

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year To Date	Budget Remaining	Percent Remaining
	Revenues						
1300	Administration	4,637,515	4,637,515	166,401	4,035,835	601,680	12.97%
7210	Food and Beverage	1,434,730	1,434,730	209,310	1,015,874	418,856	29.19%
7220	Resident Relations	300,829	235,419	31,553	103,282	132,137	56.13%
7230	Golf - Pro Shop	731,226	733,748	65,133	631,031	102,717	14.00%
7241	Property Services	629,872	621,046	36,596	298,504	322,542	51.94%
7270	Vehicle Storage	247,098	247,358	21,012	129,766	117,592	47.54%
7300	R&M/Capital Projects	0	0	17,600	17,600	(17,600)	0.00%
7400	Shopping Center	144,528	144,528	11,032	81,262	63,266	43.77%
	Total Revenues	8,125,798	8,054,344	558,637	6,313,153	1,741,191	21.62%
	Expenditures						
1300	Administration	1,813,245	1,767,540	77,552	949,765	817,775	46.27%
7210	Food and Beverage	1,636,684	1,637,430	180,569	961,875	675,555	41.26%
7220	Resident Relations	665,799	665,883	42,799	314,687	351,196	52.74%
7230	Golf - Pro Shop	1,216,508	1,216,628	83,427	479,038	737,590	60.63%
7241	Property Services	2,162,468	2,164,269	169,078	1,054,013	1,110,256	51.30%
7270	Vehicle Storage	18,597	18,597	1,188	9,977	8,620	46.35%
7300	R&M/Capital Projects	541,846	840,752	20,012	89,001	751,751	89.41%
7310	StormWater	22,920	22,920	1,311	7,869	15,051	65.67%
7400	Shopping Center	47,731	47,731	5,790	50,703	(2,972)	(6.23)%
	Total Expenditures	8,125,798	8,381,750	581,728	3,916,929	4,464,821	53.27%
	Net Revenues/Expenditures	0	(327,406)	(23,091)	2,396,224	(2,723,630)	831.88%

THESE FINANCIAL STATEMENTS HAVE BEEN PREPARED USING THE MODIFIED ACCRUAL BASIS OF ACCOUNTING.
ALL EXPENDITURES IN THIS REPORT HAVE BEEN RECORDED ON OR BEFORE 4/11/2024.

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From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year To Date	Budget Remaining	Percent Remaining
	Revenues						
331550	NSF Fees	40	40	0	0	40	100.00%
347201	Recreation Fees	478,800	478,800	32,950	253,450	225,350	47.07%
347203	Guest Passes	252,767	183,157	28,732	87,722	95,435	52.11%
347204	Building Rental	10,050	10,775	0	2,297	8,478	78.68%
347211	Badge & Additional SMF	151,072	142,246	3,646	45,054	97,192	68.33%
347501	Golf Memberships	292,804	288,696	4,221	287,337	1,359	0.47%
347504	Fleet Golf Cart Rentals	98,193	104,823	18,264	69,269	35,554	33.92%
347505	Private Golf Cart Fees	112,648	112,648	0	89,450	23,198	20.59%
347506	Handicap Fees	9,875	9,875	150	10,400	(525)	(5.32)%
347507	Golf Club Storage	375	375	0	0	375	100.00%
347508	Practice Range	2,216	2,216	320	1,033	1,183	53.38%
347509	Greens Fees	139,288	139,288	32,283	125,977	13,311	9.56%
347510	Merchandise Sales	71,259	71,259	8,919	42,658	28,601	40.14%
347511	Miscellaneous Income Golf	0	0	0	(3)	3	0.00%
347512	Golf Rental Equipments	3,294	3,294	869	2,878	416	12.62%
347901	Beverage Sales	924,790	924,790	136,755	620,483	304,307	32.91%
347902	Food Sales	470,590	470,590	71,146	338,130	132,460	28.15%
347903	Vending Machine Income	1,555	1,555	261	1,062	493	31.70%
347912	Coupons	(12,295)	(12,295)	(1,600)	(8,971)	(3,324)	27.03%
347922	Staff Discount	(1,455)	(1,455)	(235)	(1,356)	(99)	6.81%
347932	F&B Shift Discount	(1,780)	(1,780)	(1,812)	(10,148)	8,368	(470.09)%
347998	Vendor Discounts	212	212	0	0	212	100.00%
347999	Sales Tax Discounts	360	360	30	180	180	50.00%
354000	DOR Enforcement Fees	26,752	26,752	2,192	9,831	16,921	63.25%
361100	Interest Income	90,125	90,125	19,153	93,314	(3,189)	(3.54)%

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From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year To Date	Budget Remaining	Percent Remaining
363101	District Assessment Fee	4,544,153	4,544,153	147,028	3,939,495	604,658	13.31%
363102	Delinquent Fee Collections	900	900	220	1,375	(475)	(52.78)%
363103	Lien Fee Reimbursement	350	350	90	495	(145)	(41.43)%
363104	Legal Fee Recovery	1,225	1,225	0	1,620	(395)	(32.27)%
364000	Proceeds from Sale of Assets	150	150	0	0	150	100.00%
366100	Donations	0	0	17,600	17,600	(17,600)	0.00%
367000	Youth Golf Grant	3,500	3,500	0	2,500	1,000	28.57%
369100	Miscellaneous Income General	62,509	65,984	5,531	79,637	(13,653)	(20.69)%
369300	Vehicle Storage Income	244,608	244,608	20,892	126,652	117,956	48.22%
369310	Kayak Storage Income	2,340	2,600	0	2,469	131	5.04%
370000	Leasing Income	107,342	107,342	7,900	60,647	46,695	43.50%
370001	Common Area Maint Income	21,816	21,816	1,851	12,930	8,886	40.73%
370002	Real Estate Taxes Income	15,370	15,370	1,281	7,685	7,685	50.00%
	Total Revenues	8,125,798	8,054,344	558,637	6,313,153	1,741,191	21.62%
Expenditures							
510110	Collection Fees	90,883	90,883	2,910	78,261	12,622	13.89%
510115	Collection Discounts	149,957	149,957	1,506	147,732	2,225	1.48%
510121	F/T Salaries	1,713,876	1,713,876	125,822	760,935	952,941	55.60%
510122	P/T Wages	1,013,132	1,013,132	91,655	541,031	472,101	46.60%
510140	Overtime	20,756	20,756	4,022	27,237	(6,481)	(31.22)%
510150	Special Pay	13,200	13,200	925	5,318	7,882	59.71%
510210	Payroll Taxes	211,215	211,215	17,643	104,403	106,812	50.57%
510211	Property Taxes	34,018	34,018	0	38,882	(4,864)	(14.30)%
510220	401 A Benefit	35,522	35,522	2,487	17,298	18,224	51.30%

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(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year To Date	Budget Remaining	Percent Remaining
510221	ICMA Retirement	1,000	1,000	0	1,000	0	0.00%
510230	Medical/Dental/Life Insurance	445,943	445,943	30,136	189,455	256,488	57.52%
510260	Employee Incentive	235,437	235,437	0	6,361	229,076	97.30%
510270	Employee Recruitment & Testing	6,700	6,700	592	6,936	(236)	(3.53)%
510310	Payroll Fees	26,526	26,526	1,938	13,408	13,118	49.45%
510311	Professional Fees	59,490	59,490	0	12,119	47,371	79.63%
510312	Legal Fees	90,270	90,270	7,500	58,250	32,020	35.47%
510313	Management Fees	181,700	181,700	14,641	88,472	93,228	51.31%
510314	Management Fees/Tax Roll	2,500	2,500	0	0	2,500	100.00%
510320	Accounting & Auditing Fees	34,500	34,500	10,803	29,503	4,997	14.48%
510325	Software/IT Support	143,583	143,583	6,431	91,020	52,563	36.61%
510330	Lien & Recording Fees	1,440	1,440	63	451	989	68.70%
510350	Refunds	0	0	1,970	472	(472)	0.00%
510400	Travel and Training	33,935	33,935	1,359	3,412	30,523	89.95%
510410	Telephone, Internet, Cable	37,292	37,292	2,790	20,943	16,349	43.84%
510411	Postage	6,582	6,582	649	2,491	4,091	62.15%
510430	Utilities/Electricity	121,501	121,501	8,465	55,991	65,510	53.92%
510435	Utilities/Propane	39,950	39,950	7,971	49,321	(9,371)	(23.46)%
510436	Utilities/Water	55,229	55,229	8,868	33,179	22,050	39.92%
510437	Utilities/Solid Waste - Garbage & Recycling	42,227	42,227	4,339	25,066	17,161	40.64%
510438	Utilities/Portable Toilets	9,588	9,588	752	4,684	4,904	51.14%
510439	CVO Utilities	4,152	4,152	231	2,025	2,127	51.23%
510440	Equipment Lease/Rent Expense	86,178	86,178	4,972	38,105	48,073	55.78%

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510441	Uniform Leasing	9,255	9,255	716	4,160	5,095	55.06%
510450	Insurance	169,042	208,179	0	209,797	(1,618)	(0.78)%
510451	Workers Comp. Insurance	39,223	42,024	3,502	21,012	21,012	50.00%
510461	Golf Course Maintenance Services	514,734	514,734	44,916	248,533	266,201	51.72%
510462	Repairs and Maintenance - Misc	34,195	34,195	0	12,646	21,549	63.02%
510463	R & M Buildings	92,001	92,001	8,825	62,206	29,795	32.39%
510464	R & M Grounds	150,609	150,609	5,256	51,541	99,068	65.78%
510465	R & M Equipment	94,081	94,081	7,381	49,966	44,115	46.89%
510466	R & M Pools	20,000	20,000	0	13,748	6,252	31.26%
510467	Vehicle Maintenance	3,970	3,970	352	3,096	874	22.02%
510470	Printing	4,527	4,527	179	616	3,911	86.38%
510480	Advertising	11,773	11,773	263	2,203	9,570	81.29%
510485	DOR Enforcement Expenses	1,650	1,650	0	0	1,650	100.00%
510490	Licenses, permits, lien fees	7,659	7,659	0	3,703	3,956	51.65%
510491	Bank Charges	36,683	36,683	3,936	28,430	8,253	22.50%
510492	Bad Debts	0	0	(7)	(3)	3	0.00%
510520	Operating Supplies	74,939	74,939	2,991	28,341	46,598	62.18%
510521	Cleaning Supplies	39,470	39,470	4,445	22,405	17,065	43.24%
510523	Chlorine	34,325	34,325	4,000	18,736	15,589	45.42%
510524	Beverage Supplies	8,955	8,955	567	4,057	4,899	54.70%
510525	Paper Supplies	20,330	20,330	3,510	17,188	3,142	15.45%
510526	Chemicals	3,800	3,800	0	0	3,800	100.00%
510528	Small Tools & Hardware	10,400	10,400	48	2,012	8,388	80.65%
510529	Fuel	38,185	38,185	1,255	10,097	28,088	73.56%

