

**CASH BALANCES**

**31-Mar-17**

**ACCOUNT DESCRIPTON**

**BANK NAME**

**INT RATE**

**BALANCE as of**  
March 31, 2017

**OPERATING ACCOUNTS**

Petty Cash	#1010	0.00% Cash, Petty	200.00
Finemark-Operating Funds	#1138	0.50% Cash, Operating	<u>586,701.28</u>

**TOTAL OPERATING ACCOUNTS**

**586,901.28**

**RESERVES**

**DEFERRED MAINTENANCE**

Edison Nat'l Bank-Deferred Maint	#1139	0.03% Cash, Reserved	<u>221,038.16</u>
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**TOTAL DEFERRED MAINTENANCE**

221,038.16

**CAPITAL RESERVE**

Cash, BB&T, Capital Reserve Savings	#1086	0.50% Cash, Reserved	152,110.37
Cash, BB&T, Capital Reserve Checking	#1087	0.00% Cash, Reserved	10,000.00
SBA Fund A - Florida Prime	#1130	0.86% Cash, Reserved	41,252.85

**TOTAL CAPITAL RESERVE**

203,363.22

**EMERGENCY**

Finemark-Emergency	#1134	0.30% Cash, Reserved	<u>148,667.22</u>
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**TOTAL EMERGENCY**

148,667.22

**PROJECTS**

FineMark-Golf Course Capital Funds	#1128	0.30% Cash, Reserved	138,907.27
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**TOTAL PROJECTS**

138,907.27

**AUDIT - GM HALL RESTITUTION**

FineMark GM Hall Restitution Funds	#1125	0.00% Cash, Reserved	37,353.37
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**TOTAL AUDIT - GM HALL RESTITUTION**

37,353.37

**TOTAL RESERVE ACCOUNTS**

**749,329.24**

**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 03/31/2017

Account #	Account Name	This Year
<b>Assets</b>		
00-1010	Cash, petty	\$ 200.00
00-1028	Due from Fairway	\$ 197,320.71
00-1030	Due From Meadows	\$ 126,100.23
00-1086	Cash, BB&T, Capital Reserve Savings	\$ 152,110.37
00-1087	Cash, BB&T, Capital Reserve Checking	\$ 10,000.00
00-1125	FineMark Audit Acct	\$ 37,353.37
00-1128	Finemark GCM Special Improvments Funds	\$ 138,907.27
00-1130	FL Prime State Board Admin-Ca	\$ 41,252.85
00-1134	Finemark Bank-Emerge	\$ 148,667.22
00-1138	Finemark - Operating	\$ 586,701.28
00-1139	Edison Natl Bank-Def	\$ 221,038.16
00-1210	Accounts receivable	\$ 833,781.55
00-1220	Due from - Irrigation Loan - GC Special Improvemen	\$ 43,377.14
00-1221	Due from - Irrigation Loan - Emergency Fund	\$ 100,000.00
00-1291	Allowance for Bad De	(\$ 39,847.32)
00-1310	Prepaid insurance	\$ 34,533.05
00-1320	Prepaid social event	\$ 3,900.00
00-1390	Prepaid Expenses, ot	\$ 84,657.91
00-1397	Investments - 6206-R	\$ 13,909.79
00-1402	Bond Funds - Revenue	\$ 1,674,420.42
00-1408	Bond Fund -Prepaymen	\$ 0.08
00-1450	Inventory, Pro Shop,	\$ 109,890.82
00-1476	Inventory - gas	\$ 3,294.23
00-1510	Inventory, Herons Nest, food	\$ 25,265.97
00-1520	Inventory, Herons Nest, beverage	\$ 17,315.17
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	\$ 2,411,863.11
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	\$ 157,248.42
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	(\$ 10,455,895.12)
00-1901	Special Assessment R	\$ 20,471,863.10
00-1910	Deposits	\$ 6,163.00
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	(\$ 2,103.45)
00-1991	Gratuities clearing	(\$ 6,450.18)
00-1992	Employee Christmas c	(\$ 396.77)
00-1999	Hole In One Account	(\$ 1,773.51)
<b>Total Assets</b>		<b>\$ 47,345,013.85</b>
<b>Liabilities</b>		
00-2013	Due To Fairway	\$ 214,205.71
00-2014	Due To Meadows	\$ 137,998.99
00-2110	Accounts payable, tr	\$ 103,382.58
00-2210	Sales taxes payable	\$ 13,566.40
00-2211	Sales Tax Payable-Rental	\$ 18.00
00-2240	Accrued salaries & w	\$ 40,500.75
00-2290	Other accrued Expens	\$ 16,678.51
00-2295	GM Hall Restitution	\$ 37,382.33
00-2300	Due to - Irrigation Loan	\$ 143,469.14
00-2320	Ballroom deposits	\$ 4,300.00
00-2321	Deposits-Locker Fees	\$ 585.00
00-2350	Groupons to be redeemed	\$ 890.94
00-2351	Gift Certificates -	\$ 20,370.82
00-2370	Pro Shop credit book	\$ 9,988.78
00-2390	S/A Bonds Payable-Sh	\$ 695,000.00
00-2410	Deferred assessments	\$ 441,395.57
00-2420	Deferred assmnts, Ca	\$ 76,603.73
00-2425	Deferred assessment,	\$ 41,883.46
00-2450	Deferred assmnts, CL	\$ 86,425.70
00-2510	Deferred golf, annua	\$ 652,261.71
00-2521	Deferred annual rang	\$ 4,122.49
00-2530	Deferred golf, 10 play card	\$ 5,395.00
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	\$ 135,245.30
<b>Total Liabilities</b>		<b>\$ 21,846,024.11</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>\$ 996,175.31</b>
<b>Total Equity Adjusted for Profit/Loss</b>		<b>\$ 25,498,989.74</b>
<b>Total Liability and Equity</b>		<b>\$ 47,345,013.85</b>
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**Herons Glen Recreation District**  
**RECREATION DISTRICT TOTAL VARIANCE REPORT**  
**Mar 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	7296	5110	2186	108183	92975	15208	152298	122744	29554
Operating Expenses	66647	67473	(825)	432765	454419	(21654)	818141	848219	(30078)
Operating Income	(59352)	(62363)	3011	(324582)	(361443)	36862	(665843)	(725474)	59632
Assessment	62363	62363	0	361443	361443	(0)	725474	725475	(0)
Net Income	3011	0	3011	36862	0	36862	59632	0	59632
<b>RESTAURANT</b>									
Operating Revenue	180422	188726	(8304)	797697	829050	(31352)	1162955	1220213	(57258)
Operating Expenses	193118	177608	15510	883717	898251	(14534)	1516438	1540625	(24187)
Operating Income	(12695)	11118	(23813)	(86019)	(69201)	(16818)	(353483)	(320411)	(33072)
Assessment	(11118)	(11118)	0	69201	69201	0	298257	320411	(22155)
Net Income	(23813)	0	(23813)	(16818)	0	(16818)	(55226)	0	(55226)
<b>CLUBHOUSE</b>									
Operating Revenue	0	0	0	12000	12000	0	12000	12000	0
Operating Expenses	52846	50021	2825	307050	323097	(16047)	620439	637119	(16680)
Operating Income	(52846)	(50021)	(2825)	(295050)	(311097)	16047	(608439)	(625119)	16680
Assessment	50021	50021	0	311097	311097	0	625118	625119	(1)
Net Income	(2825)	(0)	(2825)	16047	(0)	16047	16679	(0)	16679
<b>CLIS Dept.</b>									
Operating Revenue	14107	12991	1117	89051	86289	2762	167682	164959	2722
Operating Expenses	29637	28441	1196	180796	188987	(8191)	349142	361230	0
Operating Income	(15530)	(15451)	(79)	(91745)	(102698)	10953	(181460)	(196270)	14810
Assessment	15451	15451	0	102698	102698	0	196271	196270	1
Net Income	(79)	0	(79)	10953	0	10953	14811	0	14811
<b>Fitness Center</b>									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	2944	3348	(405)	21055	19058	1998	36637	36529	108
Operating Income	(2944)	(3348)	405	(21055)	(19058)	(1998)	(36637)	(36529)	(108)
Assessment	3348	3348	0	19058	19058	0	36529	36529	(1)
Net Income	405	0	405	(1998)	0	(1998)	(109)	0	(109)
<b>SUBTOTAL</b>									
Total Operating Revenues	201826	206827	(5001)	1006932	1020314	(13383)	1494935	1519917	(24982)
Total Assessments	120065	120064	0	863496	863497	(0)	1881648	1903805	(22156)
Total Operating Expenses	345191	326891	18300	1825383	1883811	(58428)	3340797	3423722	(82925)
Net Income	(23301)	0	(23301)	45045	0	45045	35786	0	35786

