

CASH BALANCES						
30-Jun-17						
ACCOUNT DESCRIPTION	BANK NAME		INT RATE		BALANCE as of	
					June 30, 2017	
OPERATING ACCOUNTS						
	Petty Cash	#1010	0.00%	Cash, Petty	200.00	
	Finemark-Operating Funds	#1138	0.50%	Cash, Operating	585,446.17	
TOTAL OPERATING ACCOUNTS						585,646.17
RESERVES						
DEFERRED MAINTENANCE						
	Edison Nat'l Bank-Deferred Maint	#1139	0.03%	Cash, Reserved	224,835.76	
	SBA Florida Prime - Deferred Maint		1.18%	Cash, Reserved	0.00	
TOTAL DEFERRED MAINTENANCE						224,835.76
CAPITAL RESERVE						
	Cash, BB&T, Capital Reserve Savings	#1086	0.50%	Cash, Reserved	52,208.23	
	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	141,561.31	
TOTAL CAPITAL RESERVE						203,769.54
EMERGENCY						
	Finemark-Emergency	#1134	0.30%	Cash, Reserved	148,667.22	
TOTAL EMERGENCY						148,667.22
PROJECTS						
	FineMark-Golf Course Capital Funds	#1128	0.30%	Cash, Reserved	139,122.44	
TOTAL PROJECTS						139,122.44
AUDIT - GM HALL RESTITUTION						
	FineMark GM Hall Restitution Funds	#1125	0.00%	Cash, Reserved	24,019.99	
TOTAL AUDIT - GM HALL RESTITUTION						24,019.99
TOTAL RESERVE ACCOUNTS						740,414.95
TRUSTEE PROJECT FUND BALANCE						
	RENEWAL & REPLACEMENT	U. S. BANK	#1397	0.006%	Renewal & Replacement	13,909.79
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 06/30/2017

Account #	Account Name	This Year			
Assets					
00-1010	Cash, petty	\$ 200.00			
00-1028	Due from Fairway	\$ 215,833.31			
00-1030	Due From Meadows	\$ 138,583.26			
00-1086	Cash, BB&T, Capital Reserve	\$ 52,208.23			
00-1087	Cash, BB&T, Capital Reserve	\$ 10,000.00			
00-1125	FineMark Audit Acct	\$ 24,019.99			
00-1128	Finemark GCM Special	\$ 139,122.44			
00-1130	FL Prime State Board Admin-Ca	\$ 141,561.31			
00-1134	Finemark Bank-Emerge	\$ 148,667.22			
00-1138	Finemark - Operating	\$ 585,446.17			
00-1139	Edison Natl Bank-Def	\$ 224,835.76			
00-1210	Accounts receivable	\$ 659,195.81			
00-1220	Due from - Irrigation Loan - GC	\$ 43,377.14			
00-1221	Due from - Irrigation Loan -	\$ 100,000.00			
00-1290	Accounts receivable,	\$ 92.00			
00-1291	Allowance for Bad De	(\$ 14,467.32)			
00-1310	Prepaid insurance	\$ 19,162.23			
00-1320	Prepaid social event	\$ 5,076.37			
00-1390	Prepaid Expenses, ot	\$ 87,931.01			
00-1397	Investments - 6206-R	\$ 13,909.79			
00-1402	Bond Funds - Revenue	\$ 581,481.62			
00-1403	Bond Funds - Sinking	\$ 695,000.00			
00-1408	Bond Fund -Prepaymen	\$ 0.08			
00-1450	Inventory, Pro Shop,	\$ 93,325.85			
00-1476	Inventory - gas	\$ 4,068.88			
00-1510	Inventory, Herons Nest, food	\$ 22,173.80			
00-1520	Inventory, Herons Nest,	\$ 16,233.09			
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	\$ 2,416,259.24			
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 & 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			

