

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

	Adopted Budget	Revised Budget	Current Period	Fiscal Year To Date	Budget Remaining	Percent Remaining
Revenues						
Administration	4,637,515	4,637,515	2,147,055	3,466,464	1,171,051	25.25%
Food and Beverage	1,434,730	1,434,730	135,747	399,210	1,035,520	72.18%
Resident Relations	300,829	235,419	11,487	32,515	202,904	86.19%
Golf - Pro Shop	731,226	733,748	53,223	448,113	285,635	38.93%
Property Services	629,872	621,046	44,049	153,473	467,573	75.29%
Vehicle Storage	247,098	247,358	21,506	64,294	183,064	74.01%
Shopping Center	144,528	144,528	10,783	48,167	96,361	66.67%
Total Revenues	8,125,798	8,054,344	2,423,851	4,612,237	3,442,107	42.74%
Expenditures						
Administration	1,813,245	1,767,540	211,284	701,345	1,066,195	60.32%
Food and Beverage	1,636,684	1,637,430	149,356	460,336	1,177,094	71.89%
Resident Relations	665,799	665,883	40,449	166,168	499,715	75.05%
Golf - Pro Shop	1,216,508	1,216,628	81,258	231,077	985,551	81.01%
Property Services	2,162,468	2,164,269	167,537	505,528	1,658,741	76.64%
Vehicle Storage	18,597	18,597	1,129	6,287	12,310	66.19%
R&M/Capital Projects	541,846	513,346	0	36,933	476,413	92.81%
StormWater	22,920	22,920	1,311	3,934	18,986	82.83%
Shopping Center	47,731	47,731	1,948	37,798	9,933	20.81%
Total Expenditures	8,125,798	8,054,344	654,272	2,149,407	5,904,937	73.31%
Net Revenues/Expenditures	0	0	1,769,578	2,462,830	(2,462,830)	0.00%

THESE FINANCIAL STATEMENTS HAVE BEEN PREPARED USING THE MODIFIED ACCRUAL BASIS OF ACCOUNTING.  
ALL EXPENDITURES IN THIS REPORT HAVE BEEN RECORDED ON OR BEFORE 1/12/2024.

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	Adopted Budget	Revised Budget	Current Period	Fiscal Year To Date	Budget Remaining	Percent Remaining
Revenues						
NSF Fees	40	40	0	0	40	100.00%
Recreation Fees	478,800	478,800	37,750	130,900	347,900	72.66%
Guest Passes	252,767	183,157	7,381	24,330	158,827	86.72%
Building Rental	10,050	10,775	1,120	1,720	9,055	84.04%
Badge & Additional SMF	151,072	142,246	6,299	22,573	119,673	84.13%
Golf Memberships	292,804	288,696	19,474	263,618	25,078	8.69%
Fleet Golf Cart Rentals	98,193	104,823	10,562	28,899	75,924	72.43%
Private Golf Cart Fees	112,648	112,648	0	84,472	28,176	25.01%
Handicap Fees	9,875	9,875	500	8,950	925	9.37%
Golf Club Storage	375	375	0	0	375	100.00%
Practice Range	2,216	2,216	126	352	1,864	84.12%
Greens Fees	139,288	139,288	13,185	38,522	100,766	72.34%
Merchandise Sales	71,259	71,259	9,140	19,604	51,655	72.49%
Golf Rental Equipments	3,294	3,294	167	685	2,609	79.20%
Beverage Sales	924,790	924,790	84,608	256,614	668,176	72.25%
Food Sales	470,590	470,590	46,279	135,038	335,552	71.30%
Vending Machine Income	1,555	1,555	259	445	1,110	71.36%
Coupons	(12,295)	(12,295)	(1,382)	(4,384)	(7,911)	64.35%
Staff Discount	(1,455)	(1,455)	(217)	(696)	(759)	52.16%
F&B Shift Discount	(1,780)	(1,780)	(1,711)	(4,447)	2,667	(149.85)%
Vendor Discounts	212	212	0	0	212	100.00%
Sales Tax Discounts	360	360	60	90	270	75.00%
DOR Enforcement Fees	26,752	26,752	2,461	4,918	21,834	81.62%
Interest Income	90,125	90,125	15,319	29,968	60,157	66.75%
District Assessment Fee	4,544,153	4,544,153	2,130,484	3,434,290	1,109,863	24.42%

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	Adopted Budget	Revised Budget	Current Period	Fiscal Year To Date	Budget Remaining	Percent Remaining
Delinquent Fee Collections	900	900	230	735	165	18.33%
Lien Fee Reimbursement	350	350	0	315	35	10.00%
Legal Fee Recovery	1,225	1,225	1,061	1,411	(186)	(15.20)%
Proceeds from Sale of Assets	150	150	0	0	150	100.00%
Youth Golf Grant	3,500	3,500	0	2,500	1,000	28.57%
Miscellaneous Income General	62,509	65,984	8,505	18,696	47,288	71.67%
Vehicle Storage Income	244,608	244,608	21,398	62,749	181,859	74.35%
Kayak Storage Income	2,340	2,600	9	1,201	1,399	53.82%
Leasing Income	107,342	107,342	7,866	36,947	70,395	65.58%
Common Area Maint Income	21,816	21,816	1,636	7,377	14,439	66.19%
Real Estate Taxes Income	15,370	15,370	1,281	3,842	11,528	75.00%
<b>Total Revenues</b>	<b>8,125,798</b>	<b>8,054,344</b>	<b>2,423,851</b>	<b>4,612,237</b>	<b>3,442,107</b>	<b>42.74%</b>
<b>Expenditures</b>						
Collection Fees	90,883	90,883	43,367	68,365	22,518	24.78%
Collection Discounts	149,957	149,957	83,479	137,366	12,591	8.40%
F/T Salaries	1,713,876	1,713,876	128,892	395,858	1,318,018	76.90%
P/T Wages	1,013,132	1,013,132	84,701	255,989	757,143	74.73%
Overtime	20,756	20,756	4,617	11,249	9,507	45.81%
Special Pay	13,200	13,200	866	2,793	10,407	78.84%
Payroll Taxes	211,215	211,215	16,925	51,648	159,567	75.55%
Property Taxes	34,018	34,018	(14)	38,882	(4,864)	(14.30)%
401 A Benefit	35,522	35,522	2,734	9,605	25,917	72.96%
ICMA Retirement	1,000	1,000	0	250	750	75.00%
Medical/Dental/Life Insurance	445,943	445,943	33,355	100,598	345,345	77.44%

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	Adopted Budget	Revised Budget	Current Period	Fiscal Year To Date	Budget Remaining	Percent Remaining
Employee Incentive	235,437	235,437	6,361	6,361	229,076	97.30%
Employee Recruitment & Testing	6,700	6,700	2,423	4,720	1,980	29.56%
Payroll Fees	26,526	26,526	2,157	6,222	20,304	76.54%
Professional Fees	59,490	59,490	365	10,664	48,826	82.07%
Legal Fees	90,270	90,270	7,500	35,750	54,520	60.40%
Management Fees	181,700	181,700	14,801	44,377	137,323	75.58%
Management Fees/Tax Roll	2,500	2,500	0	0	2,500	100.00%
Accounting & Auditing Fees	34,500	34,500	11,920	11,920	22,580	65.45%
Software/IT Support	143,583	143,583	10,053	66,940	76,643	53.38%
Lien & Recording Fees	1,440	1,440	44	318	1,122	77.91%
Refunds	0	0	617	617	(617)	0.00%
Travel and Training	33,935	33,935	0	717	33,218	97.89%
Telephone, Internet, Cable	37,292	37,292	4,551	12,079	25,213	67.61%
Postage	6,582	6,582	250	850	5,732	87.09%
Utilities/Electricity	121,501	121,501	9,287	31,012	90,489	74.48%
Utilities/Propane	39,950	39,950	9,197	19,516	20,434	51.15%
Utilities/Water	55,229	55,229	4,399	13,830	41,399	74.96%
Utilities/Solid Waste - Garbage & Recycling	42,227	42,227	4,602	12,525	29,702	70.34%
Utilities/Portable Toilets	9,588	9,588	752	2,181	7,407	77.25%
CVO Utilities	4,152	4,152	230	894	3,258	78.47%
Equipment Lease/Rent Expense	86,178	86,178	4,660	17,277	68,901	79.95%
Uniform Leasing	9,255	9,255	600	1,950	7,305	78.93%
Insurance	169,042	208,179	0	209,797	(1,618)	(0.78)%

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	Adopted Budget	Revised Budget	Current Period	Fiscal Year To Date	Budget Remaining	Percent Remaining
Workers Comp. Insurance	39,223	42,024	3,502	10,506	31,518	75.00%
Golf Course Maintenance Services	514,734	514,734	44,916	113,786	400,948	77.89%
Repairs and Maintenance - Misc	34,195	34,195	0	12,646	21,549	63.02%
R & M Buildings	92,001	92,001	4,552	36,881	55,120	59.91%
R & M Grounds	150,609	150,609	4,778	29,519	121,090	80.40%
R & M Equipment	94,081	94,081	6,601	19,438	74,643	79.34%
R & M Pools	20,000	20,000	1,333	3,831	16,170	80.85%
Vehicle Maintenance	3,970	3,970	555	1,047	2,923	73.63%
Printing	4,527	4,527	0	418	4,109	90.77%
Advertising	11,773	11,773	0	1,415	10,358	87.98%
DOR Enforcement Expenses	1,650	1,650	0	0	1,650	100.00%
Licenses, permits, lien fees	7,659	7,659	0	0	7,659	100.00%
Bank Charges	36,683	36,683	4,594	15,429	21,254	57.94%
Bad Debts	0	0	(1)	(40)	40	0.00%
Operating Supplies	74,939	74,939	3,863	11,575	63,364	84.55%
Cleaning Supplies	39,470	39,470	2,967	9,266	30,204	76.52%
Chlorine	34,325	34,325	3,839	10,476	23,849	69.48%
Beverage Supplies	8,955	8,955	426	1,479	7,476	83.48%
Paper Supplies	20,330	20,330	2,902	7,924	12,406	61.03%
Chemicals	3,800	3,800	0	0	3,800	100.00%
Small Tools & Hardware	10,400	10,400	390	888	9,512	91.46%
Fuel	38,185	38,185	526	5,471	32,714	85.67%
Employee Clothing Allowance	8,405	8,405	230	702	7,703	91.65%
Access System Service Fee	3,088	3,088	0	2,820	268	8.68%

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	Adopted Budget	Revised Budget	Current Period	Fiscal Year To Date	Budget Remaining	Percent Remaining
Resident Activities	22,000	22,000	1,673	2,871	19,129	86.95%
Dues and Subscriptions	25,541	25,541	721	7,550	17,991	70.44%
Capital Outlay	150,000	150,000	0	0	150,000	100.00%
Contingency	139,803	139,803	0	0	139,803	100.00%
Debt Service Principal	483	483	162	632	(149)	(30.81)%
Interest Expense	4	4	0	0	4	100.00%
Election Expenses	25,014	25,014	0	0	25,014	100.00%
Reserve For Capital	114,946	30,054	0	0	30,054	100.00%
Pickle Ball/Tennis Shed/Canopy	59,500	40,000	0	0	40,000	100.00%
Softball Tall Fence (FRDAP)	50,000	50,000	0	0	50,000	100.00%
Lightning Warning System	37,000	37,000	0	0	37,000	100.00%
Asphalt Repair/Sealing - 625	35,000	35,000	0	0	35,000	100.00%
931 Roof Replacement	31,900	31,900	0	0	31,900	100.00%
Bldg A, C & Lounge Camera System	23,700	23,700	0	22,955	745	3.14%
Admin Bldg Floor Leaks	20,000	20,000	0	0	20,000	100.00%
Bldg A Bar Rebuild	20,000	20,000	0	0	20,000	100.00%
Lounge & 19th Hole Stools & Chairs	15,750	15,750	0	0	15,750	100.00%
Proshop & 19th Hole Camera System	13,300	13,300	0	13,389	(89)	(0.67)%
Bldg D&E Parking Lot Repair & Seal Coat	12,200	12,200	0	0	12,200	100.00%
Bldg A Chair Replacement	12,000	12,000	0	0	12,000	100.00%

