

<b>CASH BALANCES</b>						
<b>31-Jul-17</b>						
<b>ACCOUNT DESCRIPTION</b>	<b>BANK NAME</b>		<b>INT RATE</b>		<b>BALANCE as of</b>	
					July 31, 2017	
<b>OPERATING ACCOUNTS</b>						
	Petty Cash	#1010	0.00%	Cash, Petty	200.00	
	Finemark-Operating Funds	#1138	0.50%	Cash, Operating	832,186.55	
<b>TOTAL OPERATING ACCOUNTS</b>						832,386.55
<b>RESERVES</b>						
<b>DEFERRED MAINTENANCE</b>						
	Edison Nat'l Bank-Deferred Maint	#1139	0.03%	Cash, Reserved	126,106.35	
	SBA Florida Prime - Deferred Maint	#1131	1.18%	Cash, Reserved	125,030.85	
<b>TOTAL DEFERRED MAINTENANCE</b>						251,137.20
<b>CAPITAL RESERVE</b>						
	Cash, BB&T, Capital Reserve Savings	#1086	0.50%	Cash, Reserved	77,239.62	
	Cash, BB&T, Capital Reserve Checking	#1087	0.00%	Cash, Reserved	10,000.00	
	SBA Fund A - Florida Prime - Capital	#1130	1.18%	Cash, Reserved	141,715.95	
<b>TOTAL CAPITAL RESERVE</b>						228,955.57
<b>EMERGENCY</b>						
	Finemark-Emergency	#1134	0.30%	Cash, Reserved	148,667.22	
<b>TOTAL EMERGENCY</b>						148,667.22
<b>PROJECTS</b>						
	FineMark-Golf Course Capital Funds	#1128	0.30%	Cash, Reserved	140,247.83	
<b>TOTAL PROJECTS</b>						140,247.83
<b>AUDIT - GM HALL RESTITUTION</b>						
	FineMark GM Hall Restitution Funds	#1125	0.00%	Cash, Reserved	34,565.81	
<b>TOTAL AUDIT - GM HALL RESTITUTION</b>						34,565.81
<b>TOTAL RESERVE ACCOUNTS</b>						803,573.63
<b>TRUSTEE PROJECT FUND BALANCE</b>						
	RENEWAL & REPLACEMENT	U. S. BANK	#1397	0.006%	Renewal & Replacement	13,909.79
<b>TOTAL TRUSTEE BALANCE</b>						13,909.79



**Balance Sheet**

Herons Glen Recreation District

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

**Dates:** Date Ending 07/31/2017

Account #	Account Name	This Year
<b>Assets</b>		
00-1010	Cash, petty	\$ 200.00
00-1028	Due from Fairway	\$ 221,033.31
00-1030	Due From Meadows	\$ 142,497.41
00-1086	Cash, BB&T, Capital Reserve Savings	\$ 77,239.62
00-1087	Cash, BB&T, Capital Reserve Checking	\$ 10,000.00
00-1125	FineMark Audit Acct	\$ 34,565.81
00-1128	Finemark GCM Special Improvments	\$ 140,247.83
00-1130	FL Prime State Board Admin-Ca	\$ 141,715.95
00-1131	FL Prime State Board - Deferred	\$ 125,030.85
00-1134	Finemark Bank-Emerge	\$ 148,667.22
00-1138	Finemark - Operating	\$ 832,186.55
00-1139	Edison Natl Bank-Def	\$ 126,106.35
00-1210	Accounts receivable	\$ 1,516,587.32
00-1220	Due from - Irrigation Loan - GC Special	\$ 43,377.14
00-1221	Due from - Irrigation Loan - Emergency	\$ 100,000.00
00-1290	Accounts receivable,	\$ 61.99
00-1291	Allowance for Bad De	(\$ 14,467.32)
00-1310	Prepaid insurance	\$ 15,091.40
00-1320	Prepaid social event	\$ 5,076.37
00-1390	Prepaid Expenses, ot	\$ 87,435.51
00-1397	Investments - 6206-R	\$ 13,909.79
00-1402	Bond Funds - Revenue	\$ 581,719.65
00-1408	Bond Fund -Prepaymen	\$ 0.08
00-1450	Inventory, Pro Shop,	\$ 92,454.54
00-1476	Inventory - gas	\$ 3,758.55
00-1510	Inventory, Herons Nest, food	\$ 19,093.54
00-1520	Inventory, Herons Nest, beverage	\$ 16,255.35
00-1600	Equipment	\$ 830,450.17
00-1601	Capital Lease	\$ 1,590,093.88
00-1602	Small Capital Improv	\$ 4,926.90
00-1604	Capital Replacement	\$ 2,421,959.24
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
00-1625	15 Unplatted TM Land	\$ 131,868.42
00-1690	Property & Improve	\$ 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

Account #	Account Name	This Year			
00-1790	Accumulated deprecia	(\$ 10,767,046.54)			
00-1901	Special Assessment R	\$ 20,471,863.10			
00-1910	Deposits	\$ 2,965.00			
00-1951	Bond Issuance-2006-N	\$ 314,390.66			
00-1952	Bond Insurance Premi	\$ 574,661.13			
00-1983	Due From (Due to) Fa	\$ 376.00			
00-1984	Due From (Due to) Me	\$ 257.00			
00-1988	PR Benefits Clearing Acct	\$ 1,494.03			
00-1990	Clearing	\$ 118.34			
00-1991	Gratuities clearing	(\$ 5,521.93)			
00-1992	Employee Christmas c	(\$ 396.77)			
00-1999	Hole In One Account	(\$ 979.70)			
<b>Total Assets</b>		<b>\$ 47,073,379.61</b>			
<b>Liabilities</b>					
00-2013	Due To Fairway	\$ 233,758.31			
00-2014	Due To Meadows	\$ 150,775.77			
00-2015	Due to Solana HOA	\$ 720.82			
00-2110	Accounts payable, tr	\$ 64,485.66			
00-2210	Sales taxes payable	\$ 80,018.58			
00-2211	Sales Tax Payable-Rental	\$ 6.00			
00-2240	Accrued salaries & w	\$ 83,425.81			
00-2290	Other accrued Expens	\$ 32,055.00			
00-2295	GM Hall Restitution	\$ 34,565.81			
00-2300	Due to - Irrigation Loan	\$ 143,469.14			
00-2320	Ballroom deposits	\$ 3,800.00			
00-2321	Deposits-Locker Fees	\$ 585.00			
00-2350	Groupons to be redeemed	\$ 890.94			
00-2351	Gift Certificates -	\$ 16,388.85			
00-2370	Pro Shop credit book	\$ 9,084.05			
00-2410	Deferred assessments	\$ 272,842.73			
00-2420	Deferred assmnts, Ca	\$ 50,439.58			
00-2425	Deferred assessment,	\$ 27,444.31			
00-2440	Deferred assmnts, Har Tru Tennis Court	\$ 12,000.00			
00-2450	Deferred assmnts, CL	\$ 59,205.16			
00-2510	Deferred golf, annua	\$ 1,510,704.55			
00-2521	Deferred annual rang	\$ 8,556.74			
00-2751	Bond Payable - 2006	\$ 19,730,000.00			
00-2752	Bond Original Issue	(\$ 185,057.07)			
00-2753	Deferred Loss on Ref	(\$ 581,609.73)			
00-2790	Capital Lease Obliga	\$ 159,150.23			
<b>Total Liabilities</b>		<b>\$ 21,917,706.24</b>			
<b>Equity</b>					
00-3005	Contributed Capital	\$ 27,644,172.85			
00-3100	Capital Lease, Net o	\$ 195,533.14			
00-3110	Association equity(d	(\$ 4,653,698.70)			
00-3905	Retained Earnings-Re	\$ 850,860.56			
<b>Profit (Loss)</b>		<b>\$ 1,118,805.52</b>			
<b>Total Equity Adjusted for Profit/Loss</b>		<b>\$ 25,155,673.37</b>			
<b>Total Liability and Equity</b>		<b>\$ 47,073,379.61</b>			
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**Hérons Glen Recreation District**  
**RECREATION DISTRICT TOTAL VARIANCE REPORT**  
**Jul 31, 2017**