Account #	Account Name	This Year			
00-1735	Waste Water Treatmen	\$ 37,186.10			
00-1790	Accumulated deprecia	(\$ 10,689,957.79)			
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			
00-1990	Clearing	\$ 141.00			
00-1991	Gratuities clearing	(\$ 5,037.96)			
00-1992	Employee Christmas c	(\$ 396.77)			
00-1999	Hole In One Account	(\$ 1,379.14)			
Total Assets		\$ 46,670,574.75			
Liabilities					
00-2013	Due To Fairway	\$ 233,758.31			
00-2014	Due To Meadows	\$ 150,747.41			
00-2110	Accounts payable, tr	\$ 76,894.06			
00-2210	Sales taxes payable	\$ 2,100.43			
00-2211	Sales Tax Payable-Rental	\$ 18.00			
00-2230	Accrued Vacation	\$ 27,414.20			
00-2240	Accrued salaries & w	\$ 72,471.37			
00-2290	Other accrued Expens	\$ 7,042.90			
00-2295	GM Hall Restitution	\$ 24,019.99			
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 -	\$ 16,736.83			
00-2370	Pro Shop credit book	\$ 8,508.64			
00-2390	S/A Bonds Payable-Sh	\$ 695,000.00			
00-2410	Deferred assessments	\$ 424,848.48			
00-2420	Deferred assmnts, Ca	\$ 79,039.58			
00-2425	Deferred assessment,	\$ 43,044.31			
00-2450	Deferred assmnts, CL	\$ 49,224.18			
00-2510	Deferred golf, annua	\$ 324,390.82			
00-2521	Deferred annual rang	\$ 1,960.11			
00-2751	Bond Payable - 2006	\$ 19,731,020.00			
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			
Total Liabilities		\$ 21,509,468.13			
Equity					
00-3005	Contributed Capital	\$ 27,644,172.85			
00-3100	Capital Lease, Net o	\$ 195,533.14			
00-3110	Association equity(d	(\$ 4,243,938.24)			
00-3905	Retained Earnings-Re	\$ 850,860.56			
Profit (Loss)		\$ 714,478.31			
Total Equity Adjusted for Profit/Loss		\$ 25,161,106.62			
Total Liability and Equity		\$ 46,670,574.75			
Printed On Jul 14,2017 at					
20:43 PM					
© Northstar					

Hérons Glen Recreation District
RECREATION DISTRICT TOTAL VARIANCE REPORT
Jun 30, 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)
ADMINISTRATION									
Operating Revenue	7636	4388	3248	139607	108730	30877	162577	122744	39833
Operating Expenses	65958	67423	(1465)	596856	646193	(49337)	792495	848219	(55724)
Operating Income	(58321)	(63035)	4714	(457249)	(537463)	80214	(629918)	(725474)	95557
Assessment	63035	63035	(0)	537462	537463	(1)	725474	725475	(1)
Net Income	4714	0	4714	80213	0	80213	95556	0	95556
RESTAURANT									
Operating Revenue	54649	47756	6893	1053452	1075190	(21739)	1181193	1220213	(39021)
Operating Expenses	91625	92665	(1041)	1241607	1245841	(4234)	1525878	1540625	(14747)
Operating Income	(36975)	(44909)	7934	(188156)	(170651)	(17504)	(344685)	(320411)	(24273)
Assessment	44909	44909	0	170651	170651	0	320411	320411	0
Net Income	7934	0	7934	(17504)	0	(17504)	(24273)	0	(24273)
CLUBHOUSE									
Operating Revenue	0	0	0	12000	12000	0	12000	12000	0
Operating Expenses	44490	49962	(5472)	444687	481911	(37224)	599185	637119	(37934)
Operating Income	(44490)	(49962)	5472	(432687)	(469911)	37224	(587185)	(625119)	37934
Assessment	49962	49962	0	469911	469911	0	625118	625119	(1)
Net Income	5472	0	5472	37224	(0)	37224	37933	(0)	37933
CLIS Dept.									
Operating Revenue	13697	13227	471	132130	125839	6291	171250	164959	6290
Operating Expenses	23244	28959	(5715)	258257	275580	(17323)	341779	361230	0
Operating Income	(9547)	(15733)	6186	(126127)	(149741)	23614	(170529)	(196270)	25741
Assessment	15733	15733	0	149781	149741	40	196310	196270	40
Net Income	6186	0	6186	23654	0	23654	25781	0	25781
Fitness Center									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	3473	2827	646	29763	27967	1796	36800	36529	270
Operating Income	(3473)	(2827)	(646)	(29763)	(27967)	(1796)	(36800)	(36529)	(270)
Assessment	2827	2827	0	27967	27967	0	36529	36529	(1)
Net Income	(646)	0	(646)	(1796)	0	(1796)	(271)	0	(271)
SUBTOTAL									
Total Operating Revenues	75983	65371	10612	1337188	1321759	15429	1527019	1519917	7102
Total Assessments	176466	176467	(0)	1355773	1355733	39	1903843	1903805	38
Total Operating Expenses	228790	241837	(13047)	2571169	2677492	(106323)	3296135	3423722	(127586)
Net Income	23659	0	23659	121792	0	121792	134726	0	134726

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE OVER (UNDER)	ACTUAL YTD	BUDGET YTD	VARIANCE OVER (UNDER)	16-17 FY Forecast	FY Budget	VARIANCE OVER (UNDER)
GOLF MAINTENANCE									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	97181	102845	(5664)	936738	979131	(42393)	1292025	1329518	(37493)
Net Income	(97181)	(102845)	5664	(936738)	(979131)	42393	(1292025)	(1329518)	37493
PRO SHOP									
Operating Revenue	130602	123230	7373	1490356	1405871	84485	1860695	1776211	84485
Operating Expenses	30750	30135	615	379779	351718	28061	471720	443287	28432
Net Income	99852	93094	6758	1110577	1054153	56423	1388976	1332923	56052
ALL DEPARTMENTS									
Total Operating Revenues	206585	188600	17985	2827544	2727631	99914	3387715	3296128	91587
Total Assessments	176466	176467	(0)	1355773	1355733	39	1903843	1903805	38
Total Operating Expenses	356721	374818	(18097)	3887687	4008342	(120655)	5059881	5196527	(136647)
Net Income	26330	(9751)	36081	295630	75022	220608	231677	3405	228272
<i>From Golf Operations</i>	2671	(9751)	12422	173838	75022	98816	96950	3405	93545
<i>From Other than Golf Operations</i>	23659	0	23659	121792	0	121792	134726	0	134726

