

**Fountain of the Sun Country Club**  
**Profit & Loss Budget Performance Golf Shop**  
February 2021

	Feb 21	Budget	Nov '20 - Feb 21	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Expense</b>					
6000 · Total Wages - All Departments					
6030 · Wages - Golf Professional	4,480.00	5,393.00	18,983.43	20,492.00	58,240.00
6040 · Wages - Golf Shop Assistant	5,119.15	7,083.00	20,135.87	23,757.00	51,578.00
<b>Total 6000 · Total Wages - All Departments</b>	<b>9,599.15</b>	<b>12,476.00</b>	<b>39,119.30</b>	<b>44,249.00</b>	<b>109,818.00</b>
6100 · Total Payroll Tax - All Departm					
6130 · Payroll Tax - Golf Shop	884.47	1,321.00	3,488.68	4,754.00	10,982.00
<b>Total 6100 · Total Payroll Tax - All Departm</b>	<b>884.47</b>	<b>1,321.00</b>	<b>3,488.68</b>	<b>4,754.00</b>	<b>10,982.00</b>
6300 · Total Gas/Electric-All Depts					
6340 · SRP - Golf Shop	331.34	367.00	1,367.96	1,429.00	6,000.00
<b>Total 6300 · Total Gas/Electric-All Depts</b>	<b>331.34</b>	<b>367.00</b>	<b>1,367.96</b>	<b>1,429.00</b>	<b>6,000.00</b>
6600 · Supplies/Tools/Special Equipmen					
6620 · Supplies/Tools/Special Equip GS	1,186.86	0.00	2,411.64	2,887.00	4,000.00
<b>Total 6600 · Supplies/Tools/Special Equipmen</b>	<b>1,186.86</b>	<b>0.00</b>	<b>2,411.64</b>	<b>2,887.00</b>	<b>4,000.00</b>
6700 · Equipment Repair - All Depts					
6720 · Equipment Repair - Golf Shop	0.00	0.00	0.00	125.00	500.00
<b>Total 6700 · Equipment Repair - All Depts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>125.00</b>	<b>500.00</b>
7400 · Total Fuel/Oil					
7440 · Unleaded Fuel - Golf Carts	0.00	362.00	360.80	885.00	1,500.00
<b>Total 7400 · Total Fuel/Oil</b>	<b>0.00</b>	<b>362.00</b>	<b>360.80</b>	<b>885.00</b>	<b>1,500.00</b>
8000 · Advertising - GS	0.00	230.00	700.00	230.00	500.00
8050 · Activities	0.00	0.00	264.60	0.00	500.00
8700 · Miscellaneous Expense					
8702 · Miscellaneous Expense - GS	0.00	0.00	243.39	0.00	500.00
<b>Total 8700 · Miscellaneous Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>243.39</b>	<b>0.00</b>	<b>500.00</b>
9000 · Total Golf Cart Repair/Rental					
9010 · Golf Cart Repair	-200.00		-200.00	0.00	0.00
9011 · Golf Cart Rental Insurance	181.82	67.00	495.23	114.00	650.00
9020 · Golf Cart Rent Expense	3,700.00	2,284.00	14,075.53	9,728.00	28,000.00
<b>Total 9000 · Total Golf Cart Repair/Rental</b>	<b>3,681.82</b>	<b>2,351.00</b>	<b>14,370.76</b>	<b>9,842.00</b>	<b>28,650.00</b>
9600 · Depreciation Expense					
9630 · Depreciation - Golf Shop	166.04	100.00	795.68	300.00	1,100.00
<b>Total 9600 · Depreciation Expense</b>	<b>166.04</b>	<b>100.00</b>	<b>795.68</b>	<b>300.00</b>	<b>1,100.00</b>

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	<u>Feb 21</u>	<u>Budget</u>	<u>Nov '20 - Feb 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Total Expense</b>	15,849.68	17,207.00	63,122.81	64,701.00	164,050.00
<b>Net Ordinary Income</b>	-15,849.68	-17,207.00	-63,122.81	-64,701.00	-164,050.00
<b>Net Income</b>	<u><u>-15,849.68</u></u>	<u><u>-17,207.00</u></u>	<u><u>-63,122.81</u></u>	<u><u>-64,701.00</u></u>	<u><u>-164,050.00</u></u>

Fountain of the Sun Country Club  
**Profit & Loss Budget Performance Golf Course**  
February 2021

	Feb 21	Budget	Nov '20 - Feb 21	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Expense</b>					
6000 · Total Wages - All Departments					
6010 · Wages - Golf Course	22,350.72	25,641.00	95,292.90	98,185.00	296,480.00
<b>Total 6000 · Total Wages - All Departments</b>	22,350.72	25,641.00	95,292.90	98,185.00	296,480.00
6100 · Total Payroll Tax - All Departm					
6110 · Payroll Tax - Golf Course	2,112.14	2,996.00	8,590.30	11,053.00	29,648.00
<b>Total 6100 · Total Payroll Tax - All Departm</b>	2,112.14	2,996.00	8,590.30	11,053.00	29,648.00
6200 · Total Water - All Departments					
6210 · Water - Golf Course	409.62	179.00	1,345.88	722.00	2,960.00
<b>Total 6200 · Total Water - All Departments</b>	409.62	179.00	1,345.88	722.00	2,960.00
6300 · Total Gas/Electric-All Depts					
6310 · SRP - Golf Course	2,339.94	2,399.00	12,461.06	11,236.00	69,000.00
<b>Total 6300 · Total Gas/Electric-All Depts</b>	2,339.94	2,399.00	12,461.06	11,236.00	69,000.00
6400 · Trash Removal - All Depts					
6410 · Trash Removal - Golf Course	513.43	700.00	4,048.99	3,050.00	8,100.00
<b>Total 6400 · Trash Removal - All Depts</b>	513.43	700.00	4,048.99	3,050.00	8,100.00
6600 · Supplies/Tools/Special Equipmen					
6610 · Supplies/Tools/Special Equip GC	865.76	222.00	2,131.69	1,531.00	7,500.00
<b>Total 6600 · Supplies/Tools/Special Equipmen</b>	865.76	222.00	2,131.69	1,531.00	7,500.00
7100 · Total Maint/Repairs - All Depts					
7110 · Maint/Repairs - MX Building	77.00	102.00	713.90	675.00	5,000.00
7120 · Maint/Repairs - Water System	1,459.20	0.00	2,158.00	0.00	25,000.00
7130 · Maint/Repairs - Equipment	3,396.92	3,537.00	7,483.59	7,416.00	29,500.00
7140 · Maint/Repairs - Well Pump	0.00	0.00	0.00	1,250.00	5,000.00
7150 · Maint/Repairs - Grounds	0.00	42.00	694.00	862.00	6,000.00
<b>Total 7100 · Total Maint/Repairs - All Depts</b>	4,933.12	3,681.00	11,049.49	10,203.00	70,500.00
7300 · Total Golf Course Maintenance					
7310 · Seed	333.17	0.00	333.17	0.00	25,000.00
7320 · Chemicals	5,072.05	132.00	6,354.57	1,886.00	12,000.00
7330 · Fertilizer	0.00	0.00	5,158.65	10,139.00	15,000.00
7340 · Sand/Gravel	0.00	995.00	0.00	995.00	6,000.00
7350 · Tree Care	0.00	0.00	1,900.00	208.00	15,000.00
<b>Total 7300 · Total Golf Course Maintenance</b>	5,405.22	1,127.00	13,746.39	13,228.00	73,000.00
7400 · Total Fuel/Oil					

