162 SUPERSTITION MOUNTAIN OWNERS ASSN
BUD-VAR ANALYSIS OPER STATEMENT - DETAIL
8/31/2026

MONTHLY ACTUAL	MONTHLY BUDGET	MONTHLY VARIANCE		YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE
$ 246,572.82	$ 252,913.00	$ (6,340.18)	**TOTAL REVENUE**	$ 2,126,623.70	$ 2,030,599.00	$ 96,024.70
Explanation: The negative variance is due to Design Review fees coming in less than the expected budget.				**Explanation:** The positive variance reflects Design Review fees collected for new builds versus budget, as well as Sanctions & Fees for construction violations. Initial Reserve Contributions are offset by an outgoing transfer to reserves.		
$ (66,998.00)	$ (63,956.00)	$ (3,042.00)	**TOTAL TRANSFER BETWEEN FUNDS**	$ (555,364.00)	$ (516,793.00)	$ (38,571.00)
$ 179,574.82	$ 188,957.00	$ (9,382.18)	**TOTAL INCOME**	$ 1,571,259.70	$ 1,513,806.00	$ 57,453.70
$ 61,388.59	$ 59,253.00	$ (2,135.59)	**TOTAL ADMIN & GENERAL**	$ 567,632.16	$ 521,138.00	$ (46,494.16)
Explanation: The negative variance is due to higher-than-budgeted Architectural Review fees,Office Supplies and Reserve Study expense.				**Explanation:** The negative variance is due to higher-than-budgeted Architectural Review fees,Office Supplies and Reserve Study expense.		
$ 76,565.85	$ 81,472.00	$ 4,906.15	**TOTAL CONTRACT SERVICES**	$ 629,296.25	$ 646,352.00	$ 17,055.75
Explanation: The positive variance is due to a reduction in the Sunstates security Invoice for a refund of the inflated expense charged in July.				**Explanation:** The positive variance is from the Security Service contract coming in under the planned budget YTD.		
$ 2,738.63	$ 2,813.00	$ 74.37	**TOTAL INSURANCE**	$ 21,125.37	$ 20,793.00	$ (332.37)
Explanation: No significant variance.				**Explanation:** No significant variance.		
$ -	$ -	$ -	**CONTINGENCY**	$ -	$ 5,000.00	$ 5,000.00
Explanation: No variance.				**Explanation:** Positive variance due to no expenses to date.		
$ 5,884.49	$ 2,624.00	$ (3,260.49)	**TOTAL PARTS & SUPPLIES**	$ 40,486.78	$ 21,499.00	$ (18,987.78)
Explanation: The negative variance is due to club charge to Foretees integration with ABDI at an annual rate of $2987.60.				**Explanation:** The negative variance is due to higher RFID tag expenses totaling $17,500 and additional ABDI licenses that were not budgeted.		
$ (6,274.59)	$ 17,230.00	$ 23,504.59	**TOTAL REPAIRS & MAINTENANCE**	$ 222,265.47	$ 191,960.00	$ (30,305.47)
Explanation: The positive variance is due to wash and storm maintenance coming in under budget for August and reclassing $7730.30 of electrical expense for landscape lighting on SMD and CV to reserves.				**Explanation:** The negative variance is due to Storm Maintenance and Wash Area projects expensed earlier in the year than anticipated in the budget. This will correct somewhat as we progress through the year, assuming additional expenses are minimal.		
$ 5,911.00	$ -	$ (5,911.00)	**TOTAL TAXES**	$ 16,584.00	$ 9,000.00	$ (7,584.00)
Explanation: The negative variance is due to an adjusting journal entry required by the CPA for the 2025 fiscal year-end.				**Explanation:** The negative variance is due to an adjusting journal entry required by the CPA for the 2025 fiscal year-end.		
$ 8,774.70	$ 9,850.00	$ 1,075.30	**TOTAL UTILITIES**	$ 56,721.11	$ 66,508.00	$ 9,786.89
Explanation: Under the year-to-date budget, due to savings in the DLC watering program.				**Explanation:** Under the year-to-date budget, due to savings in the DLC watering program.		
$ 154,988.67	$ 173,242.00	$ 18,253.33	**TOTAL OPERATING EXPENSES**	$ 1,554,111.14	$ 1,482,250.00	$ (71,861.14)
$ 143.50	$ 1,250.00	$ 1,106.50	**PROVISION FOR CREDIT LOSS**	$ 4,326.00	$ 10,000.00	$ 5,674.00
$ 24,442.65	$ 14,465.00	$ 9,977.65	**OPERATING SURPLUS/(LOSS)**	$ 12,822.56	$ 21,556.00	$ (8,733.44)
Explanation: Operating Loss is due to front-loading of $115,396 reserve transfers in July for August and September contributions collected.				**Explanation:** Operating Loss is due to front-loading of $115,396 reserve transfers in July for August and September contributions collected in July, as well as Design Review Fees higher than the expected budget.		
$ 78,695.54	$ -	$ 78,695.54	**STRATEGIC PROJECTS FUND**	$ 86,173.04	$ -	$ 86,173.04
$ (18,805.16)	$ -	$ (18,805.16)	**STRATEGIC PROJECTS EXPENSE**	$ (26,282.66)	$ -	$ (26,282.66)
$ 59,890.38	$ -	$ 59,890.38	**REMAINING STRATEGIC FUNDS**	$ 59,890.38	$ -	$ 59,890.38