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE OVER (UNDER)	ACTUAL YTD	BUDGET YTD	VARIANCE OVER (UNDER)	16-17 FY Forecast	FY Budget	VARIANCE OVER (UNDER)
<b>ADMINISTRATION</b>									
Operating Revenue	8187	5338	2849	147794	114068	33725	162326	122744	39581
Operating Expenses	57541	59684	(2143)	647805	705877	(58072)	782589	848219	(65630)
Operating Income	(49354)	(54346)	4992	(500012)	(591809)	91797	(620263)	(725474)	105211
Assessment	54346	54346	(0)	591808	591809	(1)	725474	725475	(1)
Net Income	4992	0	4992	91796	0	91796	105210	0	105210
<b>RESTAURANT</b>									
Operating Revenue	52736	46581	6156	1106188	1121771	(15583)	1192572	1220213	(27641)
Operating Expenses	91585	92013	(427)	1327105	1337854	(10749)	1522177	1540625	(18447)
Operating Income	(38849)	(45432)	6583	(220917)	(216083)	(4834)	(329605)	(320411)	(9193)
Assessment	45432	45432	0	216084	216084	0	320411	320411	0
Net Income	6583	(0)	6583	(4834)	0	(4834)	(9193)	0	(9193)
<b>CLUBHOUSE</b>									
Operating Revenue	0	0	0	12000	12000	0	12000	12000	0
Operating Expenses	57425	49610	7815	501799	531522	(29723)	606922	637119	(30197)
Operating Income	(57425)	(49610)	(7815)	(489799)	(519522)	29723	(594922)	(625119)	30197
Assessment	49610	49610	0	519522	519522	0	625119	625119	(0)
Net Income	(7815)	(0)	(7815)	29723	(0)	29723	30197	(0)	30197
<b>CLIS Dept.</b>									
Operating Revenue	13547	13263	284	145677	139102	6575	171534	164959	6574
Operating Expenses	21847	29040	(7193)	278565	304620	(26055)	333996	361230	0
Operating Income	(8300)	(15777)	7477	(132888)	(165518)	32630	(162462)	(196270)	33808
Assessment	15777	15777	0	165558	165518	40	196310	196270	40
Net Income	7477	0	7477	32670	0	32670	33848	0	33848
<b>Fitness Center</b>									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	31524	2617	28906	61286	30584	30702	66070	36529	29541
Operating Income	(31524)	(2617)	(28906)	(61286)	(30584)	(30702)	(66070)	(36529)	(29541)
Assessment	2617	2617	0	30584	30584	0	36529	36529	(0)
Net Income	(28906)	0	(28906)	(30702)	0	(30702)	(29541)	0	(29541)
<b>SUBTOTAL</b>									
Total Operating Revenues	74470	65182	9288	1411658	1386941	24717	1538432	1519917	18515
Total Assessments	167783	167783	(0)	1523555	1523516	39	1903843	1903805	38
Total Operating Expenses	259922	232965	26957	2816561	2910457	(93896)	3311755	3423722	(111967)
Net Income	(17669)	(0)	(17669)	118653	0	118653	130520	0	130520

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE OVER (UNDER)	ACTUAL YTD	BUDGET YTD	VARIANCE OVER (UNDER)	16-17 FY Forecast	FY Budget	VARIANCE OVER (UNDER)
<b>GOLF MAINTENANCE</b>									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	112714	126614	(13900)	1036568	1105745	(69177)	1263941	1329518	(65577)
Net Income	(112714)	(126614)	13900	(1036568)	(1105745)	69177	(1263941)	(1329518)	65577
<b>PRO SHOP</b>									
Operating Revenue	130188	123880	6309	1620544	1529751	90793	1867004	1776211	90793
Operating Expenses	29362	29563	(201)	409141	381281	27860	471393	443287	28106
Net Income	100827	94317	6510	1211403	1148470	62933	1395610	1332923	62687
<b>ALL DEPARTMENTS</b>									
Total Operating Revenues	204658	189061	15597	3032203	2916692	115511	3405436	3296128	109308
Total Assessments	167783	167783	(0)	1523555	1523516	39	1903843	1903805	38
Total Operating Expenses	401997	389142	12856	4262270	4397483	(135213)	5047089	5196527	(149438)
Net Income	(29556)	(32297)	2741	293488	42725	250763	262189	3405	258784
<i>From Golf Operations</i>	<i>(11887)</i>	<i>(32297)</i>	<i>20410</i>	<i>174835</i>	<i>42725</i>	<i>132110</i>	<i>131669</i>	<i>3405</i>	<i>128264</i>
<i>From Other than Golf Operations</i>	<i>(17669)</i>	<i>(0)</i>	<i>(17669)</i>	<i>118653</i>	<i>0</i>	<i>118653</i>	<i>130520</i>	<i>0</i>	<i>130520</i>

