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Accrual Basis

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

	Dec 31, 18	Nov 30, 18	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · OPERATING ACCOUNT	376,921.69	55,636.92	321,284.77
1005 · SPECIAL PROJECTS ACCT	1,970.18	7,952.02	(5,981.84)
1007 · CONTINGENCY FUND ACCOUNT	63,473.12	81,625.12	(18,152.00)
1010 · RESERVE FUND	513,608.65	594,796.55	(81,187.90)
1012 · CAPITAL IMPROVMENT FUND	53,520.18	0.00	53,520.18
Total Checking/Savings	1,009,493.82	740,010.61	269,483.21
Other Current Assets			
1215 · 2015 H.O. Dues	0.00	1,828.33	(1,828.33)
1216 · 2016 H.O. Dues	880.00	880.00	0.00
1217 · 2017 H.O. Dues	1,180.00	1,380.00	(200.00)
1218 · 2018 H.O. Dues	3,616.23	4,393.05	(776.82)
1410 · DEPOSITS LIQUOR/BEER	2,592.40	2,592.40	0.00
1430 · INVENTORY - BEER	7,963.00	9,532.00	(1,569.00)
1440 · INVENTORY - LIQUOR	10,877.00	10,167.00	710.00
1450 · INVENTORY - FOOD	23,782.00	24,945.00	(1,163.00)
1460 · PETTY CASH	2,765.78	1,765.78	1,000.00
1470 · PREPAID INSURANCE	32,770.19	2,758.56	30,011.63
1475 · Prepaid Health Insurance	3,905.17	9,591.47	(5,686.30)
1480 · PREPAID EXPENSES	4,600.00	9,581.53	(4,981.53)
1510 · WORK IN PROGRESS	2,355.97	325,440.12	(323,084.15)
Total Other Current Assets	97,287.74	404,855.24	(307,567.50)
Total Current Assets	1,106,781.56	1,144,865.85	(38,084.29)
Fixed Assets			
1711 · AUTOMOBILES	58,056.49	58,056.49	0.00
1712 · BUILDINGS	4,942,035.62	4,702,717.75	239,317.87
1713 · EQUIPMENT	1,409,356.77	1,199,083.67	210,273.10
1714 · FURNITURE & FIXTURES	294,042.36	294,042.36	0.00
1715 · LAND	200,000.00	200,000.00	0.00
1716 · ROAD IMPROVEMENTS	1,728,505.85	1,728,505.85	0.00
1717 · TENNIS COURT	270,713.37	270,713.37	0.00
1791 · RESERVE FOR DEPR-VEHICLES	(58,056.49)	(65,748.75)	7,692.26
1792 · RESERVE FOR DEPREC.-BUILDING	(2,055,410.15)	(1,980,082.11)	(75,328.04)
1793 · RESERVE FOR DEPREC.-EQUIPMENT	(884,269.61)	(961,557.50)	77,287.89
1794 · RESERVE FOR DEPREC-FURN/FIXTURE	(210,501.45)	(189,981.96)	(20,519.49)
1796 · RESERVE FOR DEPRE-ROAD IMPROVE	(1,007,734.01)	(981,515.31)	(26,218.70)
1797 · RESERVE FOR DEPREC-TENNIS COURT	(199,865.09)	(179,975.74)	(19,889.35)
Total Fixed Assets	4,486,873.66	4,094,258.12	392,615.54
Other Assets			
1810 · CAPITAL ASSESSMENTS FROM H.O.	14,748.48	14,758.55	(10.07)
Total Other Assets	14,748.48	14,758.55	(10.07)
TOTAL ASSETS	5,608,403.70	5,253,882.52	354,521.18
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2205 · SunBird Helping SunBird	3,226.21	2,976.21	250.00
2115 · CLUB TICKET SALES			
Prom Dance Girls	600.00	600.00	0.00
Total 2115 · CLUB TICKET SALES	600.00	600.00	0.00
2050 · ACCOUNTS PAYABLE	817.73	0.00	817.73
2120 · ACCRUED EXPENSES	0.00	693.62	(693.62)
2170 · ACCRUED VACATION	18,744.58	20,139.04	(1,394.46)

