

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Current Year Adopted Budget	Current Year Revised Budget	YTD Percent Expended
Revenues					
Administration	1,502,229.94	2,703,244.87	3,741,127.00	3,741,127.00	72.26%
Food and Beverage	120,092.14	306,412.43	1,126,217.00	1,126,217.00	27.21%
Resident Relations	5,699.63	22,235.25	84,015.00	84,015.00	26.47%
Golf/Pro Shop	52,161.60	361,915.76	613,609.00	613,609.00	58.98%
Property Services	31,468.22	99,165.93	290,000.00	290,000.00	34.20%
Vehicle Storage	13,386.60	41,026.03	160,645.00	160,645.00	25.54%
R&M/Capital Projects	53,886.75	53,886.75	50,000.00	50,000.00	107.77%
Shopping Center	7,616.45	36,068.84	103,235.00	103,235.00	34.94%
Total Revenues	<u>1,786,541.33</u>	<u>3,623,955.86</u>	<u>6,168,848.00</u>	<u>6,168,848.00</u>	<u>58.75%</u>
Expenditures					
Administration	141,069.18	431,908.05	1,214,422.00	1,233,004.84	35.03%
Food and Beverage	110,339.35	305,525.34	1,183,701.00	1,181,903.00	25.85%
Resident Relations	30,641.59	106,843.48	435,997.00	450,956.16	23.69%
Golf/Pro Shop	76,231.00	228,680.06	885,340.00	870,986.02	26.26%
Property Services	105,342.97	340,473.88	1,546,859.00	1,541,143.00	22.09%
Vehicle Storage	1,230.41	7,912.80	15,542.00	15,542.00	50.91%
R&M/Capital Projects	169,054.08	321,227.16	282,400.00	1,272,042.00	25.25%
StormWater	3,987.64	11,962.92	110,034.00	110,034.00	10.87%
Shopping Center	1,728.37	20,544.75	32,085.00	32,085.00	64.03%
Total Expenditures	<u>639,624.59</u>	<u>1,775,078.44</u>	<u>5,706,380.00</u>	<u>6,707,696.02</u>	<u>26.46%</u>
Net Revenues/Expenditures	<u>1,146,916.74</u>	<u>1,848,877.42</u>	<u>413,468.00</u>	<u>(587,848.02)</u>	<u>(314.52)%</u>
Transfers					
Administration	0.00	0.00	(700,000.00)	(700,000.00)	0.00%
R&M/Capital Projects	0.00	0.00	651,000.00	651,000.00	0.00%
Total Transfers	<u>0.00</u>	<u>0.00</u>	<u>(49,000.00)</u>	<u>(49,000.00)</u>	<u>0.00%</u>

* PLEASE NOTE THAT BBRD FINANCIAL STATEMENTS ARE REPORTED USING THE MODIFIED ACCRUAL BASIS OF ACCOUNTING
ALL EXPENDITURES IN THIS REPORT REPRESENT EXPENDITURES RECORDED ON OR BEFORE 1/15/2019.

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Administration
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Revenues							
Assessments							
District Assessment Fee	1,481,060.49	2,673,607.46	3,710,144.00	3,710,144.00	72.06%	27.94%	1,036,536.54
Total Assessments	1,481,060.49	2,673,607.46	3,710,144.00	3,710,144.00	72.06%	27.94%	1,036,536.54
Interest							
Interest Income	1,472.75	4,215.17	12,000.00	12,000.00	35.13%	64.87%	7,784.83
Total Interest	1,472.75	4,215.17	12,000.00	12,000.00	35.13%	64.87%	7,784.83
Other Income							
FEMA Income	14,436.55	14,436.55	0.00	0.00	0.00%	0.00%	(14,436.55)
NSF Fees	0.00	0.00	80.00	80.00	0.00%	100.00%	80.00
Sales Tax Discounts	30.00	90.00	360.00	360.00	25.00%	75.00%	270.00
Delinquent Fee Collections	330.00	990.00	5,010.00	5,010.00	19.76%	80.24%	4,020.00
Lien Fee Reimbursement	180.00	495.00	1,515.00	1,515.00	32.67%	67.33%	1,020.00
Legal Fee Recovery	0.00	0.00	2,020.00	2,020.00	0.00%	100.00%	2,020.00
Postage Revenue	0.00	0.00	98.00	98.00	0.00%	100.00%	98.00
Proceeds from Sale of Fixed Assets	0.00	0.00	5,000.00	5,000.00	0.00%	100.00%	5,000.00
Insurance Proceeds	0.00	0.00	3,500.00	3,500.00	0.00%	100.00%	3,500.00
Miscellaneous Income General	4,720.15	9,410.69	1,400.00	1,400.00	672.19%	(572.19)%	(8,010.69)
Total Other Income	19,696.70	25,422.24	18,983.00	18,983.00	133.92%	(33.92)%	(6,439.24)
Total Revenues	1,502,229.94	2,703,244.87	3,741,127.00	3,741,127.00	72.26%	27.74%	1,037,882.13
Expenditures							
Personnel Expenses							
F/T Salaries	17,617.96	47,648.79	233,075.00	253,887.90	18.77%	81.23%	206,239.11
P/T Wages	0.00	2,059.08	20,480.00	12,080.66	17.04%	82.96%	10,021.58
Overtime	1,215.88	2,367.49	540.00	540.00	438.42%	(338.42)%	(1,827.49)
Special Pay	0.00	100.00	2,000.00	2,000.00	5.00%	95.00%	1,900.00
Payroll Taxes	1,398.55	3,850.87	23,049.00	23,793.82	16.18%	83.82%	19,942.95
401 A Benefit	125.54	451.40	3,674.00	3,674.00	12.29%	87.71%	3,222.60
Medical/Dental/Life & AD&D Insurance	2,713.23	8,882.17	24,725.00	33,630.83	26.41%	73.59%	24,748.66
Total Personnel Expenses	23,071.16	65,359.80	307,543.00	329,607.21	19.83%	80.17%	264,247.41
Professional Expenses							
Payroll Fees	733.23	1,809.88	16,860.00	16,860.00	10.73%	89.27%	15,050.12
Professional Fees	307.50	9,474.25	15,665.00	15,665.00	60.48%	39.52%	6,190.75
Legal Fees	7,542.50	13,990.89	95,000.00	95,000.00	14.73%	85.27%	81,009.11
Management Fees	13,098.51	39,094.22	190,400.00	177,288.63	22.05%	77.95%	138,194.41
Management Fees/Tax Roll	0.00	5,000.00	5,000.00	5,000.00	100.00%	0.00%	0.00
Accounting & Auditing Fees	13,880.00	19,760.00	33,000.00	33,000.00	59.88%	40.12%	13,240.00
Software Renewal/Support Fees	915.90	16,817.62	39,940.00	39,940.00	42.11%	57.89%	23,122.38

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Administration
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Total Professional Expenses	<u>36,477.64</u>	<u>105,946.86</u>	<u>395,865.00</u>	<u>382,753.63</u>	<u>27.68%</u>	<u>72.32%</u>	<u>276,806.77</u>
Supplies							
Operating Supplies	<u>399.87</u>	<u>1,384.87</u>	<u>10,500.00</u>	<u>10,500.00</u>	<u>13.19%</u>	<u>86.81%</u>	<u>9,115.13</u>
Total Supplies	399.87	1,384.87	10,500.00	10,500.00	13.19%	86.81%	9,115.13
Other General & Administrative Expenses							
Collection Fees	0.00	69,749.60	70,256.00	70,256.00	99.28%	0.72%	506.40
Collection Discounts	57,885.92	107,371.37	117,057.00	117,057.00	91.73%	8.27%	9,685.63
Property Taxes	0.00	15,771.56	16,105.00	16,105.00	97.93%	2.07%	333.44
ICMA Retirement	0.00	250.00	1,000.00	1,000.00	25.00%	75.00%	750.00
Employee Incentive	4,975.00	5,035.00	61,524.00	61,524.00	8.18%	91.82%	56,489.00
Employee Recruitment & Testing	0.00	263.75	320.00	320.00	82.42%	17.58%	56.25
Lien & Recording Fees	132.00	336.00	1,588.00	1,588.00	21.16%	78.84%	1,252.00
Travel and Training	0.00	1,025.61	10,405.00	10,405.00	9.86%	90.14%	9,379.39
Telephone, Internet, Cable	242.20	1,339.21	6,297.00	6,297.00	21.27%	78.73%	4,957.79
Postage	300.00	531.22	5,799.00	5,799.00	9.16%	90.84%	5,267.78
Utilities/Electricity	336.99	1,070.12	4,206.00	4,206.00	25.44%	74.56%	3,135.88
Equipment Leasing	740.16	1,359.57	5,429.00	5,429.00	25.04%	74.96%	4,069.43
Insurance	13,283.00	43,077.00	120,998.00	130,955.00	32.89%	67.11%	87,878.00
Workers Compensation Insurance	134.00	402.00	1,605.00	1,278.00	31.46%	68.54%	876.00
Printing	0.00	0.00	3,716.00	3,716.00	0.00%	100.00%	3,716.00
Advertising	0.00	0.00	5,146.00	5,146.00	0.00%	100.00%	5,146.00
Bank Charges	2,735.89	8,623.37	30,763.00	30,763.00	28.03%	71.97%	22,139.63
Bad Debts	(44.65)	(100.65)	0.00	0.00	0.00%	0.00%	100.65
Dues and Subscriptions	334.92	1,370.68	4,070.00	4,070.00	33.68%	66.32%	2,699.32
Election Expenses	<u>0.00</u>	<u>0.00</u>	<u>8,650.00</u>	<u>8,650.00</u>	<u>0.00%</u>	<u>100.00%</u>	<u>8,650.00</u>
Total Other General & Administrative Expenses	81,055.43	257,475.41	474,934.00	484,564.00	53.14%	46.86%	227,088.59
Maintenance & Repairs							
R & M Buildings	65.08	534.18	2,287.00	2,287.00	23.36%	76.64%	1,752.82
R & M Equipment	<u>0.00</u>	<u>1,217.18</u>	<u>2,675.00</u>	<u>2,675.00</u>	<u>45.50%</u>	<u>54.50%</u>	<u>1,457.82</u>
Total Maintenance & Repairs	65.08	1,751.36	4,962.00	4,962.00	35.30%	64.70%	3,210.64
Contingency							
Contingency	<u>0.00</u>	<u>0.00</u>	<u>20,618.00</u>	<u>20,618.00</u>	<u>0.00%</u>	<u>100.00%</u>	<u>20,618.00</u>
Total Contingency	0.00	0.00	20,618.00	20,618.00	0.00%	100.00%	20,618.00
Miscellaneous							
Cash Over/Short	<u>0.00</u>	<u>(10.25)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00%</u>	<u>10.25</u>
Total Miscellaneous	<u>0.00</u>	<u>(10.25)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00%</u>	<u>10.25</u>
Total Expenditures	<u>141,069.18</u>	<u>431,908.05</u>	<u>1,214,422.00</u>	<u>1,233,004.84</u>	<u>35.03%</u>	<u>64.97%</u>	<u>801,096.79</u>
Net Revenues/Expenditures	<u>1,361,160.76</u>	<u>2,271,336.82</u>	<u>1,826,705.00</u>	<u>1,808,122.16</u>	<u>125.62%</u>	<u>(25.62)%</u>	<u>(463,214.66)</u>

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Administration
From 12/1/2018 Through 12/31/2018

	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>TTL Budget Revised</u>	<u>Percent Expended</u>	<u>Percent Remaining</u>	<u>Balance Remaining</u>
Transfers							
Transfers out							
Transfer to Debt Service Fund	<u>0.00</u>	<u>0.00</u>	<u>(700,000.00)</u>	<u>(700,000.00)</u>	<u>0.00%</u>	<u>100.00%</u>	<u>(700,000.00)</u>
Total Transfers out	<u>0.00</u>	<u>0.00</u>	<u>(700,000.00)</u>	<u>(700,000.00)</u>	<u>0.00%</u>	<u>100.00%</u>	<u>(700,000.00)</u>
Total Transfers	<u>0.00</u>	<u>0.00</u>	<u>(700,000.00)</u>	<u>(700,000.00)</u>	<u>0.00%</u>	<u>100.00%</u>	<u>(700,000.00)</u>

