	<b>1,864.62</b>	<b>4,500.00</b>	<b>4,500.00</b>
6700 · Equipment Repair - All Depts					
6720 · Equipment Repair - Golf Shop	0.00	0.00	0.00	500.00	500.00
<b>Total 6700 · Equipment Repair - All Depts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>
7400 · Total Fuel/Oil					
7440 · Unleaded Fuel - Golf Carts	0.00	0.00	1,273.36	1,700.00	2,000.00
<b>Total 7400 · Total Fuel/Oil</b>	<b>0.00</b>	<b>0.00</b>	<b>1,273.36</b>	<b>1,700.00</b>	<b>2,000.00</b>
8000 · Advertising - GS	0.00	0.00	791.85	1,700.00	2,000.00
8050 · Activities	0.00	0.00	394.00	1,000.00	1,000.00
8700 · Miscellaneous Expense					
8702 · Miscellaneous Expense - GS	0.00	0.00	165.09	500.00	500.00
<b>Total 8700 · Miscellaneous Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>165.09</b>	<b>500.00</b>	<b>500.00</b>
9000 · Total Golf Cart Repair/Rental					
9010 · Golf Cart Repair	0.00	125.00	0.00	1,375.00	1,500.00
9011 · Golf Cart Rental Insurance	165.00	55.00	1,429.17	599.00	650.00
9020 · Golf Cart Rent Expense	2,250.00	2,333.00	25,332.74	25,666.00	28,000.00
<b>Total 9000 · Total Golf Cart Repair/Rental</b>	<b>2,415.00</b>	<b>2,513.00</b>	<b>26,761.91</b>	<b>27,640.00</b>	<b>30,150.00</b>
9600 · Depreciation Expense					
9630 · Depreciation - Golf Shop	205.82	87.00	2,052.24	957.00	1,044.00
<b>Total 9600 · Depreciation Expense</b>	<b>205.82</b>	<b>87.00</b>	<b>2,052.24</b>	<b>957.00</b>	<b>1,044.00</b>

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	<u>Sep 20</u>	<u>Budget</u>	<u>Nov '19 - Sep 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Total Expense</b>	10,698.76	9,138.00	140,945.00	131,352.00	141,236.00
<b>Net Ordinary Income</b>	-10,698.76	-9,138.00	-140,945.00	-131,352.00	-141,236.00
<b>Net Income</b>	<u><u>-10,698.76</u></u>	<u><u>-9,138.00</u></u>	<u><u>-140,945.00</u></u>	<u><u>-131,352.00</u></u>	<u><u>-141,236.00</u></u>