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510530	Employee Clothing Allowance	8,405	8,405	0	3,745	4,660	55.44%
510531	Access System Service Fee	3,088	3,088	0	2,820	268	8.68%
510535	Resident Activities	22,000	22,000	2,317	11,384	10,616	48.25%
510540	Dues and Subscriptions	25,541	25,541	265	24,732	809	3.17%
510600	Capital Outlay	150,000	150,000	0	0	150,000	100.00%
510606	Contingency	139,803	139,803	0	0	139,803	100.00%
510710	Debt Service Principal	483	483	0	486	(3)	(0.62)%
510725	Interest Expense	4	4	0	0	4	100.00%
510733	Election Expenses	25,014	25,014	0	20,800	4,214	16.85%
572000	Reserve For Capital	114,946	30,054	0	0	30,054	100.00%
572131	Neighborhood Revitalization Program	0	87,479	0	0	87,479	100.00%
572191	Replacement Backhoe (used)	0	5,000	0	0	5,000	100.00%
572318	Miniature Golf Turf Donation	0	0	8,800	8,800	(8,800)	0.00%
572361	Portable 20kw Emergency Backup Generator	0	30,000	0	0	30,000	100.00%
572362	Golf Course Maintenance Facility (Green Building) Repairs	0	16,600	0	8,165	8,435	50.81%
572363	Pool #2 Tech Closet Electrical Panel Replacement	0	10,120	0	0	10,120	100.00%
572365	Pro Shop Cart Barn Electrical Panel Replacement	0	6,800	0	0	6,800	100.00%
572366	19th Hole Ceiling Air Handling Unit Replacement	0	19,000	0	0	19,000	100.00%

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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	4,788	4,788	32,212	87.06%
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	880	14,026	5,974	29.87%
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	4,121	13,851	1,899	12.06%
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 Utiltity 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%
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%

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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%
575013	Upgrade Golf Cart Parking Area (Lounge) to Crushed Concrete	0	13,400	0	0	13,400	100.00%
575035	Shopping Ctr. (937) Exterior Windows Replacement	0	30,000	0	0	30,000	100.00%
575046	Beach Projects Ph. 3	0	109,007	1,423	3,027	105,980	97.22%
579391	Music and Entertainment - Lounge	75,970	75,970	8,700	46,775	29,195	38.43%
579392	Music and Entertainment - 19th Hole	9,600	9,600	1,250	6,100	3,500	36.46%
579395	Music and Entertainment - Special Events	42,400	42,400	3,725	19,325	23,075	54.42%
579491	Music and Entertainment	25,635	25,635	5,925	18,575	7,060	27.54%
579492	Merchandise Cost of Sales	53,596	53,596	5,228	26,953	26,643	49.71%
579493	Food Cost of Sales	276,905	276,905	34,479	163,864	113,041	40.82%
579494	Beverage Cost of Sales	329,535	329,535	40,837	185,287	144,248	43.77%
579496	Soft Drink & CO2	46,285	46,285	5,301	28,496	17,789	38.43%
592000	Miscellaneous Expenditures	1,600	1,600	0	0	1,600	100.00%
593000	Cash Over/Short	0	0	118	333	(333)	0.00%
	Total Expenditures	8,125,798	8,381,750	581,728	3,916,929	4,464,821	53.27%
	Net Revenues/Expenditures	0	(327,406)	(23,091)	2,396,224	(2,723,630)	831.88%

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1300 - Administration
From 3/1/2024 Through 3/31/2024
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		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	147,028	3,939,495	604,658	13.31%
	Total Assessments	4,544,153	4,544,153	147,028	3,939,495	604,658	13.31%
	Interest						
361100	Interest Income	90,125	90,125	19,153	93,314	(3,189)	(3.54)%
	Total Interest	90,125	90,125	19,153	93,314	(3,189)	(3.54)%
	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	30	180	180	50.00%
363102	Delinquent Fee Collections	750	750	100	730	20	2.67%
363103	Lien Fee Reimbursement	350	350	90	495	(145)	(41.43)%
363104	Legal Fee Recovery	1,225	1,225	0	1,620	(395)	(32.27)%
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	220	3,025	212	6.54%
	Total Revenues	4,637,515	4,637,515	166,401	4,035,835	601,680	12.97%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	359,195	359,195	22,970	140,162	219,033	60.98%
510140	Overtime	2,000	2,000	0	3,949	(1,949)	(97.42)%
510150	Special Pay	750	750	0	0	750	100.00%
510210	Payroll Taxes	27,689	27,689	1,719	10,637	17,052	61.59%

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510220	401 A Benefit	11,519	11,519	470	2,962	8,557	74.29%
510230	Medical/Dental/Life Insurance	92,244	92,244	4,947	31,959	60,285	65.35%
	Total Personnel Expenses	493,397	493,397	30,106	189,669	303,729	61.56%
	Professional Expenses						
510310	Payroll Fees	26,526	26,526	1,938	13,408	13,118	49.45%
510311	Professional Fees	13,200	13,200	0	6,735	6,465	48.98%
510312	Legal Fees	51,840	51,840	4,800	41,700	10,140	19.56%
510313	Management Fees	181,700	181,700	14,641	88,472	93,228	51.31%
510314	Management Fees/Tax Roll	2,500	2,500	0	0	2,500	100.00%
510320	Accounting & Auditing Fees	34,500	34,500	10,803	29,503	4,997	14.48%
510325	Software/IT Support	86,400	86,400	4,044	52,402	33,998	39.35%
	Total Professional Expenses	396,666	396,666	36,226	232,220	164,446	41.46%
	Supplies						
510520	Operating Supplies	11,085	11,085	256	2,314	8,771	79.13%
	Total Supplies	11,085	11,085	256	2,314	8,771	79.13%
	Other General & Administrative Expenses						
510110	Collection Fees	90,883	90,883	2,910	78,261	12,622	13.89%
510115	Collection Discounts	149,957	149,957	1,506	147,732	2,225	1.48%
510211	Property Taxes	16,450	16,450	0	13,856	2,594	15.77%
510221	ICMA Retirement	1,000	1,000	0	1,000	0	0.00%
510260	Employee Incentive	235,437	235,437	0	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	63	451	989	68.70%
510400	Travel and Training	14,890	14,890	878	878	14,012	94.10%
510410	Telephone, Internet, Cable	6,447	6,447	396	2,345	4,102	63.63%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
1300 - Administration
From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510411	Postage	3,582	3,582	124	991	2,591	72.33%
510430	Utilities/Electricity	4,402	4,402	303	1,890	2,512	57.06%
510435	Utilities/Propane	1,512	1,512	0	0	1,512	100.00%
510436	Utilities/Water	1,392	1,392	150	790	602	43.25%
510440	Equipment Lease/Rent Expense	3,992	3,992	643	1,931	2,061	51.63%
510450	Insurance	169,042	208,179	0	209,797	(1,618)	(0.78)%
510451	Workers Comp. Insurance	698	748	63	378	370	49.47%
510470	Printing	3,327	3,327	0	212	3,115	93.64%
510480	Advertising	3,433	3,433	0	225	3,208	93.44%
510490	Licenses, permits, lien fees	175	175	0	225	(50)	(28.57)%
510491	Bank Charges	36,683	36,683	3,936	28,430	8,253	22.50%
510492	Bad Debts	0	0	(7)	(3)	3	0.00%
510540	Dues and Subscriptions	5,660	5,660	0	4,760	900	15.90%
510733	Election Expenses	25,014	25,014	0	20,800	4,214	16.85%
	Total Other General & Administrative Expenses	775,816	815,003	10,964	521,309	293,694	36.04%
	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	2,653	11,147	80.77%
	Total Maintenance & Repairs	16,478	16,478	0	4,253	12,225	74.19%
	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%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
1300 - Administration
From 3/1/2024 Through 3/31/2024

(In Whole Numbers)

	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>77,552</u>	<u>949,765</u>	<u>817,775</u>	<u>46.27%</u>
Net Revenues/Expenditures	<u>2,824,270</u>	<u>2,869,975</u>	<u>88,849</u>	<u>3,086,070</u>	<u>(216,095)</u>	<u>(7.53)%</u>

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
1300 - Administration
06 - Finance
From 3/1/2024 Through 3/31/2024
(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	147,028	3,939,495	604,658	13.31%
	Total Assessments	4,544,153	4,544,153	147,028	3,939,495	604,658	13.31%
	Interest						
361100	Interest Income	90,125	90,125	19,153	93,314	(3,189)	(3.54)%
	Total Interest	90,125	90,125	19,153	93,314	(3,189)	(3.54)%
	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	30	180	180	50.00%
363102	Delinquent Fee Collections	750	750	100	730	20	2.67%
363103	Lien Fee Reimbursement	350	350	90	495	(145)	(41.43)%
363104	Legal Fee Recovery	1,225	1,225	0	1,620	(395)	(32.27)%
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	220	3,025	212	6.54%
	Total Revenues	4,637,515	4,637,515	166,401	4,035,835	601,680	12.97%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	198,224	198,224	18,570	109,601	88,623	44.71%
510140	Overtime	1,500	1,500	0	3,942	(2,442)	(162.78)%
510150	Special Pay	750	750	0	0	750	100.00%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
1300 - Administration
06 - Finance
From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510210	Payroll Taxes	15,336	15,336	1,326	8,379	6,957	45.37%
510220	401 A Benefit	8,019	8,019	310	1,932	6,087	75.90%
510230	Medical/Dental/Life Insurance	46,122	46,122	3,729	22,077	24,045	52.13%
	Total Personnel Expenses	269,951	269,951	23,936	145,931	124,020	45.94%
	Professional Expenses						
510310	Payroll Fees	26,526	26,526	1,938	13,408	13,118	49.45%
510311	Professional Fees	6,600	6,600	0	0	6,600	100.00%
510312	Legal Fees	2,430	2,430	225	1,350	1,080	44.44%
510320	Accounting & Auditing Fees	34,500	34,500	10,803	29,503	4,997	14.48%
510325	Software/IT Support	17,531	17,531	1,315	7,728	9,803	55.92%
	Total Professional Expenses	87,587	87,587	14,281	51,989	35,598	40.64%
	Supplies						
510520	Operating Supplies	3,025	3,025	123	773	2,252	74.45%
	Total Supplies	3,025	3,025	123	773	2,252	74.45%
	Other General & Administrative Expenses						
510110	Collection Fees	90,883	90,883	2,910	78,261	12,622	13.89%
510115	Collection Discounts	149,957	149,957	1,506	147,732	2,225	1.48%
510211	Property Taxes	16,450	16,450	0	13,856	2,594	15.77%
510221	ICMA Retirement	1,000	1,000	0	1,000	0	0.00%
510260	Employee Incentive	235,437	235,437	0	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	63	387	793	67.23%
510400	Travel and Training	4,700	4,700	0	0	4,700	100.00%
510410	Telephone, Internet, Cable	3,079	3,079	253	1,512	1,567	50.88%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
1300 - Administration
06 - Finance
From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510411	Postage	1,450	1,450	124	925	525	36.20%
510430	Utilities/Electricity	2,201	2,201	152	945	1,256	57.06%
510435	Utilities/Propane	756	756	0	0	756	100.00%
510436	Utilities/Water	710	710	75	395	315	44.37%
510440	Equipment Lease/Rent Expense	3,055	3,055	79	479	2,576	84.31%
510451	Workers Comp. Insurance	501	515	45	270	245	47.57%
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	3,936	28,430	8,253	22.50%
510492	Bad Debts	0	0	(7)	(3)	3	0.00%
510540	Dues and Subscriptions	1,050	1,050	0	75	975	92.86%
	Total Other General & Administrative Expenses	551,132	551,146	9,134	280,834	270,312	49.05%
	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	47,474	480,328	469,717	49.44%

