

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

	May 21	Budget	Nov '20 - May 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Expense					
6000 · Total Wages - All Departments					
6030 · Wages - Golf Professional	4,480.00	4,622.00	33,383.43	34,513.00	58,240.00
6040 · Wages - Golf Shop Assistant	2,523.44	3,259.00	33,792.13	38,114.00	51,578.00
Total 6000 · Total Wages - All Departments	7,003.44	7,881.00	67,175.56	72,627.00	109,818.00
6100 · Total Payroll Tax - All Departm					
6130 · Payroll Tax - Golf Shop	746.05	721.00	5,833.34	7,562.00	10,982.00
Total 6100 · Total Payroll Tax - All Departm	746.05	721.00	5,833.34	7,562.00	10,982.00
6300 · Total Gas/Electric-All Depts					
6340 · SRP - Golf Shop	489.15	501.00	2,596.80	2,552.00	6,000.00
Total 6300 · Total Gas/Electric-All Depts	489.15	501.00	2,596.80	2,552.00	6,000.00
6600 · Supplies/Tools/Special Equipmen					
6620 · Supplies/Tools/Special Equip GS	0.00	327.00	2,931.56	3,246.00	4,000.00
Total 6600 · Supplies/Tools/Special Equipmen	0.00	327.00	2,931.56	3,246.00	4,000.00
6700 · Equipment Repair - All Depts					
6720 · Equipment Repair - Golf Shop	0.00	0.00	0.00	250.00	500.00
Total 6700 · Equipment Repair - All Depts	0.00	0.00	0.00	250.00	500.00
7400 · Total Fuel/Oil					
7440 · Unleaded Fuel - Golf Carts	0.00	148.00	360.80	1,370.00	1,500.00
Total 7400 · Total Fuel/Oil	0.00	148.00	360.80	1,370.00	1,500.00
8000 · Advertising - GS	0.00	0.00	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	26.96	0.00	627.88	158.00	500.00
Total 8700 · Miscellaneous Expense	26.96	0.00	627.88	158.00	500.00
9000 · Total Golf Cart Repair/Rental					
9010 · Golf Cart Repair	0.00		-200.00	0.00	0.00
9011 · Golf Cart Rental Insurance	181.82	67.00	1,040.69	315.00	650.00
9020 · Golf Cart Rent Expense	2,250.00	2,284.00	23,725.53	16,580.00	28,000.00
Total 9000 · Total Golf Cart Repair/Rental	2,431.82	2,351.00	24,566.22	16,895.00	28,650.00
9600 · Depreciation Expense					
9630 · Depreciation - Golf Shop	166.04	100.00	1,293.80	600.00	1,100.00
Total 9600 · Depreciation Expense	166.04	100.00	1,293.80	600.00	1,100.00

	<u>May 21</u>	<u>Budget</u>	<u>Nov '20 - May 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Total Expense	10,863.46	12,029.00	106,350.56	105,490.00	164,050.00
Net Ordinary Income	-10,863.46	-12,029.00	-106,350.56	-105,490.00	-164,050.00
Net Income	<u><u>-10,863.46</u></u>	<u><u>-12,029.00</u></u>	<u><u>-106,350.56</u></u>	<u><u>-105,490.00</u></u>	<u><u>-164,050.00</u></u>

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

	<u>May 21</u>	<u>Budget</u>	<u>Nov '20 - May 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
4000 · Total Fees					
4010 · Annual Certificate Fees	19,966.40	20,487.00	138,508.31	143,075.00	245,510.00
4020 · Initiation Fee	0.00		7,000.00	1,000.00	1,000.00
4030 · Transfer Fee	50.00	29.00	300.00	206.00	350.00
Total 4000 · Total Fees	<u>20,016.40</u>	<u>20,516.00</u>	<u>145,808.31</u>	<u>144,281.00</u>	<u>246,860.00</u>
4100 · Total Dues					
4110 · Equity Member Golf Dues	26,086.88	26,768.00	180,897.32	186,935.00	320,775.00
Total 4100 · Total Dues	<u>26,086.88</u>	<u>26,768.00</u>	<u>180,897.32</u>	<u>186,935.00</u>	<u>320,775.00</u>
4120 · Range/Summ/Twilight Pass Incom	2,385.69	458.00	12,571.56	3,110.00	6,500.00
4200 · Total Green Fees					
4210 · Green Fees - Equity Member	0.00	0.00	3,306.51	4,810.00	5,000.00
4220 · Green Fees - Non Member	12,783.45	9,636.00	211,984.28	126,697.00	155,000.00
Total 4200 · Total Green Fees	<u>12,783.45</u>	<u>9,636.00</u>	<u>215,290.79</u>	<u>131,507.00</u>	<u>160,000.00</u>
4239 · Contract Golf					
4230 · Contract Golf - Green Fee	0.00	0.00	98,575.89	149,572.00	150,000.00
Total 4239 · Contract Golf	<u>0.00</u>	<u>0.00</u>	<u>98,575.89</u>	<u>149,572.00</u>	<u>150,000.00</u>
4300 · Range Fees	951.72	857.00	16,608.90	16,970.00	20,000.00
4400 · Cart Rental	7,906.57	4,615.00	54,479.18	21,805.00	35,000.00
4600 · Total Miscellaneous Income					
4620 · C.C. Processing Fee	325.00	283.00	680.00	928.00	1,200.00
4640 · Cash Over/Under.	-8.29		-25.64	0.00	0.00
4650 · Interest Income	86.48	2,251.00	594.98	2,272.00	2,500.00
4670 · Miscellaneous Income	28.99	250.00	3,255.95	1,750.00	3,000.00
4680 · Gain/Loss of Disposed Equipment	0.00		428.82		
Total 4600 · Total Miscellaneous Income	<u>432.18</u>	<u>2,784.00</u>	<u>4,934.11</u>	<u>4,950.00</u>	<u>6,700.00</u>
4700 · Water Reimbursement	1,533.60	1,534.00	10,735.20	10,738.00	18,403.00
4800 · Total Retail Sales - Golf Shop					
4810 · Merchandise Sales - Golf Shop	4,325.09	2,953.00	57,627.27	44,247.00	55,000.00
4811 · Cost of Merchandise Sold	-2,566.97	-2,645.00	-37,798.60	-27,629.00	-35,000.00
4812 · Freight-In	-107.77	-179.00	-2,015.51	-2,528.00	-3,000.00
4813 · Freight-Reimbursement	0.00	22.00	0.00	152.00	262.00
Total 4800 · Total Retail Sales - Golf Shop	<u>1,650.35</u>	<u>151.00</u>	<u>17,813.16</u>	<u>14,242.00</u>	<u>17,262.00</u>
4900 · Restaurant Rental Income	5,000.00	5,294.00	31,300.00	31,764.00	45,000.00
Total Income	<u>78,746.84</u>	<u>72,613.00</u>	<u>789,014.42</u>	<u>715,874.00</u>	<u>1,026,500.00</u>

