

**Hérons Glen Recreation District**

**FUND BALANCE REPORT**

As of Apr 30, 2020

ACCOUNT DESCRIPTION	BANK NAME	GL ACCT#	INT RATE	ACCT TYPE				
<b>OPERATING ACCOUNTS</b>								
	Petty Cash	00-1010	0.00%	Cash, Petty	\$200			
	FineMark - Operating	00-1138	0.60%	Cash, Operating	\$769,507			
	SBA Fund A - Florida Prime - Operating	00-1051	0.95%	Cash, Operating	\$123			
<b>TOTAL OPERATING ACCOUNTS</b>								\$769,830
<b>RESERVES</b>								
<b>DEFERRED MAINTENANCE</b>								
	FineMark Bank - Deferred Maintenance	00-1142	0.60%	Cash, Reserved	\$0			
	SBA Fund A - Florida Prime - Deferred Maintenance	00-1131	0.95%	Cash, Reserved	\$249,537			
<b>TOTAL DEFERRED MAINTENANCE</b>							\$249,537	
<b>CAPITAL RESERVE</b>								
	FineMark Bank - Capital	00-1088	0.60%	Cash, Reserved	\$9			
	SBA Fund A - Florida Prime - Capital	00-1130	0.95%	Cash, Reserved	\$1,460,968			
	SBA Fund A - Florida Prime - Capital (Fitness Center)	00-1143	0.95%	Cash, Reserved	\$15,971			
	SBA Fund A - Florida Prime - Capital (Intermediate)	00-1132	0.95%	Cash, Reserved	\$654,795			
<b>TOTAL CAPITAL RESERVE</b>							\$2,131,743	
<b>EMERGENCY</b>								
	FineMark - Emergency	00-1134	0.60%	Cash, Reserved	\$0			
	SBA Fund A - Florida Prime - Emergency Fund	00-1141	0.95%	Cash, Reserved	\$431,673			
<b>TOTAL EMERGENCY</b>							\$431,673	
<b>PROJECTS</b>								
	FineMark GCM Special Improvements Fund	00-1128	0.60%	Cash, Reserved	\$756			
	SBA Fund A - Florida Prime - Golf Course Special Improvements Fund	00-1144	0.95%	Cash, Reserved	\$390,935			
<b>TOTAL PROJECTS</b>							\$391,691	
<b>TOTAL RESERVE ACCOUNTS</b>								\$3,204,644

**Hérons Glen Recreation District**

**BALANCE SHEET Apr 30, 2020**

<b>ASSETS</b>	<b>as at Apr 30, 2020</b>	<b>Last Fiscal Year End</b>
<b>CASH &amp; CASH EQUIVALENTS</b>		
Cash, petty	200	200
Cash, Operating	769,507	1,112,343
Cash, Reserved	3,204,767	2,750,037
<b>TOTAL CASH &amp; CASH EQUIVALENTS</b>	<b>\$3,974,474</b>	<b>\$3,862,580</b>
Accounts receivable	111,520	55,766
Accounts Receivable, Other	4,461	-1,142
Accounts Receivable, Sub-Associations	-1,948	0
Due from - Irrigation Loan - Emergency Fund	0	0
Allowance for Bad Debt	-1,000	-1,000
Inventory, Pro Shop	39,913	37,465
Inventory, Restaurant	38,439	27,483
Inventory, Gas	4,081	4,741
Prepaid	131,037	179,164
PR Benefits Clearing	0	440
Gratuities Clearing	-4,094	-3,270
Employee Christmas Fund	258	-454
<b>TOTAL CURRENT ASSETS</b>	<b>\$4,297,141</b>	<b>\$4,161,773</b>
<b>RESTRICTED ASSETS</b>		
Investments - Renewal & Repl	0	0
Bond Funds - Revenue Fund	1,738,814	550,302
Bond Fund - Prepayment Bond	0	0
<b>TOTAL RESTRICTED ASSETS</b>	<b>\$1,738,814</b>	<b>\$550,302</b>
<b>WORK IN PROCESS</b>		
WIP - CONSTRUCTION MANAGEMENT	6,050	0
WIP - SPORTS RESTROOM	16,304	0
WIP - NORTHSTAR WEBSITE	7,000	0
WIP - 15 UNPLATTED DR HORTON LOTS	83,948	0
WIP - DUMPSTER ENCLOSURE	3,514	0
WIP - GOLF COURSE RENOVATION	50,053	0
WIP - CLIS	23,485	0
WIP - RESTAURANT	17,850	0
WIP - FITNESS CENTER	1,287,129	0
WIP - STORAGE BUILDING	21,735	0
<b>TOTAL WORK IN PROCESS</b>	<b>\$1,517,069</b>	<b>\$0</b>
<b>PROPERTY, PLANT &amp; EQUIPMENT</b>		
Capital Projects, other	2,360,154	2,379,361
Real Property and Improvements	4,617,690	4,617,690
Equipment	1,925,340	1,888,998
15 Unplatted TM Land	106,773	155,571
Property & Improvements	945,842	942,327
Software & Small Cap Improvements	0	7,000
Golf Course Project	1,240,513	1,284,037

**Hérons Glen Recreation District**

**BALANCE SHEET Apr 30, 2020**

CLIS System	1,578,279	1,601,764
Parking Lot Project	999,724	999,724
CLIS - Pump Stations	135,000	135,000
Effluent Storage	373,295	373,295
Clubhouse Project	320,927	320,927
Golf Course Maintenance	1,374,324	1,374,324
Storm Drain Project	36,200	36,200
Fitness Center	0	1,114,501
Storage Building	0	20,975
Restaurant Renovation	2,401,176	2,407,126
Accumulated Depreciation	-11,602,025	-11,093,497
<b>TOTAL NET PROPERTY, PLANT &amp; EQUIP</b>	<b>\$6,813,214</b>	<b>\$8,565,326</b>
<b>LAND</b>		
Land Original	11,720,482	11,720,482
Land-WasteWater/Maintenance	538,962	538,962
Land-Pump House-Mystic Way	30,000	30,000
<b>TOTAL LAND &amp; CIP</b>	<b>\$12,289,444</b>	<b>\$12,289,444</b>
<b>OTHER ASSETS</b>		
Special Assessment Receivable	18,301,863	18,301,863
Bond Issuance Cost -2006	0	0
Bond Insurance Premium/Surety	443,577	443,577
Deposits, Long Term	4,495	3,360
Hole In One Account	-546	-1,838
<b>TOTAL OTHER ASSETS</b>	<b>\$18,749,389</b>	<b>\$18,746,962</b>
<b>TOTAL ASSETS</b>	<b>\$45,405,071</b>	<b>\$44,313,807</b>
<b>LIABILITIES &amp; FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
<b>PAYABLE FROM CURRENT ASSETS</b>		
Accounts Payable, Trade	165,393	108,421
Due to - Irrigation Loan	0	0
Accrued Interest	0	347,214
Accounts payable other	2,597	0
Sales taxes payable	-5,262	75,991
Accrued expenses	105,790	125,616
10% Project Retention	18,100	34,157
Capital Lease - Current	117,714	117,714
Deposits - Ballroom & Locker	700	1,220
Gift Cards & Groupons	26,877	20,789
Credit Book	22,107	10,362
Hole In One Club	800	400
Other Current Liabilities	0	0
S/A Bonds Payable-Short Term	790,000	790,000
	<b>\$1,244,815</b>	<b>\$1,631,883</b>