Barefoot Bay Recreation District
 Statement of Revenues and Expenditures
 1300 - Administration
 06 - Finance
 From 3/1/2024 Through 3/31/2024
 (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	118,927	3,555,507	131,963	3.58%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
1300 - Administration
07 - District Clerk
From 3/1/2024 Through 3/31/2024
(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	4,400	30,561	130,410	81.01%
510140	Overtime	500	500	0	7	493	98.65%
510210	Payroll Taxes	12,353	12,353	393	2,258	10,095	81.72%
510220	401 A Benefit	3,500	3,500	160	1,030	2,470	70.58%
510230	Medical/Dental/Life Insurance	46,122	46,122	1,218	9,882	36,240	78.57%
	Total Personnel Expenses	223,446	223,446	6,170	43,738	179,708	80.43%
	Professional Expenses						
510311	Professional Fees	6,600	6,600	0	6,735	(135)	(2.05)%
510312	Legal Fees	49,410	49,410	4,575	40,350	9,060	18.34%
510313	Management Fees	181,700	181,700	14,641	88,472	93,228	51.31%
510314	Management Fees/Tax Roll	2,500	2,500	0	0	2,500	100.00%
510325	Software/IT Support	68,869	68,869	2,729	44,674	24,195	35.13%
	Total Professional Expenses	309,079	309,079	21,946	180,231	128,848	41.69%
	Supplies						
510520	Operating Supplies	8,060	8,060	133	1,541	6,519	80.88%
	Total Supplies	8,060	8,060	133	1,541	6,519	80.88%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	200	200	0	0	200	100.00%
510330	Lien & Recording Fees	260	260	0	64	196	75.38%
510400	Travel and Training	10,190	10,190	878	878	9,312	91.38%
510410	Telephone, Internet, Cable	3,368	3,368	143	833	2,535	75.28%
510411	Postage	2,132	2,132	0	66	2,066	96.90%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
1300 - Administration
07 - District Clerk
From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510430	Utilities/Electricity	2,201	2,201	152	945	1,256	57.06%
510435	Utilities/Propane	756	756	0	0	756	100.00%
510436	Utilities/Water	682	682	75	395	287	42.09%
510440	Equipment Lease/Rent Expense	937	937	565	1,451	(514)	(54.90)%
510450	Insurance	169,042	208,179	0	209,797	(1,618)	(0.78)%
510451	Workers Comp. Insurance	197	233	18	108	125	53.65%
510470	Printing	2,312	2,312	0	3	2,309	99.89%
510480	Advertising	2,783	2,783	0	225	2,558	91.91%
510490	Licenses, permits, lien fees	0	0	0	225	(225)	0.00%
510540	Dues and Subscriptions	4,610	4,610	0	4,685	(75)	(1.63)%
510733	Election Expenses	25,014	25,014	0	20,800	4,214	16.85%
	Total Other General & Administrative Expenses	224,684	263,857	1,830	240,475	23,382	8.86%
	Maintenance & Repairs						
510463	R & M Buildings	1,303	1,303	0	800	503	38.59%
510465	R & M Equipment	11,750	11,750	0	2,653	9,097	77.42%
	Total Maintenance & Repairs	13,053	13,053	0	3,453	9,600	73.54%
	Total Expenditures	778,322	817,495	30,079	469,437	348,058	42.58%
	Net Revenues/Expenditures	(778,322)	(817,495)	(30,079)	(469,437)	(348,058)	42.58%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7210 - Food and Beverage
From 3/1/2024 Through 3/31/2024
(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	136,755	620,483	304,307	32.91%
347902	Food Sales	470,590	470,590	71,146	338,130	132,460	28.15%
347912	Coupons	(12,295)	(12,295)	(1,600)	(8,971)	(3,324)	27.03%
347922	Staff Discount	(1,455)	(1,455)	(235)	(1,356)	(99)	6.81%
347932	F&B Shift Discount	(1,780)	(1,780)	(1,812)	(10,148)	8,368	(470.09)%
	Total Charges for Service	1,379,850	1,379,850	204,255	938,138	441,712	32.01%
	Other Income						
347510	Merchandise Sales	3,800	3,800	0	1,489	2,311	60.80%
347903	Vending Machine Income	1,555	1,555	261	1,062	493	31.70%
369100	Miscellaneous Income General	49,525	49,525	4,795	75,184	(25,659)	(51.81)%
	Total Other Income	54,880	54,880	5,056	77,736	(22,856)	(41.65)%
	Total Revenues	1,434,730	1,434,730	209,310	1,015,874	418,856	29.19%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	292,598	292,598	22,095	109,226	183,372	62.67%
510122	P/T Wages	316,306	316,306	43,210	259,282	57,024	18.03%
510140	Overtime	4,135	4,135	2,495	9,670	(5,535)	(133.86)%
510150	Special Pay	400	400	0	0	400	100.00%
510210	Payroll Taxes	46,928	46,928	6,077	33,063	13,865	29.55%
510220	401 A Benefit	4,069	4,069	451	3,400	669	16.44%
510230	Medical/Dental/Life Insurance	76,914	76,914	4,959	31,860	45,054	58.58%
	Total Personnel Expenses	741,350	741,350	79,287	446,501	294,849	39.77%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7210 - Food and Beverage
From 3/1/2024 Through 3/31/2024
(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	654	4,298	4,482	51.05%
	Total Professional Expenses	19,320	19,320	654	4,345	14,975	77.51%
	Supplies						
510520	Operating Supplies	14,650	14,650	1,160	10,356	4,294	29.31%
510521	Cleaning Supplies	9,970	9,970	1,035	4,567	5,403	54.20%
510524	Beverage Supplies	8,955	8,955	567	4,057	4,899	54.70%
510525	Paper Supplies	20,330	20,330	3,510	17,188	3,142	15.45%
510529	Fuel	100	100	0	0	100	100.00%
	Total Supplies	54,005	54,005	6,271	36,168	17,837	33.03%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	2,600	2,600	411	3,256	(656)	(25.24)%
510400	Travel and Training	5,805	5,805	0	0	5,805	100.00%
510410	Telephone, Internet, Cable	7,042	7,042	491	8,282	(1,240)	(17.60)%
510430	Utilities/Electricity	14,544	14,544	847	5,710	8,834	60.74%
510435	Utilities/Propane	9,359	9,359	1,309	8,913	446	4.77%
510436	Utilities/Water	2,705	2,705	680	2,140	565	20.88%
510437	Utilities/Solid Waste - Garbage & Recycling	5,711	5,711	361	3,241	2,470	43.25%
510440	Equipment Lease/Rent Expense	23,683	23,683	844	8,010	15,673	66.18%
510441	Uniform Leasing	9,255	9,255	716	4,160	5,095	55.06%
510451	Workers Comp. Insurance	10,444	11,190	932	5,592	5,598	50.03%
510480	Advertising	3,815	3,815	263	788	3,028	79.36%
510490	Licenses, permits, lien fees	5,414	5,414	0	3,478	1,936	35.76%
510530	Employee Clothing Allowance	0	0	0	328	(328)	0.00%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7210 - Food and Beverage
From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510540	Dues and Subscriptions	9,707	9,707	265	5,778	3,929	40.47%
	Total Other General & Administrative Expenses	110,084	110,830	7,117	59,676	51,154	46.16%
	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	636	14,993	3,507	18.96%
	Total Maintenance & Repairs	27,790	27,790	636	17,672	10,118	36.41%
	Operating Expenses						
579491	Music and Entertainment	25,635	25,635	5,925	18,575	7,060	27.54%
579492	Merchandise Cost of Sales	5,775	5,775	0	903	4,872	84.36%
579493	Food Cost of Sales	276,905	276,905	34,479	163,864	113,041	40.82%
579494	Beverage Cost of Sales	329,535	329,535	40,837	185,287	144,248	43.77%
579496	Soft Drink & CO2	46,285	46,285	5,301	28,496	17,789	38.43%
	Total Operating Expenses	684,135	684,135	86,542	397,126	287,009	41.95%
	Miscellaneous						
593000	Cash Over/Short	0	0	62	388	(388)	0.00%
	Total Miscellaneous	0	0	62	388	(388)	0.00%
	Total Expenditures	1,636,684	1,637,430	180,569	961,875	675,555	41.26%
	Net Revenues/Expenditures	(201,954)	(202,700)	28,742	53,998	(256,698)	126.64%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7210 - Food and Beverage
01 - Lounge
From 3/1/2024 Through 3/31/2024
(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	59,554	256,678	171,232	40.02%
347902	Food Sales	82,090	82,090	15,795	65,228	16,862	20.54%
	Total Charges for Service	510,000	510,000	75,349	321,907	188,093	36.88%
	Other Income						
347903	Vending Machine Income	1,555	1,555	261	1,062	493	31.70%
369100	Miscellaneous Income General	2,935	2,935	0	9	2,926	99.68%
	Total Other Income	4,490	4,490	261	1,071	3,419	76.14%
	Total Revenues	514,490	514,490	75,610	322,978	191,512	37.22%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	37,660	37,660	3,689	15,818	21,842	58.00%
510122	P/T Wages	111,711	111,711	18,486	96,272	15,439	13.82%
510140	Overtime	700	700	948	1,901	(1,201)	(171.64)%
510150	Special Pay	200	200	0	0	200	100.00%
510210	Payroll Taxes	11,496	11,496	2,199	10,634	862	7.50%
510220	401 A Benefit	1,506	1,506	0	524	982	65.18%
510230	Medical/Dental/Life Insurance	30,748	30,748	1,193	9,723	21,025	68.38%
	Total Personnel Expenses	194,021	194,021	26,514	134,872	59,149	30.49%
	Professional Expenses						
510311	Professional Fees	2,210	2,210	0	0	2,210	100.00%
510325	Software/IT Support	2,000	2,000	150	1,008	992	49.61%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7210 - Food and Beverage
01 - Lounge
From 3/1/2024 Through 3/31/2024
(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>150</u>	<u>1,008</u>	<u>3,202</u>	<u>76.06%</u>
	Supplies						
510520	Operating Supplies	2,790	2,790	221	1,244	1,547	55.43%
510521	Cleaning Supplies	4,315	4,315	204	1,091	3,224	74.71%
510524	Beverage Supplies	4,955	4,955	139	1,311	3,644	73.55%
510525	Paper Supplies	10,475	10,475	1,248	5,992	4,483	42.79%
	Total Supplies	<u>22,535</u>	<u>22,535</u>	<u>1,812</u>	<u>9,638</u>	<u>12,897</u>	<u>57.23%</u>
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	1,000	1,000	411	1,103	(103)	(10.32)%
510400	Travel and Training	1,655	1,655	0	0	1,655	100.00%
510410	Telephone, Internet, Cable	1,271	1,271	100	580	691	54.35%
510430	Utilities/Electricity	7,272	7,272	691	4,716	2,556	35.14%
510435	Utilities/Propane	2,773	2,773	542	4,794	(2,021)	(72.88)%
510436	Utilities/Water	1,184	1,184	447	1,037	147	12.40%
510437	Utilities/Solid Waste - Garbage & Recycling	2,190	2,190	144	1,051	1,139	51.99%
510440	Equipment Lease/Rent Expense	1,700	1,700	417	1,119	581	34.19%
510441	Uniform Leasing	3,600	3,600	358	2,080	1,520	42.23%
510451	Workers Comp. Insurance	4,308	4,616	385	2,310	2,306	49.96%
510480	Advertising	590	590	0	0	590	100.00%
510490	Licenses, permits, lien fees	2,586	2,586	0	2,482	104	4.02%
510530	Employee Clothing Allowance	0	0	0	109	(109)	0.00%
510540	Dues and Subscriptions	6,552	6,552	204	3,096	3,456	52.74%
	Total Other General & Administrative Expenses	<u>36,681</u>	<u>36,989</u>	<u>3,700</u>	<u>24,479</u>	<u>12,510</u>	<u>33.82%</u>
	Maintenance & Repairs						

