

CASH BALANCES

09/30/16/2016

ACCOUNT DESCRIPTION

BANK NAME

BALANCE
09/30/16/2016

OPERATING ACCOUNT

Petty Cash	#1010/1012	Cash, Petty	500.00	
Finemark-Operating Funds	#1138	Cash, Operating	<u>1,190,067.24</u>	

TOTAL OPERATING ACCOUNTS

1,190,567.24

RESERVES

DEFERRED MAINTENANCE
TOTAL DEFERRED MAINTENANCE

Edison Nat'l Bank-Deferred Maint	#1139	Cash, Reserved	<u>141,900.83</u>	
----------------------------------	-------	----------------	-------------------	--

141,900.83

CAPITAL RESERVE

TOTAL CAPITAL RESERVE

Iberia Bank-Capital Funds	#1081	Cash, Reserved	86,219.69	
SBA Fund A - Florida Prime	#1130	Cash, Reserved	41,061.41	

127,281.10

EMERGENCY
TOTAL EMERGENCY

Finemark-Emergency	#1134	Cash, Reserved	<u>53,667.22</u>	
--------------------	-------	----------------	------------------	--

53,667.22

PROJECTS

TOTAL PROJECTS

FineMark-Golf Course Capital Funds	#1128	Cash, Reserved	148,397.43	
------------------------------------	-------	----------------	------------	--

148,397.43

TOTAL RESERVE ACCOUNTS

471,246.58

TRUSTEE PROJECT FUND BALANCE

RENEWAL & REPLACEMENT
TOTAL TRUSTEE BALANCE

U. S. BANK	#1397	Renewal & Replacement	<u>181,656.59</u>	
------------	-------	-----------------------	-------------------	--

181,656.59



Balance Sheet

Herons Glen Recreation District

Filtered By: Show accounts with zero balances is not set

Dates: Date Ending 09/30/2016

Account #	Account Name	This Year
Assets		
00-1010	Cash, petty	\$ 200.00
00-1012	Cash, Pro Shop regis	\$ 300.00
00-1028	Due from Fairway	\$ 156,225.71
00-1030	Due From Meadows	\$ 100,275.71
00-1081	Cash, Iberia Bank Ca	\$ 86,219.69
00-1125	FineMark Audit Acct	\$ 100,204.45
00-1128	Finemark Project Fun	\$ 148,397.43
00-1130	State Board Admin-Ca	\$ 41,061.41
00-1134	Finemark Bank-Emerge	\$ 53,667.22
00-1138	Finemark - Operating	\$ 1,190,067.24
00-1139	Edison Natl Bank-Def	\$ 141,900.83
00-1210	Accounts receivable	\$ 977,340.15
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,	\$ 2,985.76
00-1291	Allowance for Bad De	(\$ 168,494.52)
00-1310	Prepaid insurance	\$ 69,162.71
00-1320	Prepaid social event	\$ 200.00
00-1390	Prepaid Expenses, ot	\$ 181,656.59
00-1397	Investments - 6206-R	\$ 13,909.79
00-1402	Bond Funds - Revenue	\$ 491,792.20
00-1408	Bond Fund -Prepaymen	\$ 0.08
00-1450	Inventory, Pro Shop,	\$ 67,380.28
00-1476	Inventory - gas	\$ 3,521.44
00-1510	Inventory, Herons Nest, food	\$ 15,681.84
00-1520	Inventory, Herons Nest, beverage	\$ 19,739.97
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	\$ 2,396,691.96
00-1609	Software	\$ 21,486.95
00-1610	Real Property and Im	\$ 4,617,690.00
00-1620	Land Lease	\$ 11,720,482.00
00-1621	Land - WasteWater/Ma	\$ 538,962.13
00-1622	Land - Pump House-My	\$ 30,000.00
00-1690	Property & 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
00-1790	Accumulated deprecia	(\$ 9,986,030.31)
00-1901	Special Assessment R	\$ 21,136,863.10
00-1910	Deposits	\$ 3,803.00
00-1951	Bond Issuance-2006-N	\$ 339,366.04
00-1952	Bond Insurance Premi	\$ 620,312.50
00-1983	Due From (Due to) Fa	\$ 376.00
00-1984	Due From (Due to) Me	\$ 257.00
00-1990	Clearing	(\$ 4,547.95)
00-1991	Gratuities clearing	(\$ 2,392.02)
00-1992	Employee Christmas c	(\$ 1,018.03)
00-1999	Hole In One Account	(\$ 1,481.03)
Total Assets		\$ 47,649,633.57

Account #	Account Name	This Year				
Liabilities						
00-2013	Due To Fairway	\$ 175,205.71				
00-2014	Due To Meadows	\$ 112,557.97				
00-2110	Accounts payable, tr	\$ 121,350.28				
00-2210	Sales taxes payable	\$ 73,774.21				
00-2211	Sales Tax Payable-Rental	\$ 18.00				
00-2240	Accrued salaries & w	\$ 29,584.31				
00-2290	Other accrued Expens	\$ 14,298.50				
00-2295	GM Hall Restitution	\$ 100,204.45				
00-2300	Due to - Irrigation Loan	\$ 143,377.14				
00-2320	Ballroom deposits	\$ 1,500.00				
00-2321	Deposits-Locker Fees	\$ 600.00				
00-2350	Groupons to be redeemed	\$ 890.94				
00-2351	Gift Certificates -	\$ 14,975.07				
00-2370	Pro Shop credit book	\$ 8,214.62				
00-2410	Deferred assessments	\$ 387,496.02				
00-2420	Deferred assmnts, Ca	\$ 80,695.73				
00-2425	Deferred assessment,	\$ 44,115.46				
00-2440	Deferred assmnts, Har Tru Tennis Court	\$ 12,000.00				
00-2450	Deferred assmnts, CL	\$ 98,700.74				
00-2510	Deferred golf, annua	\$ 1,258,624.58				
00-2521	Deferred annual rang	\$ 5,560.00				
00-2751	Bond Payable - 2006	\$ 20,426,020.00				
00-2752	Bond Original Issue	(\$ 199,758.10)				
00-2753	Deferred Loss on Ref	(\$ 637,279.81)				
00-2790	Capital Lease Obliga	\$ 135,245.30				
Total Liabilities		\$ 22,407,971.12				
Equity						
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				
Profit (Loss)		\$ 738,848.02				
Total Equity Adjusted for Profit/Loss		\$ 25,241,662.45				
Total Liability and Equity		\$ 47,649,633.57				
Printed On Oct 16,2016 at 00:43 AM						
© Northstar Technologies						

