

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

	Adopted Budget	Revised Budget	Current Period	Fiscal Year To Date	Budget Remaining	Percent Remaining
Revenues						
Administration	4,227,415	4,227,415	19,444	4,380,005	(152,590)	(3.61)%
Food and Beverage	1,470,305	1,470,305	98,672	1,482,963	(12,658)	(0.86)%
Resident Relations	89,775	89,775	6,116	98,596	(8,821)	(9.83)%
Golf - Pro Shop	665,316	665,316	13,977	661,669	3,647	0.55%
Property Services	629,550	629,550	40,384	562,185	67,365	10.70%
Vehicle Storage	206,990	206,990	17,060	208,479	(1,489)	(0.72)%
Shopping Center	139,365	139,365	10,724	143,198	(3,833)	(2.75)%
Total Revenues	7,428,716	7,428,716	206,378	7,537,095	(108,379)	(1.46)%
Expenditures						
Administration	1,528,416	1,376,225	64,924	1,245,323	130,902	9.51%
Food and Beverage	1,518,248	1,542,871	128,670	1,604,112	(61,241)	(3.97)%
Resident Relations	600,214	638,019	48,077	587,004	51,015	8.00%
Golf - Pro Shop	1,012,500	1,089,827	90,448	954,132	135,695	12.45%
Property Services	2,011,947	2,076,948	154,442	1,923,904	153,044	7.37%
Vehicle Storage	17,761	17,761	1,239	18,087	(326)	(1.83)%
R&M/Capital Projects	671,960	1,262,968	0	557,546	705,422	55.85%
StormWater	22,625	22,625	1,273	20,813	1,812	8.01%
Shopping Center	45,045	45,045	1,805	47,438	(2,393)	(5.31)%
Total Expenditures	7,428,716	8,072,289	490,878	6,958,357	1,113,932	13.80%
Net Revenues/Expenditures	0	(643,573)	(284,500)	578,737	(1,222,310)	189.93%

THESE FINANCIAL STATEMENTS HAVE BEEN PREPARED USING THE MODIFIED ACCRUAL BASIS OF ACCOUNTING.
ALL EXPENDITURES IN THIS REPORT HAVE BEEN RECORDED ON OR BEFORE 10/14/2023.

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
1300 - Administration
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Assessments						
363101	District Assessment Fee	4,210,041	4,210,041	865	4,205,845	4,196	0.10%
	Total Assessments	4,210,041	4,210,041	865	4,205,845	4,196	0.10%
	Interest						
361100	Interest Income	8,887	8,887	8,939	128,846	(119,959)	(1,349.83)%
	Total Interest	8,887	8,887	8,939	128,846	(119,959)	(1,349.83)%
	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	390	(30)	(8.33)%
363102	Delinquent Fee Collections	1,250	1,250	140	1,730	(480)	(38.40)%
363103	Lien Fee Reimbursement	675	675	180	855	(180)	(26.67)%
363104	Legal Fee Recovery	2,450	2,450	0	6,834	(4,384)	(178.95)%
364000	Proceeds from Sale of Assets	250	250	0	7,780	(7,530)	(3,012.00)%
368000	Insurance Proceeds	3,000	3,000	9,000	27,435	(24,435)	(814.50)%
369100	Miscellaneous Income General	250	250	290	290	(40)	(16.12)%
	Total Other Income	8,487	8,487	9,640	45,315	(36,828)	(433.93)%
	Total Revenues	4,227,415	4,227,415	19,444	4,380,005	(152,590)	(3.61)%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	337,166	360,769	28,671	310,481	50,288	13.94%
510122	P/T Wages	4,166	4,457	0	0	4,457	100.00%
510140	Overtime	150	150	698	6,802	(6,652)	(4,434.94)%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
1300 - Administration
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510150	Special Pay	2,050	2,050	0	0	2,050	100.00%
510210	Payroll Taxes	26,211	27,711	2,181	23,497	4,214	15.21%
510220	401 A Benefit	6,035	8,045	512	6,737	1,308	16.25%
510230	Medical/Dental/Life Insurance	91,132	95,412	5,536	66,661	28,751	30.13%
	Total Personnel Expenses	466,910	498,594	37,599	414,179	84,415	16.93%
	Professional Expenses						
510310	Payroll Fees	22,650	22,650	2,170	26,875	(4,225)	(18.65)%
510311	Professional Fees	11,801	11,801	0	9,306	2,496	21.15%
510312	Legal Fees	57,600	57,600	4,800	57,692	(92)	(0.16)%
510313	Management Fees	177,408	177,408	14,451	173,290	4,118	2.32%
510314	Management Fees/Tax Roll	5,000	5,000	0	2,457	2,544	50.87%
510320	Accounting & Auditing Fees	34,500	34,500	0	37,720	(3,220)	(9.33)%
510325	Software/IT Support	65,906	65,906	2,361	59,778	6,128	9.30%
	Total Professional Expenses	374,865	374,865	23,782	367,117	7,748	2.07%
	Supplies						
510520	Operating Supplies	9,763	9,763	312	8,250	1,513	15.50%
	Total Supplies	9,763	9,763	312	8,250	1,513	15.50%
	Other General & Administrative Expenses						
510110	Collection Fees	84,201	84,201	19	81,524	2,677	3.18%
510115	Collection Discounts	136,826	136,826	0	137,229	(403)	(0.29)%
510211	Property Taxes	16,591	16,591	0	15,766	825	4.97%
510221	ICMA Retirement	1,000	1,000	0	500	500	50.00%
510260	Employee Incentive	200,666	16,791	0	6,012	10,779	64.20%
510270	Employee Recruitment & Testing	150	150	0	0	150	100.00%
510330	Lien & Recording Fees	1,248	1,248	61	644	604	48.40%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
1300 - Administration
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510400	Travel and Training	13,352	13,352	180	6,901	6,451	48.32%
510410	Telephone, Internet, Cable	4,852	4,852	379	5,102	(250)	(5.16)%
510411	Postage	3,271	3,271	201	1,453	1,818	55.58%
510430	Utilities/Electricity	3,345	3,345	440	4,998	(1,653)	(49.42)%
510436	Utilities/Water	1,441	1,441	127	1,468	(27)	(1.87)%
510440	Equipment Lease/Rent Expense	4,166	4,166	(576)	3,361	805	19.33%
510450	Insurance	130,032	130,032	0	126,547	3,486	2.68%
510451	Workers Comp. Insurance	716	716	70	840	(124)	(17.32)%
510470	Printing	3,036	3,036	0	3,255	(219)	(7.20)%
510480	Advertising	4,169	4,169	0	943	3,226	77.37%
510490	Licenses, permits, lien fees	175	175	0	175	0	0.00%
510491	Bank Charges	33,500	33,500	2,039	39,409	(5,909)	(17.64)%
510492	Bad Debts	0	0	140	639	(639)	0.00%
510540	Dues and Subscriptions	5,555	5,555	150	4,909	646	11.63%
510733	Election Expenses	4,548	4,548	0	2,323	2,225	48.93%
	Total Other General & Administrative Expenses	652,840	468,965	3,231	443,998	24,967	5.32%
	Maintenance & Repairs						
510463	R & M Buildings	2,520	2,520	0	1,600	920	36.50%
510465	R & M Equipment	6,315	6,315	0	10,161	(3,846)	(60.90)%
	Total Maintenance & Repairs	8,835	8,835	0	11,761	(2,926)	(33.12)%
	Contingency						
510606	Contingency	15,203	15,203	0	0	15,203	100.00%
	Total Contingency	15,203	15,203	0	0	15,203	100.00%
	Miscellaneous						
593000	Cash Over/Short	0	0	0	18	(18)	0.00%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
1300 - Administration
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

	Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
Total Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>18</u>	<u>(18)</u>	<u>0.00%</u>
Total Expenditures	<u>1,528,416</u>	<u>1,376,225</u>	<u>64,924</u>	<u>1,245,323</u>	<u>130,902</u>	<u>9.51%</u>
Net Revenues/Expenditures	<u>2,698,999</u>	<u>2,851,190</u>	<u>(45,480)</u>	<u>3,134,683</u>	<u>(283,493)</u>	<u>(9.94)%</u>

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
1300 - Administration
06 - Finance
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Assessments						
363101	District Assessment Fee	4,210,041	4,210,041	865	4,205,845	4,196	0.10%
	Total Assessments	4,210,041	4,210,041	865	4,205,845	4,196	0.10%
	Interest						
361100	Interest Income	8,887	8,887	8,939	128,846	(119,959)	(1,349.83)%
	Total Interest	8,887	8,887	8,939	128,846	(119,959)	(1,349.83)%
	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	390	(30)	(8.33)%
363102	Delinquent Fee Collections	1,250	1,250	140	1,730	(480)	(38.40)%
363103	Lien Fee Reimbursement	675	675	180	855	(180)	(26.67)%
363104	Legal Fee Recovery	2,450	2,450	0	6,834	(4,384)	(178.95)%
364000	Proceeds from Sale of Assets	250	250	0	7,780	(7,530)	(3,012.00)%
369100	Miscellaneous Income General	250	250	0	0	250	100.00%
	Total Other Income	5,487	5,487	350	17,589	(12,102)	(220.56)%
	Total Revenues	4,224,415	4,224,415	10,154	4,352,280	(127,865)	(3.03)%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	182,146	194,897	18,647	204,039	(9,142)	(4.69)%
510140	Overtime	150	150	685	5,783	(5,633)	(3,755.50)%
510150	Special Pay	750	750	0	0	750	100.00%

