

Fountain of the Sun Country Club
Profit & Loss
September 2021

	Sep 21	Sep 20	\$ Change
Ordinary Income/Expense			
Income			
4000 · Total Fees			
4010 · Annual Certificate Fees	20,063.95	21,347.55	-1,283.60
4030 · Transfer Fee	50.00	100.00	-50.00
Total 4000 · Total Fees	20,113.95	21,447.55	-1,333.60
4100 · Total Dues			
4110 · Equity Member Golf Dues	26,214.33	26,283.04	-68.71
Total 4100 · Total Dues	26,214.33	26,283.04	-68.71
4120 · Range/Summ/Twilight Pass Incom	2,445.69	1,847.28	598.41
4200 · Total Green Fees			
4220 · Green Fees - Non Member	7,647.69	9,105.06	-1,457.37
Total 4200 · Total Green Fees	7,647.69	9,105.06	-1,457.37
4239 · Contract Golf			
4230 · Contract Golf - Green Fee	0.00	0.00	0.00
Total 4239 · Contract Golf	0.00	0.00	0.00
4300 · Range Fees	669.90	646.80	23.10
4400 · Cart Rental	5,372.73	5,560.90	-188.17
4600 · Total Miscellaneous Income			
4620 · C.C. Processing Fee	125.00	0.00	125.00
4640 · Cash Over/Under.	0.17	10.25	-10.08
4650 · Interest Income	74.11	5.98	68.13
4670 · Miscellaneous Income	12.34	13.30	-0.96
Total 4600 · Total Miscellaneous Income	211.62	29.53	182.09
4700 · Water Reimbursement	1,533.60	1,533.60	0.00
4800 · Total Retail Sales - Golf Shop			
4810 · Merchandise Sales - Golf Shop	4,867.66	4,501.78	365.88
4811 · Cost of Merchandise Sold	-4,333.06	-4,061.44	-271.62
4812 · Freight-In	-187.11	-92.34	-94.77
Total 4800 · Total Retail Sales - Golf Shop	347.49	348.00	-0.51
4900 · Restaurant Rental Income	2,500.00	2,500.00	0.00
Total Income	67,057.00	69,301.76	-2,244.76
Gross Profit	67,057.00	69,301.76	-2,244.76

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	Sep 21	Sep 20	\$ Change
Expense			
6000 · Total Wages - All Departments			
6010 · Wages - Golf Course	24,371.47	22,887.63	1,483.84
6020 · Wages - Administration	2,867.35	3,313.47	-446.12
6030 · Wages - Golf Professional	4,800.00	4,615.36	184.64
6040 · Wages - Golf Shop Assistant	2,938.83	2,145.04	793.79
6050 · Wages - Admin in Golf Shop	0.00	0.00	0.00
Total 6000 · Total Wages - All Departments	34,977.65	32,961.50	2,016.15
6100 · Total Payroll Tax - All Departm			
6110 · Payroll Tax - Golf Course	1,864.42	1,820.73	43.69
6120 · Payroll Tax - Administration	219.35	253.48	-34.13
6130 · Payroll Tax - Golf Shop	598.07	516.99	81.08
Total 6100 · Total Payroll Tax - All Departm	2,681.84	2,591.20	90.64
6200 · Total Water - All Departments			
6210 · Water - Golf Course	238.99	505.79	-266.80
6214 · Water - Admin/GS & RL	175.14	135.72	39.42
Total 6200 · Total Water - All Departments	414.13	641.51	-227.38
6300 · Total Gas/Electric-All Depts			
6310 · SRP - Golf Course	6,618.49	6,963.90	-345.41
6320 · SRP - Administration	1,923.30	2,028.65	-105.35
6330 · Southwest Gas - R/L	416.25	314.65	101.60
6340 · SRP - Golf Shop	641.10	676.21	-35.11
Total 6300 · Total Gas/Electric-All Depts	9,599.14	9,983.41	-384.27
6400 · Trash Removal - All Depts			
6410 · Trash Removal - Golf Course	1,474.95	708.05	766.90
6420 · Trash Removal - Admin	81.49	79.99	1.50
Total 6400 · Trash Removal - All Depts	1,556.44	788.04	768.40
6500 · Phone/Internet All Departments	694.75	514.52	180.23
6600 · Supplies/Tools/Special Equipmen			
6610 · Supplies/Tools/Special Equip GC	207.48	1,174.98	-967.50
6620 · Supplies/Tools/Special Equip GS	0.00	124.34	-124.34
Total 6600 · Supplies/Tools/Special Equipmen	207.48	1,299.32	-1,091.84
6700 · Equipment Repair - All Depts			
6730 · Equipment Repair - R/L	176.00	0.00	176.00
Total 6700 · Equipment Repair - All Depts	176.00	0.00	176.00
6900 · Janitorial - Administration	350.00	350.00	0.00