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Administration
Finance
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Revenues							
Assessments							
District Assessment Fee	<u>1,481,060.49</u>	<u>2,673,607.46</u>	<u>3,710,144.00</u>	<u>3,710,144.00</u>	<u>72.06%</u>	<u>27.94%</u>	<u>1,036,536.54</u>
Total Assessments	1,481,060.49	2,673,607.46	3,710,144.00	3,710,144.00	72.06%	27.94%	1,036,536.54
Interest							
Interest Income	<u>1,472.75</u>	<u>4,215.17</u>	<u>12,000.00</u>	<u>12,000.00</u>	<u>35.13%</u>	<u>64.87%</u>	<u>7,784.83</u>
Total Interest	1,472.75	4,215.17	12,000.00	12,000.00	35.13%	64.87%	7,784.83
Other Income							
NSF Fees	0.00	0.00	80.00	80.00	0.00%	100.00%	80.00
Sales Tax Discounts	30.00	90.00	360.00	360.00	25.00%	75.00%	270.00
Delinquent Fee Collections	330.00	990.00	5,010.00	5,010.00	19.76%	80.24%	4,020.00
Lien Fee Reimbursement	180.00	495.00	1,515.00	1,515.00	32.67%	67.33%	1,020.00
Legal Fee Recovery	0.00	0.00	2,020.00	2,020.00	0.00%	100.00%	2,020.00
Postage Revenue	0.00	0.00	98.00	98.00	0.00%	100.00%	98.00
Proceeds from Sale of Fixed Assets	0.00	0.00	5,000.00	5,000.00	0.00%	100.00%	5,000.00
Miscellaneous Income General	<u>4,720.15</u>	<u>9,380.69</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>938.07%</u>	<u>(838.07)%</u>	<u>(8,380.69)</u>
Total Other Income	<u>5,260.15</u>	<u>10,955.69</u>	<u>15,083.00</u>	<u>15,083.00</u>	<u>72.64%</u>	<u>27.36%</u>	<u>4,127.31</u>
Total Revenues	<u>1,487,793.39</u>	<u>2,688,778.32</u>	<u>3,737,227.00</u>	<u>3,737,227.00</u>	<u>71.95%</u>	<u>28.05%</u>	<u>1,048,448.68</u>
Expenditures							
Personnel Expenses							
F/T Salaries	11,057.00	30,108.02	178,662.00	178,662.00	16.85%	83.15%	148,553.98
Overtime	1,193.60	2,345.21	500.00	500.00	469.04%	(369.04)%	(1,845.21)
Special Pay	0.00	0.00	1,000.00	1,000.00	0.00%	100.00%	1,000.00
Payroll Taxes	894.45	2,346.02	16,215.00	16,215.00	14.47%	85.53%	13,868.98
401 A Benefit	0.00	0.00	2,042.00	2,042.00	0.00%	100.00%	2,042.00
Medical/Dental/Life & AD&D Insurance	<u>1,830.66</u>	<u>5,954.55</u>	<u>10,687.00</u>	<u>10,687.00</u>	<u>55.72%</u>	<u>44.28%</u>	<u>4,732.45</u>
Total Personnel Expenses	<u>14,975.71</u>	<u>40,753.80</u>	<u>209,106.00</u>	<u>209,106.00</u>	<u>19.49%</u>	<u>80.51%</u>	<u>168,352.20</u>
Professional Expenses							
Payroll Fees	733.23	1,809.88	16,860.00	16,860.00	10.73%	89.27%	15,050.12
Professional Fees	85.00	8,933.00	11,770.00	11,770.00	75.90%	24.10%	2,837.00
Legal Fees	0.00	140.00	0.00	0.00	0.00%	0.00%	(140.00)
Accounting & Auditing Fees	13,880.00	19,760.00	33,000.00	33,000.00	59.88%	40.12%	13,240.00
Software Renewal/Support Fees	<u>0.00</u>	<u>0.00</u>	<u>5,290.00</u>	<u>5,290.00</u>	<u>0.00%</u>	<u>100.00%</u>	<u>5,290.00</u>
Total Professional Expenses	<u>14,698.23</u>	<u>30,642.88</u>	<u>66,920.00</u>	<u>66,920.00</u>	<u>45.79%</u>	<u>54.21%</u>	<u>36,277.12</u>
Supplies							
Operating Supplies	<u>7.00</u>	<u>206.43</u>	<u>5,300.00</u>	<u>5,300.00</u>	<u>3.89%</u>	<u>96.11%</u>	<u>5,093.57</u>
Total Supplies	7.00	206.43	5,300.00	5,300.00	3.89%	96.11%	5,093.57
Other General & Administrative Expenses							

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Administration
Finance
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Collection Fees	0.00	69,749.60	70,256.00	70,256.00	99.28%	0.72%	506.40
Collection Discounts	57,885.92	107,371.37	117,057.00	117,057.00	91.73%	8.27%	9,685.63
Property Taxes	0.00	15,771.56	16,105.00	16,105.00	97.93%	2.07%	333.44
ICMA Retirement	0.00	250.00	1,000.00	1,000.00	25.00%	75.00%	750.00
Employee Incentive	4,975.00	5,035.00	61,524.00	61,524.00	8.18%	91.82%	56,489.00
Employee Recruitment & Testing	0.00	162.75	120.00	120.00	135.63%	(35.63)%	(42.75)
Lien & Recording Fees	132.00	336.00	1,088.00	1,088.00	30.88%	69.12%	752.00
Travel and Training	0.00	0.00	5,600.00	5,600.00	0.00%	100.00%	5,600.00
Telephone, Internet, Cable	88.06	859.66	3,819.00	3,819.00	22.51%	77.49%	2,959.34
Postage	300.00	508.37	3,497.00	3,497.00	14.54%	85.46%	2,988.63
Utilities/Electricity	336.99	1,070.12	4,206.00	4,206.00	25.44%	74.56%	3,135.88
Equipment Leasing	500.69	500.69	1,860.00	1,860.00	26.92%	73.08%	1,359.31
Workers Compensation Insurance	33.00	99.00	396.00	315.00	31.43%	68.57%	216.00
Printing	0.00	0.00	1,146.00	1,146.00	0.00%	100.00%	1,146.00
Advertising	0.00	0.00	1,451.00	1,451.00	0.00%	100.00%	1,451.00
Bank Charges	2,735.89	8,623.37	30,763.00	30,763.00	28.03%	71.97%	22,139.63
Bad Debts	(44.65)	(100.65)	0.00	0.00	0.00%	0.00%	100.65
Dues and Subscriptions	0.00	450.84	220.00	220.00	204.93%	(104.93)%	(230.84)
Total Other General & Administrative Expenses	66,942.90	210,687.68	320,108.00	320,027.00	65.83%	34.17%	109,339.32
Maintenance & Repairs							
R & M Buildings	65.08	534.18	2,287.00	2,287.00	23.36%	76.64%	1,752.82
R & M Equipment	0.00	354.83	750.00	750.00	47.31%	52.69%	395.17
Total Maintenance & Repairs	65.08	889.01	3,037.00	3,037.00	29.27%	70.73%	2,147.99
Contingency							
Contingency	0.00	0.00	20,618.00	20,618.00	0.00%	100.00%	20,618.00
Total Contingency	0.00	0.00	20,618.00	20,618.00	0.00%	100.00%	20,618.00
Miscellaneous							
Cash Over/Short	0.00	(10.25)	0.00	0.00	0.00%	0.00%	10.25
Total Miscellaneous	0.00	(10.25)	0.00	0.00	0.00%	0.00%	10.25
Total Expenditures	96,688.92	283,169.55	625,089.00	625,008.00	45.31%	54.69%	341,838.45
Net Revenues/Expenditures	1,391,104.47	2,405,608.77	2,412,138.00	2,412,219.00	99.73%	0.27%	6,610.23
Transfers							
Transfers out							
Transfer to Debt Service Fund	0.00	0.00	(700,000.00)	(700,000.00)	0.00%	100.00%	(700,000.00)
Total Transfers out	0.00	0.00	(700,000.00)	(700,000.00)	0.00%	100.00%	(700,000.00)
Total Transfers	0.00	0.00	(700,000.00)	(700,000.00)	0.00%	100.00%	(700,000.00)

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Administration
District Clerk
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Revenues							
Other Income							
FEMA Income	14,436.55	14,436.55	0.00	0.00	0.00%	0.00%	(14,436.55)
Insurance Proceeds	0.00	0.00	3,500.00	3,500.00	0.00%	100.00%	3,500.00
Miscellaneous Income General	0.00	30.00	400.00	400.00	7.50%	92.50%	370.00
Total Other Income	14,436.55	14,466.55	3,900.00	3,900.00	370.94%	(270.94)%	(10,566.55)
Total Revenues	14,436.55	14,466.55	3,900.00	3,900.00	370.94%	(270.94)%	(10,566.55)
Expenditures							
Personnel Expenses							
F/T Salaries	6,560.96	17,540.77	54,413.00	75,225.90	23.32%	76.68%	57,685.13
P/T Wages	0.00	2,059.08	20,480.00	12,080.66	17.04%	82.96%	10,021.58
Overtime	22.28	22.28	40.00	40.00	55.70%	44.30%	17.72
Special Pay	0.00	100.00	1,000.00	1,000.00	10.00%	90.00%	900.00
Payroll Taxes	504.10	1,504.85	6,834.00	7,578.82	19.86%	80.14%	6,073.97
401 A Benefit	125.54	451.40	1,632.00	1,632.00	27.66%	72.34%	1,180.60
Medical/Dental/Life & AD&D Insurance	882.57	2,927.62	14,038.00	22,943.83	12.76%	87.24%	20,016.21
Total Personnel Expenses	8,095.45	24,606.00	98,437.00	120,501.21	20.42%	79.58%	95,895.21
Professional Expenses							
Professional Fees	222.50	541.25	3,895.00	3,895.00	13.90%	86.10%	3,353.75
Legal Fees	7,542.50	13,850.89	95,000.00	95,000.00	14.58%	85.42%	81,149.11
Management Fees	13,098.51	39,094.22	190,400.00	177,288.63	22.05%	77.95%	138,194.41
Management Fees/Tax Roll	0.00	5,000.00	5,000.00	5,000.00	100.00%	0.00%	0.00
Software Renewal/Support Fees	915.90	16,817.62	34,650.00	34,650.00	48.54%	51.46%	17,832.38
Total Professional Expenses	21,779.41	75,303.98	328,945.00	315,833.63	23.84%	76.16%	240,529.65
Supplies							
Operating Supplies	392.87	1,178.44	5,200.00	5,200.00	22.66%	77.34%	4,021.56
Total Supplies	392.87	1,178.44	5,200.00	5,200.00	22.66%	77.34%	4,021.56
Other General & Administrative Expenses							
Employee Recruitment & Testing	0.00	101.00	200.00	200.00	50.50%	49.50%	99.00
Lien & Recording Fees	0.00	0.00	500.00	500.00	0.00%	100.00%	500.00
Travel and Training	0.00	1,025.61	4,805.00	4,805.00	21.34%	78.66%	3,779.39
Telephone, Internet, Cable	154.14	479.55	2,478.00	2,478.00	19.35%	80.65%	1,998.45
Postage	0.00	22.85	2,302.00	2,302.00	0.99%	99.01%	2,279.15
Equipment Leasing	239.47	858.88	3,569.00	3,569.00	24.07%	75.94%	2,710.12
Insurance	13,283.00	43,077.00	120,998.00	130,955.00	32.89%	67.11%	87,878.00
Workers Compensation Insurance	101.00	303.00	1,209.00	963.00	31.46%	68.54%	660.00
Printing	0.00	0.00	2,570.00	2,570.00	0.00%	100.00%	2,570.00
Advertising	0.00	0.00	3,695.00	3,695.00	0.00%	100.00%	3,695.00

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Administration
District Clerk
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Dues and Subscriptions	334.92	919.84	3,850.00	3,850.00	23.89%	76.11%	2,930.16
Election Expenses	0.00	0.00	8,650.00	8,650.00	0.00%	100.00%	8,650.00
Total Other General & Administrative Expenses	14,112.53	46,787.73	154,826.00	164,537.00	28.44%	71.56%	117,749.27
Maintenance & Repairs							
R & M Equipment	0.00	862.35	1,925.00	1,925.00	44.80%	55.20%	1,062.65
Total Maintenance & Repairs	0.00	862.35	1,925.00	1,925.00	44.80%	55.20%	1,062.65
Total Expenditures	44,380.26	148,738.50	589,333.00	607,996.84	24.46%	75.54%	459,258.34
Net Revenues/Expenditures	(29,943.71)	(134,271.95)	(585,433.00)	(604,096.84)	22.23%	77.77%	(469,824.89)

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Food and Beverage
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Revenues							
Charges for Service							
Beverage Sales	69,418.23	193,880.63	766,450.00	766,450.00	25.30%	74.70%	572,569.37
Food Sales	44,289.68	109,129.75	352,513.00	352,513.00	30.96%	69.04%	243,383.25
Coupons	(1,665.09)	(5,280.30)	0.00	0.00	0.00%	0.00%	5,280.30
Staff Discount	(55.56)	(127.21)	0.00	0.00	0.00%	0.00%	127.21
F&B Shift Discount	(1,832.53)	(5,755.83)	0.00	0.00	0.00%	0.00%	5,755.83
Total Charges for Service	110,154.73	291,847.04	1,118,963.00	1,118,963.00	26.08%	73.92%	827,115.96
Other Income							
Vending Machine Income	0.00	151.35	1,310.00	1,310.00	11.55%	88.45%	1,158.65
Donations	2,000.00	2,000.00	0.00	0.00	0.00%	0.00%	(2,000.00)
Miscellaneous Income General	7,937.41	12,414.04	5,944.00	5,944.00	208.85%	(108.85)%	(6,470.04)
Total Other Income	9,937.41	14,565.39	7,254.00	7,254.00	200.79%	(100.79)%	(7,311.39)
Total Revenues	120,092.14	306,412.43	1,126,217.00	1,126,217.00	27.21%	72.79%	819,804.57
Expenditures							
Personnel Expenses							
F/T Salaries	13,404.04	39,358.89	178,676.00	178,676.00	22.03%	77.97%	139,317.11
P/T Wages	23,186.48	61,846.70	206,680.00	206,680.00	29.92%	70.08%	144,833.30
Overtime	1,209.18	2,056.31	2,590.00	2,590.00	79.39%	20.61%	533.69
Payroll Taxes	3,248.98	8,892.96	33,712.00	33,712.00	26.38%	73.62%	24,819.04
401 A Benefit	139.48	488.18	2,552.00	2,552.00	19.13%	80.87%	2,063.82
Medical/Dental/Life & AD&D Insurance	2,435.56	10,028.10	53,725.00	53,725.00	18.67%	81.33%	43,696.90
Total Personnel Expenses	43,623.72	122,671.14	477,935.00	477,935.00	25.67%	74.33%	355,263.86
Professional Expenses							
Professional Fees	170.00	340.00	1,375.00	1,375.00	24.73%	75.27%	1,035.00
Total Professional Expenses	170.00	340.00	1,375.00	1,375.00	24.73%	75.27%	1,035.00
Supplies							
Operating Supplies	1,597.83	3,551.16	10,858.00	10,858.00	32.71%	67.29%	7,306.84
Cleaning Supplies	775.03	1,885.75	5,682.00	5,682.00	33.19%	66.81%	3,796.25
Beverage Supplies	634.69	1,414.90	7,973.00	7,973.00	17.75%	82.25%	6,558.10
Paper Supplies	1,623.33	4,683.43	14,102.00	14,102.00	33.21%	66.79%	9,418.57
Fuel	0.00	0.00	277.00	277.00	0.00%	100.00%	277.00
Total Supplies	4,630.88	11,535.24	38,892.00	38,892.00	29.66%	70.34%	27,356.76
Other General & Administrative Expenses							
Employee Recruitment & Testing	175.31	820.83	2,155.00	2,155.00	38.09%	61.91%	1,334.17
Travel and Training	479.00	836.00	4,384.00	4,384.00	19.07%	80.93%	3,548.00
Telephone, Internet, Cable	1,826.46	2,768.67	16,424.00	16,424.00	16.86%	83.14%	13,655.33
Utilities/Electricity	288.96	938.25	4,186.00	4,186.00	22.41%	77.59%	3,247.75