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1300 - Administration
06 - Finance
From 9/1/2023 Through 9/30/2023
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		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510210	Payroll Taxes	13,934	14,746	1,446	15,585	(839)	(5.69)%
510220	401 A Benefit	2,731	3,641	296	3,916	(275)	(7.56)%
510230	Medical/Dental/Life Insurance	45,566	47,706	3,370	40,253	7,453	15.62%
	Total Personnel Expenses	245,277	261,890	24,444	269,576	(7,686)	(2.93)%
	Professional Expenses						
510310	Payroll Fees	22,650	22,650	2,170	26,875	(4,225)	(18.65)%
510311	Professional Fees	6,600	6,600	0	0	6,600	100.00%
510312	Legal Fees	2,700	2,700	225	2,792	(92)	(3.41)%
510320	Accounting & Auditing Fees	34,500	34,500	0	37,720	(3,220)	(9.33)%
510325	Software/IT Support	22,759	22,759	1,007	14,421	8,338	36.64%
	Total Professional Expenses	89,209	89,209	3,402	81,807	7,402	8.30%
	Supplies						
510520	Operating Supplies	2,763	2,763	95	2,831	(68)	(2.47)%
	Total Supplies	2,763	2,763	95	2,831	(68)	(2.47)%
	Other General & Administrative Expenses						
510110	Collection Fees	84,201	84,201	19	81,524	2,677	3.18%
510115	Collection Discounts	136,826	136,826	0	137,229	(403)	(0.29)%
510211	Property Taxes	16,591	16,591	0	15,766	825	4.97%
510221	ICMA Retirement	1,000	1,000	0	500	500	50.00%
510260	Employee Incentive	200,666	16,791	0	6,012	10,779	64.20%
510270	Employee Recruitment & Testing	50	50	0	0	50	100.00%
510330	Lien & Recording Fees	1,013	1,013	61	429	584	57.68%
510400	Travel and Training	4,032	4,032	0	2,832	1,200	29.75%
510410	Telephone, Internet, Cable	2,812	2,812	237	3,018	(206)	(7.34)%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
1300 - Administration
06 - Finance
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510411	Postage	1,324	1,324	175	1,265	59	4.45%
510430	Utilities/Electricity	1,545	1,545	220	2,499	(954)	(61.75)%
510436	Utilities/Water	682	682	64	734	(52)	(7.62)%
510440	Equipment Lease/Rent Expense	3,151	3,151	(288)	2,534	617	19.59%
510451	Workers Comp. Insurance	296	296	29	348	(52)	(17.57)%
510470	Printing	925	925	0	762	163	17.58%
510480	Advertising	1,386	1,386	0	519	867	62.56%
510490	Licenses, permits, lien fees	175	175	0	175	0	0.00%
510491	Bank Charges	33,500	33,500	2,039	39,409	(5,909)	(17.64)%
510492	Bad Debts	0	0	140	639	(639)	0.00%
510540	Dues and Subscriptions	955	955	150	649	306	32.04%
	Total Other General & Administrative Expenses	491,130	307,255	2,846	296,844	10,411	3.39%
	Maintenance & Repairs						
510463	R & M Buildings	1,294	1,294	0	800	494	38.16%
510465	R & M Equipment	565	565	0	220	345	61.06%
	Total Maintenance & Repairs	1,859	1,859	0	1,020	839	45.12%
	Contingency						
510606	Contingency	15,203	15,203	0	0	15,203	100.00%
	Total Contingency	15,203	15,203	0	0	15,203	100.00%
	Miscellaneous						
593000	Cash Over/Short	0	0	0	18	(18)	0.00%
	Total Miscellaneous	0	0	0	18	(18)	0.00%
	Total Expenditures	845,441	678,179	30,787	652,097	26,082	3.85%

Barefoot Bay Recreation District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

1300 - Administration

06 - Finance

From 9/1/2023 Through 9/30/2023

(In Whole Numbers)

	Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
Net Revenues/Expenditures	3,378,974	3,546,236	(20,633)	3,700,183	(153,947)	(4.34)%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
1300 - Administration
07 - District Clerk
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Other Income						
368000	Insurance Proceeds	3,000	3,000	9,000	27,435	(24,435)	(814.50)%
369100	Miscellaneous Income General	0	0	289	289	(289)	0.00%
	Total Other Income	3,000	3,000	9,289	27,724	(24,724)	(824.13)%
	Total Revenues	3,000	3,000	9,289	27,724	(24,724)	(824.13)%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	155,020	165,872	10,024	106,442	59,430	35.83%
510122	P/T Wages	4,166	4,457	0	0	4,457	100.00%
510140	Overtime	0	0	14	1,019	(1,019)	0.00%
510150	Special Pay	1,300	1,300	0	0	1,300	100.00%
510210	Payroll Taxes	12,277	12,965	736	7,912	5,053	38.97%
510220	401 A Benefit	3,304	4,404	216	2,821	1,583	35.94%
510230	Medical/Dental/Life Insurance	45,566	47,706	2,166	26,408	21,298	44.64%
	Total Personnel Expenses	221,633	236,704	13,155	144,603	92,101	38.91%
	Professional Expenses						
510311	Professional Fees	5,201	5,201	0	9,306	(4,105)	(78.92)%
510312	Legal Fees	54,900	54,900	4,575	54,900	0	0.00%
510313	Management Fees	177,408	177,408	14,451	173,290	4,118	2.32%
510314	Management Fees/Tax Roll	5,000	5,000	0	2,457	2,544	50.87%
510325	Software/IT Support	43,147	43,147	1,354	45,357	(2,210)	(5.12)%
	Total Professional Expenses	285,656	285,656	20,380	285,310	347	0.12%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
1300 - Administration
07 - District Clerk
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Supplies						
510520	Operating Supplies	7,000	7,000	217	5,419	1,581	22.59%
	Total Supplies	7,000	7,000	217	5,419	1,581	22.59%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	100	100	0	0	100	100.00%
510330	Lien & Recording Fees	235	235	0	215	20	8.40%
510400	Travel and Training	9,320	9,320	180	4,069	5,251	56.35%
510410	Telephone, Internet, Cable	2,040	2,040	142	2,084	(44)	(2.15)%
510411	Postage	1,947	1,947	26	188	1,759	90.35%
510430	Utilities/Electricity	1,800	1,800	220	2,499	(699)	(38.83)%
510436	Utilities/Water	759	759	64	734	25	3.30%
510440	Equipment Lease/Rent Expense	1,015	1,015	(288)	827	188	18.50%
510450	Insurance	130,032	130,032	0	126,547	3,486	2.68%
510451	Workers Comp. Insurance	420	420	41	492	(72)	(17.14)%
510470	Printing	2,111	2,111	0	2,492	(381)	(18.06)%
510480	Advertising	2,783	2,783	0	424	2,359	84.75%
510540	Dues and Subscriptions	4,600	4,600	0	4,260	340	7.39%
510733	Election Expenses	4,548	4,548	0	2,323	2,225	48.93%
	Total Other General & Administrative Expenses	161,710	161,710	385	147,154	14,556	9.00%
	Maintenance & Repairs						
510463	R & M Buildings	1,226	1,226	0	800	426	34.73%
510465	R & M Equipment	5,750	5,750	0	9,941	(4,191)	(72.89)%
	Total Maintenance & Repairs	6,976	6,976	0	10,741	(3,765)	(53.97)%
	Total Expenditures	682,975	698,046	34,137	593,226	104,820	15.02%

Barefoot Bay Recreation District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

1300 - Administration

07 - District Clerk

From 9/1/2023 Through 9/30/2023

(In Whole Numbers)

	Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
Net Revenues/Expenditures	(679,975)	(695,046)	(24,848)	(565,502)	(129,544)	18.64%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7210 - Food and Beverage
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Charges for Service						
347901	Beverage Sales	902,230	902,230	64,419	978,217	(75,987)	(8.42)%
347902	Food Sales	527,447	527,447	36,034	444,571	82,876	15.71%
347912	Coupons	(18,996)	(18,996)	(990)	(10,309)	(8,687)	45.73%
347922	Staff Discount	(1,581)	(1,581)	(138)	(1,674)	93	(5.90)%
347932	F&B Shift Discount	0	0	(811)	(2,888)	2,888	0.00%
	Total Charges for Service	1,409,100	1,409,100	98,514	1,407,916	1,184	0.08%
	Other Income						
347510	Merchandise Sales	7,265	7,265	0	2,907	4,358	59.98%
347903	Vending Machine Income	1,552	1,552	135	1,448	104	6.69%
366100	Donations	0	0	0	8,000	(8,000)	0.00%
369100	Miscellaneous Income General	52,388	52,388	23	62,691	(10,303)	(19.67)%
	Total Other Income	61,205	61,205	158	75,046	(13,841)	(22.61)%
	Total Revenues	1,470,305	1,470,305	98,672	1,482,963	(12,658)	(0.86)%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	221,406	240,465	19,733	229,447	11,018	4.58%
510122	P/T Wages	343,013	343,013	34,042	342,498	515	0.15%
510140	Overtime	3,900	3,900	536	11,282	(7,382)	(189.28)%
510150	Special Pay	705	705	0	0	705	100.00%
510210	Payroll Taxes	43,531	44,715	4,567	50,699	(5,984)	(13.38)%
510220	401 A Benefit	2,441	3,251	570	5,921	(2,670)	(82.13)%
510230	Medical/Dental/Life Insurance	75,943	79,513	4,315	75,837	3,676	4.62%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7210 - Food and Beverage
From 9/1/2023 Through 9/30/2023

(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Total Personnel Expenses	<u>690,939</u>	<u>715,562</u>	<u>63,765</u>	<u>715,684</u>	<u>(122)</u>	<u>(0.02)%</u>
	Professional Expenses						
510311	Professional Fees	11,681	11,681	0	3,894	7,787	66.66%
510325	Software/IT Support	11,198	11,198	1,478	14,665	(3,467)	(30.96)%
	Total Professional Expenses	<u>22,879</u>	<u>22,879</u>	<u>1,478</u>	<u>18,559</u>	<u>4,320</u>	<u>18.88%</u>
	Supplies						
510520	Operating Supplies	12,910	12,910	953	15,897	(2,987)	(23.14)%
510521	Cleaning Supplies	8,874	8,874	1,017	7,754	1,120	12.63%
510524	Beverage Supplies	6,346	6,346	382	8,499	(2,153)	(33.93)%
510525	Paper Supplies	22,608	22,608	1,600	28,075	(5,467)	(24.18)%
510529	Fuel	89	89	0	0	89	100.00%
	Total Supplies	<u>50,827</u>	<u>50,827</u>	<u>3,953</u>	<u>60,225</u>	<u>(9,398)</u>	<u>(18.49)%</u>
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	2,415	2,415	542	4,153	(1,738)	(71.96)%
510400	Travel and Training	4,348	4,348	0	369	3,979	91.51%
510410	Telephone, Internet, Cable	6,627	6,627	2,423	14,819	(8,192)	(123.61)%
510430	Utilities/Electricity	5,800	5,800	2,390	16,447	(10,647)	(183.56)%
510435	Utilities/Propane	9,087	9,087	2,205	18,502	(9,415)	(103.61)%
510436	Utilities/Water	3,630	3,630	436	2,909	721	19.86%
510437	Utilities/Solid Waste - Garbage & Recycling	5,215	5,215	350	5,906	(691)	(13.24)%
510440	Equipment Lease/Rent Expense	22,885	22,885	678	10,622	12,263	53.59%
510441	Uniform Leasing	9,036	9,036	600	6,865	2,171	24.03%
510451	Workers Comp. Insurance	6,298	6,298	615	7,380	(1,082)	(17.18)%
510480	Advertising	6,015	6,015	0	210	5,805	96.51%
510490	Licenses, permits, lien fees	5,057	5,057	0	3,767	1,290	25.51%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7210 - Food and Beverage
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510530	Employee Clothing Allowance	0	0	0	2,576	(2,576)	0.00%
510540	Dues and Subscriptions	12,169	12,169	168	6,809	5,360	44.04%
	Total Other General & Administrative Expenses	98,582	98,582	10,408	101,333	(2,751)	(2.79)%
	Maintenance & Repairs						
510462	Repairs and Maintenance - Misc	3,957	3,957	0	0	3,957	100.00%
510463	R & M Buildings	6,179	6,179	0	4,022	2,157	34.90%
510465	R & M Equipment	20,342	20,342	3,364	21,772	(1,430)	(7.03)%
	Total Maintenance & Repairs	30,478	30,478	3,364	25,794	4,684	15.37%
	Operating Expenses						
579491	Music and Entertainment	29,322	29,322	0	23,145	6,177	21.07%
579492	Merchandise Cost of Sales	5,775	5,775	0	2,104	3,671	63.56%
579493	Food Cost of Sales	232,075	232,075	20,683	246,222	(14,147)	(6.10)%
579494	Beverage Cost of Sales	315,781	315,781	21,237	355,856	(40,075)	(12.69)%
579496	Soft Drink & CO2	41,590	41,590	3,747	55,096	(13,506)	(32.47)%
	Total Operating Expenses	624,543	624,543	45,667	682,423	(57,880)	(9.27)%
	Miscellaneous						
593000	Cash Over/Short	0	0	35	93	(93)	0.00%
	Total Miscellaneous	0	0	35	93	(93)	0.00%
	Total Expenditures	1,518,248	1,542,871	128,670	1,604,112	(61,241)	(3.97)%
	Net Revenues/Expenditures	(47,943)	(72,566)	(29,998)	(121,150)	48,584	(66.95)%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7210 - Food and Beverage
01 - Lounge
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Charges for Service						
347901	Beverage Sales	417,474	417,474	34,811	458,391	(40,917)	(9.80)%
347902	Food Sales	78,180	78,180	8,109	117,189	(39,009)	(49.90)%
	Total Charges for Service	495,654	495,654	42,919	575,580	(79,926)	(16.13)%
	Other Income						
347903	Vending Machine Income	1,552	1,552	135	1,448	104	6.69%
369100	Miscellaneous Income General	1,928	1,928	0	3,513	(1,585)	(82.21)%
	Total Other Income	3,480	3,480	135	4,961	(1,481)	(42.56)%
	Total Revenues	499,134	499,134	43,054	580,541	(81,407)	(16.31)%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	33,912	36,380	3,009	51,842	(15,462)	(42.50)%
510122	P/T Wages	114,275	114,275	11,093	147,156	(32,881)	(28.77)%
510140	Overtime	628	628	85	842	(214)	(34.02)%
510150	Special Pay	378	378	0	0	378	100.00%
510210	Payroll Taxes	11,414	11,493	1,294	18,008	(6,515)	(56.69)%
510220	401 A Benefit	0	0	164	2,137	(2,137)	0.00%
510230	Medical/Dental/Life Insurance	30,377	31,807	980	37,587	(5,780)	(18.17)%
	Total Personnel Expenses	190,984	194,961	16,626	257,572	(62,611)	(32.11)%
	Professional Expenses						
510311	Professional Fees	2,021	2,021	0	0	2,021	100.00%
510325	Software/IT Support	4,574	4,574	413	4,784	(210)	(4.59)%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7210 - Food and Beverage
01 - Lounge
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

	Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
Total Professional Expenses	<u>6,595</u>	<u>6,595</u>	<u>413</u>	<u>4,784</u>	<u>1,811</u>	<u>27.46%</u>
Supplies						
510520 Operating Supplies	1,768	1,768	93	2,012	(244)	(13.80)%
510521 Cleaning Supplies	3,222	3,222	522	3,813	(591)	(18.35)%
510524 Beverage Supplies	2,943	2,943	202	4,428	(1,485)	(50.44)%
510525 Paper Supplies	11,319	11,319	647	15,159	(3,840)	(33.93)%
Total Supplies	<u>19,252</u>	<u>19,252</u>	<u>1,464</u>	<u>25,412</u>	<u>(6,160)</u>	<u>(32.00)%</u>
Other General & Administrative Expenses						
510270 Employee Recruitment & Testing	1,428	1,428	0	181	1,247	87.36%
510400 Travel and Training	1,849	1,849	0	100	1,749	94.59%
510410 Telephone, Internet, Cable	1,196	1,196	100	1,082	114	9.53%
510430 Utilities/Electricity	3,200	3,200	2,170	13,984	(10,784)	(337.01)%
510435 Utilities/Propane	1,540	1,540	1,071	10,349	(8,809)	(572.04)%
510436 Utilities/Water	1,650	1,650	293	1,595	55	3.32%
510437 Utilities/Solid Waste - Garbage & Recycling	2,000	2,000	140	2,107	(107)	(5.36)%
510440 Equipment Lease/Rent Expense	2,111	2,111	225	1,706	405	19.17%
510441 Uniform Leasing	3,492	3,492	300	3,433	59	1.70%
510451 Workers Comp. Insurance	2,590	2,590	253	3,036	(446)	(17.22)%
510480 Advertising	1,773	1,773	0	0	1,773	100.00%
510490 Licenses, permits, lien fees	2,362	2,362	0	2,532	(170)	(7.20)%
510530 Employee Clothing Allowance	0	0	0	529	(529)	0.00%
510540 Dues and Subscriptions	5,984	5,984	108	3,690	2,294	38.33%
Total Other General & Administrative Expenses	<u>31,175</u>	<u>31,175</u>	<u>4,659</u>	<u>44,325</u>	<u>(13,150)</u>	<u>(42.18)%</u>
Maintenance & Repairs						

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7210 - Food and Beverage
01 - Lounge
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510462	Repairs and Maintenance - Misc	3,468	3,468	0	0	3,468	100.00%
510463	R & M Buildings	3,289	3,289	0	2,655	634	19.26%
510465	R & M Equipment	7,338	7,338	770	6,771	567	7.72%
	Total Maintenance & Repairs	14,095	14,095	770	9,427	4,668	33.12%
	Operating Expenses						
579491	Music and Entertainment	4,567	4,567	0	0	4,567	100.00%
579493	Food Cost of Sales	34,399	34,399	4,685	64,904	(30,505)	(88.68)%
579494	Beverage Cost of Sales	146,116	146,116	11,658	166,754	(20,638)	(14.12)%
579496	Soft Drink & CO2	23,892	23,892	1,941	31,302	(7,410)	(31.02)%
	Total Operating Expenses	208,974	208,974	18,284	262,961	(53,987)	(25.83)%
	Miscellaneous						
593000	Cash Over/Short	0	0	8	(168)	168	0.00%
	Total Miscellaneous	0	0	8	(168)	168	0.00%
	Total Expenditures	471,075	475,052	42,224	604,313	(129,261)	(27.21)%
	Net Revenues/Expenditures	28,059	24,082	831	(23,772)	47,854	198.71%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7210 - Food and Beverage
02 - 19th Hole
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Charges for Service						
347901	Beverage Sales	291,188	291,188	23,229	319,466	(28,278)	(9.71)%
347902	Food Sales	271,801	271,801	13,236	96,215	175,586	64.60%
	Total Charges for Service	562,989	562,989	36,464	415,681	147,308	26.17%
	Other Income						
369100	Miscellaneous Income General	765	765	0	692	73	9.49%
	Total Other Income	765	765	0	692	73	9.49%
	Total Revenues	563,754	563,754	36,464	416,373	147,381	26.14%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	75,669	82,084	6,305	56,396	25,688	31.30%
510122	P/T Wages	136,608	136,608	15,043	106,006	30,602	22.40%
510140	Overtime	1,784	1,784	452	5,274	(3,490)	(195.63)%
510150	Special Pay	327	327	0	0	327	100.00%
510210	Payroll Taxes	16,401	16,782	1,888	16,230	552	3.29%
510220	401 A Benefit	0	0	152	422	(422)	0.00%
510230	Medical/Dental/Life Insurance	30,377	31,807	2,246	24,940	6,867	21.59%
	Total Personnel Expenses	261,166	269,392	26,086	209,267	60,125	22.32%
	Professional Expenses						
510311	Professional Fees	2,021	2,021	0	0	2,021	100.00%
510325	Software/IT Support	4,574	4,574	413	4,357	217	4.75%
	Total Professional Expenses	6,595	6,595	413	4,357	2,238	33.94%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7210 - Food and Beverage
02 - 19th Hole
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Supplies						
510520	Operating Supplies	3,256	3,256	132	1,607	1,649	50.66%
510521	Cleaning Supplies	5,122	5,122	378	2,675	2,447	47.78%
510524	Beverage Supplies	1,896	1,896	37	2,481	(585)	(30.86)%
510525	Paper Supplies	9,074	9,074	421	6,215	2,859	31.51%
510529	Fuel	89	89	0	0	89	100.00%
	Total Supplies	19,437	19,437	969	12,978	6,459	33.23%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	642	642	542	3,611	(2,969)	(462.49)%
510400	Travel and Training	1,981	1,981	0	100	1,881	94.95%
510410	Telephone, Internet, Cable	4,410	4,410	2,254	12,905	(8,495)	(192.63)%
510430	Utilities/Electricity	2,600	2,600	220	2,462	138	5.30%
510435	Utilities/Propane	3,709	3,709	580	2,423	1,286	34.68%
510436	Utilities/Water	1,980	1,980	143	1,314	666	33.64%
510437	Utilities/Solid Waste - Garbage & Recycling	1,270	1,270	126	2,364	(1,094)	(86.14)%
510440	Equipment Lease/Rent Expense	4,393	4,393	453	4,201	192	4.37%
510441	Uniform Leasing	3,788	3,788	300	3,433	355	9.38%
510451	Workers Comp. Insurance	1,875	1,875	183	2,196	(321)	(17.12)%
510480	Advertising	1,660	1,660	0	0	1,660	100.00%
510490	Licenses, permits, lien fees	1,026	1,026	0	723	303	29.53%
510530	Employee Clothing Allowance	0	0	0	529	(529)	0.00%
510540	Dues and Subscriptions	2,146	2,146	61	1,423	723	33.68%
	Total Other General & Administrative Expenses	31,480	31,480	4,861	37,684	(6,204)	(19.71)%
	Maintenance & Repairs						

