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04/05/18

Accrual Basis

SunBird Golf Resort HOA
Balance Sheet Prev Month Comparison
As of December 31, 2017

	Dec 31, 17	Nov 30, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · OPERATING ACCOUNT	364,477.71	19,073.05	345,404.66
1005 · SPECIAL PROJECTS ACCT	14,469.86	13,069.86	1,400.00
1007 · CONTINGENCY FUND ACCOUNT	84,216.70	84,216.70	0.00
1010 · RESERVE FUND	603,649.98	587,260.44	16,389.54
1012 · CAPITAL IMPROVMENT FUND	13,031.82	6,031.82	7,000.00
Total Checking/Savings	1,079,846.07	709,651.87	370,194.20
Other Current Assets			
1214 · 2014 H.O. Dues	1,340.00	1,340.00	0.00
1215 · 2015 H.O. Dues	1,828.33	1,828.33	0.00
1216 · 2016 H.O. Dues	880.00	880.00	0.00
1217 · 2017 H.O. Dues	2,712.68	4,460.52	(1,747.84)
1410 · DEPOSITS LIQUOR/BEER	2,592.40	2,592.40	0.00
1430 · INVENTORY - BEER	9,852.00	10,618.00	(766.00)
1440 · INVENTORY - LIQUOR	10,935.00	11,687.00	(752.00)
1450 · INVENTORY - FOOD	19,733.00	20,027.00	(294.00)
1460 · PETTY CASH	1,765.78	2,762.45	(996.67)
1470 · PREPAID INSURANCE	20,436.51	11,033.00	9,403.51
1475 · Prepaid Health Insurance	3,661.10	2,702.88	958.22
1480 · PREPAID EXPENSES	4,898.63	4,898.63	0.00
1510 · WORK IN PROGRESS	20,646.12	15,040.41	5,605.71
Total Other Current Assets	101,281.55	89,870.62	11,410.93
Total Current Assets	1,181,127.62	799,522.49	381,605.13
Fixed Assets			
1711 · AUTOMOBILES	58,056.49	58,056.49	0.00
1712 · BUILDINGS	4,694,224.87	4,694,224.87	0.00
1713 · EQUIPMENT	1,072,548.08	1,072,548.08	0.00
1714 · FURNITURE & FIXTURES	263,077.90	263,077.90	0.00
1715 · LAND	200,000.00	200,000.00	0.00
1716 · ROAD IMPROVEMENTS	1,682,548.52	1,682,548.52	0.00
1717 · TENNIS COURT	270,713.37	270,713.37	0.00
1791 · RESERVE FOR DEPR-VEHICLES	(61,010.61)	(60,579.87)	(430.74)
1792 · RESERVE FOR DEPREC.-BUILDING	(1,876,212.03)	(1,868,296.17)	(7,915.86)
1793 · RESERVE FOR DEPREC.-EQUIPMENT	(922,561.29)	(900,354.34)	(22,206.95)
1794 · RESERVE FOR DEPREC-FURN/FIXTURE	(180,758.57)	(179,920.08)	(838.49)
1796 · RESERVE FOR DEPRE-ROAD IMPROVE	(936,979.61)	(932,930.91)	(4,048.70)
1797 · RESERVE FOR DEPREC-TENNIS COURT	(173,954.89)	(173,407.54)	(547.35)
Total Fixed Assets	4,089,692.23	4,125,680.32	(35,988.09)
Other Assets			
1810 · CAPITAL ASSESSMENTS FROM H.O.	15,184.62	16,336.85	(1,152.23)
Total Other Assets	15,184.62	16,336.85	(1,152.23)
TOTAL ASSETS	5,286,004.47	4,941,539.66	344,464.81
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2205 · SunBird Helping SunBird	2,156.21	2,156.21	0.00
2115 · CLUB TICKET SALES			
Prom Dance Girls	600.00	600.00	0.00
Total 2115 · CLUB TICKET SALES	600.00	600.00	0.00
2120 · ACCRUED EXPENSES	693.62	346.81	346.81
2170 · ACCRUED VACATION	20,139.04	20,139.04	0.00

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2210 · Payroll Liabilities			
FICA Tax Payable	0.04	0.04	0.00
FUTA Payable	239.44	147.37	92.07
SUTA Payable	506.79	311.93	194.86
Total 2210 · Payroll Liabilities	746.27	459.34	286.93
2230 · PREPAID HOMEOWNER DUES	493,704.94	152,651.29	341,053.65
2250 · SALES TAX PAYABLE	6,011.75	5,388.20	623.55
Total Other Current Liabilities	524,051.83	181,740.89	342,310.94
Total Current Liabilities	524,051.83	181,740.89	342,310.94
Total Liabilities	524,051.83	181,740.89	342,310.94
Equity			
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
3910 · Retained Earnings	127,314.98	127,314.98	0.00
Net Income	118,858.45	116,704.58	2,153.87
Total Equity	4,761,952.64	4,759,798.77	2,153.87
TOTAL LIABILITIES & EQUITY	5,286,004.47	4,941,539.66	344,464.81