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	Dec 31, 18	Nov 30, 18	\$ Change
2210 · Payroll Liabilities			
Direct Deposit Liabilities	0.00	968.88	(968.88)
Federal Withholding Tax Payable	0.00	(10.00)	10.00
FICA Tax Payable	0.00	(13.66)	13.66
FUTA Payable	0.00	164.93	(164.93)
State Withholding Tax Payable	0.00	(1.16)	1.16
SUTA Payable	366.68	258.27	108.41
Total 2210 · Payroll Liabilities	366.68	1,367.26	(1,000.58)
2230 · PREPAID HOMEOWNER DUES	544,057.78	165,487.53	378,570.25
2250 · SALES TAX PAYABLE	6,465.57	5,572.22	893.35
Total Other Current Liabilities	574,278.55	196,835.88	377,442.67
Total Current Liabilities	574,278.55	196,835.88	377,442.67
Long Term Liabilities			
2510 · Due to Alliance Bank of Arizona	211,781.68	215,043.39	(3,261.71)
Total Long Term Liabilities	211,781.68	215,043.39	(3,261.71)
Total Liabilities	786,060.23	411,879.27	374,180.96
Equity			
3010 · PRIOR YEAR OPERATING BALANCE	4,158,303.65	4,013,325.22	144,978.43
3030 · RESERVE BALANCE	603,648.99	502,453.99	101,195.00
3910 · Retained Earnings	0.00	246,173.43	(246,173.43)
Net Income	60,390.83	80,050.61	(19,659.78)
Total Equity	4,822,343.47	4,842,003.25	(19,659.78)
TOTAL LIABILITIES & EQUITY	5,608,403.70	5,253,882.52	354,521.18

SunBird Golf Resort HOA
Profit & Loss Budget Performance
December 2018

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	Dec 18	Budget	\$ Over Budget	Jan - Dec 18	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
4020 · ACC PERMITS	130.00	300.00	(170.00)	3,410.00	3,200.00	210.00	3,200.00
4020 · ACTIVITY SALES AND REVENUE	3,055.75	6,000.00	(2,944.25)	35,522.60	46,000.00	(10,477.40)	46,000.00
4030 · ADMINISTRATIVE FEES	7.00	0.00	7.00	91.00	200.00	(109.00)	200.00
4035 · CAPITOL IMPROVEMENT FUND	9,000.00	9,000.00	0.00	117,000.00	110,000.00	7,000.00	110,000.00
4065 · ASSOCIATE DUES	115.00	0.00	115.00	1,380.00	1,700.00	(320.00)	1,700.00
4070 · HOMEOWNERS DUES	125,196.68	125,047.00	149.68	1,501,900.14	1,500,520.00	1,380.14	1,500,520.00
4075 · HOMEOWNERS DUES-PREVIOUS YEA...	50.00	150.00	(100.00)	550.00	1,700.00	(1,150.00)	1,700.00
4080 · INSTRUCTOR/TOUR FEES	0.00	100.00	(100.00)	0.00	1,000.00	(1,000.00)	1,000.00
4090 · INTEREST INCOME	305.44	300.00	5.44	1,992.70	3,400.00	(1,407.30)	3,400.00
4110 · LATE FEES/DEL. ACCOUNTS	0.00	250.00	(250.00)	920.00	3,000.00	(2,080.00)	3,000.00
4120 · NEWSPAPER COMMISSION	0.00	75.00	(75.00)	262.00	500.00	(238.00)	500.00
4130 · REMOTE CONTROL	280.00	700.00	(420.00)	4,653.00	7,000.00	(2,347.00)	7,000.00
4135 · RESERVE FUNDING	7,200.00	7,200.00	0.00	93,600.00	88,000.00	5,600.00	88,000.00
4140 · RESTAURANT REVENUES	80,163.36	76,000.00	4,163.36	636,644.47	615,000.00	21,644.47	615,000.00
4150 · RESTRICTED DONATIONS	0.00	1,000.00	(1,000.00)	9,528.27	12,000.00	(2,471.73)	12,000.00
4160 · ROOM RENTAL FEES	23.39	250.00	(226.61)	2,039.09	1,700.00	339.09	1,700.00
4170 · SPACE LEASE INCOME	0.00	980.00	(980.00)	11,808.00	11,760.00	48.00	11,760.00
4185 · SPECIAL PROJECT FUNDING	1,800.00	1,800.00	0.00	23,400.00	22,000.00	1,400.00	22,000.00
4190 · TRANSFER FEES	3,600.00	3,600.00	0.00	46,800.00	44,000.00	2,800.00	44,000.00
4210 · VENDING INCOME	108.55	300.00	(191.45)	3,297.30	3,500.00	(202.70)	3,500.00
4220 · MISC/OTHER INCOME	3,863.00	2,000.00	1,863.00	13,803.92	14,000.00	(196.08)	14,000.00
Total Income	234,898.17	235,052.00	(153.83)	2,508,602.49	2,490,180.00	18,422.49	2,490,180.00
Gross Profit	234,898.17	235,052.00	(153.83)	2,508,602.49	2,490,180.00	18,422.49	2,490,180.00
Expense							
5010 · ACTIVITY EXPENSES	10,831.45	6,587.00	4,244.45	82,898.99	61,600.00	21,298.99	61,600.00
5020 · CLUBHOUSE	31,851.58	25,010.00	6,841.58	370,127.83	346,135.00	23,992.83	346,135.00
5030 · COMMON AREA	18,424.01	16,570.00	1,854.01	257,139.16	257,065.00	74.16	257,065.00
5060 · GENERAL & ADMINISTRATIVE	30,230.52	27,898.00	2,332.52	343,393.49	349,150.00	(5,756.51)	349,150.00
5080 · Payroll Expenses	0.00			0.00			
5090 · PATROL	13,066.32	12,480.00	586.32	162,542.07	161,750.00	792.07	161,750.00
5110 · POST OFFICE	3,389.54	3,000.00	389.54	35,410.27	36,550.00	(1,139.73)	36,550.00
5120 · PRIVATE ROADS	10,011.37	10,270.00	(258.63)	122,486.04	125,790.00	(3,303.96)	125,790.00
5130 · RECREATION	9,343.52	6,500.00	2,843.52	88,519.15	77,830.00	10,689.15	77,830.00