	<u>Feb 21</u>	<u>Budget</u>	<u>Nov '20 - Feb 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
7410 · Unleaded Fuel	508.50	135.00	1,438.35	1,522.00	5,000.00
7420 · Diesel Fuel	430.00	650.00	1,615.70	2,939.00	9,400.00
7430 · HY Oil /Super Plus Oil- 55 gal.	0.00	0.00	84.26	0.00	2,200.00
<b>Total 7400 · Total Fuel/Oil</b>	<b>938.50</b>	<b>785.00</b>	<b>3,138.31</b>	<b>4,461.00</b>	<b>16,600.00</b>
7600 · Licenses, Dues & Fees - GC	846.58	0.00	1,899.77	1,217.00	5,500.00
8600 · Total Leased Equipment - All De					
8610 · Leased Equipment - Golf Course	243.00	289.00	972.00	1,140.00	3,420.00
8640 · Cap Lease Equip-GC-Tax & Int	117.75	105.00	495.82	420.00	1,250.00
<b>Total 8600 · Total Leased Equipment - All De</b>	<b>360.75</b>	<b>394.00</b>	<b>1,467.82</b>	<b>1,560.00</b>	<b>4,670.00</b>
9600 · Depreciation Expense					
9610 · Depreciation - Golf Course	3,379.36	5,101.00	17,284.12	20,192.00	61,000.00
<b>Total 9600 · Depreciation Expense</b>	<b>3,379.36</b>	<b>5,101.00</b>	<b>17,284.12</b>	<b>20,192.00</b>	<b>61,000.00</b>
<b>Total Expense</b>	<b>44,455.14</b>	<b>43,225.00</b>	<b>172,456.72</b>	<b>176,638.00</b>	<b>644,958.00</b>
<b>Net Ordinary Income</b>	<b>-44,455.14</b>	<b>-43,225.00</b>	<b>-172,456.72</b>	<b>-176,638.00</b>	<b>-644,958.00</b>
<b>Net Income</b>	<b>-44,455.14</b>	<b>-43,225.00</b>	<b>-172,456.72</b>	<b>-176,638.00</b>	<b>-644,958.00</b>

**Fountain of the Sun Country Club**  
**Profit & Loss Admin Cost Center**  
February 2021

	Feb 21	Budget	Nov '20 - Feb 21	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>4000 · Total Fees</b>					
4010 · Annual Certificate Fees	19,929.82	20,433.00	78,579.11	81,614.00	245,510.00
4020 · Initiation Fee	1,000.00		7,000.00	1,000.00	1,000.00
4030 · Transfer Fee	50.00	30.00	100.00	117.00	350.00
<b>Total 4000 · Total Fees</b>	<u>20,979.82</u>	<u>20,463.00</u>	<u>85,679.11</u>	<u>82,731.00</u>	<u>246,860.00</u>
<b>4100 · Total Dues</b>					
4110 · Equity Member Golf Dues	26,039.08	26,698.00	102,666.68	106,631.00	320,775.00
<b>Total 4100 · Total Dues</b>	<u>26,039.08</u>	<u>26,698.00</u>	<u>102,666.68</u>	<u>106,631.00</u>	<u>320,775.00</u>
4120 · Range/Summ/Twilight Pass Incom	1,899.98	465.00	6,300.20	1,722.00	6,500.00
<b>4200 · Total Green Fees</b>					
4210 · Green Fees - Equity Member	398.84	1,549.00	2,230.49	3,488.00	5,000.00
4220 · Green Fees - Non Member	40,063.56	25,253.00	121,531.62	69,153.00	155,000.00
<b>Total 4200 · Total Green Fees</b>	<u>40,462.40</u>	<u>26,802.00</u>	<u>123,762.11</u>	<u>72,641.00</u>	<u>160,000.00</u>
<b>4239 · Contract Golf</b>					
4230 · Contract Golf - Green Fee	22,665.27	36,502.00	59,488.82	105,824.00	150,000.00
<b>Total 4239 · Contract Golf</b>	<u>22,665.27</u>	<u>36,502.00</u>	<u>59,488.82</u>	<u>105,824.00</u>	<u>150,000.00</u>
4300 · Range Fees	3,224.76	4,210.00	10,672.20	11,005.00	20,000.00
4400 · Cart Rental	8,371.83	4,201.00	31,121.52	9,990.00	35,000.00
<b>4600 · Total Miscellaneous Income</b>					
4620 · C.C. Processing Fee	305.00	297.00	355.00	635.00	1,200.00
4640 · Cash Over/Under.	-0.03		-8.19	0.00	0.00
4650 · Interest Income	78.89	2.00	335.82	18.00	2,500.00
4670 · Miscellaneous Income	56.39	250.00	172.00	1,000.00	3,000.00
4680 · Gain/Loss of Disposed Equipment	0.00		-71.18		
<b>Total 4600 · Total Miscellaneous Income</b>	<u>440.25</u>	<u>549.00</u>	<u>783.45</u>	<u>1,653.00</u>	<u>6,700.00</u>
4700 · Water Reimbursement	1,533.60	1,534.00	6,134.40	6,136.00	18,403.00
<b>4800 · Total Retail Sales - Golf Shop</b>					
4810 · Merchandise Sales - Golf Shop	9,265.65	7,278.00	31,554.70	24,962.00	55,000.00
4811 · Cost of Merchandise Sold	-5,746.90	-4,165.00	-20,371.02	-14,924.00	-35,000.00
4812 · Freight-In	-186.94	-379.00	-1,253.63	-1,875.00	-3,000.00
4813 · Freight-Reimbursement	0.00	22.00	0.00	86.00	262.00
<b>Total 4800 · Total Retail Sales - Golf Shop</b>	<u>3,331.81</u>	<u>2,756.00</u>	<u>9,930.05</u>	<u>8,249.00</u>	<u>17,262.00</u>
4900 · Restaurant Rental Income	5,000.00	5,294.00	16,300.00	15,882.00	45,000.00
<b>Total Income</b>	<u>133,948.80</u>	<u>129,474.00</u>	<u>452,838.54</u>	<u>422,464.00</u>	<u>1,026,500.00</u>