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Food and Beverage
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Utilities/Propane	608.70	1,768.99	7,342.00	7,342.00	24.09%	75.91%	5,573.01
Utilities/Water	274.78	534.18	2,427.00	2,427.00	22.01%	77.99%	1,892.82
Utilities/Solid Waste - Garbage & Recycling	276.04	1,137.96	3,622.00	3,622.00	31.42%	68.58%	2,484.04
Equipment Leasing	433.01	1,334.16	7,881.00	7,881.00	16.93%	83.07%	6,546.84
Uniform Leasing	376.88	1,235.74	5,997.00	5,997.00	20.61%	79.39%	4,761.26
Workers Compensation Insurance	737.50	2,212.50	8,834.00	7,036.00	31.45%	68.55%	4,823.50
Advertising	0.00	2,275.00	2,175.00	2,175.00	104.60%	(4.60)%	(100.00)
Licenses, permits, lien fees	0.00	357.00	0.00	0.00	0.00%	0.00%	(357.00)
Dues and Subscriptions	1,396.00	1,536.85	8,152.00	8,152.00	18.85%	81.15%	6,615.15
Total Other General & Administrative Expenses	6,872.64	17,756.13	73,579.00	71,781.00	24.74%	75.26%	54,024.87
Maintenance & Repairs							
Repairs and Maintenance - Misc	0.00	0.00	445.00	445.00	0.00%	100.00%	445.00
R & M Buildings	253.50	2,110.97	5,175.00	5,175.00	40.79%	59.21%	3,064.03
R & M Equipment	1,054.32	8,807.44	16,507.00	16,507.00	53.36%	46.64%	7,699.56
Total Maintenance & Repairs	1,307.82	10,918.41	22,127.00	22,127.00	49.34%	50.66%	11,208.59
Operations							
Music and Entertainment	11,025.00	28,283.44	99,920.00	99,920.00	28.31%	71.69%	71,636.56
Merchandise Cost of Sales	487.00	487.00	0.00	0.00	0.00%	0.00%	(487.00)
Food Cost of Sales	20,247.62	47,282.20	183,911.00	183,911.00	25.71%	74.29%	136,628.80
Beverage Cost of Sales	19,032.57	58,417.53	248,483.00	248,483.00	23.51%	76.49%	190,065.47
Soft Drink & CO2	2,964.91	7,835.49	37,479.00	37,479.00	20.91%	79.09%	29,643.51
Total Operations	53,757.10	142,305.66	569,793.00	569,793.00	24.97%	75.03%	427,487.34
Miscellaneous							
Cash Over/Short	(22.81)	(1.24)	0.00	0.00	0.00%	0.00%	1.24
Total Miscellaneous	(22.81)	(1.24)	0.00	0.00	0.00%	0.00%	1.24
Total Expenditures	110,339.35	305,525.34	1,183,701.00	1,181,903.00	25.85%	74.15%	876,377.66
Net Revenues/Expenditures	9,752.79	887.09	(57,484.00)	(55,686.00)	(1.59)%	101.59%	(56,573.09)

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Food and Beverage
Lounge
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Revenues							
Charges for Service							
Beverage Sales	29,428.44	82,049.07	358,979.00	358,979.00	22.86%	77.14%	276,929.93
Food Sales	<u>4,106.86</u>	<u>15,215.22</u>	<u>72,166.00</u>	<u>72,166.00</u>	<u>21.08%</u>	<u>78.92%</u>	<u>56,950.78</u>
Total Charges for Service	33,535.30	97,264.29	431,145.00	431,145.00	22.56%	77.44%	333,880.71
Other Income							
Vending Machine Income	0.00	151.35	1,310.00	1,310.00	11.55%	88.45%	1,158.65
Miscellaneous Income General	<u>0.00</u>	<u>0.00</u>	<u>1,995.00</u>	<u>1,995.00</u>	<u>0.00%</u>	<u>100.00%</u>	<u>1,995.00</u>
Total Other Income	0.00	151.35	3,305.00	3,305.00	4.58%	95.42%	3,153.65
Total Revenues	<u>33,535.30</u>	<u>97,415.64</u>	<u>434,450.00</u>	<u>434,450.00</u>	<u>22.42%</u>	<u>77.58%</u>	<u>337,034.36</u>
Expenditures							
Personnel Expenses							
F/T Salaries	714.09	4,865.21	22,589.00	22,589.00	21.54%	78.46%	17,723.79
P/T Wages	7,083.72	19,330.68	63,834.00	63,834.00	30.28%	69.72%	44,503.32
Overtime	15.68	21.91	155.00	155.00	14.14%	85.86%	133.09
Payroll Taxes	740.56	2,226.52	7,112.00	7,112.00	31.31%	68.69%	4,885.48
Medical/Dental/Life & AD&D Insurance	<u>1,133.07</u>	<u>5,507.92</u>	<u>21,521.00</u>	<u>21,521.00</u>	<u>25.59%</u>	<u>74.41%</u>	<u>16,013.08</u>
Total Personnel Expenses	9,687.12	31,952.24	115,211.00	115,211.00	27.73%	72.27%	83,258.76
Professional Expenses							
Professional Fees	<u>0.00</u>	<u>170.00</u>	<u>925.00</u>	<u>925.00</u>	<u>18.38%</u>	<u>81.62%</u>	<u>755.00</u>
Total Professional Expenses	0.00	170.00	925.00	925.00	18.38%	81.62%	755.00
Supplies							
Operating Supplies	595.91	1,012.28	3,689.00	3,689.00	27.44%	72.56%	2,676.72
Cleaning Supplies	77.30	296.54	1,658.00	1,658.00	17.89%	82.11%	1,361.46
Beverage Supplies	396.33	851.89	5,000.00	5,000.00	17.04%	82.96%	4,148.11
Paper Supplies	866.50	2,276.54	6,702.00	6,702.00	33.97%	66.03%	4,425.46
Fuel	<u>0.00</u>	<u>0.00</u>	<u>82.00</u>	<u>82.00</u>	<u>0.00%</u>	<u>100.00%</u>	<u>82.00</u>
Total Supplies	1,936.04	4,437.25	17,131.00	17,131.00	25.90%	74.10%	12,693.75
Other General & Administrative Expenses							
Employee Recruitment & Testing	175.31	750.52	795.00	795.00	94.41%	5.59%	44.48
Travel and Training	115.50	236.50	2,225.00	2,225.00	10.63%	89.37%	1,988.50
Telephone, Internet, Cable	65.58	146.24	601.00	601.00	24.33%	75.67%	454.76
Utilities/Electricity	119.34	386.36	1,854.00	1,854.00	20.84%	79.16%	1,467.64
Utilities/Propane	127.81	432.72	1,365.00	1,365.00	31.70%	68.30%	932.28
Utilities/Water	116.28	232.17	901.00	901.00	25.77%	74.23%	668.83
Utilities/Solid Waste - Garbage & Recycling	110.42	493.18	1,632.00	1,632.00	30.22%	69.78%	1,138.82
Equipment Leasing	29.93	466.36	1,891.00	1,891.00	24.66%	75.34%	1,424.64
Uniform Leasing	188.43	665.47	2,984.00	2,984.00	22.30%	77.70%	2,318.53

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Food and Beverage
Lounge
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Workers Compensation Insurance	152.00	456.00	1,822.00	1,451.00	31.43%	68.57%	995.00
Advertising	0.00	2,087.50	0.00	0.00	0.00%	0.00%	(2,087.50)
Dues and Subscriptions	698.00	720.50	4,570.00	4,570.00	15.77%	84.23%	3,849.50
Total Other General & Administrative Expenses	1,898.60	7,073.52	20,640.00	20,269.00	34.90%	65.10%	13,195.48
Maintenance & Repairs							
Repairs and Maintenance - Misc	0.00	0.00	125.00	125.00	0.00%	100.00%	125.00
R & M Buildings	156.16	1,469.95	2,850.00	2,850.00	51.58%	48.42%	1,380.05
R & M Equipment	927.22	2,052.49	7,360.00	7,360.00	27.89%	72.11%	5,307.51
Total Maintenance & Repairs	1,083.38	3,522.44	10,335.00	10,335.00	34.08%	65.92%	6,812.56
Operations							
Music and Entertainment	7,090.00	17,480.00	54,590.00	54,590.00	32.02%	67.98%	37,110.00
Food Cost of Sales	1,973.09	6,595.87	36,990.00	36,990.00	17.83%	82.17%	30,394.13
Beverage Cost of Sales	8,053.46	24,704.78	116,455.00	116,455.00	21.21%	78.79%	91,750.22
Soft Drink & CO2	2,195.50	4,643.75	21,598.00	21,598.00	21.50%	78.50%	16,954.25
Total Operations	19,312.05	53,424.40	229,633.00	229,633.00	23.27%	76.73%	176,208.60
Miscellaneous							
Cash Over/Short	(0.02)	(2.08)	0.00	0.00	0.00%	0.00%	2.08
Total Miscellaneous	(0.02)	(2.08)	0.00	0.00	0.00%	0.00%	2.08
Total Expenditures	33,917.17	100,577.77	393,875.00	393,504.00	25.56%	74.44%	292,926.23
Net Revenues/Expenditures	(381.87)	(3,162.13)	40,575.00	40,946.00	(7.72)%	107.72%	44,108.13

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Food and Beverage
19th Hole
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Revenues							
Charges for Service							
Beverage Sales	24,470.11	69,620.86	241,540.00	241,540.00	28.82%	71.18%	171,919.14
Food Sales	<u>21,603.38</u>	<u>57,141.80</u>	<u>144,178.00</u>	<u>144,178.00</u>	<u>39.63%</u>	<u>60.37%</u>	<u>87,036.20</u>
Total Charges for Service	46,073.49	126,762.66	385,718.00	385,718.00	32.86%	67.14%	258,955.34
Other Income							
Miscellaneous Income General	<u>0.00</u>	<u>0.00</u>	<u>995.00</u>	<u>995.00</u>	<u>0.00%</u>	<u>100.00%</u>	<u>995.00</u>
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>995.00</u>	<u>995.00</u>	<u>0.00%</u>	<u>100.00%</u>	<u>995.00</u>
Total Revenues	<u>46,073.49</u>	<u>126,762.66</u>	<u>386,713.00</u>	<u>386,713.00</u>	<u>32.78%</u>	<u>67.22%</u>	<u>259,950.34</u>
Expenditures							
Personnel Expenses							
F/T Salaries	6,220.14	16,966.48	69,086.00	69,086.00	24.56%	75.44%	52,119.52
P/T Wages	7,750.87	24,862.83	70,254.00	70,254.00	35.39%	64.61%	45,391.17
Overtime	330.66	1,114.33	2,235.00	2,235.00	49.86%	50.14%	1,120.67
Payroll Taxes	1,293.19	3,888.52	12,733.00	12,733.00	30.54%	69.46%	8,844.48
401 A Benefit	0.00	0.00	459.00	459.00	0.00%	100.00%	459.00
Medical/Dental/Life & AD&D Insurance	<u>1,371.20</u>	<u>4,360.10</u>	<u>28,953.00</u>	<u>28,953.00</u>	<u>15.06%</u>	<u>84.94%</u>	<u>24,592.90</u>
Total Personnel Expenses	16,966.06	51,192.26	183,720.00	183,720.00	27.86%	72.14%	132,527.74
Professional Expenses							
Professional Fees	<u>85.00</u>	<u>85.00</u>	<u>450.00</u>	<u>450.00</u>	<u>18.89%</u>	<u>81.11%</u>	<u>365.00</u>
Total Professional Expenses	85.00	85.00	450.00	450.00	18.89%	81.11%	365.00
Supplies							
Operating Supplies	620.36	1,927.55	4,575.00	4,575.00	42.13%	57.87%	2,647.45
Cleaning Supplies	697.73	1,589.21	4,024.00	4,024.00	39.49%	60.51%	2,434.79
Beverage Supplies	238.36	563.01	2,285.00	2,285.00	24.64%	75.36%	1,721.99
Paper Supplies	593.83	2,166.74	6,551.00	6,551.00	33.07%	66.93%	4,384.26
Fuel	<u>0.00</u>	<u>0.00</u>	<u>195.00</u>	<u>195.00</u>	<u>0.00%</u>	<u>100.00%</u>	<u>195.00</u>
Total Supplies	2,150.28	6,246.51	17,630.00	17,630.00	35.43%	64.57%	11,383.49
Other General & Administrative Expenses							
Employee Recruitment & Testing	0.00	70.31	1,195.00	1,195.00	5.88%	94.12%	1,124.69
Travel and Training	363.50	599.50	1,934.00	1,934.00	31.00%	69.00%	1,334.50
Telephone, Internet, Cable	1,626.58	2,254.24	14,184.00	14,184.00	15.89%	84.11%	11,929.76
Utilities/Electricity	169.62	551.89	2,332.00	2,332.00	23.67%	76.33%	1,780.11
Utilities/Propane	331.46	974.18	3,680.00	3,680.00	26.47%	73.53%	2,705.82
Utilities/Water	158.50	302.01	1,526.00	1,526.00	19.79%	80.21%	1,223.99
Utilities/Solid Waste - Garbage & Recycling	99.37	272.85	1,159.00	1,159.00	23.54%	76.46%	886.15
Equipment Leasing	403.08	867.80	3,315.00	3,315.00	26.18%	73.82%	2,447.20
Uniform Leasing	188.45	570.27	3,013.00	3,013.00	18.93%	81.07%	2,442.73

