

**CASH BALANCES**

**31-Dec-16**

**ACCOUNT DESCRIPTON**

**BANK NAME**

**INT RATE**

**BALANCE as of**  
December 31, 2016

**OPERATING ACCOUNTS**

Petty Cash	#1010/1012	Cash, Petty	200.00
Finemark-Operating Funds	#1138	0.50% Cash, Operating	<u>790,177.34</u>

**TOTAL OPERATING ACCOUNTS**

**790,377.34**

**RESERVES**

**DEFERRED MAINTENANCE**

Edison Nat'l Bank-Deferred Maint	#1139	0.03% Cash, Reserved	<u>141,918.74</u>
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**TOTAL DEFERRED MAINTENANCE**

141,918.74

**CAPITAL RESERVE**

Iberia Bank-Capital Funds	#1081	0.10% Cash, Reserved	86,241.37
SBA Fund A - Florida Prime	#1130	0.86% Cash, Reserved	41,151.61

**TOTAL CAPITAL RESERVE**

127,392.98

**EMERGENCY**

Finemark-Emergency	#1134	0.30% Cash, Reserved	<u>53,667.22</u>
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**TOTAL EMERGENCY**

53,667.22

**PROJECTS**

FineMark-Golf Course Capital Funds	#1128	0.30% Cash, Reserved	148,550.28
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**TOTAL PROJECTS**

148,550.28

**AUDIT - GM HALL RESTITUTION**

FineMark GM Hall Restitution Funds	#1125	0.00% Cash, Reserved	100,204.45
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**TOTAL AUDIT - GM HALL RESTITUTION**

100,204.45

**TOTAL RESERVE ACCOUNTS**

**571,733.67**

**TRUSTEE PROJECT FUND BALANCE**

**RENEWAL & REPLACEMENT**

U. S. BANK	#1397	0.006% Renewal & Replacement	<u>13,909.79</u>
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**TOTAL TRUSTEE BALANCE**

**13,909.79**



**Balance Sheet**

Herons Glen Recreation District

**Filtered By:** Show accounts with zero balances is not set

**Dates:** Date Ending 12/31/2016

Account #	Account Name	This Year
<b>Assets</b>		
00-1010	Cash, petty	\$ 200.00
00-1028	Due from Fairway	\$ 178,080.71
00-1030	Due From Meadows	\$ 113,057.97
00-1081	Cash, Iberia Bank Ca	\$ 86,241.37
00-1125	FineMark Audit Acct	\$ 100,204.45
00-1128	Finemark Project Fun	\$ 148,550.28
00-1130	State Board Admin-Ca	\$ 41,151.61
00-1134	Finemark Bank-Emerge	\$ 53,667.22
00-1138	Finemark - Operating	\$ 790,177.34
00-1139	Edison Natl Bank-Def	\$ 141,918.74
00-1210	Accounts receivable	\$ 934,541.72
00-1220	Due from - Irrigation Loan - GC Special	\$ 43,377.14
00-1221	Due from - Irrigation Loan - Emergency	\$ 100,000.00
00-1280	Accounts receivable,	\$ 6.56
00-1291	Allowance for Bad De	(\$ 176,749.56)
00-1310	Prepaid insurance	\$ 55,188.53
00-1320	Prepaid social event	\$ 900.00
00-1390	Prepaid Expenses, ot	\$ 122,583.81
00-1397	Investments - 6206-R	\$ 13,909.79
00-1402	Bond Funds - Revenue	\$ 1,374,837.91
00-1408	Bond Fund -Prepaymen	\$ 0.08
00-1450	Inventory, Pro Shop,	\$ 101,407.45
00-1476	Inventory - gas	\$ 1,964.28
00-1510	Inventory, Herons Nest, food	\$ 20,831.14
00-1520	Inventory, Herons Nest, beverage	\$ 18,626.79
00-1600	Equipment	\$ 830,450.17
00-1601	Capital Lease	\$ 1,453,227.25
00-1602	Small Capital Improv	\$ 4,926.90
00-1604	Capital Replacement	\$ 2,402,117.21
00-1609	Software	\$ 21,486.95
00-1610	Real Property and Im	\$ 4,617,690.00
00-1620	Land Lease	\$ 11,720,482.00
00-1621	Land - WasteWater/Ma	\$ 538,962.13
00-1622	Land - Pump House-My	\$ 30,000.00
00-1690	Property & Improveme	\$ 978,344.88
00-1693	Pumphouse Project	\$ 242,377.67
00-1696	Portico Skylight	\$ 48,913.05
00-1697	Golf Course Renovati	\$ 1,242,346.84
00-1698	Parking Lot Project	\$ 999,724.40
00-1699	CLIS System	\$ 1,579,429.11
00-1700	Restaurant Project	\$ 2,401,176.18
00-1701	Clubhouse Project	\$ 320,927.28
00-1702	Golf Course Maintena	\$ 1,374,323.85
00-1703	Storm Drain Project	\$ 36,200.00
00-1704	Effluent Pond Projec	\$ 336,109.06
00-1705	Fitness Center	\$ 361,376.37
00-1731	Pump Station 2 Build	\$ 10,000.00
00-1732	Pump Station-Mystic	\$ 75,000.00
00-1733	Pump Station-Mystic	\$ 50,000.00
00-1735	Waste Water Treatmen	\$ 37,186.10
00-1790	Accumulated deprecia	(\$ 10,221,308.52)

