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03/09/17

Accrual Basis

**SunBird Golf Resort HOA**  
**Balance Sheet Prev Month Comparison**  
 As of December 31, 2016

	Dec 31, 16	Nov 30, 16	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1000 · OPERATING ACCOUNT	411,260.62	37,451.76	373,808.86
1005 · SPECIAL PROJECTS ACCT	4,538.92	5,813.43	(1,274.51)
1007 · CONTINGENCY FUND ACCOUNT	67,916.70	61,125.03	6,791.67
1010 · RESERVE FUND	457,986.39	433,025.25	24,961.14
1012 · CAPITAL IMPROVMENT FUND	67,511.39	60,511.39	7,000.00
<b>Total Checking/Savings</b>	<b>1,009,214.02</b>	<b>597,926.86</b>	<b>411,287.16</b>
<b>Other Current Assets</b>			
1213 · 2013 H.O. Dues	0.00	4,000.00	(4,000.00)
1214 · 2014 H.O. Dues	1,340.00	3,090.00	(1,750.00)
1215 · 2015 H.O. Dues	1,828.33	3,355.01	(1,526.68)
1216 · 2016 H.O. Dues	2,230.33	4,983.49	(2,753.16)
1410 · DEPOSITS LIQUOR/BEER	2,592.40	2,592.40	0.00
1430 · INVENTORY - BEER	8,433.00	7,849.00	584.00
1440 · INVENTORY - LIQUOR	8,239.00	9,787.00	(1,548.00)
1450 · INVENTORY - FOOD	20,642.00	19,516.00	1,126.00
1460 · PETTY CASH	3,237.03	2,777.03	460.00
1470 · PREPAID INSURANCE	29,346.40	33,189.14	(3,842.74)
1475 · Prepaid Health Insurance	3,925.50	4,646.39	(720.89)
1480 · PREPAID EXPENSES	5,627.99	9,789.67	(4,161.68)
1510 · WORK IN PROGRESS	21,255.68	29,514.20	(8,258.52)
<b>Total Other Current Assets</b>	<b>108,697.66</b>	<b>135,089.33</b>	<b>(26,391.67)</b>
<b>Total Current Assets</b>	<b>1,117,911.68</b>	<b>733,016.19</b>	<b>384,895.49</b>
<b>Fixed Assets</b>			
1711 · AUTOMOBILES	58,056.49	58,056.49	0.00
1712 · BUILDINGS	4,530,357.40	4,530,357.40	0.00
1713 · EQUIPMENT	1,011,912.93	1,011,912.93	0.00
1714 · FURNITURE & FIXTURES	248,251.01	238,120.96	10,130.05
1715 · LAND	200,000.00	200,000.00	0.00
1716 · ROAD IMPROVEMENTS	1,656,013.62	1,656,013.62	0.00
1717 · TENNIS COURT	270,713.37	269,510.56	1,202.81
1791 · RESERVE FOR DEPR-VEHICLES	(55,841.73)	(55,410.99)	(430.74)
1792 · RESERVE FOR DEPREC.-BUILDING	(1,781,221.71)	(1,773,305.85)	(7,915.86)
1793 · RESERVE FOR DEPREC.-EQUIPMENT	(861,358.13)	(816,964.02)	(44,394.11)
1794 · RESERVE FOR DEPREC-FURN/FIXTURE	(170,696.69)	(169,858.20)	(838.49)
1796 · RESERVE FOR DEPRE-ROAD IMPROVE	(888,395.21)	(884,346.51)	(4,048.70)
1797 · RESERVE FOR DEPREC-TENNIS COURT	(167,386.69)	(166,839.34)	(547.35)
<b>Total Fixed Assets</b>	<b>4,050,404.66</b>	<b>4,097,247.05</b>	<b>(46,842.39)</b>
<b>Other Assets</b>			
1810 · CAPITAL ASSESSMENTS FROM H.O.	20,433.31	20,566.13	(132.82)
<b>Total Other Assets</b>	<b>20,433.31</b>	<b>20,566.13</b>	<b>(132.82)</b>
<b>TOTAL ASSETS</b>	<b>5,188,749.65</b>	<b>4,850,829.37</b>	<b>337,920.28</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
2205 · SunBird Helping SunBird	2,106.21	2,106.21	0.00
2170 · ACCRUED VACATION	20,139.04	13,783.33	6,355.71
<b>2210 · Payroll Liabilities</b>			
FUTA Payable	0.00	124.49	(124.49)
SUTA Payable	348.11	221.96	126.15
2210 · Payroll Liabilities - Other	0.00	92.50	(92.50)
<b>Total 2210 · Payroll Liabilities</b>	<b>348.11</b>	<b>438.95</b>	<b>(90.84)</b>

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**Balance Sheet Prev Month Comparison**  
**As of December 31, 2016**

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	Dec 31, 16	Nov 30, 16	\$ Change
2230 · PREPAID HOMEOWNER DUES	518,178.55	148,860.11	369,318.44
2250 · SALES TAX PAYABLE	4,883.55	5,281.10	(397.55)
<b>Total Other Current Liabilities</b>	<b>545,655.46</b>	<b>170,469.70</b>	<b>375,185.76</b>
<b>Total Current Liabilities</b>	<b>545,655.46</b>	<b>170,469.70</b>	<b>375,185.76</b>
<b>Total Liabilities</b>	<b>545,655.46</b>	<b>170,469.70</b>	<b>375,185.76</b>
<b>Equity</b>			
3010 · PRIOR YEAR OPERATING BALANCE	4,013,325.22	4,013,325.22	0.00
3030 · RESERVE BALANCE	502,453.99	502,453.99	0.00
Net Income	127,314.98	164,580.46	(37,265.48)
<b>Total Equity</b>	<b>4,643,094.19</b>	<b>4,680,359.67</b>	<b>(37,265.48)</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,188,749.65</b>	<b>4,850,829.37</b>	<b>337,920.28</b>

