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06/28/18

Accrual Basis

**SunBird Golf Resort HOA**  
**Balance Sheet Prev Month Comparison**  
 As of May 31, 2018

	May 31, 18	Apr 30, 18	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1000 · OPERATING ACCOUNT	115,485.83	152,093.02	(36,607.19)
1005 · SPECIAL PROJECTS ACCT	27,669.86	25,269.86	2,400.00
1007 · CONTINGENCY FUND ACCOUNT	100,526.70	100,526.70	0.00
1010 · RESERVE FUND	681,168.67	674,916.99	6,251.68
1012 · CAPITAL IMPROVMENT FUND	56,823.37	44,823.37	12,000.00
<b>Total Checking/Savings</b>	<b>981,674.43</b>	<b>997,629.94</b>	<b>(15,955.51)</b>
<b>Other Current Assets</b>			
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	1,380.00	1,840.00	(460.00)
1218 · 2018 H.O. Dues	3,674.02	8,080.04	(4,406.02)
1410 · DEPOSITS LIQUOR/BEER	2,592.40	2,592.40	0.00
1430 · INVENTORY - BEER	9,797.00	10,320.00	(523.00)
1440 · INVENTORY - LIQUOR	10,644.00	11,023.00	(379.00)
1450 · INVENTORY - FOOD	23,709.00	23,898.00	(189.00)
1460 · PETTY CASH	1,765.78	1,765.78	0.00
1470 · PREPAID INSURANCE	22,780.79	16,014.17	6,766.62
1475 · Prepaid Health Insurance	6,602.07	5,643.85	958.22
1480 · PREPAID EXPENSES	4,898.63	4,898.63	0.00
1510 · WORK IN PROGRESS	84,977.12	54,405.77	30,571.35
<b>Total Other Current Assets</b>	<b>175,529.14</b>	<b>143,189.97</b>	<b>32,339.17</b>
<b>Total Current Assets</b>	<b>1,157,203.57</b>	<b>1,140,819.91</b>	<b>16,383.66</b>
<b>Fixed Assets</b>			
1711 · AUTOMOBILES	58,056.49	58,056.49	0.00
1712 · BUILDINGS	4,694,224.87	4,694,224.87	0.00
1713 · EQUIPMENT	1,081,220.49	1,081,220.49	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	(63,164.31)	(62,733.57)	(430.74)
1792 · RESERVE FOR DEPREC.-BUILDING	(1,921,389.87)	(1,911,607.83)	(9,782.04)
1793 · RESERVE FOR DEPREC.-EQUIPMENT	(940,286.84)	(936,741.73)	(3,545.11)
1794 · RESERVE FOR DEPREC-FURN/FIXTURE	(184,951.02)	(184,112.53)	(838.49)
1796 · RESERVE FOR DEPRE-ROAD IMPROVE	(957,223.11)	(953,174.41)	(4,048.70)
1797 · RESERVE FOR DEPREC-TENNIS COURT	(176,691.64)	(176,144.29)	(547.35)
<b>Total Fixed Assets</b>	<b>4,006,134.85</b>	<b>4,025,327.28</b>	<b>(19,192.43)</b>
<b>Other Assets</b>			
1810 · CAPITAL ASSESSMENTS FROM H.O.	14,838.92	14,851.26	(12.34)
<b>Total Other Assets</b>	<b>14,838.92</b>	<b>14,851.26</b>	<b>(12.34)</b>
<b>TOTAL ASSETS</b>	<b>5,178,177.34</b>	<b>5,180,998.45</b>	<b>(2,821.11)</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
2205 · SunBird Helping SunBird	2,456.21	2,356.21	100.00
2115 · CLUB TICKET SALES Prom Dance Girls	600.00	600.00	0.00
<b>Total 2115 · CLUB TICKET SALES</b>	<b>600.00</b>	<b>600.00</b>	<b>0.00</b>
2120 · ACCRUED EXPENSES	1,387.24	1,387.24	0.00
2170 · ACCRUED VACATION	20,139.04	20,139.04	0.00

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**Balance Sheet Prev Month Comparison**  
**As of May 31, 2018**

	May 31, 18	Apr 30, 18	\$ Change
<b>2210 · Payroll Liabilities</b>			
Direct Deposit Liabilities	303.44	303.44	0.00
FUTA Payable	232.29	152.35	79.94
SUTA Payable	363.77	238.55	125.22
2210 · Payroll Liabilities - Other	0.00	486.58	(486.58)
<b>Total 2210 · Payroll Liabilities</b>	899.50	1,180.92	(281.42)
<b>2230 · PREPAID HOMEOWNER DUES</b>	291,455.94	313,902.70	(22,446.76)
<b>2250 · SALES TAX PAYABLE</b>	2,914.37	4,102.56	(1,188.19)
<b>Total Other Current Liabilities</b>	319,852.30	343,668.67	(23,816.37)
<b>Total Current Liabilities</b>	319,852.30	343,668.67	(23,816.37)
<b>Total Liabilities</b>	319,852.30	343,668.67	(23,816.37)
<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
3910 · Retained Earnings	246,173.43	246,173.43	0.00
Net Income	96,372.40	75,377.14	20,995.26
<b>Total Equity</b>	4,858,325.04	4,837,329.78	20,995.26
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,178,177.34</b>	<b>5,180,998.45</b>	<b>(2,821.11)</b>

