

Line No.	Chart of Accounts Classification	FY 2009 - 2010 Budget	FY 2009 - 2010 Actuals	Balance to Complete	FY 2009 - 2010 Projection	FY2009-2010 Projection Variance From Actuals
		Adopted 08/27/2009, Revised 03/25/2010	Through 09/30/2010		At 09/30/2010	
1	REVENUES					
2						
5	<u>Special Assessments</u>					
7	Assessments - Street Lights	\$ 185,000.00				
8	Assessments - Off Roll	\$ 739,456.00				
9	Assessments - Tax Roll	\$ 2,206,586.00				
10						
14	TOTAL REVENUES	\$ 3,131,042.00				
1	EXPENDITURES					
2	Administrative					
3	<u>Legislative</u>					
4	Supervisor Fees	\$ 24,000.00	\$ 20,600.00	\$ 3,400.00	\$ 24,000.00	\$ 3,400.00
5	<u>Financial & Administrative</u>					
6	Administrative Services	\$ 8,450.00	\$ 8,450.00	\$ -	\$ 8,450.00	\$ -
7	District Management	\$ 35,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -
8	Disclosure Report	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -
9	Trustees Fees	\$ 7,500.00	\$ 7,250.00	\$ 250.00	\$ 7,500.00	\$ 250.00
11	Financial Consulting Services	\$ 9,900.00	\$ 9,900.00	\$ -	\$ 9,900.00	\$ -
12	Accounting Services	\$ 19,700.00	\$ 19,700.00	\$ -	\$ 19,700.00	\$ -
13	Auditing Services	\$ 7,700.00	\$ 7,801.00	\$ (101.00)	\$ 7,801.00	\$ -
14	Arbitrage Rebate Calculation	\$ 1,575.00	\$ 1,575.00	\$ -	\$ 1,575.00	\$ -
15	District Engineer	\$ 20,000.00	\$ 17,206.00	\$ 2,794.00	\$ 18,500.00	\$ 1,294.00
20	Public Officials Liability Insurance	\$ 5,500.00	\$ 2,250.00	\$ 3,250.00	\$ 2,250.00	\$ -
21	Legal Advertising	\$ 4,500.00	\$ 643.00	\$ 3,857.00	\$ 701.45	\$ 58.45
22	Bank Fees	\$ 250.00	\$ 15.00	\$ 235.00	\$ 50.00	\$ 35.00
23	Dues, Licenses & Fees	\$ 500.00	\$ 175.00	\$ 325.00	\$ 175.00	\$ -
24	Miscellaneous Fees	\$ 500.00	\$ 87.00	\$ 413.00	\$ 94.91	\$ 7.91
26	Property Taxes	\$ 7,000.00	\$ 6,983.00	\$ 17.00	\$ 7,000.00	\$ 17.00
27	<u>Legal Counsel</u>					
28	District Counsel	\$ 56,000.00	\$ 96,357.00	\$ (40,357.00)	\$ 105,967.64	\$ 9,610.64
29	District Counsel - Sea Wall Unpaid 08-09 - GL DISCONTINUED	\$ 182,547.00				
30	<u>Special Legal Services</u>					
31	District Counsel - Delinquent Assessments Collection	\$ 7,500.00	\$ -	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
32	Special Counsel - Sea Wall Litigation	\$ 315,000.00	\$ 678,342.00	\$ (363,342.00)	\$ 681,856.36	\$ 3,514.36
33	Special Services - Soil Studies - Sea Wall - NEW GL CODE	\$ -	\$ 45,600.00	\$ (45,600.00)	\$ 45,300.00	\$ (300.00)
34	Special Services - Materials Testing - Sea Wall - NEW GL CODE	\$ -	\$ 17,173.00	\$ (17,173.00)	\$ -	\$ (17,173.00)
35	District Engineer - Sea Wall Engineering - NEW GL CODE	\$ -	\$ 4,410.00	\$ (4,410.00)	\$ 2,300.00	\$ (2,110.00)
36	Special Engineer - Sea Wall Engineering / Design - NEW GL CODE	\$ -	\$ 49,050.00	\$ (49,050.00)	\$ 39,050.00	\$ (10,000.00)
37	Administrative Subtotal	\$ 719,122.00	\$ 1,034,567.00		\$ 1,030,671.36	\$ (3,895.64)
38						