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7210 - Food and Beverage
01 - Lounge
From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510462	Repairs and Maintenance - Misc	2,570	2,570	0	0	2,570	100.00%
510463	R & M Buildings	3,545	3,545	0	1,312	2,233	62.98%
510465	R & M Equipment	7,120	7,120	135	5,910	1,210	16.99%
	Total Maintenance & Repairs	13,235	13,235	135	7,222	6,013	45.43%
	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	7,654	31,609	13,551	30.01%
579494	Beverage Cost of Sales	153,425	153,425	17,781	76,635	76,790	50.05%
579496	Soft Drink & CO2	28,545	28,545	2,236	11,873	16,672	58.41%
	Total Operating Expenses	230,265	230,265	27,671	120,117	110,148	47.84%
	Miscellaneous						
593000	Cash Over/Short	0	0	62	143	(143)	0.00%
	Total Miscellaneous	0	0	62	143	(143)	0.00%
	Total Expenditures	500,947	501,255	60,043	297,477	203,778	40.65%
	Net Revenues/Expenditures	13,543	13,235	15,567	25,501	(12,266)	(92.68)%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7210 - Food and Beverage
02 - 19th Hole
From 3/1/2024 Through 3/31/2024
(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	43,856	224,846	73,624	24.67%
347902	Food Sales	231,000	231,000	29,006	133,158	97,842	42.36%
	Total Charges for Service	529,470	529,470	72,863	358,004	171,466	32.38%
	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	72,863	358,004	173,056	32.59%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	85,452	85,452	5,519	45,595	39,857	46.64%
510122	P/T Wages	130,141	130,141	17,907	101,146	28,995	22.28%
510140	Overtime	1,873	1,873	994	5,892	(4,019)	(214.59)%
510150	Special Pay	200	200	0	0	200	100.00%
510210	Payroll Taxes	16,651	16,651	2,309	13,662	2,989	17.95%
510220	401 A Benefit	0	0	145	988	(988)	0.00%
510230	Medical/Dental/Life Insurance	30,792	30,792	2,402	14,654	16,138	52.41%
	Total Personnel Expenses	265,109	265,109	29,275	181,937	83,172	31.37%
	Professional Expenses						
510325	Software/IT Support	2,000	2,000	150	879	1,121	56.03%
	Total Professional Expenses	2,000	2,000	150	879	1,121	56.03%
	Supplies						

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7210 - Food and Beverage
02 - 19th Hole
From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510520	Operating Supplies	3,945	3,945	63	1,984	1,961	49.71%
510521	Cleaning Supplies	5,125	5,125	627	2,571	2,554	49.83%
510524	Beverage Supplies	2,385	2,385	289	1,513	872	36.55%
510525	Paper Supplies	8,115	8,115	1,110	5,731	2,384	29.38%
	Total Supplies	19,570	19,570	2,088	11,799	7,771	39.71%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	800	800	0	2,033	(1,233)	(154.07)%
510400	Travel and Training	2,105	2,105	0	0	2,105	100.00%
510410	Telephone, Internet, Cable	4,686	4,686	339	7,402	(2,716)	(57.96)%
510430	Utilities/Electricity	7,272	7,272	157	993	6,279	86.34%
510435	Utilities/Propane	3,101	3,101	766	2,982	119	3.84%
510436	Utilities/Water	1,521	1,521	232	1,103	418	27.47%
510437	Utilities/Solid Waste - Garbage & Recycling	1,391	1,391	130	1,489	(98)	(7.03)%
510440	Equipment Lease/Rent Expense	4,393	4,393	426	2,034	2,359	53.70%
510441	Uniform Leasing	3,790	3,790	358	2,080	1,710	45.12%
510451	Workers Comp. Insurance	3,096	3,317	276	1,656	1,661	50.08%
510480	Advertising	590	590	263	788	(198)	(33.47)%
510490	Licenses, permits, lien fees	1,123	1,123	0	723	400	35.62%
510530	Employee Clothing Allowance	0	0	0	109	(109)	0.00%
510540	Dues and Subscriptions	2,350	2,350	61	1,260	1,090	46.39%
	Total Other General & Administrative Expenses	36,218	36,439	3,008	24,651	11,788	32.35%
	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%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7210 - Food and Beverage
02 - 19th Hole
From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510465	R & M Equipment	6,495	6,495	86	3,926	2,569	39.55%
	Total Maintenance & Repairs	9,255	9,255	86	5,293	3,962	42.81%
	Operating Expenses						
579493	Food Cost of Sales	134,135	134,135	14,057	64,530	69,605	51.89%
579494	Beverage Cost of Sales	104,975	104,975	13,097	67,148	37,827	36.03%
579496	Soft Drink & CO2	14,740	14,740	1,298	7,764	6,976	47.32%
	Total Operating Expenses	253,850	253,850	28,452	139,442	114,408	45.07%
	Miscellaneous						
593000	Cash Over/Short	0	0	0	87	(87)	0.00%
	Total Miscellaneous	0	0	0	87	(87)	0.00%
	Total Expenditures	586,002	586,223	63,059	364,089	222,134	37.89%
	Net Revenues/Expenditures	(54,942)	(55,163)	9,803	(6,085)	(49,078)	88.97%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7210 - Food and Beverage
05 - Special Events
From 3/1/2024 Through 3/31/2024
(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	33,345	138,958	59,452	29.96%
347902	Food Sales	157,500	157,500	26,345	139,744	17,756	11.27%
	Total Charges for Service	355,910	355,910	59,690	278,702	77,208	21.69%
	Other Income						
347510	Merchandise Sales	3,800	3,800	0	1,489	2,311	60.80%
369100	Miscellaneous Income General	45,000	45,000	4,795	74,427	(29,427)	(65.39)%
	Total Other Income	48,800	48,800	4,795	75,916	(27,116)	(55.57)%
	Total Revenues	404,710	404,710	64,485	354,618	50,092	12.38%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	87,014	87,014	4,448	17,187	69,827	80.25%
510122	P/T Wages	74,454	74,454	6,817	57,550	16,904	22.70%
510140	Overtime	1,562	1,562	553	1,622	(60)	(3.81)%
510210	Payroll Taxes	12,472	12,472	966	6,201	6,271	50.28%
510230	Medical/Dental/Life Insurance	0	0	35	137	(137)	0.00%
	Total Personnel Expenses	175,502	175,502	12,820	82,697	92,805	52.88%
	Professional Expenses						
510311	Professional Fees	1,475	1,475	0	0	1,475	100.00%
510325	Software/IT Support	0	0	150	936	(936)	0.00%
	Total Professional Expenses	1,475	1,475	150	936	539	36.57%
	Supplies						

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7210 - Food and Beverage
05 - Special Events
From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510520	Operating Supplies	7,700	7,700	876	7,037	663	8.61%
510521	Cleaning Supplies	530	530	204	904	(374)	(70.65)%
510524	Beverage Supplies	1,615	1,615	139	1,232	383	23.70%
510525	Paper Supplies	1,565	1,565	1,152	5,465	(3,900)	(249.23)%
510529	Fuel	100	100	0	0	100	100.00%
	Total Supplies	11,510	11,510	2,371	14,639	(3,129)	(27.19)%
	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	1,137	2,348	67.38%
510437	Utilities/Solid Waste - Garbage & Recycling	2,130	2,130	87	701	1,429	67.09%
510440	Equipment Lease/Rent Expense	17,590	17,590	0	4,858	12,732	72.38%
510441	Uniform Leasing	1,865	1,865	0	0	1,865	100.00%
510451	Workers Comp. Insurance	2,868	3,073	256	1,536	1,537	50.02%
510480	Advertising	2,635	2,635	0	0	2,635	100.00%
510490	Licenses, permits, lien fees	1,705	1,705	0	273	1,432	83.99%
510530	Employee Clothing Allowance	0	0	0	109	(109)	0.00%
510540	Dues and Subscriptions	515	515	0	1,422	(907)	(176.16)%
	Total Other General & Administrative Expenses	33,883	34,088	343	10,156	23,932	70.21%
	Maintenance & Repairs						
510463	R & M Buildings	415	415	0	0	415	100.00%
510465	R & M Equipment	4,000	4,000	294	3,137	863	21.58%
	Total Maintenance & Repairs	4,415	4,415	294	3,137	1,278	28.95%
	Operating Expenses						