**SunBird Golf Resort HOA**  
**Profit & Loss Budget Performance**  
**May 2018**

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Ordinary Income/Expense	May 18	Budget	\$ Over Budget	Jan - May 18	YTD Budget	\$ Over Budget	Annual Budget
Income							
4010 · ACC PERMITS	700.00	200.00	500.00	2,015.00	1,400.00	615.00	3,200.00
4020 · ACTIVITY SALES AND REVENUE	63.75	2,500.00	(2,436.25)	13,648.65	16,500.00	(2,851.35)	46,000.00
4030 · ADMINISTRATIVE FEES	7.00	0.00	7.00	42.00	100.00	(58.00)	200.00
4035 · CAPITOL IMPROVEMENT FUND	12,000.00	10,000.00	2,000.00	66,000.00	46,000.00	20,000.00	110,000.00
4065 · ASSOCIATE DUES	115.00	0.00	115.00	575.00	780.00	(205.00)	1,700.00
4070 · HOMEOWNERS DUES	125,196.68	125,043.00	153.68	625,523.38	625,215.00	308.38	1,500,520.00
4075 · HOMEOWNERS DUES-PREVIOUS YEA...	50.00	150.00	(100.00)	250.00	750.00	(500.00)	1,700.00
4080 · INSTRUCTOR/TOUR FEES	0.00	50.00	(50.00)	0.00	450.00	(450.00)	1,000.00
4090 · INTEREST INCOME	208.14	250.00	(41.86)	890.16	1,200.00	(309.84)	3,400.00
4110 · LATE FEES/DEL. ACCOUNTS	138.00	150.00	(12.00)	598.00	1,250.00	(652.00)	3,000.00
4120 · NEWSPAPER COMMISSION	0.00	0.00	0.00	42.00	200.00	(158.00)	500.00
4130 · REMOTE CONTROL	455.00	490.00	(35.00)	2,135.00	2,450.00	(315.00)	7,000.00
4135 · RESERVE FUNDING	9,600.00	8,000.00	1,600.00	52,800.00	36,800.00	16,000.00	88,000.00
4140 · RESTAURANT REVENUES	35,991.41	39,000.00	(3,008.59)	311,336.22	318,000.00	(6,663.78)	615,000.00
4150 · RESTRICTED DONATIONS	(300.00)	500.00	(800.00)	7,528.27	9,000.00	(1,471.73)	12,000.00
4160 · ROOM RENTAL FEES	204.60	0.00	204.60	775.90	600.00	175.90	1,700.00
4170 · SPACE LEASE INCOME	984.00	980.00	4.00	4,920.00	4,900.00	20.00	11,760.00
4185 · SPECIAL PROJECT FUNDING	2,400.00	2,000.00	400.00	13,200.00	9,200.00	4,000.00	22,000.00
4190 · TRANSFER FEES	4,800.00	4,000.00	800.00	26,400.00	18,400.00	8,000.00	44,000.00
4210 · VENDING INCOME	121.90	250.00	(128.10)	1,811.76	1,600.00	211.76	3,500.00
4220 · MISC/OTHER INCOME	2,285.00	500.00	1,785.00	5,144.10	6,000.00	(855.90)	14,000.00
Total Income	195,020.48	194,063.00	957.48	1,135,635.44	1,100,795.00	34,840.44	2,490,180.00
Gross Profit	195,020.48	194,063.00	957.48	1,135,635.44	1,100,795.00	34,840.44	2,490,180.00
Expense							
5010 · ACTIVITY EXPENSES	2,549.54	2,507.00	42.54	42,059.80	34,507.00	7,552.80	61,600.00
5020 · CLUBHOUSE	24,629.56	26,365.00	(1,735.44)	138,087.48	139,030.00	(942.52)	346,135.00
5030 · COMMON AREA	21,463.00	23,810.00	(2,347.00)	103,966.78	112,625.00	(8,658.22)	257,065.00
5060 · GENERAL & ADMINSTRATIVE	26,466.92	27,624.00	(1,157.08)	148,142.87	153,640.00	(5,497.13)	349,150.00
5080 · Payroll Expenses	0.00			0.00			
5090 · PATROL	13,813.88	12,685.00	1,128.88	69,444.24	68,700.00	744.24	161,750.00
5110 · POST OFFICE	2,471.93	2,850.00	(378.07)	16,481.42	16,500.00	(18.58)	36,550.00
5120 · PRIVATE ROADS	9,995.45	10,520.00	(524.55)	50,781.76	53,900.00	(3,118.24)	125,790.00
5130 · RECREATION	7,624.22	5,300.00	2,324.22	45,960.35	43,665.00	2,295.35	77,830.00