Line No.	Chart of Accounts Classification	FY 2009 - 2010 Budget	FY 2009 - 2010 Actuals	Balance to Complete	FY 2009 - 2010 Projection	FY2009-2010 Projection Variance From Actuals
39	Field Operations					
40	<u>Electric Utility Services</u>					
41	<i>Irrigation Electric</i>	\$ 23,000.00	\$ 23,814.00	\$ (814.00)	\$ 23,940.00	\$ 126.00
42	<i>Guardhouse & Gate Electric</i>	\$ 10,000.00	\$ 7,251.00	\$ 2,749.00	\$ 7,261.09	\$ 10.09
43	<i>Recreational Facilities Electric</i>	\$ 110,000.00	\$ 100,967.00	\$ 9,033.00	\$ 102,328.36	\$ 1,361.36
44	<i>Street Lights</i>	\$ 175,000.00	\$ 150,074.00	\$ 24,926.00	\$ 149,700.00	\$ (374.00)
45	<u>Gas Utility Services</u>					
46	<i>Utility Services</i>	\$ 5,200.00	\$ 6,066.00	\$ (866.00)	\$ 6,046.91	\$ (19.09)
51	<u>Water - Sewer Combination Services</u>					
52	<i>Utility Service - GL DISCONTINUED</i>	\$ 28,000.00	\$ 30,704.00	\$ (2,704.00)	\$ 30,437.45	\$ (266.55)
53	<i>Water - Amenity Facilities - NEW GL CODE</i>					
54	<i>Water - Irrigation - NEW GL CODE</i>					
55	<i>Water - Other Facilities - NEW GL CODE</i>					
57	<u>Stormwater Control</u>					
58	<i>Fountain Maintenance</i>	\$ 3,500.00	\$ 2,400.00	\$ 1,100.00	\$ 2,618.18	\$ 218.18
59	<i>Fountain Repairs</i>	\$ 4,000.00	\$ 520.00	\$ 3,480.00	\$ 567.27	\$ 47.27
60	<i>Aquatic Contract</i>	\$ 33,600.00	\$ 33,800.00	\$ (200.00)	\$ 33,818.18	\$ 18.18
67	<u>Other Physical Environment</u>					
73	<i>Insurance - General Liability & Property Casualty Ins.</i>	\$ 130,000.00	\$ 94,731.00	\$ 35,269.00	\$ 94,530.55	\$ (200.45)
74	<i>Insurance - Flood Insurance - NEW GL CODE</i>					
75	<i>Insurance - Liquor License Liability - NEW GL CODE</i>					
76	<i>Entry & Walls Maintenance</i>	\$ 15,000.00	\$ 2,335.00	\$ 12,665.00	\$ 3,500.00	\$ 1,165.00
77	<i>Landscape Maintenance - General</i>	\$ 457,200.00	\$ 457,200.00	\$ -	\$ 457,200.00	\$ -
78	<i>Irrigation Repairs and Maintenance</i>	\$ 30,000.00	\$ 45,908.00	\$ (15,908.00)	\$ 47,334.55	\$ 1,426.55
79	<i>Irrigation - As Built Maintenance Map - NEW GL CODE</i>					
80	<i>Irrigation Repairs - Mr. Kim - GL DISCONTINUED</i>	\$ 5,000.00	\$ 1,140.00	\$ 3,860.00	\$ 2,500.00	\$ 1,360.00
81	<i>Landscape - Fertilization - NEW GL CODE</i>					
82	<i>Landscape - Pest Control - NEW GL CODE</i>					
83	<i>Landscape - Mulching - NEW GL CODE</i>					
84	<i>Landscape - Annuals - NEW GL CODE</i>					
85	<i>Landscape - Replacement Plants, Shrubs, Trees</i>	\$ 50,000.00	\$ 52,682.00	\$ (2,682.00)	\$ 36,212.73	\$ (16,469.27)
86	<i>Hand Watering & Freeze Protection</i>	\$ 20,000.00	\$ 7,620.00	\$ 12,380.00	\$ 11,040.00	\$ 3,420.00
87	<i>Minor Weep Hole - Sea Wall Repairs</i>	\$ 38,000.00	\$ 60,800.00	\$ (22,800.00)	\$ 61,363.64	\$ 563.64
88	<u>Road & Street Facilities</u>					
90	<i>Street Sweeping</i>	\$ 4,200.00	\$ 4,140.00	\$ 60.00	\$ 4,140.00	\$ -
93	<i>Roadway Repair & Maintenance</i>	\$ 5,000.00	\$ 850.00	\$ 4,150.00	\$ 927.27	\$ 77.27

