

MID-YEAR BUDGET ADJUSTMENTS – FYE 4/30/17

ATTACHMENT A

Corporate General Revenue

<u>Line Item</u>	<u>May, 2016</u>	<u>December, 2016</u>	<u>\$+/-</u>	<u>Correction</u>
01-00-310 Transfer from Social Security	\$8,674	\$11,348	\$2,674	Reflective of revenue in excess of expense
01-00-342 OSLAD Grant	\$0	\$99,500	\$99,500	Grant funds received not previously reflected in budget
01-00-344 G.C. Salary Trans	\$20,620	\$0	(\$20,620)	Salary transfer not required due to staff resignation
01-00-345 B&G Sal Trans, Supt.	\$33,312	\$0	(\$33,312)	Amended due to staff changes
01-00-350 Trans from Golf Course	\$0	\$20,620	\$20,620	Amended due to staff resignation

Administration Expenses

<u>Line Item</u>	<u>May, 2016</u>	<u>December, 2016</u>	<u>\$+/-</u>	<u>Correction</u>
01-50-403 Health Ins/HSA	\$201,168	\$180,324	(\$20,844)	Reflective of lower insurance premiums
01-50-405 Employer 403b Contributions	\$77,994	\$69,017	(\$8,977)	Reflective of lower staff costs
01-50-407 Supt. IT	\$41,240	\$8,637	(\$32,603)	Staff resignation
01-50-494 Trans to F.A.N.	\$0	\$75,956	\$75,956	Reflective of new LWN opportunity
01-50-495 IT Contracted Services	\$0	\$65,000	\$65,000	New outside contractor replacing former Superintendent of IT position

Building & Grounds Operations Expenses

<u>Line Item</u>	<u>May, 2016</u>	<u>December, 2016</u>	<u>\$+/-</u>	<u>Correction</u>
01-51-411 Building Maintenance Supplies	\$52,589	\$37,589	(\$15,000)	Reflective of cost incurred by new LWN opportunity
01-52-401 Improvement Projects	\$214,734	\$180,420	(\$34,314)	Reduced to reflect necessary changes
01-52-409 Full-time Maintenance Salaries	\$82,500	\$82,000	(\$500)	Adjusted to reflect staff changes
01-52-417 Contracted Park Mowing	\$146,650	\$100,694	(\$45,956)	Adjusted to reflect transfer for new LWN opportunity
01-52-479 Building Custodian	\$27,000	\$13,500	(\$13,500)	Reflecting custodial services for new LWN opportunity

OSLAD Grant Expenses

<u>Line Item</u>	<u>May, 2016</u>	<u>December, 2016</u>	<u>\$+/-</u>	<u>Correction</u>
01-52-500 Architect/Engineering	\$0	\$14,500	\$14,500	Necessary to reflect expenses to be received in current fiscal year
01-52-501 Contracted Services	\$0	\$43,000	\$43,000	Necessary to reflect expenses to be received in current fiscal year
01-52-502 Landscape Materials	\$0	\$20,000	\$20,000	Necessary to reflect expenses to be received in current fiscal year
01-52-503 Amenities/Site Furnishings	\$0	\$20,000	\$20,000	Necessary to reflect expenses to be received in current fiscal year
01-52-504 Permitting/Legal/Printing	\$0	\$2,000	\$2,000	Necessary to reflect expenses to be received in current fiscal year

Programming Expenses

<u>Line Item</u>	<u>May, 2016</u>	<u>December, 2016</u>	<u>\$+/-</u>	<u>Correction</u>
02-53-417 Recreation Supervisor	\$71,825	\$70,000	(\$1,825)	Reflective of staff changes
02-53-464 Capital Purchases	\$64,836	\$66,661	\$1,825	Adjusted to reflect changes in budget

F.A.N. Revenue

<u>Line Item</u>	<u>May, 2016</u>	<u>December, 2016</u>	<u>\$+/-</u>	<u>Correction</u>
02-00-361 Annual Membership Fees	\$47,250	\$100,000	\$52,750	Adjusted due to increased access to LWN
02-00-362 Daily Admission Fees	\$37,500	\$50,000	\$12,500	Adjusted due to increased access to LWN
02-00-363 Group Rental Income	\$8,250	\$29,684	\$21,434	Adjusted due to increased access to LWN
02-00-365 Pool Party	\$5,000	\$500	\$4,500	Adjusted due to decreased access to swimming pool
02-53-367 Trans from Corporate	\$0	\$75,956	\$75,956	Adjusted for balance purposes

F.A.N. Expense

<u>Line Item</u>	<u>May, 2016</u>	<u>December, 2016</u>	<u>\$+/-</u>	<u>Correction</u>
02-53-446 Program Supplies	\$3,700	\$5,360	\$1,660	Adjusted due to new opportunity at LWN
02-53-448 LWN Dist. 210 Charges	\$6,000	\$30,000	\$24,000	Adjusted due to new opportunity at LWN
02-53-449 Improvement Projects	\$0	\$54,000	\$54,000	Adjusted due to new opportunity at LWN
02-53-453 Building Custodian	\$0	\$13,500	\$13,500	Adjusted due to new opportunity at LWN
02-53-454 Contracted Landscaping Serv.	\$0	\$50,000	\$50,000	Adjusted due to new opportunity at LWN
02-53-457 Facility/Equipment Repair	\$0	\$7,480	\$7,480	Adjusted due to new opportunity at LWN
02-53-465 Snow Removal	\$0	\$7,500	\$7,500	Adjusted due to new opportunity at LWN

Social Securi

<u>Line Item</u>	<u>May, 2016</u>	<u>December, 2016</u>	<u>\$+/-</u>	<u>Correction</u>
08-50-401 Employer F.I.C.A.	\$90,551	\$88,385	(\$2,166)	Reflective of staff changes
08-50-402 Employer Medicare	\$21,178	\$20,670	\$508	Reflective of staff changes
08-50-403 Trans to Corporate	\$8,674	\$11,348	\$2,674	Adjusted for balance purposes

Golf Course Expenses

<u>Line Item</u>	<u>May, 2016</u>	<u>December, 2016</u>	<u>\$+/-</u>	<u>Correction</u>
09-53-414 Corp Fund Sal. Trans. Asst.	\$20,620	\$0	(\$20,260)	Position no longer exists
09-53-419 Trans to Corp	\$0	\$20,620	\$20,620	Reflective of budget adjustment

This Mid-Year Budget Amendment is effective as of the 5th day of December, 2016

Ken Blackburn, Board President

Attest:

Park Seal

Jim Randall, Board Secretary