**SunBird Golf Resort HOA**  
**Profit & Loss Budget Performance**  
**December 2016**

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 Accrual Basis

Ordinary Income/Expense	Dec 16	Budget	\$ Over Budget	Jan - Dec 16	YTD Budget	\$ Over Budget	Annual Budget
Income							
4010 · ACC PERMITS	140.00	300.00	(160.00)	2,500.00	2,400.00	100.00	2,400.00
4020 · ACTIVITY SALES AND REVENUE	1,062.75	8,000.00	(6,937.25)	33,205.47	46,000.00	(12,794.53)	46,000.00
4030 · ADMINISTRATIVE FEES	10.50	15.00	(4.50)	136.50	200.00	(63.50)	200.00
4035 · CAPITOL IMPROVEMENT FUND	7,000.00	7,495.00	(495.00)	56,055.00	103,950.00	(47,895.00)	103,950.00
4065 · ASSOCIATE DUES	110.00	175.00	(65.00)	1,320.00	2,100.00	(780.00)	2,100.00
4070 · HOMEOWNERS DUES	119,533.33	119,537.00	(3.67)	1,434,399.96	1,434,400.00	(0.04)	1,434,400.00
4075 · HOMEOWNERS DUES-PREVIOUS YEA...	0.00	300.00	(300.00)	0.00	4,000.00	(4,000.00)	4,000.00
4080 · INSTRUCTOR/TOUR FEES	35.40	100.00	(64.60)	496.60	1,000.00	(503.40)	1,000.00
4090 · INTEREST INCOME	84.81	500.00	(415.19)	2,456.83	6,000.00	(3,543.17)	6,000.00
4110 · LATE FEES/DEL. ACCOUNTS	0.00	300.00	(300.00)	1,826.14	4,000.00	(2,173.86)	4,000.00
4120 · NEWSPAPER COMMISSION	62.00	75.00	(13.00)	359.00	600.00	(241.00)	600.00
4130 · REMOTE CONTROL	735.00	600.00	135.00	5,815.00	5,500.00	315.00	5,500.00
4135 · RESERVE FUNDING	16,800.00	3,000.00	13,800.00	135,300.00	33,000.00	102,300.00	33,000.00
4140 · RESTAURANT REVENUES	66,434.86	65,000.00	1,434.86	614,574.20	605,000.00	9,574.20	605,000.00
4150 · RESTRICTED DONATIONS	0.00	1,000.00	(1,000.00)	8,669.79	12,000.00	(3,330.21)	12,000.00
4160 · ROOM RENTAL FEES	25.50	200.00	(174.50)	1,443.40	2,000.00	(556.60)	2,000.00
4170 · SPACE LEASE INCOME	0.00	980.00	(980.00)	10,806.00	11,760.00	(954.00)	11,760.00
4180 · SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4185 · SPECIAL PROJECT FUNDING	4,200.00	2,295.00	1,905.00	33,045.00	28,050.00	4,995.00	28,050.00
4190 · TRANSFER FEES	5,200.00	4,000.00	1,200.00	54,000.00	44,000.00	10,000.00	44,000.00
4210 · VENDING INCOME	267.45	400.00	(132.55)	3,112.42	4,500.00	(1,387.58)	4,500.00
4220 · MISC/OTHER INCOME	1,986.55	1,000.00	986.55	14,307.45	13,000.00	1,307.45	13,000.00
Total Income	223,688.15	215,272.00	8,416.15	2,413,828.76	2,363,460.00	50,368.76	2,363,460.00
Gross Profit	223,688.15	215,272.00	8,416.15	2,413,828.76	2,363,460.00	50,368.76	2,363,460.00
Expense							
5010 · ACTIVITY EXPENSES	9,480.06	11,552.00	(2,071.94)	64,113.51	62,802.00	1,311.51	62,802.00
5020 · CLUBHOUSE	35,511.53	21,480.00	14,031.53	347,612.07	332,766.00	14,846.07	332,766.00
5030 · COMMON AREA	19,962.32	17,005.00	2,957.32	239,507.38	255,540.00	(16,032.62)	255,540.00
5060 · GENERAL & ADMINSTRATIVE	34,791.78	33,505.00	1,286.78	335,607.29	339,050.00	(3,442.71)	339,050.00
5080 · Payroll Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5090 · PATROL	11,915.30	12,009.00	(93.70)	147,613.57	155,602.00	(7,988.43)	155,602.00
5110 · POST OFFICE	3,578.81	3,020.00	558.81	32,733.57	34,581.00	(1,847.43)	34,581.00
5120 · PRIVATE ROADS	10,014.68	9,720.00	294.68	122,611.47	120,340.00	2,271.47	120,340.00

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**SunBird Golf Resort HOA  
Profit & Loss Budget Performance  
December 2016**