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	108774	111051	(2277)	660345	648629	11716	1344883	1329518	15365
Net Income	(108774)	(111051)	2277	(660345)	(648629)	(11716)	(1344883)	(1329518)	(15365)
<b>PRO SHOP</b>									
Operating Revenue	214982	204006	10977	1059873	989339	70534	1846745	1776211	70534
Operating Expenses	46757	43033	3724	270694	247936	22758	466992	443287	23704
Net Income	168225	160973	7253	789179	741403	47776	1379753	1332923	46830
<b>ALL DEPARTMENTS</b>									
Total Operating Revenues	416808	410833	5975	2066804	2009653	57151	3341680	3296128	45552
Total Assessments	120065	120064	0	863496	863497	(0)	1881648	1903805	(22156)
Total Operating Expenses	500722	480976	19747	2756421	2780376	(23954)	5152672	5196527	(43856)
Net Income	36150	49921	(13771)	173880	92774	81105	70656	3405	67251
<i>From Golf Operations</i>	<i>59451</i>	<i>49921</i>	<i>9530</i>	<i>128834</i>	<i>92774</i>	<i>36060</i>	<i>34870</i>	<i>3405</i>	<i>31465</i>
<i>From Other than Golf Operations</i>	<i>(23301)</i>	<i>0</i>	<i>(23301)</i>	<i>45045</i>	<i>0</i>	<i>45045</i>	<i>35786</i>	<i>0</i>	<i>35786</i>