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Food and Beverage
19th Hole
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Workers Compensation Insurance	291.50	874.50	3,497.00	2,785.00	31.40%	68.60%	1,910.50
Advertising	0.00	187.50	0.00	0.00	0.00%	0.00%	(187.50)
Dues and Subscriptions	698.00	816.35	2,008.00	2,008.00	40.65%	59.35%	1,191.65
Total Other General & Administrative Expenses	4,330.06	8,341.40	37,843.00	37,131.00	22.46%	77.54%	28,789.60
Maintenance & Repairs							
Repairs and Maintenance - Misc	0.00	0.00	320.00	320.00	0.00%	100.00%	320.00
R & M Buildings	97.34	641.02	1,950.00	1,950.00	32.87%	67.13%	1,308.98
R & M Equipment	127.10	6,754.95	7,822.00	7,822.00	86.36%	13.64%	1,067.05
Total Maintenance & Repairs	224.44	7,395.97	10,092.00	10,092.00	73.29%	26.71%	2,696.03
Operations							
Music and Entertainment	1,175.00	3,725.00	11,295.00	11,295.00	32.98%	67.02%	7,570.00
Food Cost of Sales	9,902.19	24,742.77	78,005.00	78,005.00	31.72%	68.28%	53,262.23
Beverage Cost of Sales	6,707.73	20,995.26	80,005.00	80,005.00	26.24%	73.76%	59,009.74
Soft Drink & CO2	769.41	3,125.35	14,691.00	14,691.00	21.27%	78.73%	11,565.65
Total Operations	18,554.33	52,588.38	183,996.00	183,996.00	28.58%	71.42%	131,407.62
Miscellaneous							
Cash Over/Short	(6.99)	(3.58)	0.00	0.00	0.00%	0.00%	3.58
Total Miscellaneous	(6.99)	(3.58)	0.00	0.00	0.00%	0.00%	3.58
Total Expenditures	42,303.18	125,845.94	433,731.00	433,019.00	29.06%	70.94%	307,173.06
Net Revenues/Expenditures	3,770.31	916.72	(47,018.00)	(46,306.00)	(1.98)%	101.98%	(47,222.72)

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Food and Beverage
Pasta Night
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Revenues							
Charges for Service							
Beverage Sales	2,891.73	7,866.01	29,267.00	29,267.00	26.88%	73.12%	21,400.99
Food Sales	3,141.37	10,524.89	32,545.00	32,545.00	32.34%	67.66%	22,020.11
Total Charges for Service	6,033.10	18,390.90	61,812.00	61,812.00	29.75%	70.25%	43,421.10
Total Revenues	6,033.10	18,390.90	61,812.00	61,812.00	29.75%	70.25%	43,421.10
Expenditures							
Personnel Expenses							
F/T Salaries	718.09	1,442.14	7,538.00	7,538.00	19.13%	80.87%	6,095.86
P/T Wages	1,046.09	3,056.98	9,416.00	9,416.00	32.47%	67.53%	6,359.02
Payroll Taxes	144.03	366.27	1,410.00	1,410.00	25.98%	74.02%	1,043.73
Total Personnel Expenses	1,908.21	4,865.39	18,364.00	18,364.00	26.49%	73.51%	13,498.61
Supplies							
Operating Supplies	0.00	0.00	80.00	80.00	0.00%	100.00%	80.00
Total Supplies	0.00	0.00	80.00	80.00	0.00%	100.00%	80.00
Other General & Administrative Expenses							
Employee Recruitment & Testing	0.00	0.00	40.00	40.00	0.00%	100.00%	40.00
Utilities/Solid Waste - Garbage & Recycling	22.08	60.65	216.00	216.00	28.08%	71.92%	155.35
Workers Compensation Insurance	40.00	120.00	472.00	376.00	31.91%	68.09%	256.00
Total Other General & Administrative Expenses	62.08	180.65	728.00	632.00	28.58%	71.42%	451.35
Maintenance & Repairs							
R & M Buildings	0.00	0.00	125.00	125.00	0.00%	100.00%	125.00
Total Maintenance & Repairs	0.00	0.00	125.00	125.00	0.00%	100.00%	125.00
Operations							
Music and Entertainment	675.00	675.00	2,400.00	2,400.00	28.13%	71.88%	1,725.00
Food Cost of Sales	1,490.05	4,562.73	17,104.00	17,104.00	26.68%	73.32%	12,541.27
Beverage Cost of Sales	797.69	2,371.75	9,658.00	9,658.00	24.56%	75.44%	7,286.25
Soft Drink & CO2	0.00	0.00	624.00	624.00	0.00%	100.00%	624.00
Total Operations	2,962.74	7,609.48	29,786.00	29,786.00	25.55%	74.45%	22,176.52
Miscellaneous							
Cash Over/Short	0.00	0.20	0.00	0.00	0.00%	0.00%	(0.20)
Total Miscellaneous	0.00	0.20	0.00	0.00	0.00%	0.00%	(0.20)
Total Expenditures	4,933.03	12,655.72	49,083.00	48,987.00	25.83%	74.17%	36,331.28
Net Revenues/Expenditures	1,100.07	5,735.18	12,729.00	12,825.00	44.72%	55.28%	7,089.82

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Food and Beverage
Special Events
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Revenues							
Charges for Service							
Beverage Sales	12,627.95	34,344.69	136,664.00	136,664.00	25.13%	74.87%	102,319.31
Food Sales	15,438.07	26,247.84	103,624.00	103,624.00	25.33%	74.67%	77,376.16
Total Charges for Service	28,066.02	60,592.53	240,288.00	240,288.00	25.22%	74.78%	179,695.47
Other Income							
Donations	2,000.00	2,000.00	0.00	0.00	0.00%	0.00%	(2,000.00)
Miscellaneous Income General	7,937.41	12,414.04	2,954.00	2,954.00	420.25%	(320.25)%	(9,460.04)
Total Other Income	9,937.41	14,414.04	2,954.00	2,954.00	487.95%	(387.95)%	(11,460.04)
Total Revenues	38,003.43	75,006.57	243,242.00	243,242.00	30.84%	69.16%	168,235.43
Expenditures							
Personnel Expenses							
F/T Salaries	274.50	589.40	19,018.00	19,018.00	3.10%	96.90%	18,428.60
P/T Wages	6,511.05	11,254.78	45,042.00	45,042.00	24.99%	75.01%	33,787.22
Overtime	862.84	920.07	200.00	200.00	460.03%	(360.04)%	(720.07)
Payroll Taxes	600.96	996.55	5,385.00	5,385.00	18.51%	81.49%	4,388.45
401 A Benefit	0.00	0.00	196.00	196.00	0.00%	100.00%	196.00
Medical/Dental/Life & AD&D Insurance	0.00	0.00	3,206.00	3,206.00	0.00%	100.00%	3,206.00
Total Personnel Expenses	8,249.35	13,760.80	73,047.00	73,047.00	18.84%	81.16%	59,286.20
Supplies							
Operating Supplies	220.83	377.70	1,905.00	1,905.00	19.83%	80.17%	1,527.30
Beverage Supplies	0.00	0.00	688.00	688.00	0.00%	100.00%	688.00
Paper Supplies	163.00	240.15	680.00	680.00	35.32%	64.68%	439.85
Total Supplies	383.83	617.85	3,273.00	3,273.00	18.88%	81.12%	2,655.15
Other General & Administrative Expenses							
Employee Recruitment & Testing	0.00	0.00	75.00	75.00	0.00%	100.00%	75.00
Utilities/Propane	149.43	362.09	2,297.00	2,297.00	15.76%	84.24%	1,934.91
Utilities/Solid Waste - Garbage & Recycling	44.17	311.28	615.00	615.00	50.61%	49.39%	303.72
Equipment Leasing	0.00	0.00	2,675.00	2,675.00	0.00%	100.00%	2,675.00
Workers Compensation Insurance	95.00	285.00	1,135.00	904.00	31.53%	68.47%	619.00
Advertising	0.00	0.00	2,175.00	2,175.00	0.00%	100.00%	2,175.00
Licenses, permits, lien fees	0.00	357.00	0.00	0.00	0.00%	0.00%	(357.00)
Dues and Subscriptions	0.00	0.00	1,574.00	1,574.00	0.00%	100.00%	1,574.00
Total Other General & Administrative Expenses	288.60	1,315.37	10,546.00	10,315.00	12.75%	87.25%	8,999.63
Maintenance & Repairs							
R & M Buildings	0.00	0.00	250.00	250.00	0.00%	100.00%	250.00
R & M Equipment	0.00	0.00	1,000.00	1,000.00	0.00%	100.00%	1,000.00
Total Maintenance & Repairs	0.00	0.00	1,250.00	1,250.00	0.00%	100.00%	1,250.00

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Food and Beverage
Special Events
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Operations							
Music and Entertainment	2,085.00	6,403.44	31,635.00	31,635.00	20.24%	79.76%	25,231.56
Merchandise Cost of Sales	487.00	487.00	0.00	0.00	0.00%	0.00%	(487.00)
Food Cost of Sales	6,882.29	11,380.83	51,812.00	51,812.00	21.97%	78.03%	40,431.17
Beverage Cost of Sales	3,473.69	10,345.74	42,365.00	42,365.00	24.42%	75.58%	32,019.26
Soft Drink & CO2	0.00	66.39	566.00	566.00	11.73%	88.27%	499.61
Total Operations	12,927.98	28,683.40	126,378.00	126,378.00	22.70%	77.30%	97,694.60
Miscellaneous							
Cash Over/Short	(15.80)	4.22	0.00	0.00	0.00%	0.00%	(4.22)
Total Miscellaneous	(15.80)	4.22	0.00	0.00	0.00%	0.00%	(4.22)
Total Expenditures	21,833.96	44,381.64	214,494.00	214,263.00	20.71%	79.29%	169,881.36
Net Revenues/Expenditures	16,169.47	30,624.93	28,748.00	28,979.00	105.68%	(5.68)%	(1,645.93)

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Food and Beverage
F&B Admin
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Revenues							
Charges for Service							
Coupons	(1,665.09)	(5,280.30)	0.00	0.00	0.00%	0.00%	5,280.30
Staff Discount	(55.56)	(127.21)	0.00	0.00	0.00%	0.00%	127.21
F&B Shift Discount	(1,832.53)	(5,755.83)	0.00	0.00	0.00%	0.00%	5,755.83
Total Charges for Service	(3,553.18)	(11,163.34)	0.00	0.00	0.00%	0.00%	11,163.34
Total Revenues	(3,553.18)	(11,163.34)	0.00	0.00	0.00%	0.00%	11,163.34
Expenditures							
Personnel Expenses							
F/T Salaries	5,477.22	15,495.66	60,445.00	60,445.00	25.64%	74.36%	44,949.34
P/T Wages	794.75	3,341.43	18,134.00	18,134.00	18.43%	81.57%	14,792.57
Payroll Taxes	470.24	1,415.10	7,072.00	7,072.00	20.01%	79.99%	5,656.90
401 A Benefit	139.48	488.18	1,897.00	1,897.00	25.73%	74.27%	1,408.82
Medical/Dental/Life & AD&D Insurance	(68.71)	160.08	45.00	45.00	355.73%	(255.73)%	(115.08)
Total Personnel Expenses	6,812.98	20,900.45	87,593.00	87,593.00	23.86%	76.14%	66,692.55
Professional Expenses							
Professional Fees	85.00	85.00	0.00	0.00	0.00%	0.00%	(85.00)
Total Professional Expenses	85.00	85.00	0.00	0.00	0.00%	0.00%	(85.00)
Supplies							
Operating Supplies	160.73	233.63	609.00	609.00	38.36%	61.64%	375.37
Paper Supplies	0.00	0.00	169.00	169.00	0.00%	100.00%	169.00
Total Supplies	160.73	233.63	778.00	778.00	30.03%	69.97%	544.37
Other General & Administrative Expenses							
Employee Recruitment & Testing	0.00	0.00	50.00	50.00	0.00%	100.00%	50.00
Travel and Training	0.00	0.00	225.00	225.00	0.00%	100.00%	225.00
Telephone, Internet, Cable	134.30	368.19	1,639.00	1,639.00	22.46%	77.54%	1,270.81
Workers Compensation Insurance	159.00	477.00	1,908.00	1,520.00	31.38%	68.62%	1,043.00
Total Other General & Administrative Expenses	293.30	845.19	3,822.00	3,434.00	24.61%	75.39%	2,588.81
Maintenance & Repairs							
R & M Equipment	0.00	0.00	325.00	325.00	0.00%	100.00%	325.00
Total Maintenance & Repairs	0.00	0.00	325.00	325.00	0.00%	100.00%	325.00
Total Expenditures	7,352.01	22,064.27	92,518.00	92,130.00	23.95%	76.05%	70,065.73
Net Revenues/Expenditures	(10,905.19)	(33,227.61)	(92,518.00)	(92,130.00)	36.07%	63.93%	(58,902.39)