**SunBird Golf Resort HOA
Profit & Loss Budget Performance
December 2017**

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	Dec 17	Budget	\$ Over Budget	Jan - Dec 17	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
4020 · ACC PERMITS	230.00	300.00	(70.00)	3,300.00	2,500.00	800.00	2,500.00
4020 · ACTIVITY SALES AND REVENUE	4,728.75	8,000.00	(3,271.25)	38,629.67	46,000.00	(7,370.33)	46,000.00
4030 · ADMINISTRATIVE FEES	7.00	15.00	(8.00)	383.00	200.00	183.00	200.00
4035 · CAPITOL IMPROVEMENT FUND	7,000.00	9,174.00	(2,174.00)	102,000.00	110,000.00	(8,000.00)	110,000.00
4065 · ASSOCIATE DUES	115.00	140.00	(25.00)	1,380.00	1,700.00	(320.00)	1,700.00
4070 · HOMEOWNERS DUES	124,966.67	124,974.00	(7.33)	1,499,600.04	1,499,600.00	0.04	1,499,600.00
4075 · HOMEOWNERS DUES-PREVIOUS YEA...	0.00	300.00	(300.00)	500.00	3,900.00	(3,400.00)	3,900.00
4080 · INSTRUCTOR/TOUR FEES	0.00	100.00	(100.00)	95.00	1,000.00	(905.00)	1,000.00
4090 · INTEREST INCOME	92.88	250.00	(157.12)	2,385.43	4,000.00	(1,614.57)	4,000.00
4110 · LATE FEES/DEL. ACCOUNTS	46.00	200.00	(154.00)	1,761.50	3,000.00	(1,238.50)	3,000.00
4120 · NEWSPAPER COMMISSION	55.00	75.00	(20.00)	391.00	500.00	(109.00)	500.00
4130 · REMOTE CONTROL	455.00	700.00	(245.00)	5,147.00	6,400.00	(1,253.00)	6,400.00
4135 · RESERVE FUNDING	5,600.00	7,337.00	(1,737.00)	81,600.00	88,000.00	(6,400.00)	88,000.00
4140 · RESTAURANT REVENUES	75,418.50	66,000.00	9,418.50	609,948.80	615,000.00	(5,051.20)	615,000.00
4150 · RESTRICTED DONATIONS	500.00	1,000.00	(500.00)	7,090.00	12,000.00	(4,910.00)	12,000.00
4160 · ROOM RENTAL FEES	177.20	200.00	(22.80)	1,136.50	1,700.00	(563.50)	1,700.00
4170 · SPACE LEASE INCOME	984.00	980.00	4.00	12,792.00	11,760.00	1,032.00	11,760.00
4180 · SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4185 · SPECIAL PROJECT FUNDING	1,400.00	1,837.00	(437.00)	20,400.00	22,000.00	(1,600.00)	22,000.00
4190 · TRANSFER FEES	2,800.00	3,674.00	(874.00)	40,800.00	44,000.00	(3,200.00)	44,000.00
4210 · VENDING INCOME	236.00	300.00	(64.00)	3,289.38	3,500.00	(210.62)	3,500.00
4220 · MISC/OTHER INCOME	1,893.20	1,000.00	893.20	11,442.68	14,000.00	(2,557.32)	14,000.00
Total Income	226,705.20	226,556.00	149.20	2,444,072.00	2,490,760.00	(46,688.00)	2,490,760.00
Gross Profit	226,705.20	226,556.00	149.20	2,444,072.00	2,490,760.00	(46,688.00)	2,490,760.00
Expense							
5010 · ACTIVITY EXPENSES	4,353.75	7,050.00	(2,696.25)	69,419.98	60,800.00	8,619.98	60,800.00
5020 · CLUBHOUSE	27,389.57	22,840.00	4,549.57	361,107.84	343,310.00	17,797.84	343,310.00
5030 · COMMON AREA	17,380.28	15,895.00	1,485.28	261,160.88	259,400.00	1,760.88	259,400.00
5060 · GENERAL & ADMINISTRATIVE	30,368.03	35,160.00	(4,791.97)	341,572.60	349,900.00	(8,327.40)	349,900.00
5080 · Payroll Expenses	0.00			0.00			
5090 · PATROL	12,068.65	11,915.00	153.65	157,014.40	158,005.00	(990.60)	158,005.00
5110 · POST OFFICE	3,300.66	2,785.00	515.66	36,285.25	35,055.00	1,230.25	35,055.00
5120 · PRIVATE ROADS	9,994.61	10,020.00	(25.39)	122,346.09	123,340.00	(993.91)	123,340.00