<b>HGRD Variance</b>				
<b>Mar-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	6,183	3,579	2,604	\$3195.84 GM Hall Restitution operating budget credit
Contingency	-	6,500	(6,500)	Taylor Morrison 15 unplatted lots asmnts previous written off here with the assumption they would not be paid. We paid them when we purchased the property in Dec16.
Continuing Education	2,950	250	2,700	Timing issue. Loraine's BMI education was budgeted in February
Travel	1,275	50	1,225	Timing issue. Loraine's BMI travel was budgeted in February
<b>Restaurant</b>				
Food Sales - Dining Room	61,171	61,875	(704)	GM Hall accrued \$10k out of food sales - dining room and moved it to catering food - residents. Therefore, the true actual for Mar 2016 was \$70,662. Easter fell in March last year, which explains why this year's actual is \$9,491 less than last years true actuals.
Food Sales - Lounge	44,017	38,880	5,137	There seems to be a trend of more casual dining.
Catering Food - Residents	26,650	33,738	(7,088)	The \$10k accrual from food sales - dining room resulted in a higher budget number for March based on incorrect actuals. Last year's actual was \$22,684, which is \$3,966 less than this year's actual.
Catering Food - Outside	1,717	2,770	(1,053)	Total budget for this line item was spread equally over each month, with the exception of October. YTD we are \$7102 better than budget.
Beverage Sales	46,688	50,463	(3,775)	Pretty in Pink Cocktail Party was down in numbers from last year. YTD we are \$685 worse than budget.
COS, Food	64,303	54,905	9,398	COS 48.15% to a budget of 40%. YTD 42.93% to a budget of 40%.
COS, Beverage	14,591	12,616	1,975	COS 31.25% to budget of 25%. YTD 25.59% to a budget of 25%.
Payroll, Kitchen	28,449	26,095	2,354	GM Hall accrued \$5k out of kitchen payroll and moved it to cost of sales - food last March. Therefore, the true actual for Mar 2016 was \$30,372. Budget was figured based on the perceived actuals.
Payroll Kitchen, OT	3,921	50	3,871	Short staffed in the kitchen. \$1075 worse than budget based on true numbers for regular kitchen payroll. Over-time payroll is time and a half cost as opposed to regular hourly rate.
Payroll, Service	25,454	28,826	(3,372)	GM Hall accrued \$3k out of April into March last year and budget was based on perceived actual of \$28,101. True actual was \$25,101 for last year.
Payroll Taxes & Fees	13,176	15,951	(2,775)	Budget based on last fiscal year, including higher H-2B expenses, which now have their own line item. YTD \$11,640 better than budget between this line item and the new H-2B line item
License & Taxes	2,262	451	1,811	Alcohol license budgeted in February, paid in March
Maintenance & Repairs	2,921	800	2,121	\$1103.50 replaced leaking soup well assembly, \$667.83 steamers - lower unit isn't getting warm and is leaking, \$318.54 replaced door catches and strikes on vulcan oven, \$350 Tap Technology, Inc.-moving keg equip
<b>Clubhouse</b>				
Payroll Benefits	876	2,005	(1,129)	Only 2 people taking the insurance - budgeted for 4
Fountains Electric	3,629	458	3,171	Moved Fountain Electric for Oct-Mar from dept 30 to dept 70 where it was budgeted. YTD \$1505 worse than budget
Maintenance & Repairs	3,869	6,000	(2,131)	Devoting a lot of time to the fitness center situation
<b>CLIS</b>				
Miscellaneous Other Income	1,167	50	1,117	Resident renovation work
Parts & Supplies	3,288	4,417	(1,129)	Not able to do a lot of repairs due to extreme number of resident requests and being short staffed
<b>Fitness Center</b>				
No Significant Variances			-	
<b>Golf Maintenance</b>				
Payroll	37,285	38,919	(1,634)	Short two full time employees
Payroll, OT	2,867	951	1,916	Handwatering due to extreme drought
Chemicals	15,057	12,200	2,857	\$2200 Additional nematode control on the greens, \$975 additional wetting agents (helps to retain moisture)
Electric (Allocation)	(768)	1,753	(2,521)	Moved fountain electric for Oct-Mar from dept 30 to dept 70 where it was budgeted. YTD \$557 better than budget
Irrigation	-	1,500	(1,500)	No expenses for the month
Lease	12,796	15,802	(3,006)	Budgeted to begin new lease program, but have not received the equipment yet
<b>Pro Shop</b>				
Member Guest Fees	23,143	28,017	(4,874)	Spring break takes place in April this year
Public Play Fees	29,738	22,232	7,506	More available tee times due to less member play
Resident Non-Member Fees	32,325	27,143	5,182	
Pro Shop, MDSE	17,925	16,738	1,187	Still continuing to maintain a wide selection of merchandise. Running a 70% COS to a budget of 71%
Payroll	18,342	17,121	1,221	Additional monies for cleaning up range balls