Account #	Account Name	This Year		
00-1901	Special Assessment R	\$ 21,136,863.10		
00-1910	Deposits	\$ 6,163.00		
00-1951	Bond Issuance-2006-N	\$ 339,366.04		
00-1952	Bond Insurance Premi	\$ 620,312.50		
00-1983	Due From (Due to) Fa	\$ 376.00		
00-1984	Due From (Due to) Me	\$ 267.00		
00-1988	PR Benefits Clearing Acct	(\$ 211.69)		
00-1990	Clearing	\$ 158,733.23		
00-1991	Gratuities clearing	(\$ 8,794.90)		
00-1992	Employee Christmas c	(\$ 371.77)		
00-1999	Hole In One Account	(\$ 1,622.11)		
<b>Total Assets</b>		<b>\$ 48,007,224.61</b>		
<b>Liabilities</b>				
00-2013	Due To Fairway	\$ 194,705.71		
00-2014	Due To Meadows	\$ 125,090.23		
00-2110	Accounts payable, tr	\$ 99,956.89		
00-2210	Sales taxes payable	\$ 8,333.73		
00-2211	Sales Tax Payable-Rental	\$ 18.00		
00-2240	Accrued salaries & w	\$ 85,735.50		
00-2290	Other accrued Expens	\$ 33,979.25		
00-2295	GM Hall Restitution	\$ 86,841.91		
00-2300	Due to - Irrigation Loan	\$ 143,377.14		
00-2310	Advanced ticket sale	\$ 58,250.00		
00-2320	Ballroom deposits	\$ 500.00		
00-2321	Deposits-Locker Fees	\$ 585.00		
00-2350	Groupons to be redeemed	\$ 890.94		
00-2351	Gift Certificates -	\$ 19,590.15		
00-2370	Pro Shop credit book	\$ 8,650.31		
00-2410	Deferred assessments	\$ 363,712.03		
00-2420	Deferred assmnts, Ca	\$ 78,187.73		
00-2425	Deferred assessment,	\$ 42,747.46		
00-2450	Deferred assmnts, CL	\$ 82,313.60		
00-2510	Deferred golf, annua	\$ 956,584.90		
00-2521	Deferred annual rang	\$ 4,511.25		
00-2751	Bond Payable - 2006	\$ 20,426,020.00		
00-2752	Bond Original Issue	(\$ 199,758.10)		
00-2753	Deferred Loss on Ref	(\$ 637,279.81)		
00-2790	Capital Lease Obliga	\$ 135,245.30		
<b>Total Liabilities</b>		<b>\$ 22,118,789.12</b>		
<b>Equity</b>				
00-3005	Contributed Capital	\$ 27,644,172.85		
00-3100	Capital Lease, Net o	\$ 251,719.26		
00-3110	Association equity(d	(\$ 4,243,938.24)		
00-3905	Retained Earnings-Re	\$ 850,860.56		
<b>Profit (Loss)</b>		<b>\$ 1,385,621.06</b>		
<b>Total Equity Adjusted for Profit/Loss</b>		<b>\$ 25,888,435.49</b>		
<b>Total Liability and Equity</b>		<b>\$ 48,007,224.61</b>		
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Herons Glen Recreation District						
RECREATION DISTRICT TOTAL VARIANCE REPORT						
Dec 31, 2016						
DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE OVER (UNDER)	ACTUAL YTD	BUDGET YTD	VARIANCE OVER (UNDER)
<b>ADMINISTRATION</b>						
Operating Revenue	3528	4871	(1343)	14302	16004	(1702)
Operating Expenses	12744	70354	(57610)	206737	216096	(9359)
Operating Income	(9216)	(65483)	56267	(192435)	(200093)	7658
Assessment	65483	65483	(0)	200093	200093	0
Net Income	56267	0	56267	7658	0	7658
<b>RESTAURANT</b>						
Operating Revenue	117757	123258	(5501)	319805	338817	(19012)
Operating Expenses	149448	144020	5429	394540	400734	(6194)
Operating Income	(31691)	(20762)	(10930)	(74735)	(61917)	(12818)
Assessment	20762	20762	0	61917	61917	0
Net Income	(10930)	0	(10930)	(12818)	0	(12818)
<b>CLUBHOUSE</b>						
Operating Revenue	0	0	0	12000	12000	0
Operating Expenses	53072	52698	373	157229	169093	(11864)
Operating Income	(53072)	(52698)	(373)	(145229)	(157093)	11864
Assessment	52698	52698	0	157093	157093	0
Net Income	(373)	0	(373)	11864	(0)	11864
<b>CLIS Dept.</b>						
Operating Revenue	13517	13440	77	48222	47610	612
Operating Expenses	27132	29429	(2297)	91583	104308	(12725)
Operating Income	(13615)	(15989)	2373	(43361)	(56698)	13337
Assessment	15989	15989	0	56698	56698	0
Net Income	2373	0	2373	13337	0	13337
<b>Fitness Center</b>						
Operating Revenue	0	0	0	0	0	0
Operating Expenses	5337	3441	1895	11943	9783	2159
Operating Income	(5337)	(3441)	(1895)	(11943)	(9783)	(2159)
Assessment	3441	3441	0	9783	9783	0
Net Income	(1895)	0	(1895)	(2159)	0	(2159)
<b>SUBTOTAL</b>						
Total Operating Revenues	134802	141569	(6767)	394329	414431	(20102)
Total Assessments	158373	158373	(0)	485584	485583	0
Total Operating Expenses	247733	299942	(52209)	862031	900014	(37983)
Net Income	45442	0	45442	17881	0	17881

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE OVER (UNDER)	ACTUAL YTD	BUDGET YTD	VARIANCE OVER (UNDER)
<b>GOLF MAINTENANCE</b>						
Operating Revenue	0	0	0	0	0	0
Operating Expenses	110160	104192	5967	351875	348658	3217
Net Income	(110160)	(104192)	(5967)	(351875)	(348658)	(3217)
<b>PRO SHOP</b>						
Operating Revenue	156210	142929	13281	434995	401288	33706
Operating Expenses	49660	39543	10117	138386	121236	17150
Net Income	106549	103385	3164	296608	280052	16556
<b>ALL DEPARTMENTS</b>						
Total Operating Revenues	291012	284497	6514	829323	815719	13604
Total Assessments	158373	158373	(0)	485584	485583	0
Total Operating Expenses	407553	443677	(36124)	1352292	1369908	(17616)
Net Income	41831	(807)	42639	(37385)	(68606)	31220
<i>From Golf Operations</i>	<i>(3610)</i>	<i>(807)</i>	<i>(2803)</i>	<i>(55266)</i>	<i>(68606)</i>	<i>13340</i>
<i>From Other than Golf Operations</i>	<i>45442</i>	<i>0</i>	<i>45442</i>	<i>17881</i>	<i>0</i>	<i>17881</i>