**Fountain of the Sun Country Club**  
**Statement of Cash Flows**  
November 2019 through September 2020

	Nov '19 - Sep 20
<b>OPERATING ACTIVITIES</b>	
Net Income	117,114.89
Adjustments to reconcile Net Income to net cash provided by operations:	
1100 · Accounts Receivable:1100.01 · Accts Receivable - Customers	-1,533.60
1100 · Accounts Receivable:1100.04 · Accts Receivable - Members	-427.21
1106 · Quarterly Dues Installments	2,662.50
2010 · Accounts Payable	-8,276.28
2001 · Accrued Payroll	12,119.63
2002 · Accrued Payroll Tax	951.73
2003 · Accrue Property Tax	-749.67
2012 · Gift Cert. Purchase/Redeemed	220.25
2013 · Sales Tax Golf Shop	1,176.68
2025 · Golf Course Donations Fund	105.00
2028 · Members Activities Fund	-827.71
2028 · Members Activities Fund:2028.02 · Street Dance	-14.00
2028 · Members Activities Fund:2028.04 · Dinner Dance	40.69
2028 · Members Activities Fund:2028.99 · Other	1,560.69
2060 · SBA-PPP Loan	84,162.00
2091-1 · S/T Cap Lse 2 Triflex #304	-5,509.50
2091-4 · S/T Cap Lse Toro Reelmstr #306	5,475.12
2400 · Payroll Liabilities:2401 · Federal 941/940	-4.78
2400 · Payroll Liabilities:2403 · AZ Unemployment Tax	-154.11
2782 · Def Member Fees	-412,332.41
2887 · Credit Book GS	177.33
9994 · Pass Member Def Fees	-1,352.72
	-205,415.48
<b>Net cash provided by Operating Activities</b>	<b>-205,415.48</b>
<b>INVESTING ACTIVITIES</b>	
1215 · Improvements	-1,722.50
1220 · Equipment	-19,471.58
1225 · Furniture/Fixtures	-413.97
1230 · Office Equipment	-4,116.61
1235 · Vehicles/Equipment G.C.	-4,000.00
1550 · Club House Building	-6,008.00
1700 · Accumulated Depreciation	82,739.68
1110 · Pre-Paid Property Insurance	2,070.63
1114 · Pre-Paid Workers Comp.	-455.87
1119 · Pre-Paid Pollution Insurance	-797.35
1132 · Pre-Paid Auto Insurance	-144.55
1133 · Pre-Paid Liability Insurance	1,194.29
1134 · Pre-Paid Golf Cart Insurance	-70.72
1141 · GC Unlead Fuel Inventory	1,446.59
1142 · GC Diesel Fuel	967.45
1160 · Golf Shop Inventory	-4,519.44
1161 · Prepaid Golf Shop Inventory	-163.62
1173 · Pre-Paid Sales Tax	1,621.99
	48,156.42
<b>Net cash provided by Investing Activities</b>	<b>48,156.42</b>
<b>FINANCING ACTIVITIES</b>	
2491-3 · L/T Cap Lse Toro Workman #305	-5,603.40
2491-4 · L/T Cap Lse Toro Reelmstr #306	10,037.72
	4,434.32
<b>Net cash provided by Financing Activities</b>	<b>4,434.32</b>
<b>Net cash increase for period</b>	<b>-152,824.74</b>
<b>Cash at beginning of period</b>	<b>597,208.63</b>
<b>Cash at end of period</b>	<b>444,383.89</b>

**Fountain of the Sun Country Club**  
**Statement of Cash Flows**  
September 2020

	Sep 20
<b>OPERATING ACTIVITIES</b>	
Net Income	-13,073.77
Adjustments to reconcile Net Income to net cash provided by operations:	
1100 · Accounts Receivable:1100.01 · Accts Receivable - Customers	-1,533.60
1100 · Accounts Receivable:1100.04 · Accts Receivable - Members	220.54
2010 · Accounts Payable	-154.97
2001 · Accrued Payroll	2,628.07
2002 · Accrued Payroll Tax	225.62
2003 · Accrue Property Tax	-12,803.64
2013 · Sales Tax Golf Shop	440.51
2028 · Members Activities Fund	0.10
2102 · Birdies Payable	-100.00
2400 · Payroll Liabilities:2401 · Federal 941/940	8.10
2400 · Payroll Liabilities:2403 · AZ Unemployment Tax	37.00
2782 · Def Member Fees	-47,630.59
2887 · Credit Book GS	-321.70
9994 · Pass Member Def Fees	-1,847.28
Net cash provided by Operating Activities	-73,905.61
<b>INVESTING ACTIVITIES</b>	
1700 · Accumulated Depreciation	7,599.86
1110 · Pre-Paid Property Insurance	218.35
1114 · Pre-Paid Workers Comp.	502.17
1119 · Pre-Paid Pollution Insurance	348.30
1132 · Pre-Paid Auto Insurance	114.66
1133 · Pre-Paid Liability Insurance	61.08
1134 · Pre-Paid Golf Cart Insurance	15.74
1141 · GC Unlead Fuel Inventory	-327.62
1142 · GC Diesel Fuel	-190.07
1160 · Golf Shop Inventory	2,191.55
1161 · Prepaid Golf Shop Inventory	-163.62
Net cash provided by Investing Activities	10,370.40
<b>FINANCING ACTIVITIES</b>	
2491-3 · L/T Cap Lse Toro Workman #305	-509.40
2491-4 · L/T Cap Lse Toro Reelmstr #306	-456.26
Net cash provided by Financing Activities	-965.66
Net cash increase for period	-64,500.87
Cash at beginning of period	508,884.76
Cash at end of period	<b>444,383.89</b>