Herons Glen Recreation District						
RECREATION DISTRICT TOTAL VARIANCE REPORT						
Sep 30, 2016						
DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE OVER (UNDER)	ACTUAL YTD	BUDGET YTD	VARIANCE OVER (UNDER)
ADMINISTRATION						
Operating Revenue	4,420	3,913	507	107,792	108,148	(356)
Operating Expenses	57,656	77,756	20,100	738,602	772,387	33,785
Operating Income	(53,236)	(73,843)	20,607	(630,810)	(664,239)	33,429
Assessment	73,843	73,843	0	664,239	664,239	(0)
Net Income	20,607	0	20,607	33,429	0	33,429
RESTAURANT						
Operating Revenue	61,965	48,845	13,120	1,237,583	1,151,967	85,616
Operating Expenses	83,253	103,926	20,674	1,490,463	1,482,239	(8,224)
Operating Income	(21,287)	(55,081)	33,794	(252,880)	(330,272)	77,392
Assessment	55,081	55,081	0	330,272	330,272	0
Net Income	33,794	(0)	33,794	77,392	(0)	77,392
CLUBHOUSE						
Operating Revenue	0	0	0	0	0	0
Operating Expenses	49,942	48,579	(1,363)	613,803	621,942	8,140
Operating Income	(49,942)	(48,579)	(1,363)	(613,803)	(621,942)	8,140
Assessment	48,579	48,579	0	621,942	621,942	(0)
Net Income	(1,363)	0	(1,363)	8,140	0	8,140
HAR-TRU COURTS						
Operating Revenue	0	0	0	12,000	12,000	0
Operating Expenses	4,646	373	(4,273)	17,134	12,000	(5,134)
Operating Income	(4,646)	(373)	(4,273)	(5,134)	0	(5,134)
Assessment	0	0	0	0	0	0
Net Income	(4,646)	(373)	(4,273)	(5,134)	0	(5,134)
CLIS Dept.						
Operating Revenue	13,677	12,727	949	164,847	165,011	(164)
Operating Expenses	29,876	27,686	(2,190)	331,355	358,266	26,911
Operating Income	(16,200)	(14,959)	(1,241)	(166,508)	(193,255)	26,747
Assessment	14,959	14,959	0	193,255	193,255	(0)
Net Income	(1,241)	0	(1,241)	26,747	0	26,747
Fitness Center						
Operating Revenue	0	0	0	0	0	0
Operating Expenses	4,615	2,788	(1,827)	48,463	34,600	(13,863)
Operating Income	(4,615)	(2,788)	(1,827)	(48,463)	(34,600)	(13,863)
Assessment	2,788	2,788	0	34,601	34,600	0
Net Income	(1,827)	0	(1,827)	(13,863)	0	(13,863)
SUBTOTAL						
Total Operating Revenues	80,061	65,485	14,576	1,522,222	1,437,126	85,096
Total Assessments	195,250	195,250	0	1,844,309	1,844,309	(0)
Total Operating Expenses	229,988	261,109	31,120	3,239,820	3,281,435	41,614
Net Income	45,323	(373)	45,697	126,711	0	126,710

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE OVER (UNDER)	ACTUAL YTD	BUDGET YTD	VARIANCE OVER (UNDER)
GOLF MAINTENANCE						
Operating Revenue	0	0	0	0	0	0
Operating Expenses	95,826	105,402	9,576	1,333,023	1,375,708	42,686
Net Income	(95,826)	(105,402)	9,576	(1,333,023)	(1,375,708)	42,686
PRO SHOP						
Operating Revenue	128,960	128,888	72	1,770,847	1,796,833	(25,986)
Operating Expenses	29,910	27,335	(2,575)	418,379	420,799	2,421
Net Income	99,050	101,553	(2,503)	1,352,468	1,376,033	(23,565)
ALL DEPARTMENTS						
Total Operating Revenues	209,021	194,373	14,649	3,293,069	3,233,959	59,110
Total Assessments	195,250	195,250	0	1,844,309	1,844,309	(0)
Total Operating Expenses	355,725	393,846	38,121	4,991,222	5,077,943	86,721
Net Income	48,547	(4,223)	52,769	146,156	325	145,830