	<u>May 21</u>	<u>Budget</u>	<u>Nov '20 - May 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Gross Profit	78,746.84	72,613.00	789,014.42	715,874.00	1,026,500.00
Expense					
6000 · Total Wages - All Departments					
6020 · Wages - Administration	2,650.80	4,197.00	29,105.86	37,311.00	58,049.00
Total 6000 · Total Wages - All Departments	2,650.80	4,197.00	29,105.86	37,311.00	58,049.00
6100 · Total Payroll Tax - All Departm					
6120 · Payroll Tax - Administration	218.50	340.00	2,530.41	4,043.00	5,805.00
Total 6100 · Total Payroll Tax - All Departm	218.50	340.00	2,530.41	4,043.00	5,805.00
6200 · Total Water - All Departments					
6214 · Water - Admin/GS & RL	205.99	134.00	1,465.98	1,548.00	2,400.00
Total 6200 · Total Water - All Departments	205.99	134.00	1,465.98	1,548.00	2,400.00
6300 · Total Gas/Electric-All Depts					
6320 · SRP - Administration	1,467.48	1,502.00	7,790.44	7,656.00	18,000.00
6330 · Southwest Gas - R/L	570.28	436.00	3,135.02	3,865.00	6,000.00
Total 6300 · Total Gas/Electric-All Depts	2,037.76	1,938.00	10,925.46	11,521.00	24,000.00
6400 · Trash Removal - All Depts					
6420 · Trash Removal - Admin	81.49	90.00	565.93	650.00	1,100.00
Total 6400 · Trash Removal - All Depts	81.49	90.00	565.93	650.00	1,100.00
6500 · Phone/Internet All Departments	518.69	487.00	3,838.90	3,699.00	6,200.00
6700 · Equipment Repair - All Depts					
6710 · Equipment Repair - Club House	215.00	0.00	1,049.64	372.00	1,500.00
6730 · Equipment Repair - R/L	0.00	204.00	235.00	2,000.00	2,000.00
Total 6700 · Equipment Repair - All Depts	215.00	204.00	1,284.64	2,372.00	3,500.00
6900 · Janitorial - Administration	350.00	458.00	2,475.00	3,210.00	5,500.00
7000 · Legal Fees	0.00	1,000.00	0.00	1,000.00	1,000.00
7100 · Total Maint/Repairs - All Depts					
7160 · Maint./Repair Club House	1,372.13	1,044.00	12,609.64	7,838.00	10,000.00
Total 7100 · Total Maint/Repairs - All Depts	1,372.13	1,044.00	12,609.64	7,838.00	10,000.00
7200 · Insurance & Workmans Comp					
7210 · Auto Insurance	123.08	117.00	844.72	789.00	1,376.00
7220 · Liability Insurance	835.27	675.00	4,814.13	4,725.00	8,097.00
7230 · Pollution Insurance	348.30	350.00	2,438.00	2,450.00	4,200.00
7240 · Property Insurance	2,850.27	2,565.00	16,678.62	17,955.00	30,781.00
7250 · Workmans Comp	516.25	502.00	2,687.55	3,514.00	6,026.00
Total 7200 · Insurance & Workmans Comp	4,673.17	4,209.00	27,463.02	29,433.00	50,480.00
7500 · Laundry & RR Supplies - All Dep	275.84	535.00	3,252.85	3,655.00	6,000.00

	<u>May 21</u>	<u>Budget</u>	<u>Nov '20 - May 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
7700 · Postage & Delivery	62.20	55.00	312.87	349.00	550.00
7800 · Bank Card Services	1,687.33	967.00	13,987.00	10,036.00	12,000.00
7900 · Printing Expense	67.95	0.00	295.52	335.00	600.00
8200 · Property Taxes	2,450.00	2,333.00	17,150.00	16,333.00	28,000.00
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	725.00	725.00	6,018.75	5,375.00	9,000.00
Total 8300 · Total Professional Services	<u>725.00</u>	<u>725.00</u>	<u>11,018.75</u>	<u>10,375.00</u>	<u>14,000.00</u>
8400 · Office Supplies - All Depts	857.19	1,275.00	3,366.95	2,951.00	5,000.00
8520 · foreUP Software	475.00	530.00	3,325.00	3,710.00	6,200.00
8600 · Total Leased Equipment - All De					
8620 · Leased Equipment - Admin	207.83	200.00	1,820.84	1,400.00	2,400.00
Total 8600 · Total Leased Equipment - All De	<u>207.83</u>	<u>200.00</u>	<u>1,820.84</u>	<u>1,400.00</u>	<u>2,400.00</u>
8700 · Miscellaneous Expense					
8701 · Miscellaneous Expense-Admin	5.00	125.00	20.00	875.00	1,500.00
8703 · Miscellaneous-Social Events	0.00	0.00	0.00	250.00	500.00
Total 8700 · Miscellaneous Expense	<u>5.00</u>	<u>125.00</u>	<u>20.00</u>	<u>1,125.00</u>	<u>2,000.00</u>
9500 · Income Tax Expense					
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
Total 9500 · Income Tax Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>
9600 · Depreciation Expense					
9620 · Depreciation - Admin	2,901.58	3,000.00	21,190.72	21,000.00	36,000.00
Total 9600 · Depreciation Expense	<u>2,901.58</u>	<u>3,000.00</u>	<u>21,190.72</u>	<u>21,000.00</u>	<u>36,000.00</u>
Total Expense	<u>22,038.45</u>	<u>23,846.00</u>	<u>168,005.34</u>	<u>173,894.00</u>	<u>281,284.00</u>
Net Ordinary Income	56,708.39	48,767.00	621,009.08	541,980.00	745,216.00
Other Income/Expense					
Other Income					
9750 · NonOperating Income					
9754 · Donations - Members Activities					
9754-06 · 18 Hole Men's Grp	0.00		584.81		
9754-07 · FOSCC Memorial Fund	0.00		974.69		
Total 9754 · Donations - Members Activities	<u>0.00</u>		<u>1,559.50</u>		
Total 9750 · NonOperating Income	0.00		1,559.50	0.00	0.00
9760 · Misc Income - SBA Loan	0.00		84,162.00		
Total Other Income	<u>0.00</u>		<u>85,721.50</u>	<u>0.00</u>	<u>0.00</u>