**Fountain of the Sun Country Club**  
**Profit & Loss**  
November 2019 through September 2020

	Nov '19 - Sep 20	Nov '18 - Sep 19	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Total Fees</b>			
4010 · Annual Certificate Fees	234,470.31	243,102.42	-8,632.11
4020 · Initiation Fee	1,000.00	1,000.00	0.00
4030 · Transfer Fee	400.00	550.00	-150.00
<b>Total 4000 · Total Fees</b>	235,870.31	244,652.42	-8,782.11
<b>4100 · Total Dues</b>			
4110 · Equity Member Golf Dues	288,679.10	294,078.64	-5,399.54
<b>Total 4100 · Total Dues</b>	288,679.10	294,078.64	-5,399.54
4120 · Range/Summ/Twilight Pass Incom	15,852.72	13,187.50	2,665.22
<b>4200 · Total Green Fees</b>			
4210 · Green Fees - Equity Member	3,074.32	5,894.43	-2,820.11
4220 · Green Fees - Non Member	192,871.60	159,401.84	33,469.76
<b>Total 4200 · Total Green Fees</b>	195,945.92	165,296.27	30,649.65
<b>4239 · Contract Golf</b>			
4230 · Contract Golf - Green Fee	132,504.27	113,499.19	19,005.08
<b>Total 4239 · Contract Golf</b>	132,504.27	113,499.19	19,005.08
4300 · Range Fees	17,195.64	14,166.03	3,029.61
4400 · Cart Rental	54,534.75	31,821.68	22,713.07
<b>4600 · Total Miscellaneous Income</b>			
4620 · C.C. Processing Fee	1,295.00	1,805.00	-510.00
4640 · Cash Over/Under.	-0.15	-20.28	20.13
4650 · Interest Income	3,531.60	294.73	3,236.87
4670 · Miscellaneous Income	231.39	2,274.68	-2,043.29
<b>Total 4600 · Total Miscellaneous Income</b>	5,057.84	4,354.13	703.71
4700 · Water Reimbursement	16,869.60	18,403.20	-1,533.60
<b>4800 · Total Retail Sales - Golf Shop</b>			
4810 · Merchandise Sales - Golf Shop	69,815.27	54,467.34	15,347.93
4811 · Cost of Merchandise Sold	-48,202.38	-35,063.52	-13,138.86