<b>HGRD Variance</b>				
<b>Jul-17</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>				
Miscellaneous Other Income	6,379	3,225	3,154	\$3195.84 GM Hall Restitution operating budget credit.
Payroll	26,051	28,174	(2,123)	Assistant Controller position open.
Casual Labor	1,233	-	1,233	Temporary staff to assist in completing AP & PR functions until we hired someone full-time to replace Asst. Controller.
Office Equipment	2,561	1,490	1,071	Deposit on new computer for Controller
Professional Fees	10,321	9,186	1,135	Phillips Harvey Group final 15-16 audit bill \$4,109.01
Travel	(431)	1,645	(2,076)	HFTP Club Controller's Conference for Lynn budgeted in July - timing issue.
<b>Restaurant</b>				
Total Food Sales	39,217	35,107	4,110	Illusionist night revenue \$4273, Rigney Memorial revenue \$1330 and Introduction of Friday Prix Fix Menu, Wednesday Night Seafood Specials and increase in business from last year for our Breakfast.
Total Beverage Sales	13,519	10,973	2,546	Increase in Dining Room business and good attendance for the Illusionist night
COS, Food	19,007	15,798	3,209	48.47% to a budget of 45%. YTD 44.40% to a budget of 40.75%. Scott has been asked to analyze and research this
COS, Beverage	3,701	2,743	958	27.38% to a budget of 25%. YTD 25.74% to a budget of 25% Consistent with trend for the last couple of months. Scott is preparing a beverage pricing analysis for management review and potential new pricing based on product cost increases.
Payroll Kitchen	18,413	19,747	(1,334)	Reduced schedule based on business and missing dishwasher for part of the month
Payroll Service	20,652	19,473	1,179	Increase in cover counts and business levels on certain nights and additional staffing for the Rigney Memorial.
Payroll Taxes & Fees	6,787	8,514	(1,727)	Directly related to payroll and gratuities - payroll tax percentage was budgeted higher based on the anticipation of a higher workers comp increase
<b>Clubhouse</b>				
Small Equipment Sound	2,690	275	2,415	Body packs & microphones - changing from to digital
Maintenance & Repairs	7,577	6,000	1,577	Finished updating benches at shuffleboard \$1k. Lighting on the back veranda \$863.62.
Service Contracts	10,562	9,523	1,039	Thorguard Maintenance budgeted in June \$750. YTD \$429 worse than budget
Tennis Court Maintenance	5,561	217	5,344	Deposit on annual maintenance budgeted in August \$5,485.
Effluent Water	161	1,486	(1,325)	On our back pump house we have a leak in the effluent pond suction line. We've had to pump from the fresh water pond until this is fixed. Hoover should be fixing suction line soon.
<b>CLIS</b>				
Payroll	12,668	14,386	(1,718)	Short one employee
Electric (Allocation)	1,883	2,841	(958)	Pumps shut down for periods of time due to so much rain
Parts & Supplies	3,155	4,417	(1,262)	System not running as much because of all the rain and needed valve repair. Replacing 3 electronic irrigation boards in August.
<b>Fitness Center</b>				
Fitness Center Maintenance	29,139	416	28,723	Reclassify fitness center expenses to date from deferred to operating, including demolition.
<b>Golf Maintenance</b>				
Payroll	33,536	43,648	(10,112)	Short 3 full-time employees, also annual bonus budgeted for previous GCM Supervisor
Payroll Taxes & Fees	4,971	6,183	(1,212)	Directly related to payroll
Payroll Benefits	3,670	4,992	(1,322)	Tim's insurance kicks in August 1st. Only 10 employees currently taking health insurance benefits, budgeted for 11. Credit for July for two employees who left in June \$868.02.
Chemicals	8,484	12,275	(3,791)	Pre-emergent herbicide has chemicals included in the wall-to-wall fertilizer and it was coded to fertilizer - YTD \$3,222 worse than budget
Dues & Subscriptions	-	1,070	(1,070)	Timing difference - membership renewals for Tim & Kevin are in December & June
Electric	1,488	2,883	(1,395)	Pumps are not running as much due to the overabundance of rain and valve replacement
Fertilizer	27,810	17,350	10,460	Pre-emergent herbicide has chemicals included in the wall-to-wall fertilizer and it was all coded to fertilizer. Cost of better blend was more expensive than budgeted. YTD \$5,128 worse than budget.
Field Supplied	1,871	850	1,021	New cart path rule signs in line with bringing the signage consistent with our branding
Gasoline	1,837	3,500	(1,663)	Not able to use the equipment on a regular basis due to the amount of rain we've been getting. YTD \$5,807 better than budget
Maintenance Equipment	3,720	4,900	(1,180)	Equipment is newer and being maintained better, so fewer breaks.
Seed, Sod, Sand	1,713	3,000	(1,287)	Will be spending this in August for range renovation.
<b>Pro Shop</b>				
Public Play Fee	12,197	4,500	7,697	Maintaining a great product and the positive reviews keep coming in. More tee times available because there's not as many members playing
Pro Shop, Mdse	3,132	4,150	(1,018)	Continuing to sell 50% discounted merchandise. COS 87% to a budget of 71% . Nathan will be taking a serious look at inventory and putting together an inventory sales plan for the upcoming fiscal year.



**Herons Glen Recreation District**

**DEPARTMENTAL INCOME STATEMENT Jul 31, 2017**

**10 - Restaurant**

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Varianc	Actual YTD	16-17 Forecast	Total Yr	Estimated	
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance	
					Income							
45,432	45,432	0	43,124		ASSESSMENTS, BASE	216,084	216,084	0	231,473	320,411	320,411	0
14,011	14,012	(2)	9,340		FOOD SALES-DINING ROOM	337,268	356,919	(19,652)	338,180	361,569	384,613	(23,044)
3,205	2,375	830	2,034		BEVERAGE SALES-DINING ROOM	83,397	88,422	(5,025)	86,375	87,514	92,660	(5,146)
16,176	14,429	1,747	20,635		FOOD SALES - LOUNGE	274,586	284,681	(10,095)	287,502	307,750	318,809	(11,059)
8,993	7,548	1,445	12,091		BEVERAGE REVENUE - LOUNGE	170,523	165,879	4,644	174,858	190,367	185,118	5,249
5,999	3,896	2,103	4,979		CATERING FOOD-RESIDENTS	143,123	138,251	4,872	149,740	146,947	142,230	4,717
1,076	300	776	1,071		CATERING BEVERAGES-RESIDENTS	34,595	33,438	1,157	33,640	35,730	34,563	1,167
3,031	2,770	261	0		CATERING FOOD-OUTSIDE	42,378	34,930	7,448	49,598	42,378	40,470	1,908
246	750	(504)	0		CATERING BEVERAGE-OUTSIDE	12,074	9,250	2,824	12,697	12,074	10,750	1,324
0	500	(500)	0		CATERING, OTHER REVENUES	8,244	10,000	(1,756)	9,591	8,244	11,000	(2,756)
98,168	92,013	6,156	93,273		TOTAL Income	1,322,271	1,337,854	(15,583)	1,373,653	1,512,984	1,540,625	(27,641)
					Cost of Revenues							
19,007	15,798	3,209	15,199		COS, FOOD	354,006	332,062	21,944	316,272	381,587	364,165	17,421
3,701	2,743	958	3,857		COS, BEVERAGE	77,362	74,247	3,115	76,921	83,636	80,773	2,863
22,708	18,542	4,167	19,056		TOTAL Cost of Revenues	431,368	406,309	25,059	393,192	465,222	444,938	20,284
75,460	73,471	1,989	74,217		Gross Profit Margin	890,903	931,545	(40,642)	980,460	1,047,761	1,095,687	(47,925)
					Expenses							
18,413	19,747	(1,333)	18,604		PAYROLL, KITCHEN	229,109	235,358	(6,249)	225,930	267,394	273,643	(6,249)
29	0	29	6		PAYROLL, KITCHEN, OT	20,231	4,200	16,031	4,556	20,231	4,200	16,031
20,652	19,473	1,180	19,715		PAYROLL, SERVICE	220,827	227,930	(7,103)	220,040	263,428	270,530	(7,103)
0	0	0	0		PAYROLL, SERVICE, OT	2,780	450	2,330	465	2,780	450	2,330
6,787	8,514	(1,728)	9,282		PAYROLL TAXES & FEES	99,366	136,716	(37,350)	140,763	117,004	154,354	(37,350)
3,734	4,637	(903)	3,802		PAYROLL BENEFITS	38,618	44,891	(6,273)	40,182	47,892	54,165	(6,273)
223	0	223	0		H-2B Additional Expenses	18,830	0	18,830	0	18,830	0	18,830
348	400	(52)	0		ADVERTISING	3,483	4,000	(517)	7,519	4,283	4,800	(517)
0	0	0	0		CASUAL LABOR	1,495	0	1,495	0	1,495	0	1,495
0	0	0	0		CHEMICALS	0	0	0	0	0	0	0
0	0	0	0		CLUBHOUSE FACILITY IMPROVEMENTS	0	0	0	0	0	0	0
432	517	(85)	503		CLEANING SUPPLIES	5,266	5,167	100	4,358	6,300	6,200	100
408	100	308	230		COMPLIMENTARY MEALS	4,134	4,000	134	4,924	4,334	4,200	134
493	375	118	(820)		CONTINUING EDUCATION	948	375	573	2,800	2,948	2,375	573
0	217	(217)	0		DISHES & GLASSWARE	819	2,167	(1,347)	9,433	1,253	2,600	(1,347)
0	0	0	0		DUES & SUBSCRIPTIONS	495	1,995	(1,500)	795	495	1,995	(1,500)
3,576	3,682	(106)	3,600		ELECTRIC (ALLOCATION)	33,260	36,641	(3,381)	35,994	40,624	44,005	(3,381)
33	114	(81)	84		EMPLOYEE MEALS	2,670	3,534	(864)	3,384	2,898	3,762	(864)
0	0	0	0		Entertainment-Dining Room	4,505	5,190	(685)	5,845	4,505	5,190	(685)
1,200	1,250	(50)	1,350		ENTERTAINMENT LOUNGE	14,300	14,200	100	13,550	17,000	17,300	(300)



Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Varianc	Actual YTD	16-17 Forecast	Total Yr	Estimated
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance
222	500	(278)	326	ENTERTAINMENT/DECORATIONS	3,438	8,006	(4,569)	8,249	4,038	8,606	(4,569)
0	0	0	0	Equipment Rental	0	0	0	0	0	0	0
206	400	(194)	254	GRATIS FOOD/BEV	3,786	5,017	(1,231)	4,558	4,586	5,817	(1,231)
900	1,208	(308)	1,240	INSURANCE (ALLOCATION)	11,158	12,083	(925)	12,230	13,575	14,500	(925)
709	681	28	697	LEASE	7,055	6,810	245	6,855	8,473	8,172	301
0	0	0	0	LICENSES & TAXES	5,071	5,260	(189)	5,092	5,071	5,260	(189)
1,034	1,300	(266)	956	LINEN	22,583	21,152	1,431	20,817	25,183	23,752	1,431
719	800	(81)	0	MAINTENANCE & REPAIRS	11,400	8,000	3,400	6,487	13,000	9,600	3,400
2,598	2,272	325	2,567	MEMBER REWARDS-FOOD	48,057	51,264	(3,207)	50,331	52,550	56,203	(3,653)
1,070	829	241	1,209	MEMBER REWARDS-BEVERAGE	21,061	21,234	(173)	21,922	23,062	23,195	(133)
97	175	(78)	32	OFFICE SUPPLIES	2,937	1,750	1,187	3,521	3,287	2,100	1,187
1,315	1,260	55	1,084	PROPANE GAS	12,609	16,274	(3,665)	15,712	15,129	18,794	(3,665)
17	0	17	0	Resident Event Decoration/Ent	(2,472)	0	(2,472)	(1,528)	(2,472)	0	(2,472)
692	687	5	636	REFUSE	6,871	6,712	158	6,315	8,244	8,086	158
0	0	0	0	RENTAL	330	0	330	0	1,330	1,000	330
663	635	28	837	SERVICE CONTRACTS	7,556	6,680	876	6,162	10,341	9,465	876
0	75	(75)	0	Small Equipment-Kitchen	57	750	(693)	8,622	7,007	9,900	(2,893)
1,126	2,000	(874)	712	SUPPLIES	19,490	20,000	(510)	18,216	23,490	24,000	(510)
343	225	118	237	TELEPHONE (ALLOCATION)	2,480	2,250	230	1,929	2,956	2,700	256
0	700	(700)	0	TRAVEL	863	1,375	(512)	3,242	2,488	3,000	(512)
36	250	(214)	248	UNIFORM	1,940	3,000	(1,060)	4,277	2,440	3,500	(1,060)
0	0	0	0	UTENSILS	0	0	0	0	0	0	0
802	449	353	599	WATER (ALLOCATION)	8,329	7,114	1,215	7,672	9,483	8,268	1,215
68,877	73,471	(4,594)	67,988	TOTAL Expenses	895,737	931,545	(35,808)	931,218	1,056,955	1,095,687	(38,732)
6,583	(0)	6,583	6,229	Net Income/(Loss)	(4,834)	0	(4,834)	49,243	(9,193)	0	(9,193)



Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT												
60 - Pro Shop												
As of July 31, 2017												
Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	16-17 Forecast	Total Yr	Estimated	
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance	
					<b>Income</b>							
108,130	107,943	188	109,502		MEMBERSHIP FEES	1,074,349	1,064,931	9,418	1,080,049	1,290,235	1,280,817	9,418
653	573	80	544		ANNUAL RANGE MEMBERSHIP	6,238	5,730	508	5,035	7,384	6,876	508
2,070	2,625	(555)	1,300		Member Guest Fees	111,813	115,173	(3,360)	100,289	117,063	120,423	(3,360)
12,197	4,500	7,697	8,378		Public Play Fees	147,354	107,270	40,085	110,839	156,354	116,270	40,085
2,078	3,014	(936)	4,122		Resident Non-Member Fees	135,959	127,462	8,498	118,271	141,987	133,490	8,498
201	150	51	191		RANGE FEES	5,219	5,423	(205)	5,299	5,619	5,823	(205)
3,132	4,150	(1,018)	4,965		PRO SHOP, MDSE	129,916	97,613	32,302	95,990	138,216	105,913	32,302
450	0	450	0		PRO SHOP, LESSONS - GOLF PRO	450	0	450	0	450	0	450
80	0	80	0		PRO SHOP, LESSONS - ASST. GOLF PRO	650	0	650	0	650	0	650
275	0	275	0		PRO SHOP, GRIPS	1,724	0	1,724	0	1,724	0	1,724
418	125	293	324		PRO SHOP, FOOD & BEVERAGE	3,664	2,750	914	2,506	3,914	3,000	914
0	100	(100)	83		Pro shop, club rental	210	1,000	(790)	609	410	1,200	(790)
		0			Pro Shop, discounts			0		0		0
504	700	(196)	216		MISCELLANEOUS OTHER INCOME	2,999	2,400	599	1,567	2,999	2,400	599
130,188	123,880	6,309	129,625		<b>TOTAL Income</b>	<b>1,620,544</b>	<b>1,529,751</b>	<b>90,793</b>	<b>1,520,453</b>	<b>1,867,004</b>	<b>1,776,211</b>	<b>90,793</b>
					<b>Cost of Revenues</b>							
0	0	0	0		COS, PRO SHOP, GRIPS	98	0	98	0	98	0	98
2,725	2,947	(221)	3,855		COS, PRO SHOP, MDSE	95,627	69,305	26,321	69,427	101,520	75,198	26,321
504	81	423	298		COS, PRO SHOP, FOOD&BEVERAGE	2,908	1,788	1,121	1,805	3,071	1,950	1,121
3,229	3,028	202	4,153		<b>TOTAL Cost of Revenues</b>	<b>98,633</b>	<b>71,093</b>	<b>27,540</b>	<b>71,233</b>	<b>104,688</b>	<b>77,148</b>	<b>27,540</b>
126,959	120,852	6,107	125,472		<b>Gross Profit Margin</b>	<b>1,521,912</b>	<b>1,458,658</b>	<b>63,253</b>	<b>1,449,220</b>	<b>1,762,316</b>	<b>1,699,062</b>	<b>63,253</b>
					<b>Expenses</b>							
15,437	15,246	191	14,044		PAYROLL	164,844	165,195	(351)	167,071	197,873	198,225	(351)
242	0	242	16		PAYROLL, O.T.	5,884	4,557	1,328	433	5,884	4,557	1,328
50	0	50	0		Payroll Golf Lessons	50	0	50	0	50	0	50
2,223	2,432	(209)	2,095		PAYROLL TAXES & FEES	27,398	30,186	(2,788)	26,262	32,598	35,385	(2,788)
877	1,023	(146)	747		PAYROLL BENEFITS	8,725	10,229	(1,504)	6,969	10,483	12,275	(1,792)
0	50	(50)	160		ADVERTISING	6,321	2,250	4,071	840	6,421	2,350	4,071
0	0	0	0		CONTINUING EDUCATION	2,850	3,515	(665)	382	2,850	3,515	(665)
0	0	0	0		DUES & SUBSCRIPTIONS	1,942	2,324	(382)	1,560	1,942	2,324	(382)
1,335	1,340	(5)	1,359		ELECTRIC (ALLOCATION)	12,578	13,860	(1,281)	13,615	15,262	16,544	(1,281)
844	800	44	887		FIELD SUPPLIES	10,946	8,600	2,346	9,858	13,052	10,200	2,852
370	225	145	109		GASOLINE	2,137	2,250	(113)	1,547	2,587	2,700	(113)
295	0	295	0		PRO SHOP, GRIPS EXP	1,410	0	1,410	0	1,410	0	1,410
1,890	2,538	(648)	2,603		INSURANCE (ALLOCATION)	23,433	25,375	(1,943)	25,683	28,508	30,450	(1,943)
1,625	1,750	(125)	1,588		LEASE	20,389	20,700	(311)	18,874	23,889	24,200	(311)
0	100	(100)	203		MAINTENANCE & REPAIRS	1,558	1,000	558	1,830	1,758	1,200	558
91	0	91	0		OFFICE EQUIPMENT	440	0	440	0	623	0	623
66	283	(217)	514		OFFICE SUPPLIES	1,713	2,830	(1,117)	2,331	2,096	3,400	(1,304)
0	0	0	0		RANGE BALLS & MATS	8,316	8,200	116	0	8,316	8,200	116
173	166	7	159		REFUSE	1,718	1,656	61	1,749	2,061	1,988	73
315	315	(0)	315		SERVICE CONTRACTS	3,150	3,150	(0)	3,306	3,780	3,780	(0)
155	145	10	155		TELEPHONE (ALLOCATION)	1,550	1,450	100	1,424	1,860	1,740	120
45	0	45	0		TRAVEL	396	500	(104)	0	396	500	(104)
0	0	0	98		UNIFORM	1,736	1,300	436	1,185	1,736	1,300	436
99	123	(24)	79		WATER (ALLOCATION)	1,024	1,061	(37)	952	1,270	1,307	(37)
26,132	26,535	(403)	25,132		<b>TOTAL Expenses</b>	<b>310,508</b>	<b>310,188</b>	<b>320</b>	<b>285,871</b>	<b>366,705</b>	<b>366,139</b>	<b>566</b>
100,827	94,317	6,510	100,340		<b>Net Income/(Loss)</b>	<b>1,211,403</b>	<b>1,148,470</b>	<b>62,933</b>	<b>1,163,350</b>	<b>1,395,610</b>	<b>1,332,923</b>	<b>62,687</b>