**SunBird Golf Resort HOA  
Profit & Loss Budget Performance  
May 2018**

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	May 18	Budget	\$ Over Budget	Jan - May 18	YTD Budget	\$ Over Budget	Annual Budget
5140 · RESTAURANT EXPENSE	45,818.29	43,865.00	1,953.29	332,108.55	324,395.00	7,713.55	675,000.00
Total Expense	154,832.79	155,526.00	(693.21)	947,033.25	946,962.00	71.25	2,090,870.00
Net Ordinary Income	40,187.69	38,537.00	1,650.69	188,602.19	153,833.00	34,769.19	399,310.00
Other Income/Expense							
Other Expense							
6791 · VEHICLE DEPRECIATION	430.74			2,153.70			
6792 · BUILDING DEPRECIATION	9,782.04			45,177.84			
6793 · EQUIPMENT DEPRECIATION	3,545.11			17,725.55			
6794 · FURN & FIX DEPRECIATION	838.49			4,192.45			
6796 · ROAD IMPROVEMENT	4,048.70			20,243.50			
6797 · TENNIS CT DEPRECIATION	547.35			2,736.75			
Total Other Expense	19,192.43			92,229.79			
Net Other Income	(19,192.43)	0.00	(19,192.43)	(92,229.79)	0.00	(92,229.79)	0.00
Net Income	20,995.26	38,537.00	(17,541.74)	96,372.40	153,833.00	(57,460.60)	399,310.00

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	May 18	Budget	\$ Over Budget	Jan - May 18	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Expense							
5010 - ACTIVITY EXPENSES	1,827.59	2,307.00	(479.41)	12,628.42	12,697.00	(68.58)	30,000.00
ACTIVITIES STAFF	0.00	0.00	0.00	300.00	150.00	150.00	300.00
CHARITY EVENTS	0.00	0.00	0.00	0.00	100.00	(100.00)	100.00
COMMUNITY MARKETING	35.00	0.00	35.00	5,652.00	2,500.00	3,152.00	4,000.00
DANCES	0.00	0.00	0.00	0.00	800.00	(800.00)	800.00
DAY TRIPS	49.11	0.00	49.11	1,235.66	1,500.00	(264.34)	2,000.00
DECORATIONS	0.00	0.00	0.00	10,888.00	7,500.00	3,388.00	11,500.00
IN HOUSE CONCERTS/SHOWS	175.00	100.00	75.00	4,108.33	2,500.00	1,608.33	3,500.00
MISC ENTERTAINMENT	450.00	100.00	350.00	1,450.00	1,200.00	250.00	1,900.00
MUSIC & ENTERTAINMENT LICENSES	0.00	0.00	0.00	4,875.24	5,000.00	(124.76)	5,000.00
POSTERS	0.00	0.00	0.00	529.26	260.00	269.26	500.00
PROMOTION & FOOD	0.00	0.00	0.00	363.55	300.00	63.55	2,000.00
SPORTS	12.84			29.34			
<b>Total 5010 - ACTIVITY EXPENSES</b>	<b>2,549.54</b>	<b>2,507.00</b>	<b>42.54</b>	<b>42,059.80</b>	<b>34,507.00</b>	<b>7,552.80</b>	<b>61,600.00</b>
<b>Total Expense</b>	<b>2,549.54</b>	<b>2,507.00</b>	<b>42.54</b>	<b>42,059.80</b>	<b>34,507.00</b>	<b>7,552.80</b>	<b>61,600.00</b>
<b>Net Ordinary Income</b>	<b>(2,549.54)</b>	<b>(2,507.00)</b>	<b>(42.54)</b>	<b>(42,059.80)</b>	<b>(34,507.00)</b>	<b>(7,552.80)</b>	<b>(61,600.00)</b>
<b>Net Income</b>	<b>(2,549.54)</b>	<b>(2,507.00)</b>	<b>(42.54)</b>	<b>(42,059.80)</b>	<b>(34,507.00)</b>	<b>(7,552.80)</b>	<b>(61,600.00)</b>