HGRD Variance				
Sep-16				
	Actual	Budget	Variance	Explanation
	This Month	This Month	Over(Under)	
Administration				
Payroll	16,918	35,538	(18,620)	Josh resigned on June 23rd. - \$10,000 performance bonus for Josh was included in budget for Sept.
Payroll Taxes and Fees	2,536	4,542	(2,006)	Josh's salary is absent and no longer incurring taxes
Continuing Education	147	2,000	(1,853)	Josh's BMI was budgeted here
Office Equipment	1,119	4,490	(3,371)	Staff office furniture from capital (\$3k) was budgeted here. We ended up using one of the Supervisor's desks for Linda's office and we did not purchase any other furniture this year
Professional Fees	17,974	9,750	8,224	Fishkind & Associates, Inc FY 2017 Tax Roll \$5,000, Tom Hart's invoice was unusually high
Travel	-	1,400	(1,400)	Josh's BMI was budgeted here
Restaurant				
Total Restaurant Revenue	61,965	48,845	13,120	Wedding this month and money for tournaments including food was billed as an inclusive tournament entry cost but not allocated to restaurant revenue in some instances
COS, Food	14,895	16,622	(1,727)	34.51% food cost to a budget of 47%. Finished the year at 38.42% to a budget of 42.04%
COS, Beverage	3,401	3,282	119	19.75% to a budget of 25%. This evens out last month's unusually high 35.15%. Finished the year at 25.09% to a budget of 25%
Payroll, Kitchen	15,893	18,695	(2,802)	Short staffed one cook and one dishwasher
Payroll, Service	17,422	22,703	(5,281)	Running with a limited staff due to summer fluctuation of revenues
Payroll Taxes & Fees	6,270	8,772	(2,502)	Directly related to payroll being low
Small Equipment - Kitchen	-	9,075	(9,075)	Items under \$5K originally listed in the capital budget for the restaurant for this fiscal year were budgeted here. The equipment was not purchased.
Supplies	815	1,837	(1,022)	Worse than budget last month - finished year better than budget by \$1,743
Golf Maintenance				
Payroll	38,010	41,158	(3,148)	Short 2 employees
Payroll Benefits	3,430	5,615	(2,185)	Turnover of employees; 90-day waiting period for benefits
Casual Labor	1,035	-	1,035	Greens Aerification done in Sep, budgeted in Aug
Electric	2,314	3,492	(1,178)	Trending low this fiscal year. Under budget for the year \$5,271
Equipment Rental	1,908	-	1,908	Rented a Bobcat because front loader broke down and had to move sod pallets
Gasoline	1,333	4,300	(2,967)	The budget for this line item was grossly overstated for the entire year. We ended the year \$25,552 better than budget. The year was very wet and they were unable to get the mowers out onto the course.
Irrigation	-	1,087	(1,087)	Overbudget last month. Finished the year \$11,145 worse than budget. TJ said this line item was budgeted to low to begin with.
Lease	10,706	15,321	(4,615)	Moved 2 CLIS Carts wrapped into GCM annual lease that were originally coded to GCM in error when paid. Ended year \$1048 worse than budget.
Maintenance, Equipment	6,387	4,900	1,487	Repair to our older sprayer (exhaust manifold). Front Loader the second hydraulic lift arm had to be replaced. We had 2 tri-plex repairs, both were voltage regulators.
Pro Shop				
Membership Fees Revenue	109,502	111,178	1,675	634 golf members; budget for Aug was 653 (max level)
Member Guest Fees	825	2,950	2,125	Due to less members, members being out of town and the season's final aerification.
Pro Shop Mdse	6,240	4,000	(2,240)	Higher sales due to deep discounts on merchandise to make room for the upcoming season
Miscellaneous Other Income	2,033	-	(2,033)	New FY Golf membership late fees for members who did not pay by 09/30/16
COS, Pro Shop, Mdse	5,717	2,880	(2,837)	Deep discounts on merchandise to make room for the upcoming season. Ended the year 74% to a budget of 72%
Clubhouse				
Clubhouse-Facility Improvements	2,278	837	(1,441)	Light Bulbs and 2 TV's & brackets for the bar/lounge
Landscape Plant/Supplies	6,594	2,270	(4,324)	\$3013.50 invoice from Southwest Lawn & Shrub out of the ordinary - can't get a hold of either Dan or TJ and do not have access to the invoice to find out what it is for - most likely fall plantings
Maintenance & Repairs	3,753	5,337	1,584	AC issues in the private dining room and the chillers
Service Contracts	9,562	11,253	1,691	Worse than budget last month - YTD right on budget
Har-Tru Tennis Courts				
Tennis Court Maintenance	4,495	140	(4,355)	Cost of annual maintenance was double the amount in the budget - Finished the year \$7,420 worse than budget
CLIS				
Payroll Benefits	12	1,534	1,522	The previous Irrigation Mngr was on the insurance. We no longer have this expense. The only employee who was taking the insurance left 08/20/16. We budgeted for three employees.
Lease	5,458	757	(4,701)	Moved 2 CLIS Carts wrapped into GCM annual lease that were originally coded to GCM in error when paid. Ended year right on budget
Parts & Supplies	5,051	4,000	(1,051)	Tracor invoiced us for multiple invoices from many months ago. We found out about them a couple months ago and have been accruing for them until they were finally able to provide us with proof of deliveries. They were paid in Sept.
Fitness Center				
Fitness Center Maintenance	2,218	424	(1,794)	B & I Contractors, Inc. to fix 2 AC units on west side of bldg not running \$1798.28

Herons Glen Recreation District								
DEPARTMENTAL INCOME STATEMENT Sep 30, 2016								
00 - Administration								
Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr
					Income			
73,843	73,843	0	75,209	ASSESSMENTS, BASE	664,239	664,239	0	624,016
100	100	0	100	LEASE, RETAIL	1,200	1,200	0	800
415	0	(415)	420	CONCERT SERIES REVENUE	59,335	55,875	(3,460)	52,575
633	633	0	633	HOA ACCOUNTING INCOME	7,596	7,596	0	7,596
83	30	(53)	27	INTEREST INCOME	882	360	(522)	229
272	650	378	(295)	LATE FEE/MEMBER INTEREST	8,777	14,049	5,272	13,350
2,916	2,500	(416)	1,635	MISCELLANEOUS OTHER INCOME	30,002	29,068	(934)	32,106
78,263	77,756	(507)	77,729	TOTAL Income	772,031	772,387	356	730,672
78,263	77,756	(507)	77,729	Gross Profit Margin	772,031	772,387	356	730,672
					Expenses			
16,918	35,538	(18,620)	34,882	PAYROLL	281,450	320,650	(39,201)	299,591
26	0	26	0	PAYROLL, O.T.	212	0	212	117
2,536	4,542	(2,006)	4,921	PAYROLL TAXES & FEES	42,590	46,182	(3,592)	43,797
3,290	3,296	(6)	5,846	PAYROLL BENEFITS	52,087	39,551	12,536	44,103
9	0	9	0	CONCERT SERIES EXPENSES	37,941	38,650	(709)	33,075
0	25	(25)	0	AED TRAINING & SUPPLIES	0	750	(750)	0
76	237	(161)	286	COMPLIMENTARY MEALS	2,378	2,800	(422)	2,918
3,199	3,300	(101)	2,934	COMPUTER SUPPORT	36,830	39,600	(2,770)	37,511
6,274	6,500	(226)	5,831	Contingency	25,095	26,000	(905)	23,884
147	2,000	(1,853)	2,000	CONTINUING EDUCATION	6,267	8,325	(2,058)	7,135
0	0	0	0	DUES & SUBSCRIPTIONS	1,980	4,300	(2,320)	3,474
1,506	1,325	182	1,600	ELECTRIC (ALLOCATION)	18,605	18,051	555	18,891
89	350	(261)	471	EMPLOYEE APPRECIATION	6,618	5,900	718	5,794
1,859	1,836	23	1,141	INSURANCE (ALLOCATION)	22,064	21,563	501	20,901
0	0	0	0	LEASE EXPENSE	0	0	0	550
150	0	150	0	LICENSES & TAXES	3,369	850	2,519	1,017
1,008	900	108	1,171	BANK CHARGES	20,362	17,350	3,012	21,401
1,119	4,490	(3,371)	1,291	OFFICE EQUIPMENT	17,874	20,880	(3,006)	16,073
138	900	(762)	1,461	OFFICE SUPPLIES	13,729	10,800	2,929	16,081
534	650	(116)	23	POSTAGE	5,683	7,800	(2,117)	6,487
17,974	9,750	8,224	10,814	PROFESSIONAL FEES	116,247	119,850	(3,603)	115,931
45	0	45	0	FORENSIC AUDIT	3,045	0	3,045	0
0	0	0	0	REC DISTRICT SOCIAL EVENT	2,773	2,950	(177)	3,455
0	0	0	0	SERVICE CONTRACTS	2,395	2,892	(497)	2,586
687	625	62	849	TELEPHONE (ALLOCATION)	10,113	7,500	2,613	9,795
0	1,400	(1,400)	1,130	TRAVEL	8,006	8,065	(59)	2,158
0	0	0	0	UNIFORM	0	0	0	0
72	93	(20)	48	WATER (ALLOCATION)	890	1,128	(238)	984
57,656	77,756	(20,100)	76,698	TOTAL Expenses	738,602	772,387	(33,785)	737,709
20,607	0	(20,607)	1,031	Net Income/(Loss)	33,429	0	(33,429)	(7,037)

