Herons Glen Recreation District FUND BALANCE REPORT As of May 31, 2023

ACCOUNT DESCRIPTION	BANK NAME	GL ACCT#	INT RATE	ACCT TYPE			
OPERATING ACCOUNTS							
	Petty Cash	00-1010	0.00%	Cash, Petty	\$200	1	
	FineMark - Operating	00-1138	0.53%	Cash, Operating	\$407,052	!	
	SBA Florida Prime - Operating	00-1051	5.23%	Cash, Operating	\$598,170)	
	FLCLASS - Operating Funds	00-1129	5.14%	Cash, Operating	\$0)	
TOTAL OPERATING ACCOUNTS							\$1,005,422
RESERVES							
DEFERRED MAINTENANCE							
	FineMark Bank - Deferred Maintenance	00-1142	0.61%	Cash, Reserved	\$2	!	
	SBA Florida Prime - Deferred Maintenance	00-1131	5.23%	Cash, Reserved	\$736,240	1	
TOTAL DEFERRED MAINTENANCE						\$736,242	
TOTAL DEL ENNED MAINTENANOL						Ψ100,242	
CARITAL RECERVE							
CAPITAL RESERVE	FinaMark Pank Canital	00-1088	0.400/	Cash, Reserved	¢э	,	
	FineMark Bank - Capital FineMark Bank - Long Term Capital Reserve Fund	00-1089		Cash, Reserved	\$3 \$0		
	SBA Florida Prime - Capital Fund	00-1009		Cash, Reserved	\$5,634		
	SBA Florida Prime - Long Term Capital Reserve Fund	00-1132		Cash, Reserved	\$0		
	FLCLASS - Working Capital Fund	00-1135		Cash, Reserved	\$1,928,453		
	FLCLASS - Long Term Capital Reserve Fund	00-1136		Cash, Reserved	\$1,969,482		
TOTAL CAPITAL RESERVE				,	* ,===,=	\$3,903,572	
LOSSES RESERVE							
	FineMark Money Market - Losses Reserve Fund	00-1134	0.40%	Cash, Reserved	\$0	1	
	SBA Florida Prime - Losses Reserve Fund	00-1141		Cash, Reserved	\$204,300		
	FLCLASS - Losses Reserve Fund	00-1137		Cash, Reserved	\$0		
TOTAL LOSSES RESERVE						\$204,300	
GOLF COURSE SPECIAL IMPROVEMENTS							
	FineMark Money Market - GCM Special Improvements Fund SBA Fund A - Florida Prime - Golf Course Special	00-1128	0.40%	Cash, Reserved	\$28	i.	
	Improvements Fund	00-1144	5.23%	Cash, Reserved	\$259,279)	
TOTAL GOLF COURSE SPECIAL	•					\$250,206	
IMPROVEMENTS						\$259,306	
BOND FUNDS							
	2020 Bond Funds - 0000 - Revenue Fund	00-1410	4.51%		\$459,791		
	2020 Bond Funds - 0001 - Interest Fund	00-1411	4.51%		\$0)	
	2020 Bond Funds - 0008 - Acquisition & Construction Fund	00-1417	4.51%		\$5,242,752	!	
	2020 Bond Funds - 0009 - Cost of Issuance Fund	00-1418	4.51%		\$0		
	2020 Bond Funds - 0004 - Debt Reserve Fund	00-1419	4.51%		\$444,072		
TOTAL BOND FUNDS						\$6,146,615	
TOTAL RESERVE ACCOUNTS							\$11,250,036