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Resident Relations
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Revenues							
Charges for Service							
Guest Passes	4,790.65	11,614.47	62,300.00	62,300.00	18.64%	81.36%	50,685.53
Building Rental	0.00	567.10	4,500.00	4,500.00	12.60%	87.40%	3,932.90
DOR Enforcement Fees	214.00	8,681.00	13,000.00	13,000.00	66.78%	33.22%	4,319.00
Total Charges for Service	5,004.65	20,862.57	79,800.00	79,800.00	26.14%	73.86%	58,937.43
Other Income							
Miscellaneous Income General	694.98	1,372.68	4,215.00	4,215.00	32.57%	67.43%	2,842.32
Total Other Income	694.98	1,372.68	4,215.00	4,215.00	32.57%	67.43%	2,842.32
Total Revenues	5,699.63	22,235.25	84,015.00	84,015.00	26.47%	73.53%	61,779.75
Expenditures							
Personnel Expenses							
F/T Salaries	9,188.06	27,574.80	158,404.00	158,404.00	17.41%	82.59%	130,829.20
P/T Wages	10,962.23	32,390.62	113,629.00	127,886.70	25.33%	74.67%	95,496.08
Overtime	0.00	0.00	350.00	350.00	0.00%	100.00%	350.00
Special Pay	50.00	250.00	0.00	0.00	0.00%	0.00%	(250.00)
Payroll Taxes	1,500.64	4,485.88	24,501.00	25,356.46	17.69%	82.31%	20,870.58
401 A Benefit	67.86	237.99	4,753.00	4,753.00	5.01%	94.99%	4,515.01
Medical/Dental/Life & AD&D Insurance	701.52	4,574.75	22,094.00	22,094.00	20.71%	79.29%	17,519.25
Total Personnel Expenses	22,470.31	69,514.04	323,731.00	338,844.16	20.52%	79.48%	269,330.12
Professional Expenses							
Professional Fees	1,148.00	5,029.75	36,000.00	36,000.00	13.97%	86.03%	30,970.25
Legal Fees	3,138.50	9,858.50	19,050.00	19,050.00	51.75%	48.25%	9,191.50
Software Renewal/Support Fees	0.00	10,968.00	11,150.00	11,150.00	98.37%	1.63%	182.00
Total Professional Expenses	4,286.50	25,856.25	66,200.00	66,200.00	39.06%	60.94%	40,343.75
Supplies							
Operating Supplies	1,190.64	2,050.25	8,260.00	8,260.00	24.82%	75.18%	6,209.75
Fuel	529.39	1,616.09	8,450.00	8,450.00	19.13%	80.87%	6,833.91
Total Supplies	1,720.03	3,666.34	16,710.00	16,710.00	21.94%	78.06%	13,043.66
Other General & Administrative Expenses							
Employee Recruitment & Testing	0.00	0.00	775.00	775.00	0.00%	100.00%	775.00
Travel and Training	0.00	0.00	4,880.00	4,880.00	0.00%	100.00%	4,880.00
Telephone, Internet, Cable	224.42	857.38	3,702.00	3,702.00	23.16%	76.84%	2,844.62
Postage	0.00	300.00	4,388.00	4,388.00	6.84%	93.16%	4,088.00
Utilities/Electricity	90.93	333.57	1,359.00	1,359.00	24.55%	75.45%	1,025.43
Utilities/Water	79.53	132.06	750.00	750.00	17.61%	82.39%	617.94
Equipment Leasing	376.31	1,417.50	5,302.00	5,302.00	26.74%	73.26%	3,884.50
Workers Compensation Insurance	63.50	190.50	753.00	599.00	31.80%	68.20%	408.50

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Resident Relations
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Printing	0.00	0.00	945.00	945.00	0.00%	100.00%	945.00
DOR Subcontracted Services	375.00	1,120.00	1,300.00	1,300.00	86.15%	13.85%	180.00
Employee Clothing Allowance	0.00	0.00	295.00	295.00	0.00%	100.00%	295.00
Dues and Subscriptions	893.25	2,614.60	140.00	140.00	...67.57%	...767.57)%	(2,474.60)
Total Other General & Administrative Expenses	2,102.94	6,965.61	24,589.00	24,435.00	28.51%	71.49%	17,469.39
Maintenance & Repairs							
R & M Buildings	61.81	448.07	1,075.00	1,075.00	41.68%	58.32%	626.93
R & M Equipment	0.00	0.00	2,200.00	2,200.00	0.00%	100.00%	2,200.00
Vehicle Maintenance	0.00	0.00	822.00	822.00	0.00%	100.00%	822.00
Total Maintenance & Repairs	61.81	448.07	4,097.00	4,097.00	10.94%	89.06%	3,648.93
Miscellaneous							
Miscellaneous Expenditures	0.00	400.00	670.00	670.00	59.70%	40.30%	270.00
Cash Over/Short	0.00	(6.83)	0.00	0.00	0.00%	0.00%	6.83
Total Miscellaneous	0.00	393.17	670.00	670.00	58.68%	41.32%	276.83
Total Expenditures	30,641.59	106,843.48	435,997.00	450,956.16	23.69%	76.31%	344,112.68
Net Revenues/Expenditures	(24,941.96)	(84,608.23)	(351,982.00)	(366,941.16)	23.06%	76.94%	(282,332.93)

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Resident Relations
Customer Service
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Revenues							
Charges for Service							
Guest Passes	4,790.65	11,614.47	62,300.00	62,300.00	18.64%	81.36%	50,685.53
Building Rental	0.00	567.10	4,500.00	4,500.00	12.60%	87.40%	3,932.90
Total Charges for Service	4,790.65	12,181.57	66,800.00	66,800.00	18.24%	81.76%	54,618.43
Other Income							
Miscellaneous Income General	694.98	1,372.68	4,215.00	4,215.00	32.57%	67.43%	2,842.32
Total Other Income	694.98	1,372.68	4,215.00	4,215.00	32.57%	67.43%	2,842.32
Total Revenues	5,485.63	13,554.25	71,015.00	71,015.00	19.09%	80.91%	57,460.75
Expenditures							
Personnel Expenses							
F/T Salaries	5,098.86	16,252.80	66,584.00	66,584.00	24.41%	75.59%	50,331.20
P/T Wages	3,071.34	7,301.17	31,796.00	46,053.70	15.85%	84.15%	38,752.53
Overtime	0.00	0.00	150.00	150.00	0.00%	100.00%	150.00
Special Pay	50.00	50.00	0.00	0.00	0.00%	0.00%	(50.00)
Payroll Taxes	610.38	1,749.52	8,854.00	9,709.46	18.02%	81.98%	7,959.94
401 A Benefit	67.86	237.99	1,998.00	1,998.00	11.91%	88.09%	1,760.01
Medical/Dental/Life & AD&D Insurance	692.22	2,242.15	10,899.00	10,899.00	20.57%	79.43%	8,656.85
Total Personnel Expenses	9,590.66	27,833.63	120,281.00	135,394.16	20.56%	79.44%	107,560.53
Professional Expenses							
Professional Fees	0.00	233.75	0.00	0.00	0.00%	0.00%	(233.75)
Legal Fees	630.00	630.00	3,000.00	3,000.00	21.00%	79.00%	2,370.00
Software Renewal/Support Fees	0.00	0.00	350.00	350.00	0.00%	100.00%	350.00
Total Professional Expenses	630.00	863.75	3,350.00	3,350.00	25.78%	74.22%	2,486.25
Supplies							
Operating Supplies	833.29	1,606.92	3,600.00	3,600.00	44.64%	55.36%	1,993.08
Total Supplies	833.29	1,606.92	3,600.00	3,600.00	44.64%	55.36%	1,993.08
Other General & Administrative Expenses							
Employee Recruitment & Testing	0.00	0.00	375.00	375.00	0.00%	100.00%	375.00
Travel and Training	0.00	0.00	2,715.00	2,715.00	0.00%	100.00%	2,715.00
Telephone, Internet, Cable	65.59	294.72	1,486.00	1,486.00	19.83%	80.17%	1,191.28
Utilities/Electricity	45.46	166.78	679.00	679.00	24.56%	75.44%	512.22
Utilities/Water	53.27	79.54	375.00	375.00	21.21%	78.79%	295.46
Equipment Leasing	149.67	536.80	2,387.00	2,387.00	22.49%	77.51%	1,850.20
Workers Compensation Insurance	18.00	54.00	214.00	170.00	31.76%	68.24%	116.00
Printing	0.00	0.00	450.00	450.00	0.00%	100.00%	450.00
Dues and Subscriptions	893.25	2,614.60	0.00	0.00	0.00%	0.00%	(2,614.60)
Total Other General & Administrative Expenses	1,225.24	3,746.44	8,681.00	8,637.00	43.38%	56.62%	4,890.56

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Resident Relations
Customer Service
From 12/1/2018 Through 12/31/2018

	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>TTL Budget Revised</u>	<u>Percent Expended</u>	<u>Percent Remaining</u>	<u>Balance Remaining</u>
Maintenance & Repairs							
R & M Buildings	30.91	355.37	550.00	550.00	64.61%	35.39%	194.63
R & M Equipment	<u>0.00</u>	<u>0.00</u>	<u>1,550.00</u>	<u>1,550.00</u>	<u>0.00%</u>	<u>100.00%</u>	<u>1,550.00</u>
Total Maintenance & Repairs	30.91	355.37	2,100.00	2,100.00	16.92%	83.08%	1,744.63
Miscellaneous							
Miscellaneous Expenditures	0.00	400.00	670.00	670.00	59.70%	40.30%	270.00
Cash Over/Short	<u>0.00</u>	<u>(6.83)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00%</u>	<u>6.83</u>
Total Miscellaneous	<u>0.00</u>	<u>393.17</u>	<u>670.00</u>	<u>670.00</u>	<u>58.68%</u>	<u>41.32%</u>	<u>276.83</u>
Total Expenditures	<u>12,310.10</u>	<u>34,799.28</u>	<u>138,682.00</u>	<u>153,751.16</u>	<u>22.63%</u>	<u>77.37%</u>	<u>118,951.88</u>
Net Revenues/Expenditures	<u>(6,824.47)</u>	<u>(21,245.03)</u>	<u>(67,667.00)</u>	<u>(82,736.16)</u>	<u>25.68%</u>	<u>74.32%</u>	<u>(61,491.13)</u>

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Resident Relations
DOR Enforcement
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Revenues							
Charges for Service							
DOR Enforcement Fees	214.00	8,681.00	13,000.00	13,000.00	66.78%	33.22%	4,319.00
Total Charges for Service	214.00	8,681.00	13,000.00	13,000.00	66.78%	33.22%	4,319.00
Total Revenues	214.00	8,681.00	13,000.00	13,000.00	66.78%	33.22%	4,319.00
Expenditures							
Personnel Expenses							
F/T Salaries	4,089.20	11,322.00	91,820.00	91,820.00	12.33%	87.67%	80,498.00
P/T Wages	5,577.20	17,760.63	45,943.00	45,943.00	38.66%	61.34%	28,182.37
Overtime	0.00	0.00	200.00	200.00	0.00%	100.00%	200.00
Special Pay	0.00	200.00	0.00	0.00	0.00%	0.00%	(200.00)
Payroll Taxes	713.26	2,175.70	12,417.00	12,417.00	17.52%	82.48%	10,241.30
401 A Benefit	0.00	0.00	2,755.00	2,755.00	0.00%	100.00%	2,755.00
Medical/Dental/Life & AD&D Insurance	9.30	2,332.60	11,195.00	11,195.00	20.84%	79.16%	8,862.40
Total Personnel Expenses	10,388.96	33,790.93	164,330.00	164,330.00	20.56%	79.44%	130,539.07
Professional Expenses							
Legal Fees	2,508.50	9,228.50	16,050.00	16,050.00	57.50%	42.50%	6,821.50
Software Renewal/Support Fees	0.00	10,884.00	10,800.00	10,800.00	100.78%	(0.78)%	(84.00)
Total Professional Expenses	2,508.50	20,112.50	26,850.00	26,850.00	74.91%	25.09%	6,737.50
Supplies							
Operating Supplies	357.35	443.33	3,910.00	3,910.00	11.34%	88.66%	3,466.67
Fuel	198.52	606.02	5,450.00	5,450.00	11.12%	88.88%	4,843.98
Total Supplies	555.87	1,049.35	9,360.00	9,360.00	11.21%	88.79%	8,310.65
Other General & Administrative Expenses							
Employee Recruitment & Testing	0.00	0.00	250.00	250.00	0.00%	100.00%	250.00
Travel and Training	0.00	0.00	2,165.00	2,165.00	0.00%	100.00%	2,165.00
Telephone, Internet, Cable	158.83	562.66	1,821.00	1,821.00	30.90%	69.10%	1,258.34
Postage	0.00	300.00	4,388.00	4,388.00	6.84%	93.16%	4,088.00
Utilities/Electricity	45.47	166.79	680.00	680.00	24.53%	75.47%	513.21
Utilities/Water	26.26	52.52	375.00	375.00	14.01%	85.99%	322.48
Equipment Leasing	226.64	880.70	2,915.00	2,915.00	30.21%	69.79%	2,034.30
Workers Compensation Insurance	33.00	99.00	392.00	312.00	31.73%	68.27%	213.00
Printing	0.00	0.00	495.00	495.00	0.00%	100.00%	495.00
DOR Subcontracted Services	375.00	1,120.00	1,300.00	1,300.00	86.15%	13.85%	180.00
Employee Clothing Allowance	0.00	0.00	200.00	200.00	0.00%	100.00%	200.00
Dues and Subscriptions	0.00	0.00	140.00	140.00	0.00%	100.00%	140.00
Total Other General & Administrative Expenses	865.20	3,181.67	15,121.00	15,041.00	21.15%	78.85%	11,859.33
Maintenance & Repairs							

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Resident Relations
DOR Enforcement
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
R & M Buildings	30.90	92.70	525.00	525.00	17.66%	82.34%	432.30
R & M Equipment	0.00	0.00	650.00	650.00	0.00%	100.00%	650.00
Vehicle Maintenance	0.00	0.00	822.00	822.00	0.00%	100.00%	822.00
Total Maintenance & Repairs	30.90	92.70	1,997.00	1,997.00	4.64%	95.36%	1,904.30
Total Expenditures	14,349.43	58,227.15	217,658.00	217,578.00	26.76%	73.24%	159,350.85
Net Revenues/Expenditures	(14,135.43)	(49,546.15)	(204,658.00)	(204,578.00)	24.22%	75.78%	(155,031.85)

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Resident Relations
Community Watch
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Expenditures							
Personnel Expenses							
P/T Wages	2,313.69	7,328.82	35,890.00	35,890.00	20.42%	79.58%	28,561.18
Payroll Taxes	<u>177.00</u>	<u>560.66</u>	<u>3,230.00</u>	<u>3,230.00</u>	<u>17.36%</u>	<u>82.64%</u>	<u>2,669.34</u>
Total Personnel Expenses	2,490.69	7,889.48	39,120.00	39,120.00	20.17%	79.83%	31,230.52
Professional Expenses							
Professional Fees	1,148.00	4,796.00	36,000.00	36,000.00	13.32%	86.68%	31,204.00
Software Renewal/Support Fees	<u>0.00</u>	<u>84.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00%</u>	<u>(84.00)</u>
Total Professional Expenses	1,148.00	4,880.00	36,000.00	36,000.00	13.56%	86.44%	31,120.00
Supplies							
Operating Supplies	0.00	0.00	750.00	750.00	0.00%	100.00%	750.00
Fuel	<u>330.87</u>	<u>1,010.07</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>33.67%</u>	<u>66.33%</u>	<u>1,989.93</u>
Total Supplies	330.87	1,010.07	3,750.00	3,750.00	26.94%	73.06%	2,739.93
Other General & Administrative Expenses							
Employee Recruitment & Testing	0.00	0.00	150.00	150.00	0.00%	100.00%	150.00
Telephone, Internet, Cable	0.00	0.00	395.00	395.00	0.00%	100.00%	395.00
Workers Compensation Insurance	12.50	37.50	147.00	117.00	32.05%	67.95%	79.50
Employee Clothing Allowance	<u>0.00</u>	<u>0.00</u>	<u>95.00</u>	<u>95.00</u>	<u>0.00%</u>	<u>100.00%</u>	<u>95.00</u>
Total Other General & Administrative Expenses	12.50	37.50	787.00	757.00	4.95%	95.05%	719.50
Total Expenditures	<u>3,982.06</u>	<u>13,817.05</u>	<u>79,657.00</u>	<u>79,627.00</u>	<u>17.35%</u>	<u>82.65%</u>	<u>65,809.95</u>
Net Revenues/Expenditures	<u>(3,982.06)</u>	<u>(13,817.05)</u>	<u>(79,657.00)</u>	<u>(79,627.00)</u>	<u>17.35%</u>	<u>82.65%</u>	<u>(65,809.95)</u>