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	Sep 21	Sep 20	\$ Change
7100 · Total Maint/Repairs - All Depts			
7110 · Maint/Repairs - MX Building	0.00	6,914.40	-6,914.40
7120 · Maint/Repairs - Water System	10,093.65	0.00	10,093.65
7130 · Maint/Repairs - Equipment	2,396.07	2,136.62	259.45
7160 · Maint./Repair Club House	1,477.68	204.00	1,273.68
Total 7100 · Total Maint/Repairs - All Depts	13,967.40	9,255.02	4,712.38
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	348.20	348.30	-0.10
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	4,673.07	4,335.13	337.94
7300 · Total Golf Course Maintenance			
7320 · Chemicals	132.94	1,339.36	-1,206.42
7330 · Fertilizer	600.00	0.00	600.00
7340 · Sand/Gravel	896.51	1,787.59	-891.08
Total 7300 · Total Golf Course Maintenance	1,629.45	3,126.95	-1,497.50
7400 · Total Fuel/Oil			
7410 · Unleaded Fuel	820.04	368.27	451.77
7420 · Diesel Fuel	923.10	598.19	324.91
7440 · Unleaded Fuel - Golf Carts	270.57	0.00	270.57
Total 7400 · Total Fuel/Oil	2,013.71	966.46	1,047.25
7500 · Laundry & RR Supplies - All Dep	448.38	426.19	22.19
7700 · Postage & Delivery	129.00	232.00	-103.00
7800 · Bank Card Services	513.54	472.23	41.31
7900 · Printing Expense	257.59	0.00	257.59
8200 · Property Taxes	2,450.00	2,450.00	0.00
8300 · Total Professional Services			
8320 · Accounting Services	595.00	595.00	0.00
Total 8300 · Total Professional Services	595.00	595.00	0.00
8400 · Office Supplies - All Depts	945.28	255.78	689.50
8520 · foreUP Software	475.00	475.00	0.00
8600 · Total Leased Equipment - All De			
8610 · Leased Equipment - Golf Course	243.00	243.00	0.00
8620 · Leased Equipment - Admin	154.30	383.05	-228.75
8640 · Cap Lease Equip-GC-Tax & Int	117.75	80.16	37.59
Total 8600 · Total Leased Equipment - All De	515.05	706.21	-191.16

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	Sep 21	Sep 20	\$ Change
8700 · Miscellaneous Expense			
8701 · Miscellaneous Expense-Admin	5.00	5.00	0.00
Total 8700 · Miscellaneous Expense	5.00	5.00	0.00
9000 · Total Golf Cart Repair/Rental			
9010 · Golf Cart Repair	474.00	0.00	474.00
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	2,905.82	2,415.00	490.82
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	88,627.70	82,445.33	6,182.37
Net Ordinary Income	-21,570.70	-13,143.57	-8,427.13
Net Income	-21,570.70	-13,143.57	-8,427.13

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

	Nov '20 - Sep 21	Nov '19 - Sep 20	\$ Change
Ordinary Income/Expense			
Income			
4000 · Total Fees			
4010 · Annual Certificate Fees	218,666.56	234,470.31	-15,803.75
4020 · Initiation Fee	7,000.00	1,000.00	6,000.00
4030 · Transfer Fee	500.00	400.00	100.00
Total 4000 · Total Fees	226,166.56	235,870.31	-9,703.75
4100 · Total Dues			
4110 · Equity Member Golf Dues	285,627.17	288,679.10	-3,051.93
Total 4100 · Total Dues	285,627.17	288,679.10	-3,051.93
4120 · Range/Summ/Twilight Pass Incom	22,354.32	15,852.72	6,501.60
4200 · Total Green Fees			
4210 · Green Fees - Equity Member	3,306.51	3,074.32	232.19
4220 · Green Fees - Non Member	240,036.61	192,871.60	47,165.01
Total 4200 · Total Green Fees	243,343.12	195,945.92	47,397.20
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	18,452.28	17,195.64	1,256.64
4400 · Cart Rental	73,771.35	54,534.75	19,236.60
4600 · Total Miscellaneous Income			
4620 · C.C. Processing Fee	1,085.00	1,295.00	-210.00
4640 · Cash Over/Under.	-30.38	-0.15	-30.23
4650 · Interest Income	929.46	3,531.60	-2,602.14
4670 · Miscellaneous Income	3,365.06	231.39	3,133.67
4680 · Gain/Loss of Disposed Equipment	428.82	0.00	428.82
Total 4600 · Total Miscellaneous Income	5,777.96	5,057.84	720.12
4700 · Water Reimbursement	16,869.60	16,869.60	0.00
4800 · Total Retail Sales - Golf Shop			
4810 · Merchandise Sales - Golf Shop	71,412.71	69,815.27	1,597.44
4811 · Cost of Merchandise Sold	-48,301.00	-48,202.38	-98.62