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7210 - Food and Beverage
05 - Special Events
From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
579491	Music and Entertainment	22,500	22,500	5,925	18,575	3,925	17.44%
579492	Merchandise Cost of Sales	5,775	5,775	0	903	4,872	84.36%
579493	Food Cost of Sales	97,610	97,610	12,768	67,725	29,885	30.62%
579494	Beverage Cost of Sales	71,135	71,135	9,959	41,504	29,631	41.65%
579496	Soft Drink & CO2	3,000	3,000	1,766	8,859	(5,859)	(195.31)%
	Total Operating Expenses	200,020	200,020	30,418	137,567	62,453	31.22%
	Miscellaneous						
593000	Cash Over/Short	0	0	0	159	(159)	0.00%
	Total Miscellaneous	0	0	0	159	(159)	0.00%
	Total Expenditures	426,805	427,010	46,395	249,291	177,719	41.62%
	Net Revenues/Expenditures	(22,095)	(22,300)	18,089	105,328	(127,628)	572.32%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7210 - Food and Beverage
08 - F&B Admin
From 3/1/2024 Through 3/31/2024
(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)	(1,600)	(8,971)	(3,324)	27.03%
347922	Staff Discount	(1,455)	(1,455)	(235)	(1,356)	(99)	6.81%
347932	F&B Shift Discount	(1,780)	(1,780)	(1,812)	(10,148)	8,368	(470.09)%
	Total Charges for Service	<u>(15,530)</u>	<u>(15,530)</u>	<u>(3,647)</u>	<u>(20,475)</u>	<u>4,945</u>	<u>(31.84)%</u>
	Other Income						
369100	Miscellaneous Income General	<u>0</u>	<u>0</u>	<u>0</u>	<u>748</u>	<u>(748)</u>	<u>0.00%</u>
	Total Other Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>748</u>	<u>(748)</u>	<u>0.00%</u>
	Total Revenues	<u>(15,530)</u>	<u>(15,530)</u>	<u>(3,647)</u>	<u>(19,727)</u>	<u>4,197</u>	<u>(27.03)%</u>
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	82,472	82,472	8,439	30,627	51,845	62.86%
510122	P/T Wages	0	0	0	4,313	(4,313)	0.00%
510140	Overtime	0	0	0	255	(255)	0.00%
510210	Payroll Taxes	6,309	6,309	604	2,565	3,744	59.34%
510220	401 A Benefit	2,563	2,563	306	1,887	676	26.36%
510230	Medical/Dental/Life Insurance	15,374	15,374	1,329	7,348	8,026	52.21%
	Total Personnel Expenses	<u>106,718</u>	<u>106,718</u>	<u>10,679</u>	<u>46,995</u>	<u>59,723</u>	<u>55.96%</u>
	Professional Expenses						
510311	Professional Fees	6,855	6,855	0	47	6,808	99.31%
510325	Software/IT Support	4,780	4,780	205	1,475	3,305	69.14%
	Total Professional Expenses	<u>11,635</u>	<u>11,635</u>	<u>205</u>	<u>1,523</u>	<u>10,112</u>	<u>86.91%</u>

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7210 - Food and Beverage
08 - F&B Admin
From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Supplies						
510520	Operating Supplies	215	215	0	91	124	57.47%
510525	Paper Supplies	175	175	0	0	175	100.00%
	Total Supplies	390	390	0	91	299	76.56%
	Other General & Administrative Expenses						
510400	Travel and Training	1,755	1,755	0	0	1,755	100.00%
510410	Telephone, Internet, Cable	1,085	1,085	52	300	785	72.39%
510451	Workers Comp. Insurance	172	184	15	90	94	51.09%
510540	Dues and Subscriptions	290	290	0	0	290	100.00%
	Total Other General & Administrative Expenses	3,302	3,314	67	390	2,924	88.24%
	Maintenance & Repairs						
510465	R & M Equipment	885	885	121	2,020	(1,135)	(128.19)%
	Total Maintenance & Repairs	885	885	121	2,020	(1,135)	(128.19)%
	Total Expenditures	122,930	122,942	11,071	51,018	71,924	58.50%
	Net Revenues/Expenditures	(138,460)	(138,472)	(14,717)	(70,745)	(67,727)	48.91%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7220 - Resident Relations
From 3/1/2024 Through 3/31/2024
(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	28,732	87,722	95,435	52.11%
347204	Building Rental	10,050	10,775	0	2,297	8,478	78.68%
354000	DOR Enforcement Fees	26,752	26,752	2,192	9,831	16,921	63.25%
	Total Charges for Service	289,569	220,684	30,924	99,850	120,834	54.75%
	Other Income						
369100	Miscellaneous Income General	11,260	14,735	628	3,432	11,303	76.71%
	Total Other Income	11,260	14,735	628	3,432	11,303	76.71%
	Total Revenues	300,829	235,419	31,553	103,282	132,137	56.13%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	300,580	300,580	20,959	149,558	151,022	50.24%
510122	P/T Wages	104,970	104,970	7,108	46,586	58,384	55.62%
510140	Overtime	817	817	211	769	48	5.86%
510150	Special Pay	900	900	0	0	900	100.00%
510210	Payroll Taxes	31,156	31,156	2,179	14,557	16,599	53.28%
510220	401 A Benefit	10,196	10,196	635	4,720	5,476	53.71%
510230	Medical/Dental/Life Insurance	61,788	61,788	5,295	35,623	26,165	42.35%
	Total Personnel Expenses	510,407	510,407	36,386	251,812	258,595	50.66%
	Professional Expenses						
510311	Professional Fees	29,500	29,500	0	0	29,500	100.00%
510312	Legal Fees	35,730	35,730	2,475	15,200	20,530	57.46%
510325	Software/IT Support	28,072	28,072	1,050	27,287	785	2.80%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7220 - Resident Relations
From 3/1/2024 Through 3/31/2024
(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>3,525</u>	<u>42,487</u>	<u>50,815</u>	<u>54.46%</u>
Supplies						
510520 Operating Supplies	11,350	11,350	346	3,927	7,423	65.40%
510529 Fuel	10,900	10,900	372	3,171	7,729	70.90%
Total Supplies	<u>22,250</u>	<u>22,250</u>	<u>718</u>	<u>7,098</u>	<u>15,152</u>	<u>68.10%</u>
Other General & Administrative Expenses						
510270 Employee Recruitment & Testing	900	900	181	954	(54)	(5.95)%
510400 Travel and Training	5,300	5,300	0	0	5,300	100.00%
510410 Telephone, Internet, Cable	4,030	4,030	261	1,543	2,487	61.72%
510411 Postage	3,000	3,000	525	1,500	1,500	50.00%
510430 Utilities/Electricity	4,402	4,402	303	1,890	2,512	57.07%
510435 Utilities/Propane	1,512	1,512	0	0	1,512	100.00%
510436 Utilities/Water	1,364	1,364	150	790	574	42.09%
510440 Equipment Lease/Rent Expense	5,622	5,622	417	2,405	3,217	57.22%
510451 Workers Comp. Insurance	1,170	1,254	105	630	624	49.76%
510470 Printing	1,200	1,200	179	388	812	67.67%
510485 DOR Enforcement Expenses	1,650	1,650	0	0	1,650	100.00%
510530 Employee Clothing Allowance	800	800	0	497	303	37.90%
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>2,120</u>	<u>10,596</u>	<u>21,308</u>	<u>66.79%</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	37	2,713	98.66%
510467 Vehicle Maintenance	875	875	0	964	(89)	(10.17)%
Total Maintenance & Repairs	<u>6,420</u>	<u>6,420</u>	<u>0</u>	<u>2,601</u>	<u>3,819</u>	<u>59.48%</u>

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7220 - Resident Relations
From 3/1/2024 Through 3/31/2024
(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	50	93	(93)	0.00%
	Total Miscellaneous	1,600	1,600	50	93	1,507	94.20%
	Total Expenditures	665,799	665,883	42,799	314,687	351,196	52.74%
	Net Revenues/Expenditures	(364,970)	(430,464)	(11,246)	(211,405)	(219,059)	50.89%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7220 - Resident Relations
09 - Customer Service
From 3/1/2024 Through 3/31/2024
(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	28,732	87,722	95,435	52.11%
347204	Building Rental	10,050	10,775	0	2,297	8,478	78.68%
	Total Charges for Service	262,817	193,932	28,732	90,019	103,913	53.58%
	Other Income						
369100	Miscellaneous Income General	11,260	14,735	628	3,432	11,303	76.71%
	Total Other Income	11,260	14,735	628	3,432	11,303	76.71%
	Total Revenues	274,077	208,667	29,361	93,451	115,216	55.22%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	144,414	144,414	9,458	83,471	60,943	42.20%
510122	P/T Wages	59,455	59,455	4,306	28,020	31,435	52.87%
510140	Overtime	250	250	211	491	(241)	(96.29)%
510150	Special Pay	600	600	0	0	600	100.00%
510210	Payroll Taxes	15,661	15,661	1,130	8,403	7,258	46.34%
510220	401 A Benefit	5,777	5,777	219	2,282	3,495	60.49%
510230	Medical/Dental/Life Insurance	15,666	15,666	1,393	13,027	2,639	16.85%
	Total Personnel Expenses	241,823	241,823	16,716	135,694	106,129	43.89%
	Professional Expenses						
510312	Legal Fees	4,050	4,050	375	2,250	1,800	44.44%
510325	Software/IT Support	11,436	11,436	420	3,184	8,252	72.16%
	Total Professional Expenses	15,486	15,486	795	5,434	10,052	64.91%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7220 - Resident Relations
09 - Customer Service
From 3/1/2024 Through 3/31/2024
(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	171	3,200	5,100	61.45%
	Total Supplies	8,300	8,300	171	3,200	5,100	61.45%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	500	500	181	824	(324)	(64.72)%
510400	Travel and Training	2,700	2,700	0	0	2,700	100.00%
510410	Telephone, Internet, Cable	2,234	2,234	132	783	1,451	64.96%
510411	Postage	100	100	0	0	100	100.00%
510430	Utilities/Electricity	2,201	2,201	151	945	1,256	57.07%
510435	Utilities/Propane	756	756	0	0	756	100.00%
510436	Utilities/Water	682	682	75	395	287	42.09%
510440	Equipment Lease/Rent Expense	2,811	2,811	181	1,063	1,748	62.17%
510451	Workers Comp. Insurance	449	481	40	240	241	50.10%
510470	Printing	600	600	179	179	421	70.17%
510540	Dues and Subscriptions	570	570	0	0	570	100.00%
	Total Other General & Administrative Expenses	13,603	13,635	939	4,429	9,206	67.52%
	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	50	93	(93)	0.00%
	Total Miscellaneous	1,600	1,600	50	93	1,507	94.20%

Barefoot Bay Recreation District

Statement of Revenues and Expenditures

7220 - Resident Relations

09 - Customer Service

From 3/1/2024 Through 3/31/2024

(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>18,671</u>	<u>149,649</u>	<u>134,173</u>	<u>47.27%</u>
Net Revenues/Expenditures	<u>(9,713)</u>	<u>(75,155)</u>	<u>10,689</u>	<u>(56,198)</u>	<u>(18,957)</u>	<u>25.22%</u>