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7210 - Food and Beverage
02 - 19th Hole
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510462	Repairs and Maintenance - Misc	489	489	0	0	489	100.00%
510463	R & M Buildings	2,477	2,477	0	1,367	1,110	44.82%
510465	R & M Equipment	8,994	8,994	932	7,820	1,174	13.06%
	Total Maintenance & Repairs	11,960	11,960	932	9,187	2,773	23.19%
	Operating Expenses						
579493	Food Cost of Sales	119,591	119,591	7,475	53,282	66,309	55.45%
579494	Beverage Cost of Sales	101,916	101,916	7,739	116,223	(14,307)	(14.04)%
579496	Soft Drink & CO2	14,754	14,754	642	13,537	1,217	8.25%
	Total Operating Expenses	236,261	236,261	15,856	183,042	53,219	22.53%
	Miscellaneous						
593000	Cash Over/Short	0	0	25	88	(88)	0.00%
	Total Miscellaneous	0	0	25	88	(88)	0.00%
	Total Expenditures	566,899	575,125	49,143	456,603	118,522	20.61%
	Net Revenues/Expenditures	(3,145)	(11,371)	(12,679)	(40,230)	28,859	(253.79)%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7210 - Food and Beverage
05 - Special Events
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
Revenues							
Charges for Service							
347901	Beverage Sales	193,568	193,568	6,379	200,359	(6,791)	(3.51)%
347902	Food Sales	177,466	177,466	14,690	231,168	(53,702)	(30.26)%
	Total Charges for Service	371,034	371,034	21,069	431,527	(60,493)	(16.30)%
Other Income							
347510	Merchandise Sales	7,265	7,265	0	2,907	4,358	59.98%
366100	Donations	0	0	0	8,000	(8,000)	0.00%
369100	Miscellaneous Income General	49,695	49,695	23	58,205	(8,510)	(17.12)%
	Total Other Income	56,960	56,960	23	69,112	(12,152)	(21.33)%
	Total Revenues	427,994	427,994	21,093	500,639	(72,645)	(16.97)%
Expenditures							
Personnel Expenses							
510121	F/T Salaries	35,052	37,934	2,716	35,798	2,136	5.63%
510122	P/T Wages	92,130	92,130	7,906	89,336	2,794	3.03%
510140	Overtime	1,488	1,488	0	5,166	(3,678)	(247.21)%
510210	Payroll Taxes	9,843	10,063	816	10,131	(68)	(0.68)%
	Total Personnel Expenses	138,513	141,615	11,438	140,431	1,184	0.84%
Professional Expenses							
510311	Professional Fees	1,347	1,347	0	0	1,347	100.00%
510325	Software/IT Support	0	0	425	2,871	(2,871)	0.00%
	Total Professional Expenses	1,347	1,347	425	2,871	(1,524)	(113.12)%
Supplies							

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7210 - Food and Beverage
05 - Special Events
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510520	Operating Supplies	7,663	7,663	727	12,168	(4,505)	(58.79)%
510521	Cleaning Supplies	530	530	117	1,266	(736)	(138.79)%
510524	Beverage Supplies	1,507	1,507	143	1,591	(84)	(5.55)%
510525	Paper Supplies	2,079	2,079	533	6,700	(4,621)	(222.28)%
	Total Supplies	11,779	11,779	1,520	21,725	(9,946)	(84.44)%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	162	162	0	361	(199)	(122.91)%
510400	Travel and Training	316	316	0	0	316	100.00%
510435	Utilities/Propane	3,838	3,838	555	5,730	(1,892)	(49.30)%
510437	Utilities/Solid Waste - Garbage & Recycling	1,945	1,945	84	1,434	511	26.26%
510440	Equipment Lease/Rent Expense	16,381	16,381	0	4,714	11,667	71.22%
510441	Uniform Leasing	1,756	1,756	0	0	1,756	100.00%
510451	Workers Comp. Insurance	1,725	1,725	168	2,016	(291)	(16.87)%
510480	Advertising	2,582	2,582	0	210	2,372	91.87%
510490	Licenses, permits, lien fees	1,669	1,669	0	512	1,157	69.33%
510530	Employee Clothing Allowance	0	0	0	1,518	(1,518)	0.00%
510540	Dues and Subscriptions	3,755	3,755	0	1,696	2,059	54.84%
	Total Other General & Administrative Expenses	34,129	34,129	807	18,191	15,938	46.70%
	Maintenance & Repairs						
510463	R & M Buildings	413	413	0	0	413	100.00%
510465	R & M Equipment	2,139	2,139	1,662	7,181	(5,042)	(235.70)%
	Total Maintenance & Repairs	2,552	2,552	1,662	7,181	(4,629)	(181.37)%
	Operating Expenses						
579491	Music and Entertainment	24,755	24,755	0	23,145	1,610	6.50%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7210 - Food and Beverage
05 - Special Events
From 9/1/2023 Through 9/30/2023
(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	2,104	3,671	63.56%
579493	Food Cost of Sales	78,085	78,085	8,522	128,035	(49,950)	(63.97)%
579494	Beverage Cost of Sales	67,749	67,749	1,840	72,879	(5,130)	(7.57)%
579496	Soft Drink & CO2	2,944	2,944	1,165	10,257	(7,313)	(248.39)%
	Total Operating Expenses	179,308	179,308	11,527	236,421	(57,113)	(31.85)%
	Miscellaneous						
593000	Cash Over/Short	0	0	2	173	(173)	0.00%
	Total Miscellaneous	0	0	2	173	(173)	0.00%
	Total Expenditures	367,628	370,730	27,381	426,992	(56,262)	(15.18)%
	Net Revenues/Expenditures	60,366	57,264	(6,335)	73,601	(16,337)	(28.53)%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7210 - Food and Beverage
08 - F&B Admin
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Charges for Service						
347912	Coupons	(18,996)	(18,996)	(990)	(10,309)	(8,687)	45.73%
347922	Staff Discount	(1,581)	(1,581)	(138)	(1,674)	93	(5.90)%
347932	F&B Shift Discount	0	0	(811)	(2,888)	2,888	0.00%
	Total Charges for Service	(20,577)	(20,577)	(1,939)	(14,871)	(5,706)	27.73%
	Other Income						
369100	Miscellaneous Income General	0	0	23	304	(304)	0.00%
	Total Other Income	0	0	23	304	(304)	0.00%
	Total Revenues	(20,577)	(20,577)	(1,915)	(14,568)	(6,009)	29.20%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	76,773	84,067	7,703	85,412	(1,345)	(1.60)%
510210	Payroll Taxes	5,873	6,377	568	6,330	47	0.74%
510220	401 A Benefit	2,441	3,251	254	3,362	(111)	(3.43)%
510230	Medical/Dental/Life Insurance	15,189	15,899	1,089	13,309	2,590	16.29%
	Total Personnel Expenses	100,276	109,594	9,614	108,413	1,181	1.08%
	Professional Expenses						
510311	Professional Fees	6,292	6,292	0	3,894	2,398	38.11%
510325	Software/IT Support	2,050	2,050	227	2,654	(604)	(29.45)%
	Total Professional Expenses	8,342	8,342	227	6,548	1,794	21.51%
	Supplies						
510520	Operating Supplies	223	223	(23)	87	136	60.92%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7210 - Food and Beverage
08 - F&B Admin
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510525	Paper Supplies	136	136	0	0	136	100.00%
	Total Supplies	359	359	(23)	87	272	75.73%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	183	183	0	0	183	100.00%
510400	Travel and Training	202	202	0	169	33	16.34%
510410	Telephone, Internet, Cable	1,021	1,021	70	832	189	18.55%
510451	Workers Comp. Insurance	108	108	11	132	(24)	(22.22)%
510540	Dues and Subscriptions	284	284	0	0	284	100.00%
	Total Other General & Administrative Expenses	1,798	1,798	81	1,133	665	37.01%
	Maintenance & Repairs						
510465	R & M Equipment	1,871	1,871	0	0	1,871	100.00%
	Total Maintenance & Repairs	1,871	1,871	0	0	1,871	100.00%
	Total Expenditures	112,646	121,964	9,899	116,181	5,783	4.74%
	Net Revenues/Expenditures	(133,223)	(142,541)	(11,814)	(130,748)	(11,793)	8.27%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7220 - Resident Relations
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Charges for Service						
347203	Guest Passes	68,550	68,550	3,433	73,750	(5,200)	(7.59)%
347204	Building Rental	4,785	4,785	160	3,021	1,764	36.86%
354000	DOR Enforcement Fees	9,590	9,590	2,254	17,179	(7,589)	(79.13)%
	Total Charges for Service	82,925	82,925	5,847	93,950	(11,025)	(13.30)%
	Other Income						
369100	Miscellaneous Income General	6,850	6,850	269	4,645	2,205	32.18%
	Total Other Income	6,850	6,850	269	4,645	2,205	32.18%
	Total Revenues	89,775	89,775	6,116	98,596	(8,821)	(9.83)%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	262,642	287,592	28,152	302,203	(14,611)	(5.08)%
510122	P/T Wages	98,140	103,404	7,105	80,329	23,075	22.32%
510140	Overtime	703	703	61	1,876	(1,173)	(166.87)%
510150	Special Pay	1,980	1,980	0	100	1,880	94.95%
510210	Payroll Taxes	27,807	29,898	2,616	28,712	1,186	3.97%
510220	401 A Benefit	7,860	10,480	926	12,062	(1,582)	(15.10)%
510230	Medical/Dental/Life Insurance	61,118	63,998	4,447	54,022	9,976	15.59%
	Total Personnel Expenses	460,250	498,055	43,307	479,303	18,752	3.76%
	Professional Expenses						
510311	Professional Fees	28,500	28,500	0	320	28,180	98.88%
510312	Legal Fees	39,700	39,700	2,475	36,668	3,032	7.64%
510325	Software/IT Support	19,849	19,849	1,747	25,504	(5,655)	(28.49)%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7220 - Resident Relations
From 9/1/2023 Through 9/30/2023

(In Whole Numbers)

	Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
Total Professional Expenses	<u>88,049</u>	<u>88,049</u>	<u>4,222</u>	<u>62,492</u>	<u>25,557</u>	<u>29.03%</u>
Supplies						
510520 Operating Supplies	9,076	9,076	328	4,278	4,798	52.87%
510529 Fuel	10,150	10,150	576	7,839	2,311	22.77%
Total Supplies	<u>19,226</u>	<u>19,226</u>	<u>905</u>	<u>12,116</u>	<u>7,110</u>	<u>36.98%</u>
Other General & Administrative Expenses						
510270 Employee Recruitment & Testing	956	956	0	181	775	81.11%
510400 Travel and Training	4,871	4,871	0	1,161	3,710	76.16%
510410 Telephone, Internet, Cable	3,793	3,793	299	3,561	232	6.12%
510411 Postage	2,784	2,784	225	3,117	(333)	(11.95)%
510430 Utilities/Electricity	3,663	3,663	440	4,998	(1,335)	(36.45)%
510436 Utilities/Water	1,512	1,512	127	1,468	44	2.92%
510440 Equipment Lease/Rent Expense	4,936	4,936	(1,728)	4,745	191	3.87%
510451 Workers Comp. Insurance	739	739	72	864	(125)	(16.91)%
510470 Printing	762	762	0	1,269	(507)	(66.54)%
510485 DOR Enforcement Expenses	1,657	1,657	0	680	977	58.96%
510490 Licenses, permits, lien fees	0	0	0	131	(131)	0.00%
510530 Employee Clothing Allowance	625	625	0	0	625	100.00%
510540 Dues and Subscriptions	700	700	208	996	(296)	(42.28)%
Total Other General & Administrative Expenses	<u>26,998</u>	<u>26,998</u>	<u>(357)</u>	<u>23,170</u>	<u>3,828</u>	<u>14.18%</u>
Maintenance & Repairs						
510463 R & M Buildings	2,631	2,631	0	1,600	1,031	39.17%
510465 R & M Equipment	1,553	1,553	0	3,328	(1,775)	(114.32)%
510467 Vehicle Maintenance	675	675	0	2,243	(1,568)	(232.26)%
Total Maintenance & Repairs	<u>4,859</u>	<u>4,859</u>	<u>0</u>	<u>7,171</u>	<u>(2,312)</u>	<u>(47.59)%</u>