Herons Glen Recreation District BALANCE SHEET

ASSETS CASH, PETTY 200 200 CASH, OPERATING 1,005,222 315,287 CASH, RESERVED 5,103,421 5,132,055 TOTAL CASH & CASH EQUIVALANETS 6,108,643 5,447,543 ACCOUNTS RECEIVABLE 85,967 88,445 ACCOUNTS RECEIVABLE, OTHER 14,312 7,692 ACCOUNTS RECEIVABLE, SUB-ASSOCIATIONS 1,910 (1100) ALLOWANDE FOR BAD DEBT (639) (1,000) INVENTORY, RESTAURANT 54,621 20,445 INVENTORY, GAS 6,274 7,302 PREPAID 115,662 51,405 PR BENEFITS CLEARING 0 1,463 GRATUITIES CLEARING 0 1,463 GRATUITIES CLEARING (10,914) (3,824) EMPLOYEE CHRISTMAS FUND (658) 485 TOTAL CURRENT ASSETS 5,619,846 RESTRICTED ASSETS 2020 SERIES BOND FUNDS - REVENUE FUND 459,791 457,449 2020 SERIES BOND FUNDS - DEBT RESERVE FUND 444,072 444,072 <td< th=""><th></th><th>AS OF 05/31/23</th><th>LAST FISCAL YEAR END</th></td<>		AS OF 05/31/23	LAST FISCAL YEAR END
CASH, PETTY 200 200 CASH, OPERATING 1,005,222 315,287 CASH, RSESENZED 5,103,421 5,132,055 TOTAL CASH & CASH EQUIVALANETS 6,108,843 5,447,543 ACCOUNTS RECEIVABLE 85,967 88,445 ACCOUNTS RECEIVABLE, OTHER 14,312 7,692 ACCOUNTS RECEIVABLE, SUB-ASSOCIATIONS 1,910 (1100) ALLOWANCE FOR BAD DEBT (639) (1,000) INVENTORY, GAS 6,274 7,302 PREPAID 115,662 51,405 PREPAID 0 1,463 GRATUITIES CLEARING 0 1,463 GRATUITIES CLEARING 0 6,575 EMPLOYEE CHRISTMAS FUND (658) 485 TOTAL CURRENT ASSETS 5,378 5,619,846 RESTRICTED ASSETS 6,375,378 5,619,846 RESTRICTED ASSETS 6,274,472 2,20,30,224 VOUS SERIES BOND FUNDS - REVENUE FUND 459,791 457,449 2020 SERIES BOND FUNDS - REVENUE FUND 459,791 457,449 2020 SERIES	ASSETS		
CASH, OPERATING 1,005,222 315,287 CASH, RESERVED 5,103,421 5,132,055 TOTAL CASH & CASH EQUIVALANETS 6,108,843 5,447,543 ACCOUNTS RECEIVABLE 85,967 88,445 ACCOUNTS RECEIVABLE, OTHER 14,312 7,692 ACCOUNTS RECEIVABLE, SUB-ASSOCIATIONS 1,910 (110) ALLOWANCE FOR BAD DEBT (639) (1,000) INVENTORY, RESTAURANT 54,621 20,445 INVENTORY, GAS 6,274 7,302 PREPAID 115,662 51,405 PR BENEFITS CLEARING 0 1,463 GRATUITIES CLEARING (10,914) (3,824) EMPLOYEE CHRISTMAS FUND (658) 485 TOTAL CURRENT ASSETS 6,375,378 5,619,846 RESTRICTED ASSETS 459,791 457,449 2020 SERIES BOND FUNDS - REVENUE FUND 459,791 457,449 2020 SERIES BOND FUNDS - OEBT RESERVE FUND 444,072 444,072 TOTAL RESTRICTED ASSETS 6,146,615 7,132,445 WIP - CLUB-HOUSE IMPROVEMENTS - BOND 82,445 <td>CASH & CASH EQUIVALENTS</td> <td></td> <td></td>	CASH & CASH EQUIVALENTS		
CASH, RESERVED 5,103,421 5,132,055 TOTAL CASH & CASH EQUIVALANETS 6,108,843 5,447,543 ACCOUNTS RECEIVABLE 85,967 88,445 ACCOUNTS RECEIVABLE, OTHER 14,312 7,692 ACCOUNTS RECEIVABLE, SUB-ASSOCIATIONS 1,910 (110) ALLOWANCE FOR BAD DEBT (639) (1,000) INVENTORY, RESTAURANT 54,621 20,445 INVENTORY, GAS 6,274 7,302 PREPAID 115,662 51,405 PR BENEFITS CLEARING 0 1,463 GRATUITIES CLEARING (10,914) (3,824) EMPLOYEE CHRISTMAS FUND (658) 485 TOTAL CURRENT ASSETS 6,375,378 5,819,846 RESTRICTED ASSETS 6,375,378 5,819,846 RESTRICTED ASSETS 6,375,378 6,230,924 2020 SERIES BOND FUNDS - REVENUE FUND 459,791 457,449 2020 SERIES BOND FUNDS - POEBT RESERVE FUND 444,072 444,072 TOTAL RESTRICTED ASSETS 6,146,615 7,132,445 WIP - CLUBHOUSE IMPROVEMENTS - BOND 82	CASH, PETTY	200	200
TOTAL CASH & CASH EQUIVALANETS 6,108,843 5,447,543 ACCOUNTS RECEIVABLE 85,967 88,445 ACCOUNTS RECEIVABLE, OTHER 14,312 7,692 ACCOUNTS RECEIVABLE, SUB-ASSOCIATIONS 1,910 (1100) ALLOWANCE FOR BAD DEBT (639) (1,000) INVENTORY, RESTAURANT 54,621 20,445 INVENTORY, GAS 6,274 7,302 PREPAID 115,662 51,405 PR BENEFITS CLEARING 0 1,463 GRATUITIES CLEARING (10,914) (3,824) EMPLOYEE CHRISTMAS FUND (658) 485 TOTAL CURRENT ASSETS 6,375,378 5,619,846 RESTRICTED ASSETS 6,375,378 5,619,846 2020 SERIES BOND FUNDS - REVENUE FUND 459,791 457,449 2020 SERIES BOND FUNDS - DEBT RESERVE FUND 444,072 444,072 TOTAL RESTRICTED ASSETS 6,146,615 7,132,445 WORK IN PROCESS WIP - CLUBHOUSE IMPROVEMENTS - BOND 82,445 82,445 WIP - CLUBHOUSE IMPROVEMENTS - BOND 35,270 35,270	CASH, OPERATING	1,005,222	315,287
ACCOUNTS RECEIVABLE 85,967 88,445 ACCOUNTS RECEIVABLE, OTHER 14,312 7,692 ACCOUNTS RECEIVABLE, SUB-ASSOCIATIONS 1,910 (1100) ALLOWANCE FOR BAD DEBT (639) (1,000) INVENTORY, RESTAURANT 54,621 20,445 INVENTORY, GAS 6,274 7,302 PREPAID 115,662 51,405 PB BENEFITS CLEARING 0 1,463 GRATUITIES CLEARING 0 1,463 GRATUITIES CLEARING (10,914) (3,824) EMPLOYEE CHRISTMAS FUND (658) 485 TOTAL CURRENT ASSETS 6,375,378 5,619,846 RESTRICTED ASSETS 2020 SERIES BOND FUNDS - REVENUE FUND 459,791 457,449 2020 SERIES BOND FUNDS - ACQUISITION & CONSTRUI 5,242,752 6,230,924 2020 SERIES BOND FUNDS - DEBT RESERVE FUND 444,072 444,072 TOTAL RESTRICTED ASSETS 6,146,615 7,132,445 WIP - CLUBHOUSE IMPROVEMENTS - BOND 82,445 82,445 WIP - STORAGE BUILDING - BOND 35,270 35,270	CASH, RESERVED	5,103,421	5,132,055
ACCOUNTS RECEIVABLE, OTHER 11,312 7,692 ACCOUNTS RECEIVABLE, SUB-ASSOCIATIONS 1,910 (110) ALLOWANCE FOR BAD DEBT (639) (1,000) INVENTORY, RESTAURANT 54,621 20,445 INVENTORY, GAS 6,274 7,302 PREPAID 115,662 51,405 PR BENEFITS CLEARING 0 1,6914 (3,824) EMPLOYEE CHRISTMAS FUND (658) 485 TOTAL CURRENT ASSETS 6,375,378 5,619,846 RESTRICTED ASSETS 2020 SERIES BOND FUNDS - REVENUE FUND 459,791 457,449 2020 SERIES BOND FUNDS - ACQUISITION & CONSTRUI 5,242,752 6,230,924 2020 SERIES BOND FUNDS - DEBT RESERVE FUND 444,072 444,072 TOTAL RESTRICTED ASSETS WIP - CLUBHOUSE IMPROVEMENTS - BOND 231,314 214,987 WIP - RESTAURANT - BOND 35,270 35,270 WIP - RESTAURANT - BOND 4231,314 214,987 WIP - STORAGE BUILDING - BOND 35,270 35,229 WIP - STORAGE BUILDING - BOND 4,268 2,460 WIP - ORLY FOR A BOND 4,268 2,460 WIP - DRIVING RANGE RESTROOM 13,785 13,785 WIP - CART/PEDESTRIAN BRIDGE - BOND 293,776 29,785 WIP - POCL DECK - BOND 25,060 WIP - PROLEBALL COURTS - BOND 327,789 22,560 WIP - PICKLEBALL COURTS - BOND 45,061 1,229 WIP - SHALROOM - BOND 1,500 WIP - SHURFLEBALL SUNSHADE/PAYERS - BOND 45,061 1,500 WIP - SHURFLEBALL SUNSHADE/PAYERS - BOND 1,500 WIP - MULTI-USE PATH - BOND 209,211 28,957	TOTAL CASH & CASH EQUIVALANETS	6,108,843	5,447,543
ACCOUNTS RECEIVABLE, SUB-ASSOCIATIONS 1,910 (110) ALLOWANCE FOR BAD DEBT (639) (1,000) INVENTORY, RESTAURANT 54,621 20,445 INVENTORY, GAS 6,274 7,302 PREPAID 115,662 51,405 PR BENEFITS CLEARING 0 1,463 GRATUITIES CLEARING (10,914) (3,824) EMPLOYEE CHRISTMAS FUND (658) 485 TOTAL CURRENT ASSETS 6,375,378 5,619,846 RESTRICTED ASSETS 2020 SERIES BOND FUNDS - REVENUE FUND 459,791 457,449 2020 SERIES BOND FUNDS - ACQUISITION & CONSTRUI 5,242,752 6,230,924 2020 SERIES BOND FUNDS - DEBT RESERVE FUND 444,072 444,072 TOTAL RESTRICTED ASSETS 6,146,615 7,132,445 WIP - CLUBHOUSE IMPROVEMENTS - BOND 82,445 82,445 WIP - CLUB - BOND 231,314 214,987 WIP - RESTAURANT - BOND 35,270 35,270 WIP - RESTAURANT - BOND 35,270 35,270 WIP - RESTAURANT - BOND 35,270 35,270	ACCOUNTS RECEIVABLE	85,967	88,445
ALLOWANCE FOR BAD DEBT (639) (1,000) INVENTORY, RESTAURANT 54,621 20,445 INVENTORY, GAS 6,274 7,302 PREPAID 115,662 51,405 PR BENEFITS CLEARING 0 1,463 GRATUITIES CLEARING (10,914) (3,824) EMPLOYEE CHRISTMAS FUND (658) 485 TOTAL CURRENT ASSETS 6,375,378 5,619,846 RESTRICTED ASSETS 5 2020 SERIES BOND FUNDS - REVENUE FUND 459,791 457,449 2020 SERIES BOND FUNDS - REVENUE FUND 459,791 457,449 2020 SERIES BOND FUNDS - DEBT RESERVE FUND 444,072 444,072 TOTAL RESTRICTED ASSETS 6,146,615 7,132,445 WORK IN PROCESS WIP - CLUBHOUSE IMPROVEMENTS - BOND 82,445 82,445 WIP - CLIS - BOND 32,314 214,987 WIP - STORAGE BUILDING - BOND 35,270 35,270 WIP - STORAGE BUILDING - BOND 35,270 35,270 WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS 77,618 29,343 WIP - CART/PEDESTRIAN BRIDGE - BOND	ACCOUNTS RECEIVABLE, OTHER	14,312	7,692
INVENTORY, RESTAURANT 54,621 20,445 INVENTORY, GAS 6,274 7,302 PREPAID 115,662 51,405 Constitution 51,463 Constitution 6,274 Constitution 6,275 Constitution 6,275,378 Constitu	ACCOUNTS RECEIVABLE, SUB-ASSOCIATIONS	1,910	(110)
INVENTORY, GAS 6,274 7,302 PREPAID 115,662 51,405 PREPAID 115,662 51,405 PREPAID 0 1,463 GRATUITIES CLEARING 0 1,463 GRATUITIES CLEARING (10,914) (3,824) EMPLOYEE CHRISTMAS FUND (658) 485 70TAL CURRENT ASSETS 6,375,378 5,619,846 FRESTRICTED ASSETS	ALLOWANCE FOR BAD DEBT	(639)	(1,000)
PREPAID 115,662 51,405 PR BENEFITS CLEARING 0 1,463 GRATUITIES CLEARING (10,914) (3,824) EMPLOYEE CHRISTMAS FUND (658) 485 TOTAL CURRENT ASSETS 6,375,378 5,619,846 RESTRICTED ASSETS 2020 SERIES BOND FUNDS - REVENUE FUND 459,791 457,449 2020 SERIES BOND FUNDS - ACQUISITION & CONSTRUI 5,242,752 6,230,924 2020 SERIES BOND FUNDS - DEBT RESERVE FUND 444,072 444,072 TOTAL RESTRICTED ASSETS 6,146,615 7,132,445 WORK IN PROCESS WIP - CLUBHOUSE IMPROVEMENTS - BOND 82,445 82,445 WIP - CLIS - BOND 231,314 214,987 WIP - RESTAURANT - BOND 148,939 73,529 WIP - STORAGE BUILDING - BOND 35,270 35,270 WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS 77,618 29,343 WIP - CART/PEDESTRIAN BRIDGE - BOND 4,268 2,460 WIP - BOCCE COURTS - BOND 293,776 29,785 WIP - POLVILEBALL COURTS - BOND 287,121 <	INVENTORY, RESTAURANT	54,621	20,445
PR BENEFITS CLEARING 0 1,463 GRATUITIES CLEARING (10,914) (3,824) EMPLOYEE CHRISTMAS FUND (658) 485 TOTAL CURRENT ASSETS 6,375,378 5,619,846 RESTRICTED ASSETS 2020 SERIES BOND FUNDS - REVENUE FUND 459,791 457,449 2020 SERIES BOND FUNDS - ACQUISITION & CONSTRUI 5,242,752 6,230,924 2020 SERIES BOND FUNDS - DEBT RESERVE FUND 444,072 444,072 TOTAL RESTRICTED ASSETS 6,146,615 7,132,445 WORK IN PROCESS WIP - CLUBHOUSE IMPROVEMENTS - BOND 82,445 82,445 WIP - CLIS - BOND 231,314 214,987 WIP - RESTAURANT - BOND 148,939 73,529 WIP - STORAGE BUILDING - BOND 35,270 35,270 WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS 77,618 29,343 WIP - CART/PEDESTRIAN BRIDGE - BOND 4,268 2,460 WIP - DRIVING RANGE RESTROOM 13,785 13,785 WIP - BOCCE COURTS - BOND 293,776 29,785 WIP - PICKLEBALL COURTS - BOND 327,789 22,560 <td>INVENTORY, GAS</td> <td>6,274</td> <td>7,302</td>	INVENTORY, GAS	6,274	7,302
GRATUITIES CLEARING (10,914) (3,824) EMPLOYEE CHRISTMAS FUND (658) 485 TOTAL CURRENT ASSETS 6,375,378 5,619,846 RESTRICTED ASSETS 2020 SERIES BOND FUNDS - REVENUE FUND 459,791 457,449 2020 SERIES BOND FUNDS - ACQUISITION & CONSTRU 5,242,752 6,230,924 2020 SERIES BOND FUNDS - DEBT RESERVE FUND 444,072 444,072 TOTAL RESTRICTED ASSETS 6,146,615 7,132,445 WORK IN PROCESS WIP - CLUBHOUSE IMPROVEMENTS - BOND 82,445 82,445 WIP - CLUS - BOND 231,314 214,987 WIP - RESTAURANT - BOND 148,939 73,529 WIP - STORAGE BUILDING - BOND 35,270 35,270 WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS 77,618 29,343 WIP - CART/PEDESTRIAN BRIDGE - BOND 4,268 2,460 WIP - DRIVING RANGE RESTROOM 13,785 13,785 WIP - BOCCE COURTS - BOND 287,176 29,785 WIP - POLCLEBALL COURTS - BOND 287,121 17,478 WIP - PICKLEBALL SUNSHADE/PAVERS - BOND 45,061 <td>PREPAID</td> <td>115,662</td> <td>51,405</td>	PREPAID	115,662	51,405
EMPLOYEE CHRISTMAS FUND (658) 485 TOTAL CURRENT ASSETS 6,375,378 5,619,846 RESTRICTED ASSETS 3 5,619,846 2020 SERIES BOND FUNDS - REVENUE FUND 459,791 457,449 2020 SERIES BOND FUNDS - ACQUISITION & CONSTRUI 5,242,752 6,230,924 2020 SERIES BOND FUNDS - DEBT RESERVE FUND 444,072 444,072 TOTAL RESTRICTED ASSETS 6,146,615 7,132,445 WORK IN PROCESS WIP - CLUBHOUSE IMPROVEMENTS - BOND 82,445 82,445 WIP - CLUBHOUSE IMPROVEMENTS - BOND 231,314 214,987 WIP - RESTAURANT - BOND 148,939 73,529 WIP - STORAGE BUILDING - BOND 35,270 35,270 WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS 77,618 29,343 WIP - CART/PEDESTRIAN BRIDGE - BOND 4,268 2,460 WIP - DRIVING RANGE RESTROOM 13,785 13,785 WIP - BOCCE COURTS - BOND 293,776 29,785 WIP - PICKLEBALL COURTS - BOND 287,121 17,478 WIP - TENNIS AWNING/PAVERS - BOND 45,061 1,222 WIP	PR BENEFITS CLEARING	0	1,463
TOTAL CURRENT ASSETS 6,375,378 5,619,846 RESTRICTED ASSETS 2020 SERIES BOND FUNDS - REVENUE FUND 459,791 457,449 2020 SERIES BOND FUNDS - ACQUISITION & CONSTRUI 5,242,752 6,230,924 2020 SERIES BOND FUNDS - DEBT RESERVE FUND 444,072 444,072 TOTAL RESTRICTED ASSETS 6,146,615 7,132,445 WORK IN PROCESS *** *** WIP - CLUBHOUSE IMPROVEMENTS - BOND 82,445 82,445 WIP - CLIS - BOND 231,314 214,987 WIP - RESTAURANT - BOND 148,939 73,529 WIP - STORAGE BUILDING - BOND 35,270 35,270 WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS 77,618 29,343 WIP - CART/PEDESTRIAN BRIDGE - BOND 4,268 2,460 WIP - DRIVING RANGE RESTROOM 13,785 13,785 WIP - BOCCE COURTS - BOND 293,776 29,785 WIP - POOL DECK - BOND 327,789 22,560 WIP - TENNIS AWNING/PAVERS - BOND 45,061 1,229 WIP - SHUFFLEBALL CUNTS - BOND 259,089 1,832	GRATUITIES CLEARING	(10,914)	(3,824)
RESTRICTED ASSETS 2020 SERIES BOND FUNDS - REVENUE FUND 459,791 457,449 2020 SERIES BOND FUNDS - ACQUISITION & CONSTRUI 5,242,752 6,230,924 2020 SERIES BOND FUNDS - DEBT RESERVE FUND 444,072 444,072 TOTAL RESTRICTED ASSETS 6,146,615 7,132,445 WORK IN PROCESS WIP - CLUBHOUSE IMPROVEMENTS - BOND 82,445 82,445 WIP - CLIS - BOND 231,314 214,987 WIP - RESTAURANT - BOND 148,939 73,529 WIP - STORAGE BUILDING - BOND 35,270 35,270 WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS 77,618 29,343 WIP - CART/PEDESTRIAN BRIDGE - BOND 4,268 2,460 WIP - DRIVING RANGE RESTROOM 13,785 13,785 WIP - BOCCE COURTS - BOND 293,776 29,785 WIP - POOL DECK - BOND 327,789 22,560 WIP - TENNIS AWNING/PAVERS - BOND 45,061 1,229 WIP - SHUFFLEBALL SUNSHADE/PAVERS - BOND 259,089 1,832 WIP - BALLROOM - BOND 1,500 1,500 WIP - BALLROOM - BOND 209,211 28,957	EMPLOYEE CHRISTMAS FUND	(658)	485
2020 SERIES BOND FUNDS - REVENUE FUND 459,791 457,449 2020 SERIES BOND FUNDS - ACQUISITION & CONSTRUI 5,242,752 6,230,924 2020 SERIES BOND FUNDS - DEBT RESERVE FUND 444,072 444,072 TOTAL RESTRICTED ASSETS 6,146,615 7,132,445 WORK IN PROCESS WIP - CLUBHOUSE IMPROVEMENTS - BOND 82,445 82,445 WIP - CLIS - BOND 231,314 214,987 WIP - RESTAURANT - BOND 148,939 73,529 WIP - STORAGE BUILDING - BOND 35,270 35,270 WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS 77,618 29,343 WIP - CART/PEDESTRIAN BRIDGE - BOND 4,268 2,460 WIP - DRIVING RANGE RESTROOM 13,785 13,785 WIP - BOCCE COURTS - BOND 293,776 29,785 WIP - POOL DECK - BOND 287,121 17,478 WIP - PICKLEBALL COURTS - BOND 327,789 22,560 WIP - TENNIS AWNING/PAVERS - BOND 45,061 1,229 WIP - SHUFFLEBALL SUNSHADE/PAVERS - BOND 259,089 1,832 WIP - BALLROOM - BOND 1,500 1,500 WIP - MULTI-USE PATH - BOND 209,211 <t< td=""><td>TOTAL CURRENT ASSETS</td><td>6,375,378</td><td>5,619,846</td></t<>	TOTAL CURRENT ASSETS	6,375,378	5,619,846
WORK IN PROCESS WIP - CLUBHOUSE IMPROVEMENTS - BOND 82,445 82,445 WIP - CLIS - BOND 231,314 214,987 WIP - RESTAURANT - BOND 148,939 73,529 WIP - STORAGE BUILDING - BOND 35,270 35,270 WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS 77,618 29,343 WIP - CART/PEDESTRIAN BRIDGE - BOND 4,268 2,460 WIP - DRIVING RANGE RESTROOM 13,785 13,785 WIP - BOCCE COURTS - BOND 293,776 29,785 WIP - POOL DECK - BOND 287,121 17,478 WIP - PICKLEBALL COURTS - BOND 327,789 22,560 WIP - TENNIS AWNING/PAVERS - BOND 45,061 1,229 WIP - SHUFFLEBALL SUNSHADE/PAVERS - BOND 259,089 1,832 WIP - BALLROOM - BOND 1,500 1,500 WIP - MULTI-USE PATH - BOND 209,211 28,957	2020 SERIES BOND FUNDS - REVENUE FUND 2020 SERIES BOND FUNDS - ACQUISITION & CONSTRUCTION OF SERIES BOND FUNDS - DEBT RESERVE FUND	5,242,752 444,072	6,230,924 444,072
WIP - CLUBHOUSE IMPROVEMENTS - BOND 82,445 82,445 WIP - CLIS - BOND 231,314 214,987 WIP - RESTAURANT - BOND 148,939 73,529 WIP - STORAGE BUILDING - BOND 35,270 35,270 WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS 77,618 29,343 WIP - CART/PEDESTRIAN BRIDGE - BOND 4,268 2,460 WIP - DRIVING RANGE RESTROOM 13,785 13,785 WIP - BOCCE COURTS - BOND 293,776 29,785 WIP - POOL DECK - BOND 287,121 17,478 WIP - PICKLEBALL COURTS - BOND 327,789 22,560 WIP - TENNIS AWNING/PAVERS - BOND 45,061 1,229 WIP - SHUFFLEBALL SUNSHADE/PAVERS - BOND 259,089 1,832 WIP - BALLROOM - BOND 1,500 1,500 WIP - MULTI-USE PATH - BOND 209,211 28,957		0,110,010	.,
WIP - CLIS - BOND 231,314 214,987 WIP - RESTAURANT - BOND 148,939 73,529 WIP - STORAGE BUILDING - BOND 35,270 35,270 WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS 77,618 29,343 WIP - CART/PEDESTRIAN BRIDGE - BOND 4,268 2,460 WIP - DRIVING RANGE RESTROOM 13,785 13,785 WIP - BOCCE COURTS - BOND 293,776 29,785 WIP - POOL DECK - BOND 287,121 17,478 WIP - PICKLEBALL COURTS - BOND 327,789 22,560 WIP - TENNIS AWNING/PAVERS - BOND 45,061 1,229 WIP - SHUFFLEBALL SUNSHADE/PAVERS - BOND 259,089 1,832 WIP - BALLROOM - BOND 1,500 1,500 WIP - MULTI-USE PATH - BOND 209,211 28,957		82 <i>44</i> 5	82 <i>44</i> 5
WIP - RESTAURANT - BOND 148,939 73,529 WIP - STORAGE BUILDING - BOND 35,270 35,270 WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS 77,618 29,343 WIP - CART/PEDESTRIAN BRIDGE - BOND 4,268 2,460 WIP - DRIVING RANGE RESTROOM 13,785 13,785 WIP - BOCCE COURTS - BOND 293,776 29,785 WIP - POOL DECK - BOND 287,121 17,478 WIP - PICKLEBALL COURTS - BOND 327,789 22,560 WIP - TENNIS AWNING/PAVERS - BOND 45,061 1,229 WIP - SHUFFLEBALL SUNSHADE/PAVERS - BOND 259,089 1,832 WIP - BALLROOM - BOND 1,500 1,500 WIP - MULTI-USE PATH - BOND 209,211 28,957			
WIP - STORAGE BUILDING - BOND 35,270 35,270 WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS 77,618 29,343 WIP - CART/PEDESTRIAN BRIDGE - BOND 4,268 2,460 WIP - DRIVING RANGE RESTROOM 13,785 13,785 WIP - BOCCE COURTS - BOND 293,776 29,785 WIP - POOL DECK - BOND 287,121 17,478 WIP - PICKLEBALL COURTS - BOND 327,789 22,560 WIP - TENNIS AWNING/PAVERS - BOND 45,061 1,229 WIP - SHUFFLEBALL SUNSHADE/PAVERS - BOND 259,089 1,832 WIP - BALLROOM - BOND 1,500 1,500 WIP - MULTI-USE PATH - BOND 209,211 28,957			•
WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS 77,618 29,343 WIP - CART/PEDESTRIAN BRIDGE - BOND 4,268 2,460 WIP - DRIVING RANGE RESTROOM 13,785 13,785 WIP - BOCCE COURTS - BOND 293,776 29,785 WIP - POOL DECK - BOND 287,121 17,478 WIP - PICKLEBALL COURTS - BOND 327,789 22,560 WIP - TENNIS AWNING/PAVERS - BOND 45,061 1,229 WIP - SHUFFLEBALL SUNSHADE/PAVERS - BOND 259,089 1,832 WIP - BALLROOM - BOND 1,500 1,500 WIP - MULTI-USE PATH - BOND 209,211 28,957			
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WIP - PICKLEBALL COURTS - BOND 327,789 22,560 WIP - TENNIS AWNING/PAVERS - BOND 45,061 1,229 WIP - SHUFFLEBALL SUNSHADE/PAVERS - BOND 259,089 1,832 WIP - BALLROOM - BOND 1,500 1,500 WIP - MULTI-USE PATH - BOND 209,211 28,957			
WIP - TENNIS AWNING/PAVERS - BOND 45,061 1,229 WIP - SHUFFLEBALL SUNSHADE/PAVERS - BOND 259,089 1,832 WIP - BALLROOM - BOND 1,500 1,500 WIP - MULTI-USE PATH - BOND 209,211 28,957			
WIP - SHUFFLEBALL SUNSHADE/PAVERS - BOND 259,089 1,832 WIP - BALLROOM - BOND 1,500 1,500 WIP - MULTI-USE PATH - BOND 209,211 28,957		,	
WIP - BALLROOM - BOND 1,500 1,500 WIP - MULTI-USE PATH - BOND 209,211 28,957			·
WIP - MULTI-USE PATH - BOND 209,211 28,957			·
			