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	Dec 18	Budget	\$ Over Budget	Jan - Dec 18	YTD Budget	\$ Over Budget	Annual Budget
5140 · RESTAURANT EXPENSE	70,434.21	70,215.00	219.21	721,334.86	675,000.00	46,334.86	675,000.00
Total Expense	197,582.52	178,530.00	19,052.52	2,183,851.86	2,090,870.00	92,981.86	2,090,870.00
Net Ordinary Income	37,315.65	56,522.00	(19,206.35)	324,750.63	399,310.00	(74,559.37)	399,310.00
Other Income/Expense							
Other Expense							
6791 · VEHICLE DEPRECIATION	(7,692.26)			(2,954.12)			
6792 · BUILDING DEPRECIATION	75,328.04			179,198.12			
6793 · EQUIPMENT DEPRECIATION	(77,287.89)			(38,291.68)			
6794 · FURN & FIX DEPRECIATION	20,519.49			29,742.88			
6796 · ROAD IMPROVEMENT	26,218.70			70,754.40			
6797 · TENNIS CT DEPRECIATION	19,889.35			25,910.20			
Total Other Expense	56,975.43			264,359.80			
Net Other Income	(56,975.43)	0.00	(56,975.43)	(264,359.80)	0.00	(264,359.80)	0.00
Net Income	(19,659.76)	56,522.00	(76,181.76)	60,390.83	399,310.00	(338,919.17)	399,310.00

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Ordinary Income/Expense	Dec 18	Budget	\$ Over Budget	Jan - Dec 18	YTD Budget	\$ Over Budget	Annual Budget
Expense							
5010 - ACTIVITY EXPENSES	2,382.14	2,307.00	75.14	28,875.50	30,000.00	(1,124.50)	30,000.00
ACTIVITIES STAFF	0.00	0.00	0.00	300.00	300.00	0.00	300.00
CHARITY EVENTS	0.00	0.00	0.00	0.00	100.00	(100.00)	100.00
COMMUNITY MARKETING	151.57	1,000.00	(848.43)	9,579.18	4,000.00	5,579.18	4,000.00
DANCES	3,060.00	0.00	3,060.00	6,757.43	800.00	5,957.43	800.00
DAY TRIPS	0.00	0.00	0.00	1,689.52	2,000.00	(310.48)	2,000.00
DECORATIONS	0.00	1,500.00	(1,500.00)	10,888.00	11,500.00	(612.00)	11,500.00
IN HOUSE CONCERTS/SHOWS	1,900.00	400.00	1,500.00	10,184.25	3,500.00	6,684.25	3,500.00
MISC ENTERTAINMENT	125.00	100.00	25.00	2,575.00	1,900.00	675.00	1,900.00
MUSIC & ENTERTAINMENT	0.00	0.00	0.00	4,875.24	5,000.00	(124.76)	5,000.00
MUSIC & ENTERTAINMENT LICENSES	1,408.71	0.00	0.00	2,334.88			
NEW YEAR'S EVE	151.03	80.00	71.03	1,090.45	500.00	590.45	500.00
POSTERS	1,653.00	1,200.00	453.00	3,720.20	2,000.00	1,720.20	2,000.00
PROMOTION & FOOD	0.00			29.34			
SPORTS							
Total 5010 - ACTIVITY EXPENSES	10,831.45	6,587.00	4,244.45	82,898.99	61,600.00	21,298.99	61,600.00
Total Expense	10,831.45	6,587.00	4,244.45	82,898.99	61,600.00	21,298.99	61,600.00
Net Ordinary Income	(10,831.45)	(6,587.00)	(4,244.45)	(82,898.99)	(61,600.00)	(21,298.99)	(61,600.00)
Net Income	(10,831.45)	(6,587.00)	(4,244.45)	(82,898.99)	(61,600.00)	(21,298.99)	(61,600.00)