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Golf/Pro Shop
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Revenues							
Charges for Service							
Golf Memberships	20,907.05	223,334.51	211,863.00	211,863.00	105.41%	(5.41)%	(11,471.51)
Non Resident Golf User Fee	0.00	100.00	750.00	750.00	13.33%	86.67%	650.00
Fleet Golf Cart Rentals	7,389.70	24,747.26	80,100.00	80,100.00	30.90%	69.10%	55,352.74
Private Golf Cart Fees	1,535.43	46,554.70	85,000.00	85,000.00	54.77%	45.23%	38,445.30
Handicap Fees	506.93	6,686.93	5,820.00	5,820.00	114.90%	(14.90)%	(866.93)
Golf Club Storage	0.00	0.00	500.00	500.00	0.00%	100.00%	500.00
Practice Range	97.14	297.14	2,500.00	2,500.00	11.89%	88.11%	2,202.86
Greens Fees	10,860.97	36,990.81	149,151.00	149,151.00	24.80%	75.20%	112,160.19
Golf Rental Equipments	118.80	340.80	1,375.00	1,375.00	24.79%	75.21%	1,034.20
Total Charges for Service	41,416.02	339,052.15	537,059.00	537,059.00	63.13%	36.87%	198,006.85
Other Income							
Merchandise Sales	10,602.36	22,358.45	74,300.00	74,300.00	30.09%	69.91%	51,941.55
Miscellaneous Income General	143.22	505.16	2,250.00	2,250.00	22.45%	77.55%	1,744.84
Total Other Income	10,745.58	22,863.61	76,550.00	76,550.00	29.87%	70.13%	53,686.39
Total Revenues	52,161.60	361,915.76	613,609.00	613,609.00	58.98%	41.02%	251,693.24
Expenditures							
Personnel Expenses							
F/T Salaries	10,065.29	30,547.66	157,930.00	126,324.00	24.18%	75.82%	95,776.34
P/T Wages	4,235.54	12,908.27	44,740.00	53,680.47	24.05%	75.95%	40,772.20
Overtime	20.81	41.62	0.00	0.00	0.00%	0.00%	(41.62)
Payroll Taxes	1,090.54	3,338.48	18,240.00	16,884.55	19.77%	80.23%	13,546.07
401 A Benefit	302.58	1,594.70	4,107.00	4,107.00	38.83%	61.17%	2,512.30
Medical/Dental/Life & AD&D Insurance	942.82	2,894.98	10,489.00	10,444.00	27.72%	72.28%	7,549.02
Total Personnel Expenses	16,657.58	51,325.71	235,506.00	211,440.02	24.27%	75.73%	160,114.31
Professional Expenses							
Professional Fees	255.00	382.50	1,700.00	1,700.00	22.50%	77.50%	1,317.50
Software Renewal/Support Fees	0.00	0.00	1,860.00	1,860.00	0.00%	100.00%	1,860.00
Total Professional Expenses	255.00	382.50	3,560.00	3,560.00	10.74%	89.26%	3,177.50
Supplies							
Operating Supplies	233.45	994.13	12,150.00	12,150.00	8.18%	91.82%	11,155.87
Total Supplies	233.45	994.13	12,150.00	12,150.00	8.18%	91.82%	11,155.87
Other General & Administrative Expenses							
Property Taxes	0.00	0.00	1,365.00	1,365.00	0.00%	100.00%	1,365.00
Employee Recruitment & Testing	100.60	135.60	500.00	500.00	27.12%	72.88%	364.40
Travel and Training	35.00	35.00	2,500.00	2,500.00	1.40%	98.60%	2,465.00
Telephone, Internet, Cable	115.13	879.20	4,907.00	4,907.00	17.92%	82.08%	4,027.80

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Golf/Pro Shop
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Utilities/Electricity	1,845.60	5,908.48	17,250.00	17,250.00	34.25%	65.75%	11,341.52
Utilities/Water	1,104.49	2,197.09	8,459.00	8,459.00	25.97%	74.03%	6,261.91
Utilities/Solid Waste - Garbage & Recycling	669.44	1,919.52	8,300.00	8,300.00	23.13%	76.87%	6,380.48
Equipment Leasing	3,976.77	10,129.02	29,209.00	29,209.00	34.68%	65.32%	19,079.98
Workers Compensation Insurance	364.00	1,092.00	4,362.00	4,362.00	25.03%	74.97%	3,270.00
Advertising	0.00	0.00	2,900.00	2,900.00	0.00%	100.00%	2,900.00
Employee Clothing Allowance	0.00	0.00	1,300.00	1,300.00	0.00%	100.00%	1,300.00
Dues and Subscriptions	322.50	513.40	6,813.00	6,813.00	7.54%	92.46%	6,299.60
Total Other General & Administrative Expenses	8,533.53	22,809.31	87,865.00	87,865.00	25.96%	74.04%	65,055.69
Maintenance & Repairs							
Golf Course Maintenance	36,955.42	110,866.26	456,759.00	456,759.00	24.27%	75.73%	345,892.74
R & M Buildings	268.89	1,103.13	4,900.00	4,900.00	22.51%	77.49%	3,796.87
R & M Grounds	3,426.65	16,532.21	34,200.00	44,800.00	36.90%	63.10%	28,267.79
R & M Equipment	2,395.00	10,227.06	5,900.00	5,012.00	204.05%	(104.05)%	(5,215.06)
Total Maintenance & Repairs	43,045.96	138,728.66	501,759.00	511,471.00	27.12%	72.88%	372,742.34
Operations							
Merchandise Cost of Sales	7,505.48	14,421.81	44,500.00	44,500.00	32.41%	67.59%	30,078.19
Total Operations	7,505.48	14,421.81	44,500.00	44,500.00	32.41%	67.59%	30,078.19
Miscellaneous							
Cash Over/Short	0.00	17.94	0.00	0.00	0.00%	0.00%	(17.94)
Total Miscellaneous	0.00	17.94	0.00	0.00	0.00%	0.00%	(17.94)
Total Expenditures	76,231.00	228,680.06	885,340.00	870,986.02	26.26%	73.74%	642,305.96
Net Revenues/Expenditures	(24,069.40)	133,235.70	(271,731.00)	(257,377.02)	(51.77)%	151.77%	(390,612.72)

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Property Services
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Revenues							
Charges for Service							
Recreation Fees	26,250.00	90,750.00	290,000.00	290,000.00	31.29%	68.71%	199,250.00
Badge & Additional SMF	5,194.86	8,392.57	0.00	0.00	0.00%	0.00%	(8,392.57)
Total Charges for Service	31,444.86	99,142.57	290,000.00	290,000.00	34.19%	65.81%	190,857.43
Other Income							
Miscellaneous Income General	23.36	23.36	0.00	0.00	0.00%	0.00%	(23.36)
Total Other Income	23.36	23.36	0.00	0.00	0.00%	0.00%	(23.36)
Total Revenues	31,468.22	99,165.93	290,000.00	290,000.00	34.20%	65.80%	190,834.07
Expenditures							
Personnel Expenses							
F/T Salaries	29,958.42	87,456.94	476,337.00	476,337.00	18.36%	81.64%	388,880.06
P/T Wages	26,377.98	86,803.18	404,143.00	404,143.00	21.48%	78.52%	317,339.82
Overtime	1,676.90	4,502.04	1,552.00	1,552.00	290.08%	(190.08)%	(2,950.04)
Special Pay	250.00	1,187.00	3,234.00	3,234.00	36.70%	63.30%	2,047.00
Payroll Taxes	4,400.81	13,599.40	79,674.00	79,674.00	17.07%	82.93%	66,074.60
401 A Benefit	222.80	790.49	4,236.00	4,236.00	18.66%	81.34%	3,445.51
Medical/Dental/Life & AD&D Insurance	8,176.86	25,526.71	128,334.00	128,334.00	19.89%	80.11%	102,807.29
Total Personnel Expenses	71,063.77	219,865.76	1,097,510.00	1,097,510.00	20.03%	79.97%	877,644.24
Professional Expenses							
Professional Fees	0.00	255.00	0.00	0.00	0.00%	0.00%	(255.00)
Total Professional Expenses	0.00	255.00	0.00	0.00	0.00%	0.00%	(255.00)
Supplies							
Operating Supplies	2,457.12	5,946.29	12,175.00	12,175.00	48.84%	51.16%	6,228.71
Cleaning Supplies	1,170.57	5,940.26	22,607.00	22,607.00	26.28%	73.72%	16,666.74
Chlorine	2,192.79	6,452.67	34,057.00	34,057.00	18.95%	81.05%	27,604.33
Chemicals	0.00	0.00	1,500.00	1,500.00	0.00%	100.00%	1,500.00
Small Tools & Hardware	19.99	2,621.54	8,000.00	8,000.00	32.77%	67.23%	5,378.46
Fuel	794.09	2,910.73	14,846.00	14,846.00	19.61%	80.39%	11,935.27
Total Supplies	6,634.56	23,871.49	93,185.00	93,185.00	25.62%	74.38%	69,313.51
Other General & Administrative Expenses							
Employee Recruitment & Testing	30.29	100.60	3,200.00	3,200.00	3.14%	96.86%	3,099.40
Travel and Training	0.00	0.00	2,900.00	2,900.00	0.00%	100.00%	2,900.00
Telephone, Internet, Cable	576.91	2,531.54	9,355.00	9,355.00	27.06%	72.94%	6,823.46
Utilities/Electricity	3,539.53	11,139.76	42,428.00	42,428.00	26.26%	73.74%	31,288.24
Utilities/Propane	2,222.31	3,515.52	14,476.00	14,476.00	24.29%	75.71%	10,960.48
Utilities/Water	3,096.30	5,695.85	23,446.00	23,446.00	24.29%	75.71%	17,750.15
Utilities/Solid Waste - Garbage & Recycling	1,013.87	2,588.39	10,635.00	10,635.00	24.34%	75.66%	8,046.61

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Property Services
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Utilities/Portable Toilets	663.25	2,015.02	6,195.00	6,195.00	32.53%	67.47%	4,179.98
Equipment Leasing	48.40	4,238.42	4,250.00	4,250.00	99.73%	0.27%	11.58
Workers Compensation Insurance	2,781.00	8,343.00	33,355.00	26,565.00	31.41%	68.59%	18,222.00
Licenses, permits, lien fees	0.00	0.00	1,800.00	1,800.00	0.00%	100.00%	1,800.00
Employee Clothing Allowance	49.83	857.21	7,276.00	7,276.00	11.78%	88.22%	6,418.79
Resident Activities	0.00	8,372.36	13,800.00	13,800.00	60.67%	39.33%	5,427.64
Dues and Subscriptions	0.00	2,788.37	2,906.00	2,906.00	95.95%	4.05%	117.63
Total Other General & Administrative Expenses	14,021.69	52,186.04	176,022.00	169,232.00	30.84%	69.16%	117,045.96
Maintenance & Repairs							
Repairs and Maintenance - Misc	0.00	0.00	22,500.00	22,500.00	0.00%	100.00%	22,500.00
R & M Buildings	2,536.21	13,268.96	35,850.00	35,850.00	37.01%	62.99%	22,581.04
R & M Grounds	3,947.27	20,315.71	68,200.00	68,200.00	29.79%	70.21%	47,884.29
R & M Equipment	1,508.48	3,177.43	33,480.00	34,554.00	9.20%	90.80%	31,376.57
R & M Pools	4,904.43	5,953.53	15,252.00	15,252.00	39.03%	60.97%	9,298.47
Vehicle Maintenance	726.56	1,579.96	4,860.00	4,860.00	32.51%	67.49%	3,280.04
Total Maintenance & Repairs	13,622.95	44,295.59	180,142.00	181,216.00	24.44%	75.56%	136,920.41
Total Expenditures	105,342.97	340,473.88	1,546,859.00	1,541,143.00	22.09%	77.91%	1,200,669.12
Net Revenues/Expenditures	(73,874.75)	(241,307.95)	(...56,859.00)	(1,251,143.00)	19.29%	80.71%	(1,009,835.05)