**Herons Glen Recreation District**

**DEPARTMENTAL INCOME STATEMENT Mar 31, 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	
					<b>Income</b>							
62,363	62,363	0	57,481		ASSESSMENTS, BASE	361,443	361,443	(0)	315,524	725,474	725,475	(0)
100	100	0	100		LEASE, RETAIL	600	600	0	600	1,200	1,200	0
0	0	0	0		CONCERT SERIES REVENUE	62,922	65,475	(2,553)	58,920	62,922	65,475	(2,553)
633	633	0	633		HOA ACCOUNTING INCOME	3,798	3,798	0	3,798	9,852	7,596	2,256
109	82	27	82		INTEREST INCOME	563	379	184	379	791	607	184
271	716	(446)	716		LATE FEE/MEMBER INTEREST	2,777	4,941	(2,164)	4,941	6,261	9,325	(3,064)
6,183	3,579	2,604	2,854		MISCELLANEOUS OTHER INCOME	37,523	17,782	19,741	13,432	71,273	38,542	32,731
69,659	67,473	2,186	61,866		<b>TOTAL Income</b>	469,626	454,419	15,208	397,594	877,772	848,219	29,554
69,659	67,473	2,186	61,866		<b>Gross Profit Margin</b>	469,626	454,419	15,208	397,594	877,772	848,219	29,554
					<b>Expenses</b>							
28,954	28,174	780	26,331		PAYROLL	165,173	171,210	(6,037)	155,240	346,055	352,092	(6,037)
135	0	135	253		PAYROLL, O.T.	285	0	285	253	285	0	285
4,201	3,880	321	3,756		PAYROLL TAXES & FEES	26,646	27,064	(417)	24,711	50,877	51,295	(417)
5,031	4,234	797	5,689		PAYROLL BENEFITS	28,612	25,405	3,207	27,631	54,018	50,810	3,207
0	0	0	0		CONCERT SERIES EXPENSES	49,399	50,600	(1,201)	37,896	49,399	50,600	(1,201)
0	25	(25)	0		AED TRAINING & SUPPLIES	2,350	375	1,975	0	2,500	525	1,975
199	233	(34)	470		COMPLIMENTARY MEALS	1,025	1,398	(373)	1,400	2,427	2,800	(373)
3,199	3,100	99	2,934		COMPUTER SUPPORT	20,456	18,600	1,856	17,835	42,056	37,200	4,856
0	6,500	(6,500)	6,274		Contingency	6,345	32,410	(26,065)	12,548	6,345	45,410	(39,065)
2,950	250	2,700	(638)		CONTINUING EDUCATION	3,240	3,650	(410)	1,731	7,915	8,325	(410)
300	450	(150)	0		DUES & SUBSCRIPTIONS	2,555	900	1,655	850	4,955	4,300	655
1,375	1,573	(198)	1,573		ELECTRIC (ALLOCATION)	8,549	9,552	(1,003)	9,552	16,804	17,806	(1,003)
0	200	(200)	0		EMPLOYEE APPRECIATION	4,075	5,500	(1,426)	5,629	5,775	7,200	(1,426)
22	0	22	0		GRATIS FOOD/BEV	22	0	22	0	22	0	22
1,813	1,813	0	1,859		INSURANCE (ALLOCATION)	10,875	10,875	0	10,907	21,750	21,750	0
0	0	0	0		LEASE EXPENSE	0	0	0	0	0	0	0
109	0	109	0		LICENSES & TAXES	1,408	1,300	108	1,551	1,458	1,350	108
4,726	3,864	862	3,361		BANK CHARGES	13,831	9,809	4,022	10,164	26,891	18,869	8,022
1,083	1,490	(407)	991		OFFICE EQUIPMENT	13,435	8,940	4,495	9,009	25,375	20,880	4,495
302	1,000	(698)	1,376		OFFICE SUPPLIES	4,579	6,000	(1,421)	7,541	10,579	12,000	(1,421)
551	541	10	541		POSTAGE	3,061	3,593	(532)	3,593	6,861	6,843	18
9,716	9,186	530	8,727		PROFESSIONAL FEES	60,160	57,116	3,044	52,635	119,276	116,232	3,044
0	0	0	0		FORENSIC AUDIT	0	0	0	0	0	0	0
105	0	105	42		REC DISTRICT SOCIAL EVENT	832	1,200	(368)	1,032	2,582	2,950	(368)
0	0	0	0		SERVICE CONTRACTS	0	0	0	2,395	0	0	0
495	825	(330)	780		TELEPHONE (ALLOCATION)	3,279	4,950	(1,671)	4,468	6,255	9,900	(3,645)
1,275	50	1,225	50		TRAVEL	2,088	3,500	(1,412)	2,930	6,653	8,065	(1,412)
0	0	0	0		UNIFORM	0	0	0	0	0	0	0
105	84	21	84		WATER (ALLOCATION)	482	472	10	472	1,027	1,017	10
66,647	67,473	(825)	64,454		<b>TOTAL Expenses</b>	432,765	454,419	(21,654)	401,973	818,141	848,219	(30,078)
3,011	0	3,011	(2,588)		<b>Net Income/(Loss)</b>	36,862	0	36,862	(4,378)	59,632	0	59,632

**Herons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT Mar 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							
(11,118)	(11,118)	0	(4,491)		ASSESSMENTS, BASE	69,201	69,201	0	87,277	298,257	320,411	(22,155)
61,171	61,875	(704)	60,662		FOOD SALES-DINING ROOM	239,207	265,884	(26,678)	260,671	348,474	384,613	(36,139)
15,078	15,932	(854)	15,620		BEVERAGE SALES-DINING ROOM	64,088	68,865	(4,776)	67,515	87,208	92,660	(5,453)
44,017	38,880	5,137	41,151		FOOD SALES - LOUNGE	192,705	197,012	(4,307)	196,178	311,063	318,809	(7,746)
26,274	26,304	(30)	26,304		BEVERAGE REVENUE - LOUNGE	118,441	116,031	2,411	116,031	189,698	185,118	4,580
26,650	33,738	(7,088)	32,684		CATERING FOOD-RESIDENTS	107,932	114,442	(6,510)	116,284	134,639	142,230	(7,591)
5,180	7,476	(2,296)	6,940		CATERING BEVERAGES-RESIDENTS	28,031	28,716	(685)	25,896	33,931	34,563	(632)
1,717	2,770	(1,053)	1,509		CATERING FOOD-OUTSIDE	30,952	23,850	7,102	21,534	38,102	40,470	(2,368)
155	750	(595)	304		CATERING BEVERAGE-OUTSIDE	10,083	6,250	3,833	5,334	11,933	10,750	1,183
179	1,000	(821)	385		CATERING, OTHER REVENUES	6,258	8,000	(1,742)	3,392	7,908	11,000	(3,092)
169,304	177,608	(8,304)	181,068		TOTAL Income	866,899	898,251	(31,352)	900,110	1,461,212	1,540,625	(79,413)
					Cost of Revenues							
64,303	54,905	9,398	51,776		COS, FOOD	245,034	240,475	4,558	230,214	358,294	364,165	(5,871)
14,591	12,616	1,975	11,659		COS, BEVERAGE	56,462	54,965	1,497	52,991	81,994	80,773	1,221
78,894	67,521	11,373	63,435		TOTAL Cost of Revenues	301,496	295,441	6,055	283,205	440,288	444,938	(4,650)
90,411	110,087	(19,676)	117,633		Gross Profit Margin	565,403	602,810	(37,408)	616,905	1,020,924	1,095,687	(74,763)
					Expenses							
28,449	26,095	2,354	25,372		PAYROLL, KITCHEN	147,560	149,819	(2,259)	146,036	271,383	273,643	(2,259)
3,921	50	3,871	431		PAYROLL, KITCHEN, OT	14,867	2,200	12,667	1,904	16,867	4,200	12,667
25,454	28,826	(3,371)	28,101		PAYROLL, SERVICE	139,473	144,243	(4,770)	140,776	265,761	270,530	(4,770)
1,241	250	991	110		PAYROLL, SERVICE, OT	2,260	400	1,860	494	2,310	450	1,860
13,176	15,951	(2,774)	16,027		PAYROLL TAXES & FEES	69,610	96,646	(27,036)	89,614	127,318	154,354	(27,036)
4,148	4,637	(489)	4,188		PAYROLL BENEFITS	23,331	26,343	(3,012)	23,992	51,153	54,165	(3,012)
(253)	0	(253)	0		H-2B Additional Expenses	15,396	0	15,396	0	17,896	0	17,896
348	400	(52)	1,545		ADVERTISING	2,090	2,400	(310)	5,518	4,490	4,800	(310)
703	0	703	0		CASUAL LABOR	931	0	931	0	931	0	931
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
632	517	115	492		CLEANING SUPPLIES	3,660	3,100	560	2,632	6,760	6,200	560
441	650	(209)	684		COMPLIMENTARY MEALS	2,513	3,300	(787)	3,558	3,413	4,200	(787)
0	0	0	0		CONTINUING EDUCATION	0	0	0	2,365	2,375	2,375	0
341	217	125	697		DISHES & GLASSWARE	819	1,300	(481)	3,064	2,119	2,600	(481)
0	0	0	0		DUES & SUBSCRIPTIONS	495	795	(300)	795	1,695	1,995	(300)
3,181	3,638	(457)	3,638		ELECTRIC (ALLOCATION)	19,770	22,089	(2,319)	22,089	41,686	44,005	(2,319)
307	507	(200)	463		EMPLOYEE MEALS	2,244	2,694	(450)	3,039	3,312	3,762	(450)
640	640	0	780		Entertainment-Dining Room	3,315	4,115	(800)	4,635	4,390	5,190	(800)
1,650	1,650	0	1,300		ENTERTAINMENT LOUNGE	8,450	8,400	50	7,800	16,950	17,300	(350)