ORIGINAL PURCHASE - REAL PROPERTY & IMPROVEME 1,517,216 1,517,216 EQUIPMENT 2,970,014 2,818,324 EQUIPMENT - CAPITAL LEASE 667,628 667,628 GASB87 LEASED ASSETS 178,911 178,911 PROPERTY ZIMPOVEMENTS 14,186,336 14,121,601 CLIS SYSTEM 2,360,334 2,360,334 ACCUMULATED DEPRECIATION (11,779,553) (10,888,616) ACCUMULATED MORTIZATION - GASB87 LEASED ASS (56,905) (56,805) TOTAL NET PROPERTY, PLANT & EQUIP 10,243,982 10,718,493 LAND 13,475,411 13,475,411 13,475,411 LAND 13,475,411 13,475,411 13,475,411 LAND 13,475,411 24,021 240,211 LAND 27,725,000 27,725,000 27,725,000 2020 SERIES BOND INSURANCE PREMIUM 20,321 2,932 2,900 HOLE IN ONE ACCOUNT 62,7 1,162 TOTAL OTHER ASSETS 66,227,341 65,468,305 COURSIGNER FULL SEASE ASSESSED SEASEMENT SEASE ASSESSED SEASEMENT SEASE ASSESSED SEASEMENT SEASE ASSESSED SEASEMENT	PROPERTY, PLANT & EQUIPMENT		
EQUIPMENT CAPITAL LEASE 667,628 667,628 GASBBAT LEASED ASSETS 178,911 178,911 PROPERTY & IMPOVEMENTS 14,166,336 14,121,601 CLIS SYSTEM 2,360,334 2,360,341 ACCUMULATED DEPRECIATION (11,579,553) (16,896,616) ACCUMULATED AMORTIZATION - GASB87 LEASED ASS (56,905) (56,905) TOTAL NET PROPERTY, PLANT & EQUIP 10,243,982 10,718,493 LAND 13,475,411 13,475,411 13,475,411 TOTAL LAND 13,475,411 13,475,411 13,475,411 TOTAL LAND 13,475,411 13,475,411 13,475,411 TOTAL CARRES BOND INSURANCE PREMIUM 240,211 240,211 DEPOSITS, LONG TERM 2,932 2,900 HOLE IN ONE ACCOUNT 627 (11,162) TOTAL ASSETS 66,227,341 65,488,305 CURRENT LIABILITIES ACCOUNTS PAYABLE, TRADE 345,162 110,837 ACCOUNTS PAYABLE, OTHER 11,598 4,517 ACCOUNTS PAYABLE, OTHER (9,637) 24,095		1,517,216	1,517,216
GASBBT LEASED ASSETS 178,911 178,911 PROPERTY & IMPOVEMENTS 14,186,336 14,121,601 CLIS SYSTEM 2,360,334 2,360,334 ACCUMULATED DEPRECIATION (11,579,553) (10,888,616) ACCUMULATED DEPRECIATION - GASB87 LEASED ASS (56,905) (56,905) TOTAL NET PROPERTY, PLANT & EQUIP 10,243,982 10,718,493 LAND 13,475,411 13,475,411 13,475,411 TOTAL LAND 13,475,411 13,475,411 13,475,411 TOTHER ASSETS 27,725,000 27,725,000 SPECIAL ASSESSMENT RECEIVABLE 27,725,000 27,725,000 2020 SERIES BOND INSURANCE PREMIUM 240,211 240,211 DEPOSITS, LONG TERM 2,932 2,990 HOLE IN ONE ACCOUNT 267 (1,162) TOTAL ASSETS 66,227,341 65,468,305 CURRENT LIABILITIES & FUND EQUITY CURRENT LIABILITIES & GLUB RENTALS P 11,598	EQUIPMENT	2,970,014	2,818,324
PROPERTY & IMPOVEMENTS 14,186,336 14,121,601 CLIS SYSTEM 2,360,334 2,360,334 ACCUMULATED DEPRECIATION (11,1579,553) (10,888,616) ACCUMULATED AMORTIZATION - GASB87 LEASED ASS (56,905) (56,905) TOTAL NET PROPERTY, PLANT & EQUIP 10,243,962 10,718,493 LAND 13,475,411 13,475,411 13,475,411 LAND ORIGINAL 13,475,411 13,475,411 13,475,411 TOTAL LAND 13,475,411 13,475,411 13,475,411 TOTAL ASSESSMENT RECEIVABLE 27,725,000 27,725,000 2020 SERIES BOND INSURANCE PREMIUM 240,211 240,211 DEPOSITS, LONG TERM 2,932 2,900 HOLE IN ONE ACCOUNT 627 (1,162) TOTAL ASSETS 66,227,341 65,468,305 TOTAL ASSETS 345,162 110,837 ACCOUNTS PAYABLE, TRADE 345,162 110,837 ACCOUNTS PAYABLE, TRADE 345,162 110,837 ACCOUNTS PAYABLE, OTHER 16,394 0	EQUIPMENT - CAPITAL LEASE	667,628	667,628
CLIS SYSTEM 2,360,334 2,360,334 ACCUMULATED DEPRECIATION (11,578,553) (10,888,616) ACCUMULATED AMORTIZATION - GASB87 LEASED ASS 56,9605 (56,905) TOTAL NET PROPERTY, PLANT & EQUIP 10,243,982 10,718,493 LAND 13,475,411 13,475,411 13,475,411 TOTAL LAND 13,475,411 13,475,411 13,475,411 OTHER ASSETS SPECIAL ASSESSMENT RECEIVABLE 27,725,000 27,725,000 O200 SERIES BOND INSURANCE PREMIUM 240,211 240,211 DEPOSITS, LONG TERM 2,932 2,900 HOLE IN ONE ACCOUNT 627 (1,162) TOTAL ASSETS 66,227,341 65,468,305 CURRENT LIABILITIES ACCOUNTS ENVABLE, TRADE 345,162 110,837 ACCOUNTS ENVABLE, TRADE 345,162 110,837 ACCOUNTS ENVABLE, TRADE 345,162 110,837 ACCOUNTS ENVABLE, TRADE 11,598 4,517 ACCOUDE SHOP CONSIGNMENT SALES & CLUB RENTALS P.	GASB87 LEASED ASSETS	178,911	178,911
ACCUMULATED DEPRECIATION (11,579,553) (10,888,616) ACCUMULATED AMORTIZATION - GASB87 LEASED ASS (66,905) (66,905) TOTAL NET PROPERTY, PLANT & EQUIP 10,243,982 10,718,493 LAND LAND 13,475,411 13,475,411 LAND ORIGINAL 13,475,411 13,475,411 13,475,411 TOTAL LAND 13,475,411 13,475,411 13,475,411 OTHER ASSETS SPECIAL ASSESSMENT RECEIVABLE 27,725,000 27,725,000 2020 SERIES BOND INSURANCE PREMIUM 20,921 2,990 HOLE IN ONE ACCOUNT 627 (1,162) TOTAL OTHER ASSETS 66,227,341 65,468,305 CURRENT LIABILITIES ACCOUNTS PAYABLE, TRADE 345,162 110,837 ACCOUNTS PAYABLE, TRADE 345,162 110,837 ACCOUNTS PAYABLE, OTHER 11,598 4,517 ACCOUNTS PAYABLE, OTHER 16,394 0 SALES TAXES PAYABLE (9,637) 24,993 ACCOURS PAYABLE, OTHER 9,532 0 ACCOURTS PAYABLE, OTHER	PROPERTY & IMPOVEMENTS	14,186,336	14,121,601
ACCUMULATED DEPRECIATION (11,579,553) (10,888,616) ACCUMULATED AMORTIZATION - GASB87 LEASED ASS (66,905) (66,905) TOTAL NET PROPERTY, PLANT & EQUIP 10,243,982 10,718,493 LAND LAND ORIGINAL 13,475,411 13,475,411 TOTAL LAND 13,475,411 13,475,411 13,475,411 OTHER ASSETS SPECIAL ASSESSMENT RECEIVABLE 27,725,000 27,725,000 2020 SERIES BONDI INSURANCE PREMIUM 20,932 2,900 HOLE IN ONE ACCOUNT 627 (1,162) TOTAL OTHER ASSETS 66,227,341 65,468,305 CURRENT LIABILITIES ACCOUNTS PAYABLE, TRADE 345,162 110,837 ACCOUNTS PAYABLE, TRADE 345,162 110,837 ACCOUNTS PAYABLE, OTHER 11,588 4,517 ACCOUNTS PAYABLE, OTHER 16,394 0 SALES TAXES PAYABLE (9,637) 24,995 ACCOVED EXPENSES 171,572 19,384 10% PROJECT RETENTION 99,532 0 CAPITAL LEASE, CURRENT <th< td=""><td>CLIS SYSTEM</td><td>2,360,334</td><td>2,360,334</td></th<>	CLIS SYSTEM	2,360,334	2,360,334
ACCUMULATED AMORTIZATION - GASB87 LEASED ASS (56,905) (707AL NET PROPERTY, PLANT & EQUIP 10,243,982 10,718,493	ACCUMULATED DEPRECIATION		
TOTAL NET PROPERTY, PLANT & EQUIP 10,243,982 10,718,493	ACCUMULATED AMORTIZATION - GASB87 LEASED ASS	,	,
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TOTAL LAND 13,475,411 13,475,411 OTHER ASSETS SPECIAL ASSESSMENT RECEIVABLE 27,725,000 27,725,000 2020 SERIES BOND INSURANCE PREMIUM 240,211 240,211 DEPOSITS, LONG TERM 2,932 2,900 HOLE IN ONE ACCOUNT 627 (1,162) TOTAL OTHER ASSETS 27,968,769 27,966,949 TOTAL ASSETS 66,227,341 65,468,305 LIABILITIES ACCOUNTS PAYABLE, TRADE 345,162 110,837 ACCOUNTS PAYABLE, TRADE 345,162 110,837 ACCOUNTS PAYABLE, OTHER 0 360,927 ACCOUNTS PAYABLE, OTHER 16,394 0 ACCOUNTS PAYABLE, OTHER 16,394 0 ACCRUED EXPENSES 171,572 159,354 ACCRUED EXPENSES 171,572 159,354 10% PROJUCT RETENTION 99,532 0 CAPITAL LEASE - CURRENT 92,859 92,859 GASB87 LEASE LIABILITY - CURRENT 55,884 55,884		13 475 411	13 475 411
OTHER ASSETS SPECIAL ASSESSMENT RECEIVABLE 27,725,000 27,725,000 2020 SERIJES BONDI INSURANCE PREMIUM 240,211 240,211 DEPOSITS, LONG TERM 2,932 2,900 HOLE IN ONE ACCOUNT 627 (1,162) TOTAL OTHER ASSETS 27,968,769 27,966,949 TOTAL ASSETS 66,227,341 65,468,305 LIABILITIES ACCOUNTS PAYABLE, TRADE 345,162 110,837 ACCRUED INTEREST 0 360,927 GOLF SHOP CONSIGNMENT SALES & CLUB RENTALS P 11,598 4,517 ACCRUED INTEREST 0 360,927 ACCRUED EXPENSES 171,572 159,354 ACCRUED EXPENSES 171,572 159,354 10% PROJECT RETENTION 99,532 0 CAPITAL LEASE - CURRENT 92,859 92,859 GASBAT LEASE LIABILITY - CURRENT 55,884 55,884 DEPOSITS - BALLROOM & LOCKER 3,215 745 GIFT CARDS & GROUPONS 31,993 30,804 <tr< td=""><td></td><td></td><td></td></tr<>			
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2020 SERIES BOND INSURANCE PREMIUM 240,211 240,211 DEPOSITS, LONG TERM 2,932 2,900 HOLE IN ONE ACCOUNT 627 (1,162) TOTAL OTHER ASSETS 27,968,769 27,966,949 TOTAL ASSETS 66,227,341 65,468,305 LIABILITIES ACCOUNTS PAYABLE, TRADE 345,162 110,837 ACCRUED INTEREST 0 360,927 GOLF SHOP CONSIGNMENT SALES & CLUB RENTALS P. 11,598 4,517 ACCOUNTS PAYABLE, OTHER 16,394 0 SALES TAXES PAYABLE (9,637) 24,095 ACCRUED EXPENSES 171,572 159,354 10% PROJECT RETENTION 99,532 0 CAPITAL LEASE - CURRENT 92,859 92,859 GASB87 LEASE LIABILITY - CURRENT 55,884 55,884 DEPOSITS - BALLROOM & LOCKER 3,215 745 GIFT CARDS & GROUPONS 31,993 30,804 CREDIT BOOK 15,137 16,116 HOLE IN ONE CLUB 360 0 OTHER CUR	OTHER ASSETS		
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HOLE IN ONE ACCOUNT 627	2020 SERIES BOND INSURANCE PREMIUM	240,211	240,211
TOTAL OTHER ASSETS 27,968,769 27,966,949 TOTAL ASSETS 66,227,341 65,468,305 LIABILITIES & FUND EQUITY CURRENT LIABILITIES ACCOUNTS PAYABLE, TRADE 345,162 110,837 ACCRUED INTEREST 0 360,927 GOLF SHOP CONSIGNMENT SALES & CLUB RENTALS P. 11,598 4,517 ACCOUNTS PAYABLE, OTHER 16,394 0 SALES TAXES PAYABLE (9,637) 24,095 ACCRUED EXPENSES 171,572 159,354 10% PROJECT RETENTION 99,532 0 CAPITAL LEASE - CURRENT 92,859 92,859 GASBAT LEASE LIABILITY - CURRENT 55,884 55,884 DEPOSITS - BALLROOM & LOCKER 3,215 745 GIFT CARDS & GROUPONS 31,993 30,804 CREDIT BOOK 15,137 16,116 HOLE IN ONE CLUB 3,602 0 OTHER CURRENT LIABILITIES 36 0 2020 SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED DEFERRED MAINTENANCE 31,633<	DEPOSITS, LONG TERM	2,932	2,900
TOTAL ASSETS 66,227,341 65,468,305 LIABILITIES & FUND EQUITY CURRENT LIABILITIES ACCOUNTS PAYABLE, TRADE 345,162 110,837 ACCCUED INTEREST 0 360,927 GOLF SHOP CONSIGNMENT SALES & CLUB RENTALS P. 11,598 4,517 ACCOUNTS PAYABLE, OTHER 16,394 0 SALES TAXES PAYABLE (9,637) 24,095 ACCRUED EXPENSES 171,572 159,354 10% PROJECT RETENTION 99,532 0 CAPITAL LEASE - CURRENT 92,859 92,859 GASBAS LEASE LIABILITY - CURRENT 55,884 55,884 DEPOSITS - BALLROOM & LOCKER 3,215 745 GIFT CARDS & GROUPONS 31,993 30,804 CREDIT BOOK 15,137 16,116 HOLE IN ONE CLUB 3,602 0 OTHER CURRENT LIABILITIES 36 0 2020 SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED DEFERRED MAINTENANCE<	HOLE IN ONE ACCOUNT	627	(1,162)
LIABILITIES & FUND EQUITY CURRENT LIABILITIES ACCOUNTS PAYABLE, TRADE 345,162 110,837 ACCRUED INTEREST 0 360,927 GOLF SHOP CONSIGNMENT SALES & CLUB RENTALS P. 11,598 4,517 ACCOUNTS PAYABLE, OTHER 16,394 0 SALES TAXES PAYABLE (9,637) 24,095 ACCRUED EXPENSES 171,572 159,354 10% PROJECT RETENTION 99,532 0 CAPITAL LEASE - CURRENT 92,859 92,859 GASB87 LEASE LIABILITY - CURRENT 55,884 55,884 DEPOSITS - BALLROOM & LOCKER 3,215 745 GIFT CARDS & GROUPONS 31,993 30,804 CREDIT BOOK 15,137 16,116 HOLE IN ONE CLUB 3,602 0 OTHER CURRENT LIABILITIES 36 0 2020 SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED D DEFERRED MAINTENANCE 31,633	TOTAL OTHER ASSETS	27,968,769	27,966,949
CURRENT LIABILITIES ACCOUNTS PAYABLE, TRADE 345,162 110,837 ACCRUED INTEREST 0 360,927 GOLF SHOP CONSIGNMENT SALES & CLUB RENTALS P. 11,598 4,517 ACCOUNTS PAYABLE, OTHER 16,394 0 SALES TAXES PAYABLE (9,637) 24,095 ACCRUED EXPENSES 171,572 159,354 10% PROJECT RETENTION 99,532 0 CAPITAL LEASE - CURRENT 92,859 92,859 GASB87 LEASE LIABILITY - CURRENT 55,884 55,884 DEPOSITS - BALLROOM & LOCKER 3,215 745 GIFT CARDS & GROUPONS 31,993 30,804 CREDIT BOOK 15,137 16,116 HOLE IN ONE CLUB 3,602 0 OTHER CURRENT LIABILITIES 36 0 2020 SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED DEFER	TOTAL ASSETS	66,227,341	65,468,305