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	Nov '20 - Sep 21	Nov '19 - Sep 20	\$ Change
4812 · Freight-In	-2,513.47	-2,773.41	259.94
4813 · Freight-Reimbursement	0.00	13.00	-13.00
Total 4800 · Total Retail Sales - Golf Shop	20,598.24	18,852.48	1,745.76
4900 · Restaurant Rental Income	41,300.00	40,000.00	1,300.00
Total Income	1,052,836.49	1,021,362.63	31,473.86
Gross Profit	1,052,836.49	1,021,362.63	31,473.86
Expense			
6000 · Total Wages - All Departments			
6010 · Wages - Golf Course	269,557.74	241,408.26	28,149.48
6020 · Wages - Administration	41,207.59	47,151.71	-5,944.12
6030 · Wages - Golf Professional	53,223.43	53,384.69	-161.26
6040 · Wages - Golf Shop Assistant	44,528.97	40,003.98	4,524.99
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	408,517.73	381,948.64	26,569.09
6100 · Total Payroll Tax - All Departm			
6110 · Payroll Tax - Golf Course	22,258.70	20,015.86	2,242.84
6120 · Payroll Tax - Administration	3,450.60	4,292.68	-842.08
6130 · Payroll Tax - Golf Shop	8,208.58	8,867.73	-659.15
Total 6100 · Total Payroll Tax - All Departm	33,917.88	33,176.27	741.61
6200 · Total Water - All Departments			
6210 · Water - Golf Course	3,097.49	3,374.20	-276.71
6214 · Water - Admin/GS & RL	2,182.01	1,760.80	421.21
Total 6200 · Total Water - All Departments	5,279.50	5,135.00	144.50
6300 · Total Gas/Electric-All Depts			
6310 · SRP - Golf Course	54,732.67	59,585.66	-4,852.99
6320 · SRP - Administration	15,840.47	16,156.72	-316.25
6330 · Southwest Gas - R/L	4,897.93	4,212.67	685.26
6340 · SRP - Golf Shop	5,280.14	5,385.53	-105.39
Total 6300 · Total Gas/Electric-All Depts	80,751.21	85,340.58	-4,589.37
6400 · Trash Removal - All Depts			
6410 · Trash Removal - Golf Course	10,338.54	6,832.86	3,505.68
6420 · Trash Removal - Admin	891.89	897.63	-5.74
Total 6400 · Trash Removal - All Depts	11,230.43	7,730.49	3,499.94
6500 · Phone/Internet All Departments	6,428.97	5,851.48	577.49

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	Nov '20 - Sep 21	Nov '19 - Sep 20	\$ Change
6600 · Supplies/Tools/Special Equipmen			
6610 · Supplies/Tools/Special Equip GC	6,371.31	12,523.68	-6,152.37
6620 · Supplies/Tools/Special Equip GS	2,931.56	1,864.62	1,066.94
Total 6600 · Supplies/Tools/Special Equipmen	9,302.87	14,388.30	-5,085.43
6700 · Equipment Repair - All Depts			
6710 · Equipment Repair - Club House	1,865.34	1,627.78	237.56
6730 · Equipment Repair - R/L	3,334.05	1,769.67	1,564.38
Total 6700 · Equipment Repair - All Depts	5,199.39	3,397.45	1,801.94
6900 · Janitorial - Administration	3,875.00	3,850.00	25.00
7100 · Total Maint/Repairs - All Depts			
7110 · Maint/Repairs - MX Building	1,075.23	12,913.38	-11,838.15
7120 · Maint/Repairs - Water System	24,203.10	18,456.05	5,747.05
7130 · Maint/Repairs - Equipment	19,075.59	15,294.17	3,781.42
7140 · Maint/Repairs - Well Pump	0.00	202.77	-202.77
7150 · Maint/Repairs - Grounds	1,865.54	16,912.50	-15,046.96
7160 · Maint./Repair Club House	15,697.12	9,530.41	6,166.71
Total 7100 · Total Maint/Repairs - All Depts	61,916.58	73,309.28	-11,392.70
7200 · Insurance & Workmans Comp			
7210 · Auto Insurance	1,337.04	1,231.45	105.59
7220 · Liability Insurance	8,155.21	7,941.50	213.71
7230 · Pollution Insurance	3,831.10	3,382.25	448.85
7240 · Property Insurance	28,079.70	26,221.87	1,857.83
7250 · Workmans Comp	4,752.55	4,591.13	161.42
Total 7200 · Insurance & Workmans Comp	46,155.60	43,368.20	2,787.40
7300 · Total Golf Course Maintenance			
7310 · Seed	2,168.99	0.00	2,168.99
7320 · Chemicals	10,364.15	13,188.00	-2,823.85
7330 · Fertilizer	7,655.85	10,418.76	-2,762.91
7340 · Sand/Gravel	5,087.48	5,110.56	-23.08
7350 · Tree Care	21,400.00	14,035.00	7,365.00
Total 7300 · Total Golf Course Maintenance	46,676.47	42,752.32	3,924.15
7400 · Total Fuel/Oil			
7410 · Unleaded Fuel	5,541.69	5,005.17	536.52
7420 · Diesel Fuel	6,903.58	5,608.65	1,294.93
7430 · HY Oil /Super Plus Oil- 55 gal.	84.26	752.29	-668.03
7440 · Unleaded Fuel - Golf Carts	1,212.52	1,273.36	-60.84
Total 7400 · Total Fuel/Oil	13,742.05	12,639.47	1,102.58