	<u>Feb 21</u>	<u>Budget</u>	<u>Nov '20 - Feb 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Gross Profit</b>	133,948.80	129,474.00	452,838.54	422,464.00	1,026,500.00
<b>Expense</b>					
<b>6000 · Total Wages - All Departments</b>					
<b>6020 · Wages - Administration</b>	4,554.93	6,352.00	17,687.20	23,618.00	58,049.00
<b>Total 6000 · Total Wages - All Departments</b>	4,554.93	6,352.00	17,687.20	23,618.00	58,049.00
<b>6100 · Total Payroll Tax - All Departm</b>					
<b>6120 · Payroll Tax - Administration</b>	445.58	776.00	1,556.25	2,800.00	5,805.00
<b>Total 6100 · Total Payroll Tax - All Departm</b>	445.58	776.00	1,556.25	2,800.00	5,805.00
<b>6200 · Total Water - All Departments</b>					
<b>6214 · Water - Admin/GS &amp; RL</b>	198.25	261.00	726.44	896.00	2,400.00
<b>Total 6200 · Total Water - All Departments</b>	198.25	261.00	726.44	896.00	2,400.00
<b>6300 · Total Gas/Electric-All Depts</b>					
<b>6320 · SRP - Administration</b>	994.04	1,100.00	4,103.91	4,290.00	18,000.00
<b>6330 · Southwest Gas - R/L</b>	397.32	597.00	1,571.17	2,238.00	6,000.00
<b>Total 6300 · Total Gas/Electric-All Depts</b>	1,391.36	1,697.00	5,675.08	6,528.00	24,000.00
<b>6400 · Trash Removal - All Depts</b>					
<b>6420 · Trash Removal - Admin</b>	81.49	90.00	321.46	380.00	1,100.00
<b>Total 6400 · Trash Removal - All Depts</b>	81.49	90.00	321.46	380.00	1,100.00
<b>6500 · Phone/Internet All Departments</b>	518.40	686.00	2,063.44	2,237.00	6,200.00
<b>6700 · Equipment Repair - All Depts</b>					
<b>6710 · Equipment Repair - Club House</b>	116.64	0.00	735.64	174.00	1,500.00
<b>6730 · Equipment Repair - R/L</b>	0.00	0.00	0.00	256.00	2,000.00
<b>Total 6700 · Equipment Repair - All Depts</b>	116.64	0.00	735.64	430.00	3,500.00
<b>6900 · Janitorial - Administration</b>	350.00	458.00	1,425.00	1,836.00	5,500.00
<b>7000 · Legal Fees</b>	0.00	0.00	0.00	0.00	1,000.00
<b>7100 · Total Maint/Repairs - All Depts</b>					
<b>7160 · Maint./Repair Club House</b>	225.00	2,938.00	1,968.93	6,476.00	10,000.00
<b>Total 7100 · Total Maint/Repairs - All Depts</b>	225.00	2,938.00	1,968.93	6,476.00	10,000.00
<b>7200 · Insurance &amp; Workmans Comp</b>					
<b>7210 · Auto Insurance</b>	123.08	117.00	475.48	438.00	1,376.00
<b>7220 · Liability Insurance</b>	835.27	675.00	2,308.32	2,700.00	8,097.00
<b>7230 · Pollution Insurance</b>	348.30	350.00	1,393.10	1,400.00	4,200.00
<b>7240 · Property Insurance</b>	2,851.27	2,565.00	8,127.81	10,260.00	30,781.00
<b>7250 · Workmans Comp</b>	516.25	502.00	2,036.80	2,008.00	6,026.00
<b>Total 7200 · Insurance &amp; Workmans Comp</b>	4,674.17	4,209.00	14,341.51	16,806.00	50,480.00
<b>7500 · Laundry &amp; RR Supplies - All Dep</b>	520.52	395.00	1,927.43	2,195.00	6,000.00

	<u>Feb 21</u>	<u>Budget</u>	<u>Nov '20 - Feb 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
7700 · Postage & Delivery	110.00	0.00	250.67	183.00	550.00
7800 · Bank Card Services	1,688.44	1,578.00	7,120.46	5,805.00	12,000.00
7900 · Printing Expense	0.00	0.00	151.38	335.00	600.00
8200 · Property Taxes	2,450.00	2,333.00	9,800.00	9,333.00	28,000.00
<b>8300 · Total Professional Services</b>					
8310 · Prof Services - Audit/Review	0.00	0.00	5,000.00	5,000.00	5,000.00
8320 · Accounting Services	765.00	725.00	3,761.25	3,200.00	9,000.00
<b>Total 8300 · Total Professional Services</b>	<u>765.00</u>	<u>725.00</u>	<u>8,761.25</u>	<u>8,200.00</u>	<u>14,000.00</u>
8400 · Office Supplies - All Depts	990.08	256.00	1,885.70	1,337.00	5,000.00
8520 · foreUP Software	475.00	530.00	1,900.00	2,120.00	6,200.00
<b>8600 · Total Leased Equipment - All De</b>					
8620 · Leased Equipment - Admin	207.83	200.00	831.32	800.00	2,400.00
<b>Total 8600 · Total Leased Equipment - All De</b>	<u>207.83</u>	<u>200.00</u>	<u>831.32</u>	<u>800.00</u>	<u>2,400.00</u>
<b>8700 · Miscellaneous Expense</b>					
8701 · Miscellaneous Expense-Admin	0.00	125.00	5.00	500.00	1,500.00
8703 · Miscellaneous-Social Events	0.00	0.00	0.00	125.00	500.00
<b>Total 8700 · Miscellaneous Expense</b>	<u>0.00</u>	<u>125.00</u>	<u>5.00</u>	<u>625.00</u>	<u>2,000.00</u>
<b>9500 · Income Tax Expense</b>					
9510 · Federal Income Tax Expense	0.00	0.00	0.00	0.00	250.00
9520 · Arizona Income Tax Expense	0.00	0.00	0.00	0.00	250.00
<b>Total 9500 · Income Tax Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>
<b>9600 · Depreciation Expense</b>					
9620 · Depreciation - Admin	2,901.58	3,000.00	12,485.98	12,000.00	36,000.00
<b>Total 9600 · Depreciation Expense</b>	<u>2,901.58</u>	<u>3,000.00</u>	<u>12,485.98</u>	<u>12,000.00</u>	<u>36,000.00</u>
<b>Total Expense</b>	<u>22,664.27</u>	<u>26,609.00</u>	<u>91,620.14</u>	<u>104,940.00</u>	<u>281,284.00</u>
<b>Net Ordinary Income</b>	<u>111,284.53</u>	<u>102,865.00</u>	<u>361,218.40</u>	<u>317,524.00</u>	<u>745,216.00</u>
<b>Net Income</b>	<u><u>111,284.53</u></u>	<u><u>102,865.00</u></u>	<u><u>361,218.40</u></u>	<u><u>317,524.00</u></u>	<u><u>745,216.00</u></u>