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Ordinary Income/Expense	Dec 18	Budget	\$ Over Budget	Jan - Dec 18	YTD Budget	\$ Over Budget	Annual Budget
Expense							
5020 - CLUBHOUSE							
CLUBHOUSE SALARY & WAGES	2,025.45	1,830.00	195.45	25,266.90	23,800.00	1,466.90	23,800.00
CUSTODIAL STAFF	3,469.85	1,625.00	1,844.85	20,449.62	19,500.00	949.62	19,500.00
MAINT/CUST EMPLOYEE BENS & TAX	8,350.28	7,555.00	795.28	104,689.40	98,235.00	6,454.40	98,235.00
MAINTENANCE STAFF							
Total CLUBHOUSE SALARY & WAGES	13,845.58	11,010.00	2,835.58	150,405.92	141,535.00	8,870.92	141,535.00
MAINTENANCE & REPAIRS							
AIR CONDITIONING MAINTENANCE	912.00	500.00	412.00	4,348.83	10,000.00	(5,651.17)	10,000.00
ANIMAL CONTROL	0.00	0.00	0.00	0.00	200.00	(200.00)	200.00
CARPET & FLOORS	0.00	0.00	0.00	1,660.23	2,000.00	(339.77)	2,000.00
CLUBHOUSE DECORATIONS	548.36	0.00	548.36	1,031.79	1,500.00	(468.21)	1,500.00
CLUBHOUSE FURNITURE & FIXTURES	297.72	250.00	47.72	7,142.24	4,000.00	3,142.24	4,000.00
CUSTODIAL SUPPLIES	1,400.35	1,600.00	(199.65)	16,758.08	16,700.00	58.08	16,700.00
DOORS & LOCKS	0.00	0.00	0.00	483.77	600.00	(116.23)	600.00
ELECTRICAL & LIGHTS	956.82	200.00	756.82	5,147.82	2,500.00	2,647.82	2,500.00
ELEVATOR MAINTENANCE	0.00	200.00	(200.00)	5,127.82	2,900.00	2,227.82	2,900.00
EQUIPMENT MAINTENANCE	316.37	200.00	116.37	3,796.44	3,500.00	296.44	3,500.00
EXTERIOR WALLS	0.00	0.00	0.00	0.00	100.00	(100.00)	100.00
EXTERIOR WINDOW & BUILDING	0.00	0.00	0.00	1,001.50	1,300.00	(298.50)	1,300.00
FIRE SAFETY MAINTENANCE	1,492.60	100.00	1,392.60	2,995.24	4,500.00	(1,504.76)	4,500.00
KITCHEN REPAIR & MAINTENANCE	0.00	0.00	0.00	2,867.00	1,500.00	1,367.00	1,500.00
LAUNDRY ROOM	0.00	0.00	0.00	0.00	100.00	(100.00)	100.00
LIBRARY SUPPLIES	0.00	0.00	0.00	172.44	200.00	(27.56)	200.00
MAINTENANCE COMMUNICATIONS	85.24	90.00	(4.76)	1,069.04	1,100.00	(30.96)	1,100.00
MAINTENANCE MILEAGE REIMB	0.00	25.00	(25.00)	0.00	300.00	(300.00)	300.00
MAINTENANCE SUPPLIES	454.89	500.00	(45.11)	3,467.03	6,500.00	(3,032.97)	6,500.00
MAINTENANCE UNIFORMS	54.40	80.00	(25.60)	738.40	1,000.00	(261.60)	1,000.00
PAINTING MAINTENANCE	51.71	0.00	51.71	1,915.90	1,300.00	615.90	1,300.00
PEST CONTROL SERVICE	0.00	215.00	(215.00)	2,583.00	2,600.00	(17.00)	2,600.00
PLUMBING MAINTENANCE	462.44	250.00	212.44	4,780.67	6,000.00	(1,219.33)	6,000.00
RECOGNITION WALK BRICK EXPEN...	0.00	20.00	(20.00)	337.50	200.00	137.50	200.00
SIGNS	0.00	0.00	0.00	98.36	100.00	(1.64)	100.00
TOOLS & RENTAL EQUIPMENT	160.62	0.00	160.62	1,030.90	0.00	1,030.90	0.00
Total MAINTENANCE & REPAIRS	7,193.52	4,230.00	2,963.52	68,554.00	70,700.00	(2,146.00)	70,700.00
PROPERTY TAXES	0.00	0.00	0.00	50.00	50.00	0.00	50.00
ACCRUED INCOME TAX	346.81	270.00	76.81	2,510.85	3,250.00	(739.15)	3,250.00
ACCRUED REAL ESTATE TAX							
Total PROPERTY TAXES	346.81	270.00	76.81	2,560.85	3,300.00	(739.15)	3,300.00
UTILITIES & TRASH	4,761.20	6,000.00	(1,238.80)	96,569.32	91,000.00	5,569.32	91,000.00
ELECTRICITY - CLUBHOUSE	1,421.73	1,200.00	221.73	11,950.98	13,000.00	(1,049.02)	13,000.00
GAS EXPENSE							