**Hérons Glen Recreation District**

**TOTAL VARIANCE REPORT**

**Apr 30, 2020**

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE  Favorable / (Unfavorable)	ACTUAL YTD	BUDGET YTD	VARIANCE  Favorable /	19-20 COVID-19 Forecast Budget	FY Budget	VARIANCE  Favorable / (Unfavorable)
<b>ADMINISTRATION</b>									
Operating Revenue	8,753	10,036	(1,283)	138,811	128,870	9,942	183,024	173,082	9,942
Operating Expenses	59,084	65,801	6,717	569,835	574,944	5,109	900,417	906,399	5,983
Operating Income	(50,331)	(55,765)	5,434	(431,024)	(446,075)	15,051	(717,393)	(733,317)	15,924
Assessment	55,765	55,765	0	446,075	446,075	0	733,317	733,317	0
Net Income	5,434	(0)	<b>5,434</b>	15,051	(0)	<b>15,051</b>	15,924	(0)	<b>15,924</b>
<b>RESTAURANT</b>									
Operating Revenue	53,365	123,774	(70,409)	758,601	886,718	(128,117)	834,623	1,129,350	(294,727)
Operating Expenses	100,087	146,476	46,389	968,572	1,030,020	61,448	1,251,397	1,452,119	200,722
Operating Income	(46,722)	(22,702)	(24,019)	(209,971)	(143,302)	(66,669)	(416,774)	(322,769)	(94,005)
Assessment	22,702	22,702	0	143,302	143,302	0	322,769	322,769	0
Net Income	(24,019)	(0)	<b>(24,019)</b>	(66,669)	(0)	<b>(66,669)</b>	(94,005)	(0)	<b>(94,005)</b>
<b>CLUBHOUSE</b>									
Operating Revenue	300	0	300	12,950	10,000	2,950	12,950	10,000	2,950
Operating Expenses	63,985	63,115	(869)	445,207	430,475	(14,732)	726,395	719,684	(6,711)
Operating Income	(63,685)	(63,115)	(569)	(432,257)	(420,475)	(11,782)	(713,445)	(709,684)	(3,761)
Assessment	63,115	63,115	0	420,475	420,475	0	709,684	709,684	0
Net Income	(569)	0	<b>(569)</b>	(11,782)	0	<b>(11,782)</b>	(3,761)	0	<b>(3,761)</b>
<b>CLIS Dept.</b>									
Operating Revenue	14,280	14,696	(417)	112,425	111,159	1,266	185,866	184,600	1,266
Operating Expenses	35,072	33,409	(1,663)	226,313	240,160	13,846	391,531	408,472	16,942
Operating Income	(20,793)	(18,713)	(2,080)	(113,888)	(129,001)	15,113	(205,665)	(223,872)	18,208
Assessment	18,713	18,713	0	129,001	129,001	0	223,872	223,872	0
Net Income	(2,080)	0	<b>(2,080)</b>	15,113	0	<b>15,113</b>	18,208	0	<b>18,208</b>
<b>Fitness Center</b>									
Operating Revenue	28	100	(72)	3,476	700	2,776	21,224	1,200	20,024
Operating Expenses	2,951	3,849	898	32,463	25,905	(6,558)	50,233	43,654	(6,579)
Operating Income	(2,923)	(3,749)	827	(28,988)	(25,205)	(3,783)	(29,008)	(42,454)	13,446
Assessment	3,749	3,749	0	25,205	25,205	0	25,205	42,454	(17,249)
Net Income	827	0	<b>827</b>	(3,783)	0	<b>(3,783)</b>	(3,803)	0	<b>(3,803)</b>

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE	ACTUAL YTD	BUDGET YTD	VARIANCE	19-20 COVID-19	FY Budget	VARIANCE
			Favorable / (Unfavorable)			Favorable /	Forecast Budget		Favorable / (Unfavorable)
<b>SUBTOTAL</b>									
Total Operating Revenues	76,725	148,606	(71,880)	1,026,263	1,137,446	(111,184)	1,237,688	1,498,232	(260,544)
Total Assessments	164,045	164,045	0	1,164,057	1,164,057	0	2,014,847	2,032,096	(17,249)
Total Operating Expenses	261,178	312,651	51,473	2,242,390	2,301,504	59,114	3,319,972	3,530,328	210,356
Net Income	(20,407)	0	(20,407)	(52,070)	0	(52,070)	(67,437)	0	(67,437)
<b>GOLF MAINTENANCE</b>									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	100,998	103,441	2,443	762,505	790,201	27,696	1,384,962	1,365,642	(19,320)
Net Income	(100,998)	(103,441)	<b>2,443</b>	(762,505)	(790,201)	<b>27,696</b>	(1,384,962)	(1,365,642)	<b>(19,320)</b>
<b>PRO SHOP</b>									
Operating Revenue	141,981	173,837	(31,856)	1,222,653	1,214,550	8,103	1,840,318	1,860,782	(20,464)
Operating Expenses	24,036	45,793	21,758	285,541	329,547	44,006	417,588	495,140	77,551
Net Income	117,945	128,043	<b>(10,098)</b>	937,112	885,003	<b>52,109</b>	1,422,730	1,365,642	<b>57,088</b>
<b>ALL DEPARTMENTS</b>									
Total Operating Revenues	218,706	322,442	(103,736)	2,248,916	2,351,996	(103,080)	3,078,006	3,359,014	(281,008)
Total Assessments	164,045	164,045	0	1,164,057	1,164,057	0	2,014,847	2,032,096	(17,249)
Total Operating Expenses	386,212	461,886	75,674	3,290,436	3,421,252	130,815	5,122,522	5,391,109	268,587
Net Income	(3,460)	24,602	<b>(28,062)</b>	122,537	94,802	<b>27,735</b>	(29,670)	0	<b>(29,670)</b>
<i>From Golf Operations</i>	<i>16,947</i>	<i>24,602</i>	<i>(7,655)</i>	<i>174,607</i>	<i>94,802</i>	<i>79,805</i>	<i>37,767</i>	<i>0</i>	<i>37,767</i>
<i>From Other than Golf Operations</i>	<i>(20,407)</i>	<i>0</i>	<i>(20,407)</i>	<i>(52,070)</i>	<i>0</i>	<i>(52,070)</i>	<i>(67,437)</i>	<i>0</i>	<i>(67,437)</i>