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7220 - Resident Relations
From 9/1/2023 Through 9/30/2023

(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Miscellaneous						
592000	Miscellaneous Expenditures	832	832	0	2,750	(1,918)	(230.53)%
593000	Cash Over/Short	0	0	0	(0)	0	0.00%
	Total Miscellaneous	832	832	0	2,750	(1,918)	(230.53)%
	Total Expenditures	600,214	638,019	48,077	587,004	51,015	8.00%
	Net Revenues/Expenditures	(510,439)	(548,244)	(41,960)	(488,408)	(59,836)	10.91%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7220 - Resident Relations
09 - Customer Service
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Charges for Service						
347203	Guest Passes	68,550	68,550	3,433	73,750	(5,200)	(7.59)%
347204	Building Rental	4,785	4,785	160	3,021	1,764	36.86%
	Total Charges for Service	73,335	73,335	3,593	76,771	(3,436)	(4.69)%
	Other Income						
369100	Miscellaneous Income General	6,850	6,850	269	4,645	2,205	32.18%
	Total Other Income	6,850	6,850	269	4,645	2,205	32.18%
	Total Revenues	80,185	80,185	3,862	81,417	(1,232)	(1.54)%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	121,676	133,235	14,732	154,275	(21,040)	(15.79)%
510122	P/T Wages	55,411	60,675	3,910	47,324	13,351	22.00%
510140	Overtime	164	164	61	1,104	(940)	(573.18)%
510150	Special Pay	1,700	1,700	0	100	1,600	94.12%
510210	Payroll Taxes	13,690	14,921	1,402	15,327	(406)	(2.72)%
510220	401 A Benefit	3,651	4,871	549	7,217	(2,346)	(48.17)%
510230	Medical/Dental/Life Insurance	15,425	16,155	1,004	12,731	3,424	21.20%
	Total Personnel Expenses	211,717	231,721	21,658	238,078	(6,357)	(2.74)%
	Professional Expenses						
510312	Legal Fees	4,500	4,500	375	5,975	(1,475)	(32.78)%
510325	Software/IT Support	4,319	4,319	1,346	9,229	(4,910)	(113.69)%
	Total Professional Expenses	8,819	8,819	1,721	15,204	(6,385)	(72.40)%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7220 - Resident Relations
09 - Customer Service
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Supplies						
510520	Operating Supplies	6,043	6,043	190	2,912	3,131	51.80%
	Total Supplies	6,043	6,043	190	2,912	3,131	51.80%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	591	591	0	181	410	69.45%
510400	Travel and Training	2,493	2,493	0	0	2,493	100.00%
510410	Telephone, Internet, Cable	2,103	2,103	159	1,938	165	7.84%
510411	Postage	100	100	0	200	(100)	(100.00)%
510430	Utilities/Electricity	1,803	1,803	220	2,499	(696)	(38.60)%
510436	Utilities/Water	752	752	64	734	18	2.40%
510440	Equipment Lease/Rent Expense	2,468	2,468	(864)	2,251	217	8.79%
510451	Workers Comp. Insurance	285	285	28	336	(51)	(17.89)%
510470	Printing	476	476	0	851	(375)	(78.78)%
510540	Dues and Subscriptions	450	450	208	208	242	53.78%
	Total Other General & Administrative Expenses	11,521	11,521	(185)	9,198	2,323	20.17%
	Maintenance & Repairs						
510463	R & M Buildings	1,250	1,250	0	800	450	35.99%
510465	R & M Equipment	650	650	0	1,352	(702)	(107.96)%
	Total Maintenance & Repairs	1,900	1,900	0	2,152	(252)	(13.26)%
	Miscellaneous						
592000	Miscellaneous Expenditures	832	832	0	2,750	(1,918)	(230.53)%
593000	Cash Over/Short	0	0	0	(0)	0	0.00%
	Total Miscellaneous	832	832	0	2,750	(1,918)	(230.53)%
	Total Expenditures	240,832	260,836	23,384	270,294	(9,458)	(3.63)%

Barefoot Bay Recreation District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

7220 - Resident Relations

09 - Customer Service

From 9/1/2023 Through 9/30/2023

(In Whole Numbers)

	Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
Net Revenues/Expenditures	(160,647)	(180,651)	(19,522)	(188,877)	8,226	(4.55)%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7220 - Resident Relations
10 - DOR Enforcement
From 9/1/2023 Through 9/30/2023
(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	9,590	9,590	2,254	17,179	(7,589)	(79.13)%
	Total Charges for Service	9,590	9,590	2,254	17,179	(7,589)	(79.13)%
	Total Revenues	9,590	9,590	2,254	17,179	(7,589)	(79.13)%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	140,966	154,357	13,420	147,928	6,429	4.17%
510140	Overtime	464	464	0	772	(308)	(66.39)%
510150	Special Pay	280	280	0	0	280	100.00%
510210	Payroll Taxes	10,841	11,701	970	10,826	875	7.48%
510220	401 A Benefit	4,209	5,609	377	4,845	764	13.62%
510230	Medical/Dental/Life Insurance	45,693	47,843	3,443	41,291	6,552	13.69%
	Total Personnel Expenses	202,453	220,254	18,211	205,662	14,592	6.63%
	Professional Expenses						
510312	Legal Fees	35,200	35,200	2,100	30,693	4,507	12.80%
510325	Software/IT Support	15,530	15,530	401	16,275	(745)	(4.80)%
	Total Professional Expenses	50,730	50,730	2,501	46,968	3,762	7.42%
	Supplies						
510520	Operating Supplies	2,898	2,898	138	1,365	1,533	52.89%
510529	Fuel	3,870	3,870	216	2,939	931	24.04%
	Total Supplies	6,768	6,768	354	4,305	2,463	36.40%
	Other General & Administrative Expenses						

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7220 - Resident Relations
10 - DOR Enforcement
From 9/1/2023 Through 9/30/2023
(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	2,378	2,378	0	1,161	1,217	51.16%
510410	Telephone, Internet, Cable	1,180	1,180	114	1,127	53	4.53%
510411	Postage	2,684	2,684	225	2,917	(233)	(8.67)%
510430	Utilities/Electricity	1,860	1,860	220	2,499	(639)	(34.36)%
510436	Utilities/Water	760	760	64	734	26	3.43%
510440	Equipment Lease/Rent Expense	2,468	2,468	(864)	2,494	(26)	(1.05)%
510451	Workers Comp. Insurance	350	350	34	408	(58)	(16.57)%
510470	Printing	286	286	0	418	(132)	(46.15)%
510485	DOR Enforcement Expenses	1,657	1,657	0	680	977	58.96%
510490	Licenses, permits, lien fees	0	0	0	131	(131)	0.00%
510530	Employee Clothing Allowance	305	305	0	0	305	100.00%
510540	Dues and Subscriptions	250	250	0	788	(538)	(215.20)%
	Total Other General & Administrative Expenses	14,378	14,378	(207)	13,356	1,022	7.11%
	Maintenance & Repairs						
510463	R & M Buildings	1,381	1,381	0	800	581	42.06%
510465	R & M Equipment	903	903	0	1,977	(1,074)	(118.89)%
510467	Vehicle Maintenance	675	675	0	2,243	(1,568)	(232.26)%
	Total Maintenance & Repairs	2,959	2,959	0	5,020	(2,061)	(69.64)%
	Total Expenditures	277,288	295,089	20,859	275,310	19,779	6.70%
	Net Revenues/Expenditures	(267,698)	(285,499)	(18,605)	(258,131)	(27,368)	9.59%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7220 - Resident Relations
16 - Community Watch
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Expenditures						
	Personnel Expenses						
510122	P/T Wages	42,729	42,729	3,195	33,005	9,724	22.76%
510140	Overtime	75	75	0	0	75	100.00%
510210	Payroll Taxes	3,276	3,276	244	2,559	717	21.90%
	Total Personnel Expenses	46,080	46,080	3,439	35,564	10,516	22.82%
	Professional Expenses						
510311	Professional Fees	28,500	28,500	0	320	28,180	98.88%
	Total Professional Expenses	28,500	28,500	0	320	28,180	98.88%
	Supplies						
510520	Operating Supplies	135	135	0	0	135	100.00%
510529	Fuel	6,280	6,280	360	4,899	1,381	21.99%
	Total Supplies	6,415	6,415	360	4,899	1,516	23.63%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	165	165	0	0	165	100.00%
510410	Telephone, Internet, Cable	510	510	25	496	14	2.68%
510451	Workers Comp. Insurance	104	104	10	120	(16)	(15.38)%
510530	Employee Clothing Allowance	320	320	0	0	320	100.00%
	Total Other General & Administrative Expenses	1,099	1,099	35	616	483	43.92%
	Total Expenditures	82,094	82,094	3,834	41,399	40,695	49.57%
	Net Revenues/Expenditures	(82,094)	(82,094)	(3,834)	(41,399)	(40,695)	49.57%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7230 - Golf - Pro Shop
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
Revenues							
Charges for Service							
347501	Golf Memberships	262,834	262,834	2,447	251,665	11,169	4.25%
347504	Fleet Golf Cart Rentals	84,127	84,127	6,052	104,239	(20,112)	(23.91)%
347505	Private Golf Cart Fees	97,013	97,013	0	77,660	19,353	19.95%
347506	Handicap Fees	8,350	8,350	0	10,827	(2,477)	(29.66)%
347508	Practice Range	1,659	1,659	49	2,185	(526)	(31.71)%
347509	Greens Fees	136,421	136,421	3,447	150,595	(14,174)	(10.39)%
347512	Golf Rental Equipments	2,379	2,379	40	3,407	(1,028)	(43.20)%
	Total Charges for Service	592,783	592,783	12,034	600,578	(7,795)	(1.32)%
Other Income							
347510	Merchandise Sales	67,459	67,459	1,817	58,864	8,595	12.74%
367000	Youth Golf Grant	3,500	3,500	0	0	3,500	100.00%
369100	Miscellaneous Income General	1,574	1,574	127	2,226	(652)	(41.45)%
	Total Other Income	72,533	72,533	1,943	61,091	11,442	15.78%
	Total Revenues	665,316	665,316	13,977	661,669	3,647	0.55%
Expenditures							
Personnel Expenses							
510121	F/T Salaries	152,121	166,572	16,637	156,508	10,064	6.04%
510122	P/T Wages	95,690	102,212	3,737	62,677	39,535	38.68%
510140	Overtime	1,089	1,089	328	845	244	22.38%
510210	Payroll Taxes	19,046	20,595	1,567	16,682	3,913	19.00%
510220	401 A Benefit	4,564	6,084	437	4,827	1,257	20.66%
510230	Medical/Dental/Life Insurance	15,281	16,001	1,226	22,239	(6,238)	(38.98)%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7230 - Golf - Pro Shop
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Total Personnel Expenses	<u>287,791</u>	<u>312,553</u>	<u>23,932</u>	<u>263,778</u>	<u>48,775</u>	<u>15.61%</u>
	Professional Expenses						
510325	Software/IT Support	<u>8,484</u>	<u>8,484</u>	<u>501</u>	<u>9,132</u>	<u>(648)</u>	<u>(7.63)%</u>
	Total Professional Expenses	<u>8,484</u>	<u>8,484</u>	<u>501</u>	<u>9,132</u>	<u>(648)</u>	<u>(7.63)%</u>
	Supplies						
510520	Operating Supplies	<u>14,032</u>	<u>14,032</u>	<u>119</u>	<u>4,234</u>	<u>9,798</u>	<u>69.82%</u>
	Total Supplies	<u>14,032</u>	<u>14,032</u>	<u>119</u>	<u>4,234</u>	<u>9,798</u>	<u>69.82%</u>
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	589	589	542	903	(314)	(53.28)%
510400	Travel and Training	2,500	2,500	219	2,047	453	18.11%
510410	Telephone, Internet, Cable	5,000	5,000	349	4,647	353	7.06%
510430	Utilities/Electricity	21,735	21,735	1,930	25,943	(4,208)	(19.36)%
510436	Utilities/Water	9,763	9,763	641	6,752	3,011	30.84%
510437	Utilities/Solid Waste - Garbage & Recycling	7,350	7,350	870	9,444	(2,094)	(28.49)%
510440	Equipment Lease/Rent Expense	30,983	30,983	(1,121)	32,858	(1,875)	(6.05)%
510451	Workers Comp. Insurance	1,042	1,042	102	1,224	(182)	(17.47)%
510480	Advertising	4,025	4,025	1,190	2,380	1,645	40.87%
510530	Employee Clothing Allowance	695	695	0	1,262	(567)	(81.53)%
510540	Dues and Subscriptions	9,050	9,050	0	9,065	(15)	(0.16)%
	Total Other General & Administrative Expenses	<u>92,732</u>	<u>92,732</u>	<u>4,721</u>	<u>96,524</u>	<u>(3,792)</u>	<u>(4.09)%</u>
	Maintenance & Repairs						
510461	Golf Course Maintenance Services	484,586	504,326	44,916	482,470	21,856	4.33%
510463	R & M Buildings	7,435	40,260	0	17,151	23,109	57.40%
510464	R & M Grounds	59,758	59,758	5,504	18,929	40,829	68.32%
510465	R & M Equipment	7,985	7,985	9,434	20,674	(12,689)	(158.91)%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7230 - Golf - Pro Shop
From 9/1/2023 Through 9/30/2023