<b>HGRD Variance</b>				
<b>Nov-16</b>				
	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>Explanation</b>
	<b>This Month</b>	<b>This Month</b>	<b>Over(Under)</b>	
<b>Administration</b>				
Payroll Taxes & Fees	5,674	4,288	1,386	2016 Vehicle Allowance Jan-Jun PR Correction for J. Hall \$527.11, New calendar year FUTA & SUTA budgeted as fiscal year instead of calendar year
Payroll Benefits	6,805	4,234	2,571	Lorraine's Cobra for November & December as per her employment agreement
Contingency	3,149	6,500	(3,351)	Monthly GM Restitution Operating Budget Credit \$3,196
Professional Fees	13,320	9,186	4,134	Fishkind Dissemination Svcs for preparation of the 2013,14 & 15 Annual Continuing Disclosure Reports for the bonds that had not been done in the past and had to br brought up to date \$4500
Forensice Audit	(62,551)	-	(62,551)	Moved forensic audit expenses to date to dept 93 (non-operating items)
<b>Restaurant</b>				
Food Sales	83,611	91,245	(7,634)	4% better than same month last year. Several categories in the food revenues were overstated in the budget from the previous years' actuals
Beverage Sales	33,675	31,013	2,662	18% better than same month last year. Significant increase in non-resident holiday parties.
COS, Food	41,122	36,498	4,624	49.18% food cost to a budget of 40%. We suspect there are items that were not counted properly.
COS, Beverage	9,391	7,753	1,638	27.89% to a budget of 25%. This number is rarely off and we are investigating whether or not something was missed in counting inventory.
Payroll Kitchen, OT	2,220	200	2,020	Kitchen was overstaffed to accommodate the variety of holiday parties
Payroll, Service	23,555	21,643	1,912	Servers scheduled to accommodate the additional holiday parties
Payroll Taxes & Fees	12,141	20,925	(8,784)	1/2 H-2B Additional Expenses budgeted here for \$8500
H-2B Additional Expenses	5,493	-	5,493	1/2 Pabian Law for H-2B Program Fees originally budgeted in Payroll Taxes & Fees
Maintenance & Repairs	1,833	800	1,033	Repairs for H-2B Van \$1674.51
Resident Event Decoration/Ent	(1,039)	-	(1,039)	Christmas Dinner Dance better by \$347.07 and NYE Party better by \$692.38
<b>Golf Maintenance</b>				
Field Supplies	2,974	850	2,124	Bee removal \$375, lumber for #11 fence on cartpath & #1 seawall repairs \$524, 2 posts for tee signs that were broken from carts hitting them \$914 & 2 new ballwashers for those posts \$440
Seed, Sod, Sand	3,647	2,500	1,147	Two loads of bunker sand from November were put out in December \$1334
<b>Pro Shop</b>				
Member Guest Fees	12,581	8,342	4,239	Due to the Holidays
Public Play Fees	7,220	5,700	1,520	Fantastic course conditions are drawing people along with positive reviews on Golf Advisor/GolfNow
Pro Shop, MDSE	16,174	8,188	7,986	Larger selection of merchandise
COS, Pro Shop, Mdse	13,047	5,813	7,234	Still had holiday sales going on w/50% off shoes selected apparel to move old merchandise.
Advertising	2,550	600	1,950	5 \$500 credits on member accounts for membership incentive program extended from Nov
<b>Clubhouse</b>				
Landscape Plant/Supplies	3,233	4,350	(1,117)	Timing issue
Maintenance & Repairs	7,969	6,000	1,969	Locks on all doors for key change \$3,000, crushed shell for bocce & shuffle board courts \$240 and tennis fence cap \$339
Effluent Water	2,857	754	2,103	Drought conditions
<b>CLIS</b>				
Payroll	13,001	14,259	(1,258)	Short one part-time employee all month
Payroll Benefits	437	1,487	(1,050)	3 people budgeted for insurance - only 1 person elected to take company coverage
<b>Fitness Center</b>				
Fitness Center Maintenance	3,259	416	2,843	Roof repair

**Herons Glen Recreation District**

**DEPARTMENTAL INCOME STATEMENT Dec 31, 2016**

**00 - Administration**

<b>Actual This Month</b>	<b>This Mth Budget</b>	<b>Variance Over (Under)</b>	<b>Actual Same Mth Last Yr</b>		<b>Actual Year To Date</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Actual YTD Last Yr</b>
					<b>Income</b>			
65,483	65,483	(0)	61,970		200,093	200,093	0	164,658
100	100	0	100		300	300	0	300
(20)	0	(20)	(20)		2,310	2,500	(190)	3,050
633	633	0	633		1,899	1,899	0	1,899
94	67	27	67		283	163	120	163
374	873	(499)	873		1,062	2,948	(1,885)	2,948
2,347	3,197	(850)	2,472		8,448	8,195	254	6,020
69,011	70,354	(1,343)	66,096		<b>TOTAL Income</b>	214,395	216,096	(1,701)
69,011	70,354	(1,343)	66,096		<b>Gross Profit Margin</b>	214,395	216,096	(1,701)
					<b>Expenses</b>			
28,407	28,551	(143)	25,299		79,141	86,381	(7,240)	78,197
36	0	36	0		63	0	63	0
5,674	4,288	1,386	3,503		13,119	15,333	(2,213)	13,699
6,805	4,234	2,571	5,110		15,194	12,703	2,491	13,039
194	0	194	0		1,119	850	269	648
425	25	400	0		571	75	496	0
127	233	(106)	292		339	699	(360)	571
3,782	3,100	682	2,934		10,860	9,300	1,560	8,803
3,149	6,500	(3,351)	6,274		Contingency	16,167	25,910	(9,743)
0	100	(100)	120		CONTINUING EDUCATION	80	2,500	(2,420)
810	0	810	245		DUES & SUBSCRIPTIONS	2,155	0	2,155
1,343	1,607	(264)	1,607		ELECTRIC (ALLOCATION)	4,173	4,698	(525)
4,046	4,200	(154)	4,069		EMPLOYEE APPRECIATION	4,046	4,750	(704)
1,813	1,813	0	1,797		INSURANCE (ALLOCATION)	5,438	5,438	0
0	0	0	0		LEASE EXPENSE	0	0	0
0	0	0	196		LICENSES & TAXES	1,299	1,000	299
1,953	1,505	448	1,731		BANK CHARGES	4,047	3,051	996
1,341	1,490	(149)	941		OFFICE EQUIPMENT	9,139	4,470	4,669
830	1,000	(170)	1,154		OFFICE SUPPLIES	2,761	3,000	(239)
(71)	315	(385)	315		POSTAGE	1,510	2,252	(742)
13,320	9,186	4,134	9,804		PROFESSIONAL FEES	32,256	29,558	2,698
(62,551)	0	(62,551)	0		FORENSIC AUDIT	0	0	0
727	1,200	(473)	990		REC DISTRICT SOCIAL EVENT	727	1,200	(473)
0	0	0	0		SERVICE CONTRACTS	0	0	0
496	825	(329)	778		TELEPHONE (ALLOCATION)	1,793	2,475	(682)
0	100	(100)	151		TRAVEL	547	250	297
0	0	0	0		UNIFORM	0	0	0
88	84	5	84		WATER (ALLOCATION)	194	205	(11)
12,744	70,354	(57,610)	67,393		<b>TOTAL Expenses</b>	206,737	216,096	(9,359)
56,267	0	56,267	(1,297)		<b>Net Income/(Loss)</b>	7,658	0	7,658