HGRD Variance				
Jun-17				
	Actual	Budget	Variance	Explanation
	This Month	This Month	Over(Under)	
Administration				
Miscellaneous Other Income	6,433	3,225	3,208	\$3195.84 GM Hall Restitution operating budget credit.. \$471.83 credit from reconciliation between the old Ricoh and new Dex copier lease payoff
Payroll	28,961	27,493	1,468	Paid out Linda's two weeks vacation - her last day was June 22nd
Computer Support	4,154	3,100	1,054	Firewall upgrades \$895.95
Contingency	-	6,500	(6,500)	Budgeted to write off Taylor Morrison quarterly assessments
Professional Fees	12,612	11,186	1,426	Phillips Harvey Progress Audit Billing \$5800. YTD \$9206 worse than budget. Josh had been accruing the FY auditor's billing into future years instead of expensing the costs at the time they were billed. We expensed \$6,972.51 in this fiscal year (Oct-Dec) for the 2014-15 audit billed in January 2016. We also paid \$5k for four years' worth of Dissemination Services for the bonds that had not been done in the past
Travel	1,852	50	1,802	HFTP Club Controller's Conference for Lynn budgeted in July - timing issue. YTD \$383 worse than budget
Restaurant				
Total Food Sales	39,431	35,437	3,994	First full month with the new chef. Added a lobster night. We also had two memorials, a wedding, bingo and a well attended resident event on June 24th.
COS, Food	17,282	15,947	1,335	43.83% to a budget of 45%. YTD 44.19% to a budget of 40.56%. Cost of sales dollars are worse than budget due to an increase in revenue to budget.
COS, Beverage	4,085	2,955	1,130	28.04% to a budget of 25%. YTD 25.66% to a budget of 25.00%.
Payroll Service	18,677	20,321	(1,644)	Short one busser and one server
Payroll Taxes & Fees	6,584	8,507	(1,923)	Directly related to payroll kitchen and service being better than budget for the month
Dues & Subscriptions	-	1,200	(1,200)	CMAA Dues budgeted in June - due in August - Timing issue
Travel	1,088	75	1,013	CMAA Summer Conference was budgeted in July - Timing issue
Clubhouse				
Electric (Allocation)	1,799	3,686	(1,887)	Electric allocation for the fitness being in the lobby from February through May was posted as a credit to June
Maintenance & Repairs	3,142	6,000	(2,858)	Spending a lot of time getting the fitness center ready for demolition
Service Contracts	12,222	10,783	1,439	SimplexGrinnell fire inspections/test for fire alarms, sprinklers, extinguishers and kitchen hoods \$2114.70.- timing issue.
CLIS				
Payroll	12,261	13,945	(1,684)	Short one employee
Parts & Supplies	2,772	4,417	(1,645)	System not running as much because of all the rain, so we haven't had many breakages
Fitness Center				
Electric (Allocation)	1,477	414	1,063	Electric allocation for the fitness being in the lobby from February through May was posted in June
Golf Maintenance				
Payroll	34,600	39,472	(4,872)	Short 3 full-time employees
Payroll O.T.	2,320	1,251	1,069	Filling in for the fact they are short 3 employees
Chemicals	9,297	7,200	2,097	Had a special purchase opportunity ending Jun 30 for Nematicide. July we will get another \$2,000 of this chemical for free
Electric	1,596	2,883	(1,287)	Pumphouses haven't been running because of all the rain
Gasoline	1,700	3,500	(1,800)	Not able to use the equipment on a regular basis due to the amount of rain we've been getting. YTD \$4,144 better than budget
Seed, Sod, Sand	1,464	3,000	(1,536)	Fields are too wet to cut the sod, so we haven't been able to get any. Can't put the sand out because of the wet ground.
Service Contracts	1,758	760	998	AAA Wildlife Trapping for rats \$995
Pro Shop				
Public Play Fee	10,584	4,500	6,084	Maintaining a great product and the positive reviews keep coming in. More tee times available because there's not as many members playing