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	Dec 18	Budget	\$ Over Budget	Jan - Dec 18	YTD Budget	\$ Over Budget	Annual Budget
TELEPHONE CLUBHOUSE	273.56	275.00	(1.44)	3,282.72	3,300.00	(17.28)	3,300.00
TRASH EXPENSE	668.76	525.00	143.76	7,300.41	6,300.00	1,000.41	6,300.00
WATER & SEWER	2,227.04	1,500.00	727.04	25,221.59	17,000.00	8,221.59	17,000.00
Total UTILITIES & TRASH	9,352.29	9,500.00	(147.71)	144,325.02	130,600.00	13,725.02	130,600.00
Total 5020 - CLUBHOUSE	30,738.20	25,010.00	5,728.20	365,845.79	346,135.00	19,710.79	346,135.00
Total Expense	30,738.20	25,010.00	5,728.20	365,845.79	346,135.00	19,710.79	346,135.00
Net Ordinary Income	(30,738.20)	(25,010.00)	(5,728.20)	(365,845.79)	(346,135.00)	(19,710.79)	(346,135.00)
Net Income	(30,738.20)	(25,010.00)	(5,728.20)	(365,845.79)	(346,135.00)	(19,710.79)	(346,135.00)

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	Dec 18	Budget	\$ Over Bud...	Jan - Dec 18	YTD Budget	\$ Over Bud...	Annual Bu...
Ordinary Income/Expense							
Expense							
5030 - COMMON AREA							
LANDSCAPE SALARY & WAGES	3,179.40	2,450.00	729.40	28,540.52	29,400.00	(859.48)	29,400.00
LANDSCAPE EMPLOYEE BENEFIT	13,059.92	12,300.00	759.92	159,616.46	161,065.00	(1,448.54)	161,065.00
LANDSCAPE STAFF							
Total LANDSCAPE SALARY & WAGES	16,239.32	14,750.00	1,489.32	188,156.98	190,465.00	(2,308.02)	190,465.00
LANDSCAPING							
DUMP FEES	276.62	150.00	126.62	2,426.55	3,000.00	(573.45)	3,000.00
FERTILIZERS & CHEMICALS	162.91	0.00	162.91	8,036.15	9,000.00	(963.85)	9,000.00
FLOWERS, PLANTS, TREES	222.24	0.00	222.24	2,753.44	6,300.00	(3,546.56)	6,300.00
LANDSCAPE EQUIPMENT	414.75	150.00	264.75	1,400.78	3,500.00	(2,099.22)	3,500.00
LANDSCAPE MILEAGE	189.72	200.00	(10.28)	2,733.47	2,400.00	333.47	2,400.00
LANDSCAPE REPAIRS & MAINTENANCE	0.00	300.00	(300.00)	2,931.68	4,000.00	(1,068.32)	4,000.00
LANDSCAPE UNIFORMS	54.40	0.00	54.40	600.85	800.00	(199.15)	800.00
TREE TRIMMING & MAINTENANCE	0.00	0.00	0.00	33,173.00	25,000.00	8,173.00	25,000.00
Total LANDSCAPING	1,320.64	800.00	520.64	54,055.92	54,000.00	55.92	54,000.00
UTILITIES COMMON AREA							
ELECTRICITY-COMMON AREAS	216.03	220.00	(3.97)	2,682.31	2,600.00	92.31	2,600.00
WATER COMMON AREA	648.02	800.00	(151.98)	12,233.95	10,000.00	2,233.95	10,000.00
Total UTILITIES COMMON AREA	864.05	1,020.00	(155.95)	14,926.26	12,600.00	2,326.26	12,600.00
Total 5030 - COMMON AREA	18,424.01	16,570.00	1,854.01	257,139.16	257,065.00	74.16	257,065.00
Total Expense	18,424.01	16,570.00	1,854.01	257,139.16	257,065.00	74.16	257,065.00
Net Ordinary Income	(18,424.01)	(16,570.00)	(1,854.01)	(257,139.16)	(257,065.00)	(74.16)	(257,065.00)
Net Income	(18,424.01)	(16,570.00)	(1,854.01)	(257,139.16)	(257,065.00)	(74.16)	(257,065.00)