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	Nov '20 - Sep 21	Nov '19 - Sep 20	\$ Change
7500 · Laundry & RR Supplies - All Dep	5,177.39	6,471.68	-1,294.29
7600 · Licenses, Dues & Fees - GC	6,200.10	4,077.05	2,123.05
7700 · Postage & Delivery	578.64	635.20	-56.56
7800 · Bank Card Services	16,262.36	13,899.84	2,362.52
7900 · Printing Expense	553.11	195.70	357.41
8000 · Advertising - GS	700.00	791.85	-91.85
8050 · Activities	264.60	394.00	-129.40
8200 · Property Taxes	26,950.00	28,495.00	-1,545.00
8300 · Total Professional Services			
8310 · Prof Services - Audit/Review	5,000.00	5,000.00	0.00
8320 · Accounting Services	8,526.25	8,670.00	-143.75
Total 8300 · Total Professional Services	13,526.25	13,670.00	-143.75
8400 · Office Supplies - All Depts	5,395.47	8,658.07	-3,262.60
8520 · foreUP Software	5,225.00	5,540.44	-315.44
8600 · Total Leased Equipment - All De			
8610 · Leased Equipment - Golf Course	2,673.00	2,677.00	-4.00
8613 · Lease Purchase Golf Course	0.00	1,886.70	-1,886.70
8620 · Leased Equipment - Admin	2,434.33	2,627.84	-193.51
8640 · Cap Lease Equip-GC-Tax & Int	1,320.07	1,154.83	165.24
Total 8600 · Total Leased Equipment - All De	6,427.40	8,346.37	-1,918.97
8700 · Miscellaneous Expense			
8701 · Miscellaneous Expense-Admin	-1,950.86	374.86	-2,325.72
8702 · Miscellaneous Expense - GS	627.88	165.09	462.79
8704 · Miscellaneous Expense - GC	0.00	100.00	-100.00
Total 8700 · Miscellaneous Expense	-1,322.98	639.95	-1,962.93
9000 · Total Golf Cart Repair/Rental			
9010 · Golf Cart Repair	748.00	0.00	748.00
9011 · Golf Cart Rental Insurance	1,767.97	1,429.17	338.80
9020 · Golf Cart Rent Expense	32,725.53	25,332.74	7,392.79
Total 9000 · Total Golf Cart Repair/Rental	35,241.50	26,761.91	8,479.59
9600 · Depreciation Expense			
9610 · Depreciation - Golf Course	40,939.64	47,494.90	-6,555.26
9620 · Depreciation - Admin	32,797.04	33,192.54	-395.50
9630 · Depreciation - Golf Shop	1,957.96	2,052.24	-94.28
Total 9600 · Depreciation Expense	75,694.64	82,739.68	-7,045.04
Total Expense	929,867.16	914,204.22	15,662.94
Net Ordinary Income	122,969.33	107,158.41	15,810.92

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

	Nov '20 - Sep 21	Nov '19 - Sep 20	\$ Change
Other Income/Expense			
Other Income			
9750 · NonOperating Income			
9751 · Donations - Golf Course	0.00	4,462.93	-4,462.93
9754 · Donations - Members Activities			
9754-06 · 18 Hole Men's Grp	584.81	278.37	306.44
9754-07 · FOSSC Memorial Fund	974.69	1,775.00	-800.31
9754-08 · 9 Hole Happy Hour	0.00	850.00	-850.00
9754-10 · 18 Hole Mixed Cpl	664.42	0.00	664.42
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	9,886.68	-7,662.76
9760 · Misc Income - SBA Loan	84,162.00	0.00	84,162.00
Total Other Income	86,385.92	9,886.68	76,499.24
Net Other Income	86,385.92	9,886.68	76,499.24
Net Income	209,355.25	117,045.09	92,310.16

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

	Sep 21	Budget	Nov '20 - Sep 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Expense					
6000 · Total Wages - All Departments					
6030 · Wages - Golf Professional	4,800.00	4,622.00	53,223.43	53,464.00	58,240.00
6040 · Wages - Golf Shop Assistant	2,938.83	2,654.00	44,528.97	49,489.00	51,578.00
Total 6000 · Total Wages - All Departments	7,738.83	7,276.00	97,752.40	102,953.00	109,818.00
6100 · Total Payroll Tax - All Departm					
6130 · Payroll Tax - Golf Shop	598.07	767.00	8,208.58	10,362.00	10,982.00
Total 6100 · Total Payroll Tax - All Departm	598.07	767.00	8,208.58	10,362.00	10,982.00
6300 · Total Gas/Electric-All Depts					
6340 · SRP - Golf Shop	641.10	683.00	5,280.14	5,442.00	6,000.00
Total 6300 · Total Gas/Electric-All Depts	641.10	683.00	5,280.14	5,442.00	6,000.00
6600 · Supplies/Tools/Special Equipmen					
6620 · Supplies/Tools/Special Equip GS	0.00	0.00	2,931.56	4,000.00	4,000.00
Total 6600 · Supplies/Tools/Special Equipmen	0.00	0.00	2,931.56	4,000.00	4,000.00
6700 · Equipment Repair - All Depts					
6720 · Equipment Repair - Golf Shop	0.00	0.00	0.00	375.00	500.00
Total 6700 · Equipment Repair - All Depts	0.00	0.00	0.00	375.00	500.00
7400 · Total Fuel/Oil					
7440 · Unleaded Fuel - Golf Carts	270.57	0.00	1,212.52	1,500.00	1,500.00
Total 7400 · Total Fuel/Oil	270.57	0.00	1,212.52	1,500.00	1,500.00
8000 · Advertising - GS	0.00	0.00	700.00	500.00	500.00
8050 · Activities	0.00	0.00	264.60	500.00	500.00
8700 · Miscellaneous Expense					
8702 · Miscellaneous Expense - GS	0.00	342.00	627.88	500.00	500.00
Total 8700 · Miscellaneous Expense	0.00	342.00	627.88	500.00	500.00
9000 · Total Golf Cart Repair/Rental					
9010 · Golf Cart Repair	474.00		748.00	0.00	0.00
9011 · Golf Cart Rental Insurance	181.82	67.00	1,767.97	583.00	650.00
9020 · Golf Cart Rent Expense	2,250.00	2,284.00	32,725.53	25,716.00	28,000.00
Total 9000 · Total Golf Cart Repair/Rental	2,905.82	2,351.00	35,241.50	26,299.00	28,650.00
9600 · Depreciation Expense					
9630 · Depreciation - Golf Shop	166.04	100.00	1,957.96	1,000.00	1,100.00
Total 9600 · Depreciation Expense	166.04	100.00	1,957.96	1,000.00	1,100.00