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5130 · RECREATION	8,480.69	7,650.00	830.69	86,969.13	86,650.00	319.13	86,650.00
5140 · RESTAURANT EXPENSE	75,227.00	66,240.00	8,987.00	662,760.54	675,000.00	(12,239.46)	675,000.00
Total Expense	188,563.24	179,555.00	9,008.24	2,098,636.71	2,091,460.00	7,176.71	2,091,460.00
Net Ordinary Income	38,141.96	47,001.00	(8,859.04)	345,435.29	399,300.00	(53,864.71)	399,300.00
Other Income/Expense							
Other Expense							
6790 · DEPRECIATION EXPENSE	18,661.84			18,661.84			
6791 · VEHICLE DEPRECIATION	430.74			5,168.88			
6792 · BUILDING DEPRECIATION	7,915.86			94,990.32			
6793 · EQUIPMENT DEPRECIATION	3,545.11			42,541.32			
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			
Total Other Expense	35,988.09			226,576.84			
Net Other Income	(35,988.09)	0.00	(35,988.09)	(226,576.84)	0.00	(226,576.84)	0.00
Net Income	2,153.87	47,001.00	(44,847.13)	118,858.45	399,300.00	(280,441.55)	399,300.00

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	Dec 17	Budget	\$ Over Budget	Jan - Dec 17	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Expense							
5010 - ACTIVITY EXPENSES	1,643.40	2,200.00	(556.60)	29,346.50	26,400.00	2,946.50	26,400.00
ACTIVITIES STAFF	0.00	0.00	0.00	0.00	1,000.00	(1,000.00)	1,000.00
AWAY CONCERTS/SHOWS	0.00	0.00	0.00	0.00	200.00	(200.00)	200.00
CHARITY EVENTS	0.00	0.00	0.00	0.00	100.00	(100.00)	100.00
COMMUNITY MARKETING	934.57	1,000.00	(65.43)	6,783.79	4,000.00	2,783.79	4,000.00
DANCES	0.00	0.00	0.00	0.00	1,000.00	(1,000.00)	1,000.00
DAY TRIPS	228.39	1,200.00	(971.61)	3,577.14	1,700.00	1,877.14	1,700.00
DECORATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DINNERS	0.00	0.00	0.00	13,937.48	11,100.00	2,837.48	11,100.00
IN HOUSE CONCERTS/SHOWS	1,100.00	500.00	(500.00)	5,823.83	2,500.00	3,323.83	2,500.00
MISC ENTERTAINMENT	250.00	250.00	850.00	2,233.02	3,100.00	(866.98)	3,100.00
MUSIC & ENTERTAINMENT	0.00	0.00	250.00	4,942.76	5,200.00	(257.24)	5,200.00
MUSIC & ENTERTAINMENT LICENSES	0.00	0.00	0.00	0.00	500.00	(500.00)	500.00
OVERNIGHT TRIPS	0.00	0.00	0.00	465.46	800.00	(334.54)	800.00
POSTERS	137.39	100.00	37.39	2,310.00	3,200.00	(890.00)	3,200.00
PROMOTION & FOOD	60.00	1,800.00	(1,740.00)	0.00	0.00	0.00	0.00
SPORTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 5010 - ACTIVITY EXPENSES	4,353.75	7,050.00	(2,696.25)	69,419.98	60,800.00	8,619.98	60,800.00
Total Expense	4,353.75	7,050.00	(2,696.25)	69,419.98	60,800.00	8,619.98	60,800.00
Net Ordinary Income	(4,353.75)	(7,050.00)	2,696.25	(69,419.98)	(60,800.00)	(8,619.98)	(60,800.00)
Net Income	(4,353.75)	(7,050.00)	2,696.25	(69,419.98)	(60,800.00)	(8,619.98)	(60,800.00)