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Ordinary Income/Expense							
Expense							
5060 - GENERAL & ADMINISTRATIVE							
ADMIN SALARIES & WAGES	13,970.19	15,230.00	(1,259.81)	195,866.56	198,000.00	(2,133.44)	198,000.00
OFFICE STAFF	6,316.78	4,300.00	2,016.78	47,840.51	52,000.00	(4,159.49)	52,000.00
TAXES & BENEFITS							
Total ADMIN SALARIES & WAGES	20,286.97	19,530.00	756.97	243,707.07	250,000.00	(6,292.93)	250,000.00
INSURANCE							
LIABILITY INSURANCE	466.08	440.00	26.08	5,371.75	5,500.00	(128.25)	5,500.00
PROPERTY & CASUALTY INSURANCE	1,997.37	1,750.00	247.37	21,524.19	21,000.00	524.19	21,000.00
Total INSURANCE	2,463.45	2,190.00	273.45	26,895.94	26,500.00	395.94	26,500.00
OFFICE EXPENSES							
COMPUTER EXPENSE	630.25	600.00	30.25	7,454.05	7,000.00	454.05	7,000.00
COPY MACHINE	1,307.82	1,000.00	307.82	13,418.85	12,000.00	1,418.85	12,000.00
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	985.08	1,000.00	(14.92)	1,000.00
ENTERTAINMENT & PROMOTION	814.84	700.00	114.84	1,123.84	1,100.00	23.84	1,100.00
FAX MACHINE EXPENSE	29.13	25.00	4.13	349.56	300.00	49.56	300.00
LICENSES & PERMITS	0.00	0.00	0.00	0.00	250.00	(250.00)	250.00
MILEAGE REIMBURSEMENT	51.23	50.00	1.23	810.11	700.00	110.11	700.00
OFFICE SUPPLIES	97.54	250.00	(152.46)	2,162.87	3,000.00	(837.13)	3,000.00
OUTSIDE PRINTING COSTS	315.52	0.00	315.52	4,643.19	3,400.00	1,243.19	3,400.00
POSTAGE EXPENSE	20.00	200.00	(180.00)	4,752.66	5,500.00	(747.34)	5,500.00
SEMINARS & CONFERENCES	0.00	0.00	0.00	849.87	500.00	349.87	500.00
TELEPHONE - OFFICE	481.19	240.00	241.19	3,626.85	2,900.00	726.85	2,900.00
Total OFFICE EXPENSES	3,747.52	3,065.00	682.52	40,176.93	37,650.00	2,526.93	37,650.00
PROFESSIONAL FEES							
COLLECTION	17.50	13.00	4.50	192.50	200.00	(7.50)	200.00
ACCOUNTING	1,365.00	2,200.00	(835.00)	17,390.97	22,000.00	(4,609.03)	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	0.00	500.00	(500.00)	4,840.00	6,000.00	(1,160.00)	6,000.00
Total PROFESSIONAL FEES	1,382.50	2,713.00	(1,330.50)	28,923.47	33,200.00	(4,276.53)	33,200.00
BAD DEBT WRITE-OFF	521.75	400.00	121.75	1,861.75	1,800.00	61.75	1,800.00
5060 - GENERAL & ADMINISTRATIVE - Other	1,828.33			1,828.33			
Total 5060 - GENERAL & ADMINISTRATIVE	30,230.52	27,898.00	2,332.52	343,393.49	349,150.00	(5,756.51)	349,150.00
Total Expense	30,230.52	27,898.00	2,332.52	343,393.49	349,150.00	(5,756.51)	349,150.00
Net Ordinary Income	(30,230.52)	(27,898.00)	(2,332.52)	(343,393.49)	(349,150.00)	5,756.51	(349,150.00)
Net Income	(30,230.52)	(27,898.00)	(2,332.52)	(343,393.49)	(349,150.00)	5,756.51	(349,150.00)

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Ordinary Income/Expense							
Expense							
5090 - PATROL							
OPERATIONAL EXPENSE							
GATE & FENCE REPAIRS	1,274.85	1,350.00	(75.15)	16,148.04	16,000.00	148.04	16,000.00
GUARD SHACK	0.00	0.00	0.00	580.67	250.00	330.67	250.00
PATROL BADGES & UNIFORMS	0.00	0.00	0.00	255.01	800.00	(544.99)	800.00
TELEPHONE PATROL	76.98	80.00	(3.02)	919.90	1,000.00	(80.10)	1,000.00
Total OPERATIONAL EXPENSE	1,351.83	1,430.00	(78.17)	17,903.62	18,050.00	(146.38)	18,050.00
PATROL SALARY & WAGES							
PATROL EMPLOYEE BENS & TAXES	920.05	1,150.00	(229.95)	12,006.42	14,200.00	(2,193.58)	14,200.00
PATROL STAFF	10,756.54	9,875.00	881.54	130,967.21	128,400.00	2,567.21	128,400.00
Total PATROL SALARY & WAGES	11,676.59	11,025.00	651.59	142,973.63	142,600.00	373.63	142,600.00
VEHICLE EXPENSE							
PATROL AUTO REPAIRS	0.00	0.00	0.00	901.77	600.00	301.77	600.00
PATROL GAS, OIL, TIRES	37.90	25.00	12.90	382.09	200.00	182.09	200.00
PATROL LICENSES & INSPECTIONS	0.00	0.00	0.00	380.96	300.00	80.96	300.00
Total VEHICLE EXPENSE	37.90	25.00	12.90	1,664.82	1,100.00	564.82	1,100.00
Total 5090 - PATROL	13,066.32	12,480.00	586.32	162,542.07	161,750.00	792.07	161,750.00
Total Expense	13,066.32	12,480.00	586.32	162,542.07	161,750.00	792.07	161,750.00
Net Ordinary Income	(13,066.32)	(12,480.00)	(586.32)	(162,542.07)	(161,750.00)	(792.07)	(161,750.00)
Net Income	(13,066.32)	(12,480.00)	(586.32)	(162,542.07)	(161,750.00)	(792.07)	(161,750.00)