	Dec 16	Budget	\$ Over Budget	Jan - Dec 16	YTD Budget	\$ Over Budget	Annual Budget
5130 · RECREATION	10,803.97	7,650.00	3,153.97	78,780.16	77,088.00	1,692.16	77,088.00
5140 · RESTAURANT EXPENSE	66,719.93	56,540.00	10,179.93	669,170.76	636,000.00	33,170.76	636,000.00
<b>Total Expense</b>	<b>202,778.38</b>	<b>172,481.00</b>	<b>30,297.38</b>	<b>2,037,749.78</b>	<b>2,013,769.00</b>	<b>23,980.78</b>	<b>2,013,769.00</b>
<b>Net Ordinary Income</b>	<b>20,909.77</b>	<b>42,791.00</b>	<b>(21,881.23)</b>	<b>376,078.98</b>	<b>349,691.00</b>	<b>26,387.98</b>	<b>349,691.00</b>
<b>Other Income/Expense</b>							
Other Expense							
6791 · VEHICLE DEPRECIATION	430.74			5,168.88			
6792 · BUILDING DEPRECIATION	7,915.86			94,990.32			
6793 · EQUIPMENT DEPRECIATION	44,394.11			83,390.32			
6794 · FURN & FIX DEPRECIATION	838.49			10,061.88			
6796 · ROAD IMPROVEMENT	4,048.70			48,584.40			
6797 · TENNIS CT DEPRECIATION	547.35			6,568.20			
<b>Total Other Expense</b>	<b>58,175.25</b>			<b>248,764.00</b>			
<b>Net Other Income</b>	<b>(58,175.25)</b>	<b>0.00</b>	<b>(58,175.25)</b>	<b>(248,764.00)</b>	<b>0.00</b>	<b>(248,764.00)</b>	<b>0.00</b>
<b>Net Income</b>	<b>(37,265.48)</b>	<b>42,791.00</b>	<b>(80,056.48)</b>	<b>127,314.98</b>	<b>349,691.00</b>	<b>(222,376.02)</b>	<b>349,691.00</b>

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Ordinary Income/Expense	Dec 16	Budget	\$ Over Budget	Jan - Dec 16	YTD Budget	\$ Over Budget	Annual Budget
Expense							
5010 - ACTIVITY EXPENSES							
ACTIVITIES STAFF	2,332.69	2,202.00	130.69	24,646.76	25,602.00	(955.24)	25,602.00
AWAY CONCERTS/SHOWS	0.00	0.00	0.00	0.00	1,000.00	(1,000.00)	1,000.00
CHARITY EVENTS	0.00	0.00	0.00	300.00	200.00	100.00	200.00
COMMUNITY MARKETING	0.00	250.00	(250.00)	0.00	1,000.00	(1,000.00)	1,000.00
DANCES	3,350.00	3,000.00	350.00	8,923.27	5,000.00	3,923.27	5,000.00
DAY TRIPS	0.00	0.00	0.00	765.00	1,500.00	(735.00)	1,500.00
DECORATIONS	0.00	2,300.00	(2,300.00)	470.52	2,300.00	(1,829.48)	2,300.00
IN HOUSE CONCERTS/SHOWS	3,569.99	1,000.00	2,569.99	14,617.47	10,000.00	4,617.47	10,000.00
MISC ENTERTAINMENT	95.06	0.00	95.06	4,985.61	2,500.00	2,485.61	2,500.00
MUSIC & ENTERTAINMENT	0.00	0.00	0.00	1,125.00	3,000.00	(1,875.00)	3,000.00
MUSIC & ENTERTAINMENT LICENSES	0.00	400.00	(400.00)	5,840.70	5,200.00	640.70	5,200.00
OVERNIGHT TRIPS	0.00	500.00	(500.00)	0.00	1,500.00	(1,500.00)	1,500.00
POSTERS	72.83	100.00	(27.17)	669.03	800.00	(130.97)	800.00
PROMOTION & FOOD	59.49	1,800.00	(1,740.51)	1,770.15	3,200.00	(1,429.85)	3,200.00
<b>Total 5010 - ACTIVITY EXPENSES</b>	<b>9,480.06</b>	<b>11,552.00</b>	<b>(2,071.94)</b>	<b>64,113.51</b>	<b>62,802.00</b>	<b>1,311.51</b>	<b>62,802.00</b>
<b>Total Expense</b>	<b>9,480.06</b>	<b>11,552.00</b>	<b>(2,071.94)</b>	<b>64,113.51</b>	<b>62,802.00</b>	<b>1,311.51</b>	<b>62,802.00</b>
<b>Net Ordinary Income</b>	<b>(9,480.06)</b>	<b>(11,552.00)</b>	<b>2,071.94</b>	<b>(64,113.51)</b>	<b>(62,802.00)</b>	<b>(1,311.51)</b>	<b>(62,802.00)</b>
<b>Net Income</b>	<b>(9,480.06)</b>	<b>(11,552.00)</b>	<b>2,071.94</b>	<b>(64,113.51)</b>	<b>(62,802.00)</b>	<b>(1,311.51)</b>	<b>(62,802.00)</b>