**SunBird Golf Resort HOA**  
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May 2018

Ordinary Income/Expense	May 18	Budget	\$ Over Budget	Jan - May 18	YTD Budget	\$ Over Budget	Annual Budget
Expense							
5020 - CLUBHOUSE							
CLUBHOUSE SALARY & WAGES	1,920.00	1,830.00	90.00	10,608.00	10,070.00	538.00	23,800.00
CUSTODIAL STAFF	1,432.69	1,625.00	(192.31)	8,284.98	8,125.00	159.98	19,500.00
MAINT/CUST EMPLOYEE BENS & TAX	7,908.50	7,555.00	353.50	44,217.00	41,570.00	2,647.00	98,235.00
MAINTENANCE STAFF							
<b>Total CLUBHOUSE SALARY &amp; WAGES</b>	<b>11,261.19</b>	<b>11,010.00</b>	<b>251.19</b>	<b>63,109.98</b>	<b>59,765.00</b>	<b>3,344.98</b>	<b>141,535.00</b>
MAINTENANCE & REPAIRS							
AIR CONDITIONING MAINTENANCE	672.08	1,500.00	(827.92)	921.08	4,000.00	(3,078.92)	10,000.00
ANIMAL CONTROL	0.00	0.00	0.00	0.00	200.00	(200.00)	200.00
CARPET & FLOORS	0.00	500.00	(500.00)	0.00	500.00	(500.00)	2,000.00
CLUBHOUSE DECORATIONS	0.00	0.00	0.00	333.38	750.00	(416.62)	1,500.00
CLUBHOUSE FURNITURE & FIXTURES	43.18	250.00	(206.82)	3,195.58	2,750.00	445.58	4,000.00
CUSTODIAL SUPPLIES	1,153.39	1,300.00	(146.61)	8,391.01	7,500.00	891.01	16,700.00
DOORS & LOCKS	0.00	100.00	(100.00)	94.00	300.00	(206.00)	600.00
ELECTRICAL & LIGHTS	360.07	200.00	160.07	1,495.45	1,000.00	495.45	2,500.00
ELEVATOR MAINTENANCE	0.00	200.00	(200.00)	1,485.26	1,500.00	(14.74)	2,900.00
EQUIPMENT MAINTENANCE	0.00	300.00	(300.00)	1,265.48	1,500.00	(234.52)	3,500.00
EXTERIOR WALLS	0.00	100.00	(100.00)	0.00	100.00	(100.00)	100.00
EXTERIOR WINDOW & BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	1,300.00
FIRE SAFETY MAINTENANCE	13.00	650.00	(637.00)	1,138.98	2,150.00	(1,011.02)	4,500.00
KITCHEN REPAIR & MAINTENANCE	0.00	0.00	0.00	1,319.00	300.00	1,019.00	1,500.00
LAUNDRY ROOM	0.00	0.00	0.00	0.00	0.00	0.00	100.00
LIBRARY SUPPLIES	0.00	0.00	0.00	130.48	100.00	30.48	200.00
MAINTENANCE COMMUNICATIONS	85.24	90.00	(4.76)	449.28	470.00	(20.72)	1,100.00
MAINTENANCE MILEAGE REIMB	0.00	25.00	(25.00)	0.00	125.00	(125.00)	300.00
MAINTENANCE SUPPLIES	517.20	500.00	17.20	1,409.76	2,500.00	(1,090.24)	6,500.00
MAINTENANCE UNIFORMS	21.76	85.00	(63.24)	228.48	425.00	(196.52)	1,000.00
PAINTING MAINTENANCE	34.73	200.00	(165.27)	490.72	800.00	(309.28)	1,300.00
PEST CONTROL SERVICE	212.18	215.00	(2.82)	1,062.39	1,095.00	(32.61)	2,600.00
PLUMBING MAINTENANCE	136.00	250.00	(114.00)	2,557.07	2,750.00	(192.93)	6,000.00
RECOGNITION WALK BRICK EXPEN...	0.00	20.00	(20.00)	87.50	140.00	(52.50)	200.00
SIGNS	0.00	0.00	0.00	98.36	0.00	98.36	100.00
TOOLS & RENTAL EQUIPMENT	0.00	0.00	0.00	402.51	0.00	402.51	0.00
<b>Total MAINTENANCE &amp; REPAIRS</b>	<b>3,248.83</b>	<b>6,485.00</b>	<b>(3,236.17)</b>	<b>26,555.77</b>	<b>30,955.00</b>	<b>(4,399.23)</b>	<b>70,700.00</b>
PROPERTY TAXES	0.00	0.00	0.00	50.00	50.00	0.00	50.00
ACCRUED INCOME TAX	0.00	270.00	(270.00)	693.62	1,360.00	(666.38)	3,250.00
ACCRUED REAL ESTATE TAX							
<b>Total PROPERTY TAXES</b>	<b>0.00</b>	<b>270.00</b>	<b>(270.00)</b>	<b>743.62</b>	<b>1,410.00</b>	<b>(666.38)</b>	<b>3,300.00</b>
UTILITIES & TRASH							
ELECTRICITY - CLUBHOUSE	6,190.51	6,000.00	190.51	25,044.87	26,000.00	(955.13)	91,000.00
GAS EXPENSE	976.14	500.00	476.14	7,963.79	9,300.00	(1,336.21)	13,000.00

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	May 18	Budget	\$ Over Budget	Jan - May 18	YTD Budget	\$ Over Budget	Annual Budget
TELEPHONE CLUBHOUSE	273.56	275.00	(1.44)	1,367.80	1,375.00	(7.20)	3,300.00
TRASH EXPENSE	566.36	525.00	41.36	2,813.43	2,625.00	188.43	6,300.00
WATER & SEWER	2,112.97	1,300.00	812.97	10,488.22	7,600.00	2,888.22	17,000.00
<b>Total UTILITIES &amp; TRASH</b>	<b>10,119.54</b>	<b>8,600.00</b>	<b>1,519.54</b>	<b>47,678.11</b>	<b>46,900.00</b>	<b>778.11</b>	<b>130,600.00</b>
<b>Total 5020 - CLUBHOUSE</b>	<b>24,629.56</b>	<b>26,365.00</b>	<b>(1,735.44)</b>	<b>138,087.48</b>	<b>139,030.00</b>	<b>(942.52)</b>	<b>346,135.00</b>
<b>Total Expense</b>	<b>24,629.56</b>	<b>26,365.00</b>	<b>(1,735.44)</b>	<b>138,087.48</b>	<b>139,030.00</b>	<b>(942.52)</b>	<b>346,135.00</b>
<b>Net Ordinary Income</b>	<b>(24,629.56)</b>	<b>(26,365.00)</b>	<b>1,735.44</b>	<b>(138,087.48)</b>	<b>(139,030.00)</b>	<b>942.52</b>	<b>(346,135.00)</b>
<b>Net Income</b>	<b>(24,629.56)</b>	<b>(26,365.00)</b>	<b>1,735.44</b>	<b>(138,087.48)</b>	<b>(139,030.00)</b>	<b>942.52</b>	<b>(346,135.00)</b>