**Hérons Glen Recreation District**

**DEPARTMENTAL INCOME STATEMENT**

**70 - Clubhouse,Pool,Spa**

As of July 31, 2017

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	16-17 Forecast	Total Yr	Estimated	
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance	
					<b>Income</b>							
49,610	49,610	0	49,248		ASSESSMENTS, BASE	519,522	519,522	0	524,676	625,119	625,119	(0)
0	0	0	0		MISCELLANEOUS INCOME	12,000	12,000	0	0	12,000	12,000	0
49,610	49,610	0	49,248		<b>TOTAL Income</b>	531,522	531,522	0	524,676	637,119	637,119	(0)
49,610	49,610	0	49,248		<b>Gross Profit Margin</b>	531,522	531,522	0	524,676	637,119	637,119	(0)
					<b>Expenses</b>							
11,718	11,797	(79)	10,901		PAYROLL	111,822	116,909	(5,087)	96,142	135,021	140,109	(5,087)
111	150	(39)	231		PAYROLL, O.T.	3,870	1,500	2,370	2,335	4,170	1,800	2,370
1,591	1,577	14	1,493		PAYROLL TAXES & FEES	17,339	18,380	(1,040)	14,384	20,441	21,482	(1,040)
0	0	0	0		CASUAL LABOR	188	0	188	0	188	0	188
1,136	2,005	(868)	1,275		PAYROLL BENEFITS	10,667	20,045	(9,378)	13,911	13,691	24,054	(10,363)
887	325	562	159		CHEMICALS	5,247	3,250	1,997	4,325	6,147	3,900	2,247
0	0	0	1,495		CLUBHOUSE-FACILITY IMPROVEMEN	0	0	0	19,675	0	0	0
884	750	134	588		CLEANING SUPPLIES	7,316	7,500	(184)	8,349	8,816	9,000	(184)
0	0	0	0		CONTINGENCY	0	1,680	(1,680)	0	0	1,680	(1,680)
0	50	(50)	0		CONTINUING EDUCATION	239	500	(261)	409	339	600	(261)
2,805	3,686	(881)	3,477		ELECTRIC (ALLOCATION)	30,179	35,826	(5,648)	35,061	37,434	43,081	(5,648)
960	458	502	0		FOUNTAINS (ELECTRIC)	7,062	4,580	2,482	2,425	7,978	5,500	2,478
0	250	(250)	0		Fountain & Bubbler Maintenanc	1,575	2,500	(925)	0	2,075	3,000	(925)
46	66	(20)	77		GASOLINE	722	660	62	545	862	800	62
2,690	275	2,415	0		SMALL EQUIPMENT SOUND	2,895	2,750	145	2,697	3,445	3,300	145
2,025	2,719	(694)	2,789		INSURANCE (ALLOCATION)	25,106	27,188	(2,081)	27,517	30,544	32,625	(2,081)
4,305	3,575	730	2,925		LANDSCAPE PLANT/SUPPLIES	38,348	44,580	(6,232)	39,727	43,843	50,075	(6,232)
1,568	1,515	53	1,399		LEASE	14,068	15,150	(1,082)	13,995	16,898	18,180	(1,282)
0	0	0	0		LICENSES & TAXES	375	475	(100)	483	375	475	(100)
7,577	6,000	1,577	5,436		MAINTENANCE & REPAIRS	45,322	60,000	(14,678)	56,452	57,322	72,000	(14,678)
424	400	24	27		MAINTENANCE, POOL	6,607	4,000	2,607	5,799	7,807	4,800	3,007
0	20	(20)	20		OFFICE SUPPLIES	286	200	86	273	366	240	126
12	0	12	12		PROPANE GAS	96	0	96	324	120	0	120
288	295	(6)	265		REFUSE	2,863	2,946	(83)	3,081	3,453	3,535	(82)
0	40	(40)	0		RENTAL	166	400	(234)	0	246	480	(234)
1,208	1,208	(0)	1,173		SECURITY	12,078	12,078	(0)	11,726	14,494	14,493	0
10,562	9,523	1,039	8,924		SERVICE CONTRACTS	119,214	118,785	429	118,048	141,440	141,011	429
0	100	(100)	83		SMALL TOOLS	345	1,000	(655)	1,117	545	1,200	(655)
140	133	7	140		TELEPHONE (ALLOCATION)	1,400	1,333	67	1,428	1,666	1,600	66
5,561	217	5,344	150		TENNIS COURT MAINTENANCE	7,452	2,170	5,282	2,976	14,522	9,240	5,282
41	50	(10)	0		TRAVEL	285	900	(615)	432	385	1,000	(615)
0	0	0	0		UNIFORM	352	500	(148)	337	352	500	(148)
723	941	(218)	652		WATER (ALLOCATION)	8,396	8,324	72	7,533	10,278	10,206	72
161	1,486	(1,325)	2,828		Effluent Water	19,921	15,413	4,508	20,449	21,661	17,153	4,508
57,425	49,610	7,815	46,519		<b>TOTAL Expenses</b>	501,799	531,522	(29,723)	511,955	606,922	637,119	(30,197)
(7,815)	(0)	(7,815)	2,730		<b>Net Income/(Loss)</b>	29,723	(0)	29,723	12,721	30,197	(0)	30,197

**Herons Glen Recreation District**

**INCOME STATEMENT**

**76 - CLIS**

**As of July 31, 2017**

<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>16-17 Forecast Budget</b>	<b>Total Yr Budget</b>	<b>Estimated YE Variance</b>
					<b>Income</b>						
15,777	15,777	0	14,922	ASSESSMENTS, BASE	165,558	165,518	40	161,299	196,310	196,270	40
13,213	13,213	0	12,600	CLIS Income	138,602	138,602	0	136,082	164,359	164,359	(0)
334	50	284	756	MISCELLANEOUS OTHER INCOME	7,075	500	6,575	756	7,175	600	6,575
29,324	29,040	284	28,278	<b>TOTAL Income</b>	311,235	304,620	6,615	298,136	367,844	361,230	6,614
29,324	29,040	284	28,278	<b>Gross Profit Margin</b>	311,235	304,620	6,615	298,136	367,844	361,230	6,614
					<b>Expenses</b>						
12,668	14,386	(1,718)	12,441	PAYROLL	131,908	140,350	(8,442)	127,176	160,394	168,837	(8,443)
101	180	(79)	180	PAYROLL, O.T.	2,980	2,674	306	3,431	3,340	3,034	306
1,694	2,014	(319)	1,663	PAYROLL TAXES & FEES	21,056	23,790	(2,734)	18,976	25,052	27,785	(2,733)
698	1,487	(789)	526	PAYROLL BENEFITS	6,676	14,869	(8,193)	8,519	8,070	17,843	(9,773)
0	0	0	0	COMPUTER SUPPORT	1,750	1,400	350	0	1,750	1,400	350
0	20	(20)	0	CONTINUING EDUCATION	0	640	(640)	279	40	680	(640)
0	150	(150)	0	Contract Labor - Technical	0	1,500	(1,500)	221	300	1,800	(1,500)
0	720	(720)	0	DUES & SUBSCRIPTIONS	360	720	(360)	360	360	720	(360)
1,883	2,841	(958)	2,778	ELECTRIC (ALLOCATION)	27,246	26,459	786	26,923	32,928	32,141	786
29	167	(138)	112	GASOLINE	1,378	1,339	40	1,183	1,708	1,669	40
945	1,269	(324)	1,302	INSURANCE (ALLOCATION)	11,716	12,688	(971)	12,841	14,254	15,225	(971)
393	393	0	393	LEASE	8,997	8,995	2	7,354	9,783	9,781	2
0	0	0	0	LICENSES & TAXES	0	0	0	0	0	0	0
0	150	(150)	0	MAINTENANCE & REPAIRS	3,480	1,500	1,980	631	4,180	1,800	2,380
3,155	4,417	(1,262)	589	PARTS & SUPPLIES	39,184	44,167	(4,983)	44,001	48,018	53,000	(4,983)
33	50	(17)	0	OFFICE SUPPLIES	120	500	(380)	750	220	600	(380)
0	0	0	0	SERVICE CONTRACTS	0	0	0	0	0	0	0
0	0	0	0	PUMP MAINTENANCE	8,272	9,122	(850)	9,560	8,272	9,122	(850)
0	0	0	0	RENTAL	879	0	879	0	879	0	879
0	75	(75)	0	SEED, SOD, SAND	850	750	100	298	1,000	900	100
0	50	(50)	0	SMALL TOOLS	865	500	365	0	965	600	365
0	135	(135)	135	TELEPHONE (ALLOCATION)	1,628	1,350	278	1,250	1,898	1,620	278
34	0	34	0	TRAVEL	34	2,000	(1,966)	1,827	34	2,000	(1,966)
191	264	(73)	592	UNIFORM	3,270	3,438	(168)	3,443	3,864	4,032	(168)
22	23	(1)	22	WATER (ALLOCATION)	217	219	(2)	211	263	265	(2)
0	250	(250)	250	Effluent Water	5,700	5,650	50	5,650	6,425	6,375	50
21,847	29,040	(7,193)	20,984	<b>TOTAL Expenses</b>	278,565	304,620	(26,055)	274,884	333,996	361,230	(27,234)
7,477	0	7,477	7,293	<b>Net Income/(Loss)</b>	32,670	0	32,670	23,252	33,848	0	33,848