	<u>Sep 21</u>	<u>Budget</u>	<u>Nov '20 - Sep 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Total Expense	12,320.43	11,519.00	154,177.14	153,431.00	164,050.00
Net Ordinary Income	-12,320.43	-11,519.00	-154,177.14	-153,431.00	-164,050.00
Net Income	<u><u>-12,320.43</u></u>	<u><u>-11,519.00</u></u>	<u><u>-154,177.14</u></u>	<u><u>-153,431.00</u></u>	<u><u>-164,050.00</u></u>

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

	Sep 21	Budget	Nov '20 - Sep 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Expense					
6000 · Total Wages - All Departments					
6010 · Wages - Golf Course	24,371.47	25,546.00	269,557.74	269,445.00	296,480.00
Total 6000 · Total Wages - All Departments	24,371.47	25,546.00	269,557.74	269,445.00	296,480.00
6100 · Total Payroll Tax - All Departm					
6110 · Payroll Tax - Golf Course	1,864.42	2,394.00	22,258.70	27,132.00	29,648.00
Total 6100 · Total Payroll Tax - All Departm	1,864.42	2,394.00	22,258.70	27,132.00	29,648.00
6200 · Total Water - All Departments					
6210 · Water - Golf Course	238.99	386.00	3,097.49	2,578.00	2,960.00
Total 6200 · Total Water - All Departments	238.99	386.00	3,097.49	2,578.00	2,960.00
6300 · Total Gas/Electric-All Depts					
6310 · SRP - Golf Course	6,618.49	7,150.00	54,732.67	61,181.00	69,000.00
Total 6300 · Total Gas/Electric-All Depts	6,618.49	7,150.00	54,732.67	61,181.00	69,000.00
6400 · Trash Removal - All Depts					
6410 · Trash Removal - Golf Course	1,474.95	755.00	10,338.54	7,283.00	8,100.00
Total 6400 · Trash Removal - All Depts	1,474.95	755.00	10,338.54	7,283.00	8,100.00
6600 · Supplies/Tools/Special Equipmen					
6610 · Supplies/Tools/Special Equip GC	207.48	436.00	6,371.31	4,914.00	7,500.00
Total 6600 · Supplies/Tools/Special Equipmen	207.48	436.00	6,371.31	4,914.00	7,500.00
7100 · Total Maint/Repairs - All Depts					
7110 · Maint/Repairs - MX Building	0.00	1,812.00	1,075.23	3,188.00	5,000.00
7120 · Maint/Repairs - Water System	10,093.65	1,527.00	24,203.10	25,000.00	25,000.00
7130 · Maint/Repairs - Equipment	2,396.07	3,002.00	19,075.59	21,490.00	29,500.00
7140 · Maint/Repairs - Well Pump	0.00	0.00	0.00	3,750.00	5,000.00
7150 · Maint/Repairs - Grounds	0.00	0.00	1,865.54	5,235.00	6,000.00
7160 · Maint./Repair Club House	0.00	0.00	38.39	0.00	0.00
Total 7100 · Total Maint/Repairs - All Depts	12,489.72	6,341.00	46,257.85	58,663.00	70,500.00
7300 · Total Golf Course Maintenance					
7310 · Seed	0.00	0.00	2,168.99	0.00	25,000.00
7320 · Chemicals	132.94	1,219.00	10,364.15	12,000.00	12,000.00
7330 · Fertilizer	600.00	0.00	7,655.85	15,000.00	15,000.00
7340 · Sand/Gravel	896.51	0.00	5,087.48	6,000.00	6,000.00
7350 · Tree Care	0.00	0.00	21,400.00	15,000.00	15,000.00
Total 7300 · Total Golf Course Maintenance	1,629.45	1,219.00	46,676.47	48,000.00	73,000.00