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	Adopted Budget	Revised Budget	Current Period	Fiscal Year To Date	Budget Remaining	Percent Remaining
Replace Canopies on West Side of Lounge	11,130	11,130	0	0	11,130	100.00%
Replace PS Utility Cart	10,200	10,200	0	0	10,200	100.00%
Replace PS Utitlity Cart (2018)	10,200	10,200	0	0	10,200	100.00%
Replace Damaged Concrete	10,000	10,000	0	0	10,000	100.00%
Golf Course Pond Fountains	9,000	0	0	0	0	0.00%
Lounge Bar Reno & Large Ice Machine	8,000	8,000	0	0	8,000	100.00%
19th Hole HVAC Condenser	5,720	5,720	0	0	5,720	100.00%
Lakeside Stage Electrical Improvements	5,000	5,000	0	0	5,000	100.00%
Bldg D&E New Portable Bar	4,000	4,000	0	0	4,000	100.00%
Wrapping 19th Hole Cooler	3,300	3,300	0	0	3,300	100.00%
Beach Projects Ph. 3	0	0	0	589	(589)	0.00%
Music and Entertainment - Lounge	75,970	75,970	6,550	23,700	52,270	68.80%
Music and Entertainment - 19th Hole	9,600	9,600	1,000	2,500	7,100	73.96%
Music and Entertainment - Special Events	42,400	42,400	1,850	5,900	36,500	86.08%
Music and Entertainment	25,635	25,635	0	250	25,385	99.02%
Merchandise Cost of Sales	53,596	53,596	7,444	13,034	40,562	75.68%
Food Cost of Sales	276,905	276,905	25,286	76,095	200,810	72.52%
Beverage Cost of Sales	329,535	329,535	26,116	88,490	241,045	73.15%
Soft Drink & CO2	46,285	46,285	3,758	12,610	33,675	72.75%
Miscellaneous Expenditures	1,600	1,600	0	0	1,600	100.00%

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	Adopted Budget	Revised Budget	Current Period	Fiscal Year To Date	Budget Remaining	Percent Remaining
Cash Over/Short	0	0	51	244	(244)	0.00%
Total Expenditures	8,125,798	8,054,344	654,272	2,149,407	5,904,937	73.31%
Net Revenues/Expenditures	0	0	1,769,578	2,462,830	(2,462,830)	0.00%



**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
1300 - Administration  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Assessments						
363101	District Assessment Fee	4,544,153	4,544,153	2,130,484	3,434,290	1,109,863	24.42%
	Total Assessments	4,544,153	4,544,153	2,130,484	3,434,290	1,109,863	24.42%
	Interest						
361100	Interest Income	90,125	90,125	15,319	29,968	60,157	66.75%
	Total Interest	90,125	90,125	15,319	29,968	60,157	66.75%
	Other Income						
331550	NSF Fees	40	40	0	0	40	100.00%
347998	Vendor Discounts	212	212	0	0	212	100.00%
347999	Sales Tax Discounts	360	360	60	90	270	75.00%
363102	Delinquent Fee Collections	750	750	130	390	360	48.00%
363103	Lien Fee Reimbursement	350	350	0	315	35	10.00%
363104	Legal Fee Recovery	1,225	1,225	1,061	1,411	(186)	(15.20)%
364000	Proceeds from Sale of Assets	150	150	0	0	150	100.00%
369100	Miscellaneous Income General	150	150	0	0	150	100.00%
	Total Other Income	3,237	3,237	1,251	2,206	1,031	31.85%
	Total Revenues	4,637,515	4,637,515	2,147,055	3,466,464	1,171,051	25.25%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	359,195	359,195	22,033	73,699	285,496	79.48%
510140	Overtime	2,000	2,000	1,396	2,597	(597)	(29.84)%
510150	Special Pay	750	750	0	0	750	100.00%
510210	Payroll Taxes	27,689	27,689	1,711	5,619	22,070	79.71%

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510220	401 A Benefit	11,519	11,519	450	1,551	9,968	86.54%
510230	Medical/Dental/Life Insurance	92,244	92,244	4,901	17,423	74,821	81.11%
	Total Personnel Expenses	493,397	493,397	30,492	100,888	392,509	79.55%
	Professional Expenses						
510310	Payroll Fees	26,526	26,526	2,157	6,222	20,304	76.54%
510311	Professional Fees	13,200	13,200	0	6,600	6,600	50.00%
510312	Legal Fees	51,840	51,840	4,800	27,300	24,540	47.34%
510313	Management Fees	181,700	181,700	14,801	44,377	137,323	75.58%
510314	Management Fees/Tax Roll	2,500	2,500	0	0	2,500	100.00%
510320	Accounting & Auditing Fees	34,500	34,500	11,920	11,920	22,580	65.45%
510325	Software/IT Support	86,400	86,400	7,756	35,870	50,530	58.48%
	Total Professional Expenses	396,666	396,666	41,434	132,289	264,377	66.65%
	Supplies						
510520	Operating Supplies	11,085	11,085	286	1,328	9,757	88.02%
	Total Supplies	11,085	11,085	286	1,328	9,757	88.02%
	Other General & Administrative Expenses						
510110	Collection Fees	90,883	90,883	43,367	68,365	22,518	24.78%
510115	Collection Discounts	149,957	149,957	83,479	137,366	12,591	8.40%
510211	Property Taxes	16,450	16,450	(14)	17,862	(1,412)	(8.59)%
510221	ICMA Retirement	1,000	1,000	0	250	750	75.00%
510260	Employee Incentive	235,437	235,437	6,361	6,361	229,076	97.30%
510270	Employee Recruitment & Testing	400	400	0	0	400	100.00%
510330	Lien & Recording Fees	1,440	1,440	44	318	1,122	77.91%
510400	Travel and Training	14,890	14,890	0	0	14,890	100.00%
510410	Telephone, Internet, Cable	6,447	6,447	399	1,071	5,377	83.40%

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510411	Postage	3,582	3,582	100	250	3,332	93.02%
510430	Utilities/Electricity	4,402	4,402	322	1,101	3,301	74.98%
510435	Utilities/Propane	1,512	1,512	0	0	1,512	100.00%
510436	Utilities/Water	1,392	1,392	133	369	1,023	73.52%
510440	Equipment Lease/Rent Expense	3,992	3,992	227	972	3,020	75.64%
510450	Insurance	169,042	208,179	0	209,797	(1,618)	(0.78)%
510451	Workers Comp. Insurance	698	748	63	189	559	74.73%
510470	Printing	3,327	3,327	0	209	3,118	93.72%
510480	Advertising	3,433	3,433	0	225	3,208	93.44%
510490	Licenses, permits, lien fees	175	175	0	0	175	100.00%
510491	Bank Charges	36,683	36,683	4,594	15,429	21,254	57.94%
510492	Bad Debts	0	0	(1)	(40)	40	0.00%
510540	Dues and Subscriptions	5,660	5,660	0	4,575	1,085	19.17%
510733	Election Expenses	25,014	25,014	0	0	25,014	100.00%
	Total Other General & Administrative Expenses	775,816	815,003	139,072	464,669	350,334	42.99%
	Maintenance & Repairs						
510463	R & M Buildings	2,678	2,678	0	1,600	1,078	40.24%
510465	R & M Equipment	13,800	13,800	0	571	13,229	95.86%
	Total Maintenance & Repairs	16,478	16,478	0	2,171	14,307	86.82%
	Contingency						
510606	Contingency	19,803	19,803	0	0	19,803	100.00%
	Total Contingency	19,803	19,803	0	0	19,803	100.00%
	Miscellaneous						
572000	Reserve For Capital	100,000	15,108	0	0	15,108	100.00%
	Total Miscellaneous	100,000	15,108	0	0	15,108	100.00%

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	Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
Total Expenditures	<u>1,813,245</u>	<u>1,767,540</u>	<u>211,284</u>	<u>701,345</u>	<u>1,066,195</u>	<u>60.32%</u>
Net Revenues/Expenditures	<u>2,824,270</u>	<u>2,869,975</u>	<u>1,935,771</u>	<u>2,765,119</u>	<u>104,856</u>	<u>3.65%</u>

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
1300 - Administration  
06 - Finance  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Assessments						
363101	District Assessment Fee	4,544,153	4,544,153	2,130,484	3,434,290	1,109,863	24.42%
	Total Assessments	4,544,153	4,544,153	2,130,484	3,434,290	1,109,863	24.42%
	Interest						
361100	Interest Income	90,125	90,125	15,319	29,968	60,157	66.75%
	Total Interest	90,125	90,125	15,319	29,968	60,157	66.75%
	Other Income						
331550	NSF Fees	40	40	0	0	40	100.00%
347998	Vendor Discounts	212	212	0	0	212	100.00%
347999	Sales Tax Discounts	360	360	60	90	270	75.00%
363102	Delinquent Fee Collections	750	750	130	390	360	48.00%
363103	Lien Fee Reimbursement	350	350	0	315	35	10.00%
363104	Legal Fee Recovery	1,225	1,225	1,061	1,411	(186)	(15.20)%
364000	Proceeds from Sale of Assets	150	150	0	0	150	100.00%
369100	Miscellaneous Income General	150	150	0	0	150	100.00%
	Total Other Income	3,237	3,237	1,251	2,206	1,031	31.85%
	Total Revenues	4,637,515	4,637,515	2,147,055	3,466,464	1,171,051	25.25%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	198,224	198,224	18,161	56,138	142,086	71.68%
510140	Overtime	1,500	1,500	1,396	2,590	(1,090)	(72.67)%
510150	Special Pay	750	750	0	0	750	100.00%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
1300 - Administration  
06 - Finance  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510210	Payroll Taxes	15,336	15,336	1,430	4,339	10,997	71.71%
510220	401 A Benefit	8,019	8,019	310	1,001	7,018	87.51%
510230	Medical/Dental/Life Insurance	46,122	46,122	3,704	11,135	34,987	75.86%
	Total Personnel Expenses	269,951	269,951	25,002	75,203	194,748	72.14%
	Professional Expenses						
510310	Payroll Fees	26,526	26,526	2,157	6,222	20,304	76.54%
510311	Professional Fees	6,600	6,600	0	0	6,600	100.00%
510312	Legal Fees	2,430	2,430	225	675	1,755	72.22%
510320	Accounting & Auditing Fees	34,500	34,500	11,920	11,920	22,580	65.45%
510325	Software/IT Support	17,531	17,531	1,261	4,659	12,872	73.43%
	Total Professional Expenses	87,587	87,587	15,563	23,476	64,111	73.20%
	Supplies						
510520	Operating Supplies	3,025	3,025	114	282	2,743	90.66%
	Total Supplies	3,025	3,025	114	282	2,743	90.66%
	Other General & Administrative Expenses						
510110	Collection Fees	90,883	90,883	43,367	68,365	22,518	24.78%
510115	Collection Discounts	149,957	149,957	83,479	137,366	12,591	8.40%
510211	Property Taxes	16,450	16,450	(14)	17,862	(1,412)	(8.59)%
510221	ICMA Retirement	1,000	1,000	0	250	750	75.00%
510260	Employee Incentive	235,437	235,437	6,361	6,361	229,076	97.30%
510270	Employee Recruitment & Testing	200	200	0	0	200	100.00%
510330	Lien & Recording Fees	1,180	1,180	0	274	906	76.77%
510400	Travel and Training	4,700	4,700	0	0	4,700	100.00%
510410	Telephone, Internet, Cable	3,079	3,079	256	754	2,325	75.51%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
1300 - Administration  
06 - Finance  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510411	Postage	1,450	1,450	100	250	1,200	82.76%
510430	Utilities/Electricity	2,201	2,201	161	551	1,650	74.98%
510435	Utilities/Propane	756	756	0	0	756	100.00%
510436	Utilities/Water	710	710	66	184	526	74.04%
510440	Equipment Lease/Rent Expense	3,055	3,055	113	243	2,812	92.04%
510451	Workers Comp. Insurance	501	515	45	135	380	73.79%
510470	Printing	1,015	1,015	0	209	806	79.41%
510480	Advertising	650	650	0	0	650	100.00%
510490	Licenses, permits, lien fees	175	175	0	0	175	100.00%
510491	Bank Charges	36,683	36,683	4,594	15,429	21,254	57.94%
510492	Bad Debts	0	0	(1)	(40)	40	0.00%
510540	Dues and Subscriptions	1,050	1,050	0	75	975	92.86%
	Total Other General & Administrative Expenses	551,132	551,146	138,527	248,268	302,878	54.95%
	Maintenance & Repairs						
510463	R & M Buildings	1,375	1,375	0	800	575	41.81%
510465	R & M Equipment	2,050	2,050	0	0	2,050	100.00%
	Total Maintenance & Repairs	3,425	3,425	0	800	2,625	76.64%
	Contingency						
510606	Contingency	19,803	19,803	0	0	19,803	100.00%
	Total Contingency	19,803	19,803	0	0	19,803	100.00%
	Miscellaneous						
572000	Reserve For Capital	100,000	15,108	0	0	15,108	100.00%
	Total Miscellaneous	100,000	15,108	0	0	15,108	100.00%
	Total Expenditures	1,034,923	950,045	179,205	348,030	602,015	63.37%