	<u>May 21</u>	<u>Budget</u>	<u>Nov '20 - May 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Net Other Income	0.00		85,721.50	0.00	0.00
Net Income	<u>56,708.39</u>	<u>48,767.00</u>	<u>706,730.58</u>	<u>541,980.00</u>	<u>745,216.00</u>

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

	May 21	Budget	Nov '20 - May 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Expense					
6000 · Total Wages - All Departments					
6010 · Wages - Golf Course	22,034.61	24,482.00	172,376.25	168,600.00	296,480.00
Total 6000 · Total Wages - All Departments	22,034.61	24,482.00	172,376.25	168,600.00	296,480.00
6100 · Total Payroll Tax - All Departm					
6110 · Payroll Tax - Golf Course	1,750.34	2,333.00	14,840.62	17,737.00	29,648.00
Total 6100 · Total Payroll Tax - All Departm	1,750.34	2,333.00	14,840.62	17,737.00	29,648.00
6200 · Total Water - All Departments					
6210 · Water - Golf Course	239.01	194.00	2,079.59	1,300.00	2,960.00
Total 6200 · Total Water - All Departments	239.01	194.00	2,079.59	1,300.00	2,960.00
6300 · Total Gas/Electric-All Depts					
6310 · SRP - Golf Course	6,815.95	6,943.00	28,457.24	24,209.00	69,000.00
Total 6300 · Total Gas/Electric-All Depts	6,815.95	6,943.00	28,457.24	24,209.00	69,000.00
6400 · Trash Removal - All Depts					
6410 · Trash Removal - Golf Course	489.43	809.00	5,604.28	5,193.00	8,100.00
Total 6400 · Trash Removal - All Depts	489.43	809.00	5,604.28	5,193.00	8,100.00
6600 · Supplies/Tools/Special Equipmen					
6610 · Supplies/Tools/Special Equip GC	2,495.44	839.00	5,765.79	3,750.00	7,500.00
Total 6600 · Supplies/Tools/Special Equipmen	2,495.44	839.00	5,765.79	3,750.00	7,500.00
7100 · Total Maint/Repairs - All Depts					
7110 · Maint/Repairs - MX Building	0.00	0.00	1,075.23	1,079.00	5,000.00
7120 · Maint/Repairs - Water System	1,599.57	10,557.00	7,606.39	14,010.00	25,000.00
7130 · Maint/Repairs - Equipment	829.23	1,044.00	10,253.30	11,785.00	29,500.00
7140 · Maint/Repairs - Well Pump	0.00	0.00	0.00	2,500.00	5,000.00
7150 · Maint/Repairs - Grounds	0.00	105.00	694.00	1,174.00	6,000.00
7160 · Maint./Repair Club House	0.00		38.39	0.00	0.00
Total 7100 · Total Maint/Repairs - All Depts	2,428.80	11,706.00	19,667.31	30,548.00	70,500.00
7300 · Total Golf Course Maintenance					
7310 · Seed	594.55	0.00	927.72	0.00	25,000.00
7320 · Chemicals	0.00	1,203.00	6,597.79	5,423.00	12,000.00
7330 · Fertilizer	0.00	1,893.00	6,455.85	14,377.00	15,000.00
7340 · Sand/Gravel	0.00	1,959.00	0.00	2,954.00	6,000.00
7350 · Tree Care	0.00	0.00	1,900.00	208.00	15,000.00
Total 7300 · Total Golf Course Maintenance	594.55	5,055.00	15,881.36	22,962.00	73,000.00

	<u>May 21</u>	<u>Budget</u>	<u>Nov '20 - May 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
7400 · Total Fuel/Oil					
7410 · Unleaded Fuel	427.15	220.00	3,330.24	3,105.00	5,000.00
7420 · Diesel Fuel	568.73	527.00	3,674.52	5,090.00	9,400.00
7430 · HY Oil /Super Plus Oil- 55 gal.	0.00	541.00	84.26	541.00	2,200.00
Total 7400 · Total Fuel/Oil	995.88	1,288.00	7,089.02	8,736.00	16,600.00
7600 · Licenses, Dues & Fees - GC	690.00	897.00	5,564.10	5,450.00	5,500.00
8600 · Total Leased Equipment - All De					
8610 · Leased Equipment - Golf Course	0.00	285.00	1,701.00	1,995.00	3,420.00
8640 · Cap Lease Equip-GC-Tax & Int	117.75	105.00	849.07	735.00	1,250.00
Total 8600 · Total Leased Equipment - All De	117.75	390.00	2,550.07	2,730.00	4,670.00
9600 · Depreciation Expense					
9610 · Depreciation - Golf Course	3,379.36	5,101.00	27,422.20	35,495.00	61,000.00
Total 9600 · Depreciation Expense	3,379.36	5,101.00	27,422.20	35,495.00	61,000.00
Total Expense	<u>42,031.12</u>	<u>60,037.00</u>	<u>307,297.83</u>	<u>326,710.00</u>	<u>644,958.00</u>
Net Ordinary Income	<u>-42,031.12</u>	<u>-60,037.00</u>	<u>-307,297.83</u>	<u>-326,710.00</u>	<u>-644,958.00</u>
Net Income	<u>-42,031.12</u>	<u>-60,037.00</u>	<u>-307,297.83</u>	<u>-326,710.00</u>	<u>-644,958.00</u>

