

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
AMENDED BUDGETS
FISCAL YEAR 2018**

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
AMENDED RECREATION FUND BUDGET
FISCAL YEAR 2018**

	Actual	Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Amended Budget
Consolidated					
<i>Revenues</i>					
Administration: assessments	\$ 2,058,971	\$ 2,052,429	\$ (6,542)	\$ 6,542	\$ 2,058,971
Administration: fees & miscellaneous	139,847	74,633	(65,214)	65,214	139,847
Resident relations	33,001	36,100	3,099	(3,099)	33,001
Aquatics	23,293	23,942	649	(649)	23,293
Child watch	33,771	30,935	(2,836)	2,836	33,771
Fitness	29,565	34,230	4,665	(4,665)	29,565
Sportsplex	2,068	11,583	9,515	(9,515)	2,068
Swim team	51,091	58,500	7,409	(7,409)	51,091
Tennis	25,045	26,860	1,815	(1,815)	25,045
<i>Total revenues</i>	<u>2,396,652</u>	<u>2,349,212</u>	<u>(47,440)</u>	<u>47,440</u>	<u>2,396,652</u>
<i>Expenditures</i>					
Administrative	866,694	719,360	(147,334)	147,334	866,694
Resident relations	101,912	102,519	607	(607)	101,912
Aquatics	313,946	316,220	2,274	(2,274)	313,946
Child watch	52,305	53,197	892	(892)	52,305
Fitness	152,101	153,893	1,792	(1,792)	152,101
Housekeeping	152,442	169,368	16,926	(16,926)	152,442
Property	827,711	782,138	(45,573)	45,573	827,711
Sportsplex	19,714	19,716	2	(2)	19,714
Swim team	15,443	22,500	7,057	(7,057)	15,443
Tennis	6,773	10,300	3,527	(3,527)	6,773
<i>Total expenditures</i>	<u>2,509,041</u>	<u>2,349,211</u>	<u>(159,830)</u>	<u>159,830</u>	<u>2,509,041</u>
Excess/(deficiency) of revenues over/(under) expenditures	(112,389)	1	112,390	(312,390)	(312,389)
Fund balances: beginning	1,107,051	1,152,929	45,878	(45,878)	1,107,051
Fund balances: ending	<u>\$ 994,662</u>	<u>\$ 1,152,930</u>	<u>\$ 158,268</u>	<u>\$ (358,268)</u>	<u>\$ 794,662</u>

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
AMENDED RECREATION FUND BUDGET
FISCAL YEAR 2018**

	Actual	Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Amended Budget
Administrative					
<i>Revenues</i>					
Assessment levy: gross					
Allowable discounts (4%)					
Assessment levy: net	\$ 2,058,971	\$ 2,052,429	\$ (6,542)	\$ 6,542	\$ 2,058,971
Café lease	8,743	15,000	6,257	(6,257)	8,743
Building lease	18,060	19,233	1,173	(1,173)	18,060
Non-CDD user fees	67,600	37,900	(29,700)	29,700	67,600
Insurance proceeds	28,012	-	(28,012)	28,012	28,012
Interest/miscellaneous	17,432	2,500	(14,932)	14,932	17,432
<i>Total revenues</i>	<u>2,198,818</u>	<u>2,127,062</u>	<u>(71,756)</u>	<u>71,756</u>	<u>2,198,818</u>
<i>Expenditures</i>					
Amenities - general manager	101,970	101,970	-	-	101,970
Amenities - administration staff	260,104	260,104	-	-	260,104
Payroll services (previously: Human resource)	1,217	1,025	(192)	192	1,217
Supervisor fees	11,400	12,000	600	(600)	11,400
FICA	872	924	52	(52)	872
Attorney	23,102	45,000	21,898	(21,898)	23,102
Special legal counsel - Elite	42,695	15,000	(27,695)	27,695	42,695
Special legal counsel - admin bldg.	106,067	-	(106,067)	106,067	106,067
Audit	1,498	2,000	502	(502)	1,498
Adm. district management	19,205	19,205	-	-	19,205
Insurance	102,156	105,221	3,065	(3,065)	102,156
Telephone	31,929	21,655	(10,274)	10,274	31,929
Credit card/pos fees	3,218	8,000	4,782	(4,782)	3,218
Legal advertising	-	2,000	2,000	(2,000)	-
Computer program/IT	51,550	33,948	(17,602)	17,602	51,550
Bank/credit card processing fees	2,772	5,000	2,228	(2,228)	2,772
Office supplies	8,404	6,000	(2,404)	2,404	8,404
Postage	3,427	3,000	(427)	427	3,427
Printing & copying	8,033	7,284	(749)	749	8,033
Licenses/permits	2,990	2,800	(190)	190	2,990
ADA website compliance	199	-	(199)	199	199
Building CAM	4,047	5,010	963	(963)	4,047
Tax collector	41,136	41,714	578	(578)	41,136
Contingency	183	20,500	20,317	179,683	200,183
Unemployment claims	65	-	(65)	65	65
Café expenses	19	-	(19)	19	19
Assessment refund	38,436	-	(38,436)	38,436	38,436
<i>Total administrative expenditures</i>	<u>866,694</u>	<u>719,360</u>	<u>(147,334)</u>	<u>347,334</u>	<u>1,066,694</u>