**Barefoot Bay Recreation District**  
 Statement of Revenues and Expenditures  
 1300 - Administration  
 06 - Finance  
 From 12/1/2023 Through 12/31/2023  
 (In Whole Numbers)

	Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
Net Revenues/Expenditures	3,602,592	3,687,470	1,967,850	3,118,434	569,036	15.43%



**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
1300 - Administration  
07 - District Clerk  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	160,971	160,971	3,872	17,561	143,410	89.09%
510140	Overtime	500	500	0	7	493	98.65%
510210	Payroll Taxes	12,353	12,353	281	1,280	11,073	89.64%
510220	401 A Benefit	3,500	3,500	140	550	2,950	84.29%
510230	Medical/Dental/Life Insurance	46,122	46,122	1,197	6,287	39,835	86.37%
	Total Personnel Expenses	223,446	223,446	5,491	25,685	197,761	88.51%
	Professional Expenses						
510311	Professional Fees	6,600	6,600	0	6,600	0	0.00%
510312	Legal Fees	49,410	49,410	4,575	26,625	22,785	46.11%
510313	Management Fees	181,700	181,700	14,801	44,377	137,323	75.58%
510314	Management Fees/Tax Roll	2,500	2,500	0	0	2,500	100.00%
510325	Software/IT Support	68,869	68,869	6,495	31,211	37,658	54.68%
	Total Professional Expenses	309,079	309,079	25,871	108,813	200,266	64.79%
	Supplies						
510520	Operating Supplies	8,060	8,060	172	1,046	7,014	87.03%
	Total Supplies	8,060	8,060	172	1,046	7,014	87.03%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	200	200	0	0	200	100.00%
510330	Lien & Recording Fees	260	260	44	44	216	83.08%
510400	Travel and Training	10,190	10,190	0	0	10,190	100.00%
510410	Telephone, Internet, Cable	3,368	3,368	143	317	3,051	90.60%
510411	Postage	2,132	2,132	0	0	2,132	100.00%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
1300 - Administration  
07 - District Clerk  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510430	Utilities/Electricity	2,201	2,201	161	551	1,650	74.98%
510435	Utilities/Propane	756	756	0	0	756	100.00%
510436	Utilities/Water	682	682	66	184	498	72.97%
510440	Equipment Lease/Rent Expense	937	937	113	729	208	22.18%
510450	Insurance	169,042	208,179	0	209,797	(1,618)	(0.78)%
510451	Workers Comp. Insurance	197	233	18	54	179	76.82%
510470	Printing	2,312	2,312	0	0	2,312	100.00%
510480	Advertising	2,783	2,783	0	225	2,558	91.91%
510540	Dues and Subscriptions	4,610	4,610	0	4,500	110	2.39%
510733	Election Expenses	25,014	25,014	0	0	25,014	100.00%
	Total Other General & Administrative Expenses	224,684	263,857	545	216,401	47,456	17.99%
	Maintenance & Repairs						
510463	R & M Buildings	1,303	1,303	0	800	503	38.59%
510465	R & M Equipment	11,750	11,750	0	571	11,179	95.14%
	Total Maintenance & Repairs	13,053	13,053	0	1,371	11,682	89.49%
	Total Expenditures	778,322	817,495	32,079	353,316	464,179	56.78%
	Net Revenues/Expenditures	(778,322)	(817,495)	(32,079)	(353,316)	(464,179)	56.78%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7210 - Food and Beverage  
From 12/1/2023 Through 12/31/2023

(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Charges for Service						
347901	Beverage Sales	924,790	924,790	84,608	256,614	668,176	72.25%
347902	Food Sales	470,590	470,590	46,279	135,038	335,552	71.30%
347912	Coupons	(12,295)	(12,295)	(1,382)	(4,384)	(7,911)	64.35%
347922	Staff Discount	(1,455)	(1,455)	(217)	(696)	(759)	52.16%
347932	F&B Shift Discount	(1,780)	(1,780)	(1,711)	(4,447)	2,667	(149.85)%
	Total Charges for Service	1,379,850	1,379,850	127,577	382,126	997,724	72.31%
	Other Income						
347510	Merchandise Sales	3,800	3,800	150	150	3,650	96.06%
347903	Vending Machine Income	1,555	1,555	259	445	1,110	71.36%
369100	Miscellaneous Income General	49,525	49,525	7,762	16,490	33,035	66.70%
	Total Other Income	54,880	54,880	8,170	17,085	37,796	68.87%
	Total Revenues	1,434,730	1,434,730	135,747	399,210	1,035,520	72.18%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	292,598	292,598	25,694	68,045	224,553	76.74%
510122	P/T Wages	316,306	316,306	39,194	118,275	198,031	62.61%
510140	Overtime	4,135	4,135	1,033	3,645	490	11.84%
510150	Special Pay	400	400	0	0	400	100.00%
510210	Payroll Taxes	46,928	46,928	5,602	16,235	30,693	65.40%
510220	401 A Benefit	4,069	4,069	663	1,995	2,074	50.96%
510230	Medical/Dental/Life Insurance	76,914	76,914	6,540	18,840	58,074	75.51%
	Total Personnel Expenses	741,350	741,350	78,727	227,036	514,314	69.38%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7210 - Food and Beverage  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Professional Expenses						
510311	Professional Fees	10,540	10,540	0	47	10,493	99.55%
510325	Software/IT Support	8,780	8,780	647	3,447	5,333	60.74%
	Total Professional Expenses	19,320	19,320	647	3,495	15,825	81.91%
	Supplies						
510520	Operating Supplies	14,650	14,650	1,592	3,237	11,413	77.90%
510521	Cleaning Supplies	9,970	9,970	627	2,195	7,775	77.99%
510524	Beverage Supplies	8,955	8,955	426	1,479	7,476	83.48%
510525	Paper Supplies	20,330	20,330	2,902	7,924	12,406	61.03%
510529	Fuel	100	100	0	0	100	100.00%
	Total Supplies	54,005	54,005	5,547	14,835	39,170	72.53%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	2,600	2,600	758	2,123	477	18.35%
510400	Travel and Training	5,805	5,805	0	0	5,805	100.00%
510410	Telephone, Internet, Cable	7,042	7,042	2,384	5,957	1,085	15.40%
510430	Utilities/Electricity	14,544	14,544	1,002	3,514	11,030	75.84%
510435	Utilities/Propane	9,359	9,359	835	3,904	5,455	58.28%
510436	Utilities/Water	2,705	2,705	344	902	1,803	66.65%
510437	Utilities/Solid Waste - Garbage & Recycling	5,711	5,711	361	1,783	3,928	68.78%
510440	Equipment Lease/Rent Expense	23,683	23,683	417	2,164	21,519	90.86%
510441	Uniform Leasing	9,255	9,255	600	1,950	7,305	78.93%
510451	Workers Comp. Insurance	10,444	11,190	932	2,796	8,394	75.01%
510480	Advertising	3,815	3,815	0	0	3,815	100.00%
510490	Licenses, permits, lien fees	5,414	5,414	0	0	5,414	100.00%
510540	Dues and Subscriptions	9,707	9,707	265	739	8,968	92.38%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7210 - Food and Beverage  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

	Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
Total Other General & Administrative Expenses	110,084	110,830	7,896	25,833	84,997	76.69%
Maintenance & Repairs						
510462 Repairs and Maintenance - Misc	3,095	3,095	0	0	3,095	100.00%
510463 R & M Buildings	6,195	6,195	0	2,679	3,516	56.75%
510465 R & M Equipment	18,500	18,500	1,337	8,781	9,719	52.54%
Total Maintenance & Repairs	27,790	27,790	1,337	11,460	16,330	58.76%
Operating Expenses						
579491 Music and Entertainment	25,635	25,635	0	250	25,385	99.02%
579492 Merchandise Cost of Sales	5,775	5,775	0	0	5,775	100.00%
579493 Food Cost of Sales	276,905	276,905	25,286	76,095	200,810	72.52%
579494 Beverage Cost of Sales	329,535	329,535	26,116	88,490	241,045	73.15%
579496 Soft Drink & CO2	46,285	46,285	3,758	12,610	33,675	72.75%
Total Operating Expenses	684,135	684,135	55,160	177,445	506,690	74.06%
Miscellaneous						
593000 Cash Over/Short	0	0	43	232	(232)	0.00%
Total Miscellaneous	0	0	43	232	(232)	0.00%
Total Expenditures	1,636,684	1,637,430	149,356	460,336	1,177,094	71.89%
Net Revenues/Expenditures	(201,954)	(202,700)	(13,609)	(61,126)	(141,574)	69.84%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7210 - Food and Beverage  
01 - Lounge  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Charges for Service						
347901	Beverage Sales	427,910	427,910	33,276	113,343	314,567	73.51%
347902	Food Sales	82,090	82,090	9,274	26,641	55,449	67.55%
	Total Charges for Service	510,000	510,000	42,550	139,984	370,016	72.55%
	Other Income						
347903	Vending Machine Income	1,555	1,555	259	445	1,110	71.36%
369100	Miscellaneous Income General	2,935	2,935	0	0	2,935	100.00%
	Total Other Income	4,490	4,490	259	445	4,045	90.08%
	Total Revenues	514,490	514,490	42,808	140,429	374,061	72.71%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	37,660	37,660	1,196	10,067	27,593	73.27%
510122	P/T Wages	111,711	111,711	15,582	42,100	69,611	62.31%
510140	Overtime	700	700	103	299	401	57.32%
510150	Special Pay	200	200	0	0	200	100.00%
510210	Payroll Taxes	11,496	11,496	1,582	4,826	6,670	58.02%
510220	401 A Benefit	1,506	1,506	136	524	982	65.18%
510230	Medical/Dental/Life Insurance	30,748	30,748	2,734	7,583	23,165	75.34%
	Total Personnel Expenses	194,021	194,021	21,332	65,399	128,622	66.29%
	Professional Expenses						
510311	Professional Fees	2,210	2,210	0	0	2,210	100.00%
510325	Software/IT Support	2,000	2,000	168	1,160	840	41.98%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7210 - Food and Beverage  
01 - Lounge  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Total Professional Expenses	<u>4,210</u>	<u>4,210</u>	<u>168</u>	<u>1,160</u>	<u>3,050</u>	<u>72.44%</u>
	Supplies						
510520	Operating Supplies	2,790	2,790	187	446	2,344	84.02%
510521	Cleaning Supplies	4,315	4,315	146	604	3,711	86.01%
510524	Beverage Supplies	4,955	4,955	102	526	4,429	89.39%
510525	Paper Supplies	10,475	10,475	1,062	2,755	7,720	73.70%
	Total Supplies	<u>22,535</u>	<u>22,535</u>	<u>1,497</u>	<u>4,330</u>	<u>18,205</u>	<u>80.79%</u>
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	1,000	1,000	160	512	488	48.85%
510400	Travel and Training	1,655	1,655	0	0	1,655	100.00%
510410	Telephone, Internet, Cable	1,271	1,271	98	283	988	77.75%
510430	Utilities/Electricity	7,272	7,272	819	2,923	4,349	59.81%
510435	Utilities/Propane	2,773	2,773	518	2,070	703	25.36%
510436	Utilities/Water	1,184	1,184	134	406	778	65.73%
510437	Utilities/Solid Waste - Garbage & Recycling	2,190	2,190	144	608	1,582	72.23%
510440	Equipment Lease/Rent Expense	1,700	1,700	133	443	1,257	73.91%
510441	Uniform Leasing	3,600	3,600	300	975	2,625	72.92%
510451	Workers Comp. Insurance	4,308	4,616	385	1,155	3,461	74.98%
510480	Advertising	590	590	0	0	590	100.00%
510490	Licenses, permits, lien fees	2,586	2,586	0	0	2,586	100.00%
510540	Dues and Subscriptions	6,552	6,552	204	360	6,192	94.51%
	Total Other General & Administrative Expenses	<u>36,681</u>	<u>36,989</u>	<u>2,896</u>	<u>9,734</u>	<u>27,255</u>	<u>73.68%</u>
	Maintenance & Repairs						
510462	Repairs and Maintenance - Misc	2,570	2,570	0	0	2,570	100.00%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7210 - Food and Beverage  
01 - Lounge  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510463	R & M Buildings	3,545	3,545	0	1,312	2,233	62.98%
510465	R & M Equipment	7,120	7,120	937	3,854	3,266	45.87%
	Total Maintenance & Repairs	13,235	13,235	937	5,166	8,069	60.96%
	Operating Expenses						
579491	Music and Entertainment	3,135	3,135	0	0	3,135	100.00%
579493	Food Cost of Sales	45,160	45,160	5,023	14,966	30,194	66.86%
579494	Beverage Cost of Sales	153,425	153,425	10,007	39,042	114,383	74.55%
579496	Soft Drink & CO2	28,545	28,545	1,692	5,424	23,121	81.00%
	Total Operating Expenses	230,265	230,265	16,722	59,432	170,833	74.19%
	Miscellaneous						
593000	Cash Over/Short	0	0	9	15	(15)	0.00%
	Total Miscellaneous	0	0	9	15	(15)	0.00%
	Total Expenditures	500,947	501,255	43,562	145,236	356,019	71.03%
	Net Revenues/Expenditures	13,543	13,235	(753)	(4,807)	18,042	136.32%



**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7210 - Food and Beverage  
02 - 19th Hole  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Charges for Service						
347901	Beverage Sales	298,470	298,470	33,786	99,315	199,155	66.73%
347902	Food Sales	231,000	231,000	18,607	53,817	177,183	76.70%
	Total Charges for Service	529,470	529,470	52,393	153,132	376,338	71.08%
	Other Income						
369100	Miscellaneous Income General	1,590	1,590	0	0	1,590	100.00%
	Total Other Income	1,590	1,590	0	0	1,590	100.00%
	Total Revenues	531,060	531,060	52,393	153,132	377,928	71.16%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	85,452	85,452	10,177	22,862	62,590	73.25%
510122	P/T Wages	130,141	130,141	13,994	46,396	83,745	64.35%
510140	Overtime	1,873	1,873	606	2,695	(822)	(43.89)%
510150	Special Pay	200	200	0	0	200	100.00%
510210	Payroll Taxes	16,651	16,651	2,132	6,292	10,359	62.21%
510220	401 A Benefit	0	0	145	502	(502)	0.00%
510230	Medical/Dental/Life Insurance	30,792	30,792	2,470	7,429	23,363	75.87%
	Total Personnel Expenses	265,109	265,109	29,523	86,176	178,933	67.49%
	Professional Expenses						
510325	Software/IT Support	2,000	2,000	168	731	1,269	63.43%
	Total Professional Expenses	2,000	2,000	168	731	1,269	63.43%
	Supplies						

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7210 - Food and Beverage  
02 - 19th Hole  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510520	Operating Supplies	3,945	3,945	147	508	3,437	87.12%
510521	Cleaning Supplies	5,125	5,125	335	1,174	3,951	77.09%
510524	Beverage Supplies	2,385	2,385	223	486	1,899	79.61%
510525	Paper Supplies	8,115	8,115	812	2,788	5,327	65.64%
	Total Supplies	19,570	19,570	1,516	4,957	14,613	74.67%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	800	800	598	1,491	(691)	(86.36)%
510400	Travel and Training	2,105	2,105	0	0	2,105	100.00%
510410	Telephone, Internet, Cable	4,686	4,686	2,234	5,525	(839)	(17.90)%
510430	Utilities/Electricity	7,272	7,272	182	591	6,681	91.87%
510435	Utilities/Propane	3,101	3,101	317	1,253	1,848	59.58%
510436	Utilities/Water	1,521	1,521	210	496	1,025	67.38%
510437	Utilities/Solid Waste - Garbage & Recycling	1,391	1,391	130	740	651	46.81%
510440	Equipment Lease/Rent Expense	4,393	4,393	283	954	3,439	78.28%
510441	Uniform Leasing	3,790	3,790	300	975	2,815	74.28%
510451	Workers Comp. Insurance	3,096	3,317	276	828	2,489	75.04%
510480	Advertising	590	590	0	0	590	100.00%
510490	Licenses, permits, lien fees	1,123	1,123	0	0	1,123	100.00%
510540	Dues and Subscriptions	2,350	2,350	61	380	1,970	83.84%
	Total Other General & Administrative Expenses	36,218	36,439	4,591	13,234	23,205	63.68%
	Maintenance & Repairs						
510462	Repairs and Maintenance - Misc	525	525	0	0	525	100.00%
510463	R & M Buildings	2,235	2,235	0	1,367	868	38.84%
510465	R & M Equipment	6,495	6,495	293	2,720	3,775	58.12%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7210 - Food and Beverage  
02 - 19th Hole  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Total Maintenance & Repairs	<u>9,255</u>	<u>9,255</u>	<u>293</u>	<u>4,087</u>	<u>5,168</u>	<u>55.84%</u>
	Operating Expenses						
579493	Food Cost of Sales	134,135	134,135	10,205	30,361	103,774	77.37%
579494	Beverage Cost of Sales	104,975	104,975	10,446	34,210	70,765	67.41%
579496	Soft Drink & CO2	14,740	14,740	997	3,510	11,230	76.19%
	Total Operating Expenses	<u>253,850</u>	<u>253,850</u>	<u>21,648</u>	<u>68,081</u>	<u>185,769</u>	<u>73.18%</u>
	Miscellaneous						
593000	Cash Over/Short	<u>0</u>	<u>0</u>	<u>35</u>	<u>49</u>	<u>(49)</u>	<u>0.00%</u>
	Total Miscellaneous	<u>0</u>	<u>0</u>	<u>35</u>	<u>49</u>	<u>(49)</u>	<u>0.00%</u>
	Total Expenditures	<u>586,002</u>	<u>586,223</u>	<u>57,775</u>	<u>177,315</u>	<u>408,908</u>	<u>69.75%</u>
	Net Revenues/Expenditures	<u>(54,942)</u>	<u>(55,163)</u>	<u>(5,382)</u>	<u>(24,183)</u>	<u>(30,980)</u>	<u>56.16%</u>

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7210 - Food and Beverage  
05 - Special Events  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Charges for Service						
347901	Beverage Sales	198,410	198,410	17,546	43,957	154,453	77.85%
347902	Food Sales	157,500	157,500	18,398	54,580	102,920	65.35%
	Total Charges for Service	355,910	355,910	35,944	98,537	257,373	72.31%
	Other Income						
347510	Merchandise Sales	3,800	3,800	150	150	3,650	96.06%
369100	Miscellaneous Income General	45,000	45,000	7,762	16,490	28,510	63.36%
	Total Other Income	48,800	48,800	7,911	16,639	32,161	65.90%
	Total Revenues	404,710	404,710	43,856	115,176	289,534	71.54%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	87,014	87,014	3,934	8,347	78,667	90.41%
510122	P/T Wages	74,454	74,454	9,617	29,779	44,675	60.00%
510140	Overtime	1,562	1,562	324	652	910	58.29%
510210	Payroll Taxes	12,472	12,472	1,113	3,128	9,344	74.92%
510230	Medical/Dental/Life Insurance	0	0	91	79	(79)	0.00%
	Total Personnel Expenses	175,502	175,502	15,080	41,985	133,517	76.08%
	Professional Expenses						
510311	Professional Fees	1,475	1,475	0	0	1,475	100.00%
510325	Software/IT Support	0	0	112	687	(687)	0.00%
	Total Professional Expenses	1,475	1,475	112	687	788	53.45%
	Supplies						