**SunBird Golf Resort HOA**  
**Profit & Loss Budget Performance**  
May 2018

	May 18	Budget	\$ Over Bud...	Jan - May 18	YTD Budget	\$ Over Bud...	Annual Bu...
Ordinary Income/Expense							
Expense							
5030 · COMMON AREA							
LANDSCAPE SALARY & WAGES	2,160.77	2,450.00	(289.23)	12,070.62	12,250.00	(179.38)	29,400.00
LANDSCAPE EMPLOYEE BENSTAX	12,581.60	12,550.00	31.60	66,074.74	68,735.00	(2,660.26)	161,065.00
LANDSCAPE STAFF							
Total LANDSCAPE SALARY & WAGES	14,742.37	15,000.00	(257.63)	78,145.36	80,985.00	(2,839.64)	190,465.00
LANDSCAPING							
DUMP FEES	23.97	350.00	(326.03)	574.60	1,000.00	(425.40)	3,000.00
FERTILIZERS & CHEMICALS	129.29	0.00	129.29	3,899.29	4,500.00	(600.71)	9,000.00
FLOWERS, PLANTS, TREES	0.00	500.00	(500.00)	1,829.30	4,500.00	(2,670.70)	6,300.00
LANDSCAPE EQUIPMENT	83.57	350.00	(266.43)	389.03	1,450.00	(1,060.97)	3,500.00
LANDSCAPE MILEAGE	347.89	200.00	147.89	849.42	1,000.00	(150.58)	2,400.00
LANDSCAPE REPAIRS & MAINTENANCE	272.54	300.00	(27.46)	1,438.90	1,500.00	(61.10)	4,000.00
LANDSCAPE UNIFORMS	21.76	0.00	21.76	228.48	400.00	(171.52)	800.00
TREE TRIMMING & MAINTENANCE	4,667.00	6,000.00	(1,333.00)	9,867.00	12,000.00	(2,133.00)	25,000.00
Total LANDSCAPING	5,546.02	7,700.00	(2,153.98)	19,076.02	26,350.00	(7,273.98)	54,000.00
UTILITIES COMMON AREA							
ELECTRICITY-COMMON AREAS	210.96	210.00	0.96	1,072.23	1,090.00	(17.77)	2,600.00
WATER COMMON AREA	963.65	900.00	63.65	5,673.17	4,200.00	1,473.17	10,000.00
Total UTILITIES COMMON AREA	1,174.61	1,110.00	64.61	6,745.40	5,290.00	1,455.40	12,600.00
Total 5030 · COMMON AREA	21,463.00	23,810.00	(2,347.00)	103,966.78	112,625.00	(8,658.22)	257,065.00
Total Expense	21,463.00	23,810.00	(2,347.00)	103,966.78	112,625.00	(8,658.22)	257,065.00
Net Ordinary Income	(21,463.00)	(23,810.00)	2,347.00	(103,966.78)	(112,625.00)	8,658.22	(257,065.00)
Net Income	<u>(21,463.00)</u>	<u>(23,810.00)</u>	<u>2,347.00</u>	<u>(103,966.78)</u>	<u>(112,625.00)</u>	<u>8,658.22</u>	<u>(257,065.00)</u>