HGRD Variance						
Apr-20		FY20		COVID19		
	Actual	Budget	Variance	Budget	Variance	Explanation
	This Month	This Month	Favorable / (Unfavorable)	This Month	Favorable / (Unfavorable)	
<b>Administration</b>						
Late Fee/Member Interest	-	1,000	(1,000)	-	-	We are waiving late fees and finance charges for March and April due to COVID-19
Bank Charges	1,875	3,500	1,625	1,875	-	This is credit card and ACH fees for the month of March. There were very few people using credit cards starting the middle of March due to not allowing the public to come into the Glen due to the COVID-19 situation.
HGRD Social Events / Member Relations	-	2,000	2,000	-	-	Volunteer Appreciation cancelled due to COVID-19
<b>Restaurant</b>						
Food Sales	44,311	87,982	(43,671)	44,311	-	Current situation due to the pandemic
Beverage Sales	787	35,791	(35,004)	787	-	Current situation due to the pandemic
COVID-19 Fundraiser	8,268	-	8,268	8,268	-	Funds collected from the residents to offset the F&B payroll subsidy
COS, Food	21,690	35,193	13,503	21,690	-	Purchasing food based on current volume of sales, which is down significantly due to the current situation - 48.95% COS, which is mainly due to selling more item with lower margins (i.e. prime rib and burgers).
COS, Beverage	540	8,948	8,408	540	-	Purchasing food based on current volume of sales, which is down significantly due to the current situation - 68.62% COS, which is mainly due to 25% discounts on to go beverages to drive sales.
Payroll, Kitchen	22,729	28,053	5,324	22,729	-	Scheduling based on current needs with take-out only.
Payroll Kitchen, O.T.	131	1,187	1,056	131	-	F&B subsidy coded to Payroll, COVID-19 line item
Payroll, Service	11,043	20,993	9,950	11,043	-	F&B subsidy coded to Payroll, COVID-19 line item
Payroll, COVID-19 Subsidy	12,603	-	(12,603)	12,603	-	This amount includes estimated gratuities paid out based on 18% of budgeted revenue through PPE 04/18/2020
Payroll Taxes & Fees	7,676	10,911	3,235	7,676	-	Directly related to payroll costs being down. We are paid staff based on normally scheduled hours for regular hours of operation through PPE 04.18.2020. There is a loss of hours that are not regularly scheduled business hours for resident events that are no longer happening.
Payroll Benefits	3,657	5,151	1,494	3,657	-	Sous chef replaced. New employee not eligible for health benefits until June 1.
Entertainment Lounge	-	1,925	1,925	-	-	Dining room closed.
Entertainment/Decorations	-	2,075	2,075	-	-	No entertainment - Lounge closed
License & Taxes	-	2,085	2,085	-	-	<b>Timing Issue</b> - BMI budgeted for April but did not receive the billing.
Linen	518	2,054	1,536	518	-	Dining room closed.
Member Rewards - Food	3,563	5,755	2,192	3,563	-	10% resident discount based on a percentage of budgeted food revenue
Member Rewards - Beverage	83	3,047	2,964	83	-	10% resident discount based on a percentage of budgeted beverage revenue
<b>Clubhouse</b>						

	Actual	Budget	Variance	Budget	Variance	Explanation
	This Month	This Month	Favorable / (Unfavorable)	This Month	Favorable / (Unfavorable)	
Landscape Plant/Supplies	3,229	4,364	1,135	3,229	-	<b>Timing Issue</b> - Fertilizer was done in March, but budgeted in April
Maintenance & Repairs	9,021	5,400	(3,621)	9,021	-	Chilled water line support broke and had to be repaired \$2965.
Water (Allocation)	2,285	1,254	(1,031)	2,285	-	Refilled the pool partially while waiting on the water trucks after the leak repair.
<b>CLIS</b>						
Payroll	13,872	17,322	3,450	13,872	-	Two employees on Paid Sick Time being paid under Payroll, COVID-19 FFCRA.
Payroll, COVID-19 FFCRA	2,160	-	(2,160)	2,160	-	We currently have two employees on Paid Sick Time being paid 100% of their salary for two weeks mandated by the FFCRA regulations.
Parts & Supplies	8,603	4,301	(4,302)	8,603	-	Multiple mainline repairs
<b>Fitness Center</b>						
No significant variances			-		-	
<b>Golf Maintenance</b>						
Payroll	36,289	39,915	3,626	36,289	-	One employee is on Paid Sick Time/EFMLA being paid under Payroll, COVID-19 FFCRA
Payroll, COVID-19 FFCRA	2,154	-	(2,154)	2,154	-	We currently have one employee on Emergency FMLA being paid 2/3 of his salary mandated by the FFCRA regulations.
Payroll Benefits	5,131	7,610	2,479	5,131	-	Full time employees budgeted for the highest cost health insurance plan, but some employees do not take advantage of this benefit and others select lower cost plans.
Chemicals	6,061	7,500	1,439	6,061	-	<b>Timing issue</b> - Product on hand was sufficient for the month
Fertilizer	9,805	11,000	1,195	9,805	-	Due to irrigation issues, we skipped a fertilizer application because we couldn't water correctly.
Irrigation	5,620	1,600	(4,020)	5,620	-	Multiple irrigation fixes
Lease	13,881	9,957	(3,924)	13,881	-	<b>Timing issue</b> - Received annual lease invoices in April. They will be allocated over the remainder of this fiscal year as per direction from the auditors. This line item will balance out at the end of the year when the year end entry is done the same way again for this year.
<b>Pro Shop</b>						
Membership Fees	117,518	111,896	5,622	117,518	-	601 members to a budget of 565. We had 67 non-resident members to a budget of 53.
Open Play	21,762	41,849	(20,087)	21,762	-	Not allowed due to COVID-19
Pro Shop Mdse	1,687	17,515	(15,828)	1,687	-	Pro Shop is closed
COS, Pro Shop Mdse	1,195	12,261	11,066	1,195	-	Pro Shop is closed
Payroll	11,716	18,553	6,837	11,716	-	Outside staff is mostly off due to the virus
Payroll Taxes & Fees	1,850	3,003	1,153	1,850	-	Directly related to payroll