**Hérons Glen Recreation District**

**DEPARTMENTAL INCOME STATEMENT Dec 31, 2016**

**10 - Restaurant**

<b>Actual</b>	<b>This Mth</b>	<b>Variance</b>	<b>Actual Same</b>		<b>Actual Year</b>	<b>YTD</b>	<b>Variance</b>	<b>Actual YTD</b>
<b>This Month</b>	<b>Budget</b>	<b>Over (Under)</b>	<b>Mth Last Yr</b>		<b>To Date</b>	<b>Budget</b>	<b>Over (Under)</b>	<b>Last Yr</b>
					Income			
20,762	20,762	0	25,197	ASSESSMENTS, BASE	61,917	61,917	0	77,995
35,174	38,117	(2,943)	37,369	FOOD SALES-DINING ROOM	89,290	100,865	(11,576)	98,888
9,955	9,260	695	9,079	BEVERAGE SALES-DINING ROOM	25,403	23,804	1,599	23,337
25,840	27,016	(1,176)	25,166	FOOD SALES - LOUNGE	78,324	83,873	(5,549)	83,746
15,625	14,039	1,587	14,039	BEVERAGE REVENUE - LOUNGE	50,122	47,369	2,753	47,369
15,595	23,342	(7,747)	15,545	CATERING FOOD-RESIDENTS	35,559	45,488	(9,929)	35,227
6,106	6,964	(858)	5,000	CATERING BEVERAGES-RESIDENTS	12,002	12,878	(876)	11,219
7,002	2,770	4,232	2,361	CATERING FOOD-OUTSIDE	17,304	15,540	1,764	6,374
1,989	750	1,239	457	CATERING BEVERAGE-OUTSIDE	7,648	4,000	3,648	1,522
472	1,000	(528)	0	CATERING, OTHER REVENUES	4,154	5,000	(846)	100
138,519	144,020	(5,501)	134,212	TOTAL Income	381,722	400,734	(19,012)	385,776
				Cost of Revenues				
41,122	36,498	4,624	32,295	COS, FOOD	100,404	98,307	2,097	89,021
9,391	7,753	1,637	7,281	COS, BEVERAGE	23,433	22,013	1,421	20,569
50,512	44,251	6,261	39,576	TOTAL Cost of Revenues	123,837	120,319	3,518	109,590
88,007	99,768	(11,762)	94,636	Gross Profit Margin	257,885	280,415	(22,530)	276,186
				Expenses				
26,019	25,486	532	24,775	PAYROLL, KITCHEN	71,045	68,352	2,693	66,800
2,220	200	2,020	(173)	PAYROLL, KITCHEN, OT	4,559	1,050	3,509	416
23,555	21,643	1,913	21,058	PAYROLL, SERVICE	66,114	64,363	1,751	62,942
176	0	176	(49)	PAYROLL, SERVICE, OT	317	0	317	84
12,141	20,925	(8,784)	17,038	PAYROLL TAXES & FEES	30,022	51,738	(21,717)	45,783
3,393	4,144	(751)	4,187	PAYROLL BENEFITS	11,205	12,432	(1,227)	11,426
5,493	0	5,493	0	H-2B Additional Expenses	13,532	0	13,532	0
348	400	(52)	825	ADVERTISING	1,045	1,200	(155)	2,374
0	0	0	0	CHEMICALS	0	0	0	0
0	0	0	0	CLUBHOUSE FACILITY IMPROVEMENTS	0	0	0	0
576	517	59	459	CLEANING SUPPLIES	1,778	1,550	228	1,122
357	475	(118)	467	COMPLIMENTARY MEALS	1,008	1,100	(92)	1,072
0	0	0	0	CONTINUING EDUCATION	0	0	0	2,100
277	217	60	555	DISHES & GLASSWARE	277	650	(373)	745
0	0	0	0	DUES & SUBSCRIPTIONS	495	695	(200)	695
3,106	3,716	(609)	3,716	ELECTRIC (ALLOCATION)	9,651	10,865	(1,214)	10,865
361	498	(137)	475	EMPLOYEE MEALS	1,190	1,148	42	1,485
480	480	0	990	Entertainment-Dining Room	1,395	2,195	(800)	2,065
1,650	1,650	0	950	ENTERTAINMENT LOUNGE	4,000	4,000	0	3,650