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	Dec 18	Budget	\$ Over Bu...	Jan - Dec 18	YTD Budget	\$ Over Bu...	Annual Bu...
Ordinary Income/Expense							
Expense							
5110 - POST OFFICE	0.00	0.00	0.00	150.00	150.00	0.00	150.00
BOND/INSURANCE	277.36	350.00	(72.64)	2,984.72	3,700.00	(715.28)	3,700.00
PO EMPLOYEE BENS & TAXES	39.81	0.00	39.81	477.72	400.00	77.72	400.00
POST OFFICE BUILDING	71.12	0.00	71.12	1,092.01	600.00	492.01	600.00
POST OFFICE EXPENSE	3,001.25	2,650.00	351.25	30,705.82	31,700.00	(994.18)	31,700.00
POST OFFICE STAFF							
Total 5110 - POST OFFICE	3,389.54	3,000.00	389.54	35,410.27	36,550.00	(1,139.73)	36,550.00
Total Expense	3,389.54	3,000.00	389.54	35,410.27	36,550.00	(1,139.73)	36,550.00
Net Ordinary Income	(3,389.54)	(3,000.00)	(389.54)	(35,410.27)	(36,550.00)	1,139.73	(36,550.00)
Net Income	(3,389.54)	(3,000.00)	(389.54)	(35,410.27)	(36,550.00)	1,139.73	(36,550.00)

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	Dec 18	Budget	\$ Over Budget	Jan - Dec 18	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	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	584.32	2,000.00	(1,415.68)	2,000.00
SWEEPING	555.00	520.00	35.00	6,660.00	6,240.00	420.00	6,240.00
Total REPAIR & MAINTENANCE	555.00	520.00	35.00	7,959.32	8,790.00	(830.68)	8,790.00
ROAD UTILITIES							
ELECTRICITY PRIVATE ROADS	9,456.37	9,750.00	(293.63)	114,526.72	117,000.00	(2,473.28)	117,000.00
Total ROAD UTILITIES	9,456.37	9,750.00	(293.63)	114,526.72	117,000.00	(2,473.28)	117,000.00
Total 5120 - PRIVATE ROADS	10,011.37	10,270.00	(258.63)	122,486.04	125,790.00	(3,303.96)	125,790.00
Total Expense	10,011.37	10,270.00	(258.63)	122,486.04	125,790.00	(3,303.96)	125,790.00
Net Ordinary Income	(10,011.37)	(10,270.00)	258.63	(122,486.04)	(125,790.00)	3,303.96	(125,790.00)
Net Income	<u>(10,011.37)</u>	<u>(10,270.00)</u>	<u>258.63</u>	<u>(122,486.04)</u>	<u>(125,790.00)</u>	<u>3,303.96</u>	<u>(125,790.00)</u>