CURRENT LIABILITIES ACCOUNTS PAYABLE, TRADE 345,162 110,837 ACCRUED INTEREST 0 360,927 GOLF SHOP CONSIGNMENT SALES & CLUB RENTALS P. 11,598 4,517 ACCOUNTS PAYABLE, OTHER 16,394 0 SALES TAXES PAYABLE (9,637) 24,095 ACCRUED EXPENSES 171,572 159,354 10% PROJECT RETENTION 99,532 0 CAPITAL LEASE - CURRENT 92,859 92,859 GASB87 LEASE LIABILITY - CURRENT 55,884 55,884 DEPOSITS - BALLROOM & LOCKER 3,215 745 GIFT CARDS & GROUPONS 31,993 30,804 CREDIT BOOK 15,137 16,116 HOLE IN ONE CLUB 3,602 0 OTHER CURRENT LIABILITIES 36 0 2020 SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED DEFER	LIADILITIES & ELIND EQUITY		
ACCOUNTS PAYABLE, TRADE ACCRUED INTEREST O 360,927 GOLF SHOP CONSIGNMENT SALES & CLUB RENTALS P. ACCOUNTS PAYABLE, OTHER 16,394 0 SALES TAXES PAYABLE (9,637) 24,095 ACCRUED EXPENSES 171,572 159,354 10% PROJECT RETENTION 99,532 0 CAPITAL LEASE - CURRENT 92,859 GASBAT LEASE LIABILITY - CURRENT 55,884 DEPOSITS - BALLROOM & LOCKER 3,215 GIFT CARDS & GROUPONS 13,993 30,804 CREDIT BOOK 15,137 16,116 HOLE IN ONE CLUB 0 OTHER CURRENT LIABILITIES 36 0 OUD SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED CAPITAL RESERVE 24,700 1,368 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED ANNUAL GOLF MEMBERSHIP 587,051 683,745 UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 4,241 4,415	LIABILITIES & FUND EQUITY		
ACCRUED INTEREST GOLF SHOP CONSIGNMENT SALES & CLUB RENTALS P. ACCOUNTS PAYABLE, OTHER 16,394 0 SALES TAXES PAYABLE (9,637) 24,095 ACCRUED EXPENSES 171,572 159,354 10% PROJECT RETENTION 99,532 0 CAPITAL LEASE - CURRENT 92,859 GASB87 LEASE LIABILITY - CURRENT 55,884 DEPOSITS - BALLROOM & LOCKER 3,215 GIFT CARDS & GROUPONS 31,993 30,804 CREDIT BOOK 15,137 16,116 HOLE IN ONE CLUB 0THER CURRENT LIABILITIES 36 0 OTHER CURRENT LIABILITIES 36 0 OTHER CURRENT LIABILITIES 36 0 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED CAPITAL RESERVE 24,700 1,368 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 587,051 683,745 UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 4,241 4,415	CURRENT LIABILITIES		
GOLF SHOP CONSIGNMENT SALES & CLUB RENTALS P. 11,598 4,517 ACCOUNTS PAYABLE, OTHER 16,394 0 SALES TAXES PAYABLE (9,637) 24,095 ACCRUED EXPENSES 171,572 159,354 10% PROJECT RETENTION 99,532 0 CAPITAL LEASE - CURRENT 92,859 92,859 GASB87 LEASE LIABILITY - CURRENT 55,884 55,884 DEPOSITS - BALLROOM & LOCKER 3,215 745 GIFT CARDS & GROUPONS 31,993 30,804 CREDIT BOOK 15,137 16,116 HOLE IN ONE CLUB 3,602 0 OTHER CURRENT LIABILITIES 36 0 2020 SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED CAPITAL RESERVE 24,700 1,368 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED ANNUAL GOLF MEMBERSHIP 587,051 683,745 UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 4,241 4,415	ACCOUNTS PAYABLE, TRADE	345,162	110,837
ACCOUNTS PAYABLE, OTHER SALES TAXES PAYABLE (9,637) 24,095 ACCRUED EXPENSES 171,572 159,354 10% PROJECT RETENTION 99,532 0 CAPITAL LEASE - CURRENT 92,859 GASB87 LEASE LIABILITY - CURRENT 55,884 DEPOSITS - BALLROOM & LOCKER 3,215 GIFT CARDS & GROUPONS 31,993 30,804 CREDIT BOOK 15,137 16,116 HOLE IN ONE CLUB 3,602 0 OTHER CURRENT LIABILITIES 36 0 2020 SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED CAPITAL RESERVE 24,700 1,368 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED DEFERRED MAINTENANCE 31,633 1,040 UNEARNED ANNUAL GOLF MEMBERSHIP 587,051 683,745 UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 4,241 4,415	ACCRUED INTEREST	0	360,927
SALES TAXES PAYABLE (9,637) 24,095 ACCRUED EXPENSES 171,572 159,354 10% PROJECT RETENTION 99,532 0 CAPITAL LEASE - CURRENT 92,859 92,859 GASB87 LEASE LIABILITY - CURRENT 55,884 55,884 DEPOSITS - BALLROOM & LOCKER 3,215 745 GIFT CARDS & GROUPONS 31,993 30,804 CREDIT BOOK 15,137 16,116 HOLE IN ONE CLUB 3,602 0 OTHER CURRENT LIABILITIES 36 0 2020 SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED CAPITAL RESERVE 24,700 1,368 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED USER FEES 49,043 1,040 UNEARNED ANNUAL GOLF MEMBERSHIP 587,051 683,745 UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 4,241 4,415	GOLF SHOP CONSIGNMENT SALES & CLUB RENTALS P.	11,598	4,517
ACCRUED EXPENSES 171,572 159,354 10% PROJECT RETENTION 99,532 0 CAPITAL LEASE - CURRENT 92,859 92,859 GASB87 LEASE LIABILITY - CURRENT 55,884 55,884 DEPOSITS - BALLROOM & LOCKER 3,215 745 GIFT CARDS & GROUPONS 31,993 30,804 CREDIT BOOK 15,137 16,116 HOLE IN ONE CLUB 3,602 0 OTHER CURRENT LIABILITIES 36 0 2020 SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED CAPITAL RESERVE 24,700 1,368 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED USER FEES 49,043 1,040 UNEARNED ANNUAL GOLF MEMBERSHIP 587,051 683,745 UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 4,241 4,415	ACCOUNTS PAYABLE, OTHER	16,394	0
10% PROJECT RETENTION 99,532 0 CAPITAL LEASE - CURRENT 92,859 92,859 GASB87 LEASE LIABILITY - CURRENT 55,884 55,884 DEPOSITS - BALLROOM & LOCKER 3,215 745 GIFT CARDS & GROUPONS 31,993 30,804 CREDIT BOOK 15,137 16,116 HOLE IN ONE CLUB 3,602 0 OTHER CURRENT LIABILITIES 36 0 2020 SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED CAPITAL RESERVE 24,700 1,368 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED USER FEES 49,043 1,040 UNEARNED ANNUAL GOLF MEMBERSHIP 587,051 683,745 UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 4,241 4,415	SALES TAXES PAYABLE	(9,637)	24,095
CAPITAL LEASE - CURRENT 92,859 92,859 GASB87 LEASE LIABILITY - CURRENT 55,884 55,884 DEPOSITS - BALLROOM & LOCKER 3,215 745 GIFT CARDS & GROUPONS 31,993 30,804 CREDIT BOOK 15,137 16,116 HOLE IN ONE CLUB 3,602 0 OTHER CURRENT LIABILITIES 36 0 2020 SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED CAPITAL RESERVE 24,700 1,368 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED USER FEES 49,043 1,040 UNEARNED ANNUAL GOLF MEMBERSHIP 587,051 683,745 UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 4,241 4,415	ACCRUED EXPENSES	171,572	159,354
GASB87 LEASE LIABILITY - CURRENT 55,884 55,884 DEPOSITS - BALLROOM & LOCKER 3,215 745 GIFT CARDS & GROUPONS 31,993 30,804 CREDIT BOOK 15,137 16,116 HOLE IN ONE CLUB 3,602 0 OTHER CURRENT LIABILITIES 36 0 2020 SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED CAPITAL RESERVE 24,700 1,368 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED USER FEES 49,043 1,040 UNEARNED ANNUAL GOLF MEMBERSHIP 587,051 683,745 UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 4,241 4,415	10% PROJECT RETENTION	99,532	0
DEPOSITS - BALLROOM & LOCKER 3,215 745 GIFT CARDS & GROUPONS 31,993 30,804 CREDIT BOOK 15,137 16,116 HOLE IN ONE CLUB 3,602 0 OTHER CURRENT LIABILITIES 36 0 2020 SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED CAPITAL RESERVE 24,700 1,368 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED USER FEES 49,043 1,040 UNEARNED ANNUAL GOLF MEMBERSHIP 587,051 683,745 UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 4,241 4,415	CAPITAL LEASE - CURRENT	92,859	92,859
GIFT CARDS & GROUPONS 31,993 30,804 CREDIT BOOK 15,137 16,116 HOLE IN ONE CLUB 3,602 0 OTHER CURRENT LIABILITIES 36 0 2020 SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED CAPITAL RESERVE 24,700 1,368 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED USER FEES 49,043 1,040 UNEARNED ANNUAL GOLF MEMBERSHIP 587,051 683,745 UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 4,241 4,415	GASB87 LEASE LIABILITY - CURRENT	55,884	55,884
CREDIT BOOK 15,137 16,116 HOLE IN ONE CLUB 3,602 0 OTHER CURRENT LIABILITIES 36 0 2020 SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED CAPITAL RESERVE 24,700 1,368 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED USER FEES 49,043 1,040 UNEARNED ANNUAL GOLF MEMBERSHIP 587,051 683,745 UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 4,241 4,415	DEPOSITS - BALLROOM & LOCKER	3,215	745
HOLE IN ONE CLUB 3,602 0 OTHER CURRENT LIABILITIES 36 0 2020 SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED CAPITAL RESERVE 24,700 1,368 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED USER FEES 49,043 1,040 UNEARNED ANNUAL GOLF MEMBERSHIP 587,051 683,745 UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 4,241 4,415	GIFT CARDS & GROUPONS	31,993	30,804
OTHER CURRENT LIABILITIES 36 0 2020 SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED CAPITAL RESERVE 24,700 1,368 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED USER FEES 49,043 1,040 UNEARNED ANNUAL GOLF MEMBERSHIP 587,051 683,745 UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 4,241 4,415	CREDIT BOOK	15,137	16,116
2020 SERIES BONDS PAYABLE - SHORT TERM 0 920,000 UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED CAPITAL RESERVE 24,700 1,368 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED USER FEES 49,043 1,040 UNEARNED ANNUAL GOLF MEMBERSHIP 587,051 683,745 UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 4,241 4,415	HOLE IN ONE CLUB	3,602	0
UNEARNED BASE ASSESSMENTS 228,436 11,626 UNEARNED CAPITAL RESERVE 24,700 1,368 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED USER FEES 49,043 1,040 UNEARNED ANNUAL GOLF MEMBERSHIP 587,051 683,745 UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 4,241 4,415	OTHER CURRENT LIABILITIES	36	0
UNEARNED CAPITAL RESERVE 24,700 1,368 UNEARNED DEFERRED MAINTENANCE 31,633 1,734 UNEARNED USER FEES 49,043 1,040 UNEARNED ANNUAL GOLF MEMBERSHIP 587,051 683,745 UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 4,241 4,415	2020 SERIES BONDS PAYABLE - SHORT TERM	0	920,000
UNEARNED DEFERRED MAINTENANCE31,6331,734UNEARNED USER FEES49,0431,040UNEARNED ANNUAL GOLF MEMBERSHIP587,051683,745UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF4,2414,415	UNEARNED BASE ASSESSMENTS	228,436	11,626
UNEARNED USER FEES49,0431,040UNEARNED ANNUAL GOLF MEMBERSHIP587,051683,745UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF4,2414,415	UNEARNED CAPITAL RESERVE	24,700	1,368
UNEARNED ANNUAL GOLF MEMBERSHIP587,051683,745UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF4,2414,415	UNEARNED DEFERRED MAINTENANCE	31,633	1,734
UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF 4,241 4,415	UNEARNED USER FEES	49,043	1,040
	UNEARNED ANNUAL GOLF MEMBERSHIP	587,051	683,745
	UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIF	4,241	4,415
TOTAL CURRENT LIABILITIES 1,762,452 2,480,065	TOTAL CURRENT LIABILITIES	1,762,452	2,480,065