Actual This Month	This Mth Budget	Variance Over (Under)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Over (Under)	Actual YTD Last Yr
(65)	361	(426)	361	ENTERTAINMENT/DECORATIONS	(416)	3,049	(3,464)	3,049
0	0	0	0	Equipment Rental	0	0	0	0
237	439	(203)	439	GRATIS FOOD/BEV	1,042	1,843	(801)	1,843
1,208	1,208	0	1,198	INSURANCE (ALLOCATION)	3,625	3,625	0	3,594
697	681	16	599	LEASE	2,090	2,043	47	1,902
0	343	(343)	423	LICENSES & TAXES	357	700	(343)	780
2,700	1,942	758	1,942	LINEN	7,180	5,289	1,891	5,289
1,833	800	1,033	583	MAINTENANCE & REPAIRS	3,048	2,400	648	2,514
5,143	5,204	(61)	5,089	MEMBER REWARDS-FOOD	14,327	14,761	(434)	15,232
2,165	1,945	219	1,980	MEMBER REWARDS-BEVERAGE	6,443	5,943	500	6,257
392	175	217	97	OFFICE SUPPLIES	1,493	525	968	767
2,000	2,059	(59)	1,961	PROPANE GAS	3,734	4,880	(1,147)	4,648
(1,039)	0	(1,039)	961	Resident Event Decoration/Ent	(2,007)	0	(2,007)	86
687	665	22	636	REFUSE	2,060	1,994	66	1,864
0	0	0	0	RENTAL	0	0	0	0
262	135	127	1,094	SERVICE CONTRACTS	2,132	1,605	527	1,578
0	75	(75)	237	Small Equipment-Kitchen	0	225	(225)	537
1,416	2,000	(584)	2,195	SUPPLIES	4,891	6,000	(1,109)	6,061
238	225	13	181	TELEPHONE (ALLOCATION)	713	675	38	542
0	75	(75)	0	TRAVEL	(225)	225	(450)	690
29	250	(221)	840	UNIFORM	644	1,250	(606)	1,839
0	0	0	0	UTENSILS	0	0	0	0
884	836	48	836	WATER (ALLOCATION)	1,941	2,046	(105)	2,046
98,936	99,768	(832)	96,926	TOTAL Expenses	270,703	280,415	(9,711)	274,739
(10,930)	0	(10,930)	(2,289)	Net Income/(Loss)	(12,818)	0	(12,818)	1,446

Herons Glen Recreation District  
DEPARTMENTAL INCOME STATEMENT  
30 - Golf Maintenance

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr
					<b>Expenses</b>			
39,412	38,843	569	40,434		PAYROLL	116,813	115,179	1,635
1,529	951	578	470		PAYROLL, O.T.	6,880	2,854	4,026
8,308	7,563	745	7,772		PAYROLL TAXES & FEES	19,159	25,198	(6,039)
5,608	4,992	616	4,725		PAYROLL BENEFITS	14,429	14,975	(547)
0	0	0	0		CASUAL LABOR	0	0	0
6,833	7,000	(167)	6,721		CHEMICALS	29,302	24,500	4,802
0	0	0	0		Contingency	0	0	0
100	125	(25)	0		CONTINUING EDUCATION	300	250	50
0	0	0	0		Contract Labor - Technical	0	0	0
0	0	0	0		DUES & SUBSCRIPTIONS	0	375	(375)
2,553	2,088	465	2,088		ELECTRIC (ALLOCATION)	7,689	6,403	1,286
0	0	0	0		EQUIPMENT RENTAL	0	0	0
5,339	6,200	(861)	6,748		FERTILIZER	25,358	25,900	(542)
2,974	850	2,124	925		FIELD SUPPLIES	14,000	10,354	3,646
3,469	2,960	509	2,810		GASOLINE	6,813	7,296	(483)
1,933	1,933	0	1,917		INSURANCE (ALLOCATION)	5,800	5,800	0
835	1,500	(665)	500		IRRIGATION	1,925	4,500	(2,575)
4,775	5,400	(625)	4,404		LANDSCAPE PLANT/SUPPLIES	18,773	22,400	(3,627)
12,796	13,219	(422)	18,500		LEASE	38,852	40,984	(2,132)
0	200	(200)	74		MAINTENANCE & REPAIRS	50	600	(550)
5,345	4,550	795	4,171		MAINTENANCE, EQUIPMENT	19,886	13,650	6,236
414	125	289	417		OFFICE SUPPLIES	494	375	119
1,514	530	984	278		REFUSE	2,342	1,894	448
3,647	2,500	1,147	2,470		SEED, SOD, SAND	6,713	7,200	(487)
1,063	760	303	748		SERVICE CONTRACTS	10,399	11,620	(1,221)
465	550	(85)	551		SMALL TOOLS	1,225	1,650	(425)
106	245	(139)	241		TELEPHONE (ALLOCATION)	586	735	(149)
0	50	(50)	0		TRAVEL	0	150	(150)
830	725	105	584		UNIFORM	3,242	2,605	637
311	333	(22)	333		WATER (ALLOCATION)	846	1,212	(366)
110,160	104,192	5,967	107,881		<b>TOTAL Expenses</b>	351,875	348,658	3,217
(110,160)	(104,192)	(5,967)	(107,881)		<b>Net Income/(Loss)</b>	(351,875)	(348,658)	(3,217)