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7220 - Resident Relations
10 - DOR Enforcement
From 3/1/2024 Through 3/31/2024
(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	2,192	9,831	16,921	63.25%
	Total Charges for Service	26,752	26,752	2,192	9,831	16,921	63.25%
	Total Revenues	26,752	26,752	2,192	9,831	16,921	63.25%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	156,166	156,166	11,501	66,086	90,080	57.68%
510140	Overtime	487	487	0	278	209	42.83%
510150	Special Pay	300	300	0	0	300	100.00%
510210	Payroll Taxes	12,007	12,007	847	4,775	7,232	60.23%
510220	401 A Benefit	4,419	4,419	416	2,437	1,982	44.84%
510230	Medical/Dental/Life Insurance	46,122	46,122	3,902	22,596	23,526	51.01%
	Total Personnel Expenses	219,501	219,501	16,665	96,173	123,328	56.19%
	Professional Expenses						
510312	Legal Fees	31,680	31,680	2,100	12,950	18,730	59.12%
510325	Software/IT Support	16,636	16,636	630	24,103	(7,467)	(44.88)%
	Total Professional Expenses	48,316	48,316	2,730	37,053	11,263	23.31%
	Supplies						
510520	Operating Supplies	2,900	2,900	175	727	2,173	74.94%
510529	Fuel	4,000	4,000	140	1,189	2,811	70.27%
	Total Supplies	6,900	6,900	314	1,916	4,984	72.23%
	Other General & Administrative Expenses						

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7220 - Resident Relations
10 - DOR Enforcement
From 3/1/2024 Through 3/31/2024
(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	617	637	50.80%
510411	Postage	2,900	2,900	525	1,500	1,400	48.28%
510430	Utilities/Electricity	2,201	2,201	152	945	1,256	57.06%
510435	Utilities/Propane	756	756	0	0	756	100.00%
510436	Utilities/Water	682	682	75	395	287	42.10%
510440	Equipment Lease/Rent Expense	2,811	2,811	236	1,341	1,470	52.28%
510451	Workers Comp. Insurance	556	596	50	300	296	49.66%
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	298	102	25.42%
510540	Dues and Subscriptions	300	300	0	0	300	100.00%
	Total Other General & Administrative Expenses	16,910	16,950	1,142	5,606	11,344	66.93%
	Maintenance & Repairs						
510463	R & M Buildings	1,467	1,467	0	800	667	45.46%
510465	R & M Equipment	1,100	1,100	0	37	1,063	96.64%
510467	Vehicle Maintenance	875	875	0	964	(89)	(10.17)%
	Total Maintenance & Repairs	3,442	3,442	0	1,801	1,641	47.67%
	Total Expenditures	295,069	295,109	20,851	142,549	152,560	51.70%
	Net Revenues/Expenditures	(268,317)	(268,357)	(18,659)	(132,718)	(135,639)	50.54%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7220 - Resident Relations
16 - Community Watch
From 3/1/2024 Through 3/31/2024
(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	2,802	18,566	26,949	59.21%
510140	Overtime	80	80	0	0	80	100.00%
510210	Payroll Taxes	3,488	3,488	202	1,379	2,109	60.47%
	Total Personnel Expenses	49,083	49,083	3,004	19,945	29,138	59.37%
	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	233	1,982	4,918	71.27%
	Total Supplies	7,050	7,050	233	1,982	5,068	71.88%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	200	200	0	130	70	35.02%
510410	Telephone, Internet, Cable	542	542	25	143	399	73.60%
510451	Workers Comp. Insurance	165	177	15	90	87	49.15%
510530	Employee Clothing Allowance	400	400	0	199	202	50.38%
	Total Other General & Administrative Expenses	1,307	1,319	40	562	757	57.43%
	Total Expenditures	86,940	86,952	3,276	22,488	64,464	74.14%
	Net Revenues/Expenditures	(86,940)	(86,952)	(3,276)	(22,488)	(64,464)	74.14%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7230 - Golf - Pro Shop
From 3/1/2024 Through 3/31/2024
(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	4,221	287,337	1,359	0.47%
347504	Fleet Golf Cart Rentals	98,193	104,823	18,264	69,269	35,554	33.92%
347505	Private Golf Cart Fees	112,648	112,648	0	89,450	23,198	20.59%
347506	Handicap Fees	9,875	9,875	150	10,400	(525)	(5.32)%
347507	Golf Club Storage	375	375	0	0	375	100.00%
347508	Practice Range	2,216	2,216	320	1,033	1,183	53.38%
347509	Greens Fees	139,288	139,288	32,283	125,977	13,311	9.56%
347512	Golf Rental Equipments	3,294	3,294	869	2,878	416	12.62%
	Total Charges for Service	658,693	661,215	56,106	586,345	74,870	11.32%
Other Income							
347510	Merchandise Sales	67,459	67,459	8,919	41,168	26,291	38.97%
347511	Miscellaneous Income Golf	0	0	0	(3)	3	0.00%
367000	Youth Golf Grant	3,500	3,500	0	2,500	1,000	28.57%
369100	Miscellaneous Income General	1,574	1,574	108	1,021	553	35.15%
	Total Other Income	72,533	72,533	9,027	44,686	27,847	38.39%
	Total Revenues	731,226	733,748	65,133	631,031	102,717	14.00%
Expenditures							
Personnel Expenses							
510121	F/T Salaries	155,537	155,537	9,381	65,929	89,608	57.61%
510122	P/T Wages	103,173	103,173	8,090	43,243	59,930	58.09%
510140	Overtime	1,143	1,143	20	152	991	86.73%
510210	Payroll Taxes	19,879	19,879	1,301	8,304	11,575	58.23%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7230 - Golf - Pro Shop
From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510220	401 A Benefit	4,792	4,792	172	1,512	3,280	68.45%
510230	Medical/Dental/Life Insurance	15,462	15,462	1,267	7,597	7,865	50.86%
	Total Personnel Expenses	299,986	299,986	20,231	126,737	173,249	57.75%
	Professional Expenses						
510325	Software/IT Support	8,224	8,224	315	4,404	3,820	46.46%
	Total Professional Expenses	8,224	8,224	315	4,404	3,820	46.46%
	Supplies						
510520	Operating Supplies	19,550	19,550	638	1,803	17,747	90.78%
	Total Supplies	19,550	19,550	638	1,803	17,747	90.78%
	Other General & Administrative Expenses						
510211	Property Taxes	0	0	0	4,007	(4,007)	0.00%
510270	Employee Recruitment & Testing	600	600	0	732	(132)	(21.95)%
510350	Refunds	0	0	472	472	(472)	0.00%
510400	Travel and Training	2,500	2,500	126	985	1,515	60.61%
510410	Telephone, Internet, Cable	5,313	5,313	364	2,194	3,119	58.71%
510430	Utilities/Electricity	21,956	21,956	1,828	10,903	11,053	50.34%
510436	Utilities/Water	7,549	7,549	1,303	5,567	1,982	26.26%
510437	Utilities/Solid Waste - Garbage & Recycling	8,048	8,048	896	4,864	3,184	39.57%
510440	Equipment Lease/Rent Expense	34,031	34,031	3,068	15,083	18,948	55.68%
510451	Workers Comp. Insurance	1,679	1,799	150	900	899	49.97%
510470	Printing	0	0	0	17	(17)	0.00%
510480	Advertising	4,025	4,025	0	1,190	2,835	70.43%
510530	Employee Clothing Allowance	1,275	1,275	0	620	655	51.36%
510540	Dues and Subscriptions	8,780	8,780	0	7,856	924	10.52%
	Total Other General & Administrative Expenses	95,756	95,876	8,207	55,388	40,488	42.23%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7230 - Golf - Pro Shop
From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Maintenance & Repairs						
510461	Golf Course Maintenance Services	514,734	514,734	44,916	248,533	266,201	51.72%
510463	R & M Buildings	10,000	10,000	898	2,384	7,616	76.16%
510464	R & M Grounds	55,975	55,975	0	3,549	52,426	93.66%
510465	R & M Equipment	13,975	13,975	2,996	9,858	4,117	29.46%
	Total Maintenance & Repairs	594,684	594,684	48,809	264,325	330,359	55.55%
	Operating Expenses						
579492	Merchandise Cost of Sales	47,821	47,821	5,228	26,050	21,771	45.53%
	Total Operating Expenses	47,821	47,821	5,228	26,050	21,771	45.53%
	Miscellaneous						
510710	Debt Service Principal	483	483	0	486	(3)	(0.62)%
510725	Interest Expense	4	4	0	0	4	100.00%
593000	Cash Over/Short	0	0	0	(154)	154	0.00%
	Total Miscellaneous	487	487	0	332	155	31.75%
	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	83,427	479,038	737,590	60.63%
	Net Revenues/Expenditures	(485,282)	(482,880)	(18,294)	151,993	(634,873)	131.48%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7241 - Property Services
From 3/1/2024 Through 3/31/2024