**Fountain of the Sun Country Club**  
**Profit & Loss Budget Performance Total Departments**  
**February 2021**

	<u>Feb 21</u>	<u>Budget</u>	<u>Nov '20 - Feb 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>4000 · Total Fees</b>	20,979.82	20,463.00	85,679.11	82,731.00	246,860.00
<b>4100 · Total Dues</b>	26,039.08	26,698.00	102,666.68	106,631.00	320,775.00
<b>4120 · Range/Summ/Twilight Pass Incom</b>	1,899.98	465.00	6,300.20	1,722.00	6,500.00
<b>4200 · Total Green Fees</b>	40,462.40	26,802.00	123,762.11	72,641.00	160,000.00
<b>4239 · Contract Golf</b>	22,665.27	36,502.00	59,488.82	105,824.00	150,000.00
<b>4300 · Range Fees</b>	3,224.76	4,210.00	10,672.20	11,005.00	20,000.00
<b>4400 · Cart Rental</b>	8,371.83	4,201.00	31,121.52	9,990.00	35,000.00
<b>4600 · Total Miscellaneous Income</b>	440.25	549.00	783.45	1,653.00	6,700.00
<b>4700 · Water Reimbursement</b>	1,533.60	1,534.00	6,134.40	6,136.00	18,403.00
<b>4800 · Total Retail Sales - Golf Shop</b>	3,331.81	2,756.00	9,930.05	8,249.00	17,262.00
<b>4900 · Restaurant Rental Income</b>	5,000.00	5,294.00	16,300.00	15,882.00	45,000.00
<b>Total Income</b>	<u>133,948.80</u>	<u>129,474.00</u>	<u>452,838.54</u>	<u>422,464.00</u>	<u>1,026,500.00</u>
<b>Gross Profit</b>	133,948.80	129,474.00	452,838.54	422,464.00	1,026,500.00
<b>Expense</b>					
<b>6000 · Total Wages - All Departments</b>	36,504.80	44,469.00	152,099.40	166,052.00	464,347.00
<b>6100 · Total Payroll Tax - All Departm</b>	3,442.19	5,093.00	13,635.23	18,607.00	46,435.00
<b>6200 · Total Water - All Departments</b>	607.87	440.00	2,072.32	1,618.00	5,360.00
<b>6300 · Total Gas/Electric-All Depts</b>	4,062.64	4,463.00	19,504.10	19,193.00	99,000.00
<b>6400 · Trash Removal - All Depts</b>	594.92	790.00	4,370.45	3,430.00	9,200.00
<b>6500 · Phone/Internet All Departments</b>	518.40	686.00	2,063.44	2,237.00	6,200.00
<b>6600 · Supplies/Tools/Special Equipmen</b>	2,052.62	222.00	4,543.33	4,418.00	11,500.00
<b>6700 · Equipment Repair - All Depts</b>	116.64	0.00	735.64	555.00	4,000.00
<b>6900 · Janitorial - Administration</b>	350.00	458.00	1,425.00	1,836.00	5,500.00
<b>7000 · Legal Fees</b>	0.00	0.00	0.00	0.00	1,000.00
<b>7100 · Total Maint/Repairs - All Depts</b>	5,158.12	6,619.00	13,018.42	16,679.00	80,500.00
<b>7200 · Insurance &amp; Workmans Comp</b>	4,674.17	4,209.00	14,341.51	16,806.00	50,480.00
<b>7300 · Total Golf Course Maintenance</b>	5,405.22	1,127.00	13,746.39	13,228.00	73,000.00
<b>7400 · Total Fuel/Oil</b>	938.50	1,147.00	3,499.11	5,346.00	18,100.00
<b>7500 · Laundry &amp; RR Supplies - All Dep</b>	520.52	395.00	1,927.43	2,195.00	6,000.00
<b>7600 · Licenses, Dues &amp; Fees - GC</b>	846.58	0.00	1,899.77	1,217.00	5,500.00



	<u>Feb 21</u>	<u>Budget</u>	<u>Nov '20 - Feb 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
7700 · Postage & Delivery	110.00	0.00	250.67	183.00	550.00
7800 · Bank Card Services	1,688.44	1,578.00	7,120.46	5,805.00	12,000.00
7900 · Printing Expense	0.00	0.00	151.38	335.00	600.00
8000 · Advertising - GS	0.00	230.00	700.00	230.00	500.00
8050 · Activities	0.00	0.00	264.60	0.00	500.00
8200 · Property Taxes	2,450.00	2,333.00	9,800.00	9,333.00	28,000.00
8300 · Total Professional Services	765.00	725.00	8,761.25	8,200.00	14,000.00
8400 · Office Supplies - All Depts	990.08	256.00	1,885.70	1,337.00	5,000.00
8520 · foreUP Software	475.00	530.00	1,900.00	2,120.00	6,200.00
8600 · Total Leased Equipment - All De	568.58	594.00	2,299.14	2,360.00	7,070.00
8700 · Miscellaneous Expense	0.00	125.00	248.39	625.00	2,500.00
9000 · Total Golf Cart Repair/Rental	3,681.82	2,351.00	14,370.76	9,842.00	28,650.00
9500 · Income Tax Expense	0.00	0.00	0.00	0.00	500.00
9600 · Depreciation Expense	6,446.98	8,201.00	30,565.78	32,492.00	98,100.00
<b>Total Expense</b>	<u>82,969.09</u>	<u>87,041.00</u>	<u>327,199.67</u>	<u>346,279.00</u>	<u>1,090,292.00</u>
<b>Net Ordinary Income</b>	<u>50,979.71</u>	<u>42,433.00</u>	<u>125,638.87</u>	<u>76,185.00</u>	<u>-63,792.00</u>
<b>Net Income</b>	<u><b>50,979.71</b></u>	<u><b>42,433.00</b></u>	<u><b>125,638.87</b></u>	<u><b>76,185.00</b></u>	<u><b>-63,792.00</b></u>

**Fountain of the Sun Country Club**  
**Profit & Loss**  
February 2021

	Feb 21	Feb 20	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Total Fees</b>			
4010 · Annual Certificate Fees	19,929.82	21,291.25	-1,361.43
4020 · Initiation Fee	1,000.00	0.00	1,000.00
4030 · Transfer Fee	50.00	50.00	0.00
<b>Total 4000 · Total Fees</b>	20,979.82	21,341.25	-361.43
<b>4100 · Total Dues</b>			
4110 · Equity Member Golf Dues	26,039.08	26,213.71	-174.63
<b>Total 4100 · Total Dues</b>	26,039.08	26,213.71	-174.63
4120 · Range/Summ/Twilight Pass Incom	1,899.98	1,267.27	632.71
<b>4200 · Total Green Fees</b>			
4210 · Green Fees - Equity Member	398.84	989.82	-590.98
4220 · Green Fees - Non Member	40,063.56	32,360.28	7,703.28
<b>Total 4200 · Total Green Fees</b>	40,462.40	33,350.10	7,112.30
<b>4239 · Contract Golf</b>			
4230 · Contract Golf - Green Fee	22,665.27	32,349.62	-9,684.35
<b>Total 4239 · Contract Golf</b>	22,665.27	32,349.62	-9,684.35
4300 · Range Fees	3,224.76	3,723.72	-498.96
4400 · Cart Rental	8,371.83	6,778.17	1,593.66
<b>4600 · Total Miscellaneous Income</b>			
4620 · C.C. Processing Fee	305.00	320.00	-15.00
4640 · Cash Over/Under.	-0.03	0.27	-0.30
4650 · Interest Income	78.89	2.80	76.09
4670 · Miscellaneous Income	56.39	-38.42	94.81
<b>Total 4600 · Total Miscellaneous Income</b>	440.25	284.65	155.60
4700 · Water Reimbursement	1,533.60	1,533.60	0.00
<b>4800 · Total Retail Sales - Golf Shop</b>			
4810 · Merchandise Sales - Golf Shop	9,265.65	9,442.45	-176.80