Fountain of the Sun Country Club
Balance Sheet
As of May 31, 2021

	May 31, 21	May 31, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
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	520,043.43	335,417.01	184,626.42
1062 · Chase- Operating 9577	38,629.66	50,600.67	-11,971.01
1063 · Chase - C.C. 0682	22,625.57	178,954.64	-156,329.07
1066 · Chase - Reserve Savings 2205			
1066.5 - FIB - CD - 0851	100,642.93	0.00	100,642.93
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	7,001.87	13,255.35	-6,253.48
1066.3 · Chase - Reserve CD - 9774	0.00	15,000.00	-15,000.00
1066 · Chase - Reserve Savings 2205 - Other	0.00	51,460.70	-51,460.70
Total 1066 · Chase - Reserve Savings 2205	124,408.32	94,716.05	29,692.27
1067 · Chase - Contingency 2705			
1067.0 · Prior Years	50,000.00	31,061.05	18,938.95
1067.1 · Current Year	33,009.72	14,608.66	18,401.06
1067.2 Contingency Fixed Assets	5,015.50	0.00	5,015.50
Total 1067 · Chase - Contingency 2705	88,025.22	45,669.71	42,355.51
1068 · Chase - Donations 7100	6,346.91	4,695.72	1,651.19
Total Checking/Savings	800,729.11	710,703.80	90,025.31
Accounts Receivable			
1100 · Accounts Receivable			
1100.01 · Accts Receivable - Customers	0.00	12.50	-12.50
1100.04 · Accts Receivable - Members	164.80	1,101.11	-936.31
Total 1100 · Accounts Receivable	164.80	1,113.61	-948.81
Total Accounts Receivable	164.80	1,113.61	-948.81
Other Current Assets			
1106 · Quarterly Dues Installments	15,118.75	15,706.25	-587.50
Total Other Current Assets	15,118.75	15,706.25	-587.50
Total Current Assets	816,012.66	727,523.66	88,489.00
Fixed Assets			
1205 · Land	1,775,951.77	1,775,951.77	0.00
1210 · Buildings	874,413.38	843,228.38	31,185.00
1214 · Greens Construction	198,087.42	198,087.42	0.00

Fountain of the Sun Country Club
Balance Sheet
As of May 31, 2021

	May 31, 21	May 31, 20	\$ Change
1215 · Improvements	738,818.66	738,818.66	0.00
1220 · Equipment	706,516.34	669,366.50	37,149.84
1225 · Furniture/Fixtures	82,859.17	81,031.85	1,827.32
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	-2,501,637.66	-2,408,481.66	-93,156.00
Total Fixed Assets	2,337,210.11	2,347,182.46	-9,972.35
Other Assets			
1110 · Pre-Paid Property Insurance	4,274.42	3,952.64	321.78
1114 · Pre-Paid Workers Comp.	3,613.75	3,515.15	98.60
1119 · Pre-Paid Pollution Insurance	3,951.11	3,831.30	119.81
1132 · Pre-Paid Auto Insurance	861.58	802.60	58.98
1133 · Pre-Paid Liability Insurance	1,252.93	1,103.53	149.40
1134 · Pre-Paid Golf Cart Insurance	272.73	242.85	29.88
1140 · Maint. Dept. Inventory	22,500.54	22,500.54	0.00
1141 · GC Unlead Fuel Inventory	2,525.60	1,328.44	1,197.16
1142 · GC Diesel Fuel	1,088.14	809.17	278.97
1160 · Golf Shop Inventory	17,801.48	17,985.38	-183.90
1170 · Pre-Paid Federal Income Tax	3,560.00	2,500.00	1,060.00
1171 · Pre-Paid Arizona Income Tax	1,289.25	377.00	912.25
Total Other Assets	62,991.53	58,948.60	4,042.93
TOTAL ASSETS	3,216,214.30	3,133,654.72	82,559.58
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2010 · Accounts Payable	11,146.35	1,666.72	9,479.63
Total Accounts Payable	11,146.35	1,666.72	9,479.63
Other Current Liabilities			
2001 · Accrued Payroll	15,651.49	15,632.79	18.70
2002 · Accrued Payroll Tax	1,253.71	1,261.01	-7.30
2003 · Accrue Property Tax	12,187.24	8,448.97	3,738.27
2012 · Gift Cert. Purchase/Redeemed	1,070.10	787.10	283.00
2013 · Sales Tax Golf Shop	2,250.41	2,079.26	171.15
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			
2028.02 · Street Dance	0.00	-14.00	14.00
2028.04 · Dinner Dance	40.69	40.69	0.00

Fountain of the Sun Country Club
Balance Sheet
As of May 31, 2021

	May 31, 21	May 31, 20	\$ Change
2028.99 · Other	1,910.69	260.69	1,650.00
2028 · Members Activities Fund - Other	1,024.67	1,037.48	-12.81
Total 2028 · Members Activities Fund	2,976.05	1,324.86	1,651.19
2060 · SBA-PPP Loan	0.00	84,162.00	-84,162.00
2091-1 · S/T Cap Lse 2 Triflex #304	0.00	332.16	-332.16
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	62.00	170.00	-108.00
2400 · Payroll Liabilities			
2401 · Federal 941/940	89.99	67.45	22.54
2403 · AZ Unemployment Tax	226.43	305.01	-78.58
Total 2400 · Payroll Liabilities	316.42	372.46	-56.04
2782 · Def Member Fees	230,266.37	238,152.95	-7,886.58
2887 · Credit Book GS	11,008.21	6,296.74	4,711.47
9994 · Pass Member Def Fees	11,928.44	8,586.37	3,342.07
Total Other Current Liabilities	310,363.66	378,090.33	-67,726.67
Total Current Liabilities	321,510.01	379,757.05	-58,247.04
Long Term Liabilities			
2491-3 · L/T Cap Lse Toro Workman #305	454.23	6,567.03	-6,112.80
2491-4 · L/T Cap Lse Toro Reelmstr #306	6,387.64	0.00	6,387.64
2491-5 · L/T Cap Lse Toro Grnd Mstr #307	8,604.53	0.00	8,604.53
Total Long Term Liabilities	15,446.40	6,567.03	8,879.37
Total Liabilities	336,956.41	386,324.08	-49,367.67
Equity			
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
Net Income	293,746.61	214,129.44	79,617.17
Total Equity	2,879,257.89	2,747,330.64	131,927.25
TOTAL LIABILITIES & EQUITY	3,216,214.30	3,133,654.72	82,559.58