**SunBird Golf Resort HOA**  
**Profit & Loss Budget Performance**  
December 2016

Ordinary Income/Expense	Dec 16	Budget	\$ Over Budget	Jan - Dec 16	YTD Budget	\$ Over Budget	Annual Budget
Expense							
5020 - CLUBHOUSE							
CLUBHOUSE SALARY & WAGES	1,779.75	1,398.00	381.75	21,988.07	18,080.00	3,908.07	18,080.00
CUSTODIAL STAFF	1,425.91	1,750.00	(324.09)	17,800.13	21,329.00	(3,528.87)	21,329.00
MAINT/CUST EMPLOYEE BENS & TAX	8,463.64	7,265.00	1,198.64	93,388.86	94,473.00	(1,084.14)	94,473.00
MAINTENANCE STAFF							
<b>Total CLUBHOUSE SALARY &amp; WAGES</b>	<b>11,669.30</b>	<b>10,413.00</b>	<b>1,256.30</b>	<b>133,177.06</b>	<b>133,882.00</b>	<b>(704.94)</b>	<b>133,882.00</b>
MAINTENANCE & REPAIRS							
AIR CONDITIONING MAINTENANCE	123.00	0.00	123.00	6,914.81	10,000.00	(3,085.19)	10,000.00
ANIMAL CONTROL	0.00	100.00	(100.00)	0.00	409.00	(409.00)	409.00
CARPET & FLOORS	0.00	0.00	0.00	2,465.01	2,000.00	465.01	2,000.00
CLUBHOUSE DECORATIONS	468.93	0.00	468.93	1,545.57	2,000.00	(454.43)	2,000.00
CLUBHOUSE FURNITURE & FIXTURES	1,801.89	0.00	1,801.89	5,983.97	4,000.00	1,983.97	4,000.00
CUSTODIAL SUPPLIES	2,680.41	1,000.00	1,680.41	15,707.16	12,500.00	3,207.16	12,500.00
DECKS & STAIRS	0.00	0.00	0.00	600.00	250.00	350.00	250.00
DOORS & LOCKS	34.40	0.00	34.40	559.71	1,500.00	(940.29)	1,500.00
ELECTRICAL & LIGHTS	286.24	250.00	36.24	1,736.75	3,000.00	(1,263.25)	3,000.00
ELEVATOR MAINTENANCE	0.00	0.00	0.00	2,780.28	3,000.00	(219.72)	3,000.00
EQUIPMENT MAINTENANCE	316.37	200.00	116.37	3,390.54	1,800.00	1,590.54	1,800.00
EXTERIOR WALLS	0.00	0.00	0.00	45.59	500.00	(454.41)	500.00
EXTERIOR WINDOW & BUILDING	0.00	0.00	0.00	1,024.00	1,500.00	(476.00)	1,500.00
FIRE SAFETY MAINTENANCE	1,398.63	150.00	1,248.63	4,663.06	4,000.00	663.06	4,000.00
KITCHEN REPAIR & MAINTENANCE	893.00	0.00	893.00	1,090.00	1,500.00	(410.00)	1,500.00
LAUNDRY ROOM	0.00	0.00	0.00	0.00	250.00	(250.00)	250.00
LIBRARY SUPPLIES	32.34	0.00	32.34	350.02	250.00	100.02	250.00
MAINTENANCE COMMUNICATIONS	85.24	100.00	(14.76)	1,069.04	1,200.00	(130.96)	1,200.00
MAINTENANCE MILEAGE REIMB	0.00	40.00	(40.00)	302.80	500.00	(197.20)	500.00
MAINTENANCE SUPPLIES	628.88	400.00	228.88	8,279.99	6,000.00	2,279.99	6,000.00
MAINTENANCE UNIFORMS	54.40	100.00	(45.60)	858.87	1,200.00	(341.13)	1,200.00
PAINTING MAINTENANCE	0.00	50.00	(50.00)	1,334.06	2,500.00	(1,165.94)	2,500.00
PEST CONTROL SERVICE	209.04	215.00	(5.96)	2,560.72	2,600.00	(39.28)	2,600.00
PLUMBING MAINTENANCE	907.34	250.00	657.34	8,188.69	4,500.00	3,688.69	4,500.00
RECOGNITION WALK BRICK EXPEN...	0.00	50.00	(50.00)	192.50	500.00	(307.50)	500.00
ROOF REPAIR	0.00	0.00	0.00	0.00	500.00	(500.00)	500.00
SIGNS	0.00	0.00	0.00	98.35	250.00	(151.65)	250.00
TOOLS & RENTAL EQUIPMENT	0.00	0.00	0.00	804.24	1,200.00	(395.76)	1,200.00
<b>Total MAINTENANCE &amp; REPAIRS</b>	<b>9,920.11</b>	<b>2,905.00</b>	<b>7,015.11</b>	<b>72,545.73</b>	<b>69,409.00</b>	<b>3,136.73</b>	<b>69,409.00</b>
PROPERTY TAXES							
ACCRUED INCOME TAX	0.00	0.00	0.00	0.00	50.00	(50.00)	50.00
ACCRUED PERSONAL PROPERTY TAX	0.00	215.00	(215.00)	0.00	2,600.00	(2,600.00)	2,600.00
ACCRUED REAL ESTATE TAX	4,161.68	52.00	4,109.68	5,040.90	625.00	4,415.90	625.00
<b>Total PROPERTY TAXES</b>	<b>4,161.68</b>	<b>267.00</b>	<b>3,894.68</b>	<b>5,040.90</b>	<b>3,275.00</b>	<b>1,765.90</b>	<b>3,275.00</b>