Line No.	Chart of Accounts Classification	FY 2009 - 2010 Budget	FY 2009 - 2010 Actuals	Balance to Complete	FY 2009 - 2010 Projection	FY2009-2010 Projection Variance From Actuals
97	<u>Parks & Recreation</u>					
98	<i>Onsite Staffing / Employment Agreement</i>	\$ 95,000.00	\$ 93,337.00	\$ 1,663.00	\$ 93,337.44	\$ 0.44
99	<i>Other Amenity Facilities Maintenance - NEW GL CODE</i>	\$ -	\$ 6,303.00	\$ (6,303.00)	\$ 4,323.27	\$ (1,979.73)
100	<i>WTS Management Fee - MOVED FROM 400 BUDGET</i>					
103	<i>Facility Contribution - Mirabay Club</i>	\$ 557,620.00	\$ 557,620.00	\$ -	\$ 557,620.36	\$ 0.36
115	<i>Boat Lift Sling Repairs</i>	\$ 28,000.00	\$ 23,126.00	\$ 4,874.00	\$ 27,599.00	\$ 4,473.00
126	<u>Law Enforcement</u>					
127	<i>Off Duty Deputy Services - GL DISCONTINUED</i>	\$ 45,000.00	\$ 36,546.00	\$ 8,454.00	\$ 36,546.00	\$ -
128	<u>Security Operations</u>					
138	<i>Greeter's Staff</i>	\$ 250,000.00	\$ 236,687.00	\$ 13,313.00	\$ 242,390.18	\$ 5,703.18
142	<u>Contingency</u>					
143	<i>Miscellaneous Contingency</i>	\$ 10,000.00	\$ 23,681.00	\$ (13,681.00)	\$ 21,945.82	\$ (1,735.18)
144	<u>Capital Reserves</u>	\$ 279,600.00			\$ -	\$ -
145	<u>Capital Improvements - NO CAPITAL IMPROVEMENTS PLANNED</u>	\$ -	\$ -		\$ -	\$ -
146	Field Operations Subtotal	\$ 2,411,920.00	\$ 2,060,302.00		\$ 2,059,228.26	\$ (1,073.74)
147						
150	TOTAL EXPENDITURES	\$ 3,131,042.00	\$ 3,094,869.00		\$ 3,089,899.62	\$ (4,969.38)
151	VARIANCE FROM FY09-10 BUDGET		\$ 36,173.00		\$ 41,142.38	
	NEW GL CODE					
	DISCONTINUED GL CODE					
	MOVED GL CODE					
	BUDGET BUST - EXPENDITURES EXCEEDED BUDGETARY AMOUNTS					

LINE NO.	CATEGORY	LINE ITEM DESCRIPTION	FY 2009 - 2010 BUDGET	FY 2009 - 2010 ACTUAL YTD	BALANCE TO COMPLETE
			Adopted 08/27/2009, Revised 03/25/2010 Through 09/30/2010		
1	REVENUES				
2	Fitness & Wellness Revenue				
3		Group Exercise	\$ 11,520.00	\$ 13,104.00	\$ 1,584.00
4		Personal Training	\$ 11,550.00	\$ 3,994.00	\$ (7,556.00)
5	Spa Services				
6		Massage	\$ 9,295.00	\$ 3,995.00	\$ (5,300.00)
7		Facials	\$ 6,435.00	\$ 2,869.00	\$ (3,566.00)
8	Salon Services				
9		Manicure	\$ 6,250.00	\$ 6,305.00	\$ 55.00
10		Pedicure	\$ 5,400.00	\$ 2,239.00	\$ (3,161.00)
11	Food & Beverage				
12		Food Sales	\$ 40,080.00	\$ 48,522.00	\$ 8,442.00
13		Beverage Sales	\$ 32,790.00	\$ 33,223.00	\$ 433.00
14	Retail				
15		Merchandise Sales	\$ 5,700.00	\$ 2,818.00	\$ (2,882.00)
16		Spa Retail	\$ 2,574.00	\$ 1,149.00	\$ (1,425.00)
17	Programming Revenue				
18		Youth Programs	\$ 12,500.00	\$ 33,134.00	\$ 20,634.00
19		Toddler Programs	\$ 3,000.00	\$ 14,656.00	\$ 11,656.00
20		Adult Programs	\$ 3,000.00	\$ 2,639.00	\$ (361.00)
21		Family Programs	\$ 3,750.00	\$ 1,596.00	\$ (2,154.00)
22	Tennis Revenue				
23		Tennis Lessons	\$ 29,040.00	\$ 31,436.00	\$ 2,396.00
24	Aquatics Revenue				
25		Swim Lessons	\$ 5,120.00	\$ 12,033.00	\$ 6,913.00
26	Other Revenue				
27		Facility Rental	\$ 7,200.00	\$ 3,600.00	\$ (3,600.00)
28		Special Events Revenue	\$ -	\$ 3,564.00	\$ 3,564.00
29		Boat Tour Reimbursement	\$ 2,208.00	\$ 1,115.00	\$ (1,093.00)
30		Inspections Reimbursement	\$ 652.00	\$ -	\$ (652.00)
31		Miscellaneous	\$ -	\$ 164.00	\$ 164.00
32		Proximity Card Replacement	\$ -	\$ 1,175.00	\$ 1,175.00
33					
34		Gross Facility Revenues	\$ 198,064.00	\$ 223,330.00	\$ 25,266.00
35		General Fund Facility Contribution	\$ 557,620.00	\$ 557,620.00	\$ -
36					
37		TOTAL REVENUES:	\$ 755,684.00	\$ 780,950.00	\$ 50,532.00