	Sep 21	Budget	Nov '20 - Sep 21	YTD Budget	Annual Budget
7400 · Total Fuel/Oil					
7410 · Unleaded Fuel	820.04	333.00	5,541.69	4,395.00	5,000.00
7420 · Diesel Fuel	923.10	881.00	6,903.58	8,262.00	9,400.00
7430 · HY Oil /Super Plus Oil- 55 gal.	0.00	1,659.00	84.26	2,200.00	2,200.00
Total 7400 · Total Fuel/Oil	1,743.14	2,873.00	12,529.53	14,857.00	16,600.00
7600 · Licenses, Dues & Fees - GC	0.00	0.00	6,200.10	5,500.00	5,500.00
8600 · Total Leased Equipment - All De					
8610 · Leased Equipment - Golf Course	243.00	285.00	2,673.00	3,135.00	3,420.00
8640 · Cap Lease Equip-GC-Tax & Int	117.75	81.00	1,320.07	1,169.00	1,250.00
Total 8600 · Total Leased Equipment - All De	360.75	366.00	3,993.07	4,304.00	4,670.00
9600 · Depreciation Expense					
9610 · Depreciation - Golf Course	3,379.36	5,101.00	40,939.64	55,899.00	61,000.00
Total 9600 · Depreciation Expense	3,379.36	5,101.00	40,939.64	55,899.00	61,000.00
Total Expense	54,378.22	52,567.00	522,953.11	559,756.00	644,958.00
Net Ordinary Income	-54,378.22	-52,567.00	-522,953.11	-559,756.00	-644,958.00
Net Income	-54,378.22	-52,567.00	-522,953.11	-559,756.00	-644,958.00

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

	Sep 21	Budget	Nov '20 - Sep 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000 · Total Fees					
4010 · Annual Certificate Fees	20,063.95	20,487.00	218,666.56	225,023.00	245,510.00
4020 · Initiation Fee	0.00		7,000.00	1,000.00	1,000.00
4030 · Transfer Fee	50.00	30.00	500.00	325.00	350.00
Total 4000 · Total Fees	20,113.95	20,517.00	226,166.56	226,348.00	246,860.00
4100 · Total Dues					
4110 · Equity Member Golf Dues	26,214.33	26,768.00	285,627.17	294,007.00	320,775.00
Total 4100 · Total Dues	26,214.33	26,768.00	285,627.17	294,007.00	320,775.00
4120 · Range/Summ/Twilight Pass Incom	2,445.69	678.00	22,354.32	5,822.00	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	7,647.69	7,105.00	240,036.61	150,470.00	155,000.00
Total 4200 · Total Green Fees	7,647.69	7,105.00	243,343.12	155,280.00	160,000.00
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	0.00	0.00	98,575.89	149,572.00	150,000.00
4300 · Range Fees	669.90	732.00	18,452.28	19,441.00	20,000.00
4400 · Cart Rental	5,372.73	3,446.00	73,771.35	33,797.00	35,000.00
4600 · Total Miscellaneous Income					
4620 · C.C. Processing Fee	125.00	0.00	1,085.00	1,200.00	1,200.00
4640 · Cash Over/Under.	0.17		-30.38	0.00	0.00
4650 · Interest Income	74.11	4.00	929.46	2,497.00	2,500.00
4670 · Miscellaneous Income	12.34	250.00	3,365.06	2,750.00	3,000.00
4680 · Gain/Loss of Disposed Equipment	0.00		428.82		
Total 4600 · Total Miscellaneous Income	211.62	254.00	5,777.96	6,447.00	6,700.00
4700 · Water Reimbursement	1,533.60	1,533.00	16,869.60	16,870.00	18,403.00
4800 · Total Retail Sales - Golf Shop					
4810 · Merchandise Sales - Golf Shop	4,867.66	3,470.00	71,412.71	53,812.00	55,000.00
4811 · Cost of Merchandise Sold	-4,333.06	-2,893.00	-48,301.00	-34,335.00	-35,000.00
4812 · Freight-In	-187.11	-101.00	-2,513.47	-3,000.00	-3,000.00
4813 · Freight-Reimbursement	0.00	22.00	0.00	240.00	262.00
Total 4800 · Total Retail Sales - Golf Shop	347.49	498.00	20,598.24	16,717.00	17,262.00
4900 · Restaurant Rental Income	2,500.00	2,647.00	41,300.00	42,352.00	45,000.00
Total Income	67,057.00	64,178.00	1,052,836.49	966,653.00	1,026,500.00