**Fountain of the Sun Country Club**  
**Profit & Loss**  
February 2021

	Feb 21	Feb 20	\$ Change
4811 · Cost of Merchandise Sold	-5,746.90	-5,847.05	100.15
4812 · Freight-In	-186.94	-350.66	163.72
<b>Total 4800 · Total Retail Sales - Golf Shop</b>	<b>3,331.81</b>	<b>3,244.74</b>	<b>87.07</b>
4900 · Restaurant Rental Income	5,000.00	5,000.00	0.00
<b>Total Income</b>	<b>133,948.80</b>	<b>135,086.83</b>	<b>-1,138.03</b>
<b>Gross Profit</b>	<b>133,948.80</b>	<b>135,086.83</b>	<b>-1,138.03</b>
<b>Expense</b>			
6000 · Total Wages - All Departments			
6010 · Wages - Golf Course	22,350.72	22,973.10	-622.38
6020 · Wages - Administration	4,554.93	5,591.82	-1,036.89
6030 · Wages - Golf Professional	4,480.00	5,384.64	-904.64
6040 · Wages - Golf Shop Assistant	5,119.15	5,725.40	-606.25
6050 · Wages - Admin in Golf Shop	0.00	0.00	0.00
<b>Total 6000 · Total Wages - All Departments</b>	<b>36,504.80</b>	<b>39,674.96</b>	<b>-3,170.16</b>
6100 · Total Payroll Tax - All Departm			
6110 · Payroll Tax - Golf Course	2,112.14	2,278.58	-166.44
6120 · Payroll Tax - Administration	445.58	614.55	-168.97
6130 · Payroll Tax - Golf Shop	884.47	1,063.28	-178.81
<b>Total 6100 · Total Payroll Tax - All Departm</b>	<b>3,442.19</b>	<b>3,956.41</b>	<b>-514.22</b>
6200 · Total Water - All Departments			
6210 · Water - Golf Course	409.62	234.68	174.94
6214 · Water - Admin/GS & RL	198.25	207.35	-9.10
<b>Total 6200 · Total Water - All Departments</b>	<b>607.87</b>	<b>442.03</b>	<b>165.84</b>
6300 · Total Gas/Electric-All Depts			
6310 · SRP - Golf Course	2,339.94	2,336.89	3.05
6320 · SRP - Administration	994.04	1,088.61	-94.57
6330 · Southwest Gas - R/L	397.32	453.42	-56.10
6340 · SRP - Golf Shop	331.34	362.87	-31.53
<b>Total 6300 · Total Gas/Electric-All Depts</b>	<b>4,062.64</b>	<b>4,241.79</b>	<b>-179.15</b>
6400 · Trash Removal - All Depts			
6410 · Trash Removal - Golf Course	513.43	657.15	-143.72
6420 · Trash Removal - Admin	81.49	79.99	1.50
<b>Total 6400 · Trash Removal - All Depts</b>	<b>594.92</b>	<b>737.14</b>	<b>-142.22</b>
6500 · Phone/Internet All Departments	518.40	719.88	-201.48

**Fountain of the Sun Country Club**  
**Profit & Loss**  
February 2021

	Feb 21	Feb 20	\$ Change
<b>6600 · Supplies/Tools/Special Equipmen</b>			
6610 · Supplies/Tools/Special Equip GC	865.76	563.40	302.36
6620 · Supplies/Tools/Special Equip GS	1,186.86	0.00	1,186.86
<b>Total 6600 · Supplies/Tools/Special Equipmen</b>	2,052.62	563.40	1,489.22
<b>6700 · Equipment Repair - All Depts</b>			
6710 · Equipment Repair - Club House	116.64	0.00	116.64
<b>Total 6700 · Equipment Repair - All Depts</b>	116.64	0.00	116.64
<b>6900 · Janitorial - Administration</b>	350.00	350.00	0.00
<b>7100 · Total Maint/Repairs - All Depts</b>			
7110 · Maint/Repairs - MX Building	77.00	390.00	-313.00
7120 · Maint/Repairs - Water System	1,459.20	0.00	1,459.20
7130 · Maint/Repairs - Equipment	3,396.92	2,517.25	879.67
7150 · Maint/Repairs - Grounds	0.00	135.00	-135.00
7160 · Maint./Repair Club House	225.00	3,234.75	-3,009.75
<b>Total 7100 · Total Maint/Repairs - All Depts</b>	5,158.12	6,277.00	-1,118.88
<b>7200 · Insurance &amp; Workmans Comp</b>			
7210 · Auto Insurance	123.08	114.66	8.42
7220 · Liability Insurance	835.27	736.00	99.27
7230 · Pollution Insurance	348.30	328.15	20.15
7240 · Property Insurance	2,851.27	2,634.00	217.27
7250 · Workmans Comp	516.25	502.17	14.08
<b>Total 7200 · Insurance &amp; Workmans Comp</b>	4,674.17	4,314.98	359.19
<b>7300 · Total Golf Course Maintenance</b>			
7310 · Seed	333.17	0.00	333.17
7320 · Chemicals	5,072.05	144.64	4,927.41
7340 · Sand/Gravel	0.00	847.37	-847.37
<b>Total 7300 · Total Golf Course Maintenance</b>	5,405.22	992.01	4,413.21
<b>7400 · Total Fuel/Oil</b>			
7410 · Unleaded Fuel	508.50	149.30	359.20
7420 · Diesel Fuel	430.00	439.89	-9.89
7440 · Unleaded Fuel - Golf Carts	0.00	340.63	-340.63
<b>Total 7400 · Total Fuel/Oil</b>	938.50	929.82	8.68
<b>7500 · Laundry &amp; RR Supplies - All Dep</b>	520.52	485.31	35.21
<b>7600 · Licenses, Dues &amp; Fees - GC</b>	846.58	0.00	846.58
<b>7700 · Postage &amp; Delivery</b>	110.00	0.00	110.00
<b>7800 · Bank Card Services</b>	1,688.44	1,887.04	-198.60
<b>8000 · Advertising - GS</b>	0.00	341.85	-341.85
<b>8200 · Property Taxes</b>	2,450.00	2,735.00	-285.00

**Fountain of the Sun Country Club**  
**Profit & Loss**  
February 2021

	Feb 21	Feb 20	\$ Change
<b>8300 · Total Professional Services</b>			
8320 · Accounting Services	765.00	956.25	-191.25
<b>Total 8300 · Total Professional Services</b>	765.00	956.25	-191.25
<b>8400 · Office Supplies - All Depts</b>	990.08	454.56	535.52
8520 · foreUP Software	475.00	514.43	-39.43
<b>8600 · Total Leased Equipment - All De</b>			
8610 · Leased Equipment - Golf Course	243.00	247.00	-4.00
8620 · Leased Equipment - Admin	207.83	227.30	-19.47
8640 · Cap Lease Equip-GC-Tax & Int	117.75	103.68	14.07
<b>Total 8600 · Total Leased Equipment - All De</b>	568.58	577.98	-9.40
<b>8700 · Miscellaneous Expense</b>			
8701 · Miscellaneous Expense-Admin	0.00	10.98	-10.98
<b>Total 8700 · Miscellaneous Expense</b>	0.00	10.98	-10.98
<b>9000 · Total Golf Cart Repair/Rental</b>			
9010 · Golf Cart Repair	-200.00	0.00	-200.00
9011 · Golf Cart Rental Insurance	181.82	165.00	16.82
9020 · Golf Cart Rent Expense	3,700.00	2,250.00	1,450.00
<b>Total 9000 · Total Golf Cart Repair/Rental</b>	3,681.82	2,415.00	1,266.82
<b>9600 · Depreciation Expense</b>			
9610 · Depreciation - Golf Course	3,379.36	4,334.20	-954.84
9620 · Depreciation - Admin	2,901.58	3,059.84	-158.26
9630 · Depreciation - Golf Shop	166.04	205.82	-39.78
<b>Total 9600 · Depreciation Expense</b>	6,446.98	7,599.86	-1,152.88
<b>Total Expense</b>	82,969.09	81,177.68	1,791.41
<b>Net Ordinary Income</b>	50,979.71	53,909.15	-2,929.44
<b>Other Income/Expense</b>			
<b>Other Income</b>			
9750 · NonOperating Income			
9751 · Donations - Golf Course	0.00	1,250.00	-1,250.00
<b>Total 9750 · NonOperating Income</b>	0.00	1,250.00	-1,250.00
<b>Total Other Income</b>	0.00	1,250.00	-1,250.00
<b>Net Other Income</b>	0.00	1,250.00	-1,250.00
<b>Net Income</b>	<b>50,979.71</b>	<b>55,159.15</b>	<b>-4,179.44</b>