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
1,104	442	662	442	ENTERTAINMENT/DECORATIONS	1,217	4,825	(3,608)	4,825	4,999	8,606	(3,608)
0	0	0	0	Equipment Rental	0	0	0	0	0	0	0
581	825	(244)	825	GRATIS FOOD/BEV	2,639	3,500	(861)	3,500	4,956	5,817	(861)
1,208	1,208	0	1,240	INSURANCE (ALLOCATION)	7,250	7,250	0	7,271	14,500	14,500	0
709	681	28	681	LEASE	4,218	4,086	132	3,926	8,472	8,172	300
2,262	451	1,811	10	LICENSES & TAXES	3,016	2,951	65	2,700	5,325	5,260	65
3,601	3,571	30	3,571	LINEN	15,617	14,358	1,258	14,358	25,010	23,752	1,258
2,921	800	2,121	0	MAINTENANCE & REPAIRS	8,336	4,800	3,536	4,155	13,136	9,600	3,536
7,638	8,050	(412)	8,364	MEMBER REWARDS-FOOD	33,776	36,985	(3,209)	36,505	51,577	56,203	(4,627)
3,266	3,527	(261)	3,363	MEMBER REWARDS-BEVERAGE	15,026	15,439	(413)	15,365	22,906	23,195	(288)
0	175	(175)	458	OFFICE SUPPLIES	2,156	1,050	1,106	2,618	3,206	2,100	1,106
2,006	2,062	(56)	1,964	PROPANE GAS	6,501	10,942	(4,441)	10,421	14,353	18,794	(4,441)
(353)	0	(353)	(2,281)	Resident Event Decoration/Ent	(2,912)	0	(2,912)	(1,947)	(2,912)	0	(2,912)
687	665	22	636	REFUSE	4,119	3,987	132	3,771	8,218	8,086	132
0	0	0	0	RENTAL	186	0	186	0	1,186	1,000	186
161	135	26	142	SERVICE CONTRACTS	4,461	3,825	636	3,502	10,101	9,465	636
0	75	(75)	0	Small Equipment-Kitchen	0	450	(450)	537	9,450	9,900	(450)
2,628	2,000	628	2,666	SUPPLIES	12,646	12,000	646	13,679	24,646	24,000	646
238	225	13	182	TELEPHONE (ALLOCATION)	1,426	1,350	76	1,087	2,854	2,700	154
0	75	(75)	0	TRAVEL	(225)	450	(675)	754	2,325	3,000	(675)
135	250	(115)	252	UNIFORM	1,162	2,000	(838)	3,203	2,662	3,500	(838)
0	0	0	0	UTENSILS	0	0	0	0	0	0	0
1,054	843	212	843	WATER (ALLOCATION)	4,822	4,718	104	4,718	8,372	8,268	104
114,224	110,087	4,137	107,183	TOTAL Expenses	582,221	602,810	(20,589)	593,260	1,076,150	1,095,687	(19,536)
(23,813)	0	(23,813)	10,450	Net Income/(Loss)	(16,818)	0	(16,818)	23,645	(55,226)	0	(55,226)