**SunBird Golf Resort HOA**  
**Profit & Loss Budget Performance**

December 2016

	Dec 16	Budget	\$ Over Budget	Jan - Dec 16	YTD Budget	\$ Over Budget	Annual Budget
<b>UTILITIES &amp; TRASH</b>							
ELECTRICITY - CLUBHOUSE	5,529.50	4,500.00	1,029.50	91,783.92	87,000.00	4,783.92	87,000.00
GAS EXPENSE	1,285.81	1,200.00	85.81	15,696.94	15,000.00	696.94	15,000.00
TELEPHONE CLUBHOUSE	273.56	265.00	8.56	3,282.72	3,200.00	82.72	3,200.00
TRASH EXPENSE	487.72	330.00	157.72	5,411.77	4,000.00	1,411.77	4,000.00
WATER & SEWER	2,183.85	1,600.00	583.85	20,673.03	17,000.00	3,673.03	17,000.00
<b>Total UTILITIES &amp; TRASH</b>	<b>9,760.44</b>	<b>7,895.00</b>	<b>1,865.44</b>	<b>136,848.38</b>	<b>126,200.00</b>	<b>10,648.38</b>	<b>126,200.00</b>
<b>Total 5020 - CLUBHOUSE</b>	<b>35,511.53</b>	<b>21,480.00</b>	<b>14,031.53</b>	<b>347,612.07</b>	<b>332,766.00</b>	<b>14,846.07</b>	<b>332,766.00</b>
<b>Total Expense</b>	<b>35,511.53</b>	<b>21,480.00</b>	<b>14,031.53</b>	<b>347,612.07</b>	<b>332,766.00</b>	<b>14,846.07</b>	<b>332,766.00</b>
<b>Net Ordinary Income</b>	<b>(35,511.53)</b>	<b>(21,480.00)</b>	<b>(14,031.53)</b>	<b>(347,612.07)</b>	<b>(332,766.00)</b>	<b>(14,846.07)</b>	<b>(332,766.00)</b>
<b>Net Income</b>	<b>(35,511.53)</b>	<b>(21,480.00)</b>	<b>(14,031.53)</b>	<b>(347,612.07)</b>	<b>(332,766.00)</b>	<b>(14,846.07)</b>	<b>(332,766.00)</b>

## SunBird Golf Resort HOA Profit & Loss Budget Performance

December 2016

	Dec 16	Budget	\$ Over Bud...	Jan - Dec 16	YTD Budget	\$ Over Bud...	Annual Bu...
Ordinary Income/Expense							
Expense							
5030 · COMMON AREA							
LANDSCAPE SALARY & WAGES	2,180.43	2,485.00	(304.57)	26,143.25	32,253.00	(6,109.75)	32,253.00
LANDSCAPE EMPLOYEE BENS/TAX	13,965.95	11,370.00	2,595.95	136,194.55	147,737.00	(11,542.45)	147,737.00
LANDSCAPE STAFF							
Total LANDSCAPE SALARY & WAGES	16,146.38	13,855.00	2,291.38	162,337.80	179,990.00	(17,652.20)	179,990.00
LANDSCAPING							
DUMP FEES	481.23	100.00	381.23	2,426.57	3,800.00	(1,373.43)	3,800.00
FERTILIZERS & CHEMICALS	0.00	0.00	0.00	8,594.90	9,000.00	(405.10)	9,000.00
FLOWERS, PLANTS, TREES	323.22	1,000.00	(676.78)	4,068.62	6,000.00	(1,931.38)	6,000.00
LANDSCAPE EQUIPMENT	46.16	250.00	(203.84)	3,094.15	5,000.00	(1,905.85)	5,000.00
LANDSCAPE MILEAGE	223.10	200.00	23.10	2,260.58	2,500.00	(239.42)	2,500.00
LANDSCAPE REPAIRS & MAINTENANCE	98.45	500.00	(401.55)	2,870.81	6,000.00	(3,129.19)	6,000.00
LANDSCAPE UNIFORMS	54.40	100.00	(45.60)	858.72	1,250.00	(391.28)	1,250.00
TREE TRIMMING & MAINTENANCE	1,600.00	0.00	1,600.00	40,566.00	27,000.00	13,566.00	27,000.00
Total LANDSCAPING	2,826.56	2,150.00	676.56	64,740.35	60,550.00	4,190.35	60,550.00
UTILITIES COMMON AREA							
ELECTRICITY-COMMON AREAS	241.69	250.00	(8.31)	2,749.61	3,000.00	(250.39)	3,000.00
WATER COMMON AREA	747.69	750.00	(2.31)	9,679.62	12,000.00	(2,320.38)	12,000.00
Total UTILITIES COMMON AREA	989.38	1,000.00	(10.62)	12,429.23	15,000.00	(2,570.77)	15,000.00
Total 5030 · COMMON AREA	19,962.32	17,005.00	2,957.32	239,507.38	255,540.00	(16,032.62)	255,540.00
Total Expense	19,962.32	17,005.00	2,957.32	239,507.38	255,540.00	(16,032.62)	255,540.00
Net Ordinary Income	(19,962.32)	(17,005.00)	(2,957.32)	(239,507.38)	(255,540.00)	16,032.62	(255,540.00)
Net Income	<u>(19,962.32)</u>	<u>(17,005.00)</u>	<u>(2,957.32)</u>	<u>(239,507.38)</u>	<u>(255,540.00)</u>	<u>16,032.62</u>	<u>(255,540.00)</u>