**Fountain of the Sun Country Club**  
**Profit & Loss**  
November 2020 through February 2021

	Nov '20 - Feb 21	Nov '19 - Feb 20	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Total Fees</b>			
4010 · Annual Certificate Fees	78,579.11	85,037.46	-6,458.35
4020 · Initiation Fee	7,000.00	1,000.00	6,000.00
4030 · Transfer Fee	100.00	50.00	50.00
<b>Total 4000 · Total Fees</b>	85,679.11	86,087.46	-408.35
<b>4100 · Total Dues</b>			
4110 · Equity Member Golf Dues	102,666.68	104,697.84	-2,031.16
<b>Total 4100 · Total Dues</b>	102,666.68	104,697.84	-2,031.16
4120 · Range/Summ/Twilight Pass Incom	6,300.20	4,211.82	2,088.38
<b>4200 · Total Green Fees</b>			
4210 · Green Fees - Equity Member	2,230.49	2,229.45	1.04
4220 · Green Fees - Non Member	121,531.62	88,615.55	32,916.07
<b>Total 4200 · Total Green Fees</b>	123,762.11	90,845.00	32,917.11
<b>4239 · Contract Golf</b>			
4230 · Contract Golf - Green Fee	59,488.82	93,784.51	-34,295.69
<b>Total 4239 · Contract Golf</b>	59,488.82	93,784.51	-34,295.69
4300 · Range Fees	10,672.20	9,734.34	937.86
4400 · Cart Rental	31,121.52	16,118.87	15,002.65
<b>4600 · Total Miscellaneous Income</b>			
4620 · C.C. Processing Fee	355.00	685.00	-330.00
4640 · Cash Over/Under.	-8.19	-4.51	-3.68
4650 · Interest Income	335.82	23.93	311.89
4670 · Miscellaneous Income	172.00	473.85	-301.85
4680 · Gain/Loss of Disposed Equipment	-71.18	0.00	-71.18
<b>Total 4600 · Total Miscellaneous Income</b>	783.45	1,178.27	-394.82
4700 · Water Reimbursement	6,134.40	6,134.40	0.00
<b>4800 · Total Retail Sales - Golf Shop</b>			
4810 · Merchandise Sales - Golf Shop	31,554.70	32,385.24	-830.54

**Fountain of the Sun Country Club**  
**Profit & Loss**  
November 2020 through February 2021

	Nov '20 - Feb 21	Nov '19 - Feb 20	\$ Change
4811 · Cost of Merchandise Sold	-20,371.02	-20,951.71	580.69
4812 · Freight-In	-1,253.63	-1,733.53	479.90
<b>Total 4800 · Total Retail Sales - Golf Shop</b>	<b>9,930.05</b>	<b>9,700.00</b>	<b>230.05</b>
4900 · Restaurant Rental Income	16,300.00	15,000.00	1,300.00
<b>Total Income</b>	<b>452,838.54</b>	<b>437,492.51</b>	<b>15,346.03</b>
<b>Gross Profit</b>	<b>452,838.54</b>	<b>437,492.51</b>	<b>15,346.03</b>
<b>Expense</b>			
6000 · Total Wages - All Departments			
6010 · Wages - Golf Course	95,292.90	87,971.32	7,321.58
6020 · Wages - Administration	17,687.20	20,792.55	-3,105.35
6030 · Wages - Golf Professional	18,983.43	20,461.59	-1,478.16
6040 · Wages - Golf Shop Assistant	20,135.87	19,203.91	931.96
6050 · Wages - Admin in Golf Shop	0.00	0.00	0.00
6000 · Total Wages - All Departments - Other	0.00	0.00	0.00
<b>Total 6000 · Total Wages - All Departments</b>	<b>152,099.40</b>	<b>148,429.37</b>	<b>3,670.03</b>
6100 · Total Payroll Tax - All Departm			
6110 · Payroll Tax - Golf Course	8,590.30	8,407.95	182.35
6120 · Payroll Tax - Administration	1,556.25	2,216.21	-659.96
6130 · Payroll Tax - Golf Shop	3,488.68	3,825.76	-337.08
<b>Total 6100 · Total Payroll Tax - All Departm</b>	<b>13,635.23</b>	<b>14,449.92</b>	<b>-814.69</b>
6200 · Total Water - All Departments			
6210 · Water - Golf Course	1,345.88	945.64	400.24
6214 · Water - Admin/GS & RL	726.44	711.28	15.16
<b>Total 6200 · Total Water - All Departments</b>	<b>2,072.32</b>	<b>1,656.92</b>	<b>415.40</b>
6300 · Total Gas/Electric-All Depts			
6310 · SRP - Golf Course	12,461.06	10,943.08	1,517.98
6320 · SRP - Administration	4,103.91	4,245.17	-141.26
6330 · Southwest Gas - R/L	1,571.17	1,699.66	-128.49
6340 · SRP - Golf Shop	1,367.96	1,415.04	-47.08
<b>Total 6300 · Total Gas/Electric-All Depts</b>	<b>19,504.10</b>	<b>18,302.95</b>	<b>1,201.15</b>
6400 · Trash Removal - All Depts			
6410 · Trash Removal - Golf Course	4,048.99	3,598.47	450.52
6420 · Trash Removal - Admin	321.46	337.70	-16.24
<b>Total 6400 · Trash Removal - All Depts</b>	<b>4,370.45</b>	<b>3,936.17</b>	<b>434.28</b>
6500 · Phone/Internet All Departments	2,063.44	2,312.19	-248.75