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
AMENDED RECREATION FUND BUDGET
FISCAL YEAR 2018**

	Actual	Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Amended Budget
Resident Relations					
<i>Revenues</i>					
Multi-purpose rental	14,403	13,500	(903)	903	14,403
Special events	12,971	15,000	2,029	(2,029)	12,971
Daily guest	235	50	(185)	185	235
Weekly house guest pass	390	450	60	(60)	390
Park fees/rental	3,810	5,000	1,190	(1,190)	3,810
Merchandise for resale	373	2,000	1,627	(1,627)	373
Replacement card fees	819	100	(719)	719	819
<i>Total resident relations revenues</i>	<u>33,001</u>	<u>36,100</u>	<u>3,099</u>	<u>(3,099)</u>	<u>33,001</u>
<i>Expenditures</i>					
Amenities - staff	76,519	76,519	-	-	76,519
Special events	25,287	25,000	(287)	287	25,287
Merchandise for resale	106	1,000	894	(894)	106
<i>Total resident relations exp</i>	<u>101,912</u>	<u>102,519</u>	<u>607</u>	<u>(607)</u>	<u>101,912</u>
Net change: resident relations	(68,911)	(66,419)	2,492	(2,492)	(68,911)

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
AMENDED RECREATION FUND BUDGET
FISCAL YEAR 2018**

	Actual	Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Amended Budget
Aquatics					
<i>Revenues</i>					
Swim lessons	6,365	7,800	1,435	(1,435)	6,365
Aqua aerobics	1,058	2,748	1,690	(1,690)	1,058
Pool party fees/rental	15,635	12,394	(3,241)	3,241	15,635
Scuba diving	235	1,000	765	(765)	235
<i>Total aquatics revenues</i>	<u>23,293</u>	<u>23,942</u>	<u>649</u>	<u>(649)</u>	<u>23,293</u>
<i>Expenditures</i>					
Lifeguards/reimbursables	259,016	260,000	984	(984)	259,016
Salaries	53,217	53,220	3	(3)	53,217
Youth training equipment/supplies	162	-	(162)	162	162
First aid supplies-all	1,551	3,000	1,449	(1,449)	1,551
<i>Total aquatics expenditures</i>	<u>313,946</u>	<u>316,220</u>	<u>2,274</u>	<u>(2,274)</u>	<u>313,946</u>
Net change: aquatics	(290,653)	(292,278)	(1,625)	1,625	(290,653)

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
AMENDED RECREATION FUND BUDGET
FISCAL YEAR 2018**

	Actual	Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Amended Budget
Child Watch					
<i>Revenues</i>					
Summer day camp	20,221	14,175	(6,046)	6,046	20,221
Spring break camp	1,316	1,000	(316)	316	1,316
Holiday camp(s)	-	1,150	1,150	(1,150)	-
Babysitting training	700	1,560	860	(860)	700
Child watch fees	11,534	13,050	1,516	(1,516)	11,534
<i>Total child watch revenues</i>	<u>33,771</u>	<u>30,935</u>	<u>(2,836)</u>	<u>2,836</u>	<u>33,771</u>
<i>Expenditures</i>					
Salaries	51,666	51,672	6	(6)	51,666
Child watch supplies	639	1,525	886	(886)	639
<i>Total child watch expenditures</i>	<u>52,305</u>	<u>53,197</u>	<u>892</u>	<u>(892)</u>	<u>52,305</u>
Net change: child watch	(18,534)	(22,262)	(3,728)	3,728	(18,534)