EXPENDITURES				
2	Cost of Goods			
3	Merchandise Retail	\$ 16,000.00	\$ 5,324.00	\$ 10,676.00
4	Spa Retail	\$ 1,287.00	\$ 217.00	\$ 1,070.00
5	Food	\$ 20,500.00	\$ 29,574.00	\$ (9,074.00)
6	Payroll & Related Expenses			
7	Salaries Management	\$ 85,000.00	\$ 79,678.00	\$ 5,322.00
8	Payroll Reception	\$ 55,000.00	\$ 48,817.00	\$ 6,183.00
9	Payroll Administrative	\$ 70,000.00	\$ 32,058.00	\$ 37,942.00
10	Personal Training Commissions	\$ 4,000.00	\$ 1,780.00	\$ 2,220.00
11	Group Fitness Commissions	\$ 10,000.00	\$ 11,248.00	\$ (1,248.00)
12	Massage Therapist Commissions	\$ 1,200.00	\$ 1,974.00	\$ (774.00)
13	Tennis Commissions	\$ 37,000.00	\$ 24,882.00	\$ 12,118.00
14	Aquatic Commissions	\$ 1,300.00	\$ 6,209.00	\$ (4,909.00)
15	Nail Commissions	\$ 2,500.00	\$ 4,461.00	\$ (1,961.00)
16	Payroll Boat Captains	\$ 8,000.00	\$ 4,815.00	\$ 3,185.00
17	Facial Commissions	\$ 2,300.00	\$ 1,508.00	\$ 792.00
18	Payroll Outfitters	\$ 22,500.00	\$ 22,221.00	\$ 279.00
19	Payroll Café	\$ 28,200.00	\$ 30,384.00	\$ (2,184.00)
20	Payroll Activities & Programs	\$ 43,000.00	\$ 44,166.00	\$ (1,166.00)
21	Spa Retail Commissions			
22	Retail Commissions	\$ 500.00	\$ 28.00	\$ 472.00
23	Payroll Taxes	\$ 32,000.00	\$ 32,324.00	\$ (324.00)
24	Payroll Processing	\$ 10,000.00	\$ 8,904.00	\$ 1,096.00
25	Benefits	\$ 28,000.00	\$ 25,652.00	\$ 2,348.00
26	Workers Compensation	\$ 6,000.00	\$ 4,367.00	\$ 1,633.00
27	Administrative Expenses			
28	Office Supplies	\$ 3,600.00	\$ 1,408.00	\$ 2,192.00
29	Credit Card Processing Fees	\$ 11,500.00	\$ 11,307.00	\$ 193.00
30	Cleaning Supplies	\$ 2,600.00	\$ 1,210.00	\$ 1,390.00
31	Spa & Fitness Software	\$ 6,600.00	\$ 6,600.00	\$ -
32	General Liability Insurance	\$ 9,800.00	\$ 10,122.00	\$ (322.00)
33	Continuing Education	\$ 1,000.00	\$ 1,149.00	\$ (149.00)
34	Linen & Locker Room Amenities	\$ 2,500.00	\$ 2,132.00	\$ 368.00
35	WTS Management Fee	\$ 36,000.00	\$ 36,000.00	\$ -
38	Programming & Promotion	\$ 2,500.00	\$ 2,100.00	\$ 400.00
39	Postage & Shipping	\$ 200.00	\$ 734.00	\$ (534.00)
40	Printing	\$ 3,200.00	\$ 5,456.00	\$ (2,256.00)
42	Travel	\$ 1,500.00	\$ 632.00	\$ 868.00
43	Uniforms	\$ 2,500.00	\$ 2,035.00	\$ 465.00
44	Employee Recognition	\$ 200.00	\$ 42.00	\$ 158.00
45	Salon Supplies	\$ 1,300.00	\$ 2,132.00	\$ (832.00)
46	Miscellaneous	\$ 3,000.00	\$ 6,990.00	\$ (3,990.00)
47	Computer Repairs & Maintenance	\$ 4,000.00	\$ 11,627.00	\$ (7,627.00)
48	Cell Phone & Other Reimbursements	\$ 2,200.00	\$ 2,095.00	\$ 105.00
49	Member & Guest Supplies	\$ 1,100.00	\$ 2,143.00	\$ (1,043.00)
50	Operating Supplies	\$ 15,000.00	\$ 18,257.00	\$ (3,257.00)