## SunBird Golf Resort HOA Profit & Loss Budget Performance December 2016

Ordinary Income/Expense	Dec 16	Budget	\$ Over Budget	Jan - Dec 16	YTD Budget	\$ Over Budget	Annual Budget
Expense							
5060 - GENERAL & ADMINISTRATIVE							
ADMIN SALARIES & WAGES	16,473.16	15,000.00	1,473.16	187,628.89	188,700.00	(1,071.11)	188,700.00
OFFICE STAFF	4,272.14	3,740.00	532.14	47,294.03	48,450.00	(1,155.97)	48,450.00
TAXES & BENEFITS							
Total ADMIN SALARIES & WAGES	20,745.30	18,740.00	2,005.30	234,922.92	237,150.00	(2,227.08)	237,150.00
INSURANCE							
LIABILITY INSURANCE	441.50	330.00	111.50	5,298.42	4,000.00	1,298.42	4,000.00
PROPERTY & CASUALTY INSURANCE	1,565.16	1,500.00	65.16	22,155.89	18,000.00	4,155.89	18,000.00
Total INSURANCE	2,006.66	1,830.00	176.66	27,454.31	22,000.00	5,454.31	22,000.00
OFFICE EXPENSES							
BANK SERVICE CHARGES	10.00	15.00	(5.00)	(5.00)	200.00	(205.00)	200.00
COMPUTER EXPENSE	436.00	200.00	236.00	5,272.93	5,000.00	272.93	5,000.00
COPY MACHINE	1,233.21	1,000.00	233.21	11,665.34	13,500.00	(1,834.66)	13,500.00
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	789.93	1,400.00	(610.07)	1,400.00
ENTERTAINMENT & PROMOTION	1,000.00	725.00	275.00	2,241.97	1,300.00	941.97	1,300.00
FAX MACHINE EXPENSE	29.13	30.00	(0.87)	349.56	400.00	(50.44)	400.00
LICENSES & PERMITS	0.00	0.00	0.00	86.00	600.00	(514.00)	600.00
MILEAGE REIMBURSEMENT	0.00	65.00	(65.00)	638.40	900.00	(261.60)	900.00
OFFICE SUPPLIES	149.32	350.00	(200.68)	3,191.81	4,000.00	(808.19)	4,000.00
OUTSIDE PRINTING COSTS	133.00	100.00	33.00	3,562.07	3,400.00	162.07	3,400.00
POSTAGE EXPENSE	141.09	100.00	41.09	5,082.72	4,000.00	1,082.72	4,000.00
SEMINARS & CONFERENCES	0.00	0.00	0.00	0.00	800.00	(800.00)	800.00
TELEPHONE - OFFICE	240.14	250.00	(9.86)	3,582.82	2,900.00	682.82	2,900.00
Total OFFICE EXPENSES	3,371.89	2,835.00	536.89	36,458.55	38,400.00	(1,941.45)	38,400.00
PROFESSIONAL FEES							
COLLECTION	17.50			192.50			
ACCOUNTING	1,673.75	2,300.00	(626.25)	21,677.50	23,000.00	(1,322.50)	23,000.00
AUDIT FEES	0.00	0.00	0.00	4,950.00	6,000.00	(1,050.00)	6,000.00
LEGAL FEES	2,280.00	300.00	1,980.00	5,071.50	5,000.00	71.50	5,000.00
Total PROFESSIONAL FEES	3,971.25	2,600.00	1,371.25	31,891.50	34,000.00	(2,108.50)	34,000.00
BAD DEBT WRITE-OFF	4,696.68	7,500.00	(2,803.32)	4,880.01	7,500.00	(2,619.99)	7,500.00
Total 5060 - GENERAL & ADMINISTRATIVE	34,791.78	33,505.00	1,286.78	335,607.29	339,050.00	(3,442.71)	339,050.00
Total Expense	34,791.78	33,505.00	1,286.78	335,607.29	339,050.00	(3,442.71)	339,050.00
Net Ordinary Income	(34,791.78)	(33,505.00)	(1,286.78)	(335,607.29)	(339,050.00)	3,442.71	(339,050.00)
Net Income	(34,791.78)	(33,505.00)	(1,286.78)	(335,607.29)	(339,050.00)	3,442.71	(339,050.00)

**SunBird Golf Resort HOA**  
**Profit & Loss Budget Performance**  
**December 2016**

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 03/09/17  
 Accrual Basis

	Dec 16	Budget	\$ Over Budget	Jan - Dec 16	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Expense							
5090 · PATROL							
OPERATIONAL EXPENSE							
GATE & FENCE REPAIRS	1,289.85	1,300.00	(10.15)	15,773.04	15,000.00	773.04	15,000.00
GUARD SHACK	8.80	0.00	8.80	1,468.16	600.00	868.16	600.00
PATROL BADGES & UNIFORMS	364.67	0.00	364.67	646.29	1,000.00	(353.71)	1,000.00
TELEPHONE PATROL	70.46	85.00	(14.54)	884.72	1,000.00	(115.28)	1,000.00
TIRE SHREDDERS	0.00	0.00	0.00	0.00	30.00	(30.00)	30.00
Total OPERATIONAL EXPENSE	1,733.78	1,385.00	348.78	18,772.21	17,630.00	1,142.21	17,630.00
PATROL SALARY & WAGES							
PATROL EMPLOYEE BENS & TAXES	874.95	1,230.00	(355.05)	11,347.80	15,606.00	(4,258.20)	15,606.00
PATROL STAFF	9,219.91	9,144.00	75.91	116,096.03	118,866.00	(2,769.97)	118,866.00
Total PATROL SALARY & WAGES	10,094.86	10,374.00	(279.14)	127,443.83	134,472.00	(7,028.17)	134,472.00
VEHICLE EXPENSE							
PATROL AUTO REPAIRS	86.66	0.00	86.66	86.66	500.00	(413.34)	500.00
PATROL GAS, OIL, TIRES	0.00	250.00	(250.00)	1,220.87	3,000.00	(1,779.13)	3,000.00
PATROL LICENSES & INSPECTIONS	0.00			90.00			
Total VEHICLE EXPENSE	86.66	250.00	(163.34)	1,397.53	3,500.00	(2,102.47)	3,500.00
Total 5090 · PATROL	11,915.30	12,009.00	(93.70)	147,613.57	155,602.00	(7,988.43)	155,602.00
Total Expense	11,915.30	12,009.00	(93.70)	147,613.57	155,602.00	(7,988.43)	155,602.00
Net Ordinary Income	(11,915.30)	(12,009.00)	93.70	(147,613.57)	(155,602.00)	7,988.43	(155,602.00)
Net Income	(11,915.30)	(12,009.00)	93.70	(147,613.57)	(155,602.00)	7,988.43	(155,602.00)