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Ordinary Income/Expense	Dec 17	Budget	\$ Over Budget	Jan - Dec 17	YTD Budget	\$ Over Budget	Annual Budget
Expense							
5020 - CLUBHOUSE							
CLUBHOUSE SALARY & WAGES	1,920.00	1,760.00	160.00	23,886.96	22,660.00	1,226.96	22,660.00
CUSTODIAL STAFF	1,858.44	1,600.00	258.44	19,440.49	19,200.00	240.49	19,200.00
MAINT/CUST EMPLOYEE BENS & TAX	7,500.00	7,350.00	150.00	91,043.20	96,050.00	(5,006.80)	96,050.00
MAINTENANCE STAFF							
Total CLUBHOUSE SALARY & WAGES	11,278.44	10,710.00	568.44	134,370.65	137,910.00	(3,539.35)	137,910.00
MAINTENANCE & REPAIRS							
AIR CONDITIONING MAINTENANCE	139.00	0.00	139.00	15,864.16	8,500.00	7,364.16	8,500.00
ANIMAL CONTROL	0.00	100.00	(100.00)	0.00	600.00	(600.00)	600.00
CARPET & FLOORS	0.00	0.00	0.00	1,192.78	2,000.00	(807.22)	2,000.00
CLUBHOUSE DECORATIONS	90.57	0.00	90.57	1,623.87	2,000.00	(376.13)	2,000.00
CLUBHOUSE FURNITURE & FIXTURES	312.80	0.00	312.80	5,818.99	5,000.00	818.99	5,000.00
CUSTODIAL SUPPLIES	1,271.90	1,000.00	271.90	17,679.07	13,500.00	4,179.07	13,500.00
DECKS & STAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DOORS & LOCKS	0.00	0.00	0.00	2,033.00	1,800.00	233.00	1,800.00
ELECTRICAL & LIGHTS	154.96	250.00	(95.04)	3,216.86	2,500.00	716.86	2,500.00
ELEVATOR MAINTENANCE	703.32	250.00	453.32	5,455.02	3,500.00	1,955.02	3,500.00
EQUIPMENT MAINTENANCE	316.37	200.00	116.37	5,019.73	2,500.00	2,519.73	2,500.00
EXTERIOR WALLS	0.00	0.00	0.00	0.00	500.00	(500.00)	500.00
EXTERIOR WINDOW & BUILDING	0.00	0.00	0.00	1,139.69	1,300.00	(160.31)	1,300.00
FIRE SAFETY MAINTENANCE	1,167.00	150.00	1,017.00	6,962.70	4,000.00	2,962.70	4,000.00
INTERIOR WALLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KITCHEN REPAIR & MAINTENANCE	0.00	0.00	0.00	3,321.84	1,500.00	1,821.84	1,500.00
LAUNDRY ROOM	0.00	0.00	0.00	0.00	250.00	(250.00)	250.00
LIBRARY SUPPLIES	0.00	0.00	0.00	405.13	250.00	155.13	250.00
MAINTENANCE COMMUNICATIONS	85.24	100.00	(14.76)	1,029.96	1,200.00	(170.04)	1,200.00
MAINTENANCE MILEAGE REIMB	0.00	40.00	(40.00)	84.18	400.00	(315.82)	400.00
MAINTENANCE SUPPLIES	520.72	400.00	120.72	5,573.32	7,000.00	(1,426.68)	7,000.00
MAINTENANCE UNIFORMS	54.40	100.00	(45.60)	869.55	1,200.00	(330.45)	1,200.00
PAINTING MAINTENANCE	0.00	0.00	0.00	295.64	1,500.00	(1,204.36)	1,500.00
PEST CONTROL SERVICE	236.91	215.00	21.91	2,944.10	2,600.00	344.10	2,600.00
PLUMBING MAINTENANCE	192.96	250.00	(57.04)	5,512.77	6,000.00	(487.23)	6,000.00
RECOGNITION WALK BRICK EXPEN...	0.00	50.00	(50.00)	280.00	400.00	(120.00)	400.00
ROOF REPAIR	0.00	0.00	0.00	585.00	200.00	385.00	200.00
SIGNS	0.00	0.00	0.00	630.11	100.00	530.11	100.00
TOOLS & RENTAL EQUIPMENT	145.26	0.00	145.26	880.59	1,000.00	(119.41)	1,000.00
Total MAINTENANCE & REPAIRS	5,391.41	3,105.00	2,286.41	88,418.06	71,300.00	17,118.06	71,300.00
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	346.81	45.00	301.81	1,040.43	650.00	390.43	650.00

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Total PROPERTY TAXES	346.81	260.00	86.81	1,040.43	3,300.00	(2,259.57)	3,300.00
UTILITIES & TRASH							
ELECTRICITY - CLUBHOUSE	5,951.45	4,000.00	1,951.45	98,790.80	86,500.00	12,290.80	86,500.00
GAS EXPENSE	1,331.68	2,500.00	(1,168.32)	10,188.18	18,000.00	(7,811.82)	18,000.00
TELEPHONE CLUBHOUSE	273.56	265.00	8.56	3,009.16	3,300.00	(290.84)	3,300.00
TRASH EXPENSE	552.49	400.00	152.49	6,417.45	5,000.00	1,417.45	5,000.00
WATER & SEWER	2,263.73	1,600.00	663.73	18,873.11	18,000.00	873.11	18,000.00
Total UTILITIES & TRASH	10,372.91	8,765.00	1,607.91	137,278.70	130,800.00	6,478.70	130,800.00
Total 5020 - CLUBHOUSE	27,389.57	22,840.00	4,549.57	361,107.84	343,310.00	17,797.84	343,310.00
Total Expense	27,389.57	22,840.00	4,549.57	361,107.84	343,310.00	17,797.84	343,310.00
Net Ordinary Income	(27,389.57)	(22,840.00)	(4,549.57)	(361,107.84)	(343,310.00)	(17,797.84)	(343,310.00)
Net Income	(27,389.57)	(22,840.00)	(4,549.57)	(361,107.84)	(343,310.00)	(17,797.84)	(343,310.00)