LONG-TERM LIABILITIES		
2020 SERIES BONDS PAYABLE	26,805,000	26,805,000
2020 SERIES BONDS PAYABLE - PREMIUM/DISCOUNT	1,753,928	1,753,928
2020 SERIES BONDS - DEFERRED OUTFLOW (INFLOW)	(786,190)	(786,190)
CAPITAL LEASE - LONG TERM	101,676	101,676
GASB87 LEASE LIABILITY - LONG TERM	66,727	66,727
TOTAL LONG-TERM LIABILITIES	27,941,141	27,941,141
TOTAL LIABILITIES	29,703,593	30,421,206
FUND EQUITY		
CONTRIBUTED CAPITAL	39,627,310	39,627,310
ASSOCIATION EQUITY(DEFICIT)	(4,580,211)	(3,816,067)
PROFIT/(LOSS)	1,476,650	(764,144)
TOTAL FUND EQUITY(DEFICIT)	36,523,748	35,047,099
TOTAL LIABILITIES & FUND EQUITY	66,227,341	65,468,305

Herons Glen Recreation District Income Statement May 31, 2023

		This I	Month		Year to Date				Annual Budgets		
Non-Golf Operations	Actual	Budget	Variance	Last Yr	Actual	Budget	Variance	Last Yr	FY23 2022- 23	FY22 2021- 22	
REVENUE										_	
Admin	77,965	76,982	983	74,265	694,164	704,587	(10,423)	662,024	1,032,321	940,571	
Restaurant	122,928	118,038	4,890	98,294	1,347,219	1,405,057	(57,838)	1,107,654	1,806,209	1,530,601	
Clubhouse	72,870	72,870	0	66,826	612,102	611,902	200	543,897	900,294	802,012	
CLIS	42,441	42,941	(500)	40,895	349,536	347,789	1,747	295,166	523,567	425,701	
Fitness Center	5,965	5,566	400	5,607	50,769	50,059	710	49,178	72,605	70,326	
Asmnts Included With	207,825	207,825	0	187,124	1,706,451	1,706,451	0	1,498,414	2,618,899	2,301,034	
Above Revenue	201,023	201,023	O	107,124	1,700,431	1,700,431	O	1,430,414	2,010,099	2,301,034	
<u>EXPENSES</u>											
Admin	78,750	76,982	1,767	73,660	727,770	704,587	23,184	628,116	1,032,321	940,571	
Restaurant	116,591	118,038	(1,447)	107,233	1,412,200	1,405,057	7,142	1,178,828	1,806,209	1,530,601	
Clubhouse	69,279	72,870	(3,591)	61,305	590,506	611,902	(21,395)	533,417	900,294	802,012	
CLIS	29,497	42,941	(13,444)	34,407	289,696	347,789	(58,093)	289,511	523,567	425,701	
Fitness Center	5,428	5,565	(138)	3,778	44,272	50,059	(5,787)	48,357	72,605	70,326	
Total Revenue	322,169		5,772	285,887	3,053,790	3,119,393	(65,603)	2,657,920			
Total Expenses	299,544	316,397	(16,852)	280,383	3,064,444	3,119,393	(54,949)	2,678,229	4,334,996	3,769,211	
Total Asmnts Included With Revenue	207,825	207,825	0	187,124	1,706,451	1,706,451	0	1,498,414	2,618,899	2,301,034	
OPERATIONS - Non-Golf											
Net Income	22,624	0	22,624	5,504	(10,654)	0	(10,654)	(20,309)	0	(0)	
Golf Operations											
<u>REVENUE</u>	400.000	470.000			4 707 007	. =0= .0.	00 740			4 050 500	
Pro Shop	196,636	176,338	20,298	133,344	1,735,867	1,705,124	30,743	1,094,841	2,358,395	1,953,722	
GCM	0	0	0	0	0	0	0	0	0	0	
<u>EXPENSES</u>											
Pro Shop	47,612	49,840	(2,228)	37,035	406,403	497,276	(90,873)	311,329	695,621	547,809	
GCM	152,184	160,987	(8,803)	126,013	1,002,861	1,131,956	(129,095)	962,949	1,662,774	1,405,914	
Golf Total Revenue	196,636	176,338	20,298	133,344	1,735,867	1,705,124	30,743	1,094,841	2,358,395	1,953,722	
Golf Total Expenses	199,796	210,827	(11,031)	163,048	1,409,264	1,629,232		1,274,279	2,358,395	1,953,723	
Golf Net Income	(3,160)	(34,489)	31,329	(29,704)	326,603	75,892	250,711	(179,437)	(0)	(1)	
NET INCOME ALL DEPTS.	19,464	(34,489)	53,953	(24,200)	315,949	75,892	240,058	(199,747)	(0)	(2)	