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			GOLDEN EAGLE VILLAGE			
$ 15,665.00	$ 15,665.00	$ -	**TOTAL INCOME**	$ 125,320.00	$ 125,320.00	$ -
$ 7,558.00	$ 7,887.00	$ 329.00	**TOTAL EXPENSES**	$ 58,867.87	$ 60,381.00	$ 1,513.13
Explanation: No significant variance.				**Explanation:** The positive variance is due to extra landscape crew expense being less than budgeted during the period.		
$ (8,174.00)	$ (8,174.00)	$ -	**TOTAL TRANSFER BETWEEN FUNDS**	$ (65,392.00)	$ (65,392.00)	$ -
$ (67.00)	$ (396.00)	$ 329.00	**GOLDEN EAGLE VARIANCE**	$ 1,060.13	$ (453.00)	$ 1,513.13
			FIRST WATER VILLAGE			
$ 17,712.00	$ 17,712.00	$ -	**TOTAL INCOME**	$ 141,696.00	$ 141,696.00	$ -
$ 9,840.93	$ 11,596.00	$ 1,755.07	**TOTAL EXPENSES**	$ 67,734.25	$ 70,188.00	$ 2,453.75
Explanation: Positive variance is due flagstone cap sealing not being performed but budgted for.				**Explanation:** Positive variance is due flagstone cap sealing not being performed but budgted for.		
$ (9,116.00)	$ (9,116.00)	$ -	**TOTAL TRANSFER BETWEEN FUNDS**	$ (72,928.00)	$ (72,928.00)	$ -
$ (1,244.93)	$ (3,000.00)	$ 1,755.07	**FIRST WATER VARIANCE**	$ 1,033.75	$ (1,420.00)	$ 2,453.75
			GREYTHORN VILLAGE			
$ 6,699.00	$ 6,699.00	$ -	**TOTAL INCOME**	$ 53,592.00	$ 53,592.00	$ -
$ 2,275.00	$ 2,433.00	$ 158.00	**TOTAL EXPENSES**	$ 19,162.87	$ 19,549.00	$ 386.13
Explanation: Positive variance is due to lower-than-budgeted expenses for the use of an extra landscape crew in August and no miscellaneous repairs needed to be performed.				**Explanation:** Positive variance is due to lower-than-budgeted expenses for the use of an extra landscape crew in August and no miscellaneous repairs needed to be performed.		
$ (4,260.00)	$ (4,260.00)	$ -	**TOTAL TRANSFER BETWEEN FUNDS**	$ (34,080.00)	$ (34,080.00)	$ -
$ 164.00	$ 6.00	$ 158.00	**GREYTHORN VARIANCE**	$ 349.13	$ (37.00)	$ 386.13

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			CLUB VILLAS			
$ 18,240.00	$ 18,240.00	$ -	**TOTAL INCOME**	$ 145,920.00	$ 145,920.00	$ -
$ 8,946.80	$ 9,763.00	$ 816.20	**TOTAL EXPENSES**	$ 72,827.37	$ 80,333.00	$ 7,505.63
Explanation: The positive variance is due to budgeted but not expensed funds for an additional landscape crew and plant replacements during the period.				**Explanation:** The positive variance is caused by budgeted but not completed Flagstone Cap Seal, Miscellaneous Repairs not performed to date, and reduced expense for Extra Landscape Crew.		
$ (8,430.00)	$ (8,430.00)	$ -	**TOTAL TRANSFER BETWEEN FUNDS**	$ (67,440.00)	$ (67,440.00)	$ -
$ 863.20	$ 47.00	$ 816.20	**CLUB VILLAS VARIANCE**	$ 5,652.63	$ (1,853.00)	$ 7,505.63
			PROSPECTOR VILLAGE			
$ 7,975.00	$ 8,932.00	$ (957.00)	**TOTAL INCOME**	$ 63,800.00	$ 63,800.00	$ -
Value						
$ 2,601.13	$ 2,932.00	$ 330.87	**TOTAL EXPENSES**	$ 22,907.78	$ 26,296.00	$ 3,388.22
Explanation: The positive variance is due to no expense for plant replacement and miscellaneous repairs this month.				**Explanation:** The positive variance is caused by budgeted but not completed Flagstone Cap Seal and Miscellaneous Repairs.		
$ (4,860.00)	$ (4,860.00)	$ -	**TOTAL TRANSFER BETWEEN FUNDS**	$ (38,880.00)	$ (38,880.00)	$ -
$ 513.87	$ 1,140.00	$ (626.13)	**PROSPECTOR VLGE VARIANCE**	$ 2,012.22	$ (1,376.00)	$ 3,388.22
$ 229.14	$ (2,203.00)	$ 2,432.14	**BV VILLAGES NET VARIANCE**	$ 10,107.86	$ (5,139.00)	$ 15,246.86
$ 24,671.79	$ 12,262.00	$ 12,409.79	**OPERATING PROFIT/(LOSS) AFTER**	$ 22,930.42	$ 16,417.00	$ 6,513.42