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Sep 30, 2016
10 - Restaurant

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Varianc	Actual YTD
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr
				Income				
55,081	55,081	0	45,071	ASSESSMENTS, BASE	330,272	330,272	(0)	306,403
9,766	12,384	2,618	14,710	FOOD SALES-DINING ROOM	355,379	350,859	(4,520)	334,934
2,303	2,003	(300)	3,452	BEVERAGE SALES-DINING ROOM	90,245	66,461	(23,784)	67,286
20,076	17,193	(2,883)	17,532	FOOD SALES - LOUNGE	319,153	318,809	(344)	310,417
12,334	9,401	(2,933)	11,717	BEVERAGE REVENUE - LOUNGE	195,661	197,645	1,984	196,662
8,930	3,509	(5,421)	2,499	CATERING FOOD-RESIDENTS	161,378	142,230	(19,148)	134,869
81	1,125	1,044	738	CATERING BEVERAGES-RESIDENTS	35,137	34,563	(574)	36,262
4,384	2,280	(2,104)	1,066	CATERING FOOD-OUTSIDE	54,253	30,000	(24,253)	26,131
2,500	600	(1,900)	177	CATERING BEVERAGE-OUTSIDE	15,197	7,200	(7,997)	7,188
0	0	0	0	CATERING, ROOM RENT	0	0	0	0
1,590	350	(1,240)	0	CATERING, OTHER REVENUES	11,181	4,200	(6,981)	3,492
117,046	103,926	(13,120)	96,962	TOTAL Income	1,567,855	1,482,239	(85,616)	1,423,644
				Cost of Revenues				
14,895	16,622	(1,727)	16,396	COS, FOOD	342,036	353,924	(11,888)	357,231
3,401	3,282	119	4,402	COS, BEVERAGE	84,347	76,467	7,880	75,266
18,296	19,904	(1,608)	20,798	TOTAL Cost of Revenues	426,383	430,392	(4,008)	432,496
98,750	84,022	(14,728)	76,164	Gross Profit Margin	1,141,472	1,051,847	(89,624)	991,148
				Expenses				
15,893	18,695	(2,802)	17,645	PAYROLL, KITCHEN	258,171	261,307	(3,135)	233,525
0	0	0	0	PAYROLL, KITCHEN, OT	4,556	6,200	(1,644)	20,265
17,422	22,703	(5,281)	21,233	PAYROLL, SERVICE	256,019	266,075	(10,056)	258,784
37	0	37	0	PAYROLL, SERVICE, OT	501	450	51	1,296
6,270	8,772	(2,502)	6,256	PAYROLL TAXES & FEES	152,634	143,610	9,024	112,774
3,809	4,706	(896)	6,596	PAYROLL BENEFITS	47,801	56,467	(8,667)	47,808
25	500	(475)	0	ADVERTISING	7,569	6,000	1,569	1,585
0	0	0	0	CHEMICALS	0	0	0	0
0	0	0	(0)	CLUBHOUSE FACILITY IMPROVEMENTS	0	0	0	(0)
149	550	(401)	120	CLEANING SUPPLIES	4,733	6,600	(1,867)	5,166
304	275	29	503	COMPLIMENTARY MEALS	5,487	3,300	2,187	3,862
0	0	0	295	CONTINUING EDUCATION	4,178	2,475	1,703	580
0	300	(300)	159	DISHES & GLASSWARE	9,433	3,600	5,833	4,867
0	0	0	0	DUES & SUBSCRIPTIONS	795	1,200	(405)	1,750
3,483	3,682	(199)	3,701	ELECTRIC (ALLOCATION)	43,025	44,579	(1,554)	43,686
18	114	(96)	225	EMPLOYEE MEALS	3,850	3,762	88	(1,890)

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Varianc	Actual YTD
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr
0	0	0	68	Entertainment-Dining Room	5,845	5,815	30	4,918
1,550	1,300	250	1,400	ENTERTAINMENT LOUNGE	16,150	15,700	450	15,725
235	300	(65)	78	ENTERTAINMENT/DECORATIONS	8,932	3,600	5,332	6,178
0	0	0	0	Equipment Rental	581	0	581	0
342	0	342	288	GRATIS FOOD/BEV	5,152	0	5,152	664
1,240	1,224	16	760	INSURANCE (ALLOCATION)	14,709	14,376	333	13,912
697	780	(83)	(3,594)	LEASE	8,323	9,360	(1,037)	3,344
0	0	0	0	LICENSES & TAXES	5,092	5,260	(168)	6,814
1,311	1,050	261	1,245	LINEN	22,967	18,606	4,361	19,506
1,693	800	893	900	MAINTENANCE & REPAIRS	8,713	9,600	(887)	10,556
2,634	2,366	268	2,831	MEMBER REWARDS-FOOD	54,638	53,573	1,065	52,339
1,289	947	342	1,346	MEMBER REWARDS-BEVERAGE	24,128	21,921	2,207	22,480
205	175	30	286	OFFICE SUPPLIES	8,128	2,100	6,028	8,006
1,232	1,300	(68)	1,179	PROPANE GAS	17,847	20,337	(2,490)	19,062
466	0	466	2,876	Resident Event Decoration/Ent	0	0	0	(1,659)
687	680	7	680	REFUSE	7,637	8,006	(369)	7,899
56	0	56	0	RENTAL	56	0	56	627
959	750	209	42	SERVICE CONTRACTS	7,377	7,465	(88)	8,856
0	9,075	(9,075)	0	Small Equipment-Kitchen	8,622	9,900	(1,278)	2,903
815	1,837	(1,022)	1,248	SUPPLIES	20,257	22,000	(1,743)	19,765
238	225	13	181	TELEPHONE (ALLOCATION)	2,404	2,700	(296)	2,200
493	80	413	167	TRAVEL	3,735	2,955	780	2,626
683	150	533	367	UNIFORM	5,134	2,800	2,334	6,474
0	0	0	0	UTENSILS	0	0	0	0
724	686	38	482	WATER (ALLOCATION)	8,902	10,148	(1,246)	9,842
64,956	84,022	(19,066)	69,562	TOTAL Expenses	1,064,079	1,051,847	12,232	977,094
33,794	(0)	(33,794)	6,601	Net Income/(Loss)	77,392	(0)	(77,392)	14,054