Herons Glen Recreation District TOTAL VARIANCE REPORT May 31, 2023

DEPARTMENT	ACTUAL	BUDGET	VARIANCE	ACTUAL YTD	BUDGET YTD	VARIANCE	LYYTD Activity	YE Forecast
	MTD	MTD	Favorable /			Favorable /		
ADMINISTRATION			(Unfavorable)			(Unfavorable)		
Operating Revenue	11,219	10,236	983	113,046	123,469	(10,423)	118,955	142,587
Operating Expenses	78,750	76,982	(1,767)	727,770	704,587	(23,184)	628,116	1,055,505
Operating Income	(67,531)	(66,746)	(785)	(614,724)	(581,118)	(33,606)	(509,162)	(912,918)
Assessment	66,746	66,746	0	581,118	581,118	0	543,070	879,312
Net Income	(785)	0	(785)	(33,606)	0	(33,606)	33,908	(33,606)
RESTAURANT								
Operating Revenue	84,224	79,335	4,890	1,058,334	1,116,172	(57,838)	882,694	1,256,605
Operating Expenses	116,591	118,038	1,447	1,412,200	1,405,057	(7,142)	1,178,828	1,813,351
Operating Income	(32,367)	(38,703)	6,337	(353,866)	(288,885)	(64,981)	(296,135)	(556,746)
Assessment	38,703	38,703	0	288,886	288,886	0	224,960	491,766
Net Income	6,337	0	6,337	(64,980)	0	(64,981)	(71,174)	(64,981)
CLUBHOUSE								
Operating Revenue	0	0	0	11,800	11,600	200	11,652	11,800
Operating Expenses	69,279	72,870	3,591	590,506	611,902	21,395	533,417	878,899
Operating Income	(69,279)	(72,870)	3,591	(578,706)	(600,302)	21,595	(521,765)	(867,099)
Assessment	72,870	72,870	0	600,302	600,302	0	532,244	888,694
Net Income	3,591	0	3,591	21,595	(0)	21,595	10,479	21,595
CLIS Dept.								
Operating Revenue	18,301	18,801	(500)	161,849	160,102	1,747	143,631	236,393
Operating Expenses	29,497	42,941	13,444	289,696	347,789	58,093	289,511	465,475
Operating Income	(11,196)	(24,139)	12,944	(127,847)	(187,687)	59,840	(145,880)	(229,082)
Assessment	24,140	24,140	0	187,687	187,687	0	151,535	288,922
Net Income	12,944	0	12,944	59,840	0	59,840	5,655	59,840
Fitness Center								
Operating Revenue	600	200	400	2,310	1,600	710	2,574	3,110
Operating Expenses	5,428	5,565	138	44,272	50,059	5,787	48,357	66,818
Operating Income	(4,828)	(5,365)	538	(41,961)	(48,459)	6,498	(45,783)	(63,707)
Assessment	5,366	5,366	0	48,459 7 _{6,400}	48,459	0	46,604 Taga	70,205
Net Income	538	0	538	6,498	0	6,498	821	6,498
SUBTOTAL								
Total Operating Revenues	114,344	108,572	5,772	1,347,339	1,412,942	(65,603)	1,159,506	1,650,494
Total Operating Expenses	299,544	316,397	16,852	3,064,444	3,119,393	54,949	2,678,229	4,280,047
Total Operating Income	(185,200)	(207,825)	(22,624)	(1,717,105)	(1,706,451)	10,654	(1,518,723)	(2,629,553)
Total Assessments	207,825	207,825	0	1,706,451	1,706,451	0	1,498,414	2,618,899
Net Income	22,624	0	22,624	(10,654)	0	(10,654)	(20,309)	(10,654)
GOLF MAINTENANCE								
Operating Revenue	0	0	0	0	0	0	0	0
Operating Expenses	152,184	160,987	8,803	1,002,861	1,131,956	129,095	962,949	1,533,679
Net Income	(152,184)	(160,987)	8,803	(1,002,861)	(1,131,956)	129,095	(962,949)	(1,533,679)
PRO SHOP								
Operating Revenue	196,636	176,338	20,298	1,735,867	1,705,124	30,743	1,094,841	2,389,138
Operating Expenses	47,612	49,840	2,228	406,403	497,276	90,873	311,329	604,747
Net Income	149,024	126,498	22,526	1,329,464	1,207,848	121,616	783,512	1,784,390

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE Favorable /	ACTUAL YTD	BUDGET YTD	Favorable /	LYYTD Activity	YE Forecast
			(Unfavorable)			(Unfavorable)		
ALL DEPARTMENTS								
Total Operating Revenues	310,980	284,910	26,070	3,083,206	3,118,066	(34,860)	2,254,348	4,039,632
Total Operating Expenses	499,340	527,224	27,883	4,473,708	4,748,626	274,918	3,952,508	6,418,473
Total Operating Income		(242,314)	(53,953)	(1,390,502)	(1,630,559)	(240,058)	(1,698,160)	(2,378,841)
Total Assessments	207,825	207,825	0	1,706,451	1,706,451	0	1,498,414	2,618,899
Net Income	19,464	(34,489)	53,953	315,949	75,892	240,058	(199,747)	240,057
				7			7	
From Golf Operations	(3,160)	(34,489)	31,329	326,603	75,892	250,711	(179,437)	250,711
From Other than Golf Operations	22,624	0	22,624	(10,654)	0	(10,654)	(20,309)	(10,654)
HURRICANE IAN EXPENSES								
Hurricane Ian Expenses	478	0	(478)	363,151	0	(363,151)	0	363,151
Total Hurricane Ian Expenses FY22 & FY23			` ,	363,151		,		•
·								
HURRICANE IAN PROCEEDS								
Insurance Proceeds Received	0	0	0	205,178	0	205,178	0	205,178
FEMA Proceeds Received (Federal &	•	0	0		0	•	0	
State)	0	0	0	0	0	0	0	0
Total Proceeds Received from Hurricane Ian	0	0	0	205,178	0	205,178	0	205,178
				•				
FEMA Anticipated Proceeds from Project	0	0		0	0		0	0
Worksheet	-	-		-	-		-	-
Total Hurricane Ian Expenses FY22 & FY23				(410,127)				
Total Proceeds Received from Hurricane Ian				205,178				
NET Hurricane Ian (Expenses)/Proceeds to da	ate			(204,949)	_			
(=-+				(=3.,0.0)	=			

Actual Budget Variance Favorable / Month Mon	HGRD Variance				
Actual Budget Variance This					
Month Mont	, 20	Actual	Budget	Variance	Explanation
Administration Payroll Recents 6,215 7,534 1,519 Medicorn ACA budgeted in May - have not been billed yet Restaurant 1,500 1,500 1,500 Repared of AED machines Repared Sales up 10% over SMLY & up 0% over budget Repared Sales up 10% over SMLY & up 0% over SMLY & up 0% over budget Repared Sales up 10% over SMLY & up 0% over SMLY & up 0% over budget Repared Sales up 10% over SMLY & up 0% ov				Favorable /	Pro constant
Page of the present			Month		
Replaced oid AED machine 1,000 1,000 Replaced oid AED machine Retailurant 1,000 Replaced oid AED machine	Administration				
Personal	Payroll Benefits		7,834		
Dising Room Sales	AED Training & Supplies	1,900	-	(1,900)	Replaced old AED machine
Dising Room Sales					
Lourge Sales 49.012 46.183 2.282 Lourge Sales up 15% over SMLY & up 61% over budget Banquet Sales 19.7% over SMLY & up 61% over budget Banquet Sales 19.7% over SMLY & up 61% over budget					
Banquet Seles 19,033 11,260 7,73 Banquet Seles up 57% over SMLY & up 41% over budget COS. Food 21,649 22,677 1,026 2,0275 1,026 2,0275 1,026 2,0275 1,026 2,0275 1,026 2,0275 1,026 2,0275 1,026 2,0275 1,026 2,0275 1,026 2,0275 1,026 2,0275 1,026 2,0275 1,026 2,0275 1,026 2,0275 1,026 2,0275 1,026 2,0275 2,0275 1,026 2,0275 1,026 2,0275 1,026 2,0275 1,026 2,0275 1,027 2,0275 2,02					
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22.677 1.028 a budget of 42.00% Payrol Kitchen 23.784 2.116 2.6202 1.028 a budget of 42.00% Payrol Sancice 20.726 19.616 (1.09) Schedulet based on level of business Payrol Barefish 4.185 7.43 2.938 a merglyose participating in the health benefit plan; budgeted for 12 2.6202 1.000 2.600 2.240 The cost of propiane has goine down -YTD \$7.780 better than budget Schedulet based on level of business Payrol Barefish 4.185 7.43 2.938 3.248 2.249 The cost of propiane has goine down -YTD \$7.780 better than budget Schedulet based on level of business Payrol Barefish 4.185 7.45 2.240 The cost of propiane has goine down -YTD \$7.780 better than budget Schedulet based on level of business Payrol Barefish 4.185 7.45 2.240 The cost of propiane has goine down -YTD \$7.780 better than budget Schedulet based on level of business Payrol Barefish 4.185 7.45 2.240 The cost of propiane has goine down -YTD \$7.780 better than budget Schedulet bare 4.185 7.240 The cost of propiane has goine down -YTD \$7.780 better than budget 5.240 The cost of propiane has goine down -YTD \$7.780 better than budget 5.240 The cost of propiane has goine down -YTD \$7.780 better than budget 5.240 The cost of propiane has goine down -YTD \$7.780 better than budget 5.240 The cost of propiane has goine down -YTD \$7.780 better than budget 5.240 The cost of propiane has goine down -YTD \$7.780 better than budget 5.240 The cost of propiane has goine for the same filems 7.240 The cost of propiane has goine for the same filems 7.240 The cost of propiane has goine for the same filems 7.240 The cost of propiane has goine for the same filems 7.240 The cost of propiane has goine for the same filems 7.240 The cost of propiane has goine for the same filems 7.240 The cost of propiane has goine for the propiane has goine for the same filems 7.240 The cost of propiane has goine for the propiane has goine for the propiane	Banquet Sales	19,033	11,260	7,773	1 0
Payroll Kirchine	000 5	04.040	00.077	4 000	
Payroll Bareline	-				
Payroll Excense 1,4165 7,143 2,958 8 employees participating in the health benefit plant, budgeted for 12	•			, , ,	
Licenses & Taxes Propose Gas 98	,			, ,	
Propose Gas 908 3,248 2,340 The cost of propene has goine down - YTD \$7,705 better than budget Service Contracts 399 1,473 1,074 The cost of propene has goine down - YTD \$7,705 and done in April Supplies 2,284 605 (1,679) Basic supplies are more expensive so we're paying more for the same items Clubhouse - 2,250 2,250 Basic supplies are more expensive so we're paying more for the same items Clubhouse - 2,250 Elig purchase in April - supply chain issue Insurance (Allocation) 6,550 4,948 (1,602) Apr23 Humicane lan portion incorrectly coded to Dept 93 Maintenance & Repairs 1,180 - 1,180	· ·				
Service Contracts				(, ,	
Clubhouse	•				
Clubhouse					
Pool Chemical - 2.250 18, purchase in April - supply chain issue	Сиррисо	2,204	000	(1,073)	basic supplies are more expensive so were paying more for the same terms
Pool Chemical - 2.250 18, purchase in April - supply chain issue	Clubhouse				
Insurance (Allocation)		-	2.250	2.250	Big purchase in April - supply chain issue
Maintenance & Repairs 5.547 6.798 1.251 Memorial bench donation received and booked against expense line item Janik King Kitchen Cleaning budgeted but not being used. Bowen Cooling quarterly A/C & Chiller Maint. budgeted but not being used. Bowen Cooling quarterly A/C & Chiller Maint. budgeted but not being used. Bowen Cooling quarterly A/C & Chiller Maint. budgeted but not being used. Bowen Cooling quarterly A/C & Chiller Maint. budgeted but not being used. Bowen Cooling quarterly A/C & Childer Maint. budgeted but not being used. Bowen Cooling quarterly A/C & Childer Maint. budgeted but not being used. Bowen Cooling quarterly A/C & Childer Maint. budgeted but not being used. Bowen Cooling quarterly A/C & Childer Maint. budgeted but not being used. Bowen Cooling quarterly A/C & Childer Maint. budgeted but not being used. Bowen Cooling quarterly A/C & Childer Maint. budgeted but not being used. Bowen Cooling quarterly A/C & Childer Maint. budgeted but not being used. Bowen Cooling quarterly A/C & Childer Maint. budgeted but not being used. Bowen Cooling quarterly A/C & Childer Maint. budgeted but not being used. Bowen Cooling quarterly A/C & Childer Maint. budgeted but not being used. Bowen Cooling quarterly A/C & Childer Maint. budgeted but not being used. Bowen Cooling quarterly A/C & Childer Maint. budgeted but not blied. Childer Maint. budgeted but not blied. Childer Maint. budgeted for 10.6 & Apr. YTD \$291 better than budget line with payroll in the health benefit plan; budgeted for 6 Childer April Payroll April April Payroll Payroll April April Payroll Payroll April April Payroll April April Payroll April Payroll April Payroll April Payroll April Payroll April Payroll Payroll April Payroll April Payroll April Payroll Payroll April Payroll Payroll April Payroll Payrol				· ·	
Service Contracts	, ,			, , ,	
Chiller Maint budgeted but not billed.	The state of the s	,		,	• '
CLIS	Service Contracts	12,273	13,521	1,248	
CLIS	Uniform	1,180	-	(1,180)	Budgeted in Oct & Apr - YTD \$291 better than budget
Payroll 10,616 19,192 8,575 Short 4 employees Payroll Taxes & Fees 1,451 2,729 1,277 In line with payroll Payroll Benefits 1,901 3,725 1,824 2 employees participating in the health benefit plan; budgeted for 6 Contract Labor - Technical 1,078 - (1,078) Outsourced work du e to lack of staff Parts & Supplies 3,108 5,830 2,722 Variance correlates with labor shortage Fitness Center No significant Variances - - - Payroll 47,379 52,421 5,042 Down 2 employees Payroll Benefits 4,583 6,200 1,617 8 employees participating in the health benefit plan; budgeted for 10. Plan choices vary. Chemicals 22,765 24,000 1,235 Buying in bulk when product is available. YTD \$6,053 better than budget Equipment Rental 8,037 - Rental of machines to compensate delay of purchased equipment Fertilizer 11,138 18,000 6,862 Buying in bulk when product is available. YTD \$2,87,65 better than budget felid by purchased plant for purchased plant for purchased eq	Effluent Water	3,249	1,125	(2,124)	Very little rain
Payroll 10,616 19,192 8,575 Short 4 employees Payroll Taxes & Fees 1,451 2,729 1,277 In line with payroll Payroll Benefits 1,901 3,725 1,824 2 employees participating in the health benefit plan; budgeted for 6 Contract Labor - Technical 1,078 - (1,078) Outsourced work du e to lack of staff Parts & Supplies 3,108 5,830 2,722 Variance correlates with labor shortage Fitness Center No significant Variances - - - Payroll 47,379 52,421 5,042 Down 2 employees Payroll Benefits 4,583 6,200 1,617 8 employees participating in the health benefit plan; budgeted for 10. Plan choices vary. Chemicals 22,765 24,000 1,235 Buying in bulk when product is available. YTD \$6,053 better than budget Equipment Rental 8,037 - Rental of machines to compensate delay of purchased equipment Fertilizer 11,138 18,000 6,862 Buying in bulk when product is available. YTD \$2,87,65 better than budget felid by purchased plant for purchased plant for purchased eq					
Payroll Taxes & Fees	CLIS				
Payroll Benefits	Payroll				
Contract Labor - Technical	•			1,277	
Parts & Supplies 3,108 5,830 2,722 Variance correlates with labor shortage	,		3,725	· ·	
Fitness Center			-	, , ,	
No significant Variances	Parts & Supplies	3,108	5,830	2,722	Variance correlates with labor shortage
No significant Variances					
Payroll 47,379 52,421 5,042 Down 2 employees					
Payroll 47,379 52,421 5,042 Down 2 employees Payroll, OT 4,091 2,160 (1,930) OT shifts to make up for staff shortages Payroll Benefits 4,583 6,200 1,617 8 employees participating in the health benefit plan; budgeted for 10. Plan choices vary. Chemicals 22,765 24,000 1,235 Buying in bulk when product is available. YTD \$6,053 better than budget Equipment Rental 8,037 - (8,037) Rental of machines to compensate delay of purchased equipment Fertilizer 11,138 18,000 6,862 Buying in bulk when product is available. YTD \$28,765 better than budget Field Supplies 2,706 1,000 (1,706) Additional items for cutting cups Landscape Plant/Supplies 3,219 750 (2,469) Timing summer annual flowers Lease 6,073 13,158 7,085 New FY23 GCM Equipment Lease budgeted to start in January but we were unable to get the equipment because it will not be available for over a year. Maintenance, Equipment 5,781 7,000 8,000 Contractor has not come out to perform the work yet Seed, sod, sand <td< td=""><td>No significant Variances</td><td></td><td></td><td>-</td><td></td></td<>	No significant Variances			-	
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Golf Cart Path Repair & Maint - 8,000 - 8,000 - Contractor has not come out to perform the work yet Maintenance, Equipment - 7,000 - 1,219 - Tines purchased for aerification invoiced late Seed, sod, sand - 9,823 - 2,000 - (7,823) - Buying in bulk when product is available - YTD \$8,393 worse than budget Uniform - 1,906 - 650 - (1,256) - Purchased crew shirts for staff - have to replace every 6-8 months Pro Shop Membership Fees - 146,763 - 144,532 - 2,231 - 590 members to a budget of 564 YTD Outside Play - 45,956 - 29,003 - 16,953 - Outside Play up 55% over SMLY. YTD up 153% over LYTD Payroll - Payroll - Payroll Taxes & Fees - 3,822 - 5,112 - 1,290 - In line with payroll					
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Pro Shop Beauty Security <					
Membership Fees 146,763 144,532 2,231 590 members to a budget of 564 YTD Outside Play 45,956 29,003 16,953 Outside Play up 55% over SMLY. YTD up 153% over LYTD Payroll 24,948 29,667 4,719 Asst. Pro budgeted but not hired. Running more efficiently. Payroll Taxes & Fees 3,822 5,112 1,290 In line with payroll		1,500	000	(1,200)	. S. S. S. S. S. G.
Membership Fees 146,763 144,532 2,231 590 members to a budget of 564 YTD Outside Play 45,956 29,003 16,953 Outside Play up 55% over SMLY. YTD up 153% over LYTD Payroll 24,948 29,667 4,719 Asst. Pro budgeted but not hired. Running more efficiently. Payroll Taxes & Fees 3,822 5,112 1,290 In line with payroll	Pro Shop				
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Payroll 24,948 29,667 4,719 Asst. Pro budgeted but not hired. Running more efficiently. Payroll Taxes & Fees 3,822 5,112 1,290 In line with payroll					
Payroll Taxes & Fees 3,822 5,112 1,290 In line with payroll	Payroll				
	Payroll Taxes & Fees				
					• • •