Herons Glen Recreation District											
DEPARTMENTAL INCOME STATEMENT Jun 30, 2017											
00 - Administration											
Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	16-17 Forecast	Total Yr	Estimate
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance
					Income						
63,035	63,035	(0)	59,199		ASSESSMENTS, BASE	537,462	537,463	(1)	481,393	725,474	725,475 (1)
100	100	0	100		LEASE, RETAIL	900	900	0	900	1,200	1,200 0
0	0	0	0		CONCERT SERIES REVENUE	62,932	65,475	(2,543)	58,920	62,932	65,475 (2,543)
633	633	0	633		HOA ACCOUNTING INCOME	5,697	5,697	0	5,697	9,852	7,596 2,256
236	30	206	83		INTEREST INCOME	1,209	517	693	626	1,299	607 693
235	400	(165)	1,122		LATE FEE/MEMBER INTEREST	4,264	7,275	(3,011)	7,477	5,814	9,325 (3,511)
6,433	3,225	3,208	3,438		MISCELLANEOUS OTHER INCOME	64,604	28,867	35,738	23,178	81,479	38,542 42,938
70,671	67,423	3,248	64,575		TOTAL Income	677,069	646,193	30,876	578,191	888,051	848,219 39,832
70,671	67,423	3,248	64,575		Gross Profit Margin	677,069	646,193	30,876	578,191	888,051	848,219 39,832
					Expenses						
28,961	27,493	1,468	22,611		PAYROLL	253,713	257,415	(3,702)	231,856	348,390	352,092 (3,702)
119	0	119	0		PAYROLL, O.T.	694	0	694	186	694	0 694
4,307	3,692	615	3,199		PAYROLL TAXES & FEES	39,248	38,783	465	35,491	51,760	51,295 465
3,383	4,234	(851)	4,872		PAYROLL BENEFITS	41,440	38,108	3,332	42,314	54,142	50,810 3,332
0	0	0	0		CONCERT SERIES EXPENSES	49,399	50,600	(1,201)	37,932	49,399	50,600 (1,201)
87	25	62	0		AED TRAINING & SUPPLIES	2,437	450	1,987	0	2,512	525 1,987
790	0	790	0		CASUAL LABOR	790	0	790	0	790	0 790
187	233	(46)	262		COMPLIMENTARY MEALS	1,582	2,097	(515)	2,205	2,285	2,800 (515)
4,154	3,100	1,054	2,934		COMPUTER SUPPORT	31,843	27,900	3,943	26,808	43,243	37,200 6,043
0	6,500	(6,500)	6,274		Contingency	(29,781)	38,910	(68,691)	18,821	(29,781)	45,410 (75,191)
449	1,275	(826)	1,275		CONTINUING EDUCATION	3,864	5,275	(1,411)	3,747	6,914	8,325 (1,411)
0	0	0	0		DUES & SUBSCRIPTIONS	2,830	1,550	1,280	1,980	4,580	4,300 280
1,455	1,325	130	1,500		ELECTRIC (ALLOCATION)	12,836	13,831	(995)	14,008	16,811	17,806 (995)
417	200	217	424		EMPLOYEE APPRECIATION	5,169	6,250	(1,081)	6,530	6,119	7,200 (1,081)
211	0	211	0		GRATIS FOOD/BEV	211	0	211	0	211	0 211
1,350	1,813	(463)	1,859		INSURANCE (ALLOCATION)	15,388	16,313	(925)	16,485	20,825	21,750 (925)
0	0	0	0		LEASE EXPENSE	0	0	0	0	0	0 0
0	0	0	1,600		LICENSES & TAXES	1,408	1,350	58	3,219	1,408	1,350 58
1,781	2,240	(459)	1,674		BANK CHARGES	21,839	16,172	5,667	16,783	24,536	18,869 5,667
599	1,490	(891)	1,744		OFFICE EQUIPMENT	17,433	13,410	4,023	13,785	24,903	20,880 4,023
1,982	1,000	982	818		OFFICE SUPPLIES	7,884	9,000	(1,116)	10,761	10,884	12,000 (1,116)
516	650	(134)	500		POSTAGE	3,878	4,893	(1,015)	4,593	5,828	6,843 (1,015)
12,612	11,186	1,426	5,096		PROFESSIONAL FEES	97,880	88,674	9,206	77,640	125,438	116,232 9,206
0	0	0	0		FORENSIC AUDIT	0	0	0	0	0	0 0
0	0	0	0		HGRD SOCIAL EVENTS / MEMBER RELATIONS	2,454	2,950	(496)	2,773	2,454	2,950 (496)
0	0	0	0		SERVICE CONTRACTS	2,200	0	2,200	2,395	2,200	0 2,200
599	825	(226)	786		TELEPHONE (ALLOCATION)	4,868	7,425	(2,557)	7,304	6,356	9,900 (3,544)
1,852	50	1,802	2,085		TRAVEL	4,483	4,100	383	6,154	8,448	8,065 383
70	0	70	0		UNIFORM	115	0	115	0	115	0 115
76	93	(17)	57		WATER (ALLOCATION)	753	738	15	707	1,032	1,017 15
65,958	67,423	(1,465)	59,570		TOTAL Expenses	596,856	646,193	(49,337)	584,478	792,495	848,219 (55,724)
4,714	0	4,714	5,005		Net Income/(Loss)	80,213	0	80,213	(6,287)	95,556	0 95,556