Hérons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT Apr 30, 2020												
00 - Administration												
Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	19-20 COVID-19	Total Yr	Estimate	
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance	
					<b>Income</b>							
55,765	55,765	0	60,742		ASSESSMENTS, BASE	446,075	446,075	0	466,098	733,317	733,317	0
0	0	0	0		CONCERT SERIES REVENUE	57,847	60,125	(2,278)	59,498	57,847	60,125	(2,278)
1,323	1,323	0	1,284		HOA ACCOUNTING INCOME	9,258	9,258	0	8,988	15,870	15,870	0
2,504	3,000	(496)	6,280		INTEREST INCOME	34,102	21,000	13,102	28,273	49,102	36,000	13,102
0	1,000	(1,000)	1,233		LATE FEE/MEMBER INTEREST	3,291	4,900	(1,609)	5,739	5,791	7,400	(1,609)
4,926	4,713	213	4,713		MISCELLANEOUS OTHER INCOME	34,313	33,587	726	33,587	54,413	53,687	726
64,518	65,801	(1,283)	74,252		<b>TOTAL Income</b>	584,886	574,944	9,942	602,183	916,341	906,399	9,942
64,518	65,801	(1,283)	74,252		<b>Gross Profit Margin</b>	584,886	574,944	9,942	602,183	916,341	906,399	9,942
					<b>Expenses</b>							
30,763	31,481	718	29,799		PAYROLL	223,962	231,427	7,466	192,544	387,071	394,536	7,466
0	0	0	176		PAYROLL, O.T.	508	0	(508)	568	508	0	(508)
4,069	4,385	315	4,163		PAYROLL TAXES & FEES	32,056	34,024	1,968	29,697	54,724	56,692	1,968
5,248	4,410	(838)	4,804		PAYROLL BENEFITS	37,734	31,642	(6,092)	32,599	66,109	55,065	(11,044)
0	0	0	0		CONCERT SERIES EXPENSES	53,835	55,000	1,165	46,005	53,835	55,000	1,165
0	0	0	0		ADVERTISING	0	0	0	900	0	0	0
0	25	25	0		AED TRAINING & SUPPLIES	4,211	3,500	(711)	378	4,961	4,250	(711)
12	175	163	131		COMPLIMENTARY MEALS	623	1,225	602	786	1,373	1,975	602
4,861	5,575	713	4,829		COMPUTER SUPPORT	33,135	39,124	5,989	24,726	56,749	68,244	11,495
0	0	0	0		Contingency	18,634	18,634	0	18,634	18,634	18,634	0
0	90	90	0		CONTINUING EDUCATION	2,020	2,750	730	1,275	2,680	3,410	730
35	739	704	240		DUES & SUBSCRIPTIONS	2,208	2,039	(169)	1,696	3,143	2,974	(169)
1,217	1,483	267	1,483		ELECTRIC (ALLOCATION)	9,861	10,369	508	10,369	17,440	17,948	508
125	50	(75)	175		EMPLOYEE APPRECIATION	5,268	5,350	82	5,440	6,718	6,800	82
0	50	50	50		GRATIS FOOD/BEV	295	725	430	380	670	1,100	430
2,118	2,181	64	2,182		INSURANCE (ALLOCATION)	14,695	15,269	574	15,273	25,283	26,175	892
0	109	109	168		LICENSES & TAXES	1,299	1,454	155	1,411	1,299	1,454	155
1,875	3,500	1,625	3,352		BANK CHARGES	13,918	14,250	332	13,298	20,918	21,250	332
1,036	1,202	166	1,990		OFFICE EQUIPMENT	11,967	11,438	(529)	10,253	20,551	20,021	(529)
495	750	255	1,677		OFFICE SUPPLIES	4,750	5,250	500	5,991	8,500	9,000	500
500	500	0	0		POSTAGE	3,026	3,500	474	3,010	5,526	6,000	474
6,283	6,558	275	7,712		PROFESSIONAL FEES	90,288	78,237	(12,051)	77,572	134,740	122,689	(12,051)

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	19-20 COVID-19	Total Yr	Estimate
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance
0	2,000	2,000	1,984	HGRD SOCIAL EVENTS / MEMBER RELATIONS	520	2,700	2,180	2,663	1,020	3,200	2,180
0	0	0	2,600	SERVICE CONTRACTS	35	0	(35)	2,600	35	0	(35)
348	400	52	397	TELEPHONE (ALLOCATION)	2,453	2,800	347	2,953	4,453	4,800	347
0	45	45	0	TRAVEL	1,840	3,070	1,230	3,676	2,325	3,555	1,230
0	0	0	0	UNIFORM	0	600	600	0	0	600	600
98	92	(5)	91	WATER (ALLOCATION)	694	568	(126)	560	1,153	1,026	(126)
59,084	65,801	6,717	68,003	<b>TOTAL Expenses</b>	569,835	574,944	5,109	505,259	900,417	906,399	5,983
5,434	(0)	5,434	6,249	<b>Net Income/(Loss)</b>	15,051	(0)	15,051	96,924	15,924	(0)	15,924

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT Apr 30, 2020												
10 - Restaurant												
Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	19-20 COVID-19	Total Yr	Estimated	
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance	
					Income							
22,702	22,702	0	4,206		ASSESSMENTS, BASE	143,302	143,302	0	106,442	322,769	322,769	0
11,498	38,541	(27,044)	37,947		FOOD SALES-DINING ROOM	193,367	244,664	(51,298)	240,891	204,656	310,000	(105,344)
57	12,210	(12,153)	11,736		BEVERAGE SALES-DINING ROOM	51,500	81,969	(30,469)	78,793	54,108	96,000	(41,892)
32,813	35,166	(2,353)	34,547		FOOD SALES - LOUNGE	229,021	234,756	(5,735)	230,628	280,167	320,000	(39,833)
721	22,379	(21,658)	21,327		BEVERAGE REVENUE - LOUNGE	126,990	157,815	(30,825)	150,398	137,969	217,000	(79,031)
0	14,275	(14,275)	13,919		BANQUET FOOD-RESIDENTS	89,035	129,589	(40,554)	126,355	89,035	145,000	(55,965)
9	1,203	(1,194)	1,148		BANQUET BEVERAGES-RESIDENTS	19,998	19,574	424	18,679	19,998	23,000	(3,002)
0	0	0	3,581		BANQUET FOOD-OUTSIDE	21,232	12,350	8,882	8,019	21,232	12,350	8,882
0	0	0	745		BANQUET BEVERAGE-OUTSIDE	1,386	5,850	(4,464)	1,889	1,386	5,850	(4,464)
0	0	0	250		BANQUET OTHER REVENUE	753	150	603	1,548	753	150	603
8,268	0	8,268	0		COVID-19 SUBSIDY - FUNDRAISER	25,319	0	25,319	0	25,319	0	25,319
76,067	146,476	(70,409)	129,407		TOTAL Income	901,903	1,030,020	(128,117)	963,641	1,157,392	1,452,119	(294,727)
					Cost of Revenues							
21,690	35,193	13,503	36,816		COS, FOOD	247,962	248,544	582	258,320	279,180	323,240	44,060
540	8,948	8,408	8,599		COS, BEVERAGE	53,219	66,302	13,083	61,092	60,013	85,462	25,450
22,230	44,141	21,911	45,414		TOTAL Cost of Revenues	301,181	314,846	13,664	319,412	339,193	408,702	69,509
53,838	102,335	(48,498)	83,992		Gross Profit Margin	600,721	715,174	(114,452)	644,229	818,200	1,043,417	(225,217)
					Expenses							
22,729	28,053	5,324	25,526		PAYROLL, KITCHEN	178,754	195,121	16,366	179,326	259,780	286,787	27,007
131	1,187	1,055	1,152		PAYROLL, KITCHEN, OT	6,265	8,413	2,147	8,168	6,265	8,722	2,456
11,043	20,993	9,950	18,292		PAYROLL, SERVICE	124,460	143,453	18,993	144,347	168,903	205,883	36,980
22	225	203	306		PAYROLL, SERVICE, OT	1,589	2,025	436	6,467	1,589	2,100	511
12,603	0	(12,603)	0		PAYROLL, COVID-19 SUBSIDY	34,085	0	(34,085)	0	34,085	0	(34,085)
207	0	(207)	0		PAYROLL, COVID-19 FFCRA	207	0	(207)	0	207	0	(207)
7,676	10,911	3,235	9,187		PAYROLL TAXES & FEES	71,670	76,289	4,619	70,784	92,542	106,012	13,470
3,657	5,151	1,494	3,752		PAYROLL BENEFITS	29,940	36,054	6,113	25,798	50,214	61,806	11,593
10	140	130	3,229		H-2B Additional Expenses	28,120	26,550	(1,570)	22,429	32,860	37,209	4,349
0	850	850	229		ADVERTISING	143	2,950	2,807	1,279	143	6,700	6,557
0	0	0	0		CASUAL LABOR	936	750	(186)	553	936	750	(186)