Herons Glen Recreation District DEPARTMENTAL INCOME STATEMENT May 31, 2023 93- Non-Operating Income

Actual	Actual Same		Actual Year	Actual YTD
This Month	Mth Last Yr		To Date	Last Yr
	••			
		Income		
24,700	30,333	ASSESSMENTS, CAPITAL RESERVE	197,600	242,667
31,633	27,733	ASSESSMENTS, DEFERRED MAINTENANCE	253,067	221,867
40,000	35,200	NEW OWNER WORKING CAPITAL	128,800	188,800
0	0	NON-RESIDENT GOLF MEMBERSHIP JOINING FEE	11,000	11,000
21,842	0	INTEREST INCOME	145,498	0
0	0	MISCELLANEOUS INCOME	205,178	0
118,175	93,267	TOTAL Income	941,142	664,333
118,175	93,267	Gross Profit Margin	941,142	664,333
		Expenses		
		HURRICANE IAN EXPENSES		
0	0	PAYROLL - HURRICANE IAN	1,127	0
0	0	PAYROLL KITCHEN - HURRICANE IAN	122	0
0	0	PAYROLL SERVICE - HURRICANE IAN	355	0
0	0	PAYROLL TAXES & FEES - HURRICANE IAN	219	0
0	0	CHEMICALS - HURRICANE IAN	721	0
0	0	COMPLIMENTARY MEALS - HURRICANE IAN	379	0
0	0	CONTRACT LABOR - TEC - HURRICANE IAN	2,570	0
0	0	EQUIPMENT RENTAL - HURRICANE IAN	13,683	0
0	0	FERTILIZER - HURRICANE IAN	8,397	0
0	0	FIELD SUPPLIES - HURRICANE IAN	2,282	0
0	0	LANDSCAPE PLANT/SUPPLIES - HURRICANE IAN	220,571	0
0	0	MAINTENANCE, POOL & SPA - HURRICANE IAN	1,245	0
0	0	REPAIR & MAINTENANCE - HURRICANE IAN	95,853	0
0	0	OFFICE SUPPLIES - HURRICANE IAN	1,204	0
478	0	PUMP MAINTENANCE - HURRICANE IAN	2,895	0
0	0	PROFESSIONAL FEES - HURRICANE IAN	2,683	0
0	0	REFUSE - HURRICANE IAN	4,046	0
0	0	SEED, SOD, SAND - HURRICANE IAN	9,226	0
0	0	TENNIS COURT MAINTENANCE - HURRICANE IAN	4,248	0
6,960	32,862	DEFERRED MAINTENANCE & REPAIRS	141,376	106,632
85,318	67,287	DEPRECIATION	690,937	539,184
92,757	100,149	TOTAL Expenses	1,204,137	645,816
25,418	(6,882)	Net Income/(Loss)	(262,994)	18,517

Herons Glen Recreation District Restaurant Percentages As of May 31, 2023

	Month to	Date	Year to Date		
Restaurant Variance Report	Actual	Budget	Actual	Budget	
Food Dining Room	13,585	18,412	270,881	258,059	
Food Lounge	28,535	26,303	322,364	332,845	
Banquet Food - Residents	9,348	5,474	135,224	151,755	
Banquet Food - Outside	4,809	3,804	12,688	30,433	
TOTAL FOOD REVENUE	56,277	53,993	741,157	773,093	
COG Food	21,649	22,677	366,196	324,699	
Percentage Revenue/COG Food	38.47%	42.00%	49.41%	42.00%	
Beverage Dining Room	2,595	3,480	81,855	83,528	
Beverage Lounge	20,477	19,880	194,502	220,784	
Banquet Beverage - Residents	1,712	1,203	33,299	32,534	
Banquet Beverage - Outside	2,121	779	5,118	6,233	
TOTAL BEVERAGE REVENUE	26,905	25,342	314,775	343,079	
COG Beverage	7,103	6,589	94,538	89,200	
Percentage Revenue/COGS Bev	26.40%	26.00%	30.03%	26.00%	
PAYROLL PERCENTAGE					
Banquet, Other Revenue	1,042	0	2,402	0	
Total Operating Revenue	84,224	79,335	1,058,334	1,116,172	
Total Payroll	57,278	56,592	614,210	652,118	
% Payroll/Operating Revenue	68.01%	71.33%	58.04%	58.42%	
Member Rewards-Food	3,332	3,571	47,903	47,194	
Member Rewards-Beverage	1,878	2,309	25,493	31,660	
% of food revenue coming from residents	79.11%	79.87%	80.75%	79.87%	
% of bev revenue coming from residents	75.77%	93.99%	82.33%	93.99%	
Food Inventory	1,827	0	32,704	0	
Beverage Inventory	1,347	0	21,917	0	

GOLF MEMBERSHIP STATUS FOR MONTH ENDED MAY 2023

						AMOUNT		
Curre	nt Year Totals 2022-2023	COUPLE	SINGLE	Non-Res Coup	Non-Res Sing	Р	AID (pre-tax)	
590	Total Paid Members	162	207	10	39	\$	1,796,560	
32	Range Membership					\$	11,095	
18	Handicap Services					\$	450	
0	Undecided					\$	-	
72	Members who did not renew	16	26	1	12	\$	(235,780)	
19	Members who received refunds	1	16	0	1	\$	(55,490)	