Herons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Jun 30, 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							
44,909	44,909	0	43,801		ASSESSMENTS, BASE	170,651	170,651	0	188,349	320,411	320,411	0
13,176	15,634	(2,459)	8,567		FOOD SALES-DINING ROOM	323,257	342,907	(19,650)	328,840	359,853	384,613	(24,760)
3,048	2,298	750	2,226		BEVERAGE SALES-DINING ROOM	80,192	86,047	(5,855)	84,341	86,617	92,660	(6,044)
16,816	15,424	1,392	18,614		FOOD SALES - LOUNGE	258,410	270,252	(11,842)	266,867	305,596	318,809	(13,213)
10,227	8,771	1,456	13,467		BEVERAGE REVENUE - LOUNGE	161,531	158,331	3,200	162,767	189,159	185,118	4,041
4,960	1,609	3,351	300		CATERING FOOD-RESIDENTS	137,123	134,355	2,768	144,761	144,692	142,230	2,462
1,297	0	1,297	41		CATERING BEVERAGES-RESIDENTS	33,520	33,138	382	32,569	34,957	34,563	394
4,480	2,770	1,710	17,992		CATERING FOOD-OUTSIDE	39,347	32,160	7,187	49,598	40,147	40,470	(323)
0	750	(750)	6,610		CATERING BEVERAGE-OUTSIDE	11,828	8,500	3,328	12,697	11,928	10,750	1,178
646	500	146	3,668		CATERING, OTHER REVENUES	8,244	9,500	(1,256)	9,591	8,244	11,000	(2,756)
99,559	92,665	6,893	115,285		TOTAL Income	1,224,103	1,245,842	(21,739)	1,280,380	1,501,604	1,540,625	(39,021)
					Cost of Revenues							
17,282	15,947	1,335	10,461		COS, FOOD	334,999	316,264	18,736	301,073	376,467	364,165	12,302
4,085	2,955	1,131	6,165		COS, BEVERAGE	73,661	71,504	2,157	73,064	82,558	80,773	1,785
21,367	18,901	2,466	16,627		TOTAL Cost of Revenues	408,660	387,768	20,892	374,137	459,025	444,938	14,087
78,191	73,764	4,427	98,659		Gross Profit Margin	815,443	858,074	(42,631)	906,243	1,042,579	1,095,687	(53,108)
					Expenses							
17,658	18,643	(985)	15,722		PAYROLL, KITCHEN	212,909	215,612	(2,703)	207,326	270,940	273,643	(2,703)
175	0	175	0		PAYROLL, KITCHEN, OT	20,202	4,200	16,002	4,550	20,202	4,200	16,002
18,677	20,321	(1,644)	16,797		PAYROLL, SERVICE	204,049	208,457	(4,408)	200,325	266,122	270,530	(4,408)
0	0	0	0		PAYROLL, SERVICE, OT	2,780	450	2,330	465	2,780	450	2,330
6,584	8,507	(1,923)	19,254		PAYROLL TAXES & FEES	92,579	128,201	(35,622)	131,481	118,732	154,354	(35,622)
3,734	4,637	(903)	3,998		PAYROLL BENEFITS	34,884	40,254	(5,371)	36,380	48,795	54,165	(5,371)
192	0	192	0		H-2B Additional Expenses	18,607	0	18,607	0	18,607	0	18,607
348	400	(52)	500		ADVERTISING	3,135	3,600	(465)	7,519	4,335	4,800	(465)
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
247	517	(269)	274		CLEANING SUPPLIES	4,835	4,650	185	3,855	6,385	6,200	185
174	100	74	242		COMPLIMENTARY MEALS	3,726	3,900	(174)	4,694	4,026	4,200	(174)
455	0	455	1,200		CONTINUING EDUCATION	455	0	455	3,620	2,830	2,375	455
0	217	(217)	4,487		DISHES & GLASSWARE	819	1,950	(1,131)	9,433	1,469	2,600	(1,131)
0	1,200	(1,200)	0		DUES & SUBSCRIPTIONS	495	1,995	(1,500)	795	495	1,995	(1,500)
3,365	3,682	(317)	3,468		ELECTRIC (ALLOCATION)	29,684	32,959	(3,275)	32,394	40,730	44,005	(3,275)
(66)	114	(180)	117		EMPLOYEE MEALS	2,637	3,420	(783)	3,299	2,979	3,762	(783)
0	0	0	0		Entertainment-Dining Room	4,505	5,190	(685)	5,845	4,505	5,190	(685)
1,800	1,750	50	1,600		ENTERTAINMENT LOUNGE	13,100	12,950	150	12,200	17,050	17,300	(250)