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
30 - Golf Maintenance

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr
				Expenses				
38,010	41,158	(3,148)	36,927	PAYROLL	450,627	487,896	(37,269)	458,000
2,170	1,198	972	1,336	PAYROLL, O.T.	24,520	12,275	12,245	19,225
5,402	5,410	(8)	5,947	PAYROLL TAXES & FEES	74,694	76,655	(1,961)	70,039
3,430	5,615	(2,184)	5,478	PAYROLL BENEFITS	49,764	67,376	(17,612)	44,613
1,035	0	1,035	1,013	CASUAL LABOR	9,227	4,240	4,987	7,552
7,419	7,200	219	10,244	CHEMICALS	135,948	132,142	3,806	137,299
0	0	0	0	Contingency	0	0	0	0
75	0	75	123	CONTINUING EDUCATION	1,944	1,840	104	1,698
0	0	0	0	Contract Labor - Technical	0	0	0	375
0	0	0	250	DUES & SUBSCRIPTIONS	1,135	1,455	(320)	1,340
2,314	3,492	(1,178)	2,074	ELECTRIC (ALLOCATION)	28,386	33,656	(5,271)	29,467
1,908	0	1,908	0	EQUIPMENT-RENTAL	2,799	0	2,799	3,051
5,317	5,200	117	4,348	FERTILIZER	92,513	93,484	(971)	93,033
457	850	(393)	897	FIELD SUPPLIES	20,537	15,864	4,673	22,808
1,333	4,300	(2,967)	2,098	GASOLINE	15,230	40,782	(25,552)	32,620
1,983	1,959	24	1,217	INSURANCE (ALLOCATION)	23,535	23,004	531	22,260
0	1,087	(1,087)	217	IRRIGATION	24,145	13,000	11,145	14,553
(20)	400	(420)	0	LANDSCAPE PLANT/SUPPLIES	20,903	19,400	1,503	17,653
10,706	15,321	(4,615)	(203,176)	LEASE	207,649	206,601	1,048	(27,193)
1,038	200	838	0	MAINTENANCE & REPAIRS	4,797	2,400	2,397	7,350
6,387	4,900	1,487	3,044	MAINTENANCE, EQUIPMENT	65,663	56,000	9,663	60,022
337	100	237	310	OFFICE SUPPLIES	2,052	1,200	852	2,019
314	825	(511)	225	REFUSE	5,973	8,400	(2,427)	5,988
3,915	3,000	915	1,343	SEED, SOD, SAND	26,797	30,700	(3,903)	27,625
463	760	(297)	789	SERVICE CONTRACTS	18,793	21,079	(2,286)	17,463
0	550	(550)	1,925	SMALL TOOLS	2,268	6,600	(4,332)	6,688
241	245	(4)	436	TELEPHONE (ALLOCATION)	4,341	2,940	1,401	3,544
529	550	(21)	457	TRAVEL	3,645	3,100	545	2,455
772	725	47	704	UNIFORM	10,654	8,835	1,819	9,237
291	358	(67)	273	WATER (ALLOCATION)	4,484	4,784	(301)	6,200
95,826	105,402	(9,576)	(121,501)	TOTAL Expenses	1,333,023	1,375,708	(42,686)	1,096,984
(95,826)	(105,402)	(9,576)	121,501	Net Income/(Loss)	(1,333,023)	(1,375,708)	(42,686)	(1,096,984)

Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
60 - Pro Shop
As of September 30, 2016