**Fountain of the Sun Country Club**  
**Profit & Loss**  
November 2020 through February 2021

	Nov '20 - Feb 21	Nov '19 - Feb 20	\$ Change
<b>6600 · Supplies/Tools/Special Equipmen</b>			
6610 · Supplies/Tools/Special Equip GC	2,131.69	3,880.63	-1,748.94
6620 · Supplies/Tools/Special Equip GS	2,411.64	1,515.00	896.64
<b>Total 6600 · Supplies/Tools/Special Equipmen</b>	4,543.33	5,395.63	-852.30
<b>6700 · Equipment Repair - All Depts</b>			
6710 · Equipment Repair - Club House	735.64	212.47	523.17
6730 · Equipment Repair - R/L	0.00	227.00	-227.00
<b>Total 6700 · Equipment Repair - All Depts</b>	735.64	439.47	296.17
<b>6900 · Janitorial - Administration</b>	1,425.00	1,400.00	25.00
<b>7100 · Total Maint/Repairs - All Depts</b>			
7110 · Maint/Repairs - MX Building	713.90	3,326.46	-2,612.56
7120 · Maint/Repairs - Water System	2,158.00	0.00	2,158.00
7130 · Maint/Repairs - Equipment	7,483.59	5,277.55	2,206.04
7150 · Maint/Repairs - Grounds	694.00	2,792.58	-2,098.58
7160 · Maint./Repair Club House	1,968.93	7,164.41	-5,195.48
<b>Total 7100 · Total Maint/Repairs - All Depts</b>	13,018.42	18,561.00	-5,542.58
<b>7200 · Insurance &amp; Workmans Comp</b>			
7210 · Auto Insurance	475.48	428.83	46.65
7220 · Liability Insurance	2,308.32	2,789.50	-481.18
7230 · Pollution Insurance	1,393.10	1,312.60	80.50
7240 · Property Insurance	8,127.81	7,783.87	343.94
7250 · Workmans Comp	2,036.80	2,054.94	-18.14
<b>Total 7200 · Insurance &amp; Workmans Comp</b>	14,341.51	14,369.74	-28.23
<b>7300 · Total Golf Course Maintenance</b>			
7310 · Seed	333.17	0.00	333.17
7320 · Chemicals	6,354.57	2,072.67	4,281.90
7330 · Fertilizer	5,158.65	7,042.98	-1,884.33
7340 · Sand/Gravel	0.00	847.37	-847.37
7350 · Tree Care	1,900.00	195.00	1,705.00
<b>Total 7300 · Total Golf Course Maintenance</b>	13,746.39	10,158.02	3,588.37
<b>7400 · Total Fuel/Oil</b>			
7410 · Unleaded Fuel	1,438.35	1,685.44	-247.09
7420 · Diesel Fuel	1,615.70	1,993.80	-378.10
7430 · HY Oil /Super Plus Oil- 55 gal.	84.26	0.00	84.26
7440 · Unleaded Fuel - Golf Carts	360.80	832.99	-472.19
<b>Total 7400 · Total Fuel/Oil</b>	3,499.11	4,512.23	-1,013.12



**Fountain of the Sun Country Club**  
**Profit & Loss**  
November 2020 through February 2021

	Nov '20 - Feb 21	Nov '19 - Feb 20	\$ Change
7500 · Laundry & RR Supplies - All Dep	1,927.43	2,695.78	-768.35
7600 · Licenses, Dues & Fees - GC	1,899.77	902.00	997.77
7700 · Postage & Delivery	250.67	211.30	39.37
7800 · Bank Card Services	7,120.46	6,943.09	177.37
7900 · Printing Expense	151.38	109.21	42.17
8000 · Advertising - GS	700.00	341.85	358.15
8050 · Activities	264.60	394.00	-129.40
8200 · Property Taxes	9,800.00	9,635.00	165.00
8300 · Total Professional Services			
8310 · Prof Services - Audit/Review	5,000.00	5,000.00	0.00
8320 · Accounting Services	3,761.25	3,931.25	-170.00
<b>Total 8300 · Total Professional Services</b>	<b>8,761.25</b>	<b>8,931.25</b>	<b>-170.00</b>
8400 · Office Supplies - All Depts	1,885.70	2,375.76	-490.06
8520 · foreUP Software	1,900.00	2,057.72	-157.72
8600 · Total Leased Equipment - All De			
8610 · Leased Equipment - Golf Course	972.00	976.00	-4.00
8620 · Leased Equipment - Admin	831.32	815.51	15.81
8640 · Cap Lease Equip-GC-Tax & Int	495.82	414.72	81.10
<b>Total 8600 · Total Leased Equipment - All De</b>	<b>2,299.14</b>	<b>2,206.23</b>	<b>92.91</b>
8700 · Miscellaneous Expense			
8701 · Miscellaneous Expense-Admin	5.00	344.86	-339.86
8702 · Miscellaneous Expense - GS	243.39	0.00	243.39
<b>Total 8700 · Miscellaneous Expense</b>	<b>248.39</b>	<b>344.86</b>	<b>-96.47</b>
9000 · Total Golf Cart Repair/Rental			
9010 · Golf Cart Repair	-200.00	0.00	-200.00
9011 · Golf Cart Rental Insurance	495.23	274.17	221.06
9020 · Golf Cart Rent Expense	14,075.53	9,582.74	4,492.79
<b>Total 9000 · Total Golf Cart Repair/Rental</b>	<b>14,370.76</b>	<b>9,856.91</b>	<b>4,513.85</b>
9600 · Depreciation Expense			
9610 · Depreciation - Golf Course	17,284.12	17,155.50	128.62
9620 · Depreciation - Admin	12,485.98	11,773.66	712.32
9630 · Depreciation - Golf Shop	795.68	611.50	184.18
<b>Total 9600 · Depreciation Expense</b>	<b>30,565.78</b>	<b>29,540.66</b>	<b>1,025.12</b>
<b>Total Expense</b>	<b>327,199.67</b>	<b>320,469.23</b>	<b>6,730.44</b>
<b>Net Ordinary Income</b>	<b>125,638.87</b>	<b>117,023.28</b>	<b>8,615.59</b>

**Fountain of the Sun Country Club**  
**Profit & Loss**  
November 2020 through February 2021

	Nov '20 - Feb 21	Nov '19 - Feb 20	\$ Change
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>9750 · NonOperating Income</b>			
<b>9751 · Donations - Golf Course</b>	0.00	1,462.93	-1,462.93
<b>9754 · Donations - Members Activities</b>			
<b>9754-07 · FOSSC Memorial Fund</b>	0.00	1,775.00	-1,775.00
<b>9754-08 · 9 Hole Happy Hour</b>	0.00	850.00	-850.00
<b>Total 9754 · Donations - Members Activities</b>	0.00	2,625.00	-2,625.00
<b>Total 9750 · NonOperating Income</b>	0.00	4,087.93	-4,087.93
<b>Total Other Income</b>	0.00	4,087.93	-4,087.93
<b>Net Other Income</b>	0.00	4,087.93	-4,087.93
<b>Net Income</b>	<b>125,638.87</b>	<b>121,111.21</b>	<b>4,527.66</b>

**Fountain of the Sun Country Club**  
**Balance Sheet**  
As of February 28, 2021

	Feb 28, 21	Feb 29, 20	\$ 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			
1061.1 · Chase - Member Dues CD - 9768	0.00	100,000.00	-100,000.00
1061.2 · Chase - Member Dues CD - 9769	0.00	100,000.00	-100,000.00
1061.3 · Chase - Member Dues CD - 9770	0.00	50,000.00	-50,000.00
1061.4 · Chase - Member Dues CD - 9771	0.00	50,000.00	-50,000.00
1061 · Chase Member Dues- 8223 - Other	506,518.39	27,694.67	478,823.72
<b>Total 1061 · Chase Member Dues- 8223</b>	<b>506,518.39</b>	<b>327,694.67</b>	<b>178,823.72</b>
1062 · Chase- Operating 9577	32,539.85	40,524.27	-7,984.42
1063 · Chase - C.C. 0682	75,738.23	135,744.08	-60,005.85
1066 · Chase - Reserve Savings 2205			
1066.5 - FIB - CD - 0851	100,414.96	0.00	100,414.96
1066.1 · Chase - Reserve CD - 7945	0.00	30,000.00	-30,000.00
1066.2 · Chase - Reserve CD - 9772	0.00	15,000.00	-15,000.00
1066.0 - Prior Years	16,763.52	0.00	16,763.52
1066.10 · Current Year	4,000.78	7,374.45	-3,373.67
1066.3 · Chase - Reserve CD - 9774	0.00	15,000.00	-15,000.00
1066.4 · Chase - Reserve CD - 9775	0.00	15,000.00	-15,000.00
1066 · Chase - Reserve Savings 2205 - Other	0.00	5,880.81	-5,880.81
<b>Total 1066 · Chase - Reserve Savings 2205</b>	<b>121,179.26</b>	<b>88,255.26</b>	<b>32,924.00</b>
1067 · Chase - Contingency 2705			
1067.0 · Prior Years	50,000.00	31,061.05	18,938.95
1067.1 · Current Year	33,004.66	8,365.88	24,638.78
1067.2 Contingency Fixed Assets	28,035.50	0.00	28,035.50
<b>Total 1067 · Chase - Contingency 2705</b>	<b>111,040.16</b>	<b>39,426.93</b>	<b>71,613.23</b>
1068 · Chase - Donations 7100	5,996.59	4,726.91	1,269.68
<b>Total Checking/Savings</b>	<b>853,662.48</b>	<b>637,022.12</b>	<b>216,640.36</b>
<b>Accounts Receivable</b>			
1100 · Accounts Receivable			
1100.04 · Accts Receivable - Members	1,277.97	510.20	767.77
<b>Total 1100 · Accounts Receivable</b>	<b>1,277.97</b>	<b>510.20</b>	<b>767.77</b>
<b>Total Accounts Receivable</b>	<b>1,277.97</b>	<b>510.20</b>	<b>767.77</b>
<b>Other Current Assets</b>			
1106 · Quarterly Dues Installments	36,156.25	34,962.50	1,193.75