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Ordinary Income/Expense	Dec 17	Budget	\$ Over Bud...	Jan - Dec 17	YTD Budget	\$ Over Bud...	Annual Bu...
Expense							
5030 - COMMON AREA							
LANDSCAPE SALARY & WAGES	2,600.81	2,445.00	155.81	29,418.89	32,000.00	(2,581.11)	32,000.00
LANDSCAPE EMPLOYEE BENS/TAX	12,852.25	11,800.00	1,052.25	157,024.96	152,200.00	4,824.96	152,200.00
LANDSCAPE STAFF							
Total LANDSCAPE SALARY & WAGES	15,453.06	14,245.00	1,208.06	186,443.85	184,200.00	2,243.85	184,200.00
LANDSCAPING							
DUMP FEES	0.00	100.00	(100.00)	2,711.17	4,500.00	(1,788.83)	4,500.00
FERTILIZERS & CHEMICALS	0.00	0.00	0.00	8,059.98	9,000.00	(940.02)	9,000.00
FLOWERS, PLANTS, TREES	0.00	0.00	0.00	6,507.74	6,000.00	507.74	6,000.00
LANDSCAPE EQUIPMENT	281.54	250.00	31.54	3,293.71	4,500.00	(1,206.29)	4,500.00
LANDSCAPE MILEAGE	169.25	200.00	(30.75)	2,478.29	2,400.00	78.29	2,400.00
LANDSCAPE REPAIRS & MAINTENANCE	374.94	0.00	374.94	6,111.32	4,000.00	2,111.32	4,000.00
LANDSCAPE UNIFORMS	54.40	100.00	(45.60)	659.77	1,300.00	(640.23)	1,300.00
TREE TRIMMING & MAINTENANCE	0.00	0.00	0.00	30,347.53	29,000.00	1,347.53	29,000.00
Total LANDSCAPING	880.13	650.00	230.13	60,169.51	60,700.00	(530.49)	60,700.00
UTILITIES COMMON AREA							
ELECTRICITY-COMMON AREAS	218.12	250.00	(31.88)	2,732.70	3,000.00	(267.30)	3,000.00
WATER COMMON AREA	828.97	750.00	78.97	11,814.82	11,500.00	314.82	11,500.00
Total UTILITIES COMMON AREA	1,047.09	1,000.00	47.09	14,547.52	14,500.00	47.52	14,500.00
Total 5030 - COMMON AREA	17,380.28	15,895.00	1,485.28	261,160.88	259,400.00	1,760.88	259,400.00
Total Expense	17,380.28	15,895.00	1,485.28	261,160.88	259,400.00	1,760.88	259,400.00
Net Ordinary Income	(17,380.28)	(15,895.00)	(1,485.28)	(261,160.88)	(259,400.00)	(1,760.88)	(259,400.00)
Net Income	(17,380.28)	(15,895.00)	(1,485.28)	(261,160.88)	(259,400.00)	(1,760.88)	(259,400.00)