Herons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT

30 - Golf Maintenance

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>Expenses</b>							
37,285	38,919	(1,633)	36,215		PAYROLL	227,366	227,760	(394)	222,777	473,040	473,434	(394)
2,867	951	1,915	1,638		PAYROLL, O.T.	14,663	5,707	8,955	9,215	28,319	12,915	15,404
5,990	5,349	641	5,551		PAYROLL TAXES & FEES	38,080	42,279	(4,199)	41,642	71,961	76,160	(4,199)
5,002	4,992	10	4,217		PAYROLL BENEFITS	30,215	29,951	264	25,662	60,166	59,902	264
0	0	0	1,154		CASUAL LABOR	0	0	0	1,154	4,240	4,240	0
15,057	12,200	2,857	13,056		CHEMICALS	60,876	51,400	9,476	50,654	144,626	135,150	9,476
0	0	0	0		Contingency	0	0	0	0	0	0	0
190	100	90	65		CONTINUING EDUCATION	1,230	1,010	220	1,245	2,030	1,810	220
0	0	0	0		Contract Labor - Technical	0	0	0	0	0	0	0
375	190	185	190		DUES & SUBSCRIPTIONS	565	565	0	565	1,635	1,635	0
(768)	1,753	(2,521)	1,753		ELECTRIC (ALLOCATION)	11,450	12,007	(557)	12,007	28,898	29,455	(557)
0	0	0	0		EQUIPMENT RENTAL	0	0	0	0	1,000	0	1,000
15,448	15,100	348	14,394		FERTILIZER	54,252	53,400	852	49,822	99,102	98,250	852
1,833	850	983	1,448		FIELD SUPPLIES	18,631	12,904	5,727	12,001	23,731	18,004	5,727
2,297	1,301	996	1,152		GASOLINE	12,294	10,992	1,302	9,836	34,947	31,845	3,102
1,933	1,933	0	1,983		INSURANCE (ALLOCATION)	11,600	11,600	0	11,634	23,200	23,200	0
0	1,500	(1,500)	4,822		IRRIGATION	5,502	9,000	(3,498)	11,380	14,502	18,000	(3,498)
0	400	(400)	1,063		LANDSCAPE PLANT/SUPPLIES	18,974	23,600	(4,626)	18,120	21,374	26,000	(4,626)
12,796	15,802	(3,005)	18,500		LEASE	77,241	83,222	(5,982)	108,145	164,171	176,153	(11,982)
132	200	(68)	0		MAINTENANCE & REPAIRS	2,683	2,200	483	3,247	3,883	3,400	483
3,916	4,550	(634)	2,959		MAINTENANCE, EQUIPMENT	35,223	27,300	7,923	30,534	64,273	56,350	7,923
0	125	(125)	181		OFFICE SUPPLIES	628	750	(122)	1,045	1,378	1,500	(122)
864	530	334	1,503		REFUSE	4,283	3,485	799	3,444	9,683	8,484	1,199
1,443	1,600	(157)	1,202		SEED, SOD, SAND	10,992	12,200	(1,208)	11,072	28,192	29,400	(1,208)
763	760	3	763		SERVICE CONTRACTS	12,688	13,900	(1,212)	14,515	17,248	18,460	(1,212)
0	550	(550)	322		SMALL TOOLS	1,804	3,300	(1,496)	1,766	5,104	6,600	(1,496)
241	245	(4)	240		TELEPHONE (ALLOCATION)	1,300	1,470	(170)	2,065	2,770	2,940	(170)
0	50	(50)	28		TRAVEL	712	1,800	(1,088)	2,660	1,512	2,600	(1,088)
725	725	(0)	648		UNIFORM	5,183	4,490	693	5,219	9,673	8,980	693
386	376	9	376		WATER (ALLOCATION)	1,911	2,337	(426)	2,337	4,226	4,652	(426)
108,774	111,051	(2,277)	115,424		<b>TOTAL Expenses</b>	660,345	648,629	11,716	663,764	1,344,883	1,329,518	15,365
(108,774)	(111,051)	2,277	(115,424)		<b>Net Income/(Loss)</b>	(660,345)	(648,629)	(11,716)	(663,764)	(1,344,883)	(1,329,518)	(15,365)





**Hérons Glen Recreation District**

**INCOME STATEMENT**

76 - CLIS

As of March 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>							
15,451	15,451	0	15,296		ASSESSMENTS, BASE	102,738	102,698	40	100,525	196,271	196,270	1
12,941	12,941	0	12,912		CLIS Income	85,989	85,989	0	84,776	164,360	164,359	1
1,167	50	1,117	0		MISCELLANEOUS OTHER INCOME	3,022	300	2,722	0	3,322	600	2,722
29,558	28,441	1,117	28,208		<b>TOTAL Income</b>	191,749	188,987	2,762	185,301	363,953	361,230	2,723
29,558	28,441	1,117	28,208		<b>Gross Profit Margin</b>	191,749	188,987	2,762	185,301	363,953	361,230	2,723
					<b>Expenses</b>							
15,182	14,259	923	13,182		PAYROLL	81,433	83,903	(2,470)	76,834	166,366	168,837	(2,471)
330	180	150	369		PAYROLL, O.T.	1,970	1,080	890	2,059	3,923	3,034	889
2,461	2,107	353	1,875		PAYROLL TAXES & FEES	13,798	15,871	(2,072)	14,558	25,714	27,785	(2,071)
697	1,487	(790)	999		PAYROLL BENEFITS	3,346	8,921	(5,576)	5,468	7,528	17,843	(10,315)
0	0	0	0		COMPUTER SUPPORT	1,400	1,400	0	0	1,400	1,400	0
0	0	0	0		CONTINUING EDUCATION	0	300	(300)	279	380	680	(300)
0	150	(150)	0		Contract Labor - Technical	0	900	(900)	221	900	1,800	(900)
360	0	360	0		DUES & SUBSCRIPTIONS	360	0	360	360	720	720	0
2,797	2,578	219	2,578		ELECTRIC (ALLOCATION)	17,110	14,931	2,179	14,931	34,321	32,141	2,180
210	135	75	135		GASOLINE	884	716	168	716	1,836	1,669	168
1,269	1,269	0	1,302		INSURANCE (ALLOCATION)	7,613	7,613	0	7,635	15,227	15,225	2
393	393	0	964		LEASE	7,424	7,423	1	5,781	9,782	9,781	1
0	0	0	0		LICENSES & TAXES	0	0	0	0	0	0	0
375	150	225	0		MAINTENANCE & REPAIRS	4,261	900	3,361	0	6,361	1,800	4,561
3,288	4,417	(1,129)	6,347		PARTS & SUPPLIES	24,629	26,500	(1,871)	28,512	51,131	53,000	(1,869)
0	50	(50)	0		OFFICE SUPPLIES	24	300	(276)	49	324	600	(276)
0	0	0	0		SERVICE CONTRACTS	0	0	0	0	0	0	0
0	0	0	0		PUMP MAINTENANCE	7,810	9,122	(1,312)	9,560	7,810	9,122	(1,312)
0	0	0	0		RENTAL	0	0	0	0	0	0	0
0	75	(75)	0		SEED, SOD, SAND	544	450	94	298	994	900	94
865	50	815	0		SMALL TOOLS	865	300	565	0	1,165	600	565
165	135	30	135		TELEPHONE (ALLOCATION)	993	810	183	709	1,803	1,620	183
0	0	0	0		TRAVEL	0	1,500	(1,500)	1,827	500	2,000	(1,500)
570	330	240	263		UNIFORM	2,299	2,016	283	1,989	4,315	4,032	283
26	26	0	26		WATER (ALLOCATION)	134	131	3	131	268	265	3
650	650	0	600		Effluent Water	3,900	3,900	0	3,900	6,375	6,375	0
29,637	28,441	1,196	28,775		<b>TOTAL Expenses</b>	180,796	188,987	(8,191)	175,819	349,142	361,230	(12,087)
(79)	0	(79)	(567)		<b>Net Income/(Loss)</b>	10,953	0	10,953	9,482	14,811	0	14,811