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7210 - Food and Beverage  
05 - Special Events  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510520	Operating Supplies	7,700	7,700	1,258	2,283	5,417	70.35%
510521	Cleaning Supplies	530	530	146	417	113	21.35%
510524	Beverage Supplies	1,615	1,615	102	467	1,148	71.06%
510525	Paper Supplies	1,565	1,565	1,028	2,381	(816)	(52.13)%
510529	Fuel	100	100	0	0	100	100.00%
	Total Supplies	11,510	11,510	2,533	5,548	5,962	51.80%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	800	800	0	120	680	84.95%
510400	Travel and Training	290	290	0	0	290	100.00%
510435	Utilities/Propane	3,485	3,485	0	581	2,904	83.32%
510437	Utilities/Solid Waste - Garbage & Recycling	2,130	2,130	87	435	1,695	79.58%
510440	Equipment Lease/Rent Expense	17,590	17,590	0	766	16,824	95.64%
510441	Uniform Leasing	1,865	1,865	0	0	1,865	100.00%
510451	Workers Comp. Insurance	2,868	3,073	256	768	2,305	75.01%
510480	Advertising	2,635	2,635	0	0	2,635	100.00%
510490	Licenses, permits, lien fees	1,705	1,705	0	0	1,705	100.00%
510540	Dues and Subscriptions	515	515	0	0	515	100.00%
	Total Other General & Administrative Expenses	33,883	34,088	343	2,671	31,417	92.16%
	Maintenance & Repairs						
510463	R & M Buildings	415	415	0	0	415	100.00%
510465	R & M Equipment	4,000	4,000	107	2,207	1,793	44.83%
	Total Maintenance & Repairs	4,415	4,415	107	2,207	2,208	50.02%
	Operating Expenses						
579491	Music and Entertainment	22,500	22,500	0	250	22,250	98.89%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7210 - Food and Beverage  
05 - Special Events  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
579492	Merchandise Cost of Sales	5,775	5,775	0	0	5,775	100.00%
579493	Food Cost of Sales	97,610	97,610	10,058	30,768	66,842	68.48%
579494	Beverage Cost of Sales	71,135	71,135	5,664	15,238	55,897	78.58%
579496	Soft Drink & CO2	3,000	3,000	1,069	3,677	(677)	(22.56)%
	Total Operating Expenses	200,020	200,020	16,790	49,932	150,088	75.04%
	Miscellaneous						
593000	Cash Over/Short	0	0	(1)	169	(169)	0.00%
	Total Miscellaneous	0	0	(1)	169	(169)	0.00%
	Total Expenditures	426,805	427,010	34,964	103,199	323,811	75.83%
	Net Revenues/Expenditures	(22,095)	(22,300)	8,892	11,977	(34,277)	153.71%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7210 - Food and Beverage  
08 - F&B Admin  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Charges for Service						
347912	Coupons	(12,295)	(12,295)	(1,382)	(4,384)	(7,911)	64.35%
347922	Staff Discount	(1,455)	(1,455)	(217)	(696)	(759)	52.16%
347932	F&B Shift Discount	(1,780)	(1,780)	(1,711)	(4,447)	2,667	(149.85)%
	Total Charges for Service	<u>(15,530)</u>	<u>(15,530)</u>	<u>(3,310)</u>	<u>(9,527)</u>	<u>(6,003)</u>	<u>38.65%</u>
	Total Revenues	<u>(15,530)</u>	<u>(15,530)</u>	<u>(3,310)</u>	<u>(9,527)</u>	<u>(6,003)</u>	<u>38.65%</u>
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	82,472	82,472	10,388	26,769	55,703	67.54%
510210	Payroll Taxes	6,309	6,309	775	1,989	4,320	68.47%
510220	401 A Benefit	2,563	2,563	383	969	1,594	62.20%
510230	Medical/Dental/Life Insurance	15,374	15,374	1,245	3,748	11,626	75.62%
	Total Personnel Expenses	<u>106,718</u>	<u>106,718</u>	<u>12,791</u>	<u>33,475</u>	<u>73,243</u>	<u>68.63%</u>
	Professional Expenses						
510311	Professional Fees	6,855	6,855	0	47	6,808	99.31%
510325	Software/IT Support	4,780	4,780	198	869	3,911	81.82%
	Total Professional Expenses	<u>11,635</u>	<u>11,635</u>	<u>198</u>	<u>916</u>	<u>10,719</u>	<u>92.12%</u>
	Supplies						
510520	Operating Supplies	215	215	0	0	215	100.00%
510525	Paper Supplies	175	175	0	0	175	100.00%
	Total Supplies	<u>390</u>	<u>390</u>	<u>0</u>	<u>0</u>	<u>390</u>	<u>100.00%</u>
	Other General & Administrative Expenses						

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7210 - Food and Beverage  
08 - F&B Admin  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510400	Travel and Training	1,755	1,755	0	0	1,755	100.00%
510410	Telephone, Internet, Cable	1,085	1,085	51	149	936	86.24%
510451	Workers Comp. Insurance	172	184	15	45	139	75.54%
510540	Dues and Subscriptions	290	290	0	0	290	100.00%
	Total Other General & Administrative Expenses	3,302	3,314	66	194	3,120	94.14%
	Maintenance & Repairs						
510465	R & M Equipment	885	885	0	0	885	100.00%
	Total Maintenance & Repairs	885	885	0	0	885	100.00%
	Total Expenditures	122,930	122,942	13,055	34,586	88,356	71.87%
	Net Revenues/Expenditures	(138,460)	(138,472)	(16,365)	(44,113)	(94,359)	68.14%



**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7220 - Resident Relations  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Charges for Service						
347203	Guest Passes	252,767	183,157	7,381	24,330	158,827	86.72%
347204	Building Rental	10,050	10,775	1,120	1,720	9,055	84.04%
354000	DOR Enforcement Fees	26,752	26,752	2,461	4,918	21,834	81.62%
	Total Charges for Service	289,569	220,684	10,962	30,968	189,716	85.97%
	Other Income						
369100	Miscellaneous Income General	11,260	14,735	525	1,547	13,188	89.50%
	Total Other Income	11,260	14,735	525	1,547	13,188	89.50%
	Total Revenues	300,829	235,419	11,487	32,515	202,904	86.19%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	300,580	300,580	18,132	71,615	228,965	76.17%
510122	P/T Wages	104,970	104,970	7,910	22,952	82,018	78.13%
510140	Overtime	817	817	34	293	525	64.20%
510150	Special Pay	900	900	0	0	900	100.00%
510210	Payroll Taxes	31,156	31,156	1,909	6,972	24,184	77.62%
510220	401 A Benefit	10,196	10,196	682	2,749	7,447	73.04%
510230	Medical/Dental/Life Insurance	61,788	61,788	5,880	18,485	43,303	70.08%
	Total Personnel Expenses	510,407	510,407	34,547	123,066	387,341	75.89%
	Professional Expenses						
510311	Professional Fees	29,500	29,500	0	0	29,500	100.00%
510312	Legal Fees	35,730	35,730	2,475	7,775	27,955	78.24%
510325	Software/IT Support	28,072	28,072	1,000	24,198	3,874	13.80%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7220 - Resident Relations  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Total Professional Expenses	<u>93,302</u>	<u>93,302</u>	<u>3,475</u>	<u>31,973</u>	<u>61,329</u>	<u>65.73%</u>
	Supplies						
510520	Operating Supplies	11,350	11,350	480	2,308	9,042	79.66%
510529	Fuel	10,900	10,900	211	1,704	9,196	84.37%
	Total Supplies	<u>22,250</u>	<u>22,250</u>	<u>690</u>	<u>4,012</u>	<u>18,238</u>	<u>81.97%</u>
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	900	900	333	592	308	34.18%
510400	Travel and Training	5,300	5,300	0	0	5,300	100.00%
510410	Telephone, Internet, Cable	4,030	4,030	256	760	3,270	81.14%
510411	Postage	3,000	3,000	150	600	2,400	80.00%
510430	Utilities/Electricity	4,402	4,402	322	1,101	3,301	74.98%
510435	Utilities/Propane	1,512	1,512	0	0	1,512	100.00%
510436	Utilities/Water	1,364	1,364	133	369	995	72.98%
510440	Equipment Lease/Rent Expense	5,622	5,622	431	1,170	4,452	79.18%
510451	Workers Comp. Insurance	1,170	1,254	105	315	939	74.88%
510470	Printing	1,200	1,200	0	209	991	82.58%
510485	DOR Enforcement Expenses	1,650	1,650	0	0	1,650	100.00%
510530	Employee Clothing Allowance	800	800	0	397	403	50.38%
510540	Dues and Subscriptions	870	870	0	0	870	100.00%
	Total Other General & Administrative Expenses	<u>31,820</u>	<u>31,904</u>	<u>1,728</u>	<u>5,514</u>	<u>26,390</u>	<u>82.72%</u>
	Maintenance & Repairs						
510463	R & M Buildings	2,795	2,795	0	1,600	1,195	42.74%
510465	R & M Equipment	2,750	2,750	0	0	2,750	100.00%
510467	Vehicle Maintenance	875	875	0	0	875	100.00%
	Total Maintenance & Repairs	<u>6,420</u>	<u>6,420</u>	<u>0</u>	<u>1,600</u>	<u>4,820</u>	<u>75.07%</u>

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7220 - Resident Relations  
From 12/1/2023 Through 12/31/2023

(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Miscellaneous						
592000	Miscellaneous Expenditures	1,600	1,600	0	0	1,600	100.00%
593000	Cash Over/Short	0	0	8	3	(3)	0.00%
	Total Miscellaneous	1,600	1,600	8	3	1,597	99.81%
	Total Expenditures	665,799	665,883	40,449	166,168	499,715	75.05%
	Net Revenues/Expenditures	(364,970)	(430,464)	(28,962)	(133,653)	(296,811)	68.95%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7220 - Resident Relations  
09 - Customer Service  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Charges for Service						
347203	Guest Passes	252,767	183,157	7,381	24,330	158,827	86.72%
347204	Building Rental	10,050	10,775	1,120	1,720	9,055	84.04%
	Total Charges for Service	262,817	193,932	8,501	26,050	167,882	86.57%
	Other Income						
369100	Miscellaneous Income General	11,260	14,735	525	1,547	13,188	89.50%
	Total Other Income	11,260	14,735	525	1,547	13,188	89.50%
	Total Revenues	274,077	208,667	9,026	27,597	181,070	86.77%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	144,414	144,414	7,047	38,978	105,436	73.01%
510122	P/T Wages	59,455	59,455	5,129	13,891	45,564	76.64%
510140	Overtime	250	250	34	248	2	0.78%
510150	Special Pay	600	600	0	0	600	100.00%
510210	Payroll Taxes	15,661	15,661	902	3,938	11,723	74.86%
510220	401 A Benefit	5,777	5,777	281	1,555	4,222	73.08%
510230	Medical/Dental/Life Insurance	15,666	15,666	2,092	7,091	8,575	54.73%
	Total Personnel Expenses	241,823	241,823	15,485	65,700	176,123	72.83%
	Professional Expenses						
510312	Legal Fees	4,050	4,050	375	1,125	2,925	72.22%
510325	Software/IT Support	11,436	11,436	400	5,698	5,738	50.17%
	Total Professional Expenses	15,486	15,486	775	6,823	8,663	55.94%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7220 - Resident Relations  
09 - Customer Service  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Supplies						
510520	Operating Supplies	8,300	8,300	457	1,990	6,310	76.03%
	Total Supplies	8,300	8,300	457	1,990	6,310	76.03%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	500	500	203	462	38	7.51%
510400	Travel and Training	2,700	2,700	0	0	2,700	100.00%
510410	Telephone, Internet, Cable	2,234	2,234	127	387	1,847	82.70%
510411	Postage	100	100	0	0	100	100.00%
510430	Utilities/Electricity	2,201	2,201	161	551	1,650	74.98%
510435	Utilities/Propane	756	756	0	0	756	100.00%
510436	Utilities/Water	682	682	66	184	498	72.97%
510440	Equipment Lease/Rent Expense	2,811	2,811	215	530	2,281	81.16%
510451	Workers Comp. Insurance	449	481	40	120	361	75.05%
510470	Printing	600	600	0	0	600	100.00%
510540	Dues and Subscriptions	570	570	0	0	570	100.00%
	Total Other General & Administrative Expenses	13,603	13,635	812	2,234	11,401	83.62%
	Maintenance & Repairs						
510463	R & M Buildings	1,328	1,328	0	800	528	39.75%
510465	R & M Equipment	1,650	1,650	0	0	1,650	100.00%
	Total Maintenance & Repairs	2,978	2,978	0	800	2,178	73.13%
	Miscellaneous						
592000	Miscellaneous Expenditures	1,600	1,600	0	0	1,600	100.00%
593000	Cash Over/Short	0	0	8	3	(3)	0.00%
	Total Miscellaneous	1,600	1,600	8	3	1,597	99.81%

**Barefoot Bay Recreation District**

Statement of Revenues and Expenditures

7220 - Resident Relations

09 - Customer Service

From 12/1/2023 Through 12/31/2023

(In Whole Numbers)

	Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
Total Expenditures	<u>283,790</u>	<u>283,822</u>	<u>17,537</u>	<u>77,550</u>	<u>206,272</u>	<u>72.68%</u>
Net Revenues/Expenditures	<u>(9,713)</u>	<u>(75,155)</u>	<u>(8,511)</u>	<u>(49,953)</u>	<u>(25,202)</u>	<u>33.53%</u>