**Herons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT**  
**60 - Pro Shop**  
**As of December 31, 2016**

Actual This Month	This Mth Budget	Variance Over (Under)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Over (Under)	Actual YTD Last Yr
				<b>Income</b>				
106,287	106,376	(88)	107,022	MEMBERSHIP FEES	316,136	309,332	6,805	318,054
501	573	(72)	458	ANNUAL RANGE MEMBERSHIP	1,364	1,719	(355)	1,232
12,581	8,342	4,239	8,255	Member Guest Fees	24,294	20,029	4,265	20,035
7,220	5,700	1,520	5,795	Public Play Fees	23,837	18,005	5,832	14,330
12,670	12,665	5	12,264	Resident Non-Member Fees	30,373	27,921	2,452	27,109
554	640	(86)	640	RANGE FEES	1,241	1,108	133	1,108
16,174	8,188	7,986	8,188	PRO SHOP, MDSE	37,373	21,380	15,993	21,380
241	345	(104)	184	PRO SHOP, FOOD & BEVERAGE	914	995	(81)	67
30	100	(70)	60	Pro shop, club rental	45	300	(255)	60
		0		Pro Shop, discounts			0	
(50)	0	(50)	0	MISCELLANEOUS OTHER INCOME	(582)	500	(1,082)	848
156,210	142,929	13,281	142,865	<b>TOTAL Income</b>	434,995	401,288	33,706	404,222
				<b>Cost of Revenues</b>				
13,047	5,813	7,233	5,978	COS, PRO SHOP, MDSE	29,546	15,180	14,366	15,669
155	224	(70)	44	COS, PRO SHOP, FOOD&BEVERAGE	625	647	(22)	101
0	0	0	0	COS,PRO SHOP,BEVERAGE	0	0	0	0
13,201	6,038	7,164	6,022	<b>TOTAL Cost of Revenues</b>	30,170	15,826	14,344	15,770
143,008	136,891	6,117	136,843	<b>Gross Profit Margin</b>	404,824	385,462	19,362	388,452
				<b>Expenses</b>				
17,316	17,098	218	17,344	PAYROLL	50,334	51,818	(1,484)	52,219
807	701	106	0	PAYROLL, O.T.	942	701	241	64
3,484	3,298	187	2,848	PAYROLL TAXES & FEES	8,149	10,655	(2,506)	9,174
877	1,023	(146)	741	PAYROLL BENEFITS	2,583	3,069	(486)	1,741
2,550	600	1,950	605	ADVERTISING	6,321	1,900	4,421	605
2,850	2,850	0	0	CONTINUING EDUCATION	2,850	3,515	(665)	2,100
110	110	0	0	DUES & SUBSCRIPTIONS	310	310	0	1,600
1,179	1,402	(224)	1,402	ELECTRIC (ALLOCATION)	3,642	4,116	(474)	4,116
767	800	(33)	949	FIELD SUPPLIES	5,573	3,000	2,573	3,189
144	225	(81)	163	GASOLINE	418	675	(257)	441
2,538	2,538	0	2,516	INSURANCE (ALLOCATION)	7,613	7,613	0	7,547
1,588	1,750	(163)	1,588	LEASE	6,039	5,250	789	6,262
382	100	282	12	MAINTENANCE & REPAIRS	456	300	156	74
691	283	408	408	OFFICE SUPPLIES	923	849	74	872
0	0	0	0	RANGE BALLS & MATS	8,316	8,200	116	0
172	166	6	159	REFUSE	515	497	18	636
315	315	(0)	315	SERVICE CONTRACTS	945	945	(0)	945
155	145	10	101	TELEPHONE (ALLOCATION)	465	435	30	354
0	0	0	0	TRAVEL	0	0	0	0
431	0	431	0	UNIFORM	1,576	1,300	276	549
104	103	1	103	WATER (ALLOCATION)	248	262	(14)	262
36,459	33,506	2,953	29,254	<b>TOTAL Expenses</b>	108,216	105,410	2,806	92,749
106,549	103,385	3,164	107,589	<b>Net Income/(Loss)</b>	296,608	280,052	16,556	295,703

**Herons Glen Recreation District**

**DEPARTMENTAL INCOME STATEMENT**

**70 - Clubhouse, Pool, Spa**

**As of December 31, 2016**

<b>Actual This Month</b>	<b>This Mth Budget</b>	<b>Variance Over (Under)</b>	<b>Actual Same Mth Last Yr</b>		<b>Actual Year To Date</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Actual YTD Last Yr</b>
					<b>Income</b>			
52,698	52,698	0	51,201		ASSESSMENTS, BASE	157,093	157,093	0
0	0	0	0		MISCELLANEOUS INCOME	12,000	12,000	0
52,698	52,698	0	51,201		<b>TOTAL Income</b>	169,093	169,093	0
52,698	52,698	0	51,201		<b>Gross Profit Margin</b>	169,093	169,093	0
					<b>Expenses</b>			
11,361	11,571	(209)	10,250		PAYROLL	33,479	34,346	(867)
474	150	324	233		PAYROLL, O.T.	1,370	450	920
1,935	2,156	(221)	2,019		PAYROLL TAXES & FEES	5,132	7,195	(2,062)
1,318	2,005	(687)	1,780		PAYROLL BENEFITS	3,068	6,014	(2,945)
410	325	85	981		CHEMICALS	1,209	975	234
0	0	0	1,032		CLUBHOUSE-FACILITY IMPROVEMEN	0	0	4,010
590	750	(160)	1,160		CLEANING SUPPLIES	2,256	2,250	6
0	0	0	0		CONTINGENCY	0	1,680	(1,680)
0	50	(50)	0		CONTINUING EDUCATION	0	150	(150)
3,034	3,645	(611)	3,645		ELECTRIC (ALLOCATION)	9,411	10,628	(1,217)
0	458	(458)	300		FOUNTAINS (ELECTRIC)	0	1,374	(1,374)
175	250	(75)	0		Fountain & Bubbler Maintenanc	4,245	750	3,495
54	66	(12)	46		GASOLINE	157	198	(41)
0	275	(275)	0		SMALL EQUIPMENT SOUND	0	825	(825)
2,719	2,719	0	2,695		INSURANCE (ALLOCATION)	8,156	8,156	0
3,233	4,350	(1,118)	3,870		LANDSCAPE PLANT/SUPPLIES	13,861	20,980	(7,119)
1,473	1,515	(42)	1,399		LEASE	4,272	4,545	(273)
0	0	0	0		LICENSES & TAXES	0	100	(100)
7,969	6,000	1,969	4,658		MAINTENANCE & REPAIRS	17,607	18,000	(393)
939	400	539	488		MAINTENANCE, POOL	2,289	1,200	1,089
0	20	(20)	40		OFFICE SUPPLIES	0	60	(60)
12	0	12	12		PROPANE GAS	36	0	36
286	295	(9)	265		REFUSE	858	884	(26)
0	40	(40)	0		RENTAL	0	120	(120)
1,208	1,278	(70)	1,241		SECURITY	3,623	3,623	(0)
11,395	11,817	(422)	11,375		SERVICE CONTRACTS	35,173	36,535	(1,362)
0	100	(100)	800		SMALL TOOLS	0	300	(300)
140	133	7	337		TELEPHONE (ALLOCATION)	420	400	20
618	217	401	167		TENNIS COURT MAINTENANCE	1,237	651	586
56	50	6	0		TRAVEL	56	150	(94)
0	500	(500)	0		UNIFORM	0	500	(500)
818	811	7	811		WATER (ALLOCATION)	1,784	2,137	(353)
2,857	754	2,103	754		Effluent Water	7,529	3,918	3,612
53,072	52,698	373	50,358		<b>TOTAL Expenses</b>	157,229	169,093	(11,864)
(373)	0	(373)	843		<b>Net Income/(Loss)</b>	11,864	(0)	11,864
								3,773