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD
This Month	Budget	Over(Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr
					Income			
109,502	111,178	1,675	108,846		MEMBERSHIP FEES	1,299,053	1,319,418	20,365
544	250	(294)	468		ANNUAL RANGE MEMBERSHIP	6,124	3,000	(3,124)
825	2,950	2,125	3,102		Member Guest Fees	102,064	124,425	22,361
5,339	5,500	161	1,824		Public Play Fees	121,004	109,600	(11,404)
4,151	4,510	359	3,047		Resident Non-Member Fees	124,033	126,882	2,849
119	200	81	92		RANGE FEES	5,530	6,083	553
6,240	4,000	(2,240)	3,571		PRO SHOP, MDSE	105,883	100,000	(5,883)
258	200	(58)	(314)		PRO SHOP, FOOD & BEVERAGE	2,954	3,825	871
15	100	85	0		Pro shop, club rental	669	1,200	532
(67)	0	67	0		Pro Shop, discounts	(67)	0	67
2,033	0	(2,033)	0		MISCELLANEOUS OTHER INCOME	3,600	2,400	(1,200)
128,960	128,888	(72)	120,636		TOTAL Income	1,770,847	1,796,833	25,986
					Cost of Revenues			
5,717	2,880	2,837	4,779		COS, PRO SHOP, MDSE	78,011	72,000	6,011
208	130	78	0		COS, PRO SHOP, FOOD&BEVERAGE	2,367	2,486	(119)
0	0	0	0		COS,PRO SHOP,BEVERAGE	0	0	0
5,924	3,010	2,914	4,779		TOTAL Cost of Revenues	80,378	74,486	5,892
123,035	125,878	(2,842)	115,856		Gross Profit Margin	1,690,468	1,722,347	(31,878)
					Expenses			
13,225	13,322	(98)	16,193		PAYROLL	196,361	188,487	7,874
17	0	17	190		PAYROLL, O.T.	449	0	449
1,941	1,759	183	2,596		PAYROLL TAXES & FEES	30,512	29,812	701
747	982	(235)	711		PAYROLL BENEFITS	8,464	11,785	(3,321)
0	100	(100)	0		ADVERTISING	840	1,200	(360)
0	0	0	800		CONTINUING EDUCATION	1,174	2,400	(1,226)
0	0	0	0		DUES & SUBSCRIPTIONS	1,560	2,520	(960)
1,303	1,344	(42)	1,385		ELECTRIC (ALLOCATION)	16,247	16,704	(457)
788	850	(62)	1,302		FIELD SUPPLIES	12,225	10,200	2,025
105	275	(170)	74		GASOLINE	1,820	3,300	(1,480)
2,603	2,571	32	1,597		INSURANCE (ALLOCATION)	30,889	30,192	697
1,588	1,750	(163)	1,588		LEASE	22,049	23,000	(951)
0	100	(100)	20		MAINTENANCE & REPAIRS	1,892	1,200	692
167	350	(183)	573		OFFICE SUPPLIES	2,685	4,200	(1,515)
0	0	0	0		RANGE BALLS & MATS	0	8,200	(8,200)
172	164	8	0		REFUSE	2,079	1,968	111
315	490	(175)	315		SERVICE CONTRACTS	3,936	5,880	(1,944)
155	145	10	101		TELEPHONE (ALLOCATION)	1,734	1,740	(6)
0	0	0	0		TRAVEL	0	500	(500)
770	0	770	835		UNIFORM	1,971	1,600	371
91	123	(31)	64		WATER (ALLOCATION)	1,113	1,427	(313)
23,986	24,325	(339)	28,344		TOTAL Expenses	338,001	346,313	(8,313)
99,050	101,553	2,503	87,513		Net Income/(Loss)	1,352,468	1,376,033	23,565

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
70 - Clubhouse,Pool,Spa
As of September 30, 2016

Actual This Month	This Mth Budget	Variance Over(Under)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Over (Under)	Actual YTD Last Yr
					Income			
48,579	48,579	0	48,367		ASSESSMENTS, BASE	621,942	621,942	0
48,579	48,579	0	48,367		TOTAL Income	621,942	621,942	0
48,579	48,579	0	48,367		Gross Profit Margin	621,942	621,942	0
					Expenses			
10,879	10,912	(33)	10,777		PAYROLL	116,947	133,087	(16,140)
354	150	204	143		PAYROLL, O.T.	3,226	1,800	1,426
1,553	1,414	139	1,369		PAYROLL TAXES & FEES	17,302	20,348	(3,046)
1,013	1,547	(534)	2,059		PAYROLL BENEFITS	16,199	18,560	(2,361)
532	225	307	562		CHEMICALS	7,163	3,050	4,113
2,278	837	1,441	1,281		CLUBHOUSE-FACILITY IMPROVEMEN	22,694	10,000	12,694
560	750	(190)	621		CLEANING SUPPLIES	9,678	9,000	678
0	50	(50)	0		CONTINUING EDUCATION	409	600	(191)
3,358	3,569	(211)	3,578		ELECTRIC (ALLOCATION)	41,847	43,804	(1,957)
0	475	(475)	300		FOUNTAINS (ELECTRIC)	2,425	5,700	(3,275)
495	250	245	0		Fountain & Bubblers Maintenanc	495	3,000	(2,505)
46	75	(29)	40		GASOLINE	642	900	(258)
232	275	(43)	1,255		SMALL EQUIPMENT SOUND	2,929	3,300	(371)
2,789	2,754	35	1,711		INSURANCE (ALLOCATION)	33,096	32,344	752
6,594	2,270	4,324	2,925		LANDSCAPE PLANT/SUPPLIES	49,745	46,275	3,470
1,399	1,515	(116)	(2,170)		LEASE	16,794	18,330	(1,536)
0	0	0	0		LICENSES & TAXES	483	375	108
3,753	5,337	(1,584)	2,628		MAINTENANCE & REPAIRS	65,209	67,000	(1,791)
952	400	552	460		MAINTENANCE, POOL	6,967	4,800	2,167
0	20	(20)	0		OFFICE SUPPLIES	432	240	192
12	175	(163)	686		PROPANE GAS	348	2,100	(1,752)
286	292	(6)	0		REFUSE	3,631	3,500	131
0	40	(40)	0		RENTAL	0	480	(480)
1,173	1,173	(1)	1,139		SECURITY	14,071	14,078	(7)
9,562	11,253	(1,691)	11,537		SERVICE CONTRACTS	141,121	142,051	(930)
199	100	99	0		SMALL TOOLS	1,316	1,200	116
140	133	7	87		TELEPHONE (ALLOCATION)	1,708	1,600	108
198	163	35	133		TENNIS COURT MAINTENANCE	3,174	2,000	1,174
0	50	(50)	67		TRAVEL	432	1,000	(568)
0	0	0	0		UNIFORM	337	800	(463)
645	1,091	(446)	508		WATER (ALLOCATION)	8,649	12,182	(3,533)
940	1,285	(345)	904		Effluent Water	24,332	18,438	5,894
49,942	48,579	1,363	42,601		TOTAL Expenses	613,803	621,942	(8,140)
(1,363)	0	1,363	5,766		Net Income/(Loss)	8,140	0	(8,140)

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
71 - Har-Tru Tennis Courts
As of September 30, 2016

Actual This Month	This Mth Budget	Variance Over(Under)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Over (Under)	Actual YTD Last Yr
					Income			
0	0	0	0		MISCELLANEOUS OTHER INCOME	12,000	0	12,000
0	0	0	0		TOTAL Income	12,000	0	12,000
0	0	0	0		Gross Profit Margin	12,000	0	12,000
					Expenses			
130	203	(73)	29		PAYROLL	2,168	(510)	2,743
21	30	(10)	4		PAYROLL TAXES & FEES	306	(96)	251
0	0	0	0		Contingency	0	(1,680)	0
4,495	140	4,355	900		TENNIS COURT MAINTENANCE	14,660	7,420	8,400
4,646	373	4,273	932		TOTAL Expenses	17,134	5,134	11,394
(4,646)	(373)	4,273	(932)		Net Income/(Loss)	(5,134)	0	606