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	19-20 COVID-19	Total Yr	Estimated
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance
777	533	(244)	770	CLEANING SUPPLIES	6,694	3,733	(2,961)	4,423	9,361	6,400	(2,961)
106	550	444	385	COMPLIMENTARY MEALS	1,603	3,000	1,397	2,625	2,353	3,750	1,397
0	25	25	0	CONTINUING EDUCATION	475	600	125	113	600	845	245
0	0	0	0	DISHES & GLASSWARE	2,528	0	(2,528)	4,070	2,528	4,000	1,472
0	0	0	0	DUES & SUBSCRIPTIONS	0	100	100	0	775	875	100
2,813	3,430	617	3,430	ELECTRIC (ALLOCATION)	22,803	23,978	1,175	23,978	41,319	42,494	1,175
753	400	(353)	400	EMPLOYEE MEALS	3,586	3,255	(331)	3,255	4,542	4,211	(331)
0	780	780	755	Entertainment-Dining Room	3,505	4,790	1,285	4,710	3,505	5,230	1,725
0	1,925	1,925	1,625	ENTERTAINMENT LOUNGE	8,425	11,050	2,625	10,350	8,425	18,675	10,250
0	2,075	2,075	1,253	ENTERTAINMENT/DECORATIONS	2,672	7,075	4,403	4,022	2,672	7,325	4,653
0	215	215	209	GRATIS FOOD/BEV	1,031	1,675	644	1,626	1,031	2,414	1,382
1,407	1,450	42	1,450	INSURANCE (ALLOCATION)	9,766	10,147	381	10,150	16,802	17,395	593
403	510	107	390	LEASE	3,557	3,570	13	4,188	6,107	6,120	13
0	2,085	2,085	2,084	LICENSES & TAXES	3,102	5,160	2,058	5,159	3,148	5,206	2,058
518	2,054	1,535	1,994	LINEN	12,624	15,074	2,450	14,635	15,179	20,279	5,100
449	800	351	186	MAINTENANCE & REPAIRS	4,523	5,600	1,077	1,390	8,523	9,600	1,077
3,563	5,755	2,192	5,343	MEMBER REWARDS-FOOD	34,775	37,433	2,658	36,641	41,019	49,190	8,172
83	3,047	2,964	2,749	MEMBER REWARDS-BEVERAGE	16,699	21,120	4,421	20,150	18,058	27,569	9,511
25	275	250	85	OFFICE SUPPLIES	2,385	3,485	1,100	1,896	3,760	4,860	1,100
1,903	1,956	54	2,131	PROPANE GAS	14,202	15,465	1,262	13,613	23,929	25,191	1,262
0	0	0	0	Resident Event Decoration/Ent	(3,683)	0	3,683	(4,195)	(3,683)	0	3,683
1,812	909	(903)	874	REFUSE	6,254	6,179	(75)	5,941	10,322	10,247	(75)
0	0	0	320	RENTAL	347	0	(347)	320	347	0	(347)
1,616	2,452	836	2,449	SERVICE CONTRACTS	8,184	8,853	669	8,924	11,892	12,561	669
0	75	75	1,803	Small Equipment-Kitchen	147	7,525	7,378	8,366	522	7,900	7,378
2,406	2,187	(218)	2,135	SUPPLIES	15,239	15,418	179	14,432	18,401	19,935	1,534
170	140	(30)	140	TELEPHONE (ALLOCATION)	1,160	980	(180)	928	1,860	1,680	(180)
0	25	25	0	TRAVEL	448	375	(73)	255	573	1,675	1,102
0	250	250	192	UNIFORM	1,228	2,250	1,022	4,205	1,228	3,500	2,272
977	924	(53)	911	WATER (ALLOCATION)	6,942	5,679	(1,264)	5,602	9,586	8,322	(1,264)
0	0	0	0	GAIN (LOSS) ON SALE OF EQUIP	0	0	0	(447)	0	0	0
77,857	102,335	24,478	95,736	TOTAL Expenses	667,390	715,174	47,783	670,474	912,205	1,043,417	131,212
(24,019)	(0)	(24,019)	(11,744)	Net Income/(Loss)	(66,669)	(0)	(66,669)	(26,245)	(94,005)	(0)	(94,005)