**Herons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT**  
**77 - Fitness Center**  
**As of July 31, 2017**

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	16-17 Forecast Budget	Total Yr Budget	Estimated YE Variance
				<b>Income</b>							
2,617	2,617	0	3,013	ASSESSMENTS, BASE	30,584	30,584	0	29,242	36,529	36,529	(0)
2,617	2,617	0	3,013	<b>TOTAL Income</b>	30,584	30,584	0	29,242	36,529	36,529	(0)
2,617	2,617	0	3,013	<b>Gross Profit Margin</b>	30,584	30,584	0	29,242	36,529	36,529	(0)
				<b>Expenses</b>							
0	225	(225)	108	CLEANING SUPPLIES	1,895	2,250	(355)	2,032	2,345	2,700	(355)
651	414	237	735	ELECTRIC (ALLOCATION)	6,038	5,420	618	5,935	6,138	6,248	(110)
29,139	416	28,723	1,831	FITNESS CENTER MAINTENANCE	35,850	4,160	31,690	14,878	36,690	5,000	31,690
450	604	(154)	620	INSURANCE (ALLOCATION)	5,579	6,042	(463)	6,115	6,787	7,250	(463)
1,245	833	412	1,245	LEASE	10,354	10,707	(353)	9,979	12,080	12,866	(786)
0	0	0	0	LICENSES & TAXES	0	0	0	0	0	0	0
0	0	0	0	REFUSE	0	0	0	(0)	0	0	0
0	0	0	0	RENTAL	0	0	0	0	0	0	0
0	0	0	210	SERVICE CONTRACTS	210	630	(420)	420	420	840	(420)
0	51	(51)	57	TELEPHONE (ALLOCATION)	517	510	7	561	619	612	7
38	74	(36)	81	WATER (ALLOCATION)	844	865	(21)	976	992	1,013	(21)
31,524	2,617	28,906	4,886	<b>TOTAL Expenses</b>	61,286	30,584	30,702	40,896	66,070	36,529	29,541
(28,906)	0	(28,906)	(1,873)	<b>Net Income/(Loss)</b>	(30,702)	0	(30,702)	(11,653)	(29,541)	0	(29,541)

**Hérons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT**  
**90 - Debt Service**  
**As of July 31, 2017**

<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		DEBT SERVICE-SPECIAL ASSESSME	1707751	0	1707751	1623188
0	0	0	0		<b>TOTAL Income</b>	1707751	0	1707751	1623188
0	0	0	0		<b>Gross Profit Margin</b>	1707751	0	1707751	1623188
					<b>Other Income(Loss)</b>				
0	0	0	0		INTEREST EXPENSE	539390	0	539390	554428
0	0	0	0		<b>TOTAL Other Income (Loss)</b>	539390	0	539390	554428
0	0	0	0		<b>Net Income/(Loss)</b>	1168360	0	1168360	1068760





**Hérons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT**  
**93- Non-Operating Income**  
**As of 07/31/17**

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	286000	0	286000	290333	0
15600	0	15600	14625	DEFERRED MAINTENANCE REVENUE	156000	0	156000	146250	0
20000	0	20000	7500	NEW OWNER WORKING CAPITAL	170000	0	170000	165000	0
1258	0	1258	0	MISCELLANEOUS INCOME	12583	0	12583	0	0
29858	0	29858	29033	TOTAL Income	298583	0	298583	290333	0
29858	0	29858	29033	Gross Profit Margin	298583	0	298583	290333	0
				Expenses					
77089	0	77089	78439	DEPRECIATION	779950	0	779950	816978	0
(7081)	0	(7081)	2266	MAINTENANCE & REPAIRS	125325	0	125325	165606	0
0	0	0	0	FORENSIC AUDIT	65217	0	65217	0	0
77089	0	77089	78439	TOTAL Expenses	845167	0	845167	816978	0
(47230)	0	(47230)	(49406)	Net Income/(Loss)	(546584)	0	(546584)	(526644)	0

Herons Glen Recreation District				
Restaurant Percentages				
As of Jul 31, 2017				
Restaurant Variance Report	Month to Date	Budget	Year to Date	Budget
Food Dining Room	14,011	14,012	337,268	356,919
Food Lounge	16,176	14,429	274,586	284,681
Catering Residents	5,999	3,896	143,123	138,251
Catering Food - outside	3,031	2,770	42,378	34,930
<b>TOTAL FOOD REVENUE</b>	<b>39,217</b>	<b>35,107</b>	<b>797,354</b>	<b>814,781</b>
COG Food	19,007	15,798	354,006	332,062
Percentage Revenue/COG Food	48.47%	45.00%	44.40%	40.75%
Beverage Dining Room	3,205	2,375	83,397	88,422
Beverage Lounge	8,993	7,548	170,523	165,879
Beverage Catering-Residents	1,076	300	34,595	33,438
Beverage Catering-Outside	246	750	12,074	9,250
<b>TOTAL BEVERAGE REVENUE</b>	<b>13,519</b>	<b>10,973</b>	<b>300,590</b>	<b>296,989</b>
COG Beverage	3,701	2,743	77,362	74,247
Percentage Revenue/COGS Bev	27.38%	25.00%	25.74%	25.00%
<b>PAYROLL PERCENTAGE</b>				
Catering, other Revenue	0	500	8,244	10,000
<b>Total Operating Revenue</b>	<b>52,736</b>	<b>46,581</b>	<b>1,106,188</b>	<b>1,121,771</b>
<b>Total Payroll</b>	<b>49,616</b>	<b>52,371</b>	<b>610,931</b>	<b>649,545</b>
% Payroll/Operating Revenue	94.08%	112.43%	55.23%	57.90%
Member Rewards-Food	2,598	2,272	48,057	51,264
Member Rewards-Beverage	1,070	829	21,061	21,234
% of food revenue coming from residents	86.05%	79.90%	78.54%	79.90%
% of bev revenue coming from residents	87.69%	83.50%	82.94%	83.50%