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Property Services
Buildings
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Expenditures							
Personnel Expenses							
F/T Salaries	13,343.17	43,488.35	242,146.00	242,146.00	17.96%	82.04%	198,657.65
P/T Wages	1,274.53	3,457.19	22,423.00	22,423.00	15.42%	84.58%	18,965.81
Overtime	1,073.68	3,631.18	950.00	950.00	382.23%	(282.23)%	(2,681.18)
Special Pay	0.00	112.00	300.00	300.00	37.33%	62.67%	188.00
Payroll Taxes	1,140.40	3,699.19	23,924.00	23,924.00	15.46%	84.54%	20,224.81
401 A Benefit	222.80	790.49	3,191.00	3,191.00	24.77%	75.23%	2,400.51
Medical/Dental/Life & AD&D Insurance	5,424.84	16,907.74	85,163.00	85,163.00	19.85%	80.15%	68,255.26
Total Personnel Expenses	22,479.42	72,086.14	378,097.00	378,097.00	19.07%	80.93%	306,010.86
Professional Expenses							
Professional Fees	0.00	255.00	0.00	0.00	0.00%	0.00%	(255.00)
Total Professional Expenses	0.00	255.00	0.00	0.00	0.00%	0.00%	(255.00)
Supplies							
Operating Supplies	2,158.78	4,740.48	6,850.00	6,850.00	69.20%	30.80%	2,109.52
Chemicals	0.00	0.00	325.00	325.00	0.00%	100.00%	325.00
Small Tools & Hardware	19.99	2,507.58	6,950.00	6,950.00	36.08%	63.92%	4,442.42
Fuel	794.09	2,424.14	10,371.00	10,371.00	23.37%	76.63%	7,946.86
Total Supplies	2,972.86	9,672.20	24,496.00	24,496.00	39.48%	60.52%	14,823.80
Other General & Administrative Expenses							
Employee Recruitment & Testing	0.00	0.00	600.00	600.00	0.00%	100.00%	600.00
Travel and Training	0.00	0.00	2,200.00	2,200.00	0.00%	100.00%	2,200.00
Telephone, Internet, Cable	254.68	1,337.60	5,350.00	5,350.00	25.00%	75.00%	4,012.40
Utilities/Electricity	1,374.04	4,570.52	16,000.00	16,000.00	28.57%	71.43%	11,429.48
Utilities/Water	543.19	1,175.10	5,996.00	5,996.00	19.60%	80.40%	4,820.90
Utilities/Solid Waste - Garbage & Recycling	580.46	1,674.08	4,470.00	4,470.00	37.45%	62.55%	2,795.92
Equipment Leasing	48.40	1,778.91	2,400.00	2,400.00	74.12%	25.88%	621.09
Workers Compensation Insurance	909.00	2,727.00	10,906.00	8,686.00	31.40%	68.60%	5,959.00
Licenses, permits, lien fees	0.00	0.00	250.00	250.00	0.00%	100.00%	250.00
Employee Clothing Allowance	0.00	109.98	2,041.00	2,041.00	5.39%	94.61%	1,931.02
Dues and Subscriptions	0.00	2,788.37	2,906.00	2,906.00	95.95%	4.05%	117.63
Total Other General & Administrative Expenses	3,709.77	16,161.56	53,119.00	50,899.00	31.75%	68.25%	34,737.44
Maintenance & Repairs							
Repairs and Maintenance - Misc	0.00	0.00	22,500.00	22,500.00	0.00%	100.00%	22,500.00
R & M Buildings	2,536.21	13,118.96	35,850.00	35,850.00	36.59%	63.41%	22,731.04
R & M Equipment	0.00	121.22	13,350.00	14,424.00	0.84%	99.16%	14,302.78
Vehicle Maintenance	726.56	1,579.96	4,860.00	4,860.00	32.51%	67.49%	3,280.04
Total Maintenance & Repairs	3,262.77	14,820.14	76,560.00	77,634.00	19.09%	80.91%	62,813.86
Total Expenditures	32,424.82	112,995.04	532,272.00	531,126.00	21.27%	78.73%	418,130.96

Barefoot Bay Recreation District
 Statement of Revenues and Expenditures
 Property Services
 Buildings
 From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Net Revenues/Expenditures	<u>(32,424.82)</u>	<u>(112,995.04)</u>	<u>(532,272.00)</u>	<u>(531,126.00)</u>	<u>21.27%</u>	<u>78.73%</u>	<u>(418,130.96)</u>

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Property Services
Grounds
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Expenditures							
Personnel Expenses							
F/T Salaries	5,703.95	16,385.99	79,328.00	79,328.00	20.66%	79.34%	62,942.01
P/T Wages	1,738.10	4,856.10	36,891.00	36,891.00	13.16%	86.84%	32,034.90
Payroll Taxes	555.76	1,584.82	10,460.00	10,460.00	15.15%	84.85%	8,875.18
Medical/Dental/Life & AD&D Insurance	889.44	2,877.95	10,732.00	10,732.00	26.82%	73.18%	7,854.05
Total Personnel Expenses	8,887.25	25,704.86	137,411.00	137,411.00	18.71%	81.29%	111,706.14
Supplies							
Operating Supplies	0.00	519.07	900.00	900.00	57.67%	42.33%	380.93
Chemicals	0.00	0.00	1,175.00	1,175.00	0.00%	100.00%	1,175.00
Small Tools & Hardware	0.00	0.00	850.00	850.00	0.00%	100.00%	850.00
Fuel	0.00	486.59	2,800.00	2,800.00	17.38%	82.62%	2,313.41
Total Supplies	0.00	1,005.66	5,725.00	5,725.00	17.57%	82.43%	4,719.34
Other General & Administrative Expenses							
Employee Recruitment & Testing	0.00	0.00	400.00	400.00	0.00%	100.00%	400.00
Utilities/Solid Waste - Garbage & Recycling	348.62	560.66	5,000.00	5,000.00	11.21%	88.79%	4,439.34
Equipment Leasing	0.00	2,459.51	1,850.00	1,850.00	132.95%	(32.95)%	(609.51)
Workers Compensation Insurance	437.00	1,311.00	5,238.00	4,172.00	31.42%	68.58%	2,861.00
Licenses, permits, lien fees	0.00	0.00	500.00	500.00	0.00%	100.00%	500.00
Employee Clothing Allowance	49.83	49.83	1,385.00	1,385.00	3.60%	96.40%	1,335.17
Total Other General & Administrative Expenses	835.45	4,381.00	14,373.00	13,307.00	32.92%	67.08%	8,926.00
Maintenance & Repairs							
R & M Grounds	992.26	11,212.95	21,000.00	21,000.00	53.40%	46.61%	9,787.05
R & M Equipment	1,508.48	1,825.71	8,990.00	8,990.00	20.31%	79.69%	7,164.29
Total Maintenance & Repairs	2,500.74	13,038.66	29,990.00	29,990.00	43.48%	56.52%	16,951.34
Total Expenditures	12,223.44	44,130.18	187,499.00	186,433.00	23.67%	76.33%	142,302.82
Net Revenues/Expenditures	(12,223.44)	(44,130.18)	(187,499.00)	(186,433.00)	23.67%	76.33%	(142,302.82)

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Property Services
Custodial
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Expenditures							
Personnel Expenses							
F/T Salaries	5,090.47	10,708.56	74,057.00	74,057.00	14.46%	85.54%	63,348.44
P/T Wages	9,481.41	32,793.03	153,869.00	153,869.00	21.31%	78.69%	121,075.97
Overtime	124.90	392.54	352.00	352.00	111.52%	(11.52)%	(40.54)
Special Pay	0.00	0.00	134.00	134.00	0.00%	100.00%	134.00
Payroll Taxes	1,155.26	3,414.32	20,557.00	20,557.00	16.61%	83.39%	17,142.68
401 A Benefit	0.00	0.00	1,045.00	1,045.00	0.00%	100.00%	1,045.00
Medical/Dental/Life & AD&D Insurance	(173.70)	(73.05)	11,065.00	11,065.00	(0.66)%	100.66%	11,138.05
Total Personnel Expenses	15,678.34	47,235.40	261,079.00	261,079.00	18.09%	81.91%	213,843.60
Supplies							
Operating Supplies	298.34	619.92	2,250.00	2,250.00	27.55%	72.45%	1,630.08
Cleaning Supplies	1,170.57	5,940.26	22,607.00	22,607.00	26.28%	73.72%	16,666.74
Small Tools & Hardware	0.00	113.96	200.00	200.00	56.98%	43.02%	86.04
Fuel	0.00	0.00	1,675.00	1,675.00	0.00%	100.00%	1,675.00
Total Supplies	1,468.91	6,674.14	26,732.00	26,732.00	24.97%	75.03%	20,057.86
Other General & Administrative Expenses							
Employee Recruitment & Testing	30.29	100.60	1,200.00	1,200.00	8.38%	91.62%	1,099.40
Telephone, Internet, Cable	27.45	134.24	460.00	460.00	29.18%	70.82%	325.76
Workers Compensation Insurance	687.00	2,061.00	8,241.00	6,563.00	31.40%	68.60%	4,502.00
Employee Clothing Allowance	0.00	697.40	2,335.00	2,335.00	29.87%	70.13%	1,637.60
Total Other General & Administrative Expenses	744.74	2,993.24	12,236.00	10,558.00	28.35%	71.65%	7,564.76
Maintenance & Repairs							
R & M Equipment	0.00	0.00	710.00	710.00	0.00%	100.00%	710.00
Total Maintenance & Repairs	0.00	0.00	710.00	710.00	0.00%	100.00%	710.00
Total Expenditures	17,891.99	56,902.78	300,757.00	299,079.00	19.03%	80.97%	242,176.22
Net Revenues/Expenditures	(17,891.99)	(56,902.78)	(300,757.00)	(299,079.00)	19.03%	80.97%	(242,176.22)

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Property Services
Pools
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Expenditures							
Personnel Expenses							
F/T Salaries	5,820.83	16,874.04	80,806.00	80,806.00	20.88%	79.12%	63,931.96
P/T Wages	12,479.78	40,703.04	167,637.00	167,637.00	24.28%	75.72%	126,933.96
Overtime	478.32	478.32	250.00	250.00	191.33%	(91.33)%	(228.32)
Special Pay	250.00	1,075.00	2,800.00	2,800.00	38.39%	61.61%	1,725.00
Payroll Taxes	1,434.66	4,493.08	22,634.00	22,634.00	19.85%	80.15%	18,140.92
Medical/Dental/Life & AD&D Insurance	2,036.28	5,814.07	21,374.00	21,374.00	27.20%	72.80%	15,559.93
Total Personnel Expenses	22,499.87	69,437.55	295,501.00	295,501.00	23.50%	76.50%	226,063.45
Supplies							
Operating Supplies	0.00	66.82	1,275.00	1,275.00	5.24%	94.76%	1,208.18
Chlorine	2,192.79	6,452.67	34,057.00	34,057.00	18.95%	81.05%	27,604.33
Total Supplies	2,192.79	6,519.49	35,332.00	35,332.00	18.45%	81.55%	28,812.51
Other General & Administrative Expenses							
Employee Recruitment & Testing	0.00	0.00	900.00	900.00	0.00%	100.00%	900.00
Travel and Training	0.00	0.00	700.00	700.00	0.00%	100.00%	700.00
Telephone, Internet, Cable	227.05	654.44	2,425.00	2,425.00	26.99%	73.01%	1,770.56
Utilities/Electricity	1,506.32	4,626.98	19,217.00	19,217.00	24.08%	75.92%	14,590.02
Utilities/Propane	2,122.31	3,171.45	14,126.00	14,126.00	22.45%	77.55%	10,954.55
Utilities/Water	1,740.43	3,250.58	12,600.00	12,600.00	25.80%	74.20%	9,349.42
Workers Compensation Insurance	680.00	2,040.00	8,158.00	6,497.00	31.40%	68.60%	4,457.00
Licenses, permits, lien fees	0.00	0.00	1,050.00	1,050.00	0.00%	100.00%	1,050.00
Employee Clothing Allowance	0.00	0.00	1,515.00	1,515.00	0.00%	100.00%	1,515.00
Total Other General & Administrative Expenses	6,276.11	13,743.45	60,691.00	59,030.00	23.28%	76.72%	45,286.55
Maintenance & Repairs							
R & M Equipment	0.00	0.00	5,080.00	5,080.00	0.00%	100.00%	5,080.00
R & M Pools	4,904.43	5,953.53	15,252.00	15,252.00	39.03%	60.97%	9,298.47
Total Maintenance & Repairs	4,904.43	5,953.53	20,332.00	20,332.00	29.28%	70.72%	14,378.47
Total Expenditures	35,873.20	95,654.02	411,856.00	410,195.00	23.32%	76.68%	314,540.98
Net Revenues/Expenditures	(35,873.20)	(95,654.02)	(411,856.00)	(410,195.00)	23.32%	76.68%	(314,540.98)

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Property Services
Recreation
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Revenues							
Charges for Service							
Recreation Fees	26,250.00	90,750.00	290,000.00	290,000.00	31.29%	68.71%	199,250.00
Badge & Additional SMF	5,194.86	8,392.57	0.00	0.00	0.00%	0.00%	(8,392.57)
Total Charges for Service	31,444.86	99,142.57	290,000.00	290,000.00	34.19%	65.81%	190,857.43
Other Income							
Miscellaneous Income General	23.36	23.36	0.00	0.00	0.00%	0.00%	(23.36)
Total Other Income	23.36	23.36	0.00	0.00	0.00%	0.00%	(23.36)
Total Revenues	31,468.22	99,165.93	290,000.00	290,000.00	34.20%	65.80%	190,834.07
Expenditures							
Personnel Expenses							
P/T Wages	1,404.16	4,993.82	23,323.00	23,323.00	21.41%	78.59%	18,329.18
Payroll Taxes	114.73	407.99	2,099.00	2,099.00	19.44%	80.56%	1,691.01
Total Personnel Expenses	1,518.89	5,401.81	25,422.00	25,422.00	21.25%	78.75%	20,020.19
Supplies							
Operating Supplies	0.00	0.00	900.00	900.00	0.00%	100.00%	900.00
Total Supplies	0.00	0.00	900.00	900.00	0.00%	100.00%	900.00
Other General & Administrative Expenses							
Employee Recruitment & Testing	0.00	0.00	100.00	100.00	0.00%	100.00%	100.00
Telephone, Internet, Cable	67.73	405.26	1,120.00	1,120.00	36.18%	63.82%	714.74
Utilities/Electricity	659.17	1,942.26	7,211.00	7,211.00	26.93%	73.07%	5,268.74
Utilities/Propane	100.00	344.07	350.00	350.00	98.31%	1.69%	5.93
Utilities/Water	812.68	1,270.17	4,850.00	4,850.00	26.19%	73.81%	3,579.83
Utilities/Solid Waste - Garbage & Recycling	84.79	353.65	1,165.00	1,165.00	30.36%	69.64%	811.35
Utilities/Portable Toilets	663.25	2,015.02	6,195.00	6,195.00	32.53%	67.47%	4,179.98
Workers Compensation Insurance	68.00	204.00	812.00	647.00	31.53%	68.47%	443.00
Resident Activities	0.00	8,372.36	13,800.00	13,800.00	60.67%	39.33%	5,427.64
Total Other General & Administrative Expenses	2,455.62	14,906.79	35,603.00	35,438.00	42.06%	57.94%	20,531.21
Maintenance & Repairs							
R & M Buildings	0.00	150.00	0.00	0.00	0.00%	0.00%	(150.00)
R & M Grounds	2,955.01	9,102.76	47,200.00	47,200.00	19.29%	80.71%	38,097.24
R & M Equipment	0.00	1,230.50	5,350.00	5,350.00	23.00%	77.00%	4,119.50
Total Maintenance & Repairs	2,955.01	10,483.26	52,550.00	52,550.00	19.95%	80.05%	42,066.74
Total Expenditures	6,929.52	30,791.86	114,475.00	114,310.00	26.94%	73.06%	83,518.14
Net Revenues/Expenditures	24,538.70	68,374.07	175,525.00	175,690.00	38.92%	61.08%	107,315.93