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Ordinary Income/Expense	Dec 17	Budget	\$ Over Budget	Jan - Dec 17	YTD Budget	\$ Over Budget	Annual Budget
Expense							
5060 - GENERAL & ADMINISTRATIVE							
ADMIN SALARIES & WAGES	15,287.34	15,700.00	(412.66)	190,604.87	194,100.00	(3,495.13)	194,100.00
OFFICE STAFF	4,268.20	4,000.00	268.20	50,227.50	50,400.00	(172.50)	50,400.00
TAXES & BENEFITS							
Total ADMIN SALARIES & WAGES	19,555.54	19,700.00	(144.46)	240,832.37	244,500.00	(3,667.63)	244,500.00
INSURANCE							
LIABILITY INSURANCE	441.50	450.00	(8.50)	5,191.54	5,500.00	(308.46)	5,500.00
PROPERTY & CASUALTY INSURANCE	1,548.25	1,700.00	(151.75)	18,628.17	21,500.00	(2,871.83)	21,500.00
Total INSURANCE	1,989.75	2,150.00	(160.25)	23,819.71	27,000.00	(3,180.29)	27,000.00
OFFICE EXPENSES							
BANK SERVICE CHARGES	0.00	0.00	0.00	35.00	100.00	(65.00)	100.00
COMPUTER EXPENSE	505.29	300.00	205.29	7,640.25	4,500.00	3,140.25	4,500.00
COPY MACHINE	1,521.96	1,000.00	521.96	12,577.42	12,000.00	577.42	12,000.00
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	1,431.41	1,800.00	(368.59)	1,800.00
ENTERTAINMENT & PROMOTION	944.37	1,000.00	(55.63)	1,513.95	2,000.00	(486.05)	2,000.00
FAX MACHINE EXPENSE	29.13	30.00	(0.87)	320.43	400.00	(79.57)	400.00
LICENSES & PERMITS	0.00	0.00	0.00	10.00	400.00	(390.00)	400.00
MILEAGE REIMBURSEMENT	158.35	65.00	93.35	856.70	900.00	(43.30)	900.00
OFFICE SUPPLIES	230.99	350.00	(119.01)	2,589.68	3,500.00	(910.32)	3,500.00
OUTSIDE PRINTING COSTS	0.00	100.00	(100.00)	3,433.82	3,400.00	33.82	3,400.00
POSTAGE EXPENSE	129.22	100.00	29.22	5,984.99	4,000.00	1,984.99	4,000.00
SEMINARS & CONFERENCES	0.00	0.00	0.00	0.00	800.00	(800.00)	800.00
TELEPHONE - OFFICE	251.84	250.00	1.84	2,963.77	2,900.00	63.77	2,900.00
Total OFFICE EXPENSES	3,771.15	3,195.00	576.15	39,357.42	36,700.00	2,657.42	36,700.00
PROFESSIONAL FEES							
COLLECTION	17.50	15.00	2.50	175.00	200.00	(25.00)	200.00
ACCOUNTING	3,217.50	2,300.00	917.50	21,531.13	23,000.00	(1,468.87)	23,000.00
AUDIT FEES	0.00	0.00	0.00	5,100.00	6,000.00	(900.00)	6,000.00
LEGAL FEES	676.28	300.00	376.28	9,616.66	5,000.00	4,616.66	5,000.00
Total PROFESSIONAL FEES	3,911.28	2,615.00	1,296.28	36,422.79	34,200.00	2,222.79	34,200.00
BAD DEBT WRITE-OFF	1,140.31	7,500.00	(6,359.69)	1,140.31	7,500.00	(6,359.69)	7,500.00
Total 5060 - GENERAL & ADMINISTRATIVE	30,368.03	35,160.00	(4,791.97)	341,572.60	349,900.00	(8,327.40)	349,900.00
Total Expense	30,368.03	35,160.00	(4,791.97)	341,572.60	349,900.00	(8,327.40)	349,900.00
Net Ordinary Income	(30,368.03)	(35,160.00)	4,791.97	(341,572.60)	(349,900.00)	8,327.40	(349,900.00)
Net Income	(30,368.03)	(35,160.00)	4,791.97	(341,572.60)	(349,900.00)	8,327.40	(349,900.00)

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Ordinary Income/Expense							
Expense							
5090 - PATROL							
OPERATIONAL EXPENSE							
GATE & FENCE REPAIRS	659.85	950.00	(290.15)	14,344.22	16,000.00	(1,655.78)	16,000.00
GUARD SHACK	119.80	0.00	119.80	706.60	700.00	6.60	700.00
PATROL BADGES & UNIFORMS	27.99	0.00	27.99	27.99	700.00	(672.01)	700.00
TELEPHONE PATROL	74.96	85.00	(10.04)	1,694.10	1,000.00	694.10	1,000.00
TIRE SHREDDERS	0.00	0.00	0.00	0.00	30.00	(30.00)	30.00
Total OPERATIONAL EXPENSE	882.60	1,035.00	(152.40)	16,772.91	18,430.00	(1,657.09)	18,430.00
PATROL SALARY & WAGES							
PATROL EMPLOYEE BENS & TAXES	1,183.19	1,300.00	(116.81)	13,232.99	16,275.00	(3,042.01)	16,275.00
PATROL STAFF	10,002.86	9,500.00	502.86	125,912.33	121,600.00	4,312.33	121,600.00
Total PATROL SALARY & WAGES	11,186.05	10,800.00	386.05	139,145.32	137,875.00	1,270.32	137,875.00
VEHICLE EXPENSE							
PATROL AUTO REPAIRS	0.00	0.00	0.00	574.87	500.00	74.87	500.00
PATROL GAS, OIL, TIRES	0.00	80.00	(80.00)	118.63	1,000.00	(881.37)	1,000.00
PATROL LICENSES & INSPECTIONS	0.00	0.00	0.00	402.67	200.00	202.67	200.00
Total VEHICLE EXPENSE	0.00	80.00	(80.00)	1,096.17	1,700.00	(603.83)	1,700.00
Total 5090 - PATROL	12,068.65	11,915.00	153.65	157,014.40	158,005.00	(990.60)	158,005.00
Total Expense	12,068.65	11,915.00	153.65	157,014.40	158,005.00	(990.60)	158,005.00
Net Ordinary Income	(12,068.65)	(11,915.00)	(153.65)	(157,014.40)	(158,005.00)	990.60	(158,005.00)
Net Income	<u>(12,068.65)</u>	<u>(11,915.00)</u>	<u>(153.65)</u>	<u>(157,014.40)</u>	<u>(158,005.00)</u>	<u>990.60</u>	<u>(158,005.00)</u>