**SunBird Golf Resort HOA**  
**Profit & Loss Budget Performance**  
 December 2016

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 03/09/17  
 Accrual Basis

	Dec 16	Budget	\$ Over Bu...	Jan - Dec 16	YTD Budget	\$ Over Bu...	Annual Bu...
Ordinary Income/Expense							
Expense							
5110 · POST OFFICE	0.00	0.00	0.00	150.00	200.00	(50.00)	200.00
BOND/INSURANCE	322.09	275.00	47.09	2,971.95	3,122.00	(150.05)	3,122.00
PO EMPLOYEE BENS & TAXES	39.81	100.00	(60.19)	477.72	600.00	(122.28)	600.00
POST OFFICE BUILDING	0.00	0.00	0.00	595.77	900.00	(304.23)	900.00
POST OFFICE EXPENSE	3,216.91	2,645.00	571.91	28,538.13	29,759.00	(1,220.87)	29,759.00
POST OFFICE STAFF							
Total 5110 · POST OFFICE	3,578.81	3,020.00	558.81	32,733.57	34,581.00	(1,847.43)	34,581.00
Total Expense	3,578.81	3,020.00	558.81	32,733.57	34,581.00	(1,847.43)	34,581.00
Net Ordinary Income	(3,578.81)	(3,020.00)	(558.81)	(32,733.57)	(34,581.00)	1,847.43	(34,581.00)
Net Income	<b>(3,578.81)</b>	<b>(3,020.00)</b>	<b>(558.81)</b>	<b>(32,733.57)</b>	<b>(34,581.00)</b>	<b>1,847.43</b>	<b>(34,581.00)</b>

**SunBird Golf Resort HOA**  
**Profit & Loss Budget Performance**  
**December 2016**

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 Accrual Basis

	Dec 16	Budget	\$ Over Budget	Jan - Dec 16	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Expense							
5120 - PRIVATE ROADS							
REPAIR & MAINTENANCE							
REPAIR & MAINT CONSULTING	0.00	0.00	0.00	0.00	600.00	(600.00)	600.00
REPAIR & MAINT SUPPLIES	0.00	0.00	0.00	610.00	500.00	110.00	500.00
STREET SIGNS	0.00	0.00	0.00	717.88	2,000.00	(1,282.12)	2,000.00
SWEEPING	520.00	520.00	0.00	6,540.00	6,240.00	300.00	6,240.00
<b>Total REPAIR &amp; MAINTENANCE</b>	<b>520.00</b>	<b>520.00</b>	<b>0.00</b>	<b>7,867.88</b>	<b>9,340.00</b>	<b>(1,472.12)</b>	<b>9,340.00</b>
ROAD UTILITIES							
ELECTRICITY PRIVATE ROADS	9,494.68	9,200.00	294.68	114,743.59	111,000.00	3,743.59	111,000.00
<b>Total ROAD UTILITIES</b>	<b>9,494.68</b>	<b>9,200.00</b>	<b>294.68</b>	<b>114,743.59</b>	<b>111,000.00</b>	<b>3,743.59</b>	<b>111,000.00</b>
<b>Total 5120 - PRIVATE ROADS</b>	<b>10,014.68</b>	<b>9,720.00</b>	<b>294.68</b>	<b>122,611.47</b>	<b>120,340.00</b>	<b>2,271.47</b>	<b>120,340.00</b>
Total Expense	10,014.68	9,720.00	294.68	122,611.47	120,340.00	2,271.47	120,340.00
Net Ordinary Income	(10,014.68)	(9,720.00)	(294.68)	(122,611.47)	(120,340.00)	(2,271.47)	(120,340.00)
Net Income	<b>(10,014.68)</b>	<b>(9,720.00)</b>	<b>(294.68)</b>	<b>(122,611.47)</b>	<b>(120,340.00)</b>	<b>(2,271.47)</b>	<b>(120,340.00)</b>