Herons Glen Recreation District

INCOME STATEMENT

76 - CLIS

As of September 30, 2016

Actual This Month	This Mth Budget	Variance Over(Under)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Over (Under)	Actual YTD Last Yr
					Income			
14,959	14,959	0	10,260	ASSESSMENTS, BASE	193,255	193,255	0	174,609
12,597	12,597	0	11,767	CLIS Income	163,011	163,011	(0)	150,504
1,079	130	(949)	0	MISCELLANEOUS OTHER INCOME	1,835	2,000	165	1,082
28,635	27,686	(949)	22,027	TOTAL Income	358,102	358,266	164	326,195
28,635	27,686	(949)	22,027	Gross Profit Margin	358,102	358,266	164	326,195
					Expenses			
12,890	13,588	(697)	11,981	PAYROLL	153,812	165,269	(11,457)	148,674
113	180	(67)	194	PAYROLL, O.T.	3,851	3,013	838	3,298
1,921	1,906	15	1,493	PAYROLL TAXES & FEES	22,874	27,146	(4,272)	22,176
12	1,534	(1,522)	1,404	PAYROLL BENEFITS	9,057	18,413	(9,356)	10,940
0	0	0	0	COMPUTER SUPPORT	0	1,400	(1,400)	1,750
0	20	(20)	0	CONTINUING EDUCATION	279	1,200	(921)	1,414
0	175	(175)	0	Contract Labor - Technical	221	2,100	(1,879)	1,889
0	0	0	0	DUES & SUBSCRIPTIONS	360	350	10	631
2,080	2,841	(761)	2,140	ELECTRIC (ALLOCATION)	31,294	34,483	(3,189)	33,883
105	163	(58)	129	GASOLINE	1,415	2,000	(585)	1,947
1,302	1,285	17	798	INSURANCE (ALLOCATION)	15,445	15,092	353	14,608
5,458	757	4,701	(10,599)	LEASE	13,205	13,074	131	0
0	0	0	0	LICENSES & TAXES	0	0	0	0
0	150	(150)	0	MAINTENANCE & REPAIRS	631	1,800	(1,169)	2,785
5,051	4,000	1,051	4,984	PARTS & SUPPLIES	53,934	48,000	5,934	48,762
0	50	(50)	41	OFFICE SUPPLIES	1,040	600	440	546
0	0	0	0	SERVICE CONTRACTS	0	0	0	0
0	0	0	0	PUMP MAINTENANCE	9,560	9,122	438	8,970
0	0	0	0	RENTAL	0	0	0	1,254
0	75	(75)	569	SEED, SOD, SAND	298	900	(602)	1,136
239	50	189	0	SMALL TOOLS	239	600	(361)	341
161	150	11	135	TELEPHONE (ALLOCATION)	1,547	1,800	(253)	1,614
0	0	0	0	TRAVEL	1,827	2,250	(423)	2,392
250	290	(40)	236	UNIFORM	4,016	3,016	1,000	2,960
19	23	(4)	22	WATER (ALLOCATION)	249	263	(13)	246
275	450	(175)	450	Effluent Water	6,200	6,375	(175)	4,850
29,876	27,686	2,190	13,979	TOTAL Expenses	331,355	358,266	(26,911)	317,066
(1,241)	0	1,241	8,048	Net Income/(Loss)	26,747	0	(26,747)	9,129

Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
90 - Debt Service
As of September 30, 2016

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					
(24932)	0	24932	(648946)		DEBT SERVICE-SPECIAL ASSESSME	1598256	0	(1598256)	1042851	0
(24932)	0	24932	(648946)		TOTAL Income	1598256	0	(1598256)	1042851	0
(24932)	0	24932	(648946)		Gross Profit Margin	1598256	0	(1598256)	1042851	0
					Other Income(Loss)					
0	0	0	397672		INTEREST EXPENSE	554428	0	554428	967033	0
0	0	0	397672		TOTAL Other Income (Loss)	554428	0	554428	967033	0
(24932)	0	24932	(1046618)		Net Income/(Loss)	1043828	0	(1043828)	75818	0

Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
93- Non-Operating Income
As of 09/30/16

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	Total Yr
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget
				Income					
29033	0	(29033)	58175	ASSESSMENTS, CAPITAL RESERVE	348400	0	(348400)	282100	0
14625	0	(14625)	15600	DEFERRED MAINTENANCE REVENUE	175500	0	(175500)	174200	0
15000	0	(15000)	15000	NEW OWNER WORKING CAPITAL	190000	0	(190000)	107500	0
44033	0	(44033)	73175	TOTAL Income	538400	0	(538400)	389600	0
44033	0	(44033)	73175	Gross Profit Margin	538400	0	(538400)	389600	0
				Expenses					
111227	0	111227	136720	DEPRECIATION	1006523	0	1006523	1072969	0
4490	0	4490	31648	MAINTENANCE & REPAIRS	170561	0	170561	213863	0
115717	0	115717	168369	TOTAL Expenses	1177085	0	1177085	1286832	0
(71684)	0	71684	(95194)	Net Income/(Loss)	(638685)	0	638685	(897232)	0

Hérons Glen Recreation District

Restaurant Percentages

As of Sep 30, 2016

Restaurant Variance Report	Month to Date	Budget	Year to Date	Budget
Food Dining Room	9,766	12,384	355,379	350,859
Food Lounge	20,076	17,193	319,153	318,809
Catering Residents	8,930	3,509	161,378	142,230
Catering Food - outside	4,384	2,280	54,253	30,000
Resident Events	0	0	0	0
TOTAL FOOD REVENUE	43,156	35,366	890,163	841,898
COG Food	14,895	16,622	342,036	353,924
Percentage Revenue/COG Food	34.51%	47.00%	38.42%	42.04%
Beverage Dining Room	2,303	2,003	90,245	66,461
Beverage Lounge	12,334	9,401	195,661	197,645
Beverage Catering-Residents	81	1,125	35,137	34,563
Beverage Catering-Outside	2,500	600	15,197	7,200
TOTAL BEVERAGE REVENUE	17,219	13,129	336,239	305,869
COG Beverage	3,401	3,282	84,347	76,467
Percentage Revenue/COGS Bev	19.75%	25.00%	25.09%	25.00%
PAYROLL PERCENTAGE				
Total Operating Revenue	61,965	48,845	1,237,583	1,151,967
Total Payroll	43,431	54,876	719,682	734,109
% Payroll/Operating Revenue	70.09%	112.35%	58.15%	63.73%
Member Rewards-Food	2,634	2,366	54,638	53,573
Member Rewards-Beverage	1,289	947	24,128	21,921
% of food revenue coming from residents	88.26%	80.00%	81.00%	80.00%
% of bev revenue coming from residents	88.03%	83.00%	84.39%	83.00%