**Hérons Glen Recreation District**

**INCOME STATEMENT**

**76 - CLIS**

As of December 31, 2016

Actual This Month	This Mth Budget	Variance Over(Under)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Over (Under)	Actual YTD Last Yr
				<b>Income</b>				
15,998	15,989	9	15,899	ASSESSMENTS, BASE	56,707	56,698	9	53,981
13,390	13,390	0	13,415	CLIS Income	47,460	47,460	0	45,493
117	50	67	0	MISCELLANEOUS OTHER INCOME	752	150	602	0
29,506	29,429	77	29,315	<b>TOTAL Income</b>	104,919	104,308	612	99,474
29,506	29,429	77	29,315	<b>Gross Profit Margin</b>	104,919	104,308	612	99,474
				<b>Expenses</b>				
13,001	14,259	(1,258)	13,068	PAYROLL	39,073	42,333	(3,260)	38,157
229	180	49	(6)	PAYROLL, O.T.	863	540	323	1,247
2,286	2,969	(684)	2,637	PAYROLL TAXES & FEES	6,505	9,465	(2,960)	8,929
437	1,487	(1,050)	991	PAYROLL BENEFITS	1,300	4,461	(3,161)	2,478
0	0	0	0	COMPUTER SUPPORT	0	0	0	0
0	0	0	0	CONTINUING EDUCATION	0	300	(300)	279
0	150	(150)	0	Contract Labor - Technical	0	450	(450)	221
0	0	0	0	DUES & SUBSCRIPTIONS	0	0	0	0
3,071	2,795	275	2,795	ELECTRIC (ALLOCATION)	8,556	7,977	578	7,977
123	100	23	100	GASOLINE	326	354	(28)	354
1,269	1,269	0	1,258	INSURANCE (ALLOCATION)	3,806	3,806	0	3,774
393	393	0	964	LEASE	6,244	6,244	0	2,891
0	0	0	0	LICENSES & TAXES	0	0	0	0
462	150	312	0	MAINTENANCE & REPAIRS	756	450	306	0
4,810	4,417	393	4,318	PARTS & SUPPLIES	12,493	13,250	(757)	14,182
24	50	(26)	0	OFFICE SUPPLIES	24	150	(126)	49
0	0	0	0	SERVICE CONTRACTS	0	0	0	0
0	0	0	0	PUMP MAINTENANCE	7,810	9,122	(1,312)	9,010
0	0	0	0	RENTAL	0	0	0	0
0	75	(75)	298	SEED, SOD, SAND	215	225	(11)	298
0	50	(50)	0	SMALL TOOLS	0	150	(150)	0
167	135	32	135	TELEPHONE (ALLOCATION)	498	405	93	405
0	0	0	0	TRAVEL	0	1,500	(1,500)	1,827
238	330	(92)	212	UNIFORM	1,148	1,158	(10)	1,149
22	19	3	19	WATER (ALLOCATION)	67	67	0	67
600	600	0	527	Effluent Water	1,900	1,900	0	1,650
27,132	29,429	(2,297)	27,317	<b>TOTAL Expenses</b>	91,583	104,308	(12,725)	94,945
2,373	0	2,373	1,997	<b>Net Income/(Loss)</b>	13,337	0	13,337	4,530



**Hérons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT**  
**90 - Debt Service**  
**As of December 31, 2016**

<b>Actual</b>	<b>This Mth</b>	<b>Variance</b>	<b>Actual Same</b>		<b>Actual Year</b>	<b>YTD</b>	<b>Variance</b>	<b>Actual YTD</b>	<b>Total Yr</b>
<b>This Month</b>	<b>Budget</b>	<b>Over (Under)</b>	<b>Mth Last Yr</b>		<b>To Date</b>	<b>Budget</b>	<b>Over (Under)</b>	<b>Last Yr</b>	<b>Budget</b>
					<b>Income</b>				
1296898	0	1296898	540582		DEBT SERVICE-SPECIAL ASSESSME	1345374	0	1345374	584046
1296898	0	1296898	540582		<b>TOTAL Income</b>	1345374	0	1345374	584046
1296898	0	1296898	540582		<b>Gross Profit Margin</b>	1345374	0	1345374	584046
					<b>Other Income(Loss)</b>				
0	0	0	0		INTEREST EXPENSE	462334	0	462334	78378
0	0	0	0		<b>TOTAL Other Income (Loss)</b>	462334	0	462334	78378
1296898	0	1296898	540582		<b>Net Income/(Loss)</b>	883040	0	883040	505668

<b>Herons Glen Recreation District</b>									
<b>DEPARTMENTAL INCOME STATEMENT</b>									
<b>92 - Revenue Fund Income</b>									
<b>As of December 31, 2016</b>									
<b>Actual</b>	<b>This Mth</b>	<b>Variance</b>	<b>Actual Same</b>		<b>Actual Year</b>	<b>YTD</b>	<b>Variance</b>	<b>Actual YTD</b>	<b>Total Yr</b>
<b>This Month</b>	<b>Budget</b>	<b>Over (Under)</b>	<b>Mth Last Yr</b>		<b>To Date</b>	<b>Budget</b>	<b>Over (Under)</b>	<b>Last Yr</b>	<b>Budget</b>
					<b>Income</b>				
0	0	0	0		INTEREST INCOME	6	0	6	0
0	0	0	0		<b>TOTAL Income</b>	6	0	6	0
0	0	0	0		<b>Gross Profit Margin</b>	6	0	6	0
0	0	0	0		<b>Net Income/(Loss)</b>	6	0	6	0



**Herons Glen Recreation District  
DEPARTMENTAL INCOME STATEMENT**

**93- Non-Operating Income**

As of 12/31/16

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	Total Yr
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget
				Income					
28600	0	28600	29033	ASSESSMENTS, CAPITAL RESERVE	85800	0	85800	87100	0
15600	0	15600	14625	DEFERRED MAINTENANCE REVENUE	46800	0	46800	43875	0
10000	0	10000	15000	NEW OWNER WORKING CAPITAL	35000	0	35000	42500	0
38600	0	38600	44033	TOTAL Income	120800	0	120800	129600	0
38600	0	38600	44033	Gross Profit Margin	120800	0	120800	129600	0
				Expenses					
78304	0	78304	83318	DEPRECIATION	235278	0	235278	246547	0
19593	0	19593	24979	MAINTENANCE & REPAIRS	60924	0	60924	84904	0
62551	0	62551	0	FORENSIC AUDIT	62551	0	62551	0	0
140855	0	140855	83318	TOTAL Expenses	297830	0	297830	246547	0
(102255)	0	(102255)	(39284)	Net Income/(Loss)	(177030)	0	(177030)	(116947)	0