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	Dec 17	Budget	\$ Over Bu...	Jan - Dec 17	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	355.93	285.00	70.93	3,478.45	3,255.00	223.45	3,255.00
PO EMPLOYEE BENS & TAXES	39.81	0.00	39.81	437.91	500.00	(62.09)	500.00
POST OFFICE BUILDING	54.16	0.00	54.16	1,147.27	900.00	247.27	900.00
POST OFFICE EXPENSE	2,850.76	2,500.00	350.76	31,071.62	30,200.00	871.62	30,200.00
POST OFFICE STAFF							
Total 5110 - POST OFFICE	3,300.66	2,785.00	515.66	36,285.25	35,055.00	1,230.25	35,055.00
Total Expense	3,300.66	2,785.00	515.66	36,285.25	35,055.00	1,230.25	35,055.00
Net Ordinary Income	(3,300.66)	(2,785.00)	(515.66)	(36,285.25)	(35,055.00)	(1,230.25)	(35,055.00)
Net Income	(3,300.66)	(2,785.00)	(515.66)	(36,285.25)	(35,055.00)	(1,230.25)	(35,055.00)

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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	242.00	500.00	(258.00)	500.00
STREET SIGNS	0.00	0.00	0.00	1,546.28	2,000.00	(453.72)	2,000.00
SWEEPING	520.00	520.00	0.00	6,240.00	6,240.00	0.00	6,240.00
Total REPAIR & MAINTENANCE	520.00	520.00	0.00	8,028.28	9,340.00	(1,311.72)	9,340.00
ROAD UTILITIES							
ELECTRICITY PRIVATE ROADS	9,474.61	9,500.00	(25.39)	114,317.81	114,000.00	317.81	114,000.00
Total ROAD UTILITIES	9,474.61	9,500.00	(25.39)	114,317.81	114,000.00	317.81	114,000.00
Total 5120 - PRIVATE ROADS	9,994.61	10,020.00	(25.39)	122,346.09	123,340.00	(993.91)	123,340.00
Total Expense	9,994.61	10,020.00	(25.39)	122,346.09	123,340.00	(993.91)	123,340.00
Net Ordinary Income	(9,994.61)	(10,020.00)	25.39	(122,346.09)	(123,340.00)	993.91	(123,340.00)
Net Income	(9,994.61)	(10,020.00)	25.39	(122,346.09)	(123,340.00)	993.91	(123,340.00)

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	Dec 17	Budget	\$ Over Bu...	Jan - Dec 17	YTD Budget	\$ Over Bu...	Annual Bu...
Ordinary Income/Expense							
Expense							
5130 · RECREATION							
FITNESS CENTER	682.76	650.00	32.76	14,876.40	7,850.00	7,026.40	7,850.00
FITNESS CENTER EQUIP & REPAIR	682.76	650.00	32.76	14,876.40	7,850.00	7,026.40	7,850.00
Total FITNESS CENTER							
LAPIDARY & CERAMIC ROOM	193.80	0.00	193.80	2,350.75	1,500.00	850.75	1,500.00
LAPIDARY & CERAMICS	193.80	0.00	193.80	2,350.75	1,500.00	850.75	1,500.00
Total LAPIDARY & CERAMIC ROOM							
POOL DECKS	0.00	0.00	0.00	0.00	500.00	(500.00)	500.00
POOLS							
POOL FENCE	0.00	0.00	0.00	45.00	500.00	(455.00)	500.00
POOL FURNITURE REPAIR	0.00	0.00	0.00	575.10	2,700.00	(2,124.90)	2,700.00
POOL GAS	4,957.63	5,000.00	(42.37)	33,025.21	40,000.00	(6,974.79)	40,000.00
POOL LICENSES & PERMITS	270.00	0.00	270.00	765.00	800.00	(35.00)	800.00
POOL REPAIRS & IMPROVEMENT	126.67	0.00	126.67	4,632.56	4,000.00	632.56	4,000.00
POOL SIGNS	0.00	0.00	0.00	74.85	200.00	(125.15)	200.00
POOLS & CHEMICALS	2,179.84	2,000.00	179.84	27,198.02	24,000.00	3,198.02	24,000.00
Total POOLS	7,534.14	7,000.00	534.14	66,315.74	72,200.00	(5,884.26)	72,200.00
SPORTS							
HORSESHOE COURTS	0.00	0.00	0.00	105.95	200.00	(94.05)	200.00
PING PONG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POOL TABLES	0.00	0.00	0.00	0.00	1,700.00	(1,700.00)	1,700.00
SHUFFLE BOARD COURTS	0.00	0.00	0.00	1,228.17	2,000.00	(771.83)	2,000.00
VOLLEYBALL	69.99	0.00	69.99	69.99	100.00	(30.01)	100.00
SPORTS - Other	0.00	0.00	0.00	412.99	0.00	412.99	0.00
Total SPORTS	69.99	0.00	69.99	1,817.10	4,000.00	(2,182.90)	4,000.00
TENNIS COURTS							
TENNIS CT REPAIR & IMPROVEMENT	0.00	0.00	0.00	1,609.14	600.00	1,009.14	600.00
Total TENNIS COURTS	0.00	0.00	0.00	1,609.14	600.00	1,009.14	600.00
Total 5130 · RECREATION	8,480.69	7,650.00	830.69	86,969.13	86,650.00	319.13	86,650.00
Total Expense	8,480.69	7,650.00	830.69	86,969.13	86,650.00	319.13	86,650.00
Net Ordinary Income	(8,480.69)	(7,650.00)	(830.69)	(86,969.13)	(86,650.00)	(319.13)	(86,650.00)
Net Income	(8,480.69)	(7,650.00)	(830.69)	(86,969.13)	(86,650.00)	(319.13)	(86,650.00)