<b>Mid Year 2016-2017 Def Maint Budget Review</b>				
<b>Def Maint Cash brought into 2016-17 Budget Yr</b>	\$	213,467		
<b>Collected in this FY</b>	\$	187,200		
<b>2015-16 50% of Surplus Transferred 07/26/17</b>	\$	25,008		
<b>2016-17 Monthly Restitution Deferred Maintenance Budget Credit</b>	\$	15,100		
		Spent through	Planned expenditures	
	2017 Budget	7/31/2017	before FY end	Details
Tree trimming throughout property & golf course	\$20,000	21,600	0	<b>Worse than budget \$1,600 YTD</b>
Trees throughout property (replacement/removal)	\$14,000	3,263	10,737	TREE REPLACEMENT IS INTERCHANGEABLE WITH TREE TRIMMING
Parking Lot Traffic Signs	\$750	0	750	
Seal Parking lot (clubhouse -main & pro shop)	\$22,200	20,598	1,602	
Seal Parking lot (club rear, W lot, lot @ Palo Duro)	\$7,000	1,475	5,525	
Seal Parking lot (fitness area)	\$3,000	0	0	No doing fitness lot this year due to fitness center demolition
Seal Parking lot (tennis & shuffle)	\$2,000	985	1,015	
Seal GCM/CLIS building asphalt	\$10,000	4,164	5,836	
Admin Bldg (breezeway women 2015/men 2017)	\$10,000	0	10,000	
Cart/Multi Use Path (asphalt Via La Quinta to Kaidon Ln)	\$6,000	0	6,000	
Cart Path- Golf Course (concrete)	\$5,000	4,600	400	
Clean Clubhouse Roof - Wet it and forget it	\$3,000	828	2,172	
Clubhouse Roof Checkup & Cracked Tile Repair	\$9,500	1,950	7,550	
Conservation Easement Maintenance (exotic removal)	\$7,000	3,250	3,750	
Palmetto Trimming (includes pinestraw & disposal)	\$25,500	31,470	0	<b>Changed from 25,500 to 30k - Worse than adjusted budget \$1,470 YTD / includes clean-up of 2 sliver parcels as well that have not been maintained</b>
Tint windows in rest/lounge/admin hall/pro shop	\$5,500	0	5,500	
Aesthetic Clubhouse Facility Improvements	\$10,000	0	10,000	
Lake erosion: property	\$50,000	0	50,000	
Pool pipe/leak maintenance	\$2,500	0	0	Pool pipe/leak maintenance is in O & M
Irrigation Pump Repairs	\$6,000	0	6,000	
Drainage	\$3,000	0	3,000	
Wind screen	\$1,000	0	1,000	3 ft. sections
Nets (6)	\$900	0	900	
Pickleball Court Maintenance	\$2,000	0	2,000	
	225,850			
<b>Items not in original budget but approved by Board:</b>				
Bridge			3,000	
Freezer Refridgeration (Floor Repair)			5,000	
Replace Fountains (3k) we own 4		3,720	0	<b>Worse than budget \$720 YTD</b>
Furniture - restrap loungers & chairs with brown		450	1,550	
Shuffle Board Seating - Repaint and Repair		1,586	0	<b>Worse than budget \$86 YTD</b>
Turbidity Barrier - 8 anchors installed		2,408		
Pro Shop Christmas Tree & Stand		130		
Ballroom Fans		2,676		
Handi-cap Access for Bathrooms		4,991		
Pickle Balls & Paddles (initial supply)		964		
Fitness Center Building Issue		9,890		
Model Sail Boat Dock		2,199		
Replace fire sprinkler heads - moved from capital		2,127	473	
	<b>GL</b>	<b>125,325</b>	<b>143,760</b>	
Variance between budget & FY end expenditures				-\$43,235
<b>Calculated carryforward into 2017-18 Budget Yr</b>				<b>\$171,689</b>

<b>Mid Year 2016-17 Capital Budget Review</b>				
<b>Capital Cash brought into 2016-17 Budget Yr</b>	\$ 360,397			
<b>Collected in this FY</b>	\$ 343,200			
<b>2015-16 50% of Surplus Transferred 07/26/17</b>	\$ 25,008			
		<i>Spent through</i>	<i>Planned expenditures</i>	
	2017 Budget	<i>7/31/2017</i>	<i>before FY end</i>	<i>Details</i>
Replace fire sprinkler heads (outdated)	\$2,600	0	0	<i>moved to deferred maintenance</i>
Refurbish kitchen backdoor covered area	\$5,000		0	<i>will not be doing this</i>
Replace fountains (\$3k we own 4	\$3,000		0	<i>moved to deferred maintenance</i>
HVAC (Golf Maintenance Center)	\$12,000	5,700	6,300	
Payback Emerg/GC Spec Imp fund/loan for Irrig Renov	\$56,000		56,000	<i>transfer to be done at the end of the FY</i>
Acoustics/ceiling tiles	\$15,726	5,210	10,516	<i>for replacement of grid and tiles in HOA, F&amp;B, Activities &amp; admin offices</i>
Replace fans in Ballroom	\$6,000		0	<i>done in 2015-16</i>
Replacement of all mics, body packs & receivers	\$10,000		10,000	
Coolers	\$15,000		7,500	<i>brought fwd from 2016 and decreased to \$7500 from \$15k</i>
Televisions (5)	\$5,000		0	<i>moved to operating</i>
Steamer (US Food)	\$17,000		17,000	<i>carryover from FY 2015-16</i>
Pizza Oven	\$22,500		22,500	
40 Qt Mixer	\$6,000		6,000	<i>carryover from FY 2015-16</i>
Heavy Duty 36" Gas Range (2 @ \$4500 per)	\$9,000		9,000	<i>carryover from FY 2015-16</i>
Gas 36" Salamander Broiler (2 @ \$2600 per)	\$5,200		5,200	<i>carryover from FY 2015-16</i>
Convection Oven Double Deck (front line)	\$10,000		10,000	<i>carryover from FY 2015-16</i>
Convection Oven Double Deck (back line)	\$10,000		10,000	<i>carryover from FY 2015-16</i>
Solstice Fryer (70-90 lbs)	\$6,800		6,800	<i>carryover from FY 2015-16</i>
83" Refrigerated Prep Table-Pantry	\$6,500		6,500	<i>carryover from FY 2015-16</i>
Remote Beer System	\$5,500		5,500	<i>carryover from FY 2015-16</i>
Oven-Dutch Alto Sham	\$5,300		5,300	<i>carryover from FY 2015-16</i>
Tilt Skillet, Braising Pan 30 gal	\$10,400		0	<i>will not be purchasing this item</i>
Kitchen Service Bar	\$11,000		8,000	<i>decreased from \$11k to \$8k</i>
Furniture - replace loungers & chairs with brown	\$2,000		0	<i>moved to deferred maintenance</i>
Umbrellas w/stands	\$5,000		5,000	
Air Handler - 3 large (ballroom)	\$33,000		33,000	<i>carryover from FY 2015-16</i>
Air Handler - 1 large, 1 small	\$32,000		32,000	<i>\$16k carried over from FY 2015-16</i>
Ballroom Chairs - replacement (425 chairs - 100 are red)	\$5,000		5,000	<i>200 white chairs (wide legs) on rolling carts for outside functions; used for rent with weddings</i>
Dumpster Enclosure (concrete block)	\$21,372		21,372	<i>spent \$14,628 in 15-16 FY / includes cost of stucco structure and barrel tile roof</i>
GPS mapping of CLIS system	\$7,000		0	<i>will not be doing this</i>
Pickleball Court Project	\$28,964	10,179	18,785	<i>spent \$121,036 in FY 2015-16</i>
Additional Restroom at Tennis/Bocce/Shuffleboard	\$14,000		14,000	
	\$ 403,862			
<b>Items not in original budget but approved by Board:</b>				
Community Master Plan Consultant Fee			50,000	
Utility Truck or Kuboto			17,810	<i>moved up from 2018 and increased from \$17,810k</i>
		\$21,088	\$399,083	
<b>Variance between budget (including donations) &amp; FY end expenditures</b>				<b>-\$16,310</b>
<b>Calculated carryforward into 2017-2018 Budget Yr</b>				<b>\$308,433</b>