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AMENDED RECREATION FUND BUDGET
FISCAL YEAR 2018**

	Actual	Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Amended Budget
Fitness					
<i>Revenues</i>					
Adult fitness classes	11,327	20,750	9,423	(9,423)	11,327
Youth fitness classes	9,180	980	(8,200)	8,200	9,180
Personal training	9,058	12,500	3,442	(3,442)	9,058
<i>Total fitness revenues</i>	<u>29,565</u>	<u>34,230</u>	<u>4,665</u>	<u>(4,665)</u>	<u>29,565</u>
<i>Expenditures</i>					
Salaries - amenities	140,385	134,639	(5,746)	5,746	140,385
Fitness equipment repair	453	2,000	1,547	(1,547)	453
Cycling maintenance	1,866	3,584	1,718	(1,718)	1,866
Equipment maintenance agreements	7,333	6,670	(663)	663	7,333
Equipment purchase	2,064	5,000	2,936	(2,936)	2,064
Aerobic floor maintenance	-	2,000	2,000	(2,000)	-
<i>Total fitness expenditures</i>	<u>152,101</u>	<u>153,893</u>	<u>1,792</u>	<u>(1,792)</u>	<u>152,101</u>
Net change: fitness	(122,536)	(119,663)	2,873	(2,873)	(122,536)

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
AMENDED RECREATION FUND BUDGET
FISCAL YEAR 2018**

	Actual	Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Amended Budget
Housekeeping					
<i>Expenditures</i>					
Salaries	132,960	145,368	12,408	(12,408)	132,960
Cleaning supplies/paper goods	19,482	24,000	4,518	(4,518)	19,482
<i>Total housekeeping expenditures</i>	<u>152,442</u>	<u>169,368</u>	<u>16,926</u>	<u>(16,926)</u>	<u>152,442</u>

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
AMENDED RECREATION FUND BUDGET
FISCAL YEAR 2018**

	Actual	Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Amended Budget
Property					
<i>Expenditures</i>					
Salaries	248,223	248,226	3	(3)	248,223
Refuse service	16,615	17,196	581	(581)	16,615
Truck, fuel, maintenance & licensing	2,076	2,000	(76)	76	2,076
Sidewalk repairs	-	1,500	1,500	(1,500)	-
A/C maintenance contract	7,230	2,500	(4,730)	4,730	7,230
Fire alarm/safety inspection	7,318	1,000	(6,318)	6,318	7,318
Facility Maintenance	133,983	71,500	(62,483)	62,483	133,983
Grounds maintenance	400	-	(400)	400	400
Security system	55,881	51,840	(4,041)	4,041	55,881
Security patrol	3,833	2,500	(1,333)	1,333	3,833
Landscape & irrigation	45,732	45,292	(440)	440	45,732
Landscape repairs: facilities	9,646	6,000	(3,646)	3,646	9,646
Irrigation repairs: facilities	7,784	4,000	(3,784)	3,784	7,784
Annual color rotation: facilities	1,080	7,000	5,920	(5,920)	1,080
Tree maintenance: facilities	6,216	5,000	(1,216)	1,216	6,216
Horticulturalist	800	9,000	8,200	(8,200)	800
Pest control	5,459	2,900	(2,559)	2,559	5,459
Lake maintenance	2,518	3,500	982	(982)	2,518
Elevator maintenance	3,723	3,000	(723)	723	3,723
Pool chemicals (formerly: maintenance)	29,535	35,000	5,465	(5,465)	29,535
Pool heating cost	8,611	7,500	(1,111)	1,111	8,611
Pool heater maintenance contract	4,886	9,000	4,114	(4,114)	4,886
Electric	132,291	137,064	4,773	(4,773)	132,291
Water/wastewater	93,871	109,620	15,749	(15,749)	93,871
<i>Total property expenditures</i>	<u>827,711</u>	<u>782,138</u>	<u>(45,573)</u>	<u>45,573</u>	<u>827,711</u>

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
AMENDED RECREATION FUND BUDGET
FISCAL YEAR 2018**

	Actual	Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Amended Budget
Sportsplex					
<i>Revenues</i>					
Basketball clinic/competition	925	3,035	2,110	(2,110)	925
Skate park clinic/competition	673	8,248	7,575	(7,575)	673
Skate park parties	-	300	300	(300)	-
Vending machines	470	-	(470)	470	470
<i>Total sportsplex revenues</i>	<u>2,068</u>	<u>11,583</u>	<u>9,515</u>	<u>(9,515)</u>	<u>2,068</u>
<i>Expenditures</i>					
Salaries	19,714	19,716	2	(2)	19,714
<i>Total sportsplex expenditures</i>	<u>19,714</u>	<u>19,716</u>	<u>2</u>	<u>(2)</u>	<u>19,714</u>
Net change: sportsplex	(17,646)	(8,133)	9,513	(9,513)	(17,646)

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COMMUNITY DEVELOPMENT DISTRICT
AMENDED RECREATION FUND BUDGET
FISCAL YEAR 2018**