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Ordinary Income/Expense	Dec 17	Budget	\$ Over Budget	Jan - Dec 17	YTD Budget	\$ Over Budget	Annual Budget
Expense							
5140 - RESTAURANT EXPENSE							
LOUNGE SALARIES & WAGES	5,288.28	3,900.00	1,388.28	43,969.85	38,000.00	5,969.85	38,000.00
EMPLOYEE BENEFITS & TAX	31,473.09	30,000.00	1,473.09	313,996.65	331,000.00	(17,003.35)	331,000.00
FOOD & BEVERAGE STAFF							
Total LOUNGE SALARIES & WAGES	36,761.37	33,900.00	2,861.37	357,966.50	369,000.00	(11,033.50)	369,000.00
OTHER FOOD & BEVERAGE							
BAR SUPPLIES	0.00	300.00	(300.00)	40.00	2,500.00	(2,460.00)	2,500.00
BEER	3,638.10	3,500.00	138.10	36,956.17	36,000.00	956.17	36,000.00
CLEANING SUPPLIES	0.00	200.00	(200.00)	299.00	1,400.00	(1,101.00)	1,400.00
CREDIT CARD SERVICE CHARGES	1,469.89	1,350.00	119.89	13,665.34	10,700.00	2,965.34	10,700.00
ENTERTAINMENT	132.23	125.00	7.23	3,078.43	800.00	2,278.43	800.00
EQUIPMENT RENTAL	43.76	0.00	43.76	43.76	0.00	43.76	0.00
EQUIPMENT REPAIRS	472.00	400.00	72.00	781.44	1,500.00	(718.56)	1,500.00
FOOD	24,841.15	22,500.00	2,341.15	209,121.21	212,000.00	(2,878.79)	212,000.00
FURNITURE & FIXTURE NEW	0.00	0.00	0.00	21.60	500.00	(478.40)	500.00
KITCHEN SUPPLIES	269.47	500.00	(230.53)	2,680.28	4,200.00	(1,519.72)	4,200.00
LICENSES & PERMITS	315.00	0.00	315.00	1,865.00	2,800.00	(935.00)	2,800.00
LINENS	982.44	500.00	482.44	7,007.61	3,500.00	3,507.61	3,500.00
LIQUOR	5,937.51	2,500.00	3,437.51	23,048.90	23,500.00	(451.10)	23,500.00
LOUNGE DECORATIONS	0.00	25.00	(25.00)	0.00	250.00	(250.00)	250.00
MILEAGE REIMBURSEMENT	0.00	25.00	(25.00)	0.00	200.00	(200.00)	200.00
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	267.00	250.00	17.00	250.00
TELEPHONE	39.08	40.00	(0.92)	429.88	500.00	(70.12)	500.00
UNIFORMS	0.00			1,588.42			
UTILITIES	325.00	325.00	0.00	3,900.00	3,900.00	0.00	3,900.00
Total OTHER FOOD & BEVERAGE	38,465.63	32,340.00	6,125.63	304,794.04	306,000.00	(1,205.96)	306,000.00
Total 5140 - RESTAURANT EXPENSE	75,227.00	66,240.00	8,987.00	662,760.54	675,000.00	(12,239.46)	675,000.00
Total Expense	75,227.00	66,240.00	8,987.00	662,760.54	675,000.00	(12,239.46)	675,000.00
Net Ordinary Income	(75,227.00)	(66,240.00)	(8,987.00)	(662,760.54)	(675,000.00)	12,239.46	(675,000.00)
Net Income	(75,227.00)	(66,240.00)	(8,987.00)	(662,760.54)	(675,000.00)	12,239.46	(675,000.00)