**SunBird Golf Resort HOA**  
**Profit & Loss Budget Performance**  
**December 2016**

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 03/09/17  
 Accrual Basis

	Dec 16	Budget	\$ Over Bu...	Jan - Dec 16	YTD Budget	\$ Over Bu...	Annual Bu...
Ordinary Income/Expense							
Expense							
5130 · RECREATION							
FITNESS CENTER	518.28	400.00	118.28	8,834.75	6,000.00	2,834.75	6,000.00
FITNESS CENTER EQUIP & REPAIR	518.28	400.00	118.28	8,834.75	6,000.00	2,834.75	6,000.00
Total FITNESS CENTER							
LAPIDARY & CERAMIC ROOM	51.08	100.00	(48.92)	601.93	2,000.00	(1,398.07)	2,000.00
LAPIDARY & CERAMICS	51.08	100.00	(48.92)	601.93	2,000.00	(1,398.07)	2,000.00
Total LAPIDARY & CERAMIC ROOM							
POOL DECKS	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	2,000.00
POOLS							
POOL FENCE	0.00	0.00	0.00	780.09	500.00	280.09	500.00
POOL FURNITURE REPAIR	0.00	0.00	0.00	277.73	2,700.00	(2,422.27)	2,700.00
POOL GAS	6,168.40	5,000.00	1,168.40	33,678.07	35,000.00	(1,321.93)	35,000.00
POOL LICENSES & PERMITS	270.00	0.00	270.00	1,035.00	800.00	235.00	800.00
POOL REPAIRS & IMPROVEMENT	200.61	600.00	(399.39)	3,179.85	5,000.00	(1,820.15)	5,000.00
POOL SIGNS	1,394.71	0.00	1,394.71	1,394.71	200.00	1,194.71	200.00
POOLS & CHEMICALS	2,106.12	1,550.00	556.12	23,815.62	18,600.00	5,215.62	18,600.00
Total POOLS	10,139.84	7,150.00	2,989.84	64,161.07	62,800.00	1,361.07	62,800.00
SPORTS							
HORSESHOE COURTS	94.77	0.00	94.77	426.66	250.00	176.66	250.00
POOL TABLES	0.00	0.00	0.00	286.99	1,700.00	(1,413.01)	1,700.00
SHUFFLE BOARD COURTS	0.00	0.00	0.00	497.34	1,650.00	(1,152.66)	1,650.00
VOLLEYBALL	0.00	0.00	0.00	0.00	100.00	(100.00)	100.00
Total SPORTS	94.77	0.00	94.77	1,210.99	3,700.00	(2,489.01)	3,700.00
TENNIS COURTS							
TENNIS COURTS NETS	0.00	0.00	0.00	191.42			
TENNIS CT REPAIR & IMPROVEMENT	0.00	0.00	0.00	3,780.00	588.00	3,192.00	588.00
Total TENNIS COURTS	0.00	0.00	0.00	3,971.42	588.00	3,383.42	588.00
Total 5130 · RECREATION	10,803.97	7,650.00	3,153.97	78,780.16	77,088.00	1,692.16	77,088.00
Total Expense	10,803.97	7,650.00	3,153.97	78,780.16	77,088.00	1,692.16	77,088.00
Net Ordinary Income	(10,803.97)	(7,650.00)	(3,153.97)	(78,780.16)	(77,088.00)	(1,692.16)	(77,088.00)
Net Income	(10,803.97)	(7,650.00)	(3,153.97)	(78,780.16)	(77,088.00)	(1,692.16)	(77,088.00)

**SunBird Golf Resort HOA  
Profit & Loss Budget Performance  
December 2016**

	Dec 16	Budget	\$ Over Budget	Jan - Dec 16	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Expense							
5140 - RESTAURANT EXPENSE							
LOUNGE SALARIES & WAGES	3,596.79	4,000.00	(403.21)	37,839.15	40,000.00	(2,160.85)	40,000.00
EMPLOYEE BENEFITS & TAX	31,584.72	28,000.00	3,584.72	321,348.08	305,000.00	16,348.08	305,000.00
FOOD & BEVERAGE STAFF							
Total LOUNGE SALARIES & WAGES	35,181.51	32,000.00	3,181.51	359,187.23	345,000.00	14,187.23	345,000.00
OTHER FOOD & BEVERAGE							
BAR SUPPLIES	0.00	350.00	(350.00)	2,679.99	3,800.00	(1,120.01)	3,800.00
BEER	5,829.09	4,000.00	1,829.09	39,919.49	39,000.00	919.49	39,000.00
CLEANING SUPPLIES	264.00	200.00	64.00	1,161.00	1,700.00	(539.00)	1,700.00
CREDIT CARD SERVICE CHARGES	1,450.48	950.00	500.48	12,433.72	10,000.00	2,433.72	10,000.00
ENTERTAINMENT	186.49	0.00	186.49	2,551.14	500.00	2,051.14	500.00
EQUIPMENT REPAIRS	0.00	400.00	(400.00)	675.00	2,000.00	(1,325.00)	2,000.00
FOOD	19,620.94	16,000.00	3,620.94	204,813.64	197,000.00	7,813.64	197,000.00
FURNITURE & FIXTURE NEW	0.00	0.00	0.00	0.00	1,000.00	(1,000.00)	1,000.00
KITCHEN SUPPLIES	196.00	500.00	(304.00)	3,403.01	6,000.00	(2,596.99)	6,000.00
LICENSES & PERMITS	315.00	0.00	315.00	2,231.50	2,500.00	(268.50)	2,500.00
LINENS	926.27	150.00	776.27	8,089.58	500.00	7,589.58	500.00
LIQUOR	2,386.07	1,200.00	1,186.07	27,656.50	18,000.00	9,656.50	18,000.00
LOUNGE DECORATIONS	0.00	25.00	(25.00)	0.00	250.00	(250.00)	250.00
MILEAGE REIMBURSEMENT	0.00	50.00	(50.00)	0.00	600.00	(600.00)	600.00
PAPER & PLASTIC	0.00	50.00	(50.00)	0.00	1,000.00	(1,000.00)	1,000.00
PLATES, UTENSILS, GLASSES	0.00	0.00	0.00	0.00	500.00	(500.00)	500.00
SEMINARS/TRAINING	0.00	0.00	0.00	0.00	250.00	(250.00)	250.00
TELEPHONE	39.08	40.00	(0.92)	468.96	500.00	(31.04)	500.00
UNIFORMS	0.00	300.00	(300.00)	0.00	2,000.00	(2,000.00)	2,000.00
UTILITIES	325.00	325.00	0.00	3,900.00	3,900.00	0.00	3,900.00
Total OTHER FOOD & BEVERAGE	31,538.42	24,540.00	6,998.42	309,983.53	291,000.00	18,983.53	291,000.00
Total 5140 - RESTAURANT EXPENSE	66,719.93	56,540.00	10,179.93	669,170.76	636,000.00	33,170.76	636,000.00
Total Expense	66,719.93	56,540.00	10,179.93	669,170.76	636,000.00	33,170.76	636,000.00
Net Ordinary Income	(66,719.93)	(56,540.00)	(10,179.93)	(669,170.76)	(636,000.00)	(33,170.76)	(636,000.00)
Net Income	(66,719.93)	(56,540.00)	(10,179.93)	(669,170.76)	(636,000.00)	(33,170.76)	(636,000.00)