	Actual	Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Amended Budget
Swim Teams					
<i>Revenues</i>					
Loggerheads	48,491	56,000	7,509	(7,509)	48,491
Porpoises	2,600	2,000	(600)	600	2,600
Creekside High School	-	500	500	(500)	-
<i>Total swim teams revenues</i>	<u>51,091</u>	<u>58,500</u>	<u>7,409</u>	<u>(7,409)</u>	<u>51,091</u>
<i>Expenditures</i>					
Pool heating costs	15,443	22,500	7,057	(7,057)	15,443
<i>Total swim teams expenditures</i>	<u>15,443</u>	<u>22,500</u>	<u>7,057</u>	<u>(7,057)</u>	<u>15,443</u>
Net change: swim teams	35,648	36,000	352	(352)	35,648

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COMMUNITY DEVELOPMENT DISTRICT
AMENDED RECREATION FUND BUDGET
FISCAL YEAR 2018**

	Actual	Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Amended Budget
Tennis					
<i>Revenues</i>					
Tennis lessons	-	500	500	(500)	-
Non-resident fees - tennis	2,095	-	(2,095)	2,095	2,095
Tennis clinics	-	1,500	1,500	(1,500)	-
Ball machine rental	1,860	2,000	140	(140)	1,860
Tennis court fees	6,140	8,000	1,860	(1,860)	6,140
Licensing/lease	14,000	13,910	(90)	90	14,000
SJMSAA licensing/lease	950	950	-	-	950
<i>Total Tennis revenues</i>	<u>25,045</u>	<u>26,860</u>	<u>1,815</u>	<u>(1,815)</u>	<u>25,045</u>
<i>Expenditures</i>					
Repair & replacement	3,154	3,000	(154)	154	3,154
Court top dressing	3,341	3,750	409	(409)	3,341
Court supplies	278	1,000	722	(722)	278
Insurance - special events	-	2,550	2,550	(2,550)	-
<i>Total tennis expenditures</i>	<u>6,773</u>	<u>10,300</u>	<u>3,527</u>	<u>(3,527)</u>	<u>6,773</u>
Net change: tennis	18,272	16,560	(1,712)	1,712	18,272

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AMENDED RECREATION FUND BUDGET
FISCAL YEAR 2018**

	Actual	Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Amended Budget
Total revenues	2,396,652	2,349,212	(47,440)	47,440	2,396,652
Total expenditures	2,509,041	2,349,211	(159,830)	359,830	2,709,041
Excess/(deficiency) of revenues over/(under) expenditures	(112,389)	1	112,390	(312,390)	(312,389)
Fund balances: beginning	1,107,051	1,152,929	45,878	(45,878)	1,107,051
Fund balance - ending					
Assigned:					
Working capital	708,756	708,756	-	-	708,756
Unassigned	285,906	444,174	158,268	(158,268)	285,906
Fund balances: ending	<u>\$ 994,662</u>	<u>\$ 1,152,930</u>	<u>\$ 158,268</u>	<u>\$ (358,268)</u>	<u>\$ 794,662</u>

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
AMENDED CAPITAL RESERVE (SPECIAL REVENUE FUND) BUDGET
FISCAL YEAR 2018**

	Year To Date	Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Amended Budget
REVENUES					
Assessment levy: net	\$ 457,609	\$ 456,155	\$ (1,454)	\$ 1,454	\$ 457,609
Interest	32,948	15,852	(17,096)	17,096	32,948
Total revenues	<u>490,557</u>	<u>472,007</u>	<u>(18,550)</u>	<u>18,550</u>	<u>490,557</u>
EXPENDITURES					
Capital outlay	664,456	576,895	(87,561)	95,561	672,456
Tax collector	9,143	9,503	360	(4,433)	5,070
Other current charges	499	400	(99)	97	497
Contingency	-	11,455	11,455	48,545	60,000
Total expenditures	<u>674,098</u>	<u>598,253</u>	<u>(75,845)</u>	<u>139,770</u>	<u>738,023</u>
Excess/(deficiency) of revenues over/(under) expenditures	(183,541)	(126,246)	57,295	(121,220)	(247,466)
Fund balance - beginning	1,631,943	1,494,357	(137,586)	137,586	1,631,943
Fund balance - ending	Assigned:				
Future projects	FY 2021				
	425,374	425,374	425,374	425,374	425,374
	247,011	247,011	247,011	247,011	247,011
	129,149	129,149	129,149	129,149	129,149
Unassigned	646,869	566,578	(80,291)	80,291	582,944
Fund balance - ending	<u>\$ 1,448,402</u>	<u>\$ 1,368,111</u>	<u>\$ 721,242</u>	<u>\$ 881,824</u>	<u>\$ 1,384,477</u>