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
350	300	50	863	ENTERTAINMENT/DECORATIONS	3,216	7,506	(4,291)	7,923	4,316	8,606	(4,291)
0	0	0	0	Equipment Rental	0	0	0	0	0	0	0
308	400	(92)	293	GRATIS FOOD/BEV	3,581	4,617	(1,036)	4,305	4,781	5,817	(1,036)
900	1,208	(308)	1,240	INSURANCE (ALLOCATION)	10,258	10,875	(617)	10,990	13,883	14,500	(617)
709	681	28	750	LEASE	6,345	6,129	216	6,159	8,472	8,172	300
0	0	0	0	LICENSES & TAXES	5,071	5,260	(189)	5,092	5,071	5,260	(189)
1,439	1,600	(161)	1,510	LINEN	21,548	19,852	1,697	19,861	25,448	23,752	1,697
1,269	800	469	(4)	MAINTENANCE & REPAIRS	10,681	7,200	3,481	6,487	13,081	9,600	3,481
2,620	2,482	138	2,330	MEMBER REWARDS-FOOD	45,459	48,991	(3,532)	47,763	52,011	56,203	(4,193)
1,117	924	192	1,340	MEMBER REWARDS-BEVERAGE	19,992	20,406	(414)	20,713	22,835	23,195	(360)
153	175	(22)	169	OFFICE SUPPLIES	2,840	1,575	1,265	3,489	3,365	2,100	1,265
1,348	1,260	88	1,450	PROPANE GAS	11,295	15,014	(3,719)	14,628	15,075	18,794	(3,719)
0	0	0	0	Resident Event Decoration/Ent	(2,488)	0	(2,488)	(1,528)	(2,488)	0	(2,488)
687	687	(0)	636	REFUSE	6,179	6,026	153	5,679	8,239	8,086	153
0	0	0	0	RENTAL	330	0	330	0	1,330	1,000	330
915	135	780	142	SERVICE CONTRACTS	6,893	6,045	848	5,325	10,313	9,465	848
0	75	(75)	7,000	Small Equipment-Kitchen	57	675	(618)	8,622	7,082	9,900	(2,818)
2,624	2,000	624	797	SUPPLIES	18,364	18,000	364	17,504	24,364	24,000	364
237	225	12	236	TELEPHONE (ALLOCATION)	2,138	2,025	113	1,691	2,852	2,700	152
1,088	75	1,013	225	TRAVEL	863	675	188	3,242	2,563	3,000	(437)
391	250	141	151	UNIFORM	1,904	2,750	(846)	4,029	2,654	3,500	(846)
0	0	0	0	UTENSILS	0	0	0	0	0	0	0
760	400	360	570	WATER (ALLOCATION)	7,527	6,665	862	7,073	9,130	8,268	862
70,257	73,764	(3,507)	87,358	TOTAL Expenses	832,947	858,074	(25,127)	863,229	1,066,852	1,095,687	(28,834)
7,934	0	7,934	11,301	Net Income/(Loss)	(17,504)	0	(17,504)	43,014	(24,273)	0	(24,273)

Herons Glen Recreation District

INCOME STATEMENT

76 - CLIS

As of June 30, 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
					Income						
15,733	15,733	0	14,973	ASSESSMENTS, BASE	149,781	149,741	40	146,377	196,310	196,270	40
13,177	13,177	0	12,642	CLIS Income	125,389	125,389	0	123,482	164,359	164,359	(1)
521	50	471	0	MISCELLANEOUS OTHER INCOME	6,741	450	6,291	0	6,891	600	6,291
29,430	28,959	471	27,615	TOTAL Income	281,911	275,580	6,331	269,859	367,560	361,230	6,330
29,430	28,959	471	27,615	Gross Profit Margin	281,911	275,580	6,331	269,859	367,560	361,230	6,330
					Expenses						
12,261	13,945	(1,684)	10,760	PAYROLL	120,778	125,964	(5,186)	114,735	163,650	168,837	(5,186)
108	471	(363)	27	PAYROLL, O.T.	2,879	2,494	385	3,251	3,419	3,034	385
1,657	1,957	(300)	(975)	PAYROLL TAXES & FEES	19,362	21,777	(2,415)	17,313	25,372	27,785	(2,414)
698	1,487	(789)	526	PAYROLL BENEFITS	5,978	13,382	(7,404)	7,993	8,069	17,843	(9,773)
0	0	0	0	COMPUTER SUPPORT	1,750	1,400	350	0	1,750	1,400	350
0	300	(300)	0	CONTINUING EDUCATION	0	620	(620)	279	60	680	(620)
0	150	(150)	0	Contract Labor - Technical	0	1,350	(1,350)	221	450	1,800	(1,350)
0	0	0	0	DUES & SUBSCRIPTIONS	360	0	360	360	720	720	0
2,323	2,841	(518)	2,866	ELECTRIC (ALLOCATION)	25,362	23,618	1,744	24,144	33,885	32,141	1,744
97	167	(70)	124	GASOLINE	1,349	1,172	178	1,072	1,846	1,669	178
945	1,269	(324)	1,302	INSURANCE (ALLOCATION)	10,771	11,419	(648)	11,540	14,578	15,225	(647)
393	393	0	393	LEASE	8,603	8,602	1	6,961	9,782	9,781	1
0	0	0	0	LICENSES & TAXES	0	0	0	0	0	0	0
96	150	(54)	0	MAINTENANCE & REPAIRS	3,480	1,350	2,130	631	4,530	1,800	2,730
2,772	4,417	(1,644)	4,810	PARTS & SUPPLIES	36,029	39,750	(3,721)	43,411	49,280	53,000	(3,720)
64	50	14	99	OFFICE SUPPLIES	88	450	(362)	750	238	600	(362)
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
306	75	231	0	SEED, SOD, SAND	850	675	175	298	1,075	900	175
0	50	(50)	0	SMALL TOOLS	865	450	415	0	1,015	600	415
330	135	195	135	TELEPHONE (ALLOCATION)	1,628	1,215	413	1,115	2,033	1,620	413
0	500	(500)	0	TRAVEL	0	2,000	(2,000)	1,827	0	2,000	(2,000)
521	330	191	351	UNIFORM	3,080	3,174	(94)	2,851	3,938	4,032	(94)
22	23	(1)	19	WATER (ALLOCATION)	195	196	(1)	189	264	265	(1)
650	250	400	417	Effluent Water	5,700	5,400	300	5,400	6,675	6,375	300
23,244	28,959	(5,715)	20,854	TOTAL Expenses	258,257	275,580	(17,323)	253,900	341,779	361,230	(19,451)
6,186	0	6,186	6,761	Net Income/(Loss)	23,654	0	23,654	15,959	25,781	0	25,781