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7220 - Resident Relations  
10 - DOR Enforcement  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Charges for Service						
354000	DOR Enforcement Fees	26,752	26,752	2,461	4,918	21,834	81.62%
	Total Charges for Service	26,752	26,752	2,461	4,918	21,834	81.62%
	Total Revenues	26,752	26,752	2,461	4,918	21,834	81.62%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	156,166	156,166	11,085	32,637	123,529	79.10%
510140	Overtime	487	487	0	44	443	90.87%
510150	Special Pay	300	300	0	0	300	100.00%
510210	Payroll Taxes	12,007	12,007	795	2,341	9,666	80.51%
510220	401 A Benefit	4,419	4,419	401	1,194	3,225	72.98%
510230	Medical/Dental/Life Insurance	46,122	46,122	3,789	11,394	34,728	75.30%
	Total Personnel Expenses	219,501	219,501	16,069	47,611	171,890	78.31%
	Professional Expenses						
510312	Legal Fees	31,680	31,680	2,100	6,650	25,030	79.01%
510325	Software/IT Support	16,636	16,636	601	18,500	(1,864)	(11.20)%
	Total Professional Expenses	48,316	48,316	2,701	25,150	23,166	47.95%
	Supplies						
510520	Operating Supplies	2,900	2,900	23	318	2,582	89.02%
510529	Fuel	4,000	4,000	79	639	3,361	84.03%
	Total Supplies	6,900	6,900	102	957	5,943	86.13%
	Other General & Administrative Expenses						

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7220 - Resident Relations  
10 - DOR Enforcement  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510270	Employee Recruitment & Testing	200	200	0	0	200	100.00%
510400	Travel and Training	2,600	2,600	0	0	2,600	100.00%
510410	Telephone, Internet, Cable	1,254	1,254	104	305	949	75.65%
510411	Postage	2,900	2,900	150	600	2,300	79.31%
510430	Utilities/Electricity	2,201	2,201	161	551	1,650	74.98%
510435	Utilities/Propane	756	756	0	0	756	100.00%
510436	Utilities/Water	682	682	66	184	498	72.98%
510440	Equipment Lease/Rent Expense	2,811	2,811	215	641	2,170	77.20%
510451	Workers Comp. Insurance	556	596	50	150	446	74.83%
510470	Printing	600	600	0	209	391	65.17%
510485	DOR Enforcement Expenses	1,650	1,650	0	0	1,650	100.00%
510530	Employee Clothing Allowance	400	400	0	199	202	50.38%
510540	Dues and Subscriptions	300	300	0	0	300	100.00%
	Total Other General & Administrative Expenses	16,910	16,950	746	2,839	14,111	83.25%
	Maintenance & Repairs						
510463	R & M Buildings	1,467	1,467	0	800	667	45.46%
510465	R & M Equipment	1,100	1,100	0	0	1,100	100.00%
510467	Vehicle Maintenance	875	875	0	0	875	100.00%
	Total Maintenance & Repairs	3,442	3,442	0	800	2,642	76.75%
	Total Expenditures	295,069	295,109	19,617	77,356	217,753	73.79%
	Net Revenues/Expenditures	(268,317)	(268,357)	(17,156)	(72,438)	(195,919)	73.01%



**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7220 - Resident Relations  
16 - Community Watch  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Expenditures						
	Personnel Expenses						
510122	P/T Wages	45,515	45,515	2,780	9,061	36,454	80.09%
510140	Overtime	80	80	0	0	80	100.00%
510210	Payroll Taxes	3,488	3,488	213	694	2,794	80.11%
	Total Personnel Expenses	49,083	49,083	2,993	9,755	39,328	80.13%
	Professional Expenses						
510311	Professional Fees	29,500	29,500	0	0	29,500	100.00%
	Total Professional Expenses	29,500	29,500	0	0	29,500	100.00%
	Supplies						
510520	Operating Supplies	150	150	0	0	150	100.00%
510529	Fuel	6,900	6,900	132	1,065	5,835	84.57%
	Total Supplies	7,050	7,050	132	1,065	5,985	84.90%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	200	200	130	130	70	35.02%
510410	Telephone, Internet, Cable	542	542	25	68	474	87.41%
510451	Workers Comp. Insurance	165	177	15	45	132	74.58%
510530	Employee Clothing Allowance	400	400	0	199	202	50.38%
	Total Other General & Administrative Expenses	1,307	1,319	170	442	877	66.51%
	Total Expenditures	86,940	86,952	3,295	11,262	75,691	87.05%
	Net Revenues/Expenditures	(86,940)	(86,952)	(3,295)	(11,262)	(75,691)	87.05%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7230 - Golf - Pro Shop  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
Revenues							
Charges for Service							
347501	Golf Memberships	292,804	288,696	19,474	263,618	25,078	8.69%
347504	Fleet Golf Cart Rentals	98,193	104,823	10,562	28,899	75,924	72.43%
347505	Private Golf Cart Fees	112,648	112,648	0	84,472	28,176	25.01%
347506	Handicap Fees	9,875	9,875	500	8,950	925	9.37%
347507	Golf Club Storage	375	375	0	0	375	100.00%
347508	Practice Range	2,216	2,216	126	352	1,864	84.12%
347509	Greens Fees	139,288	139,288	13,185	38,522	100,766	72.34%
347512	Golf Rental Equipments	3,294	3,294	167	685	2,609	79.20%
	Total Charges for Service	658,693	661,215	44,015	425,499	235,716	35.65%
Other Income							
347510	Merchandise Sales	67,459	67,459	8,991	19,455	48,004	71.16%
367000	Youth Golf Grant	3,500	3,500	0	2,500	1,000	28.57%
369100	Miscellaneous Income General	1,574	1,574	218	660	915	58.10%
	Total Other Income	72,533	72,533	9,209	22,614	49,919	68.82%
	Total Revenues	731,226	733,748	53,223	448,113	285,635	38.93%
Expenditures							
Personnel Expenses							
510121	F/T Salaries	155,537	155,537	9,499	38,383	117,154	75.32%
510122	P/T Wages	103,173	103,173	6,289	19,394	83,779	81.20%
510140	Overtime	1,143	1,143	0	106	1,037	90.73%
510210	Payroll Taxes	19,879	19,879	1,197	4,399	15,480	77.87%
510220	401 A Benefit	4,792	4,792	172	995	3,797	79.24%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7230 - Golf - Pro Shop  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510230	Medical/Dental/Life Insurance	15,462	15,462	1,244	3,862	11,600	75.02%
	Total Personnel Expenses	299,986	299,986	18,402	67,138	232,848	77.62%
	Professional Expenses						
510325	Software/IT Support	8,224	8,224	300	1,376	6,848	83.27%
	Total Professional Expenses	8,224	8,224	300	1,376	6,848	83.27%
	Supplies						
510520	Operating Supplies	19,550	19,550	243	657	18,893	96.64%
	Total Supplies	19,550	19,550	243	657	18,893	96.64%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	600	600	371	732	(132)	(21.95)%
510350	Refunds	0	0	617	617	(617)	0.00%
510400	Travel and Training	2,500	2,500	0	717	1,783	71.32%
510410	Telephone, Internet, Cable	5,313	5,313	364	1,102	4,211	79.26%
510430	Utilities/Electricity	21,956	21,956	2,008	5,872	16,084	73.26%
510436	Utilities/Water	7,549	7,549	814	2,090	5,459	72.31%
510437	Utilities/Solid Waste - Garbage & Recycling	8,048	8,048	896	2,432	5,616	69.78%
510440	Equipment Lease/Rent Expense	34,031	34,031	3,586	10,582	23,449	68.91%
510451	Workers Comp. Insurance	1,679	1,799	150	450	1,349	74.99%
510480	Advertising	4,025	4,025	0	1,190	2,835	70.43%
510530	Employee Clothing Allowance	1,275	1,275	230	230	1,045	81.96%
510540	Dues and Subscriptions	8,780	8,780	456	656	8,124	92.53%
	Total Other General & Administrative Expenses	95,756	95,876	9,491	26,669	69,207	72.18%
	Maintenance & Repairs						
510461	Golf Course Maintenance Services	514,734	514,734	44,916	113,786	400,948	77.89%
510463	R & M Buildings	10,000	10,000	0	926	9,074	90.74%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7230 - Golf - Pro Shop  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510464	R & M Grounds	55,975	55,975	0	6,549	49,426	88.30%
510465	R & M Equipment	13,975	13,975	300	300	13,675	97.85%
	Total Maintenance & Repairs	594,684	594,684	45,216	121,561	473,123	79.56%
	Operating Expenses						
579492	Merchandise Cost of Sales	47,821	47,821	7,444	13,034	34,787	72.74%
	Total Operating Expenses	47,821	47,821	7,444	13,034	34,787	72.74%
	Miscellaneous						
510710	Debt Service Principal	483	483	162	632	(149)	(30.81)%
510725	Interest Expense	4	4	0	0	4	100.00%
593000	Cash Over/Short	0	0	0	9	(9)	0.00%
	Total Miscellaneous	487	487	162	641	(154)	(31.52)%
	Capital Outlay						
510600	Capital Outlay	150,000	150,000	0	0	150,000	100.00%
	Total Capital Outlay	150,000	150,000	0	0	150,000	100.00%
	Total Expenditures	1,216,508	1,216,628	81,258	231,077	985,551	81.01%
	Net Revenues/Expenditures	(485,282)	(482,880)	(28,035)	217,036	(699,916)	144.95%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7241 - Property Services  
From 12/1/2023 Through 12/31/2023