**Fountain of the Sun Country Club**  
**Profit & Loss**  
November 2019 through September 2020

	Nov '19 - Sep 20	Nov '18 - Sep 19	\$ Change
4812 · Freight-In	-2,773.41	-1,847.99	-925.42
4813 · Freight-Reimbursement	13.00	300.00	-287.00
<b>Total 4800 · Total Retail Sales - Golf Shop</b>	<b>18,852.48</b>	<b>17,855.83</b>	<b>996.65</b>
<b>4900 · Restaurant Rental Income</b>	<b>40,000.00</b>	<b>37,989.00</b>	<b>2,011.00</b>
<b>Total Income</b>	<b>1,021,362.63</b>	<b>955,303.89</b>	<b>66,058.74</b>
<b>Gross Profit</b>	<b>1,021,362.63</b>	<b>955,303.89</b>	<b>66,058.74</b>
<b>Expense</b>			
<b>6000 · Total Wages - All Departments</b>			
6010 · Wages - Golf Course	241,408.26	248,065.01	-6,656.75
6020 · Wages - Administration	47,151.71	42,446.68	4,705.03
6030 · Wages - Golf Professional	53,384.69	45,516.78	7,867.91
6040 · Wages - Golf Shop Assistant	40,003.98	28,249.05	11,754.93
6050 · Wages - Admin in Golf Shop	0.00	4,965.90	-4,965.90
6000 · Total Wages - All Departments - Other	0.00	0.00	0.00
<b>Total 6000 · Total Wages - All Departments</b>	<b>381,948.64</b>	<b>369,243.42</b>	<b>12,705.22</b>
<b>6100 · Total Payroll Tax - All Departm</b>			
6110 · Payroll Tax - Golf Course	20,015.86	22,937.55	-2,921.69
6120 · Payroll Tax - Administration	4,292.68	4,810.18	-517.50
6130 · Payroll Tax - Golf Shop	8,867.73	7,713.94	1,153.79
<b>Total 6100 · Total Payroll Tax - All Departm</b>	<b>33,176.27</b>	<b>35,461.67</b>	<b>-2,285.40</b>
<b>6200 · Total Water - All Departments</b>			
6210 · Water - Golf Course	3,374.20	2,582.15	792.05
6214 · Water - Admin/GS & RL	1,760.80	2,126.60	-365.80
<b>Total 6200 · Total Water - All Departments</b>	<b>5,135.00</b>	<b>4,708.75</b>	<b>426.25</b>
<b>6300 · Total Gas/Electric-All Depts</b>			
6310 · SRP - Golf Course	59,585.66	59,435.07	150.59
6320 · SRP - Administration	16,156.72	15,602.71	554.01
6330 · Southwest Gas - R/L	4,212.67	4,994.58	-781.91
6340 · SRP - Golf Shop	5,385.53	5,200.93	184.60
<b>Total 6300 · Total Gas/Electric-All Depts</b>	<b>85,340.58</b>	<b>85,233.29</b>	<b>107.29</b>
<b>6400 · Trash Removal - All Depts</b>			
6410 · Trash Removal - Golf Course	6,832.86	6,818.03	14.83
6420 · Trash Removal - Admin	897.63	1,294.49	-396.86
<b>Total 6400 · Trash Removal - All Depts</b>	<b>7,730.49</b>	<b>8,112.52</b>	<b>-382.03</b>
<b>6500 · Phone/Internet All Departments</b>	<b>5,851.48</b>	<b>5,924.44</b>	<b>-72.96</b>



**Fountain of the Sun Country Club**  
**Profit & Loss**  
November 2019 through September 2020

	Nov '19 - Sep 20	Nov '18 - Sep 19	\$ Change
<b>6600 · Supplies/Tools/Special Equipmen</b>			
6610 · Supplies/Tools/Special Equip GC	12,453.88	9,150.67	3,303.21
6620 · Supplies/Tools/Special Equip GS	1,864.62	4,720.14	-2,855.52
<b>Total 6600 · Supplies/Tools/Special Equipmen</b>	14,318.50	13,870.81	447.69
<b>6700 · Equipment Repair - All Depts</b>			
6710 · Equipment Repair - Club House	1,627.78	1,307.32	320.46
6720 · Equipment Repair - Golf Shop	0.00	780.00	-780.00
6730 · Equipment Repair - R/L	1,769.67	1,606.46	163.21
<b>Total 6700 · Equipment Repair - All Depts</b>	3,397.45	3,693.78	-296.33
<b>6900 · Janitorial - Administration</b>	3,850.00	5,106.43	-1,256.43
<b>7100 · Total Maint/Repairs - All Depts</b>			
7110 · Maint/Repairs - MX Building	12,913.38	549.19	12,364.19
7120 · Maint/Repairs - Water System	18,658.82	19,702.58	-1,043.76
7130 · Maint/Repairs - Equipment	15,294.17	18,468.45	-3,174.28
7140 · Maint/Repairs - Well Pump	0.00	13,200.00	-13,200.00
7150 · Maint/Repairs - Grounds	16,912.50	7,998.13	8,914.37
7160 · Maint./Repair Club House	9,530.41	10,495.09	-964.68
<b>Total 7100 · Total Maint/Repairs - All Depts</b>	73,309.28	70,413.44	2,895.84
<b>7200 · Insurance &amp; Workmans Comp</b>			
7210 · Auto Insurance	1,231.45	1,262.68	-31.23
7220 · Liability Insurance	7,941.50	3,893.77	4,047.73
7230 · Pollution Insurance	3,382.25	3,528.70	-146.45
7240 · Property Insurance	26,221.87	22,641.53	3,580.34
7250 · Workmans Comp	4,591.13	5,959.15	-1,368.02
<b>Total 7200 · Insurance &amp; Workmans Comp</b>	43,368.20	37,285.83	6,082.37
<b>7300 · Total Golf Course Maintenance</b>			
7320 · Chemicals	13,188.00	6,128.56	7,059.44
7330 · Fertilizer	10,418.76	15,115.44	-4,696.68
7340 · Sand/Gravel	5,110.56	3,611.96	1,498.60
7350 · Tree Care	14,035.00	14,945.00	-910.00
<b>Total 7300 · Total Golf Course Maintenance</b>	42,752.32	39,800.96	2,951.36
<b>7400 · Total Fuel/Oil</b>			
7410 · Unleaded Fuel	5,005.17	5,672.29	-667.12
7420 · Diesel Fuel	5,608.65	8,160.99	-2,552.34
7430 · HY Oil /Super Plus Oil- 55 gal.	752.29	776.49	-24.20
7440 · Unleaded Fuel - Golf Carts	1,273.36	1,914.62	-641.26
<b>Total 7400 · Total Fuel/Oil</b>	12,639.47	16,524.39	-3,884.92