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

	Nov '20 - May 21	Nov '19 - May 20	\$ Change
Ordinary Income/Expense			
Income			
4000 · Total Fees			
4010 · Annual Certificate Fees	138,508.31	149,080.11	-10,571.80
4020 · Initiation Fee	7,000.00	1,000.00	6,000.00
4030 · Transfer Fee	300.00	200.00	100.00
Total 4000 · Total Fees	145,808.31	150,280.11	-4,471.80
4100 · Total Dues			
4110 · Equity Member Golf Dues	180,897.32	183,546.94	-2,649.62
Total 4100 · Total Dues	180,897.32	183,546.94	-2,649.62
4120 · Range/Summ/Twilight Pass Incom	12,571.56	8,463.63	4,107.93
4200 · Total Green Fees			
4210 · Green Fees - Equity Member	3,306.51	3,074.32	232.19
4220 · Green Fees - Non Member	211,984.28	162,407.75	49,576.53
Total 4200 · Total Green Fees	215,290.79	165,482.07	49,808.72
4239 · Contract Golf			
4230 · Contract Golf - Green Fee	98,575.89	132,504.27	-33,928.38
Total 4239 · Contract Golf	98,575.89	132,504.27	-33,928.38
4300 · Range Fees	16,608.90	15,010.38	1,598.52
4400 · Cart Rental	54,479.18	35,182.91	19,296.27
4600 · Total Miscellaneous Income			
4620 · C.C. Processing Fee	680.00	1,000.00	-320.00
4640 · Cash Over/Under.	-25.64	-3.11	-22.53
4650 · Interest Income	594.98	3,211.09	-2,616.11
4670 · Miscellaneous Income	3,255.95	188.16	3,067.79
4680 · Gain/Loss of Disposed Equipment	428.82	0.00	428.82
Total 4600 · Total Miscellaneous Income	4,934.11	4,396.14	537.97
4700 · Water Reimbursement	10,735.20	10,735.20	0.00
4800 · Total Retail Sales - Golf Shop			
4810 · Merchandise Sales - Golf Shop	57,627.27	57,406.70	220.57
4811 · Cost of Merchandise Sold	-37,798.60	-38,787.24	988.64

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

	Nov '20 - May 21	Nov '19 - May 20	\$ Change
4812 · Freight-In	-2,015.51	-2,337.62	322.11
4813 · Freight-Reimbursement	0.00	13.00	-13.00
Total 4800 · Total Retail Sales - Golf Shop	17,813.16	16,294.84	1,518.32
4900 · Restaurant Rental Income	31,300.00	30,000.00	1,300.00
Total Income	789,014.42	751,896.49	37,117.93
Gross Profit	789,014.42	751,896.49	37,117.93
Expense			
6000 · Total Wages - All Departments			
6010 · Wages - Golf Course	172,376.25	151,056.59	21,319.66
6020 · Wages - Administration	29,105.86	32,847.24	-3,741.38
6030 · Wages - Golf Professional	33,383.43	34,461.61	-1,078.18
6040 · Wages - Golf Shop Assistant	33,792.13	30,810.03	2,982.10
6050 · Wages - Admin in Golf Shop	0.00	0.00	0.00
6000 · Total Wages - All Departments - Other	0.00	0.00	0.00
Total 6000 · Total Wages - All Departments	268,657.67	249,175.47	19,482.20
6100 · Total Payroll Tax - All Departm			
6110 · Payroll Tax - Golf Course	14,840.62	13,498.07	1,342.55
6120 · Payroll Tax - Administration	2,530.41	3,199.85	-669.44
6130 · Payroll Tax - Golf Shop	5,833.34	6,085.19	-251.85
Total 6100 · Total Payroll Tax - All Departm	23,204.37	22,783.11	421.26
6200 · Total Water - All Departments			
6210 · Water - Golf Course	2,079.59	1,701.94	377.65
6214 · Water - Admin/GS & RL	1,465.98	1,228.92	237.06
Total 6200 · Total Water - All Departments	3,545.57	2,930.86	614.71
6300 · Total Gas/Electric-All Depts			
6310 · SRP - Golf Course	28,457.24	23,578.36	4,878.88
6320 · SRP - Administration	7,790.44	7,575.34	215.10
6330 · Southwest Gas - R/L	3,135.02	2,935.74	199.28
6340 · SRP - Golf Shop	2,596.80	2,525.08	71.72
Total 6300 · Total Gas/Electric-All Depts	41,979.50	36,614.52	5,364.98
6400 · Trash Removal - All Depts			
6410 · Trash Removal - Golf Course	5,604.28	5,033.02	571.26
6420 · Trash Removal - Admin	565.93	577.67	-11.74
Total 6400 · Trash Removal - All Depts	6,170.21	5,610.69	559.52
6500 · Phone/Internet All Departments	3,838.90	3,813.05	25.85

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

	Nov '20 - May 21	Nov '19 - May 20	\$ Change
6600 · Supplies/Tools/Special Equipmen			
6610 · Supplies/Tools/Special Equip GC	5,765.79	9,504.18	-3,738.39
6620 · Supplies/Tools/Special Equip GS	2,931.56	1,165.00	1,766.56
Total 6600 · Supplies/Tools/Special Equipmen	8,697.35	10,669.18	-1,971.83
6700 · Equipment Repair - All Depts			
6710 · Equipment Repair - Club House	1,049.64	455.85	593.79
6730 · Equipment Repair - R/L	235.00	227.00	8.00
Total 6700 · Equipment Repair - All Depts	1,284.64	682.85	601.79
6900 · Janitorial - Administration	2,475.00	2,450.00	25.00
7100 · Total Maint/Repairs - All Depts			
7110 · Maint/Repairs - MX Building	1,075.23	4,869.68	-3,794.45
7120 · Maint/Repairs - Water System	7,606.39	2,541.49	5,064.90
7130 · Maint/Repairs - Equipment	10,253.30	8,387.84	1,865.46
7140 · Maint/Repairs - Well Pump	0.00	202.77	-202.77
7150 · Maint/Repairs - Grounds	694.00	3,802.58	-3,108.58
7160 · Maint./Repair Club House	12,631.74	8,664.41	3,967.33
7100 · Total Maint/Repairs - All Depts - Other	16.29	0.00	16.29
Total 7100 · Total Maint/Repairs - All Depts	32,276.95	28,468.77	3,808.18
7200 · Insurance & Workmans Comp			
7210 · Auto Insurance	844.72	772.81	71.91
7220 · Liability Insurance	4,814.13	4,997.50	-183.37
7230 · Pollution Insurance	2,438.00	1,989.05	448.95
7240 · Property Insurance	16,678.62	15,685.87	992.75
7250 · Workmans Comp	2,687.55	2,582.45	105.10
Total 7200 · Insurance & Workmans Comp	27,463.02	26,027.68	1,435.34
7300 · Total Golf Course Maintenance			
7310 · Seed	927.72	0.00	927.72
7320 · Chemicals	6,597.79	5,959.88	637.91
7330 · Fertilizer	6,455.85	8,671.86	-2,216.01
7340 · Sand/Gravel	0.00	847.37	-847.37
7350 · Tree Care	1,900.00	195.00	1,705.00
Total 7300 · Total Golf Course Maintenance	15,881.36	15,674.11	207.25
7400 · Total Fuel/Oil			
7410 · Unleaded Fuel	3,330.24	3,577.82	-247.58
7420 · Diesel Fuel	3,674.52	3,454.68	219.84
7430 · HY Oil /Super Plus Oil- 55 gal.	84.26	0.00	84.26
7440 · Unleaded Fuel - Golf Carts	360.80	1,150.74	-789.94
Total 7400 · Total Fuel/Oil	7,449.82	8,183.24	-733.42