**Hérons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT Apr 30, 2020**

**30 - Golf Maintenance**

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	19-20 COVID-19	Total Yr	Estimated		
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance		
					<b>Expenses</b>								
36,289	39,915	3,627	37,182		PAYROLL	277,125	280,894	3,769	281,541	488,447	492,216	3,769	
1,022	1,001	(21)	1,186		PAYROLL, O.T.	8,022	7,010	(1,012)	9,476	15,532	14,521	(1,012)	
2,154	0	(2,154)	0		PAYROLL, COVID-19 FFCRA	2,154	0	(2,154)	0	2,154	0	(2,154)	
5,176	6,147	971	5,931		PAYROLL TAXES & FEES	41,987	42,994	1,008	43,984	70,917	71,925	1,008	
5,131	7,610	2,479	4,609		PAYROLL BENEFITS	37,914	53,267	15,353	36,281	65,174	91,314	26,141	
0	0	0	0		CASUAL LABOR	0	0	0	0	2,400	2,400	0	
6,061	7,500	1,439	8,481		CHEMICALS	89,730	93,500	3,770	92,095	146,230	150,000	3,770	
0	135	135	135		CONTINUING EDUCATION	500	670	170	795	1,550	1,720	170	
0	0	0	0		DUES & SUBSCRIPTIONS	1,464	999	(465)	869	1,764	1,299	(465)	
2,233	2,174	(59)	2,174		ELECTRIC (ALLOCATION)	13,615	13,308	(308)	13,308	27,194	26,887	(308)	
0	0	0	0		EQUIPMENT RENTAL	0	0	0	0	2,100	2,100	0	
9,805	11,000	1,195	9,914		FERTILIZER	78,571	61,000	(17,571)	63,300	118,571	101,000	(17,571)	
253	850	597	0		FIELD SUPPLIES	13,724	14,550	826	18,895	19,924	20,750	826	
1,958	2,271	313	2,271		GASOLINE	12,130	12,913	783	12,913	28,793	29,576	783	
2,252	2,319	68	2,320		INSURANCE (ALLOCATION)	15,625	16,235	610	16,240	26,883	27,832	949	
5,620	1,600	(4,020)	1,876		IRRIGATION	16,561	22,200	5,639	8,997	32,611	30,200	(2,411)	
0	400	400	659		LANDSCAPE PLANT/SUPPLIES	32,254	19,900	(12,354)	15,614	36,354	24,000	(12,354)	
13,881	9,957	(3,924)	7,616		LEASE	27,765	69,698	41,933	71,404	142,789	129,629	(13,160)	
0	200	200	0		MAINTENANCE & REPAIRS	778	1,400	623	1,589	2,778	3,400	623	
4,726	5,100	374	4,211		MAINTENANCE, EQUIPMENT	41,682	35,700	(5,982)	33,754	68,932	62,950	(5,982)	
94	200	106	21		OFFICE SUPPLIES	2,853	1,400	(1,453)	2,013	3,853	2,400	(1,453)	
0	0	0	0		PROFESSIONAL FEES	2,150	0	(2,150)	0	2,150	0	(2,150)	
582	763	181	277		REFUSE	5,218	5,341	123	5,865	11,408	11,531	123	
675	1,157	482	1,123		SEED, SOD, SAND	17,756	13,165	(4,591)	12,781	26,352	26,761	409	
1,407	1,505	98	525		SERVICE CONTRACTS	9,950	10,534	584	14,062	17,474	18,058	584	
289	550	261	0		SMALL TOOLS	1,973	3,850	1,877	1,613	4,723	6,600	1,877	
196	111	(85)	111		TELEPHONE (ALLOCATION)	1,319	775	(544)	775	1,872	1,328	(544)	
0	30	30	0		TRAVEL	1,305	1,680	375	1,878	2,025	2,400	375	
818	600	(218)	480		UNIFORM	6,005	4,950	(1,055)	4,004	9,755	8,700	(1,055)	
377	347	(30)	343		WATER (ALLOCATION)	2,377	2,269	(108)	2,246	4,255	4,147	(108)	
100,998	103,441	2,443	91,445		<b>TOTAL Expenses</b>	762,505	790,201	27,696	766,291	1,384,962	1,365,642	(19,320)	
(100,998)	(103,441)	2,443	(91,445)		<b>Net Income/(Loss)</b>	(762,505)	(790,201)	27,696	(766,291)	(1,384,962)	(1,365,642)	(19,320)	

Herons Glen Recreation District													
DEPARTMENTAL INCOME STATEMENT Apr 30, 2020													
60 - Pro Shop													
Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	19-20 COVID-19	Total Yr	Estimated		
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance		
					<b>Income</b>								
117,518	111,896	5,622	110,499		MEMBERSHIP FEES	825,042	771,523	53,519	765,820	1,414,397	1,331,002	83,395	
764	625	139	1,417		ANNUAL RANGE & HANDICAP MEMBERSHIP	5,180	4,375	805	9,403	9,000	7,500	1,500	
3,160	12,768	(9,608)	12,518		Member Guest Fees	95,832	104,780	(8,948)	107,018	99,052	115,515	(16,463)	
62	8,322	(8,259)	8,760		Public Play Fees	92,443	95,065	(2,623)	100,131	92,443	129,648	(37,205)	
18,540	20,759	(2,219)	21,142		Resident Non-Member Fees	135,616	138,409	(2,793)	140,286	146,346	151,822	(5,476)	
158	639	(481)	581		RANGE FEES	4,098	4,946	(849)	4,497	4,469	5,690	(1,221)	
1,687	17,515	(15,828)	18,211		PRO SHOP, MDSE	54,327	87,174	(32,847)	71,996	64,494	107,507	(43,013)	
0	160	(160)	210		PRO SHOP, LESSONS - GOLF PRO	1,005	1,120	(115)	540	1,005	1,720	(715)	
0	40	(40)	20		PRO SHOP, LESSONS - ASST. GOLF PRO	110	280	(170)	20	110	430	(320)	
19	264	(245)	325		PRO SHOP, GRIPS	2,168	2,006	162	2,714	2,168	3,491	(1,323)	
73	569	(497)	569		PRO SHOP, FOOD & BEVERAGE	2,800	3,412	(611)	3,412	2,800	4,671	(1,871)	
0	80	(80)	80		Pro shop, club rental	660	860	(200)	860	660	985	(325)	
0	200	(200)	104		MISCELLANEOUS OTHER INCOME	3,373	600	2,773	6,250	3,373	800	2,573	
141,981	173,837	(31,856)	174,435		<b>TOTAL Income</b>	1,222,653	1,214,550	8,103	1,212,945	1,840,318	1,860,782	(20,464)	
					<b>Cost of Revenues</b>								
0	148	148	139		COS, PRO SHOP, GRIPS	1,303	1,123	(180)	1,898	1,303	1,955	651	
1,195	12,261	11,065	11,766		COS, PRO SHOP, MDSE	38,019	61,022	23,003	47,664	45,135	75,255	30,120	
0	370	370	271		COS, PRO SHOP, FOOD&BEVERAGE	1,984	2,218	234	1,888	1,984	3,036	1,053	
1,195	12,778	11,583	12,176		<b>TOTAL Cost of Revenues</b>	41,306	64,363	23,057	51,451	48,422	80,246	31,824	
140,785	161,059	(20,273)	162,259		<b>Gross Profit Margin</b>	1,181,347	1,150,187	31,160	1,161,495	1,791,895	1,780,536	11,360	
					<b>Expenses</b>								
11,716	18,553	6,838	16,022		PAYROLL	122,004	132,681	10,677	110,406	188,749	216,484	27,735	
0	312	312	117		PAYROLL, O.T.	865	2,656	1,791	1,793	865	2,656	1,791	
0	200	200	210		PAYROLL GOLF LESSONS	990	1,400	410	540	990	2,150	1,160	
1,850	3,003	1,153	2,509		PAYROLL TAXES & FEES	19,418	21,038	1,620	17,998	28,141	33,545	5,404	
508	1,056	547	490		PAYROLL BENEFITS	3,555	7,389	3,834	3,420	6,095	12,667	6,572	
0	500	500	0		ADVERTISING	0	2,500	2,500	13	0	2,500	2,500	
0	0	0	0		CONTINUING EDUCATION	0	2,550	2,550	0	0	2,550	2,550	
0	0	0	0		DUES & SUBSCRIPTIONS	10,515	9,120	(1,395)	9,998	10,915	9,520	(1,395)	
1,055	1,272	217	1,272		ELECTRIC (ALLOCATION)	8,480	8,868	387	8,868	15,386	15,773	387	
0	700	700	427		FIELD SUPPLIES	9,398	7,616	(1,782)	5,914	13,198	11,416	(1,782)	
247	566	319	566		GASOLINE	3,027	3,379	352	3,379	4,276	4,628	352	