**Fountain of the Sun Country Club**  
**Profit & Loss**  
November 2019 through September 2020

	Nov '19 - Sep 20	Nov '18 - Sep 19	\$ Change
7500 · Laundry & RR Supplies - All Dep	6,471.68	5,112.89	1,358.79
7600 · Licenses, Dues & Fees - GC	4,077.05	5,954.95	-1,877.90
7700 · Postage & Delivery	635.20	546.65	88.55
7800 · Bank Card Services	13,899.84	12,597.40	1,302.44
7900 · Printing Expense	195.70	292.04	-96.34
8000 · Advertising - GS	791.85	300.00	491.85
8050 · Activities	394.00	536.24	-142.24
8200 · Property Taxes	28,495.00	24,559.51	3,935.49
8300 · Total Professional Services			
8310 · Prof Services - Audit/Review	5,000.00	5,000.00	0.00
8320 · Accounting Services	8,670.00	13,570.00	-4,900.00
<b>Total 8300 · Total Professional Services</b>	<b>13,670.00</b>	<b>18,570.00</b>	<b>-4,900.00</b>
8400 · Office Supplies - All Depts	8,658.07	4,348.80	4,309.27
8520 · foreUP Software	5,540.44	5,225.00	315.44
8600 · Total Leased Equipment - All De			
8610 · Leased Equipment - Golf Course	2,677.00	2,629.00	48.00
8613 · Lease Purchase Golf Course	1,886.70	0.00	1,886.70
8620 · Leased Equipment - Admin	2,627.84	2,123.72	504.12
8640 · Cap Lease Equip-GC-Tax & Int	1,154.83	1,022.60	132.23
<b>Total 8600 · Total Leased Equipment - All De</b>	<b>8,346.37</b>	<b>5,775.32</b>	<b>2,571.05</b>
8700 · Miscellaneous Expense			
8701 · Miscellaneous Expense-Admin	374.86	1,081.82	-706.96
8702 · Miscellaneous Expense - GS	165.09	376.92	-211.83
8703 · Miscellaneous-Social Events	0.00	-562.22	562.22
8704 · Miscellaneous Expense - GC	100.00	0.00	100.00
<b>Total 8700 · Miscellaneous Expense</b>	<b>639.95</b>	<b>896.52</b>	<b>-256.57</b>
9000 · Total Golf Cart Repair/Rental			
9011 · Golf Cart Rental Insurance	1,429.17	516.93	912.24
9020 · Golf Cart Rent Expense	25,332.74	23,250.00	2,082.74
<b>Total 9000 · Total Golf Cart Repair/Rental</b>	<b>26,761.91</b>	<b>23,766.93</b>	<b>2,994.98</b>
9600 · Depreciation Expense			
9610 · Depreciation - Golf Course	47,494.90	46,679.05	815.85
9620 · Depreciation - Admin	33,192.54	28,369.83	4,822.71
9630 · Depreciation - Golf Shop	2,052.24	3,826.29	-1,774.05
<b>Total 9600 · Depreciation Expense</b>	<b>82,739.68</b>	<b>78,875.17</b>	<b>3,864.51</b>
<b>Total Expense</b>	<b>914,134.42</b>	<b>882,737.15</b>	<b>31,397.27</b>
<b>Net Ordinary Income</b>	<b>107,228.21</b>	<b>72,566.74</b>	<b>34,661.47</b>