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

	Nov '20 - May 21	Nov '19 - May 20	\$ Change
7500 · Laundry & RR Supplies - All Dep	3,252.85	4,488.53	-1,235.68
7600 · Licenses, Dues & Fees - GC	5,564.10	4,040.05	1,524.05
7700 · Postage & Delivery	312.87	403.20	-90.33
7800 · Bank Card Services	13,987.00	12,002.21	1,984.79
7900 · Printing Expense	295.52	109.21	186.31
8000 · Advertising - GS	700.00	341.85	358.15
8050 · Activities	264.60	394.00	-129.40
8200 · Property Taxes	17,150.00	17,840.00	-690.00
8300 · Total Professional Services			
8310 · Prof Services - Audit/Review	5,000.00	5,000.00	0.00
8320 · Accounting Services	6,018.75	6,056.25	-37.50
Total 8300 · Total Professional Services	11,018.75	11,056.25	-37.50
8400 · Office Supplies - All Depts	3,366.95	5,244.45	-1,877.50
8520 · foreUP Software	3,325.00	3,601.01	-276.01
8600 · Total Leased Equipment - All De			
8610 · Leased Equipment - Golf Course	1,701.00	1,705.00	-4.00
8620 · Leased Equipment - Admin	1,820.84	1,656.58	164.26
8640 · Cap Lease Equip-GC-Tax & Int	849.07	725.76	123.31
Total 8600 · Total Leased Equipment - All De	4,370.91	4,087.34	283.57
8700 · Miscellaneous Expense			
8701 · Miscellaneous Expense-Admin	20.00	354.86	-334.86
8702 · Miscellaneous Expense - GS	627.88	165.09	462.79
Total 8700 · Miscellaneous Expense	647.88	519.95	127.93
9000 · Total Golf Cart Repair/Rental			
9010 · Golf Cart Repair	-200.00	0.00	-200.00
9011 · Golf Cart Rental Insurance	1,040.69	769.17	271.52
9020 · Golf Cart Rent Expense	23,725.53	16,332.74	7,392.79
Total 9000 · Total Golf Cart Repair/Rental	24,566.22	17,101.91	7,464.31
9600 · Depreciation Expense			
9610 · Depreciation - Golf Course	27,422.20	30,158.10	-2,735.90
9620 · Depreciation - Admin	21,190.72	20,953.18	237.54
9630 · Depreciation - Golf Shop	1,293.80	1,228.96	64.84
Total 9600 · Depreciation Expense	49,906.72	52,340.24	-2,433.52
Total Expense	581,653.73	546,653.73	35,000.00
Net Ordinary Income	207,360.69	205,242.76	2,117.93

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

	Nov '20 - May 21	Nov '19 - May 20	\$ Change
Other Income/Expense			
Other Income			
9750 · NonOperating Income			
9751 · Donations - Golf Course	0.00	3,462.93	-3,462.93
9754 · Donations - Members Activities			
9754-10 · 18 Hole Mixed Cpl	664.42	0.00	664.42
9754-06 · 18 Hole Men's Grp	584.81	278.37	306.44
9754-07 · FOSCC Memorial Fund	974.69	1,775.00	-800.31
9754-08 · 9 Hole Happy Hour	0.00	850.00	-850.00
Total 9754 · Donations - Members Activities	2,223.92	2,903.37	-679.45
9755 · Donations - General Fund	0.00	2,520.38	-2,520.38
Total 9750 · NonOperating Income	2,223.92	8,886.68	-6,662.76
9760 · Misc Income - SBA Loan	84,162.00	0.00	84,162.00
Total Other Income	86,385.92	8,886.68	77,499.24
Net Other Income	86,385.92	8,886.68	77,499.24
Net Income	293,746.61	214,129.44	79,617.17