(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Total Maintenance & Repairs	<u>559,764</u>	<u>612,329</u>	<u>59,854</u>	<u>539,224</u>	<u>73,105</u>	<u>11.94%</u>
	Operating Expenses						
579492	Merchandise Cost of Sales	<u>47,821</u>	<u>47,821</u>	<u>1,305</u>	<u>39,618</u>	<u>8,203</u>	<u>17.15%</u>
	Total Operating Expenses	<u>47,821</u>	<u>47,821</u>	<u>1,305</u>	<u>39,618</u>	<u>8,203</u>	<u>17.15%</u>
	Miscellaneous						
510710	Debt Service Principal	<u>1,876</u>	<u>1,876</u>	<u>16</u>	<u>1,782</u>	<u>94</u>	<u>5.01%</u>
593000	Cash Over/Short	<u>0</u>	<u>0</u>	<u>0</u>	<u>(159)</u>	<u>159</u>	<u>0.00%</u>
	Total Miscellaneous	<u>1,876</u>	<u>1,876</u>	<u>16</u>	<u>1,623</u>	<u>253</u>	<u>13.50%</u>
	Total Expenditures	<u>1,012,500</u>	<u>1,089,827</u>	<u>90,448</u>	<u>954,132</u>	<u>135,695</u>	<u>12.45%</u>
	Net Revenues/Expenditures	<u>(347,184)</u>	<u>(424,511)</u>	<u>(76,470)</u>	<u>(292,463)</u>	<u>(132,048)</u>	<u>31.11%</u>

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7241 - Property Services
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Charges for Service						
347201	Recreation Fees	597,000	597,000	37,800	513,100	83,900	14.05%
347211	Badge & Additional SMF	32,550	32,550	2,584	44,813	(12,263)	(37.67)%
	Total Charges for Service	<u>629,550</u>	<u>629,550</u>	<u>40,384</u>	<u>557,913</u>	<u>71,637</u>	<u>11.38%</u>
	Other Income						
366100	Donations	0	0	0	3,700	(3,700)	0.00%
369100	Miscellaneous Income General	0	0	0	571	(571)	0.00%
	Total Other Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,272</u>	<u>(4,272)</u>	<u>0.00%</u>
	Total Revenues	<u>629,550</u>	<u>629,550</u>	<u>40,384</u>	<u>562,185</u>	<u>67,365</u>	<u>10.70%</u>
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	528,994	572,238	48,116	537,009	35,229	6.16%
510122	P/T Wages	488,294	496,190	36,619	399,880	96,310	19.41%
510140	Overtime	12,063	12,063	956	10,922	1,141	9.46%
510150	Special Pay	10,177	10,177	1,182	12,905	(2,728)	(26.81)%
510210	Payroll Taxes	79,525	82,746	6,512	73,084	9,662	11.68%
510220	401 A Benefit	4,710	6,280	723	9,612	(3,332)	(53.06)%
510230	Medical/Dental/Life Insurance	192,590	201,660	12,146	142,497	59,163	29.34%
	Total Personnel Expenses	<u>1,316,353</u>	<u>1,381,354</u>	<u>106,254</u>	<u>1,185,910</u>	<u>195,444</u>	<u>14.15%</u>
	Professional Expenses						
510311	Professional Fees	6,000	6,000	0	156	5,844	97.40%
510325	Software/IT Support	11,465	11,465	802	16,934	(5,469)	(47.70)%
	Total Professional Expenses	<u>17,465</u>	<u>17,465</u>	<u>802</u>	<u>17,090</u>	<u>375</u>	<u>2.14%</u>