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Ordinary Income/Expense	May 18	Budget	\$ Over Budget	Jan - May 18	YTD Budget	\$ Over Budget	Annual Budget
Expense							
5060 - GENERAL & ADMINISTRATIVE							
ADMIN SALARIES & WAGES	14,859.73	15,230.00	(370.27)	83,324.13	83,770.00	(445.87)	198,000.00
OFFICE STAFF	3,611.29	4,300.00	(688.71)	20,497.68	22,700.00	(2,202.32)	52,000.00
TAXES & BENEFITS							
Total ADMIN SALARIES & WAGES	18,471.02	19,530.00	(1,058.98)	103,821.81	106,470.00	(2,648.19)	250,000.00
INSURANCE							
LIABILITY INSURANCE	466.09	460.00	6.09	2,256.67	2,300.00	(43.33)	5,500.00
PROPERTY & CASUALTY INSURANCE	1,537.00	1,750.00	(213.00)	7,702.09	8,750.00	(1,047.91)	21,000.00
Total INSURANCE	2,003.09	2,210.00	(206.91)	9,958.76	11,050.00	(1,091.24)	26,500.00
OFFICE EXPENSES							
COMPUTER EXPENSE	505.25	550.00	(44.75)	2,526.55	2,950.00	(423.45)	7,000.00
COPY MACHINE	1,077.41	1,000.00	77.41	6,815.12	5,000.00	1,815.12	12,000.00
DUES & SUBSCRIPTIONS	0.00	450.00	(450.00)	693.08	1,000.00	(306.92)	1,000.00
ENTERTAINMENT & PROMOTION	0.00	0.00	0.00	309.00	400.00	(91.00)	1,100.00
FAX MACHINE EXPENSE	29.13	25.00	4.13	145.65	125.00	20.65	300.00
LICENSES & PERMITS	0.00	0.00	0.00	0.00	250.00	(250.00)	250.00
MILEAGE REIMBURSEMENT	0.00	50.00	(50.00)	286.20	350.00	(63.80)	700.00
OFFICE SUPPLIES	254.15	250.00	4.15	825.34	1,250.00	(424.66)	3,000.00
OUTSIDE PRINTING COSTS	593.42	400.00	193.42	1,777.12	1,600.00	177.12	3,400.00
POSTAGE EXPENSE	1,175.15	900.00	275.15	1,834.85	1,900.00	(65.15)	5,500.00
SEMINARS & CONFERENCES	270.87	0.00	270.87	270.87	400.00	(129.13)	500.00
TELEPHONE - OFFICE	269.68	242.00	27.68	1,370.02	1,210.00	160.02	2,900.00
Total OFFICE EXPENSES	4,175.06	3,867.00	308.06	16,853.80	16,435.00	418.80	37,650.00
PROFESSIONAL FEES							
COLLECTION	17.50	17.00	0.50	87.50	85.00	2.50	200.00
ACCOUNTING	1,576.25	1,500.00	76.25	7,670.00	10,700.00	(3,030.00)	22,000.00
AUDIT FEES	0.00	0.00	0.00	6,500.00	5,000.00	1,500.00	5,000.00
LEGAL FEES	224.00	500.00	(276.00)	1,911.00	2,500.00	(589.00)	6,000.00
Total PROFESSIONAL FEES	1,817.75	2,017.00	(199.25)	16,168.50	18,285.00	(2,116.50)	33,200.00
BAD DEBT WRITE-OFF							
BAD DEBT WRITE-OFF	0.00	0.00	0.00	1,340.00	1,400.00	(60.00)	1,800.00
Total 5060 - GENERAL & ADMINISTRATIVE	26,466.92	27,624.00	(1,157.08)	148,142.87	153,640.00	(5,497.13)	349,150.00
Total Expense	26,466.92	27,624.00	(1,157.08)	148,142.87	153,640.00	(5,497.13)	349,150.00
Net Ordinary Income	(26,466.92)	(27,624.00)	1,157.08	(148,142.87)	(153,640.00)	5,497.13	(349,150.00)
Net Income	(26,466.92)	(27,624.00)	1,157.08	(148,142.87)	(153,640.00)	5,497.13	(349,150.00)

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	May 18	Budget	\$ Over Budget	Jan - May 18	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Expense							
5090 - PATROL							
OPERATIONAL EXPENSE							
GATE & FENCE REPAIRS	1,711.50	1,350.00	361.50	7,041.77	6,750.00	291.77	16,000.00
GUARD SHACK	53.19	0.00	53.19	249.26	125.00	124.26	250.00
PATROL BADGES & UNIFORMS	201.96	125.00	76.96	255.01	425.00	(169.99)	800.00
TELEPHONE PATROL	76.96	85.00	(8.04)	381.27	425.00	(43.73)	1,000.00
Total OPERATIONAL EXPENSE	2,043.61	1,560.00	483.61	7,927.31	7,725.00	202.31	18,050.00
PATROL SALARY & WAGES							
PATROL EMPLOYEE BENS & TAXES	1,014.90	1,150.00	(135.10)	5,601.46	5,950.00	(348.54)	14,200.00
PATROL STAFF	10,358.41	9,875.00	483.41	55,501.46	54,325.00	1,176.46	128,400.00
Total PATROL SALARY & WAGES	11,373.31	11,025.00	348.31	61,102.92	60,275.00	827.92	142,600.00
VEHICLE EXPENSE							
PATROL AUTO REPAIRS	0.00	100.00	(100.00)	0.00	300.00	(300.00)	600.00
PATROL GAS, OIL, TIRES	16.00	0.00	16.00	33.05	100.00	(66.95)	200.00
PATROL LICENSES & INSPECTIONS	380.96	0.00	380.96	380.96	300.00	80.96	300.00
Total VEHICLE EXPENSE	396.96	100.00	296.96	414.01	700.00	(285.99)	1,100.00
Total 5090 - PATROL	13,813.88	12,685.00	1,128.88	69,444.24	68,700.00	744.24	161,750.00
Total Expense	13,813.88	12,685.00	1,128.88	69,444.24	68,700.00	744.24	161,750.00
Net Ordinary Income	(13,813.88)	(12,685.00)	(1,128.88)	(69,444.24)	(68,700.00)	(744.24)	(161,750.00)
Net Income	<u>(13,813.88)</u>	<u>(12,685.00)</u>	<u>(1,128.88)</u>	<u>(69,444.24)</u>	<u>(68,700.00)</u>	<u>(744.24)</u>	<u>(161,750.00)</u>