51	Event Supplies	\$ 10,000.00	\$ 3,133.00	\$ 6,867.00	
52	Youth Program Equipment/Supplies	\$ -	\$ 1,750.00	\$ (1,750.00)	
53	Toddler Pre-K Program Equipment/Supplies	\$ -	\$ 276.00	\$ (276.00)	
54	Adult Program Equipment Supplies	\$ -	\$ 2,792.00	\$ (2,792.00)	
55	Family Program Equipment Supplies	\$ -	\$ 1,892.00	\$ (1,892.00)	
56	New Equipment				
57	Equipment Maintenance/Repair				
59	Taxes	\$ 100.00	\$ 258.00	\$ (158.00)	
61	Grounds Maintenance				
62	Pool Operation & Maintenance	\$ 21,000.00	\$ 23,680.00	\$ (2,680.00)	
63	Pool Repairs (Minor)	\$ 10,000.00	\$ 9,728.00	\$ 272.00	
64	Pool Heater Maintenance	\$ 5,000.00	\$ 3,805.00	\$ 1,195.00	
65	Permits & Licenses	\$ 1,500.00	\$ 1,140.00	\$ 360.00	
66	Gate Maintenance (Minor)	\$ 6,000.00	\$ 13,827.00	\$ (7,827.00)	
67	Gate Programming	\$ 3,500.00	\$ 626.00	\$ 2,874.00	
68	Fitness Repairs & Maintenance	\$ 3,500.00	\$ 6,117.00	\$ (2,617.00)	
69	Building Repairs & Maintenance	\$ 20,000.00	\$ 23,970.00	\$ (3,970.00)	
70	Tennis Court Maintenance	\$ 1,200.00	\$ 3,415.00	\$ (2,215.00)	
72	Pest Control	\$ 3,800.00	\$ 3,323.00	\$ 477.00	
73	Elevator Maintenance	\$ 5,000.00	\$ 3,224.00	\$ 1,776.00	
74	Utility Expenses				
75	Garbage	\$ 5,500.00	\$ 5,522.00	\$ (22.00)	
77	Telephone	\$ 7,200.00	\$ 7,420.00	\$ (220.00)	
83	Budget Line Item Additions (GL Codes)				
84	Beverage	\$ 18,000.00	\$ 15,428.00	\$ 2,572.00	
85					
91	Maintenance Payroll	\$ 31,000.00	\$ 35,814.00	\$ (4,814.00)	
92					
94	Amenities Office Expenses	\$ 1,500.00	\$ 854.00	\$ 646.00	
95	Cable/Internet - Gate, Boat Lift, & Club	\$ 6,000.00	\$ 7,441.00	\$ (1,441.00)	
96	Equipment Replacement - GL DISCONTINUED	\$ -	\$ 2,500.00	\$ (2,500.00)	
97	Equipment Rental - GL DISCONTINUED	\$ 1,297.00	\$ -	\$ 1,297.00	
98					
			FY 2009 - 2010 BUDGET	FY 2009 - 2010 ACTUAL YTD	FY 2009 - 2010 BUDGET REMAINING
99					
100					
101	TOTAL EXPENDITURES:	\$ 755,684.00	\$ 722,697.00	\$ 37,947.00	

\$ 755,684.00 Enterprise Budget FY 09/10
 \$ 198,064.00 Forecasted Revenue FY 09/10
Funds needed to sustain facilities operations in excess of revenues generated: \$ 557,620.00
 Amount funded per month from General Fund \$ 46,468.33

NOTES:

	Provided by WTS Management Services
	Budget Bust - Actual Costs exceeded Budget Amounts
	Actual Revenues exceeded Budget Amounts