(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	32,950	253,450	225,350	47.07%
347211	Badge & Additional SMF	151,072	142,246	3,646	45,054	97,192	68.33%
	Total Charges for Service	<u>629,872</u>	<u>621,046</u>	<u>36,596</u>	<u>298,504</u>	<u>322,542</u>	<u>51.94%</u>
	Total Revenues	<u>629,872</u>	<u>621,046</u>	<u>36,596</u>	<u>298,504</u>	<u>322,542</u>	<u>51.94%</u>
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	605,966	605,966	50,418	296,061	309,905	51.14%
510122	P/T Wages	488,683	488,683	33,246	191,921	296,762	60.73%
510140	Overtime	12,661	12,661	1,296	12,697	(36)	(0.29)%
510150	Special Pay	11,150	11,150	925	5,318	5,832	52.30%
510210	Payroll Taxes	85,563	85,563	6,368	37,843	47,720	55.77%
510220	401 A Benefit	4,946	4,946	759	4,704	242	4.89%
510230	Medical/Dental/Life Insurance	199,535	199,535	13,668	82,415	117,120	58.70%
	Total Personnel Expenses	<u>1,408,504</u>	<u>1,408,504</u>	<u>106,681</u>	<u>630,959</u>	<u>777,545</u>	<u>55.20%</u>
	Professional Expenses						
510311	Professional Fees	6,000	6,000	0	5,337	663	11.05%
510325	Software/IT Support	11,857	11,857	367	2,629	9,228	77.82%
	Total Professional Expenses	<u>17,857</u>	<u>17,857</u>	<u>367</u>	<u>7,966</u>	<u>9,891</u>	<u>55.39%</u>
	Supplies						
510520	Operating Supplies	18,120	18,120	592	9,942	8,178	45.13%
510521	Cleaning Supplies	29,500	29,500	3,411	17,838	11,662	39.53%
510523	Chlorine	34,325	34,325	4,000	18,736	15,589	45.42%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7241 - Property Services
From 3/1/2024 Through 3/31/2024
(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	48	2,012	8,388	80.65%
510529	Fuel	26,685	26,685	883	6,926	19,759	74.05%
	Total Supplies	122,830	122,830	8,932	55,454	67,376	54.85%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	2,200	2,200	0	1,995	205	9.32%
510350	Refunds	0	0	1,498	0	0	0.00%
510400	Travel and Training	5,440	5,440	354	1,549	3,891	71.53%
510410	Telephone, Internet, Cable	10,992	10,992	877	4,085	6,907	62.84%
510430	Utilities/Electricity	64,321	64,321	4,197	29,308	35,013	54.43%
510435	Utilities/Propane	27,567	27,567	6,662	40,408	(12,841)	(46.58)%
510436	Utilities/Water	38,575	38,575	6,254	22,402	16,173	41.93%
510437	Utilities/Solid Waste - Garbage & Recycling	21,968	21,968	2,135	11,377	10,591	48.21%
510438	Utilities/Portable Toilets	9,588	9,588	752	4,684	4,904	51.14%
510440	Equipment Lease/Rent Expense	18,000	18,000	0	10,676	7,324	40.69%
510451	Workers Comp. Insurance	25,232	27,033	2,252	13,512	13,521	50.02%
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	2,300	4,030	63.66%
510535	Resident Activities	22,000	22,000	2,317	11,384	10,616	48.25%
510540	Dues and Subscriptions	524	524	0	6,337	(5,813)	(1,109.44)%
	Total Other General & Administrative Expenses	255,307	257,108	27,299	160,018	97,090	37.76%
	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	4,072	36,336	23,849	39.63%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7241 - Property Services
From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510464	R & M Grounds	73,414	73,414	3,945	40,123	33,291	45.35%
510465	R & M Equipment	42,206	42,206	3,749	22,425	19,781	46.87%
510466	R & M Pools	20,000	20,000	0	13,748	6,252	31.26%
510467	Vehicle Maintenance	3,095	3,095	352	2,132	963	31.12%
	Total Maintenance & Repairs	230,000	230,000	12,118	127,409	102,591	44.60%
	Operating Expenses						
579391	Music and Entertainment - Lounge	75,970	75,970	8,700	46,775	29,195	38.43%
579392	Music and Entertainment - 19th Hole	9,600	9,600	1,250	6,100	3,500	36.46%
579395	Music and Entertainment - Special Events	42,400	42,400	3,725	19,325	23,075	54.42%
	Total Operating Expenses	127,970	127,970	13,675	72,200	55,770	43.58%
	Miscellaneous						
593000	Cash Over/Short	0	0	6	6	(6)	0.00%
	Total Miscellaneous	0	0	6	6	(6)	0.00%
	Total Expenditures	2,162,468	2,164,269	169,078	1,054,013	1,110,256	51.30%
	Net Revenues/Expenditures	(1,532,596)	(1,543,223)	(132,482)	(755,510)	(787,713)	51.04%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7241 - Property Services
11 - Buildings
From 3/1/2024 Through 3/31/2024
(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	24,828	157,708	137,142	46.51%
510140	Overtime	10,041	10,041	669	7,332	2,709	26.98%
510150	Special Pay	600	600	0	100	500	83.33%
510210	Payroll Taxes	23,370	23,370	1,810	12,123	11,247	48.13%
510220	401 A Benefit	3,842	3,842	535	3,249	593	15.43%
510230	Medical/Dental/Life Insurance	122,992	122,992	8,762	51,645	71,347	58.01%
	Total Personnel Expenses	455,695	455,695	36,605	232,157	223,538	49.05%
	Professional Expenses						
510325	Software/IT Support	9,857	9,857	367	2,629	7,228	73.32%
	Total Professional Expenses	9,857	9,857	367	2,629	7,228	73.32%
	Supplies						
510520	Operating Supplies	6,500	6,500	0	7,649	(1,149)	(17.67)%
510526	Chemicals	500	500	0	0	500	100.00%
510528	Small Tools & Hardware	9,700	9,700	48	1,952	7,748	79.87%
510529	Fuel	17,000	17,000	558	4,821	12,179	71.64%
	Total Supplies	33,700	33,700	606	14,422	19,278	57.20%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	200	200	0	501	(301)	(150.25)%
510400	Travel and Training	3,625	3,625	354	1,549	2,076	57.28%
510410	Telephone, Internet, Cable	4,135	4,135	300	1,808	2,327	56.27%
510430	Utilities/Electricity	23,275	23,275	1,752	11,263	12,012	51.61%
510436	Utilities/Water	7,052	7,052	2,043	5,469	1,583	22.45%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7241 - Property Services
11 - Buildings
From 3/1/2024 Through 3/31/2024
(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	1,210	5,193	9,409	64.43%
510440	Equipment Lease/Rent Expense	2,000	2,000	0	0	2,000	100.00%
510451	Workers Comp. Insurance	10,300	11,035	918	5,508	5,527	50.09%
510490	Licenses, permits, lien fees	770	770	0	0	770	100.00%
510530	Employee Clothing Allowance	1,575	1,575	0	720	855	54.28%
510540	Dues and Subscriptions	524	524	0	6,337	(5,813)	(1,109.44)%
	Total Other General & Administrative Expenses	68,058	68,793	6,578	38,348	30,445	44.26%
	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	4,072	36,336	23,849	39.63%
510464	R & M Grounds	0	0	0	70	(70)	0.00%
510465	R & M Equipment	12,981	12,981	1,999	7,372	5,609	43.21%
510467	Vehicle Maintenance	3,095	3,095	352	2,132	963	31.12%
	Total Maintenance & Repairs	107,361	107,361	6,423	58,556	48,805	45.46%
	Total Expenditures	674,671	675,406	50,579	346,113	329,293	48.75%
	Net Revenues/Expenditures	(674,671)	(675,406)	(50,579)	(346,113)	(329,293)	48.75%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7241 - Property Services
12 - Grounds
From 3/1/2024 Through 3/31/2024
(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	6,614	38,241	48,693	56.01%
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	456	2,836	5,617	66.45%
510230	Medical/Dental/Life Insurance	15,418	15,418	1,258	7,451	7,967	51.67%
	Total Personnel Expenses	134,367	134,367	8,327	48,527	85,840	63.88%
	Professional Expenses						
510311	Professional Fees	6,000	6,000	0	4,017	1,983	33.05%
	Total Professional Expenses	6,000	6,000	0	4,017	1,983	33.05%
	Supplies						
510520	Operating Supplies	500	500	0	10	490	98.00%
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	324	2,105	3,875	64.80%
	Total Supplies	9,980	9,980	324	2,115	7,865	78.81%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	200	200	0	0	200	100.00%
510436	Utilities/Water	2,729	2,729	300	1,580	1,149	42.11%
510437	Utilities/Solid Waste - Garbage & Recycling	5,813	5,813	798	3,931	1,882	32.38%
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	2,232	2,233	50.01%
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 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510530	Employee Clothing Allowance	700	700	0	239	462	65.93%
	Total Other General & Administrative Expenses	19,859	20,157	1,470	10,369	9,788	48.56%
	Maintenance & Repairs						
510464	R & M Grounds	30,000	30,000	3,465	36,718	(6,718)	(22.39)%
510465	R & M Equipment	13,500	13,500	525	10,743	2,757	20.43%
	Total Maintenance & Repairs	43,500	43,500	3,990	47,461	(3,961)	(9.11)%
	Total Expenditures	213,706	214,004	14,111	112,489	101,515	47.44%
	Net Revenues/Expenditures	(213,706)	(214,004)	(14,111)	(112,489)	(101,515)	47.44%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7241 - Property Services
13 - Custodial
From 3/1/2024 Through 3/31/2024
(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	11,379	55,771	66,689	54.46%
510122	P/T Wages	153,138	153,138	13,407	79,124	74,014	48.33%
510140	Overtime	1,575	1,575	475	4,996	(3,421)	(217.24)%
510150	Special Pay	500	500	0	25	475	95.00%
510210	Payroll Taxes	21,242	21,242	1,942	10,593	10,649	50.13%
510220	401 A Benefit	1,104	1,104	154	991	113	10.24%
510230	Medical/Dental/Life Insurance	30,377	30,377	1,259	8,607	21,770	71.67%
	Total Personnel Expenses	330,396	330,396	28,616	160,107	170,289	51.54%
	Professional Expenses						
510325	Software/IT Support	2,000	2,000	0	0	2,000	100.00%
	Total Professional Expenses	2,000	2,000	0	0	2,000	100.00%
	Supplies						
510520	Operating Supplies	1,500	1,500	120	435	1,065	70.99%
510521	Cleaning Supplies	29,500	29,500	3,411	17,838	11,662	39.53%
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	3,531	18,333	16,872	47.92%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	1,000	1,000	0	1,314	(314)	(31.39)%
510400	Travel and Training	700	700	0	0	700	100.00%
510410	Telephone, Internet, Cable	1,971	1,971	75	429	1,542	78.22%
510451	Workers Comp. Insurance	4,992	5,348	446	2,676	2,672	49.96%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7241 - Property Services
13 - Custodial
From 3/1/2024 Through 3/31/2024
(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	646	1,359	67.78%
	Total Other General & Administrative Expenses	10,668	11,024	521	5,065	5,959	54.05%
	Maintenance & Repairs						
510465	R & M Equipment	1,800	1,800	564	564	1,236	68.66%
	Total Maintenance & Repairs	1,800	1,800	564	564	1,236	68.66%
	Total Expenditures	380,069	380,425	33,232	184,070	196,355	51.61%
	Net Revenues/Expenditures	(380,069)	(380,425)	(33,232)	(184,070)	(196,355)	51.61%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7241 - Property Services
14 - Pools
From 3/1/2024 Through 3/31/2024
(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	7,597	44,341	57,381	56.41%
510122	P/T Wages	256,443	256,443	19,840	112,782	143,661	56.02%
510140	Overtime	945	945	152	369	576	60.98%
510150	Special Pay	10,050	10,050	925	5,193	4,857	48.33%
510210	Payroll Taxes	28,241	28,241	2,160	12,290	15,951	56.48%
510220	401 A Benefit	0	0	71	464	(464)	0.00%
510230	Medical/Dental/Life Insurance	30,748	30,748	2,389	14,712	16,036	52.15%
	Total Personnel Expenses	428,149	428,149	33,133	190,152	237,997	55.59%
	Supplies						
510520	Operating Supplies	7,620	7,620	472	1,848	5,772	75.75%
510523	Chlorine	34,325	34,325	4,000	18,736	15,589	45.42%
	Total Supplies	41,945	41,945	4,471	20,584	21,361	50.93%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	600	600	0	181	419	69.91%
510400	Travel and Training	1,115	1,115	0	0	1,115	100.00%
510410	Telephone, Internet, Cable	2,970	2,970	328	800	2,170	73.05%
510430	Utilities/Electricity	26,200	26,200	1,262	10,375	15,825	60.40%
510435	Utilities/Propane	27,085	27,085	6,662	40,408	(13,323)	(49.19)%
510436	Utilities/Water	24,307	24,307	3,413	11,956	12,351	50.81%
510451	Workers Comp. Insurance	5,171	5,540	462	2,772	2,768	49.96%
510490	Licenses, permits, lien fees	1,050	1,050	0	0	1,050	100.00%
510530	Employee Clothing Allowance	1,900	1,900	0	696	1,204	63.39%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7241 - Property Services
14 - Pools
From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

	Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
Total Other General & Administrative Expenses	<u>90,398</u>	<u>90,767</u>	<u>12,127</u>	<u>67,187</u>	<u>23,580</u>	<u>25.98%</u>
Maintenance & Repairs						
510465 R & M Equipment	6,015	6,015	661	3,429	2,586	42.99%
510466 R & M Pools	20,000	20,000	0	13,748	6,252	31.26%
Total Maintenance & Repairs	<u>26,015</u>	<u>26,015</u>	<u>661</u>	<u>17,177</u>	<u>8,838</u>	<u>33.97%</u>
Miscellaneous						
593000 Cash Over/Short	0	0	6	6	(6)	0.00%
Total Miscellaneous	<u>0</u>	<u>0</u>	<u>6</u>	<u>6</u>	<u>(6)</u>	<u>0.00%</u>
Total Expenditures	<u>586,507</u>	<u>586,876</u>	<u>50,398</u>	<u>295,106</u>	<u>291,770</u>	<u>49.72%</u>
Net Revenues/Expenditures	<u>(586,507)</u>	<u>(586,876)</u>	<u>(50,398)</u>	<u>(295,106)</u>	<u>(291,770)</u>	<u>49.72%</u>

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7241 - Property Services
15 - Recreation
From 3/1/2024 Through 3/31/2024
(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	32,950	253,450	225,350	47.07%
347211	Badge & Additional SMF	151,072	142,246	3,646	45,054	97,192	68.33%
	Total Charges for Service	<u>629,872</u>	<u>621,046</u>	<u>36,596</u>	<u>298,504</u>	<u>322,542</u>	<u>51.94%</u>
	Total Revenues	<u>629,872</u>	<u>621,046</u>	<u>36,596</u>	<u>298,504</u>	<u>322,542</u>	<u>51.94%</u>
	Expenditures						
	Personnel Expenses						
510122	P/T Wages	55,640	55,640	0	15	55,625	99.97%
510210	Payroll Taxes	4,257	4,257	0	1	4,256	99.97%
	Total Personnel Expenses	<u>59,897</u>	<u>59,897</u>	<u>0</u>	<u>16</u>	<u>59,881</u>	<u>99.97%</u>
	Professional Expenses						
510311	Professional Fees	0	0	0	1,320	(1,320)	0.00%
	Total Professional Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,320</u>	<u>(1,320)</u>	<u>0.00%</u>
	Supplies						
510520	Operating Supplies	2,000	2,000	0	0	2,000	100.00%
	Total Supplies	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>100.00%</u>
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	200	200	0	0	200	100.00%
510350	Refunds	0	0	1,498	0	0	0.00%
510410	Telephone, Internet, Cable	1,916	1,916	174	1,047	869	45.36%
510430	Utilities/Electricity	14,846	14,846	1,183	7,670	7,176	48.34%
510435	Utilities/Propane	482	482	0	0	482	100.00%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7241 - Property Services
15 - Recreation
From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510436	Utilities/Water	4,487	4,487	498	3,398	1,089	24.26%
510437	Utilities/Solid Waste - Garbage & Recycling	1,553	1,553	127	2,253	(700)	(45.07)%
510438	Utilities/Portable Toilets	9,588	9,588	752	4,684	4,904	51.14%
510440	Equipment Lease/Rent Expense	10,000	10,000	0	8,288	1,712	17.12%
510451	Workers Comp. Insurance	602	645	54	324	321	49.77%
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	2,317	11,384	10,616	48.25%
	Total Other General & Administrative Expenses	66,324	66,367	6,603	39,048	27,319	41.16%
	Maintenance & Repairs						
510464	R & M Grounds	43,414	43,414	480	3,335	40,079	92.32%
510465	R & M Equipment	7,910	7,910	0	317	7,593	95.99%
	Total Maintenance & Repairs	51,324	51,324	480	3,652	47,672	92.89%
	Operating Expenses						
579391	Music and Entertainment - Lounge	75,970	75,970	8,700	46,775	29,195	38.43%
579392	Music and Entertainment - 19th Hole	9,600	9,600	1,250	6,100	3,500	36.46%
579395	Music and Entertainment - Special Events	42,400	42,400	3,725	19,325	23,075	54.42%
	Total Operating Expenses	127,970	127,970	13,675	72,200	55,770	43.58%
	Total Expenditures	307,515	307,558	20,758	116,236	191,322	62.21%
	Net Revenues/Expenditures	322,357	313,488	15,838	182,268	131,220	41.86%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7270 - Vehicle Storage
From 3/1/2024 Through 3/31/2024

(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	20,892	126,652	117,956	48.22%
369310	Kayak Storage Income	2,340	2,600	0	2,469	131	5.04%
	Total Rents and Royalties	246,948	247,208	20,892	129,121	118,087	47.77%
	Other Income						
363102	Delinquent Fee Collections	150	150	120	645	(495)	(330.00)%
	Total Other Income	150	150	120	645	(495)	(330.00)%
	Total Revenues	247,098	247,358	21,012	129,766	117,592	47.54%
	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	1,368	(68)	(5.21)%
510430	Utilities/Electricity	9,291	9,291	734	4,851	4,440	47.79%
510436	Utilities/Water	2,234	2,234	227	938	1,296	57.99%
510531	Access System Service Fee	3,088	3,088	0	2,820	268	8.68%
	Total Other General & Administrative Expenses	15,913	15,913	1,188	9,977	5,936	37.30%
	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	1,188	9,977	8,620	46.35%
	Net Revenues/Expenditures	228,501	228,761	19,823	119,788	108,973	47.64%
		58 of 64				04/11/2024	

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7310 - StormWater
From 3/1/2024 Through 3/31/2024
(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	7,869	13,351	62.92%
510465	R & M Equipment	350	350	0	0	350	100.00%
	Total Maintenance & Repairs	21,570	21,570	1,311	7,869	13,701	63.52%
	Total Expenditures	22,920	22,920	1,311	7,869	15,051	65.67%
	Net Revenues/Expenditures	(22,920)	(22,920)	(1,311)	(7,869)	(15,051)	65.67%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7400 - Shopping Center
From 3/1/2024 Through 3/31/2024
(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	7,900	60,647	46,695	43.50%
370001	Common Area Maint Income	21,816	21,816	1,851	12,930	8,886	40.73%
370002	Real Estate Taxes Income	15,370	15,370	1,281	7,685	7,685	50.00%
	Total Rents and Royalties	144,528	144,528	11,032	81,262	63,266	43.77%
	Total Revenues	144,528	144,528	11,032	81,262	63,266	43.77%
	Expenditures						
	Professional Expenses						
510311	Professional Fees	250	250	0	0	250	100.00%
510312	Legal Fees	2,700	2,700	225	1,350	1,350	50.00%
510325	Software/IT Support	250	250	0	0	250	100.00%
	Total Professional Expenses	3,200	3,200	225	1,350	1,850	57.81%
	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	173	1,127	1,041	48.00%
510430	Utilities/Electricity	2,585	2,585	253	1,439	1,146	44.34%
510436	Utilities/Water	1,410	1,410	105	551	859	60.89%
510437	Utilities/Solid Waste - Garbage & Recycling	6,500	6,500	948	5,584	916	14.09%
510439	CVO Utilities	4,152	4,152	231	2,025	2,127	51.23%
	Total Other General & Administrative Expenses	34,383	34,383	1,710	31,746	2,637	7.67%
	Maintenance & Repairs						
510463	R & M Buildings	10,148	10,148	3,856	17,606	(7,458)	(73.49)%
	Total Maintenance & Repairs	10,148	10,148	3,856	17,606	(7,458)	(73.49)%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7400 - Shopping Center
From 3/1/2024 Through 3/31/2024

(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>5,790</u>	<u>50,703</u>	<u>(2,972)</u>	<u>(6.23)%</u>
Net Revenues/Expenditures	<u>96,797</u>	<u>96,797</u>	<u>5,242</u>	<u>30,560</u>	<u>66,237</u>	<u>68.43%</u>

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7300 - R&M/Capital Projects
From 3/1/2024 Through 3/31/2024

(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Other Income						
366100	Donations	0	0	17,600	17,600	(17,600)	0.00%
	Total Other Income	0	0	17,600	17,600	(17,600)	0.00%
	Total Revenues	0	0	17,600	17,600	(17,600)	0.00%
	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						
572131	Neighborhood Revitalization Program	0	87,479	0	0	87,479	100.00%
572191	Replacement Backhoe (used)	0	5,000	0	0	5,000	100.00%
572318	Miniature Golf Turf Donation	0	0	8,800	8,800	(8,800)	0.00%
572361	Portable 20kw Emergency Backup Genera...	0	30,000	0	0	30,000	100.00%
572362	Golf Course Maintenance Facility (Green ...	0	16,600	0	8,165	8,435	50.81%
572363	Pool #2 Tech Closet Electrical Panel Repla...	0	10,120	0	0	10,120	100.00%
572365	Pro Shop Cart Barn Electrical Panel Repla...	0	6,800	0	0	6,800	100.00%
572366	19th Hole Ceiling Air Handling Unit Repla...	0	19,000	0	0	19,000	100.00%
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	4,788	4,788	32,212	87.06%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7300 - R&M/Capital Projects
From 3/1/2024 Through 3/31/2024
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
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	880	14,026	5,974	29.87%
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	4,121	13,851	1,899	12.06%
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%
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%
575013	Upgrade Golf Cart Parking Area (Lounge) ...	0	13,400	0	0	13,400	100.00%
575035	Shopping Ctr. (937) Exterior Windows Re...	0	30,000	0	0	30,000	100.00%
575046	Beach Projects Ph. 3	0	109,007	1,423	3,027	105,980	97.22%
	Total Capital Outlay	406,900	705,806	20,012	89,001	616,805	87.39%
	Total Expenditures	541,846	840,752	20,012	89,001	751,751	89.41%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
7300 - R&M/Capital Projects
From 3/1/2024 Through 3/31/2024

(In Whole Numbers)

	Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
Net Revenues/Expenditures	(541,846)	(840,752)	(2,412)	(71,401)	(769,351)	91.51%