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7241 - Property Services
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Supplies						
510520	Operating Supplies	16,866	16,866	2,702	20,137	(3,271)	(19.39)%
510521	Cleaning Supplies	25,999	25,999	2,374	27,139	(1,140)	(4.39)%
510523	Chlorine	34,323	34,323	6,072	49,331	(15,008)	(43.73)%
510526	Chemicals	3,048	3,048	0	896	2,152	70.61%
510528	Small Tools & Hardware	10,242	10,242	378	6,293	3,949	38.56%
510529	Fuel	23,540	23,540	1,050	15,662	7,878	33.47%
	Total Supplies	114,018	114,018	12,575	119,458	(5,440)	(4.77)%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	2,246	2,246	181	1,264	982	43.73%
510400	Travel and Training	3,738	3,738	(80)	6,769	(3,031)	(81.10)%
510410	Telephone, Internet, Cable	10,345	10,345	658	10,247	98	0.95%
510430	Utilities/Electricity	57,369	57,369	6,120	72,490	(15,121)	(26.36)%
510435	Utilities/Propane	38,500	38,500	0	26,860	11,640	30.23%
510436	Utilities/Water	38,580	38,580	4,583	43,249	(4,669)	(12.10)%
510437	Utilities/Solid Waste - Garbage & Recycling	20,062	20,062	1,399	21,132	(1,070)	(5.33)%
510438	Utilities/Portable Toilets	4,201	4,201	698	10,257	(6,056)	(144.16)%
510440	Equipment Lease/Rent Expense	9,705	9,705	0	12,612	(2,907)	(29.95)%
510451	Workers Comp. Insurance	15,475	15,475	1,510	18,120	(2,645)	(17.09)%
510480	Advertising	500	500	0	0	500	100.00%
510490	Licenses, permits, lien fees	2,000	2,000	0	1,050	950	47.50%
510530	Employee Clothing Allowance	6,177	6,177	34	2,587	3,590	58.13%
510535	Resident Activities	21,464	21,464	0	29,536	(8,072)	(37.61)%
510540	Dues and Subscriptions	524	524	0	359	165	31.49%
	Total Other General & Administrative Expenses	230,886	230,886	15,103	256,532	(25,646)	(11.11)%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7241 - Property Services
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Maintenance & Repairs						
510462	Repairs and Maintenance - Misc	29,353	29,353	0	0	29,353	100.00%
510463	R & M Buildings	60,185	60,185	2,146	59,359	826	1.37%
510464	R & M Grounds	68,572	68,572	5,059	61,992	6,580	9.60%
510465	R & M Equipment	39,708	39,708	2,134	47,723	(8,015)	(20.19)%
510466	R & M Pools	19,320	19,320	0	29,898	(10,578)	(54.75)%
510467	Vehicle Maintenance	3,095	3,095	344	3,601	(506)	(16.36)%
	Total Maintenance & Repairs	220,233	220,233	9,683	202,574	17,659	8.02%
	Operating Expenses						
579391	Music and Entertainment - Lounge	65,875	65,875	7,525	83,950	(18,075)	(27.44)%
579392	Music and Entertainment - 19th Hole	4,800	4,800	950	18,515	(13,715)	(285.73)%
579395	Music and Entertainment - Special Events	42,317	42,317	1,550	39,875	2,442	5.77%
	Total Operating Expenses	112,992	112,992	10,025	142,340	(29,348)	(25.97)%
	Total Expenditures	2,011,947	2,076,948	154,442	1,923,904	153,044	7.37%
	Net Revenues/Expenditures	(1,382,397)	(1,447,398)	(114,058)	(1,361,719)	(85,679)	5.92%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7241 - Property Services
11 - Buildings
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Other Income						
369100	Miscellaneous Income General	0	0	0	572	(572)	0.00%
	Total Other Income	0	0	0	572	(572)	0.00%
	Total Revenues	0	0	0	572	(572)	0.00%
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	280,410	300,038	23,168	283,278	16,760	5.59%
510122	P/T Wages	16,494	18,061	0	669	17,392	96.30%
510140	Overtime	9,563	9,563	135	4,839	4,724	49.40%
510150	Special Pay	500	500	0	1,600	(1,100)	(220.00)%
510210	Payroll Taxes	23,596	24,798	1,716	21,304	3,494	14.09%
510220	401 A Benefit	3,659	4,879	494	7,719	(2,840)	(58.20)%
510230	Medical/Dental/Life Insurance	116,601	122,091	7,743	101,152	20,939	17.15%
	Total Personnel Expenses	450,823	479,930	33,257	420,560	59,370	12.37%
	Professional Expenses						
510311	Professional Fees	0	0	0	156	(156)	0.00%
510325	Software/IT Support	9,465	9,465	301	10,765	(1,300)	(13.74)%
	Total Professional Expenses	9,465	9,465	301	10,921	(1,456)	(15.39)%
	Supplies						
510520	Operating Supplies	5,625	5,625	950	10,409	(4,784)	(85.04)%
510526	Chemicals	250	250	0	176	74	29.70%
510528	Small Tools & Hardware	9,702	9,702	378	5,678	4,024	41.48%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7241 - Property Services
11 - Buildings
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510529	Fuel	15,123	15,123	864	11,758	3,365	22.25%
	Total Supplies	30,700	30,700	2,192	28,020	2,680	8.73%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	200	200	0	0	200	100.00%
510400	Travel and Training	2,625	2,625	(80)	2,884	(259)	(9.88)%
510410	Telephone, Internet, Cable	3,892	3,892	309	4,597	(705)	(18.12)%
510430	Utilities/Electricity	15,605	15,605	2,690	28,495	(12,890)	(82.60)%
510436	Utilities/Water	8,225	8,225	1,392	8,972	(747)	(9.09)%
510437	Utilities/Solid Waste - Garbage & Recycling	13,335	13,335	641	11,708	1,627	12.20%
510440	Equipment Lease/Rent Expense	2,641	2,641	0	157	2,484	94.05%
510451	Workers Comp. Insurance	6,500	6,500	634	7,608	(1,108)	(17.05)%
510490	Licenses, permits, lien fees	700	700	0	0	700	100.00%
510530	Employee Clothing Allowance	1,575	1,575	34	1,072	503	31.95%
510540	Dues and Subscriptions	524	524	0	359	165	31.49%
	Total Other General & Administrative Expenses	55,822	55,822	5,620	65,853	(10,031)	(17.97)%
	Maintenance & Repairs						
510462	Repairs and Maintenance - Misc	29,353	29,353	0	0	29,353	100.00%
510463	R & M Buildings	60,185	60,185	2,146	59,359	826	1.37%
510465	R & M Equipment	12,981	12,981	0	8,723	4,258	32.80%
510467	Vehicle Maintenance	3,095	3,095	344	3,402	(307)	(9.93)%
	Total Maintenance & Repairs	105,614	105,614	2,490	71,484	34,130	32.32%
	Total Expenditures	652,424	681,531	43,860	596,839	84,692	12.43%
	Net Revenues/Expenditures	(652,424)	(681,531)	(43,860)	(596,267)	(85,264)	12.51%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7241 - Property Services
12 - Grounds
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	76,589	83,865	7,702	79,362	4,503	5.37%
510122	P/T Wages	23,899	26,169	0	5,149	21,020	80.32%
510140	Overtime	100	100	19	19	81	80.83%
510210	Payroll Taxes	7,695	8,371	572	6,355	2,016	24.09%
510230	Medical/Dental/Life Insurance	15,235	15,955	1,105	13,523	2,432	15.24%
	Total Personnel Expenses	123,518	134,460	9,399	104,407	30,053	22.35%
	Professional Expenses						
510311	Professional Fees	6,000	6,000	0	0	6,000	100.00%
	Total Professional Expenses	6,000	6,000	0	0	6,000	100.00%
	Supplies						
510520	Operating Supplies	501	501	120	315	186	37.13%
510526	Chemicals	2,798	2,798	0	720	2,078	74.26%
510528	Small Tools & Hardware	315	315	0	615	(300)	(95.21)%
510529	Fuel	5,197	5,197	186	3,904	1,293	24.88%
	Total Supplies	8,811	8,811	306	5,554	3,257	36.97%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	200	200	0	0	200	100.00%
510436	Utilities/Water	3,003	3,003	254	2,936	67	2.23%
510437	Utilities/Solid Waste - Garbage & Recycling	5,309	5,309	634	7,611	(2,302)	(43.36)%
510440	Equipment Lease/Rent Expense	4,336	4,336	0	5,777	(1,441)	(33.23)%
510451	Workers Comp. Insurance	2,623	2,623	256	3,072	(449)	(17.12)%
510490	Licenses, permits, lien fees	250	250	0	0	250	100.00%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7241 - Property Services
12 - Grounds
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510530	Employee Clothing Allowance	700	700	0	296	404	57.68%
	Total Other General & Administrative Expenses	16,421	16,421	1,144	19,692	(3,271)	(19.92)%
	Maintenance & Repairs						
510464	R & M Grounds	24,413	24,413	3,732	33,761	(9,348)	(38.29)%
510465	R & M Equipment	11,371	11,371	568	14,618	(3,247)	(28.55)%
	Total Maintenance & Repairs	35,784	35,784	4,300	48,379	(12,595)	(35.20)%
	Total Expenditures	190,534	201,476	15,148	178,032	23,444	11.64%
	Net Revenues/Expenditures	(190,534)	(201,476)	(15,148)	(178,032)	(23,444)	11.64%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7241 - Property Services
13 - Custodial
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	75,956	83,172	8,551	86,155	(2,983)	(3.59)%
510122	P/T Wages	157,082	157,082	15,811	165,992	(8,910)	(5.67)%
510140	Overtime	1,500	1,500	517	5,284	(3,784)	(252.26)%
510150	Special Pay	500	500	0	0	500	100.00%
510210	Payroll Taxes	17,868	18,311	1,894	20,225	(1,914)	(10.45)%
510220	401 A Benefit	1,051	1,401	150	1,773	(372)	(26.55)%
510230	Medical/Dental/Life Insurance	30,377	31,807	1,100	13,421	18,386	57.80%
	Total Personnel Expenses	284,334	293,773	28,024	292,850	923	0.31%
	Professional Expenses						
510325	Software/IT Support	2,000	2,000	200	2,466	(466)	(23.30)%
	Total Professional Expenses	2,000	2,000	200	2,466	(466)	(23.30)%
	Supplies						
510520	Operating Supplies	2,125	2,125	0	819	1,306	61.44%
510521	Cleaning Supplies	25,999	25,999	2,374	27,139	(1,140)	(4.39)%
510528	Small Tools & Hardware	225	225	0	0	225	100.00%
510529	Fuel	3,220	3,220	0	0	3,220	100.00%
	Total Supplies	31,569	31,569	2,374	27,959	3,610	11.44%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	1,015	1,015	0	722	293	28.84%
510410	Telephone, Internet, Cable	1,855	1,855	75	1,489	366	19.73%
510451	Workers Comp. Insurance	3,042	3,042	297	3,564	(522)	(17.16)%
510530	Employee Clothing Allowance	2,002	2,002	0	437	1,565	78.17%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7241 - Property Services
13 - Custodial
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

	Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
Total Other General & Administrative Expenses	<u>7,914</u>	<u>7,914</u>	<u>372</u>	<u>6,212</u>	<u>1,702</u>	<u>21.50%</u>
Maintenance & Repairs						
510465 R & M Equipment	1,435	1,435	0	60	1,375	95.82%
510467 Vehicle Maintenance	0	0	0	199	(199)	0.00%
Total Maintenance & Repairs	<u>1,435</u>	<u>1,435</u>	<u>0</u>	<u>259</u>	<u>1,176</u>	<u>81.95%</u>
Total Expenditures	<u>327,252</u>	<u>336,691</u>	<u>30,969</u>	<u>329,746</u>	<u>6,945</u>	<u>2.06%</u>
Net Revenues/Expenditures	<u>(327,252)</u>	<u>(336,691)</u>	<u>(30,969)</u>	<u>(329,746)</u>	<u>(6,945)</u>	<u>2.06%</u>

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7241 - Property Services
14 - Pools
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Expenditures						
	Personnel Expenses						
510121	F/T Salaries	96,039	105,163	8,694	88,215	16,948	16.12%
510122	P/T Wages	250,779	250,779	20,808	217,844	32,935	13.13%
510140	Overtime	900	900	285	780	120	13.29%
510150	Special Pay	9,177	9,177	1,182	11,305	(2,128)	(23.19)%
510210	Payroll Taxes	27,303	27,892	2,329	24,398	3,494	12.53%
510220	401 A Benefit	0	0	79	120	(120)	0.00%
510230	Medical/Dental/Life Insurance	30,377	31,807	2,197	14,402	17,405	54.72%
	Total Personnel Expenses	414,575	425,718	35,575	357,064	68,654	16.13%
	Professional Expenses						
510325	Software/IT Support	0	0	101	1,237	(1,237)	0.00%
	Total Professional Expenses	0	0	101	1,237	(1,237)	0.00%
	Supplies						
510520	Operating Supplies	7,618	7,618	1,258	6,571	1,047	13.75%
510523	Chlorine	34,323	34,323	6,072	49,331	(15,008)	(43.73)%
	Total Supplies	41,941	41,941	7,329	55,902	(13,961)	(33.29)%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	650	650	181	542	108	16.66%
510400	Travel and Training	1,113	1,113	0	0	1,113	100.00%
510410	Telephone, Internet, Cable	2,795	2,795	99	1,985	810	28.97%
510430	Utilities/Electricity	31,680	31,680	1,680	23,624	8,056	25.43%
510435	Utilities/Propane	38,060	38,060	0	26,860	11,200	29.43%
510436	Utilities/Water	21,456	21,456	2,626	26,310	(4,854)	(22.62)%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7241 - Property Services
14 - Pools
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510451	Workers Comp. Insurance	3,149	3,149	307	3,684	(535)	(16.99)%
510490	Licenses, permits, lien fees	1,050	1,050	0	1,050	0	0.00%
510530	Employee Clothing Allowance	1,900	1,900	0	781	1,119	58.87%
	Total Other General & Administrative Expenses:	101,853	101,853	4,893	84,837	17,016	16.71%
	Maintenance & Repairs						
510465	R & M Equipment	6,012	6,012	1,566	19,511	(13,499)	(224.53)%
510466	R & M Pools	19,320	19,320	0	29,898	(10,578)	(54.75)%
	Total Maintenance & Repairs	25,332	25,332	1,566	49,409	(24,077)	(95.05)%
	Total Expenditures	583,701	594,844	49,464	548,449	46,395	7.80%
	Net Revenues/Expenditures	(583,701)	(594,844)	(49,464)	(548,449)	(46,395)	7.80%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7241 - Property Services
15 - Recreation
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Charges for Service						
347201	Recreation Fees	597,000	597,000	37,800	513,100	83,900	14.05%
347211	Badge & Additional SMF	32,550	32,550	2,584	44,813	(12,263)	(37.67)%
	Total Charges for Service	629,550	629,550	40,384	557,913	71,637	11.38%
	Other Income						
366100	Donations	0	0	0	3,700	(3,700)	0.00%
369100	Miscellaneous Income General	0	0	0	(1)	1	0.00%
	Total Other Income	0	0	0	3,699	(3,699)	0.00%
	Total Revenues	629,550	629,550	40,384	561,613	67,937	10.79%
	Expenditures						
	Personnel Expenses						
510122	P/T Wages	40,040	44,099	0	10,227	33,872	76.81%
510210	Payroll Taxes	3,063	3,374	0	802	2,572	76.22%
	Total Personnel Expenses	43,103	47,473	0	11,029	36,444	76.77%
	Professional Expenses						
510325	Software/IT Support	0	0	200	2,466	(2,466)	0.00%
	Total Professional Expenses	0	0	200	2,466	(2,466)	0.00%
	Supplies						
510520	Operating Supplies	997	997	375	2,023	(1,026)	(102.93)%
	Total Supplies	997	997	375	2,023	(1,026)	(102.93)%
	Other General & Administrative Expenses						
510270	Employee Recruitment & Testing	181	181	0	0	181	100.00%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7241 - Property Services
15 - Recreation
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
510400	Travel and Training	0	0	0	3,885	(3,885)	0.00%
510410	Telephone, Internet, Cable	1,803	1,803	175	2,175	(372)	(20.63)%
510430	Utilities/Electricity	10,084	10,084	1,750	20,371	(10,287)	(102.01)%
510435	Utilities/Propane	440	440	0	0	440	100.00%
510436	Utilities/Water	5,896	5,896	311	5,031	865	14.67%
510437	Utilities/Solid Waste - Garbage & Recycling	1,418	1,418	123	1,813	(395)	(27.86)%
510438	Utilities/Portable Toilets	4,201	4,201	698	10,257	(6,056)	(144.16)%
510440	Equipment Lease/Rent Expense	2,728	2,728	0	6,678	(3,950)	(144.78)%
510451	Workers Comp. Insurance	161	161	16	192	(31)	(19.25)%
510480	Advertising	500	500	0	0	500	100.00%
510535	Resident Activities	21,464	21,464	0	29,536	(8,072)	(37.61)%
	Total Other General & Administrative Expenses	48,876	48,876	3,073	79,937	(31,061)	(63.55)%
	Maintenance & Repairs						
510464	R & M Grounds	44,159	44,159	1,327	28,231	15,928	36.07%
510465	R & M Equipment	7,909	7,909	0	4,811	3,098	39.17%
	Total Maintenance & Repairs	52,068	52,068	1,327	33,043	19,025	36.54%
	Operating Expenses						
579391	Music and Entertainment - Lounge	65,875	65,875	7,525	83,950	(18,075)	(27.44)%
579392	Music and Entertainment - 19th Hole	4,800	4,800	950	18,515	(13,715)	(285.73)%
579395	Music and Entertainment - Special Events	42,317	42,317	1,550	39,875	2,442	5.77%
	Total Operating Expenses	112,992	112,992	10,025	142,340	(29,348)	(25.97)%
	Total Expenditures	258,036	262,406	15,000	270,838	(8,432)	(3.21)%
	Net Revenues/Expenditures	371,514	367,144	25,384	290,774	76,370	20.80%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7270 - Vehicle Storage
From 9/1/2023 Through 9/30/2023