**Fountain of the Sun Country Club**  
**Balance Sheet**  
As of February 28, 2021

	Feb 28, 21	Feb 29, 20	\$ Change
<b>Total Other Current Assets</b>	36,156.25	34,962.50	1,193.75
<b>Total Current Assets</b>	891,096.70	672,494.82	218,601.88
<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	705,844.96	669,366.50	36,478.46
1225 · Furniture/Fixtures	82,194.75	80,856.47	1,338.28
1230 · Office Equipment	29,839.93	22,826.44	7,013.49
1235 · Vehicles/Equipment G.C.	26,123.92	26,123.92	0.00
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
1620 · Pump Station-Lake	290,697.22	290,697.22	0.00
1700 · Accumulated Depreciation	-2,482,296.72	-2,385,682.08	-96,614.64
<b>Total Fixed Assets</b>	2,324,030.25	2,368,084.16	-44,053.91
<b>Other Assets</b>			
1110 · Pre-Paid Property Insurance	4,986.98	7,023.34	-2,036.36
1114 · Pre-Paid Workers Comp.	5,162.50	5,021.66	140.84
1119 · Pre-Paid Pollution Insurance	696.70	328.15	368.55
1132 · Pre-Paid Auto Insurance	1,230.82	1,146.58	84.24
1133 · Pre-Paid Liability Insurance	1,461.73	1,961.67	-499.94
1134 · Pre-Paid Golf Cart Insurance	318.18	439.33	-121.15
1140 · Maint. Dept. Inventory	22,500.54	22,060.65	439.89
1141 · GC Unlead Fuel Inventory	900.00	1,406.02	-506.02
1142 · GC Diesel Fuel	449.35	757.14	-307.79
1160 · Golf Shop Inventory	23,463.85	27,569.15	-4,105.30
1170 · Pre-Paid Federal Income Tax	1,780.00	2,500.00	-720.00
1171 · Pre-Paid Arizona Income Tax	1,033.10	377.00	656.10
<b>Total Other Assets</b>	63,983.75	70,590.69	-6,606.94
<b>TOTAL ASSETS</b>	<b>3,279,110.70</b>	<b>3,111,169.67</b>	<b>167,941.03</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2010 · Accounts Payable	17,807.97	13,082.43	4,725.54
<b>Total Accounts Payable</b>	17,807.97	13,082.43	4,725.54
<b>Other Current Liabilities</b>			
2001 · Accrued Payroll	10,347.80	7,940.40	2,407.40
2002 · Accrued Payroll Tax	983.51	791.46	192.05

**Fountain of the Sun Country Club**  
**Balance Sheet**  
As of February 28, 2021

	Feb 28, 21	Feb 29, 20	\$ Change
2003 · Accrue Property Tax	4,837.24	222.45	4,614.79
2012 · Gift Cert. Purchase/Redeemed	1,234.10	897.85	336.25
2013 · Sales Tax Golf Shop	7,033.15	7,178.73	-145.58
2020 · Fundraising Account	2,874.64	2,874.64	0.00
2025 · Golf Course Donations Fund	496.22	496.22	0.00
2028 · Members Activities Fund			
2028.04 · Dinner Dance	40.69	40.69	0.00
2028.99 · Other	1,560.69	278.14	1,282.55
2028 · Members Activities Fund - Other	1,024.35	1,037.22	-12.87
<b>Total 2028 · Members Activities Fund</b>	<b>2,625.73</b>	<b>1,356.05</b>	<b>1,269.68</b>
2060 · SBA-PPP Loan	84,162.00	0.00	84,162.00
2091-1 · S/T Cap Lse 2 Triflex #304	0.00	2,551.02	-2,551.02
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
2091-5 · S/T Cap Lse Toro Grnd Mst #307	5,434.44	0.00	5,434.44
2101 · Birdies Security Deposit	1,000.00	1,000.00	0.00
2102 · Birdies Payable	352.00	482.00	-130.00
2400 · Payroll Liabilities			
2401 · Federal 941/940	403.00	408.28	-5.28
2403 · AZ Unemployment Tax	1,024.58	1,867.04	-842.46
<b>Total 2400 · Payroll Liabilities</b>	<b>1,427.58</b>	<b>2,275.32</b>	<b>-847.74</b>
2782 · Def Member Fees	367,751.21	380,039.70	-12,288.49
2887 · Credit Book GS	13,123.25	11,322.78	1,800.47
9994 · Pass Member Def Fees	15,199.80	10,138.18	5,061.62
<b>Total Other Current Liabilities</b>	<b>530,470.59</b>	<b>435,679.60</b>	<b>94,790.99</b>
<b>Total Current Liabilities</b>	<b>548,278.56</b>	<b>448,762.03</b>	<b>99,516.53</b>
<b>Long Term Liabilities</b>			
2018 · POS Gift Card	-20.00	0.00	-20.00
2491-3 · L/T Cap Lse Toro Workman #305	1,982.43	8,095.23	-6,112.80
2491-4 · L/T Cap Lse Toro Reelmstr #306	7,756.42	0.00	7,756.42
2491-5 · L/T Cap Lse Toro Grnd Mstr #307	9,963.14	0.00	9,963.14
<b>Total Long Term Liabilities</b>	<b>19,681.99</b>	<b>8,095.23</b>	<b>11,586.76</b>
<b>Total Liabilities</b>	<b>567,960.55</b>	<b>456,857.26</b>	<b>111,103.29</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	-1,000,166.78	-1,052,476.86	52,310.08
2651 · Designated Equity	136,740.59	136,740.59	0.00
<b>Net Income</b>	<b>125,638.87</b>	<b>121,111.21</b>	<b>4,527.66</b>

**Fountain of the Sun Country Club**  
**Balance Sheet**  
As of February 28, 2021

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	<u>Feb 28, 21</u>	<u>Feb 29, 20</u>	<u>\$ Change</u>
Total Equity	2,711,150.15	2,654,312.41	56,837.74
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>3,279,110.70</u></b>	<b><u>3,111,169.67</u></b>	<b><u>167,941.03</u></b>