(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Charges for Service						
347201	Recreation Fees	478,800	478,800	37,750	130,900	347,900	72.66%
347211	Badge & Additional SMF	151,072	142,246	6,299	22,573	119,673	84.13%
	Total Charges for Service	<u>629,872</u>	<u>621,046</u>	<u>44,049</u>	<u>153,473</u>	<u>467,573</u>	<u>75.29%</u>
	Total Revenues	<u>629,872</u>	<u>621,046</u>	<u>44,049</u>	<u>153,473</u>	<u>467,573</u>	<u>75.29%</u>
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	605,966	605,966	53,534	144,116	461,850	76.22%
510122	P/T Wages	488,683	488,683	31,309	95,368	393,315	80.48%
510140	Overtime	12,661	12,661	2,154	4,608	8,053	63.60%
510150	Special Pay	11,150	11,150	866	2,793	8,357	74.95%
510210	Payroll Taxes	85,563	85,563	6,505	18,423	67,140	78.47%
510220	401 A Benefit	4,946	4,946	766	2,314	2,632	53.21%
510230	Medical/Dental/Life Insurance	199,535	199,535	14,789	41,988	157,547	78.96%
	Total Personnel Expenses	<u>1,408,504</u>	<u>1,408,504</u>	<u>109,923</u>	<u>309,611</u>	<u>1,098,893</u>	<u>78.02%</u>
	Professional Expenses						
510311	Professional Fees	6,000	6,000	365	4,017	1,983	33.05%
510325	Software/IT Support	11,857	11,857	350	2,050	9,807	82.71%
	Total Professional Expenses	<u>17,857</u>	<u>17,857</u>	<u>715</u>	<u>6,067</u>	<u>11,790</u>	<u>66.03%</u>
	Supplies						
510520	Operating Supplies	18,120	18,120	1,262	4,045	14,075	77.68%
510521	Cleaning Supplies	29,500	29,500	2,340	7,072	22,428	76.03%
510523	Chlorine	34,325	34,325	3,839	10,476	23,849	69.48%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7241 - Property Services  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510526	Chemicals	3,800	3,800	0	0	3,800	100.00%
510528	Small Tools & Hardware	10,400	10,400	390	888	9,512	91.46%
510529	Fuel	26,685	26,685	316	3,768	22,917	85.88%
	Total Supplies	122,830	122,830	8,147	26,248	96,582	78.63%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	2,200	2,200	962	1,273	927	42.15%
510400	Travel and Training	5,440	5,440	0	0	5,440	100.00%
510410	Telephone, Internet, Cable	10,992	10,992	649	1,894	9,098	82.77%
510430	Utilities/Electricity	64,321	64,321	4,628	16,220	48,101	74.78%
510435	Utilities/Propane	27,567	27,567	8,362	15,611	11,956	43.37%
510436	Utilities/Water	38,575	38,575	2,782	9,519	29,056	75.32%
510437	Utilities/Solid Waste - Garbage & Recycling	21,968	21,968	2,423	5,544	16,424	74.76%
510438	Utilities/Portable Toilets	9,588	9,588	752	2,181	7,407	77.25%
510440	Equipment Lease/Rent Expense	18,000	18,000	0	2,388	15,612	86.73%
510451	Workers Comp. Insurance	25,232	27,033	2,252	6,756	20,277	75.01%
510480	Advertising	500	500	0	0	500	100.00%
510490	Licenses, permits, lien fees	2,070	2,070	0	0	2,070	100.00%
510530	Employee Clothing Allowance	6,330	6,330	0	75	6,255	98.82%
510535	Resident Activities	22,000	22,000	1,673	2,871	19,129	86.95%
510540	Dues and Subscriptions	524	524	0	1,579	(1,055)	(201.37)%
	Total Other General & Administrative Expenses	255,307	257,108	24,482	65,911	191,197	74.36%
	Maintenance & Repairs						
510462	Repairs and Maintenance - Misc	31,100	31,100	0	12,646	18,454	59.34%
510463	R & M Buildings	60,185	60,185	4,552	19,246	40,939	68.02%
510464	R & M Grounds	73,414	73,414	3,467	19,036	54,378	74.07%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7241 - Property Services  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510465	R & M Equipment	42,206	42,206	4,964	9,786	32,420	76.81%
510466	R & M Pools	20,000	20,000	1,333	3,831	16,170	80.85%
510467	Vehicle Maintenance	3,095	3,095	555	1,047	2,048	66.17%
	Total Maintenance & Repairs	230,000	230,000	14,871	65,591	164,409	71.48%
	Operating Expenses						
579391	Music and Entertainment - Lounge	75,970	75,970	6,550	23,700	52,270	68.80%
579392	Music and Entertainment - 19th Hole	9,600	9,600	1,000	2,500	7,100	73.96%
579395	Music and Entertainment - Special Events	42,400	42,400	1,850	5,900	36,500	86.08%
	Total Operating Expenses	127,970	127,970	9,400	32,100	95,870	74.92%
	Total Expenditures	2,162,468	2,164,269	167,537	505,528	1,658,741	76.64%
	Net Revenues/Expenditures	(1,532,596)	(1,543,223)	(123,488)	(352,055)	(1,191,168)	77.19%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7241 - Property Services  
11 - Buildings  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	294,850	294,850	27,557	74,865	219,985	74.61%
510140	Overtime	10,041	10,041	1,050	2,128	7,913	78.81%
510150	Special Pay	600	600	25	25	575	95.83%
510210	Payroll Taxes	23,370	23,370	2,086	5,652	17,718	75.82%
510220	401 A Benefit	3,842	3,842	530	1,588	2,254	58.67%
510230	Medical/Dental/Life Insurance	122,992	122,992	8,646	25,991	97,001	78.87%
	Total Personnel Expenses	455,695	455,695	39,893	110,248	345,447	75.81%
	Professional Expenses						
510325	Software/IT Support	9,857	9,857	350	1,549	8,308	84.29%
	Total Professional Expenses	9,857	9,857	350	1,549	8,308	84.29%
	Supplies						
510520	Operating Supplies	6,500	6,500	733	2,969	3,531	54.32%
510526	Chemicals	500	500	0	0	500	100.00%
510528	Small Tools & Hardware	9,700	9,700	390	828	8,872	91.46%
510529	Fuel	17,000	17,000	316	2,620	14,380	84.59%
	Total Supplies	33,700	33,700	1,439	6,417	27,283	80.96%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	200	200	190	501	(301)	(150.25)%
510400	Travel and Training	3,625	3,625	0	0	3,625	100.00%
510410	Telephone, Internet, Cable	4,135	4,135	300	893	3,242	78.42%
510430	Utilities/Electricity	23,275	23,275	1,984	6,791	16,484	70.82%
510436	Utilities/Water	7,052	7,052	758	2,234	4,818	68.32%



**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7241 - Property Services  
11 - Buildings  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510437	Utilities/Solid Waste - Garbage & Recycling	14,602	14,602	1,353	2,796	11,806	80.85%
510440	Equipment Lease/Rent Expense	2,000	2,000	0	0	2,000	100.00%
510451	Workers Comp. Insurance	10,300	11,035	918	2,754	8,281	75.04%
510490	Licenses, permits, lien fees	770	770	0	0	770	100.00%
510530	Employee Clothing Allowance	1,575	1,575	0	75	1,500	95.24%
510540	Dues and Subscriptions	524	524	0	1,579	(1,055)	(201.37)%
	Total Other General & Administrative Expenses	68,058	68,793	5,504	17,622	51,171	74.38%
	Maintenance & Repairs						
510462	Repairs and Maintenance - Misc	31,100	31,100	0	12,646	18,454	59.34%
510463	R & M Buildings	60,185	60,185	4,552	19,246	40,939	68.02%
510465	R & M Equipment	12,981	12,981	2,339	3,114	9,867	76.01%
510467	Vehicle Maintenance	3,095	3,095	555	1,047	2,048	66.17%
	Total Maintenance & Repairs	107,361	107,361	7,445	36,052	71,309	66.42%
	Total Expenditures	674,671	675,406	54,632	171,888	503,518	74.55%
	Net Revenues/Expenditures	(674,671)	(675,406)	(54,632)	(171,888)	(503,518)	74.55%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7241 - Property Services  
12 - Grounds  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	86,934	86,934	7,689	18,994	67,940	78.15%
510122	P/T Wages	23,462	23,462	0	0	23,462	100.00%
510140	Overtime	100	100	0	0	100	100.00%
510210	Payroll Taxes	8,453	8,453	574	1,406	7,047	83.37%
510230	Medical/Dental/Life Insurance	15,418	15,418	1,242	3,730	11,688	75.81%
	Total Personnel Expenses	134,367	134,367	9,505	24,130	110,237	82.04%
	Professional Expenses						
510311	Professional Fees	6,000	6,000	365	4,017	1,983	33.05%
	Total Professional Expenses	6,000	6,000	365	4,017	1,983	33.05%
	Supplies						
510520	Operating Supplies	500	500	0	0	500	100.00%
510526	Chemicals	3,300	3,300	0	0	3,300	100.00%
510528	Small Tools & Hardware	200	200	0	0	200	100.00%
510529	Fuel	5,980	5,980	0	1,148	4,832	80.81%
	Total Supplies	9,980	9,980	0	1,148	8,832	88.50%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	200	200	0	0	200	100.00%
510436	Utilities/Water	2,729	2,729	265	737	1,992	72.98%
510437	Utilities/Solid Waste - Garbage & Recycling	5,813	5,813	943	1,960	3,853	66.29%
510440	Equipment Lease/Rent Expense	6,000	6,000	0	2,388	3,612	60.20%
510451	Workers Comp. Insurance	4,167	4,465	372	1,116	3,349	75.01%
510490	Licenses, permits, lien fees	250	250	0	0	250	100.00%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7241 - Property Services  
12 - Grounds  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510530	Employee Clothing Allowance	700	700	0	0	700	100.00%
	Total Other General & Administrative Expenses	19,859	20,157	1,580	6,201	13,956	69.24%
	Maintenance & Repairs						
510464	R & M Grounds	30,000	30,000	2,848	14,709	15,291	50.97%
510465	R & M Equipment	13,500	13,500	2,422	4,269	9,231	68.38%
	Total Maintenance & Repairs	43,500	43,500	5,270	18,978	24,522	56.37%
	Total Expenditures	213,706	214,004	16,720	54,474	159,530	74.55%
	Net Revenues/Expenditures	(213,706)	(214,004)	(16,720)	(54,474)	(159,530)	74.55%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7241 - Property Services  
13 - Custodial  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	122,460	122,460	10,410	27,033	95,427	77.93%
510122	P/T Wages	153,138	153,138	12,115	39,840	113,298	73.98%
510140	Overtime	1,575	1,575	1,104	2,269	(694)	(44.03)%
510150	Special Pay	500	500	25	25	475	95.00%
510210	Payroll Taxes	21,242	21,242	1,742	5,223	16,019	75.41%
510220	401 A Benefit	1,104	1,104	161	487	617	55.92%
510230	Medical/Dental/Life Insurance	30,377	30,377	2,440	4,877	25,500	83.95%
	Total Personnel Expenses	330,396	330,396	27,997	79,753	250,643	75.86%
	Professional Expenses						
510325	Software/IT Support	2,000	2,000	0	200	1,800	90.00%
	Total Professional Expenses	2,000	2,000	0	200	1,800	90.00%
	Supplies						
510520	Operating Supplies	1,500	1,500	21	161	1,339	89.29%
510521	Cleaning Supplies	29,500	29,500	2,340	7,072	22,428	76.03%
510528	Small Tools & Hardware	500	500	0	60	440	88.01%
510529	Fuel	3,705	3,705	0	0	3,705	100.00%
	Total Supplies	35,205	35,205	2,361	7,292	27,913	79.29%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	1,000	1,000	772	772	228	22.78%
510400	Travel and Training	700	700	0	0	700	100.00%
510410	Telephone, Internet, Cable	1,971	1,971	75	205	1,766	89.62%
510451	Workers Comp. Insurance	4,992	5,348	446	1,338	4,010	74.98%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7241 - Property Services  
13 - Custodial  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510530	Employee Clothing Allowance	2,005	2,005	0	0	2,005	100.00%
	Total Other General & Administrative Expenses	10,668	11,024	1,293	2,315	8,709	79.00%
	Maintenance & Repairs						
510465	R & M Equipment	1,800	1,800	0	0	1,800	100.00%
	Total Maintenance & Repairs	1,800	1,800	0	0	1,800	100.00%
	Total Expenditures	380,069	380,425	31,651	89,560	290,865	76.46%
	Net Revenues/Expenditures	(380,069)	(380,425)	(31,651)	(89,560)	(290,865)	76.46%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7241 - Property Services  
14 - Pools  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	101,722	101,722	7,878	23,224	78,498	77.17%
510122	P/T Wages	256,443	256,443	19,191	55,513	200,930	78.35%
510140	Overtime	945	945	0	212	733	77.56%
510150	Special Pay	10,050	10,050	816	2,743	7,307	72.71%
510210	Payroll Taxes	28,241	28,241	2,103	6,142	22,099	78.25%
510220	401 A Benefit	0	0	76	240	(240)	0.00%
510230	Medical/Dental/Life Insurance	30,748	30,748	2,461	7,391	23,357	75.96%
	Total Personnel Expenses	428,149	428,149	32,524	95,464	332,685	77.70%
	Professional Expenses						
510325	Software/IT Support	0	0	0	101	(101)	0.00%
	Total Professional Expenses	0	0	0	101	(101)	0.00%
	Supplies						
510520	Operating Supplies	7,620	7,620	508	915	6,705	87.99%
510523	Chlorine	34,325	34,325	3,839	10,476	23,849	69.48%
	Total Supplies	41,945	41,945	4,347	11,391	30,554	72.84%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	600	600	0	0	600	100.00%
510400	Travel and Training	1,115	1,115	0	0	1,115	100.00%
510410	Telephone, Internet, Cable	2,970	2,970	100	273	2,697	90.81%
510430	Utilities/Electricity	26,200	26,200	1,335	5,035	21,165	80.78%
510435	Utilities/Propane	27,085	27,085	8,362	15,611	11,474	42.36%
510436	Utilities/Water	24,307	24,307	1,444	5,166	19,141	78.75%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7241 - Property Services  
14 - Pools  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510451	Workers Comp. Insurance	5,171	5,540	462	1,386	4,154	74.98%
510490	Licenses, permits, lien fees	1,050	1,050	0	0	1,050	100.00%
510530	Employee Clothing Allowance	1,900	1,900	0	0	1,900	100.00%
	Total Other General & Administrative Expenses	90,398	90,767	11,703	27,472	63,295	69.73%
	Maintenance & Repairs						
510465	R & M Equipment	6,015	6,015	204	2,347	3,668	60.98%
510466	R & M Pools	20,000	20,000	1,333	3,831	16,170	80.85%
	Total Maintenance & Repairs	26,015	26,015	1,537	6,178	19,837	76.25%
	Total Expenditures	586,507	586,876	50,111	140,606	446,270	76.04%
	Net Revenues/Expenditures	(586,507)	(586,876)	(50,111)	(140,606)	(446,270)	76.04%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7241 - Property Services  
15 - Recreation  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Charges for Service						
347201	Recreation Fees	478,800	478,800	37,750	130,900	347,900	72.66%
347211	Badge & Additional SMF	151,072	142,246	6,299	22,573	119,673	84.13%
	Total Charges for Service	629,872	621,046	44,049	153,473	467,573	75.29%
	Total Revenues	629,872	621,046	44,049	153,473	467,573	75.29%
	Expenditures						
	Personnel Expenses						
510122	P/T Wages	55,640	55,640	3	15	55,625	99.97%
510210	Payroll Taxes	4,257	4,257	0	1	4,256	99.97%
	Total Personnel Expenses	59,897	59,897	3	16	59,881	99.97%
	Professional Expenses						
510325	Software/IT Support	0	0	0	200	(200)	0.00%
	Total Professional Expenses	0	0	0	200	(200)	0.00%
	Supplies						
510520	Operating Supplies	2,000	2,000	0	0	2,000	100.00%
	Total Supplies	2,000	2,000	0	0	2,000	100.00%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	200	200	0	0	200	100.00%
510410	Telephone, Internet, Cable	1,916	1,916	174	524	1,392	72.67%
510430	Utilities/Electricity	14,846	14,846	1,308	4,394	10,452	70.40%
510435	Utilities/Propane	482	482	0	0	482	100.00%
510436	Utilities/Water	4,487	4,487	314	1,382	3,105	69.20%