(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	205,296	205,296	16,980	203,877	1,419	0.69%
369310	Kayak Storage Income	1,548	1,548	0	3,907	(2,359)	(152.39)%
	Total Rents and Royalties	206,844	206,844	16,980	207,784	(940)	(0.45)%
	Other Income						
363102	Delinquent Fee Collections	146	146	80	695	(549)	(376.25)%
	Total Other Income	146	146	80	695	(549)	(376.25)%
	Total Revenues	206,990	206,990	17,060	208,479	(1,489)	(0.72)%
	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	0	0	228	2,190	(2,190)	0.00%
510430	Utilities/Electricity	8,668	8,668	850	10,734	(2,066)	(23.83)%
510436	Utilities/Water	1,810	1,810	161	2,245	(435)	(24.03)%
510531	Access System Service Fee	5,974	5,974	0	2,820	3,154	52.80%
	Total Other General & Administrative Expenses	16,452	16,452	1,239	17,989	(1,537)	(9.34)%
	Maintenance & Repairs						
510465	R & M Equipment	1,125	1,125	0	98	1,028	91.33%
	Total Maintenance & Repairs	1,125	1,125	0	98	1,028	91.33%
	Total Expenditures	17,761	17,761	1,239	18,087	(326)	(1.83)%
	Net Revenues/Expenditures	189,229	189,229	15,821	190,392	(1,163)	(0.61)%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7310 - StormWater
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Expenditures						
	Professional Expenses						
510311	Professional Fees	525	525	0	0	525	100.00%
	Total Professional Expenses	525	525	0	0	525	100.00%
	Supplies						
510529	Fuel	450	450	0	0	450	100.00%
	Total Supplies	450	450	0	0	450	100.00%
	Other General & Administrative Expenses						
510440	Equipment Lease/Rent Expense	750	750	0	0	750	100.00%
	Total Other General & Administrative Expenses	750	750	0	0	750	100.00%
	Maintenance & Repairs						
510464	R & M Grounds	20,600	20,600	1,273	20,813	(213)	(1.03)%
510465	R & M Equipment	300	300	0	0	300	100.00%
	Total Maintenance & Repairs	20,900	20,900	1,273	20,813	87	0.42%
	Total Expenditures	22,625	22,625	1,273	20,813	1,812	8.01%
	Net Revenues/Expenditures	(22,625)	(22,625)	(1,273)	(20,813)	(1,812)	8.01%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7400 - Shopping Center
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Revenues						
	Rents and Royalties						
370000	Leasing Income	106,532	106,532	7,807	107,028	(496)	(0.47)%
370001	Common Area Maint Income	18,951	18,951	1,636	21,171	(2,220)	(11.72)%
370002	Real Estate Taxes Income	13,882	13,882	1,281	14,998	(1,116)	(8.04)%
	Total Rents and Royalties	<u>139,365</u>	<u>139,365</u>	<u>10,724</u>	<u>143,198</u>	<u>(3,833)</u>	<u>(2.75)%</u>
	Total Revenues	<u>139,365</u>	<u>139,365</u>	<u>10,724</u>	<u>143,198</u>	<u>(3,833)</u>	<u>(2.75)%</u>
	Expenditures						
	Professional Expenses						
510311	Professional Fees	250	250	0	0	250	100.00%
510312	Legal Fees	2,700	2,700	225	2,700	0	0.00%
	Total Professional Expenses	<u>2,950</u>	<u>2,950</u>	<u>225</u>	<u>2,700</u>	<u>250</u>	<u>8.47%</u>
	Other General & Administrative Expenses						
510211	Property Taxes	17,568	17,568	0	18,265	(697)	(3.97)%
510410	Telephone, Internet, Cable	2,040	2,040	171	2,011	29	1.44%
510430	Utilities/Electricity	2,104	2,104	180	3,119	(1,015)	(48.25)%
510436	Utilities/Water	2,035	2,035	86	1,031	1,004	49.33%
510437	Utilities/Solid Waste - Garbage & Recycling	5,072	5,072	895	10,624	(5,552)	(109.46)%
510439	CVO Utilities	3,792	3,792	247	3,807	(15)	(0.39)%
	Total Other General & Administrative Expenses	<u>32,611</u>	<u>32,611</u>	<u>1,580</u>	<u>38,857</u>	<u>(6,246)</u>	<u>(19.15)%</u>
	Maintenance & Repairs						
510463	R & M Buildings	8,284	8,284	0	5,881	2,403	29.01%
510464	R & M Grounds	1,200	1,200	0	0	1,200	100.00%
	Total Maintenance & Repairs	<u>9,484</u>	<u>9,484</u>	<u>0</u>	<u>5,881</u>	<u>3,603</u>	<u>37.99%</u>

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7400 - Shopping Center
From 9/1/2023 Through 9/30/2023

(In Whole Numbers)

	Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
Total Expenditures	<u>45,045</u>	<u>45,045</u>	<u>1,805</u>	<u>47,438</u>	<u>(2,393)</u>	<u>(5.31)%</u>
Net Revenues/Expenditures	<u>94,320</u>	<u>94,320</u>	<u>8,919</u>	<u>95,760</u>	<u>(1,440)</u>	<u>(1.53)%</u>

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7300 - R&M/Capital Projects
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
	Expenditures						
	Contingency						
510606	Contingency	100,000	47,435	0	0	47,435	100.00%
	Total Contingency	100,000	47,435	0	0	47,435	100.00%
	Miscellaneous						
572000	Reserve For Capital	400,410	400,410	0	0	400,410	100.00%
	Total Miscellaneous	400,410	400,410	0	0	400,410	100.00%
	Capital Outlay						
572131	Neighborhood Revitalization Program	0	0	0	2,302	(2,302)	0.00%
572158	Building A Retaining Wall	0	2,875	0	0	2,875	100.00%
572167	Additional Sound Dampening Panels for B...	0	8,500	0	0	8,500	100.00%
572172	Pool #1 Pit & Heater Bldg Replacement	0	285,000	0	254,193	30,807	10.81%
572191	Replacement Backhoe (used)	40,100	40,100	0	0	40,100	100.00%
572197	Replacement R.R. Truck (2015 mid-size)	0	25,406	0	25,406	0	0.00%
572199	Replacement P.S. Utility Cart (2016)	10,000	10,000	0	10,931	(931)	(9.31)%
572312	19th Hole kitchen renovations and walk-i...	0	64,601	0	81,551	(16,950)	(26.24)%
572361	Portable 20kw Emergency Backup Genera...	25,000	25,000	0	0	25,000	100.00%
572362	Golf Course Maintenance Facility (Green ...	16,600	16,600	0	0	16,600	100.00%
572363	Pool #2 Tech Closet Electrical Panel Repla...	10,120	10,120	0	0	10,120	100.00%
572364	Replacement Courtesy Golf Cart (2016)	10,000	10,000	0	10,000	0	0.00%
572365	Pro Shop Cart Barn Electrical Panel Repla...	6,800	6,800	0	0	6,800	100.00%
572366	19th Hole Ceiling Air Handling Unit Repla...	2,530	2,530	0	0	2,530	100.00%
572367	Softball Field Shed Replacement	7,000	7,000	0	0	7,000	100.00%
575013	Upgrade Golf Cart Parking Area (Lounge) ...	13,400	13,400	0	0	13,400	100.00%
575032	Lounge Outside Bar	0	90,000	0	79,717	10,283	11.43%

Barefoot Bay Recreation District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
7300 - R&M/Capital Projects
From 9/1/2023 Through 9/30/2023
(In Whole Numbers)

		Adopted Budget	Revised Budget	Current Period	Fiscal Year to Date	Remaining Budget	Percent Remaining
575035	Shopping Ctr. (937) Exterior Windows Re...	30,000	30,000	0	0	30,000	100.00%
575046	Beach Projects Ph. 3	0	102,000	0	22,123	79,877	78.31%
575089	Replace Electrical Infrastructure Shopping...	0	65,191	0	71,323	(6,132)	(9.41)%
	Total Capital Outlay	171,550	815,123	0	557,546	257,577	31.60%
	Total Expenditures	671,960	1,262,968	0	557,546	705,422	55.85%
	Net Revenues/Expenditures	(671,960)	(1,262,968)	0	(557,546)	(705,422)	55.85%