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	May 18	Budget	\$ Over Bu...	Jan - May 18	YTD Budget	\$ Over Bu...	Annual Bu...
Ordinary Income/Expense							
Expense							
5110 - POST OFFICE	0.00	150.00	(150.00)	150.00	150.00	0.00	150.00
BOND/INSURANCE	232.37	250.00	(17.63)	1,433.22	1,650.00	(216.78)	3,700.00
PO EMPLOYEE BENS & TAXES	39.81	0.00	39.81	199.05	300.00	(100.95)	400.00
POST OFFICE BUILDING	0.00	0.00	0.00	751.65	300.00	451.65	600.00
POST OFFICE EXPENSE	2,199.75	2,450.00	(250.25)	13,947.50	14,100.00	(152.50)	31,700.00
POST OFFICE STAFF							
Total 5110 - POST OFFICE	2,471.93	2,850.00	(378.07)	16,481.42	16,500.00	(18.58)	36,550.00
Total Expense	2,471.93	2,850.00	(378.07)	16,481.42	16,500.00	(18.58)	36,550.00
Net Ordinary Income	(2,471.93)	(2,850.00)	378.07	(16,481.42)	(16,500.00)	18.58	(36,550.00)
Net Income	(2,471.93)	(2,850.00)	378.07	(16,481.42)	(16,500.00)	18.58	(36,550.00)

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Expense							
5120 · PRIVATE ROADS							
REPAIR & MAINTENANCE							
REPAIR & MAINT CONSULTING	0.00	250.00	(250.00)	0.00	250.00	(250.00)	250.00
REPAIR & MAINT SUPPLIES	0.00	0.00	0.00	715.00	300.00	415.00	300.00
STREET SIGNS	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	2,000.00
SWEEEPING	555.00	520.00	35.00	2,775.00	2,600.00	175.00	6,240.00
<b>Total REPAIR &amp; MAINTENANCE</b>	<b>555.00</b>	<b>770.00</b>	<b>(215.00)</b>	<b>3,490.00</b>	<b>5,150.00</b>	<b>(1,660.00)</b>	<b>8,790.00</b>
ROAD UTILITIES							
ELECTRICITY PRIVATE ROADS	9,440.45	9,750.00	(309.55)	47,291.76	48,750.00	(1,458.24)	117,000.00
<b>Total ROAD UTILITIES</b>	<b>9,440.45</b>	<b>9,750.00</b>	<b>(309.55)</b>	<b>47,291.76</b>	<b>48,750.00</b>	<b>(1,458.24)</b>	<b>117,000.00</b>
<b>Total 5120 · PRIVATE ROADS</b>	<b>9,995.45</b>	<b>10,520.00</b>	<b>(524.55)</b>	<b>50,781.76</b>	<b>53,900.00</b>	<b>(3,118.24)</b>	<b>125,790.00</b>
<b>Total Expense</b>	<b>9,995.45</b>	<b>10,520.00</b>	<b>(524.55)</b>	<b>50,781.76</b>	<b>53,900.00</b>	<b>(3,118.24)</b>	<b>125,790.00</b>
<b>Net Ordinary Income</b>	<b>(9,995.45)</b>	<b>(10,520.00)</b>	<b>524.55</b>	<b>(50,781.76)</b>	<b>(53,900.00)</b>	<b>3,118.24</b>	<b>(125,790.00)</b>
<b>Net Income</b>	<b>(9,995.45)</b>	<b>(10,520.00)</b>	<b>524.55</b>	<b>(50,781.76)</b>	<b>(53,900.00)</b>	<b>3,118.24</b>	<b>(125,790.00)</b>

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	May 18	Budget	\$ Over Bu...	Jan - May ...	YTD Budget	\$ Over Bu...	Annual Bu...
Ordinary Income/Expense							
Expense							
5130 · RECREATION							
FITNESS CENTER	39.08	500.00	(460.92)	3,398.66	5,000.00	(1,601.34)	7,500.00
FITNESS CENTER EQUIP & REPAIR	39.08	500.00	(460.92)	3,398.66	5,000.00	(1,601.34)	7,500.00
Total FITNESS CENTER							
LAPIDARY & CERAMIC ROOM	39.08	0.00	39.08	786.88	1,000.00	(213.12)	1,500.00
LAPIDARY & CERAMICS	39.08	0.00	39.08	786.88	1,000.00	(213.12)	1,500.00
Total LAPIDARY & CERAMIC ROOM							
POOL DECKS	0.00	0.00	0.00	0.00	250.00	(250.00)	250.00
POOLS							
POOL FENCE	0.00	500.00	(500.00)	0.00	500.00	(500.00)	500.00
POOL FURNITURE REPAIR	0.00	0.00	0.00	626.21	2,500.00	(1,873.79)	2,500.00
POOL GAS	2,554.80	2,000.00	554.80	25,671.11	21,000.00	4,671.11	35,000.00
POOL LICENSES & PERMITS	0.00	0.00	0.00	0.00	800.00	(800.00)	800.00
POOL REPAIRS & IMPROVEMENT	1,256.12	300.00	956.12	2,114.67	1,900.00	214.67	4,000.00
POOL SIGNS	0.00	0.00	0.00	0.00	200.00	(200.00)	200.00
POOLS & CHEMICALS	2,256.14	2,000.00	256.14	11,226.97	10,000.00	1,226.97	24,000.00
Total POOLS	6,067.06	4,800.00	1,267.06	39,638.96	36,900.00	2,738.96	67,000.00
SPORTS							
HORSESHOE COURTS	0.00	0.00	0.00	0.00	0.00	0.00	150.00
POOL TABLES	0.00	0.00	0.00	111.68	0.00	0.00	0.00
SHUFFLE BOARD COURTS	0.00	0.00	0.00	322.62	175.00	147.62	850.00
VOLLEYBALL	0.00	0.00	0.00	69.99	100.00	(30.01)	100.00
SPORTS - Other	0.00	0.00	0.00	152.56	0.00	152.56	0.00
Total SPORTS	0.00	0.00	0.00	656.85	275.00	381.85	1,100.00
TENNIS COURTS							
TENNIS CT REPAIR & IMPROVEMENT	1,479.00	0.00	0.00	1,479.00	240.00	(240.00)	480.00
TENNIS COURTS - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total TENNIS COURTS	1,479.00	0.00	1,479.00	1,479.00	240.00	(240.00)	480.00
Total 5130 · RECREATION	7,624.22	5,300.00	2,324.22	45,960.35	43,665.00	2,295.35	77,830.00
Total Expense	7,624.22	5,300.00	2,324.22	45,960.35	43,665.00	2,295.35	77,830.00
Net Ordinary Income	(7,624.22)	(5,300.00)	(2,324.22)	(45,960.35)	(43,665.00)	(2,295.35)	(77,830.00)
Net Income	(7,624.22)	(5,300.00)	(2,324.22)	(45,960.35)	(43,665.00)	(2,295.35)	(77,830.00)