**Hérons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT**  
**90 - Debt Service**  
**As of March 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>				
16465	0	16465	22067		DEBT SERVICE-SPECIAL ASSESSME	1644415	0	1644415	1553162
16465	0	16465	22067		<b>TOTAL Income</b>	1644415	0	1644415	1553162
16465	0	16465	22067		<b>Gross Profit Margin</b>	1644415	0	1644415	1553162
					<b>Other Income(Loss)</b>				
0	0	0	0		INTEREST EXPENSE	77056	0	77056	78378
0	0	0	0		<b>TOTAL Other Income (Loss)</b>	77056	0	77056	78378
16465	0	16465	22067		<b>Net Income/(Loss)</b>	1567360	0	1567360	1474784





**Herons Glen Recreation District  
DEPARTMENTAL INCOME STATEMENT**

**93- Non-Operating Income**

As of 03/31/17

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	171600	0	171600	174200	0
15600	0	15600	14625	DEFERRED MAINTENANCE REVENUE	93600	0	93600	87750	0
17500	0	17500	22500	NEW OWNER WORKING CAPITAL	90000	0	90000	100000	0
1258	0	1258	0	MISCELLANEOUS INCOME	7550	0	7550	0	0
29858	0	29858	29033	TOTAL Income	179150	0	179150	174200	0
29858	0	29858	29033	Gross Profit Margin	179150	0	179150	174200	0
				Expenses					
78130	0	78130	82438	DEPRECIATION	469865	0	469865	494447	0
5014	0	5014	2115	MAINTENANCE & REPAIRS	86926	0	86926	103319	0
23637	0	23637	0	FORENSIC AUDIT	86778	0	86778	0	0
101767	0	101767	82438	TOTAL Expenses	556643	0	556643	494447	0
(71908)	0	(71908)	(53404)	Net Income/(Loss)	(377493)	0	(377493)	(320247)	0

Herons Glen Recreation District				
Restaurant Percentages				
As of Mar 31, 2017				
Restaurant Variance Report	Month to Date	Budget	Year to Date	Budget
Food Dining Room	61,171	61,875	239,207	265,884
Food Lounge	44,017	38,880	192,705	197,012
Catering Residents	26,650	33,738	107,932	114,442
Catering Food - outside	1,717	2,770	30,952	23,850
<b>TOTAL FOOD REVENUE</b>	<b>133,555</b>	<b>137,263</b>	<b>570,796</b>	<b>601,188</b>
COG Food	64,303	54,905	245,034	240,475
Percentage Revenue/COG Food	48.15%	40.00%	42.93%	40.00%
Beverage Dining Room	15,078	15,932	64,088	68,865
Beverage Lounge	26,274	26,304	118,441	116,031
Beverage Catering-Residents	5,180	7,476	28,031	28,716
Beverage Catering-Outside	155	750	10,083	6,250
<b>TOTAL BEVERAGE REVENUE</b>	<b>46,688</b>	<b>50,463</b>	<b>220,644</b>	<b>219,862</b>
COG Beverage	14,591	12,616	56,462	54,965
Percentage Revenue/COGS Bev	31.25%	25.00%	25.59%	25.00%
<b>PAYROLL PERCENTAGE</b>				
Catering, other Revenue	179	1,000	6,258	8,000
Total Operating Revenue	180,422	188,726	797,697	829,050
Total Payroll	76,389	75,809	397,101	419,651
% Payroll/Operating Revenue	42.34%	40.17%	49.78%	50.62%
Member Rewards-Food	7,638	8,050	33,776	36,985
Member Rewards-Beverage	3,266	3,527	15,026	15,439
% of food revenue coming from residents	72.61%	79.90%	78.20%	79.90%
% of bev revenue coming from residents	78.97%	83.50%	82.32%	83.50%