**Fountain of the Sun Country Club**  
**Profit & Loss**  
November 2019 through September 2020

	Nov '19 - Sep 20	Nov '18 - Sep 19	\$ Change
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>9750 · NonOperating Income</b>			
<b>9751 · Donations - Golf Course</b>	4,462.93	0.00	4,462.93
<b>9754 · Donations - Members Activities</b>			
<b>9754-06 · 18 Hole Men's Grp</b>	278.37	0.00	278.37
<b>9754-07 · FOSSC Memorial Fund</b>	1,775.00	0.00	1,775.00
<b>9754-08 · 9 Hole Happy Hour</b>	850.00	0.00	850.00
<b>9754.01 · Bake Sale</b>	0.00	0.00	0.00
<b>9754.02 · Street Dance</b>	0.00	0.00	0.00
<b>9754.03 · Luau</b>	0.00	0.00	0.00
<b>9754.04 · Dinner Dance</b>	0.00	0.00	0.00
<b>9754.05 · Dawgs on Deck</b>	0.00	0.00	0.00
<b>Total 9754 · Donations - Members Activities</b>	2,903.37	0.00	2,903.37
<b>9755 · Donations - General Fund</b>	2,520.38	686.28	1,834.10
<b>Total 9750 · NonOperating Income</b>	9,886.68	686.28	9,200.40
<b>9760 · Misc Income - SBA Loan</b>	0.00	0.00	0.00
<b>Total Other Income</b>	9,886.68	686.28	9,200.40
<b>Net Other Income</b>	9,886.68	686.28	9,200.40
<b>Net Income</b>	<b>117,114.89</b>	<b>73,253.02</b>	<b>43,861.87</b>

**Fountain of the Sun Country Club**  
**Profit & Loss**  
September 2020

	Sep 20	Sep 19	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Total Fees</b>			
4010 · Annual Certificate Fees	21,347.55	21,878.91	-531.36
4030 · Transfer Fee	100.00	50.00	50.00
<b>Total 4000 · Total Fees</b>	21,447.55	21,928.91	-481.36
<b>4100 · Total Dues</b>			
4110 · Equity Member Golf Dues	26,283.04	26,476.55	-193.51
<b>Total 4100 · Total Dues</b>	26,283.04	26,476.55	-193.51
4120 · Range/Summ/Twilight Pass Incom	1,847.28	1,537.51	309.77
<b>4200 · Total Green Fees</b>			
4220 · Green Fees - Non Member	9,105.06	4,738.29	4,366.77
<b>Total 4200 · Total Green Fees</b>	9,105.06	4,738.29	4,366.77
4300 · Range Fees	646.80	226.38	420.42
4400 · Cart Rental	5,560.90	118.24	5,442.66
<b>4600 · Total Miscellaneous Income</b>			
4620 · C.C. Processing Fee	0.00	25.00	-25.00
4640 · Cash Over/Under.	10.25	0.00	10.25
4650 · Interest Income	5.98	10.09	-4.11
4670 · Miscellaneous Income	13.30	51.11	-37.81
<b>Total 4600 · Total Miscellaneous Income</b>	29.53	86.20	-56.67
4700 · Water Reimbursement	1,533.60	1,533.60	0.00
<b>4800 · Total Retail Sales - Golf Shop</b>			
4810 · Merchandise Sales - Golf Shop	4,501.78	706.69	3,795.09
4811 · Cost of Merchandise Sold	-4,061.44	-444.54	-3,616.90
4812 · Freight-In	-92.34	0.00	-92.34
<b>Total 4800 · Total Retail Sales - Golf Shop</b>	348.00	262.15	85.85
4900 · Restaurant Rental Income	2,500.00	2,500.00	0.00
<b>Total Income</b>	69,301.76	59,407.83	9,893.93
<b>Gross Profit</b>	69,301.76	59,407.83	9,893.93