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Expense							
5140 - RESTAURANT EXPENSE							
LOUNGE SALARIES & WAGES	2,888.41	3,200.00	(311.59)	19,502.69	20,100.00	(597.31)	41,000.00
EMPLOYEE BENEFITS & TAX	24,153.74	24,000.00	153.74	157,436.61	153,000.00	4,436.61	325,500.00
FOOD & BEVERAGE STAFF							
<b>Total LOUNGE SALARIES &amp; WAGES</b>	<b>27,042.15</b>	<b>27,200.00</b>	<b>(157.85)</b>	<b>176,939.30</b>	<b>173,100.00</b>	<b>3,839.30</b>	<b>366,500.00</b>
OTHER FOOD & BEVERAGE							
BAR SUPPLIES	0.00	50.00	(50.00)	0.00	450.00	(450.00)	1,000.00
BEER	3,296.50	2,500.00	796.50	18,834.87	18,500.00	334.87	39,000.00
CLEANING SUPPLIES	0.00	100.00	(100.00)	0.00	500.00	(500.00)	1,200.00
CREDIT CARD SERVICE CHARGES	1,281.93	1,000.00	281.93	7,234.40	8,400.00	(1,165.60)	17,100.00
ENTERTAINMENT	584.18	200.00	384.18	1,994.13	1,000.00	994.13	2,000.00
EQUIPMENT REPAIRS	159.41	0.00	159.41	1,348.70	500.00	848.70	500.00
FOOD	11,675.12	10,000.00	1,675.12	106,180.33	101,000.00	5,180.33	205,000.00
FURNITURE & FIXTURE NEW	0.00	0.00	0.00	0.00	200.00	(200.00)	200.00
KITCHEN SUPPLIES	218.87	50.00	168.87	2,027.36	1,250.00	777.36	2,500.00
LICENSES & PERMITS	0.00	950.00	(950.00)	1,250.00	2,350.00	(1,100.00)	2,350.00
LINENS	329.37	250.00	79.37	3,594.44	1,850.00	1,744.44	4,000.00
LIQUOR	866.68	1,000.00	(133.32)	10,269.94	12,000.00	(1,730.06)	26,000.00
PAPER & PLASTIC	0.00	50.00	(50.00)	0.00	250.00	(250.00)	500.00
PLATES, UTENSILS, GLASSES	0.00	0.00	0.00	0.00	250.00	(250.00)	500.00
SEMINARS/TRAINING	0.00	0.00	0.00	0.00	100.00	(100.00)	250.00
TELEPHONE	39.08	40.00	(0.92)	195.40	220.00	(24.60)	500.00
UNIFORMS	0.00	150.00	(150.00)	614.68	850.00	(235.32)	2,000.00
UTILITIES	325.00	325.00	0.00	1,625.00	1,625.00	0.00	3,900.00
<b>Total OTHER FOOD &amp; BEVERAGE</b>	<b>18,776.14</b>	<b>16,665.00</b>	<b>2,111.14</b>	<b>155,169.25</b>	<b>151,295.00</b>	<b>3,874.25</b>	<b>308,500.00</b>
<b>Total 5140 - RESTAURANT EXPENSE</b>	<b>45,818.29</b>	<b>43,865.00</b>	<b>1,953.29</b>	<b>332,108.55</b>	<b>324,395.00</b>	<b>7,713.55</b>	<b>675,000.00</b>
<b>Total Expense</b>	<b>45,818.29</b>	<b>43,865.00</b>	<b>1,953.29</b>	<b>332,108.55</b>	<b>324,395.00</b>	<b>7,713.55</b>	<b>675,000.00</b>
<b>Net Ordinary Income</b>	<b>(45,818.29)</b>	<b>(43,865.00)</b>	<b>(1,953.29)</b>	<b>(332,108.55)</b>	<b>(324,395.00)</b>	<b>(7,713.55)</b>	<b>(675,000.00)</b>
<b>Net Income</b>	<b>(45,818.29)</b>	<b>(43,865.00)</b>	<b>(1,953.29)</b>	<b>(332,108.55)</b>	<b>(324,395.00)</b>	<b>(7,713.55)</b>	<b>(675,000.00)</b>