<b>Mid Year 2016-2017 Def Maint Budget Review</b>				
<b>Def Maint Cash brought into 2016-17 Budget Yr</b>	\$ 206,687			
<b>Collected in this FY</b>	\$ 187,200			
		<b>Spent through</b>	<b>Planned expenditures</b>	
	2017 Budget	<b>3/31/2017</b>	<b>before FY end</b>	<b>Details</b>
Tree trimming throughout property & golf course	\$20,000	21,600	0	<b>Worse than budget \$1,600 YTD</b>
Trees throughout property (replacement)	\$14,000	2,513	11,487	<b>TREE REPLACEMENT IS INTERCHANGEABLE WITH TREE TRIMMING</b>
Parking Lot Traffic Signs	\$750	0	750	
Seal Parking lot (clubhouse -main & pro shop)	\$22,200	0	22,200	
Seal Parking lot (club rear, W lot, lot @ Palo Duro)	\$7,000	0	7,000	
Seal Parking lot (fitness area)	\$3,000	0	3,000	
Seal Parking lot (tennis & shuffle)	\$2,000	0	2,000	
Seal GCM/CLIS building asphalt	\$10,000	0	10,000	
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	750	2,250	
Clubhouse Roof Checkup & Cracked Tile Repair	\$9,500	1,950	7,550	
Conservation Easement Maintenance (exotic removal)	\$13,000	3,250	9,750	
Palmetto Trimming (includes pinestraw & disposal)	\$25,500	31,470	0	<b>increased from \$25,500 to \$30,000 for 2016-17 / 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	<b>Pool pipe/leak maintenance is in O &amp; M</b>
Irrigation Pump Repairs	\$6,000	0	6,000	
Drainage	\$3,000	0	3,000	
Wind screen	\$1,000	0	1,000	<b>3 ft. sections</b>
Nets (6)	\$900	0	900	
Pickleball Court Maintenance	\$2,000	0	2,000	
	231,850			
<b>Items not in original budget but approved by Board:</b>				
Bridge			3,000	
Freezer Refridgeration (Floor Repair)			15,000	
Replace Fountains (3k) we own 4			3,000	
Furniture - replace loungers & chairs with brown			2,000	
Shuffle Board Seating - Repaint and Repair			1,500	
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		9,404		
Model Sail Boat Dock		220		
		86,926	195,287	
Variance between budget & FY end expenditures				-50,363
<b>Calculated carryforward into 2017-18 Budget Yr</b>				<b>\$111,674</b>
<b>Reconciliation with 2017-18 Deferred Maint. Master List</b>				
Items not in original budget but approved by board (see above)				20,793
Worse than budget on Tree trimming throughout property & golf course				1600
Worse than budget on Palmetto Trimming (includes pinestraw & disposal)				1470
<b>PY Rollover Cash from Deferred Maint. Master List (Cell T113)</b>				<b>\$135,537</b>

<b>Mid Year 2016-17 Capital Budget Review</b>				
<b>Capital Cash brought into 2016-17 Budget Yr</b>	\$ 226,569			
<b>Collected in this FY</b>	\$ 343,200			
		<b>Spent through</b>	<b>Planned expenditures</b>	
	2017 Budget	<b>3/31/2017</b>	<b>before FY end</b>	<b>Details</b>
Replace fire sprinkler heads (outdated)	\$2,600	2,127	473	
Refurbish kitchen backdoor covered area	\$5,000		0	will not be doing this
Replace fountains (\$3k) we own 4	\$3,000		0	moved to deferred maintenance
HVAC (Golf Maintenance Center)	\$12,000		12,000	
Payback Def Maint/GC Spec Imp fund/loan for Irrig Renov	\$56,000		56,000	transfer to be done at the end of the FY
Acoustics/ceiling tiles	\$15,726		15,726	for replacement of grid and tiles in HOA, F&B, Activities & admin offices
Replace fans in Ballroom	\$6,000		0	done in 2015-16
Replacement of all mics, body packs & receivers	\$10,000		10,000	
Coolers	\$15,000		7,500	brought fwd from 2016 and decreased to \$7500 from \$15k
Televisions (5)	\$5,000		0	operating expense
Steamer (US Food)	\$17,000		17,000	carryover from FY 2015-16
Pizza Oven	\$22,500		22,500	
40 Qt Mixer	\$6,000		6,000	carryover from FY 2015-16
Heavy Duty 36" Gas Range (2 @ \$4500 per)	\$9,000		9,000	carryover from FY 2015-16
Gas 36" Salamander Broiler (2 @ \$2600 per)	\$5,200		5,200	carryover from FY 2015-16
Convection Oven Double Deck (front line)	\$10,000		10,000	carryover from FY 2015-16
Convection Oven Double Deck (back line)	\$10,000		10,000	carryover from FY 2015-16
Solstice Fryer (70-90 lbs)	\$6,800		6,800	carryover from FY 2015-16
83" Refrigerated Prep Table-Pantry	\$6,500		6,500	carryover from FY 2015-16
Remote Beer System	\$5,500		5,500	carryover from FY 2015-16
Oven-Dutch Alto Sham	\$5,300		5,300	carryover from FY 2015-16
Tilt Skillet, Braising Pan 30 gal	\$10,400		0	will not be purchasing this item
Kitchen Service Bar	\$11,000		8,000	decreased from \$11k to \$8k
Furniture - replace loungers & chairs with brown	\$2,000		0	moved to deferred maintenance
Umbrellas w/stands	\$5,000		5,000	
Air Handler - 3 large (ballroom)	\$33,000		33,000	carryover from FY 2015-16
Air Handler - 1 large, 1 small	\$32,000		32,000	\$16k carried over from FY 2015-16
Ballroom Chairs - replacement (425 chairs - 100 are red)	\$5,000		5,000	200 white chairs (wide legs) on rolling carts for outside functions; used for rent with weddings
Dumpster Enclosure (concrete block)	\$21,372		21,372	spent \$14,628 in 15-16 FY / includes cost of stucco structure and barrel tile roof
GPS mapping of CLIS system	\$7,000		0	will not be doing this
Pickleball Court Project	\$28,964	8,865	20,099	spent \$121,036 in FY 2015-16
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	
Security System and Cameras			5,000	
Golf Course Renovation Consultant Fee			25,000	
Utility Truck or Kubota			15,000	moved up from 2018 and increased from \$10k
Demolition of Fitness Center			16,000	
		\$10,992	\$454,970	
<b>Variance between budget (including donations) &amp; FY end expenditures</b>				-62,100
<b>Calculated carryforward into 2017-2018 Budget Yr</b>				<b>\$103,807</b>
<b>Reconciliation with 2017-18 Capital Master List</b>				
<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>				-36300
<b>PY Rollover Cash from Capital Master List (Cell P186)</b>				<b>\$58,452</b>
<b>Golf Course Special Improvements Fund</b>				
Practice Range Boat for ball retrieval		4,379.00		
<b>Total Expenditures for 00-1604</b>			<b>15,371.24</b>	