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
77 - Fitness Center
As of June 30, 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
				Income							
2,827	2,827	0	2,780	ASSESSMENTS, BASE	27,967	27,967	0	26,229	36,529	36,529	(1)
2,827	2,827	0	2,780	TOTAL Income	27,967	27,967	0	26,229	36,529	36,529	(1)
2,827	2,827	0	2,780	Gross Profit Margin	27,967	27,967	0	26,229	36,529	36,529	(1)
				Expenses							
0	225	(225)	436	CLEANING SUPPLIES	1,895	2,025	(130)	1,924	2,570	2,700	(130)
1,477	414	1,063	658	ELECTRIC (ALLOCATION)	5,386	5,006	380	5,200	5,536	6,248	(712)
644	416	228	4,262	FITNESS CENTER MAINTENANCE	6,711	3,744	2,967	13,047	7,967	5,000	2,967
450	604	(154)	620	INSURANCE (ALLOCATION)	5,129	5,438	(308)	5,495	6,941	7,250	(309)
748	833	(85)	1,748	LEASE	9,109	9,874	(765)	8,734	11,668	12,866	(1,198)
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	210	(210)	0	SERVICE CONTRACTS	210	630	(420)	210	420	840	(420)
59	51	8	57	TELEPHONE (ALLOCATION)	517	459	58	504	670	612	58
95	74	21	70	WATER (ALLOCATION)	806	791	14	896	1,028	1,013	14
3,473	2,827	646	7,851	TOTAL Expenses	29,763	27,967	1,796	36,010	36,800	36,529	270
(646)	0	(646)	(5,071)	Net Income/(Loss)	(1,796)	0	(1,796)	(9,780)	(271)	0	(271)

Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
90 - Debt Service
As of June 30, 2017

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				
15972	0	15972	13478		DEBT SERVICE-SPECIAL ASSESSME	1707751	0	1707751	1623188
15972	0	15972	13478		TOTAL Income	1707751	0	1707751	1623188
15972	0	15972	13478		Gross Profit Margin	1707751	0	1707751	1623188
					Other Income(Loss)				
0	0	0	0		INTEREST EXPENSE	539390	0	539390	554428
0	0	0	0		TOTAL Other Income (Loss)	539390	0	539390	554428
15972	0	15972	13478		Net Income/(Loss)	1168360	0	1168360	1068760

Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
93- Non-Operating Income
As of 06/30/17

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	257400	0	257400	261300	0
15600	0	15600	14625	DEFERRED MAINTENANCE REVENUE	140400	0	140400	131625	0
15000	0	15000	12500	NEW OWNER WORKING CAPITAL	150000	0	150000	157500	0
1258	0	1258	0	MISCELLANEOUS INCOME	11325	0	11325	0	0
29858	0	29858	29033	TOTAL Income	268725	0	268725	261300	0
29858	0	29858	29033	Gross Profit Margin	268725	0	268725	261300	0
				Expenses					
77212	0	77212	81989	DEPRECIATION	702862	0	702862	738538	0
31923	0	31923	5906	MAINTENANCE & REPAIRS	132406	0	132406	163341	0
0	0	0	0	FORENSIC AUDIT	65217	0	65217	0	0
77212	0	77212	81989	TOTAL Expenses	768078	0	768078	738538	0
(47354)	0	(47354)	(52955)	Net Income/(Loss)	(499353)	0	(499353)	(477238)	0