	<u>Sep 21</u>	<u>Budget</u>	<u>Nov '20 - Sep 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Gross Profit	67,057.00	64,178.00	1,052,836.49	966,653.00	1,026,500.00
Expense					
6000 · Total Wages - All Departments					
6020 · Wages - Administration	2,867.35	3,764.00	41,207.59	53,560.00	58,049.00
Total 6000 · Total Wages - All Departments	2,867.35	3,764.00	41,207.59	53,560.00	58,049.00
6100 · Total Payroll Tax - All Departm					
6120 · Payroll Tax - Administration	219.35	320.00	3,450.60	5,423.00	5,805.00
Total 6100 · Total Payroll Tax - All Departm	219.35	320.00	3,450.60	5,423.00	5,805.00
6200 · Total Water - All Departments					
6214 · Water - Admin/GS & RL	175.14	171.00	2,182.01	2,220.00	2,400.00
Total 6200 · Total Water - All Departments	175.14	171.00	2,182.01	2,220.00	2,400.00
6300 · Total Gas/Electric-All Depts					
6320 · SRP - Administration	1,923.30	2,050.00	15,840.47	16,326.00	18,000.00
6330 · Southwest Gas - R/L	416.25	414.00	4,897.93	5,547.00	6,000.00
Total 6300 · Total Gas/Electric-All Depts	2,339.55	2,464.00	20,738.40	21,873.00	24,000.00
6400 · Trash Removal - All Depts					
6420 · Trash Removal - Admin	81.49	90.00	891.89	1,010.00	1,100.00
Total 6400 · Trash Removal - All Depts	81.49	90.00	891.89	1,010.00	1,100.00
6500 · Phone/Internet All Departments	694.75	501.00	6,428.97	5,699.00	6,200.00
6700 · Equipment Repair - All Depts					
6710 · Equipment Repair - Club House	0.00	0.00	1,865.34	1,327.00	1,500.00
6730 · Equipment Repair - R/L	176.00	0.00	3,334.05	2,000.00	2,000.00
Total 6700 · Equipment Repair - All Depts	176.00	0.00	5,199.39	3,327.00	3,500.00
6900 · Janitorial - Administration	350.00	458.00	3,875.00	5,042.00	5,500.00
7000 · Legal Fees	0.00	0.00	0.00	1,000.00	1,000.00
7100 · Total Maint/Repairs - All Depts					
7160 · Maint./Repair Club House	1,477.68	185.00	15,658.73	8,624.00	10,000.00
Total 7100 · Total Maint/Repairs - All Depts	1,477.68	185.00	15,658.73	8,624.00	10,000.00
7200 · Insurance & Workmans Comp					
7210 · Auto Insurance	123.08	117.00	1,337.04	1,257.00	1,376.00
7220 · Liability Insurance	835.27	675.00	8,155.21	7,425.00	8,097.00
7230 · Pollution Insurance	348.20	350.00	3,831.10	3,850.00	4,200.00
7240 · Property Insurance	2,850.27	2,565.00	28,079.70	28,215.00	30,781.00
7250 · Workmans Comp	516.25	502.00	4,752.55	5,522.00	6,026.00
Total 7200 · Insurance & Workmans Comp	4,673.07	4,209.00	46,155.60	46,269.00	50,480.00
7500 · Laundry & RR Supplies - All Dep	448.38	347.00	5,177.39	5,270.00	6,000.00

	Sep 21	Budget	Nov '20 - Sep 21	YTD Budget	Annual Budget
7700 · Postage & Delivery	129.00	201.00	578.64	550.00	550.00
7800 · Bank Card Services	513.54	395.00	16,262.36	11,623.00	12,000.00
7900 · Printing Expense	257.59	0.00	553.11	600.00	600.00
8200 · Property Taxes	2,450.00	2,333.00	26,950.00	25,666.00	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	595.00	725.00	8,526.25	8,275.00	9,000.00
Total 8300 · Total Professional Services	595.00	725.00	13,526.25	13,275.00	14,000.00
8400 · Office Supplies - All Depts	945.28	144.00	5,395.47	4,872.00	5,000.00
8520 · foreUP Software	475.00	490.00	5,225.00	5,710.00	6,200.00
8600 · Total Leased Equipment - All De					
8620 · Leased Equipment - Admin	154.30	200.00	2,434.33	2,200.00	2,400.00
Total 8600 · Total Leased Equipment - All De	154.30	200.00	2,434.33	2,200.00	2,400.00
8700 · Miscellaneous Expense					
8701 · Miscellaneous Expense-Admin	5.00	125.00	-1,950.86	1,375.00	1,500.00
8703 · Miscellaneous-Social Events	0.00	0.00	0.00	375.00	500.00
Total 8700 · Miscellaneous Expense	5.00	125.00	-1,950.86	1,750.00	2,000.00
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	0.00	0.00	0.00	0.00	500.00
9600 · Depreciation Expense					
9620 · Depreciation - Admin	2,901.58	3,000.00	32,797.04	33,000.00	36,000.00
Total 9600 · Depreciation Expense	2,901.58	3,000.00	32,797.04	33,000.00	36,000.00
Total Expense	21,929.05	20,122.00	252,736.91	258,563.00	281,284.00
Net Ordinary Income	45,127.95	44,056.00	800,099.58	708,090.00	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	0.00		1,559.50		
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	0.00		85,721.50	0.00	0.00

	<u>Sep 21</u>	<u>Budget</u>	<u>Nov '20 - Sep 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>45,127.95</u>	<u>44,056.00</u>	<u>885,821.08</u>	<u>708,090.00</u>	<u>745,216.00</u>