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

	May 21	Budget	Nov '20 - May 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000 · Total Fees	20,016.40	20,516.00	145,808.31	144,281.00	246,860.00
4100 · Total Dues	26,086.88	26,768.00	180,897.32	186,935.00	320,775.00
4120 · Range/Summ/Twilight Pass Incom	2,385.69	458.00	12,571.56	3,110.00	6,500.00
4200 · Total Green Fees	12,783.45	9,636.00	215,290.79	131,507.00	160,000.00
4239 · Contract Golf	0.00	0.00	98,575.89	149,572.00	150,000.00
4300 · Range Fees	951.72	857.00	16,608.90	16,970.00	20,000.00
4400 · Cart Rental	7,906.57	4,615.00	54,479.18	21,805.00	35,000.00
4600 · Total Miscellaneous Income	432.18	2,784.00	4,934.11	4,950.00	6,700.00
4700 · Water Reimbursement	1,533.60	1,534.00	10,735.20	10,738.00	18,403.00
4800 · Total Retail Sales - Golf Shop	1,650.35	151.00	17,813.16	14,242.00	17,262.00
4900 · Restaurant Rental Income	5,000.00	5,294.00	31,300.00	31,764.00	45,000.00
Total Income	78,746.84	72,613.00	789,014.42	715,874.00	1,026,500.00
Gross Profit	78,746.84	72,613.00	789,014.42	715,874.00	1,026,500.00
Expense					
6000 · Total Wages - All Departments	31,688.85	36,560.00	268,657.67	278,538.00	464,347.00
6100 · Total Payroll Tax - All Departm	2,714.89	3,394.00	23,204.37	29,342.00	46,435.00
6200 · Total Water - All Departments	445.00	328.00	3,545.57	2,848.00	5,360.00
6300 · Total Gas/Electric-All Depts	9,342.86	9,382.00	41,979.50	38,282.00	99,000.00
6400 · Trash Removal - All Depts	570.92	899.00	6,170.21	5,843.00	9,200.00
6500 · Phone/Internet All Departments	518.69	487.00	3,838.90	3,699.00	6,200.00
6600 · Supplies/Tools/Special Equipmen	2,495.44	1,166.00	8,697.35	6,996.00	11,500.00
6700 · Equipment Repair - All Depts	215.00	204.00	1,284.64	2,622.00	4,000.00
6900 · Janitorial - Administration	350.00	458.00	2,475.00	3,210.00	5,500.00
7000 · Legal Fees	0.00	1,000.00	0.00	1,000.00	1,000.00
7100 · Total Maint/Repairs - All Depts	3,800.93	12,750.00	32,276.95	38,386.00	80,500.00
7200 · Insurance & Workmans Comp	4,673.17	4,209.00	27,463.02	29,433.00	50,480.00
7300 · Total Golf Course Maintenance	594.55	5,055.00	15,881.36	22,962.00	73,000.00
7400 · Total Fuel/Oil	995.88	1,436.00	7,449.82	10,106.00	18,100.00
7500 · Laundry & RR Supplies - All Dep	275.84	535.00	3,252.85	3,655.00	6,000.00
7600 · Licenses, Dues & Fees - GC	690.00	897.00	5,564.10	5,450.00	5,500.00

	May 21	Budget	Nov '20 - May 21	YTD Budget	Annual Budget
7700 · Postage & Delivery	62.20	55.00	312.87	349.00	550.00
7800 · Bank Card Services	1,687.33	967.00	13,987.00	10,036.00	12,000.00
7900 · Printing Expense	67.95	0.00	295.52	335.00	600.00
8000 · Advertising - GS	0.00	0.00	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	17,150.00	16,333.00	28,000.00
8300 · Total Professional Services	725.00	725.00	11,018.75	10,375.00	14,000.00
8400 · Office Supplies - All Depts	857.19	1,275.00	3,366.95	2,951.00	5,000.00
8520 · foreUP Software	475.00	530.00	3,325.00	3,710.00	6,200.00
8600 · Total Leased Equipment - All De	325.58	590.00	4,370.91	4,130.00	7,070.00
8700 · Miscellaneous Expense	31.96	125.00	647.88	1,283.00	2,500.00
9000 · Total Golf Cart Repair/Rental	2,431.82	2,351.00	24,566.22	16,895.00	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	49,906.72	57,095.00	98,100.00
Total Expense	74,933.03	95,912.00	581,653.73	606,094.00	1,090,292.00
Net Ordinary Income	3,813.81	-23,299.00	207,360.69	109,780.00	-63,792.00
Other Income/Expense					
Other Income					
9750 · NonOperating Income	664.42		2,223.92	0.00	0.00
9760 · Misc Income - SBA Loan	0.00		84,162.00		
Total Other Income	664.42		86,385.92	0.00	0.00
Net Other Income	664.42		86,385.92	0.00	0.00
Net Income	4,478.23	-23,299.00	293,746.61	109,780.00	-63,792.00

Fountain of the Sun Country Club
Profit & Loss
May 2021

	May 21	May 20	\$ Change
Ordinary Income/Expense			
Income			
4000 · Total Fees			
4010 · Annual Certificate Fees	19,966.40	21,347.55	-1,381.15
4030 · Transfer Fee	50.00	0.00	50.00
Total 4000 · Total Fees	20,016.40	21,347.55	-1,331.15
4100 · Total Dues			
4110 · Equity Member Golf Dues	26,086.88	26,283.04	-196.16
Total 4100 · Total Dues	26,086.88	26,283.04	-196.16
4120 · Range/Summ/Twilight Pass Incom	2,385.69	1,717.27	668.42
4200 · Total Green Fees			
4220 · Green Fees - Non Member	12,783.45	12,399.85	383.60
Total 4200 · Total Green Fees	12,783.45	12,399.85	383.60
4239 · Contract Golf			
4230 · Contract Golf - Green Fee	0.00	-50.85	50.85
Total 4239 · Contract Golf	0.00	-50.85	50.85
4300 · Range Fees	951.72	757.68	194.04
4400 · Cart Rental	7,906.57	7,445.94	460.63
4600 · Total Miscellaneous Income			
4620 · C.C. Processing Fee	325.00	305.00	20.00
4640 · Cash Over/Under.	-8.29	0.85	-9.14
4650 · Interest Income	86.48	3,183.41	-3,096.93
4670 · Miscellaneous Income	28.99	15.95	13.04
Total 4600 · Total Miscellaneous Income	432.18	3,505.21	-3,073.03
4700 · Water Reimbursement	1,533.60	1,533.60	0.00
4800 · Total Retail Sales - Golf Shop			
4810 · Merchandise Sales - Golf Shop	4,325.09	3,831.69	493.40
4811 · Cost of Merchandise Sold	-2,566.97	-3,712.61	1,145.64
4812 · Freight-In	-107.77	-166.29	58.52
4813 · Freight-Reimbursement	0.00	13.00	-13.00
Total 4800 · Total Retail Sales - Golf Shop	1,650.35	-34.21	1,684.56
4900 · Restaurant Rental Income	5,000.00	5,000.00	0.00
Total Income	78,746.84	79,905.08	-1,158.24
Gross Profit	78,746.84	79,905.08	-1,158.24