**Fountain of the Sun Country Club**  
**Profit & Loss**  
**September 2020**

	Sep 20	Sep 19	\$ Change
<b>Expense</b>			
<b>6000 · Total Wages - All Departments</b>			
6010 · Wages - Golf Course	22,887.63	20,453.34	2,434.29
6020 · Wages - Administration	3,313.47	2,628.00	685.47
6030 · Wages - Golf Professional	4,615.36	4,307.70	307.66
6040 · Wages - Golf Shop Assistant	2,145.04	672.00	1,473.04
6050 · Wages - Admin in Golf Shop	0.00	220.00	-220.00
<b>Total 6000 · Total Wages - All Departments</b>	<b>32,961.50</b>	<b>28,281.04</b>	<b>4,680.46</b>
<b>6100 · Total Payroll Tax - All Departm</b>			
6110 · Payroll Tax - Golf Course	1,820.73	1,703.51	117.22
6120 · Payroll Tax - Administration	253.48	288.67	-35.19
6130 · Payroll Tax - Golf Shop	516.99	402.69	114.30
<b>Total 6100 · Total Payroll Tax - All Departm</b>	<b>2,591.20</b>	<b>2,394.87</b>	<b>196.33</b>
<b>6200 · Total Water - All Departments</b>			
6210 · Water - Golf Course	505.79	231.31	274.48
6214 · Water - Admin/GS & RL	135.72	151.96	-16.24
<b>Total 6200 · Total Water - All Departments</b>	<b>641.51</b>	<b>383.27</b>	<b>258.24</b>
<b>6300 · Total Gas/Electric-All Depts</b>			
6310 · SRP - Golf Course	6,963.90	6,494.62	469.28
6320 · SRP - Administration	2,028.65	1,823.64	205.01
6330 · Southwest Gas - R/L	314.65	366.22	-51.57
6340 · SRP - Golf Shop	676.21	607.88	68.33
<b>Total 6300 · Total Gas/Electric-All Depts</b>	<b>9,983.41</b>	<b>9,292.36</b>	<b>691.05</b>
<b>6400 · Trash Removal - All Depts</b>			
6410 · Trash Removal - Golf Course	708.05	2.98	705.07
6420 · Trash Removal - Admin	79.99	79.99	0.00
<b>Total 6400 · Trash Removal - All Depts</b>	<b>788.04</b>	<b>82.97</b>	<b>705.07</b>
<b>6500 · Phone/Internet All Departments</b>	<b>514.52</b>	<b>520.53</b>	<b>-6.01</b>
<b>6600 · Supplies/Tools/Special Equipmen</b>			
6610 · Supplies/Tools/Special Equip GC	1,105.18	163.42	941.76
6620 · Supplies/Tools/Special Equip GS	124.34	0.00	124.34
<b>Total 6600 · Supplies/Tools/Special Equipmen</b>	<b>1,229.52</b>	<b>163.42</b>	<b>1,066.10</b>
<b>6900 · Janitorial - Administration</b>	<b>350.00</b>	<b>350.00</b>	<b>0.00</b>