Herons Glen Recreation District				
Restaurant Percentages				
As of Jun 30, 2017				
Restaurant Variance Report	Month to Date	Budget	Year to Date	Budget
Food Dining Room	13,176	15,634	323,257	342,907
Food Lounge	16,816	15,424	258,410	270,252
Catering Residents	4,960	1,609	137,123	134,355
Catering Food - outside	4,480	2,770	39,347	32,160
TOTAL FOOD REVENUE	39,431	35,437	758,137	779,674
COG Food	17,282	15,947	334,999	316,264
Percentage Revenue/COG Food	43.83%	45.00%	44.19%	40.56%
Beverage Dining Room	3,048	2,298	80,192	86,047
Beverage Lounge	10,227	8,771	161,531	158,331
Beverage Catering-Residents	1,297	0	33,520	33,138
Beverage Catering-Outside	0	750	11,828	8,500
TOTAL BEVERAGE REVENUE	14,572	11,819	287,070	286,016
COG Beverage	4,085	2,955	73,661	71,504
Percentage Revenue/COGS Bev	28.04%	25.00%	25.66%	25.00%
PAYROLL PERCENTAGE				
Catering, other Revenue	646	500	8,244	9,500
Total Operating Revenue	54,649	47,756	1,053,452	1,075,190
Total Payroll	46,828	52,108	567,403	597,174
% Payroll/Operating Revenue	85.69%	109.11%	53.86%	55.54%
Member Rewards-Food	2,620	2,482	45,459	48,991
Member Rewards-Beverage	1,117	924	19,992	20,406
% of food revenue coming from residents	87.35%	79.90%	78.15%	79.90%
% of bev revenue coming from residents	84.12%	83.50%	82.70%	83.50%

Mid Year 2016-2017 Def Maint Budget Review				
Def Maint Cash brought into 2016-17 Budget Yr	\$	213,467		
Collected in this FY	\$	187,200		
2016-17 Monthly Restitution Deferred Maintenance Budget Credit	\$	15,100		
		Spent through	Planned expenditures	
	2017 Budget	6/30/2017	before FY end	Details
Tree trimming throughout property & golf course	\$20,000	21,600	0	Worse than budget \$1,600 YTD
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	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
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			
Items not in original budget but approved by Board:				
Bridge			3,000	
Freezer Refridgeration (Floor Repair)			5,000	
Replace Fountains (3k) we own 4		3,720	0	Worse than budget \$720 YTD
Furniture - restrap loungers & chairs with brown		450	1,550	
Shuffle Board Seating - Repaint and Repair		1,586	0	Worse than budget \$86 YTD
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		16,972		
Model Sail Boat Dock		2,199		
Replace fire sprinkler heads - moved from capital		2,127	473	
	GL	132,406	143,760	
Variance between budget & FY end expenditures				-\$50,316
Calculated carryforward into 2017-18 Budget Yr				\$139,601
Reconciliation with 2017-18 Deferred Maint. Master List				
Items not in original budget but approved by board (see above)				30,340
Worse than budget on Tree trimming throughout property & golf course				1600
Worse than budget on Palmetto Trimming (includes pinestraw & disposal)				1470
Worse than budget on Fountain Replacement				720
Worse than budget on Shuffle Board Seating - Repaint and Repair				86
PY Rollover Cash from Deferred Maint. Master List (Cell T116)				\$173,817

Mid Year 2016-17 Capital Budget Review				
Capital Cash brought into 2016-17 Budget Yr	\$ 360,397			
Collected in this FY	\$ 343,200			
		<i>Spent through</i>	<i>Planned expenditures</i>	
	2017 Budget	6/30/2017	<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		12,000	
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&B, Activities & 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 spent \$14,628 in 15-16 FY / includes cost of stucco structure and barrel tile roof</i>
Dumpster Enclosure (concrete block)	\$21,372		21,372	
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			
Items not in original budget but approved by Board:				
Community Master Plan Consultant Fee			50,000	
Utility Truck or Kuboto			17,810	<i>moved up from 2018 and increased from \$17,810k</i>
		\$15,388	\$404,783	
Variance between budget (including donations) & FY end expenditures				-16,310
Calculated carryforward into 2017-2018 Budget Yr				\$283,426
Reconciliation with 2017-18 Capital Master List				
<i>Items not in original budget but approved by board (see above)</i>				0
<i>Potential Future Land Acquisition Costs (TW lots)</i>				-9,055
<i>Costing Allowance (10% of annual proj needs)</i>				-36,300
<i>Estimated New Owner Capital for FY17</i>				73750
<i>15 Unplatted Lots paid out of capital</i>				-131868.42
PY Rollover Cash from Capital Master List (Cell P183)				\$179,952
Golf Course Special Improvements Fund				
Practice Range Boat for ball retrieval		4,379.00		
Golf Course Renovation Consultant Fee			25,000	
Total Expenditures for 00-1604		19,767.37	GL	