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Ordinary Income/Expense							
Expense							
5130 - RECREATION							
FITNESS CENTER	39.08	0.00	39.08	7,541.55	7,500.00	41.55	7,500.00
FITNESS CENTER EQUIP & REPAIR							
Total FITNESS CENTER	39.08	0.00	39.08	7,541.55	7,500.00	41.55	7,500.00
LAPIDARY & CERAMIC ROOM							
LAPIDARY & CERAMICS	51.18	0.00	51.18	1,619.45	1,500.00	119.45	1,500.00
Total LAPIDARY & CERAMIC ROOM	51.18	0.00	51.18	1,619.45	1,500.00	119.45	1,500.00
POOL DECKS							
POOLS	0.00	0.00	0.00	525.00	250.00	275.00	250.00
POOL FENCE	0.00	0.00	0.00	333.00	500.00	(167.00)	500.00
POOL FURNITURE REPAIR	0.00	0.00	0.00	626.21	2,500.00	(1,873.79)	2,500.00
POOL GAS	5,857.21	4,500.00	1,357.21	40,390.83	35,000.00	5,390.83	35,000.00
POOL LICENSES & PERMITS	270.00	0.00	270.00	765.00	800.00	(35.00)	800.00
POOL REPAIRS & IMPROVEMENT	869.91	0.00	869.91	5,421.72	4,000.00	1,421.72	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	27,732.67	24,000.00	3,732.67	24,000.00
Total POOLS	9,253.26	6,500.00	2,753.26	75,269.43	67,000.00	8,269.43	67,000.00
SPORTS							
HORSESHOE COURTS	0.00	0.00	0.00	0.00	150.00	(150.00)	150.00
POOL TABLES	0.00	0.00	0.00	148.81			
SHUFFLE BOARD COURTS	0.00	0.00	0.00	1,237.18	850.00	387.18	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	1,608.54	1,100.00	508.54	1,100.00
TENNIS COURTS							
TENNIS COURTS NETS	0.00	0.00	0.00	257.94			
TENNIS CT REPAIR & IMPROVEMENT	0.00	0.00	0.00	1,697.24			
TENNIS COURTS - Other	0.00	0.00	0.00	0.00	480.00	(480.00)	480.00
Total TENNIS COURTS	0.00	0.00	0.00	1,955.18	480.00	1,475.18	480.00
Total 5130 - RECREATION	9,343.52	6,500.00	2,843.52	88,519.15	77,830.00	10,689.15	77,830.00
Total Expense	9,343.52	6,500.00	2,843.52	88,519.15	77,830.00	10,689.15	77,830.00
Net Ordinary Income	(9,343.52)	(6,500.00)	(2,843.52)	(88,519.15)	(77,830.00)	(10,689.15)	(77,830.00)
Net Income	(9,343.52)	(6,500.00)	(2,843.52)	(88,519.15)	(77,830.00)	(10,689.15)	(77,830.00)

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Ordinary Income/Expense							
Expense							
5140 - RESTAURANT EXPENSE							
LOUNGE SALARIES & WAGES	3,463.51	4,000.00	(536.49)	39,415.03	41,000.00	(1,584.97)	41,000.00
EMPLOYEE BENEFITS & TAX	30,932.87	32,000.00	(1,067.13)	344,125.81	325,500.00	18,625.81	325,500.00
FOOD & BEVERAGE STAFF							
Total LOUNGE SALARIES & WAGES	34,396.38	36,000.00	(1,603.62)	383,540.84	366,500.00	17,040.84	366,500.00
OTHER FOOD & BEVERAGE							
BAR SUPPLIES	0.00	100.00	(100.00)	0.00	1,000.00	(1,000.00)	1,000.00
BEER	4,204.30	4,500.00	(295.70)	41,565.43	39,000.00	2,565.43	39,000.00
CLEANING SUPPLIES	0.00	100.00	(100.00)	0.00	1,200.00	(1,200.00)	1,200.00
CREDIT CARD SERVICE CHARGES	1,586.74	2,000.00	(413.26)	13,778.62	17,100.00	(3,321.38)	17,100.00
ENTERTAINMENT	0.00	200.00	(200.00)	3,215.78	2,000.00	1,215.78	2,000.00
EQUIPMENT REPAIRS	0.00	0.00	0.00	2,802.15	500.00	2,302.15	500.00
FOOD	25,803.42	22,000.00	3,803.42	230,383.19	205,000.00	25,383.19	205,000.00
FURNITURE & FIXTURE NEW	0.00	0.00	0.00	0.00	200.00	(200.00)	200.00
KITCHEN SUPPLIES	277.14	200.00	77.14	3,540.50	2,500.00	1,040.50	2,500.00
LICENSES & PERMITS	315.00	0.00	315.00	1,865.00	2,350.00	(485.00)	2,350.00
LINENS	545.65	400.00	145.65	8,665.20	4,000.00	4,665.20	4,000.00
LIQUOR	2,941.50	4,000.00	(1,058.50)	26,894.51	26,000.00	894.51	26,000.00
PAPER & PLASTIC	0.00	50.00	(50.00)	0.00	500.00	(500.00)	500.00
PLATES, UTENSILS, GLASSES	0.00	100.00	(100.00)	0.00	500.00	(500.00)	500.00
SEMINARS/TRAINING	0.00	0.00	0.00	100.00	250.00	(150.00)	250.00
TELEPHONE	39.08	40.00	(0.92)	468.96	500.00	(31.04)	500.00
UNIFORMS	0.00	200.00	(200.00)	614.68	2,000.00	(1,385.32)	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	36,037.83	34,215.00	1,822.83	337,794.02	308,500.00	29,294.02	308,500.00
Total 5140 - RESTAURANT EXPENSE	70,434.21	70,215.00	219.21	721,334.86	675,000.00	46,334.86	675,000.00
Total Expense	70,434.21	70,215.00	219.21	721,334.86	675,000.00	46,334.86	675,000.00
Net Ordinary Income	(70,434.21)	(70,215.00)	(219.21)	(721,334.86)	(675,000.00)	(46,334.86)	(675,000.00)
Net Income	(70,434.21)	(70,215.00)	(219.21)	(721,334.86)	(675,000.00)	(46,334.86)	(675,000.00)