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Vehicle Storage
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Revenues							
Rents and Royalties							
Vehicle Storage Income	13,306.60	40,205.53	157,100.00	157,100.00	25.59%	74.41%	116,894.47
Kayak Storage Income	0.00	645.50	2,520.00	2,520.00	25.62%	74.38%	1,874.50
Total Rents and Royalties	13,306.60	40,851.03	159,620.00	159,620.00	25.59%	74.41%	118,768.97
Other Income							
Delinquent Fee Collections	80.00	175.00	1,025.00	1,025.00	17.07%	82.93%	850.00
Total Other Income	80.00	175.00	1,025.00	1,025.00	17.07%	82.93%	850.00
Total Revenues	13,386.60	41,026.03	160,645.00	160,645.00	25.54%	74.46%	119,618.97
Expenditures							
Supplies							
Operating Supplies	0.00	0.00	150.00	150.00	0.00%	100.00%	150.00
Total Supplies	0.00	0.00	150.00	150.00	0.00%	100.00%	150.00
Other General & Administrative Expenses							
Utilities/Electricity	676.87	3,156.06	8,690.00	8,690.00	36.32%	63.68%	5,533.94
Utilities/Water	234.46	373.54	1,864.00	1,864.00	20.04%	79.96%	1,490.46
Access System Service Fee	0.00	1,527.12	3,238.00	3,238.00	47.16%	52.84%	1,710.88
Total Other General & Administrative Expenses	911.33	5,056.72	13,792.00	13,792.00	36.66%	63.34%	8,735.28
Maintenance & Repairs							
Repairs and Maintenance - Misc	0.00	0.00	150.00	150.00	0.00%	100.00%	150.00
R & M Equipment	319.08	2,856.08	1,450.00	1,450.00	196.97%	(96.97)%	(1,406.08)
Total Maintenance & Repairs	319.08	2,856.08	1,600.00	1,600.00	178.51%	(78.50)%	(1,256.08)
Total Expenditures	1,230.41	7,912.80	15,542.00	15,542.00	50.91%	49.09%	7,629.20
Net Revenues/Expenditures	12,156.19	33,113.23	145,103.00	145,103.00	22.82%	77.18%	111,989.77

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
StormWater
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Expenditures							
Professional Expenses							
Professional Fees	0.00	0.00	2,500.00	2,500.00	0.00%	100.00%	2,500.00
Total Professional Expenses	0.00	0.00	2,500.00	2,500.00	0.00%	100.00%	2,500.00
Supplies							
Fuel	0.00	0.00	250.00	250.00	0.00%	100.00%	250.00
Total Supplies	0.00	0.00	250.00	250.00	0.00%	100.00%	250.00
Other General & Administrative Expenses							
Equipment Leasing	0.00	0.00	1,000.00	1,000.00	0.00%	100.00%	1,000.00
Total Other General & Administrative Expenses	0.00	0.00	1,000.00	1,000.00	0.00%	100.00%	1,000.00
Maintenance & Repairs							
R & M Grounds	1,089.00	3,267.00	71,000.00	71,000.00	4.60%	95.40%	67,733.00
R & M Equipment	0.00	0.00	500.00	500.00	0.00%	100.00%	500.00
Total Maintenance & Repairs	1,089.00	3,267.00	71,500.00	71,500.00	4.57%	95.43%	68,233.00
Miscellaneous							
Debt Service Principal	2,744.01	8,183.01	31,603.00	31,603.00	25.89%	74.11%	23,419.99
Debt Service Interest	154.63	512.91	3,181.00	3,181.00	16.12%	83.88%	2,668.09
Total Miscellaneous	2,898.64	8,695.92	34,784.00	34,784.00	25.00%	75.00%	26,088.08
Total Expenditures	3,987.64	11,962.92	110,034.00	110,034.00	10.87%	89.13%	98,071.08
Net Revenues/Expenditures	(3,987.64)	(11,962.92)	(110,034.00)	(110,034.00)	10.87%	89.13%	(98,071.08)

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
Shopping Center
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Revenues							
Rents and Royalties							
Leasing Income	5,704.62	28,625.47	79,920.00	79,920.00	35.82%	64.18%	51,294.53
Common Area Maint Income	1,010.84	4,772.22	13,490.00	13,490.00	35.38%	64.62%	8,717.78
Real Estate Taxes Income	800.99	2,371.15	9,325.00	9,325.00	25.43%	74.57%	6,953.85
Total Rents and Royalties	7,516.45	35,768.84	102,735.00	102,735.00	34.82%	65.18%	66,966.16
Other Income							
Delinquent Fee Collections	100.00	300.00	500.00	500.00	60.00%	40.00%	200.00
Total Other Income	100.00	300.00	500.00	500.00	60.00%	40.00%	200.00
Total Revenues	7,616.45	36,068.84	103,235.00	103,235.00	34.94%	65.06%	67,166.16
Expenditures							
Professional Expenses							
Legal Fees	630.00	630.00	0.00	0.00	0.00%	0.00%	(630.00)
Total Professional Expenses	630.00	630.00	0.00	0.00	0.00%	0.00%	(630.00)
Other General & Administrative Expenses							
Property Taxes	0.00	15,607.21	15,300.00	15,300.00	102.01%	(2.01)%	(307.21)
Telephone, Internet, Cable	0.00	240.39	0.00	0.00	0.00%	0.00%	(240.39)
Utilities/Electricity	158.86	570.02	1,130.00	1,130.00	50.44%	49.56%	559.98
Utilities/Water	121.14	181.22	720.00	720.00	25.17%	74.83%	538.78
Utilities/Solid Waste - Garbage & Recycling	333.80	1,024.88	4,042.00	4,042.00	25.36%	74.64%	3,017.12
HOA Utilities	238.49	778.99	3,743.00	3,743.00	20.81%	79.19%	2,964.01
Total Other General & Administrative Expenses	852.29	18,402.71	24,935.00	24,935.00	73.80%	26.20%	6,532.29
Maintenance & Repairs							
R & M Buildings	246.08	1,512.04	6,800.00	6,800.00	22.24%	77.76%	5,287.96
R & M Grounds	0.00	0.00	350.00	350.00	0.00%	100.00%	350.00
Total Maintenance & Repairs	246.08	1,512.04	7,150.00	7,150.00	21.15%	78.85%	5,637.96
Total Expenditures	1,728.37	20,544.75	32,085.00	32,085.00	64.03%	35.97%	11,540.25
Net Revenues/Expenditures	5,888.08	15,524.09	71,150.00	71,150.00	21.82%	78.18%	55,625.91

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
R&M/Capital Projects
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Revenues							
Other Income							
Grant - Recreation	0.00	0.00	50,000.00	50,000.00	0.00%	100.00%	50,000.00
Donations	53,886.75	53,886.75	0.00	0.00	0.00%	0.00%	(53,886.75)
Total Other Income	53,886.75	53,886.75	50,000.00	50,000.00	107.77%	(7.77)%	(3,886.75)
Total Revenues	53,886.75	53,886.75	50,000.00	50,000.00	107.77%	(7.77)%	(3,886.75)
Expenditures							
Operations							
Christmas Decorations Ph. 2	0.00	7,500.00	10,000.00	7,500.00	100.00%	0.00%	0.00
Veterans' Meeting Space Conversion	0.00	0.00	15,000.00	15,000.00	0.00%	100.00%	15,000.00
Beach Volley Ball Court (by Pool #1)	0.00	0.00	4,000.00	4,000.00	0.00%	100.00%	4,000.00
Marquee Sign at Shopping Ctr.	0.00	0.00	10,000.00	10,000.00	0.00%	100.00%	10,000.00
Bldg. C Exterior Rehab.	0.00	0.00	30,000.00	82,000.00	0.00%	100.00%	82,000.00
Bldg. C Windows Replacement	0.00	0.00	21,000.00	0.00	0.00%	0.00%	0.00
Bldg. C Doors Replacement	0.00	0.00	9,000.00	0.00	0.00%	0.00%	0.00
Bldg. C Stucco Replacement	0.00	0.00	22,000.00	0.00	0.00%	0.00%	0.00
Replace P.S. truck (2005 F-250-size)	0.00	0.00	30,000.00	32,757.00	0.00%	100.00%	32,757.00
Replace P.S. Golf Cart (2013)	0.00	0.00	9,400.00	9,400.00	0.00%	100.00%	9,400.00
Bunker Restoration, Ph. 4	0.00	0.00	10,000.00	0.00	0.00%	0.00%	0.00
Pools #3 Heater Upgrade (added by BOT during Budget workshop)	0.00	0.00	12,000.00	12,000.00	0.00%	100.00%	12,000.00
Lounge Expansion Concept Design	7,425.00	7,494.78	0.00	5,005.00	149.75%	(49.75)%	(2,489.78)
Facilities Assessment and Capital Forecasting Program	0.00	1,565.00	0.00	37,688.75	4.15%	95.85%	36,123.75
Total Operations	7,425.00	16,559.78	182,400.00	215,350.75	7.69%	92.31%	198,790.97
Contingency							
Contingency	0.00	0.00	75,000.00	47,054.25	0.00%	100.00%	47,054.25
Total Contingency	0.00	0.00	75,000.00	47,054.25	0.00%	100.00%	47,054.25
Capital Outlay							
Neighborhood Revitalization Program	21,461.56	33,083.06	25,000.00	106,710.00	31.00%	69.00%	73,626.94
Replace Damaged Concrete	0.00	2,500.00	0.00	66,715.00	3.75%	96.25%	64,215.00
Building A Retaining Wall Assessment	0.00	1,050.00	0.00	0.00	0.00%	0.00%	(1,050.00)
Replace Concrete & Pavers Lounge (West Side)	0.00	0.00	0.00	55,000.00	0.00%	100.00%	55,000.00
Relocate Heater Equipment into New Pit Bldg at Pool 1	0.00	0.00	0.00	44,000.00	0.00%	100.00%	44,000.00
New Administration Building	140,306.26	222,016.46	0.00	332,394.00	66.79%	33.21%	110,377.54
Upgrade Elec. Infrast. in Bldg. A FY17	0.00	0.00	0.00	146,475.00	0.00%	100.00%	146,475.00
Replace Pit at Pool 2	0.00	0.00	0.00	40,000.00	0.00%	100.00%	40,000.00
Hi-Def CCTV Cameras	0.00	1,976.00	0.00	0.00	0.00%	0.00%	(1,976.00)

Barefoot Bay Recreation District
Statement of Revenues and Expenditures
R&M/Capital Projects
From 12/1/2018 Through 12/31/2018

	Current Period Actual	Current Year Actual	Total Budget - Original	TTL Budget Revised	Percent Expended	Percent Remaining	Balance Remaining
Upgrade Golf Cart Parking Area (Lounge) to Crushed Concrete	0.00	0.00	0.00	11,000.00	0.00%	100.00%	11,000.00
Long-term Records Storage Unit	(138.74)	199.36	0.00	0.00	0.00%	0.00%	(199.36)
Additional Parking Lights @ Shopping Center	0.00	0.00	0.00	18,000.00	0.00%	100.00%	18,000.00
Expand Paver Area West of Lounge by 20 Ft	0.00	0.00	0.00	31,000.00	0.00%	100.00%	31,000.00
Replace Pit Bldg at Pool 1 and Add Salt Water System	0.00	0.00	0.00	60,000.00	0.00%	100.00%	60,000.00
Replace Roof on Lounge	0.00	0.00	0.00	32,000.00	0.00%	100.00%	32,000.00
Sails (Sun Shades) South of Lounge	0.00	5,712.50	0.00	5,713.00	99.99%	0.01%	0.50
Addi 4 Pickle Ball Courts	0.00	9,330.00	0.00	9,330.00	100.00%	0.00%	0.00
Restore Golf Course Bunkers Ph. 3	0.00	28,800.00	0.00	28,800.00	100.00%	0.00%	0.00
Comm.Ctr. Proj:Convert West Shuffle Board to Miniature Golf	0.00	0.00	0.00	22,500.00	0.00%	100.00%	22,500.00
Total Capital Outlay	<u>161,629.08</u>	<u>304,667.38</u>	<u>25,000.00</u>	<u>1,009,637.00</u>	<u>30.18%</u>	<u>69.82%</u>	<u>704,969.62</u>
Total Expenditures	<u>169,054.08</u>	<u>321,227.16</u>	<u>282,400.00</u>	<u>1,272,042.00</u>	<u>25.25%</u>	<u>74.75%</u>	<u>950,814.84</u>
Net Revenues/Expenditures	<u>(115,167.33)</u>	<u>(267,340.41)</u>	<u>418,600.00</u>	<u>(571,042.00)</u>	<u>46.82%</u>	<u>53.18%</u>	<u>(303,701.59)</u>
Transfers							
Transfers in							
Transfers In - 2018 Bond Projects Fund	<u>0.00</u>	<u>0.00</u>	<u>651,000.00</u>	<u>651,000.00</u>	<u>0.00%</u>	<u>100.00%</u>	<u>651,000.00</u>
Total Transfers in	<u>0.00</u>	<u>0.00</u>	<u>651,000.00</u>	<u>651,000.00</u>	<u>0.00%</u>	<u>100.00%</u>	<u>651,000.00</u>
Total Transfers	<u>0.00</u>	<u>0.00</u>	<u>651,000.00</u>	<u>651,000.00</u>	<u>0.00%</u>	<u>100.00%</u>	<u>651,000.00</u>