Budgeted Totals

564 Members Budgeted

5/31/2023

564 Members Budgeted

6/30/2023

Prior Year Comparison

593 Members Paid for fiscal yr 2020-21 5/31/2022

593 Members Paid for fiscal yr 2020-21

2022-2023 Capital Budget Vs Actual Review					
ZUZZ-ZUZS Gapitai Duuget VS Actual Neview					
Canital Countains from 2024-22 Budget Vr	* 1 001 040				
Capital Carryover from 2021-22 Budget Yr To Be Collected in this FY from Asmnts	\$ 1,624,816				
	293,893				
Transferred from LT Capital per Budget	172,651				
Accumulated Interest on Capital Funds	68,718				
Transfer to Def Maint for Pool Furniture	(33,765)				
Transfer from Def Maint for Fountains	11,083				
Transfer from LT Cap for Generators	18,015				
	\$ 2,155,412				
			Spent	Planned	
	Carryfwd from 21-22	2023 Budget	through 05/31/23	Expenditures Before YE	Details
Front Entrance Landscaping	\$ -	\$ 11,255	-	\$ 11,255	This Summer
Thor Guard Base System (located in Pro Shop)	7.040	33,765	-	-	Done
Thor Guard system (Mystic & GCM Pumphse)	7,649		4 450	-	Done
3 Generators for Back up -(Admin, Server, GCM server) H-2B Van	9,835	11 255	4,459	-	LT Cap CB Future Yr
Art Display Panels (24)	-	11,255 8,441	-	-	CB Future Yr CB Future Yr
Pump - #9 (2X25 HP) CLIS (Portofino Way) (motors)	-	84,413	<u>-</u>	-	CB Future Yr
Pump - #16 (2X30 HP) CLIS (Kayla Way) (motors)	-	87,790	<u> </u>	_	CB Future Yr
Pump - #9 Golf Course (Portofino Way) (motors)	-	73,721		_	CB Future Yr
Rest. & Ballroom Bldg Dedicated Outside Air Unit (OSA)	19,669	10,12	-	-	CB Future Yr
Ballroom Divider	-	22,510	-	-	CB Future Yr
PDR/Main Dining Room Divider	-	22,510	-	-	Bond
Ballroom Stage Curtains	12,240				Bond
Ballroom Curtains & Shades	5,000		-	-	Bond - Done
Veranda Furniture (9 tables & 52 chairs)	-	8,892	-	8,892	This Summer
Coolers - Lounge	7,500		-	-	Bond
Lounge Hardwood Floor	-	22,510	-	-	Bond
Pizza Oven	22,500		-	-	CB Future Yr
Steamer (US Foods)	8,742		-	-	CB Future Yr
40 Qt Mixer	6,000		-	-	CB Future Yr
Heavy Duty 36" Gas Range (2 @ \$4500 per) Gas 36" Salamander Broiler (2 @ \$2600 per)	9,000		-	-	CB Future Yr
Solstice Fryer (70-90 lbs)	5,200 6,800		<u> </u>	-	CB Future Yr CB Future Yr
83" Refrigerated Prep Table-Pantry	6,500		-	-	CB Future Yr
Oven-Dutch Alto Sham	5,300		<u> </u>	_	CB Future Yr
Hot Box for Banquet Dinner	6,120	6,753		_	CB Future Yr
Dining Room Furniture (296 chairs; 60 tables; 7 high tops)	65,000	0,. 00	-	65,000	This Summer
Kitchen Service Bar	11,000		-	-	Bond
New China Pattern	13,113		-	13,113	This Summer
Refrigeration for Freezer	25,000		-		CB Future Yr
Pool Area Furniture - replace loungers & chairs	-	-	-	-	Tfr To Def Maint
Pool area tables	7,649		-	7,649	This Summer
HVAC Ballroom Lobby #16	-	12,381	-	-	CB Future Yr
Air Handler Pro Shop - (2) Large	25,500		-	25,500	This Summer
Air Handler Admin - Large	14,280		-	14,280	This Summer
HVAC Billiards Room #5	-	10,130		10,130	This Summer
Security Cameras - Clubhouse	-	9,004	1,975	7,029	This Summer
Pro Shop Check-in Counter & Fixtures	5 000	11,255	-	-	CB Future Yr
Tables (20 total tables between CR A, B & C) Cardroom Chairs (80 in total - CD A, B, C)	5,000	0.004	-	-	CB Future Yr CB Future Yr
Lobby Refurbishment	25,500	9,004	-	25,500	Bond?
Activities Rooms Chairs (90 total)	5,464		<u>-</u>	5,464	PBS - TBD
Meraki MX95 Firewall w/Adv Security 3 Yr License-Clubhse	-	11,255		12,617	This Summer
Meraki MX95 Firewall w/Adv Security 3 Yr License-Fitness	-	11,255		1,911	This Summer
Wordin Witto Filowali Witta Gooding C 2.0000		11,200		1,01.	77110 001111110

			Spent	Planned	
	Carryfwd	2023	through	Expenditures	
	from 21-22	Budget	05/31/23	Before YE	Details
Meraki MX95 Firewall w/Adv Security 3 Yr License-GCM	-	11,255	-	1,911	This Summer
CLIS Used Golf Cart	_	7,879	_		
Acoustifence replacement for existing four courts	6,242	1,010	_	_	CB Future Yr
Pool area restroom update and refurbish	15,300		-	15,300	This Summer
Pro Shop Restroom update and refurbish	5,000		-	-	CB Future Yr
Main Lobby Carpet/Floor	15,300		_	15,300	Bond <
Ballroom Carpeting (including mezzanine)	20,600		_	-	TBD w/Bond
Ballroom Dance Floor -Wood	17,000		_	_	TBD w/Bond
Lounge Hardwood floor	14,903		_	_	Bond
Shuffleboard Resurfacing of Courts	15,300		_	_	Bond
Sports Complex Restrooms roof replacement	-	18,350	_	18,350	This Summer
Replace fountains (4)	7,707	3,377	5,490	10,000	Tfr frm Def Maint
Costing Allowance (Do Not Carry Over)**	7,707	50,000	88,883	_	Over Budget
Costing Allowance (Bo Not Garry Ever)	\$ 452,913	\$ 558,960	100,807	\$ 259,201	Over Baager
	Ψ 702,010	Ψ σσσ,σσσ	100,001	Ψ 200,201	
Variance between budget (including bal fwd from previo	us vr) & FY end	expenditure	S	651,865	
provide			-	221,000	
Calculated carryforward into 2023-2024 Budget Yr				\$ 1,795,405	
**Costing Allowance items approved by Board:			40.700		
Drainage for tennis & bocce courts			13,798		
Sierra double stack convection oven - front line			10,992		
Direct Lift for GCM			5,155		
Emergency generator system including tank at GCM			27,113		
2 portable AC units for admin for hurricane preparedness			7,246		
Refrigeration chiller - salad/sandwich table			6,401		
Matrix Endurance Treadmill			6,004		
Clubhouse Maintenance Lift			12,175		
			88,883		
Capital Expenditures Funded from Other Sources					
Hurricane Ian Capital Expenditures Paid out of the Unins	urad Lassas Pa	corvo Fund			
Filter system, backflush flowmeter, down stream pressure	died Losses Ne	Serve i unu			
transducer (incl installation)			34,309		
ThorGuard TG360 System Upgrade & Replacement			32,347		
Installation of pole for tennis courts			19,940		
Dumpster Enclosure			31,900		
Dumpster Enclosure			118,496		
Calf Cauraa Spacial Improvements Fund Expanditures			110,490		
Golf Course Special Improvements Fund Expenditures Golf Course Additional Drainage			10.050		
Goil Course Additional Drainage			18,253		
			18,253		
Reconciliation with GL Bank Accounts					
(Amount Including 2 qtrly transfers from operating)			1,907,659		
Custom Electronic Design Inv# 8258 remaining bal due			700	Outstanding	
Power Support Holdings Inc. dba BO's Electric & Gas Inv#			700	Jatotarianing	
Est#53726252 remaining bal due			13,556	Outstanding	
Grainger Inv# 9698690287 Ck# 1201 06/05/23			12,175	Outstanding	
			1,934,090	Juistanding	
			, - ,	=	
00-1088 FineMark - Capital Checking			3		
00-1130 FL Prime State Board Admin-Capital			5,634		
00-1135 FLCLASS - Working Capital			1,928,453		
			1,934,090		
<u></u>			.,55 1,550	<u> </u>	

2022-23 Def Maint Budget Vs Actual Review					
2022-23 Dei Maiiit Duuyet VS Actual Review					
Def Maint Carryover from 2021-22 Budget Yr	\$ 619,512				
To Be Collected in this FY	381,928				
Accumulated Interest on Deferred Funds	<u> </u>				
	17,939				
Transfer from Capital for Pool Furniture	33,765				
Brosnan Memorial Donation	2,700				
Transferred to Capital for Fountains	(11,083)				
	\$ 1,044,760				
			Spent	Planned	
	Carryfwd	2023	through	Expenditures	
	from 21-22	Budget	05/31/23	Before YE	Details
Tree trimming throughout property & golf course	\$ 7,254	\$ 33,765		\$ 41,019	This Summer
Landscape (All Rec Dist facilities)	5,878	3,377		9,255	This Summer
Trees throughout property (replacement/removal)	-	2,251	1,200	1,051	This Summer
Parking lot traffic signs	-	1,688		1,688	This Summer
Seal Parking lot (GCM/CLIS) building asphalt	5,334	-		5,334	This Summer
Cart/Multi Use Path (asphalt Via La Quinta to Kaidon Ln)	21,271	3,377		-	Bond
Bridge Maintenance	1,035	563		-	CB Future Yr
Maintain Bulkheads & Seawalls	-	3,377		3,377	This Summer
Clean Clubhouse Roof - Wet it and forget it	17,058	9,004		-	CB Future Yr
Clubhouse Roof Checkup & Cracked Tile Repair	28,634	14,069		42,703	This Summer
Conservation Easement Maintenance (exotic removal)	17,133	7,879		25,012	This Summer
Palmetto Trimming (includes pinestraw & disposal)	44,372	52,021	45,669	50,724	This Summer
Aesthetic Clubhouse Facility Improvements	6,196	11,255	14,008	3,443	This Summer
Replace fire sprinkler heads (outdated)	5,383	2,926		-	CB Future Yr
5 yr Sprinkler Obstruction Inspection	1,873	-		-	CB Future Yr
Thorguard maintenance	-	1,688		1,688	This Summer
Flat roof over restaurant - maintenance	8,226	3,377		-	CB Future Yr
Freezer Refrigeration (floor repair maintenance)	-	3,377		-	CB Future Yr
Ballroom Divider (Rollers)	5,000	5,628		-	CB Future Yr
Lake erosion: property	106,135	56,275	13,795	148,615	This Summer
Replace bubblers (\$2500 we own 2)	6,951	2,814		9,765	CB Future Yr
Replace fountains (\$3k) we own 4	-	-	-	-	Tfr to Cap
Clean, Repair & Seal all pool area pavers	11,774	-		-	Bond
Pool deck Furniture - replace loungers & chairs	1,110	33,765	34,400	-	Tfr from Cap
Furniture - sling chair steaming	-	2,251		-	CB Future Yr
Pool pipe/leak maintenance/pump replacement	14,255	11,255	2,190	23,320	This Summer
Pool pumps replacement (6 staggered)	17,484	2,251	3,123	16,612	This Summer
Umbrellas & Stands (replace 4 per year)	5,100	1,913		7,013	This Summer
Chiller Repair (warrantee expired)	17,462	11,255	4,056	24,661	This Summer
Paint - Admin Ofcs	-	4,502		-	CB Future Yr
Paint - Card Rooms, Lobby & Billiards Room	-	4,502		-	CB Future Yr
Paint - Supervisors Ofc and F & B Ofc	1,589	2,251		-	CB Future Yr
Paint - Activity Rooms	-	4,502		-	CB Future Yr
Paint - HOA Offices	-	2,251		-	CB Future Yr
Paint - Pro Shop & Pro Shop Restrooms	-	4,502		-	CB Future Yr
Paint - Pool Area and Admin Restrooms	-	2,251		-	CB Future Yr
Paint - Ballroom	4,080	-		-	CB Future Yr
Restaurant carpet replacement	13,938	-		-	Bond
Paint - Restaurant (touch-up)	773	-		-	Bond
Paint - Lounge (touch-up)	-	844		-	Bond
CLIS Irrigation Pump Repairs	4,821	11,255	8,185	7,891	This Summer
CLIS Drainage	-	3,377		3,377	This Summer

	Carryfwd from 21-22	2023 Budget	Spent through 05/31/23	Planned Expenditures Before YE	Details
CLIS Paint pumphouses	899	-		899	This Summer
CLIS Pumphouse building maintenance	3,880	1,126		5,005	This Summer
Fitness Roof Maintenance/cleaning	5,176	2,814	250	7,740	This Summer
Wind screen: tennis and pickleball	2,904	1,126		4,030	This Summer
Nets (6)	1,836	-		1,836	This Summer
Har-Tru 3rd & 6th Year Maintenance	176	18,571		18,747	This Summer
Sports Area LED Lighting Fixtures	_	1,351		-	CB Future Yr
Pickleball Court Maintenance	2,081	-		2,081	This Summer
Pickleball Resurfacing of Initial 4 Courts	_	14,069		14,069	This Summer
Pickleball Shade Structure Canopy - replace	-	5,065		5,065	This Summer
Shuffleboard Benches, repaint and repair	1,545	-		1,545	This Summer
Shuffleboard Shade Structure Canopy - replace	5,100	-		-	Bond
Small Equipment <\$5k					
Fitness Equipment - Leg Extension	-	4,209		4,209	This Summer
Fitness Equipment - Leg Curl	-	4,052		4,052	This Summer
Fitness Equipment - Ab Crunch	-	3,377		3,377	This Summer
Charbroiler, Montague Six Burner	-	4,727		4,727	This Summer
	\$ 403,714	\$ 382,121			
Items not in original budget but approved by Board:					
Three Compartment Underbar Sink			1,527		
Underbar Ice Bin			1,957		
Replacement of 4 thermostats in the restaurant			5,234		
Total Deferred Expenditures			135,594	\$ 503,927	
Variance between budget & FY end expenditures				146,314	
Calculated carryforward into 2022-23 Budget Yr				\$ 413,623	
Brosnan Memorial Donation		2,700	1,350	\$ 1,350	
Total Deferred Expenditures			136,944	GL 93-7600	
Reconciliation with GL Bank Accounts					
(Amount Including 2 qtly transfers from operating only)			716,852		
Patio Furniture Service & Supply Inv# 17755 bal due not paid y	ret		17,200		
Visa02 Red Rhino Inv# 5/8/2023			595		
Visa02 Red Rhino Inv# 5/17/2023*			1,595		
			736,242	GL Bank Recor	nciliation
00-1131 FL Prime State Board - Deferred			736,240		
00-1142 FineMark Deferred			736,242		