Mid Year 2015-2016 Def Maint Budget Review				
Def Maint Cash brought into 2015-16 Budget Yr	\$ 141,865			
Collected in this FY	\$ 175,500			
		<i>Spent through</i>	<i>Planned expenditures</i>	
	2016 Budget	9/30/2016	before FY end	<i>Details</i>
Tree trimming throughout property & golf course	\$10,000	10,235	0	
Landscape (All Rec Dist facilities)	\$33,000	16,448	0	
Trees throughout property (replacement)	\$2,000	0	0	TREE REPLACEMENT IS INTERCHANGEABLE WITH TREE TRIMMING, WHICH WAS OVER BUDGET
Cart/Multi Use Path (asphalt Via La Quinta to Kaidon Ln)	\$3,000	0	0	\$3,000 NOT USED THIS YEAR - MAY USE NEXT YEAR - discussion of turning over our section of MUP to HOA
Clean Clubhouse Roof - Wet it and forget it	\$3,000	428	0	coded to 70-7600 in error - will use \$3,000 next fiscal year
Clubhouse Roof Checkup & Cracked Tile Repair	\$4,500	140	0	the balance will be performed next fiscal year \$4360
Conservation Easement Maintenance (exotic removal)	\$10,500	5,750	0	\$4,750 CARRYFORWARD TO NEXT YEAR - NEED TO DO THE OTHER HALF NEXT YEAR
Palmetto Trimming (includes pinestraw & disposal)	\$25,500	38,402	0	includes clean-up of 2 sliver parcels as well that have not been maintained
Bulrush Trimming on Lake Banks	\$20,000	20,600	0	eradication of all giant bulrush in next 2 weeks
Lake erosion: property	\$50,000	0	0	\$50,000 - WILL DO NEXT YEAR - COULD NOT DO THIS YR DUE TO TOO MUCH RAIN
Clean, Repair & Seal all pool area pavers	\$7,500	2,564	0	performed over summer - expense less than expected
Pool pipe/leak maintenance	\$2,500	0	0	
Paint (2013 outside/2016 inside)	\$1,500	0	0	completed last year
Wind screen	\$1,000	990	0	new windscreens came with fence repair; going to purchase 3 ft. sections
Nets (6)	\$900	0	0	to be replaced next year
Court Maintenance	\$2,000	0	0	new courts constructed this summer - no maint. necessary until 2018
	176,900			
<u>Items not in original budget but approved by Board:</u>				
Golf Course Restroom Renovations (approved in prior year)		9,146	0	purchase outdoor grade ceiling fans over summer
STRATEGIC PLANNING FEE FINAL PYMT?		1,500		
CONCRETE REPLACEMENT FRONT OF CLUBHSE & FACILITIES ON #5 - SAFETY TRIPPING HAZARD		3,500		
		109,703	0	
Variance between budget & FY end expenditures			\$67,197	
Estimated carryforward into 2016-2017 Budget Yr			\$207,662	

Mid Year 2015-16 Capital Budget Review				
Capital Cash brought into 2015-16 Budget Yr	\$ 136,169			
Collected in this FY	\$ 348,400			
		<i>Spent through</i>	<i>Planned expenditures</i>	
	2016 Budget	9/30/2016	before FY end	<i>Details</i>
Replace Chillers (2)	\$56,082	8,792	0	spent \$88,918 in FY 2014-15 - total budget \$145k
Payback Def Maint/GC Spec Imp fund/loan for Irrig Renov	\$50,000	50,000	0	transfer done at beginning of year
Coolers	\$15,000	0	0	\$5,000 CARRYOVER TO FY 2016-17
Steamer (US Food)	\$17,000	0	0	still in good shape; hold off until next year
40 Qt Mixer	\$6,000	0	0	still in good shape; hold off until next year
Heavy Duty 36" Gas Range (2 @ \$4500 per)	\$9,000	0	0	still in good shape; hold off until next year
Gas 36" Salamander Broiler (2 @ \$2600 per)	\$5,200	0	0	still in good shape; hold off until next year
Convection Oven Double Deck (front line)	\$10,000	0	0	ok currently but definitely needs to be replaced next year
Convection Oven Double Deck (back line)	\$10,000	0	0	ok currently but definitely needs to be replaced next year
Solstice Fryer (70-90 lbs)	\$6,800	0	0	still in good shape; hold off until next year
83" Refrigerated Prep Table-Pantry	\$6,500	0	0	still in good shape; hold off until next year
Remote Beer System	\$5,500	0	0	still in good shape; hold off until next year
Oven-Dutch Alto Sham	\$5,300	0	0	still in good shape; hold off until next year
Tilt Skillet, Braising Pan 30 gal	\$10,400	0	0	\$10,400 FOR NEXT YEAR - will get rid of Combi-oven and purchase this unit
Umbrellas w/stands	\$5,000	0	0	current umbrellas in good shape; will hold off until next year
Geothermal Pool Heat Conversion	\$46,061	44,705	0	\$18,939 spent in Aug 2015 - total budget \$65k
Air Handler - 3 large (ballroom)	\$33,000	0	0	Ballroom unit replacement will take place next fiscal year
Air Handler - 1 large, 1 small	\$16,000	0	0	Large lobby unit due to be replaced next fiscal year
Ballroom Chairs - replacement (425 chairs - 100 are red)	\$2,000	1,979	0	
Pickleball Court Project	\$150,000	120,336	0	\$29,652 LEFT TO SPEND FOR FY 2016-17 - Project commences in May; Will be completed in Nov 2016
	\$ 464,843			
<u>Items not in original budget but approved by Board:</u>				
Capital repairs to CLIS pumps in front section of community		13,900	0	
Kitchen hot box		5,244	0	
Dumpster Enclosure		14,628	0	
		\$259,584	\$0	
Variance between budget (including donations) & FY end expenditures			\$205,259	
Estimated carryforward into 2016-2017 Budget Yr			\$224,985	