**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7241 - Property Services  
15 - Recreation  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510437	Utilities/Solid Waste - Garbage & Recycling	1,553	1,553	127	788	765	49.24%
510438	Utilities/Portable Toilets	9,588	9,588	752	2,181	7,407	77.25%
510440	Equipment Lease/Rent Expense	10,000	10,000	0	0	10,000	100.00%
510451	Workers Comp. Insurance	602	645	54	162	483	74.88%
510480	Advertising	500	500	0	0	500	100.00%
510530	Employee Clothing Allowance	150	150	0	0	150	100.00%
510535	Resident Activities	22,000	22,000	1,673	2,871	19,129	86.95%
	Total Other General & Administrative Expenses	66,324	66,367	4,402	12,302	54,065	81.46%
	Maintenance & Repairs						
510464	R & M Grounds	43,414	43,414	619	4,326	39,088	90.03%
510465	R & M Equipment	7,910	7,910	0	56	7,854	99.29%
	Total Maintenance & Repairs	51,324	51,324	619	4,382	46,942	91.46%
	Operating Expenses						
579391	Music and Entertainment - Lounge	75,970	75,970	6,550	23,700	52,270	68.80%
579392	Music and Entertainment - 19th Hole	9,600	9,600	1,000	2,500	7,100	73.96%
579395	Music and Entertainment - Special Events	42,400	42,400	1,850	5,900	36,500	86.08%
	Total Operating Expenses	127,970	127,970	9,400	32,100	95,870	74.92%
	Total Expenditures	307,515	307,558	14,424	49,000	258,558	84.07%
	Net Revenues/Expenditures	322,357	313,488	29,625	104,473	209,015	66.67%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7270 - Vehicle Storage  
From 12/1/2023 Through 12/31/2023

(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Rents and Royalties						
369300	Vehicle Storage Income	244,608	244,608	21,398	62,749	181,859	74.35%
369310	Kayak Storage Income	2,340	2,600	9	1,201	1,399	53.82%
	Total Rents and Royalties	246,948	247,208	21,406	63,949	183,259	74.13%
	Other Income						
363102	Delinquent Fee Collections	150	150	100	345	(195)	(130.00)%
	Total Other Income	150	150	100	345	(195)	(130.00)%
	Total Revenues	247,098	247,358	21,506	64,294	183,064	74.01%
	Expenditures						
	Supplies						
510520	Operating Supplies	184	184	0	0	184	100.00%
	Total Supplies	184	184	0	0	184	100.00%
	Other General & Administrative Expenses						
510410	Telephone, Internet, Cable	1,300	1,300	228	684	616	47.40%
510430	Utilities/Electricity	9,291	9,291	799	2,461	6,830	73.52%
510436	Utilities/Water	2,234	2,234	101	323	1,911	85.56%
510531	Access System Service Fee	3,088	3,088	0	2,820	268	8.68%
	Total Other General & Administrative Expenses	15,913	15,913	1,129	6,287	9,626	60.49%
	Maintenance & Repairs						
510465	R & M Equipment	2,500	2,500	0	0	2,500	100.00%
	Total Maintenance & Repairs	2,500	2,500	0	0	2,500	100.00%
	Total Expenditures	18,597	18,597	1,129	6,287	12,310	66.19%
	Net Revenues/Expenditures	228,501	228,761	20,378	58,007	170,754	74.64%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7310 - StormWater  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Expenditures						
	Supplies						
510529	Fuel	500	500	0	0	500	100.00%
	Total Supplies	500	500	0	0	500	100.00%
	Other General & Administrative Expenses						
510440	Equipment Lease/Rent Expense	850	850	0	0	850	100.00%
	Total Other General & Administrative Expenses	850	850	0	0	850	100.00%
	Maintenance & Repairs						
510464	R & M Grounds	21,220	21,220	1,311	3,934	17,286	81.46%
510465	R & M Equipment	350	350	0	0	350	100.00%
	Total Maintenance & Repairs	21,570	21,570	1,311	3,934	17,636	81.76%
	Total Expenditures	22,920	22,920	1,311	3,934	18,986	82.83%
	Net Revenues/Expenditures	(22,920)	(22,920)	(1,311)	(3,934)	(18,986)	82.83%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7400 - Shopping Center  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Rents and Royalties						
370000	Leasing Income	107,342	107,342	7,866	36,947	70,395	65.58%
370001	Common Area Maint Income	21,816	21,816	1,636	7,377	14,439	66.19%
370002	Real Estate Taxes Income	15,370	15,370	1,281	3,842	11,528	75.00%
	Total Rents and Royalties	144,528	144,528	10,783	48,167	96,361	66.67%
	Total Revenues	144,528	144,528	10,783	48,167	96,361	66.67%
	Expenditures						
	Professional Expenses						
510311	Professional Fees	250	250	0	0	250	100.00%
510312	Legal Fees	2,700	2,700	225	675	2,025	75.00%
510325	Software/IT Support	250	250	0	0	250	100.00%
	Total Professional Expenses	3,200	3,200	225	675	2,525	78.91%
	Other General & Administrative Expenses						
510211	Property Taxes	17,568	17,568	0	21,020	(3,452)	(19.65)%
510410	Telephone, Internet, Cable	2,168	2,168	271	612	1,556	71.78%
510430	Utilities/Electricity	2,585	2,585	207	742	1,843	71.31%
510436	Utilities/Water	1,410	1,410	93	259	1,151	81.63%
510437	Utilities/Solid Waste - Garbage & Recycling	6,500	6,500	922	2,767	3,733	57.43%
510439	CVO Utilities	4,152	4,152	230	894	3,258	78.47%
	Total Other General & Administrative Expenses	34,383	34,383	1,723	26,293	8,090	23.53%
	Maintenance & Repairs						
510463	R & M Buildings	10,148	10,148	0	10,830	(682)	(6.73)%
	Total Maintenance & Repairs	10,148	10,148	0	10,830	(682)	(6.73)%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7400 - Shopping Center  
From 12/1/2023 Through 12/31/2023

(In Whole Numbers)

	Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
Total Expenditures	<u>47,731</u>	<u>47,731</u>	<u>1,948</u>	<u>37,798</u>	<u>9,933</u>	<u>20.81%</u>
Net Revenues/Expenditures	<u>96,797</u>	<u>96,797</u>	<u>8,835</u>	<u>10,368</u>	<u>86,429</u>	<u>89.29%</u>

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7300 - R&M/Capital Projects  
From 12/1/2023 Through 12/31/2023

(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Expenditures						
	Contingency						
510606	Contingency	120,000	120,000	0	0	120,000	100.00%
	Total Contingency	120,000	120,000	0	0	120,000	100.00%
	Miscellaneous						
572000	Reserve For Capital	14,946	14,946	0	0	14,946	100.00%
	Total Miscellaneous	14,946	14,946	0	0	14,946	100.00%
	Capital Outlay						
572585	Pickle Ball/Tennis Shed/Canopy	59,500	40,000	0	0	40,000	100.00%
572586	Softball Tall Fence (FRDAP)	50,000	50,000	0	0	50,000	100.00%
572587	Lightning Warning System	37,000	37,000	0	0	37,000	100.00%
572588	Asphalt Repair/Sealing - 625	35,000	35,000	0	0	35,000	100.00%
572589	931 Roof Replacement	31,900	31,900	0	0	31,900	100.00%
572590	Bldg A, C & Lounge Camera System	23,700	23,700	0	22,955	745	3.14%
572591	Admin Bldg Floor Leaks	20,000	20,000	0	0	20,000	100.00%
572592	Bldg A Bar Rebuild	20,000	20,000	0	0	20,000	100.00%
572593	Lounge & 19th Hole Stools & Chairs	15,750	15,750	0	0	15,750	100.00%
572594	Proshop & 19th Hole Camera System	13,300	13,300	0	13,389	(89)	(0.67)%
572595	Bldg D&E Parking Lot Repair & Seal Coat	12,200	12,200	0	0	12,200	100.00%
572596	Bldg A Chair Replacement	12,000	12,000	0	0	12,000	100.00%
572597	Replace Canopies on West Side of Lounge	11,130	11,130	0	0	11,130	100.00%
572598	Replace PS Utility Cart	10,200	10,200	0	0	10,200	100.00%
572599	Replace PS Utility Cart (2018)	10,200	10,200	0	0	10,200	100.00%
572600	Replace Damaged Concrete	10,000	10,000	0	0	10,000	100.00%
572601	Golf Course Pond Fountains	9,000	0	0	0	0	0.00%

**Barefoot Bay Recreation District**  
Statement of Revenues and Expenditures  
7300 - R&M/Capital Projects  
From 12/1/2023 Through 12/31/2023  
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
572602	Lounge Bar Reno & Large Ice Machine	8,000	8,000	0	0	8,000	100.00%
572603	19th Hole HVAC Condenser	5,720	5,720	0	0	5,720	100.00%
572604	Lakeside Stage Electrical Improvements	5,000	5,000	0	0	5,000	100.00%
572605	Bldg D&E New Portable Bar	4,000	4,000	0	0	4,000	100.00%
572606	Wrapping 19th Hole Cooler	3,300	3,300	0	0	3,300	100.00%
575046	Beach Projects Ph. 3	0	0	0	589	(589)	0.00%
	Total Capital Outlay	406,900	378,400	0	36,933	341,467	90.24%
	Total Expenditures	541,846	513,346	0	36,933	476,413	92.81%
	Net Revenues/Expenditures	(541,846)	(513,346)	0	(36,933)	(476,413)	92.81%