Herons Glen Recreation District				
Restaurant Percentages				
As of Dec 31, 2016				
Restaurant Variance Report	Month to Date	Budget	Year to Date	Budget
Food Dining Room	35,174	38,117	89,290	100,865
Food Lounge	25,840	27,016	78,324	83,873
Catering Residents	15,595	23,342	35,559	45,488
Catering Food - outside	7,002	2,770	17,304	15,540
<b>TOTAL FOOD REVENUE</b>	<b>83,611</b>	<b>91,245</b>	<b>220,477</b>	<b>245,766</b>
COG Food	41,122	36,498	100,404	98,307
Percentage Revenue/COG Food	49.18%	40.00%	45.54%	40.00%
Beverage Dining Room	9,955	9,260	25,403	23,804
Beverage Lounge	15,625	14,039	50,122	47,369
Beverage Catering-Residents	6,106	6,964	12,002	12,878
Beverage Catering-Outside	1,989	750	7,648	4,000
<b>TOTAL BEVERAGE REVENUE</b>	<b>33,675</b>	<b>31,013</b>	<b>95,174</b>	<b>88,051</b>
COG Beverage	9,391	7,753	23,433	22,013
Percentage Revenue/COGS Bev	27.89%	25.00%	24.62%	25.00%
<b>PAYROLL PERCENTAGE</b>				
Catering, other Revenue	472	1,000	4,154	5,000
<b>Total Operating Revenue</b>	<b>117,757</b>	<b>123,258</b>	<b>319,805</b>	<b>338,817</b>
<b>Total Payroll</b>	<b>67,504</b>	<b>72,398</b>	<b>183,261</b>	<b>197,935</b>
% Payroll/Operating Revenue	57.32%	58.74%	57.30%	58.42%
Member Rewards-Food	5,143	5,204	14,327	14,761
Member Rewards-Beverage	2,165	1,945	6,443	5,943
% of food revenue coming from residents	84.29%	79.90%	85.48%	79.90%
% of bev revenue coming from residents	84.62%	83.50%	85.31%	83.50%

<b>HGRD</b>			
<b>2016-17 Deferred Maintenance Reconciliation</b>			
<b>as of December 31, 2016</b>			
	Qtr. 1 transfer	46,801.48	Oct16-Dec17
	Qtr. 2 transfer		Jan17-Mar17
	Qtr. 3 transfer		Apr17-June17
	Qtr. 4 transfer		July17-Sept17
		46,801.48	
<b>Deferred Maintenance Expenditures</b>			
Oct-16	Home Depot 6732242/5020317/5350294	2,676.44	Ballroom Fans
Oct-16	2016-17 Monthly Restitution Def Maint Budget Credit	-1,258.34	Budgeted Credit
Nov-16	2016-17 Monthly Restitution Def Maint Budget Credit	-1,258.34	Budgeted Credit
Dec-16	2016-17 Monthly Restitution Def Maint Budget Credit	-1,258.34	Budgeted Credit
Oct-16	Home Depot 1026635/8030981	453.51	Clubhouse Roof Cleaning
Nov-16	Supplyworks #382771855	24.00	Clubhouse Roof Cleaning - Bleach
Nov-16	Home Depot #9022309	155.80	Clubhouse Roof Cleaning - Wet it and Forget it
Oct-16	Amazon.com	3,912.20	Handicap Access for ballroom bathrooms
Nov-16	Home Depot #3021180/0022247	121.50	Handicap Access for ballroom bathrooms
Nov-16	Business Card 10/12/16	58.69	Handicap Access for ballroom bathrooms
Dec-16	Home Depot Credit Services Inv# 9023922	103.54	Handicap Access for ballroom bathrooms
Dec-16	Business Card Platinum Plus - One Point Partition, LLC	795.00	Handicap Access for ballroom bathrooms
Oct-16	Golden Golf Svcs #1951/1961/1979	22,200.00	Palmetto Trimming
Oct-16	Everglades Pinestraw #10134/10247	7,644.80	Palmetto Trimming - Pinestraw
Oct-16	Go Figgers, Inc #393/395	650.00	Palmetto Trimming - Removal
Nov-16	Go Figgers, Inc #418	975.00	Palmetto Trimming - Removal
Nov-16	Thomas Valentine dba PickleBall Goodies 10/18/16	528.00	Pickleballs
Nov-16	Richard Sanders Member Acct Credit	120.00	Pickleballs
Dec-16	Home Depot Credit Services Inv# 9164414	137.76	Pro Shop Christmas tree & stand
Dec-16	Home Depot Credit Services Inv# 9164414	-7.80	Pro Shop Christmas tree & stand
Dec-16	Browning's Nursery & Landscaping, I Inv# 17519	2,513.00	Tree Replacement
Oct-16	Gulf Coast Tree Experts 3493	1,920.00	Tree Trimming
Dec-16	Gulf Coast Tree Experts Inv# 3517	13,440.00	Tree Trimming
Dec-16	Gulf Coast Tree Experts Inv# 3527	1,920.00	Tree Trimming
Nov-16	Extreme Golf Course Underwater #22365	2,408.00	Turbidity Barrier - 8 anchors installed
Dec-16	Crowther Roofing ilnv# A118331	1,950.00	Yearly Roof Check
		60,924.42	
	Variance	-14,122.95	

<b>HGRD</b>				
<b>2016-17 Capital Reconciliation</b>				
<b>as of December 31, 2016</b>				
		Qtr. 1 transfer	85,800.23	Oct16-Dec16
		Qtr. 2 transfer		Jan17-Mar17
		Qtr. 3 transfer		Apr17-June17
		Qtr. 4 transfer		July17-Sept17
			85,800.23	
<b>Capital Expenditures</b>				
Oct-16	Golden Golf Services LLC		5,425.25	Pickleball landscape
			5,425.25	
	Donations			
	Variance		80,374.98	
<b>Capital Expenditures to be added to fixed asset list but not pd by capital account</b>				