**Fountain of the Sun Country Club**  
**Profit & Loss**  
**September 2020**

	Sep 20	Sep 19	\$ Change
<b>7100 · Total Maint/Repairs - All Depts</b>			
7110 · Maint/Repairs - MX Building	6,914.40	451.36	6,463.04
7120 · Maint/Repairs - Water System	0.00	158.80	-158.80
7130 · Maint/Repairs - Equipment	2,136.62	660.80	1,475.82
7160 · Maint./Repair Club House	204.00	154.00	50.00
<b>Total 7100 · Total Maint/Repairs - All Depts</b>	9,255.02	1,424.96	7,830.06
<b>7200 · Insurance &amp; Workmans Comp</b>			
7210 · Auto Insurance	114.66	99.71	14.95
7220 · Liability Insurance	736.00	832.63	-96.63
7230 · Pollution Insurance	348.30	328.15	20.15
7240 · Property Insurance	2,634.00	1,830.72	803.28
7250 · Workmans Comp	502.17	525.30	-23.13
<b>Total 7200 · Insurance &amp; Workmans Comp</b>	4,335.13	3,616.51	718.62
<b>7300 · Total Golf Course Maintenance</b>			
7320 · Chemicals	1,339.36	0.00	1,339.36
7340 · Sand/Gravel	1,787.59	0.00	1,787.59
<b>Total 7300 · Total Golf Course Maintenance</b>	3,126.95	0.00	3,126.95
<b>7400 · Total Fuel/Oil</b>			
7410 · Unleaded Fuel	368.27	1,143.62	-775.35
7420 · Diesel Fuel	598.19	882.07	-283.88
<b>Total 7400 · Total Fuel/Oil</b>	966.46	2,025.69	-1,059.23
<b>7500 · Laundry &amp; RR Supplies - All Dep</b>	426.19	576.16	-149.97
7700 · Postage & Delivery	232.00	188.00	44.00
7800 · Bank Card Services	472.23	258.77	213.46
8200 · Property Taxes	2,450.00	1,623.17	826.83
<b>8300 · Total Professional Services</b>			
8320 · Accounting Services	595.00	2,252.50	-1,657.50
<b>Total 8300 · Total Professional Services</b>	595.00	2,252.50	-1,657.50
<b>8400 · Office Supplies - All Depts</b>	255.78	273.36	-17.58
8520 · foreUP Software	475.00	475.00	0.00
<b>8600 · Total Leased Equipment - All De</b>			
8610 · Leased Equipment - Golf Course	243.00	239.00	4.00
8620 · Leased Equipment - Admin	383.05	196.07	186.98
8640 · Cap Lease Equip-GC-Tax & Int	80.16	103.68	-23.52
<b>Total 8600 · Total Leased Equipment - All De</b>	706.21	538.75	167.46

**Fountain of the Sun Country Club**  
**Profit & Loss**  
**September 2020**

	Sep 20	Sep 19	\$ Change
<b>8700 · Miscellaneous Expense</b>			
8701 · Miscellaneous Expense-Admin	5.00	0.00	5.00
8703 · Miscellaneous-Social Events	0.00	-562.22	562.22
<b>Total 8700 · Miscellaneous Expense</b>	5.00	-562.22	567.22
<b>9000 · Total Golf Cart Repair/Rental</b>			
9011 · Golf Cart Rental Insurance	165.00	38.00	127.00
9020 · Golf Cart Rent Expense	2,250.00	2,250.00	0.00
<b>Total 9000 · Total Golf Cart Repair/Rental</b>	2,415.00	2,288.00	127.00
<b>9600 · Depreciation Expense</b>			
9610 · Depreciation - Golf Course	4,334.20	4,243.55	90.65
9620 · Depreciation - Admin	3,059.84	99.93	2,959.91
9630 · Depreciation - Golf Shop	205.82	2,826.99	-2,621.17
<b>Total 9600 · Depreciation Expense</b>	7,599.86	7,170.47	429.39
<b>Total Expense</b>	82,375.53	63,617.58	18,757.95
<b>Net Ordinary Income</b>	-13,073.77	-4,209.75	-8,864.02
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>9750 · NonOperating Income</b>			
<b>9754 · Donations - Members Activities</b>			
9754.01 · Bake Sale	0.00	-788.75	788.75
9754.02 · Street Dance	0.00	-1,759.87	1,759.87
9754.03 · Luau	0.00	1,521.37	-1,521.37
9754.04 · Dinner Dance	0.00	84.93	-84.93
9754.05 · Dawgs on Deck	0.00	63.93	-63.93
<b>Total 9754 · Donations - Members Activities</b>	0.00	-878.39	878.39
<b>Total 9750 · NonOperating Income</b>	0.00	-878.39	878.39
<b>Total Other Income</b>	0.00	-878.39	878.39
<b>Net Other Income</b>	0.00	-878.39	878.39
<b>Net Income</b>	<b>-13,073.77</b>	<b>-5,088.14</b>	<b>-7,985.63</b>