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

	Sep 21	Budget	Nov '20 - Sep 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000 · Total Fees	20,113.95	20,517.00	226,166.56	226,348.00	246,860.00
4100 · Total Dues	26,214.33	26,768.00	285,627.17	294,007.00	320,775.00
4120 · Range/Summ/Twilight Pass Incom	2,445.69	678.00	22,354.32	5,822.00	6,500.00
4200 · Total Green Fees	7,647.69	7,105.00	243,343.12	155,280.00	160,000.00
4239 · Contract Golf	0.00	0.00	98,575.89	149,572.00	150,000.00
4300 · Range Fees	669.90	732.00	18,452.28	19,441.00	20,000.00
4400 · Cart Rental	5,372.73	3,446.00	73,771.35	33,797.00	35,000.00
4600 · Total Miscellaneous Income	211.62	254.00	5,777.96	6,447.00	6,700.00
4700 · Water Reimbursement	1,533.60	1,533.00	16,869.60	16,870.00	18,403.00
4800 · Total Retail Sales - Golf Shop	347.49	498.00	20,598.24	16,717.00	17,262.00
4900 · Restaurant Rental Income	2,500.00	2,647.00	41,300.00	42,352.00	45,000.00
Total Income	67,057.00	64,178.00	1,052,836.49	966,653.00	1,026,500.00
Gross Profit	67,057.00	64,178.00	1,052,836.49	966,653.00	1,026,500.00
Expense					
6000 · Total Wages - All Departments	34,977.65	36,586.00	408,517.73	425,958.00	464,347.00
6100 · Total Payroll Tax - All Departm	2,681.84	3,481.00	33,917.88	42,917.00	46,435.00
6200 · Total Water - All Departments	414.13	557.00	5,279.50	4,798.00	5,360.00
6300 · Total Gas/Electric-All Depts	9,599.14	10,297.00	80,751.21	88,496.00	99,000.00
6400 · Trash Removal - All Depts	1,556.44	845.00	11,230.43	8,293.00	9,200.00
6500 · Phone/Internet All Departments	694.75	501.00	6,428.97	5,699.00	6,200.00
6600 · Supplies/Tools/Special Equipmen	207.48	436.00	9,302.87	8,914.00	11,500.00
6700 · Equipment Repair - All Depts	176.00	0.00	5,199.39	3,702.00	4,000.00
6900 · Janitorial - Administration	350.00	458.00	3,875.00	5,042.00	5,500.00
7000 · Legal Fees	0.00	0.00	0.00	1,000.00	1,000.00
7100 · Total Maint/Repairs - All Depts	13,967.40	6,526.00	61,916.58	67,287.00	80,500.00
7200 · Insurance & Workmans Comp	4,673.07	4,209.00	46,155.60	46,269.00	50,480.00
7300 · Total Golf Course Maintenance	1,629.45	1,219.00	46,676.47	48,000.00	73,000.00
7400 · Total Fuel/Oil	2,013.71	2,873.00	13,742.05	16,357.00	18,100.00
7500 · Laundry & RR Supplies - All Dep	448.38	347.00	5,177.39	5,270.00	6,000.00
7600 · Licenses, Dues & Fees - GC	0.00	0.00	6,200.10	5,500.00	5,500.00

	Sep 21	Budget	Nov '20 - Sep 21	YTD Budget	Annual Budget
7700 · Postage & Delivery	129.00	201.00	578.64	550.00	550.00
7800 · Bank Card Services	513.54	395.00	16,262.36	11,623.00	12,000.00
7900 · Printing Expense	257.59	0.00	553.11	600.00	600.00
8000 · Advertising - GS	0.00	0.00	700.00	500.00	500.00
8050 · Activities	0.00	0.00	264.60	500.00	500.00
8200 · Property Taxes	2,450.00	2,333.00	26,950.00	25,666.00	28,000.00
8300 · Total Professional Services	595.00	725.00	13,526.25	13,275.00	14,000.00
8400 · Office Supplies - All Depts	945.28	144.00	5,395.47	4,872.00	5,000.00
8520 · foreUP Software	475.00	490.00	5,225.00	5,710.00	6,200.00
8600 · Total Leased Equipment - All De	515.05	566.00	6,427.40	6,504.00	7,070.00
8700 · Miscellaneous Expense	5.00	467.00	-1,322.98	2,250.00	2,500.00
9000 · Total Golf Cart Repair/Rental	2,905.82	2,351.00	35,241.50	26,299.00	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	75,694.64	89,899.00	98,100.00
Total Expense	88,627.70	84,208.00	929,867.16	971,750.00	1,090,292.00
Net Ordinary Income	-21,570.70	-20,030.00	122,969.33	-5,097.00	-63,792.00
Other Income/Expense					
Other Income					
9750 · NonOperating Income	0.00		2,223.92	0.00	0.00
9760 · Misc Income - SBA Loan	0.00		84,162.00		
Total Other Income	0.00		86,385.92	0.00	0.00
Net Other Income	0.00		86,385.92	0.00	0.00
Net Income	-21,570.70	-20,030.00	209,355.25	-5,097.00	-63,792.00