Fountain of the Sun Country Club
Profit & Loss
May 2021

	May 21	May 20	\$ Change
Expense			
6000 · Total Wages - All Departments			
6010 · Wages - Golf Course	22,034.61	21,934.49	100.12
6020 · Wages - Administration	2,650.80	3,694.52	-1,043.72
6030 · Wages - Golf Professional	4,480.00	4,615.55	-135.55
6040 · Wages - Golf Shop Assistant	2,523.44	2,634.00	-110.56
6050 · Wages - Admin in Golf Shop	0.00	0.00	0.00
Total 6000 · Total Wages - All Departments	31,688.85	32,878.56	-1,189.71
6100 · Total Payroll Tax - All Departm			
6110 · Payroll Tax - Golf Course	1,750.34	1,780.50	-30.16
6120 · Payroll Tax - Administration	218.50	263.53	-45.03
6130 · Payroll Tax - Golf Shop	746.05	580.29	165.76
Total 6100 · Total Payroll Tax - All Departm	2,714.89	2,624.32	90.57
6200 · Total Water - All Departments			
6210 · Water - Golf Course	239.01	253.54	-14.53
6214 · Water - Admin/GS & RL	205.99	106.39	99.60
Total 6200 · Total Water - All Departments	445.00	359.93	85.07
6300 · Total Gas/Electric-All Depts			
6310 · SRP - Golf Course	6,815.95	6,762.22	53.73
6320 · SRP - Administration	1,467.48	1,486.08	-18.60
6330 · Southwest Gas - R/L	570.28	331.42	238.86
6340 · SRP - Golf Shop	489.15	495.36	-6.21
Total 6300 · Total Gas/Electric-All Depts	9,342.86	9,075.08	267.78
6400 · Trash Removal - All Depts			
6410 · Trash Removal - Golf Course	489.43	758.93	-269.50
6420 · Trash Removal - Admin	81.49	79.99	1.50
Total 6400 · Trash Removal - All Depts	570.92	838.92	-268.00
6500 · Phone/Internet All Departments	518.69	499.53	19.16
6600 · Supplies/Tools/Special Equipmen			
6610 · Supplies/Tools/Special Equip GC	2,495.44	2,127.49	367.95
Total 6600 · Supplies/Tools/Special Equipmen	2,495.44	2,127.49	367.95
6700 · Equipment Repair - All Depts			
6710 · Equipment Repair - Club House	215.00	0.00	215.00
Total 6700 · Equipment Repair - All Depts	215.00	0.00	215.00
6900 · Janitorial - Administration	350.00	350.00	0.00

Fountain of the Sun Country Club
Profit & Loss
May 2021

	May 21	May 20	\$ Change
7100 · Total Maint/Repairs - All Depts			
7120 · Maint/Repairs - Water System	1,599.57	0.00	1,599.57
7130 · Maint/Repairs - Equipment	829.23	743.35	85.88
7150 · Maint/Repairs - Grounds	0.00	340.00	-340.00
7160 · Maint./Repair Club House	1,355.84	1,150.00	205.84
7100 · Total Maint/Repairs - All Depts - Other	16.29	0.00	16.29
Total 7100 · Total Maint/Repairs - All Depts	3,800.93	2,233.35	1,567.58
7200 · Insurance & Workmans Comp			
7210 · Auto Insurance	123.08	114.66	8.42
7220 · Liability Insurance	835.27	736.00	99.27
7230 · Pollution Insurance	348.30	348.30	0.00
7240 · Property Insurance	2,850.27	2,634.00	216.27
7250 · Workmans Comp	516.25	502.17	14.08
Total 7200 · Insurance & Workmans Comp	4,673.17	4,335.13	338.04
7300 · Total Golf Course Maintenance			
7310 · Seed	594.55	0.00	594.55
7320 · Chemicals	0.00	1,322.25	-1,322.25
7330 · Fertilizer	0.00	1,628.88	-1,628.88
Total 7300 · Total Golf Course Maintenance	594.55	2,951.13	-2,356.58
7400 · Total Fuel/Oil			
7410 · Unleaded Fuel	427.15	382.77	44.38
7420 · Diesel Fuel	568.73	357.99	210.74
Total 7400 · Total Fuel/Oil	995.88	740.76	255.12
7500 · Laundry & RR Supplies - All Dep	275.84	656.90	-381.06
7600 · Licenses, Dues & Fees - GC	690.00	665.00	25.00
7700 · Postage & Delivery	62.20	63.05	-0.85
7800 · Bank Card Services	1,687.33	1,156.52	530.81
7900 · Printing Expense	67.95	0.00	67.95
8200 · Property Taxes	2,450.00	2,735.00	-285.00
8300 · Total Professional Services			
8320 · Accounting Services	725.00	637.50	87.50
Total 8300 · Total Professional Services	725.00	637.50	87.50
8400 · Office Supplies - All Depts	857.19	2,265.88	-1,408.69
8520 · foreUP Software	475.00	514.43	-39.43

Fountain of the Sun Country Club
Profit & Loss
May 2021

	May 21	May 20	\$ Change
8600 · Total Leased Equipment - All De			
8610 · Leased Equipment - Golf Course	0.00	243.00	-243.00
8620 · Leased Equipment - Admin	207.83	196.07	11.76
8640 · Cap Lease Equip-GC-Tax & Int	117.75	103.68	14.07
Total 8600 · Total Leased Equipment - All De	325.58	542.75	-217.17
8700 · Miscellaneous Expense			
8701 · Miscellaneous Expense-Admin	5.00	5.00	0.00
8702 · Miscellaneous Expense - GS	26.96	0.00	26.96
Total 8700 · Miscellaneous Expense	31.96	5.00	26.96
9000 · Total Golf Cart Repair/Rental			
9011 · Golf Cart Rental Insurance	181.82	165.00	16.82
9020 · Golf Cart Rent Expense	2,250.00	2,250.00	0.00
Total 9000 · Total Golf Cart Repair/Rental	2,431.82	2,415.00	16.82
9600 · Depreciation Expense			
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
Total 9600 · Depreciation Expense	6,446.98	7,599.86	-1,152.88
Total Expense	74,933.03	78,271.09	-3,338.06
Net Ordinary Income	3,813.81	1,633.99	2,179.82
Other Income/Expense			
Other Income			
9750 · NonOperating Income			
9751 · Donations - Golf Course	0.00	2,000.00	-2,000.00
9754 · Donations - Members Activities			
9754-10 · 18 Hole Mixed Cpl	664.42	0.00	664.42
Total 9754 · Donations - Members Activities	664.42	0.00	664.42
9755 · Donations - General Fund	0.00	2,520.38	-2,520.38
Total 9750 · NonOperating Income	664.42	4,520.38	-3,855.96
9760 · Misc Income - SBA Loan	0.00	0.00	0.00
Total Other Income	664.42	4,520.38	-3,855.96
Net Other Income	664.42	4,520.38	-3,855.96
Net Income	4,478.23	6,154.37	-1,676.14