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	19-20 COVID-19	Total Yr	Estimated
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance
				<b>Income</b>							
0	0	0	0	GRATIS / MEMBER RELATIONS	490	1,200	711	1,200	490	1,200	711
2,975	3,065	90	3,066	INSURANCE (ALLOCATION)	20,648	21,454	806	21,460	35,524	36,778	1,254
3,218	2,483	(735)	2,483	LEASE	23,596	20,095	(3,501)	18,303	36,011	32,510	(3,501)
0	208	208	296	MAINTENANCE & REPAIRS	974	2,352	1,379	2,156	2,015	3,394	1,379
171	161	(9)	158	OFFICE EQUIPMENT	1,251	1,161	(89)	1,140	1,866	1,776	(89)
0	150	150	161	OFFICE SUPPLIES	4,571	5,150	579	711	5,321	5,900	579
0	0	0	0	RANGE BALLS & MATS	8,190	8,200	10	8,158	8,190	8,200	10
453	227	(226)	218	REFUSE	1,564	1,545	(19)	1,485	2,583	2,564	(19)
346	346	(0)	346	SERVICE CONTRACTS	2,425	2,422	(3)	2,362	4,155	4,152	(3)
132	100	(32)	100	TELEPHONE (ALLOCATION)	890	700	(190)	701	1,390	1,200	(190)
0	0	0	0	TRAVEL	0	250	250	0	0	250	250
52	0	(52)	0	UNIFORM	534	750	216	375	1,534	1,750	216
117	111	(5)	110	WATER (ALLOCATION)	851	708	(143)	701	1,472	1,329	(143)
22,840	33,015	10,175	28,552	<b>TOTAL Expenses</b>	244,235	265,184	20,949	221,081	369,166	414,893	45,728
117,945	128,043	(10,098)	133,707	<b>Net Income/(Loss)</b>	937,112	885,003	52,109	940,414	1,422,730	1,365,642	57,088

**Hérons Glen Recreation District**

**DEPARTMENTAL INCOME STATEMENT Apr 30, 2020**

**70 - Clubhouse,Pool,Spa**

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	19-20 COVID-19	Total Yr	Estimated
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance
				<b>Income</b>							
63,115	63,115	0	61,886	ASSESSMENTS, BASE	420,475	420,475	0	401,675	709,684	709,684	0
300	0	300	0	MISCELLANEOUS INCOME	12,950	10,000	2,950	10,254	12,950	10,000	2,950
63,415	63,115	300	61,886	<b>TOTAL Income</b>	433,425	430,475	2,950	411,929	722,634	719,684	2,950
63,415	63,115	300	61,886	<b>Gross Profit Margin</b>	433,425	430,475	2,950	411,929	722,634	719,684	2,950
				<b>Expenses</b>							
16,038	16,720	682	10,837	PAYROLL	94,757	101,654	6,896	81,553	168,457	175,353	6,896
36	200	164	1,056	PAYROLL, O.T.	4,390	1,400	(2,990)	4,683	5,390	2,400	(2,990)
1,793	2,185	391	1,549	PAYROLL TAXES & FEES	13,842	14,547	705	12,536	23,605	24,310	705
1,561	1,642	81	999	PAYROLL BENEFITS	8,829	11,491	2,663	8,443	16,629	19,700	3,071
0	0	0	0	CASUAL LABOR	0	0	0	0	500	500	0
919	572	(347)	560	CHEMICALS	6,098	4,004	(2,094)	3,059	8,078	5,984	(2,094)
492	900	408	1,102	CLEANING SUPPLIES	9,787	6,300	(3,487)	8,601	13,487	10,000	(3,487)
0	239	239	0	CONTINUING EDUCATION	0	239	239	0	500	739	239
2,746	3,324	578	3,324	ELECTRIC (ALLOCATION)	22,132	23,265	1,133	23,265	37,790	38,922	1,133
812	871	59	871	FOUNTAINS (ELECTRIC)	5,687	5,994	308	5,994	10,126	10,433	308
175	208	33	175	FOUNTAIN & BUBBLER MAINTENANCE	1,244	1,458	214	1,225	2,285	2,500	214
0	33	33	33	GASOLINE	187	271	84	271	562	647	84
0	275	275	434	SMALL EQUIPMENT SOUND	2,236	1,925	(311)	1,748	3,611	3,300	(311)
3,176	3,272	96	3,273	INSURANCE (ALLOCATION)	22,043	22,903	860	22,910	37,924	39,263	1,339
3,229	4,364	1,135	3,833	LANDSCAPE PLANT/SUPPLIES	42,244	41,474	(770)	33,482	58,990	58,220	(770)
2,320	2,538	219	2,146	LEASE	16,377	17,768	1,391	15,315	29,069	30,460	1,391
0	0	0	0	LICENSES & TAXES	0	0	0	0	375	375	0
9,021	5,400	(3,621)	5,722	MAINTENANCE & REPAIRS	55,706	37,800	(17,906)	32,140	75,572	64,800	(10,772)
886	1,200	314	1,492	MAINTENANCE, POOL	7,112	6,400	(712)	8,505	9,712	9,000	(712)
0	40	40	0	OFFICE SUPPLIES	155	280	125	268	355	480	125
120	50	(70)	150	PROPANE GAS	431	350	(81)	383	681	600	(81)
755	379	(376)	364	REFUSE	2,606	2,650	44	2,476	4,899	4,943	44
1,320	1,320	0	1,281	SECURITY	9,238	9,238	0	8,969	15,837	15,837	0
13,197	12,454	(744)	13,576	SERVICE CONTRACTS	93,157	90,224	(2,933)	94,515	150,860	147,928	(2,933)
0	100	100	80	SMALL TOOLS	99	700	601	479	599	1,200	601
254	255	1	357	TELEPHONE (ALLOCATION)	2,509	2,294	(216)	2,602	3,782	3,567	(216)
372	500	128	483	TENNIS COURT MAINTENANCE	4,071	5,300	1,229	9,525	11,421	12,650	1,229
0	75	75	20	TRAVEL	225	525	300	392	600	900	300



Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	19-20 COVID-19	Total Yr	Estimated
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance
0	0	0	0	UNIFORM	674	800	126	349	674	800	126
2,285	1,254	(1,031)	1,238	WATER (ALLOCATION)	11,627	11,279	(348)	11,138	17,724	17,376	(348)
2,477	2,747	269	2,487	EFFLUENT WATER	7,743	7,941	198	10,283	16,301	16,498	198
63,985	63,115	(869)	57,442	<b>TOTAL Expenses</b>	445,207	430,475	(14,732)	405,108	726,395	719,684	(6,711)
(569)	0	(569)	4,444	<b>Net Income/(Loss)</b>	(11,782)	0	(11,782)	6,820	(3,761)	0	(3,761)

**Herons Glen Recreation District**

**DEPARTMENTAL INCOME STATEMENT Apr 30, 2020**

**76 - CLIS**

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	19-20 COVID-19	Total Yr	Estimated
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance
				<b>Income</b>							
18,713	18,713	0	17,099	ASSESSMENTS, BASE	129,001	129,001	0	125,743	223,872	223,872	0
14,280	14,280	0	13,864	CLIS Income	108,242	108,242	0	105,089	179,600	179,600	0
0	417	(417)	2,737	MISCELLANEOUS OTHER INCOME	4,183	2,917	1,266	6,568	6,266	5,000	1,266
32,993	33,409	(417)	33,699	<b>TOTAL Income</b>	241,426	240,160	1,266	237,401	409,738	408,472	1,266
32,993	33,409	(417)	33,699	<b>Gross Profit Margin</b>	241,426	240,160	1,266	237,401	409,738	408,472	1,266
				<b>Expenses</b>							
13,872	17,322	3,450	11,827	PAYROLL	106,319	122,169	15,851	93,118	196,162	212,012	15,851
1,006	572	(434)	403	PAYROLL, O.T.	6,894	4,004	(2,890)	3,927	9,754	6,864	(2,890)
2,160	0	(2,160)	0	PAYROLL, COVID-19 FFCRA	2,160	0	(2,160)	0	2,160	0	(2,160)
2,233	2,343	110	1,668	PAYROLL TAXES & FEES	16,730	18,333	1,602	14,958	28,891	30,494	1,602
1,078	1,653	574	1,989	PAYROLL BENEFITS	7,520	11,568	4,049	10,450	12,910	19,831	6,922
0	0	0	0	COMPUTER SUPPORT	1,750	1,750	0	1,750	1,750	1,750	0
0	0	0	0	CONTINUING EDUCATION	0	0	0	0	490	490	0
0	0	0	0	DUES & SUBSCRIPTIONS	406	680	274	390	406	680	274
3,146	2,825	(321)	2,825	ELECTRIC (ALLOCATION)	19,408	19,000	(408)	19,000	33,755	33,347	(408)
33	140	107	140	GASOLINE	563	890	327	890	1,441	1,768	327
1,474	1,519	44	1,519	INSURANCE (ALLOCATION)	10,231	10,630	399	10,633	17,602	18,223	621
0	0	0	0	LEASE	5,065	5,065	0	5,458	5,065	5,065	0
0	150	150	0	MAINTENANCE & REPAIRS	0	1,050	1,050	381	750	1,800	1,050
8,603	4,301	(4,302)	3,785	PARTS & SUPPLIES	37,574	30,107	(7,467)	28,242	59,079	51,612	(7,467)
0	50	50	36	OFFICE SUPPLIES	0	350	350	666	250	600	350
674	1,451	777	0	PUMP MAINTENANCE	4,719	6,156	1,436	9,764	8,773	10,210	1,436
0	33	33	0	SEED, SOD, SAND	627	233	(394)	0	793	400	(394)
0	100	100	384	SMALL TOOLS	390	700	310	575	890	1,200	310
77	57	(20)	57	TELEPHONE (ALLOCATION)	523	399	(124)	340	808	684	(124)
0	25	25	13	TRAVEL	8	175	167	94	633	800	167
138	300	162	219	UNIFORM	807	2,300	1,493	1,789	2,507	4,000	1,493
26	19	(7)	19	WATER (ALLOCATION)	170	150	(20)	150	286	266	(20)
550	550	0	550	Effluent Water	4,450	4,450	0	4,450	6,375	6,375	0
35,072	33,409	(1,663)	25,434	<b>TOTAL Expenses</b>	226,313	240,160	13,846	207,027	391,531	408,472	16,942
(2,080)	0	(2,080)	8,265	<b>Net Income/(Loss)</b>	15,113	0	15,113	30,374	18,208	0	18,208

**Hérons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT Apr 30, 2020**

**77 - Fitness Center**

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	19-20 COVID-19	Total Yr	Estimated		
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance		
					<b>Income</b>								
3,749	3,749	0	3,132	ASSESSMENTS, BASE	25,205	25,205	0	14,053	25,205	42,454	(17,249)		
0	100	(100)	0	LEASE, RETAIL	0	700	(700)	0	17,249	1,200	16,049		
28	0	28	0	MISCELLANEOUS OTHER	3,476	0	3,476	0	3,976	0	3,976		
3,778	3,849	(72)	3,132	<b>TOTAL Income</b>	28,681	25,905	2,776	14,053	46,429	43,654	2,776		
3,778	3,849	(72)	3,132	<b>Gross Profit Margin</b>	28,681	25,905	2,776	14,053	46,429	43,654	2,776		
					<b>Expenses</b>								
1,193	800	(393)	247	CLEANING SUPPLIES	5,044	5,300	256	2,730	7,544	7,800	256		
39	783	744	143	ELECTRIC (ALLOCATION)	741	5,442	4,701	1,071	5,299	10,000	4,701		
128	75	(53)	1,327	FITNESS CENTER MAINTENANCE	13,464	875	(12,589)	3,469	14,189	1,600	(12,589)		
413	408	(4)	0	INSURANCE (ALLOCATION)	2,465	2,858	394	0	4,527	4,900	373		
260	304	44	0	LEASE	2,080	2,126	46	994	3,599	3,645	46		
0	0	0	464	RENTAL	1,664	0	(1,664)	3,248	1,664	0	(1,664)		
824	1,199	375	210	SERVICE CONTRACTS	6,431	7,493	1,062	630	11,887	12,949	1,062		
19	30	11	0	TELEPHONE (ALLOCATION)	115	210	95	0	265	360	95		
75	250	175	61	WATER (ALLOCATION)	459	1,600	1,141	317	1,259	2,400	1,141		
2,951	3,849	898	2,451	<b>TOTAL Expenses</b>	32,463	25,905	(6,558)	12,458	50,233	43,654	(6,579)		
827	0	827	681	<b>Net Income/(Loss)</b>	(3,783)	0	(3,783)	1,595	(3,803)	0	(3,803)		

**Hérons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT Apr 30, 2020**

**90 - Debt Service**

<b>Actual</b>	<b>This Mth</b>	<b>Variance</b>	<b>Actual Same</b>		<b>Actual Year</b>	<b>YTD</b>	<b>Variance</b>	<b>Actual YTD</b>	<b>Total Yr</b>	
<b>This Month</b>	<b>Budget</b>	<b>Favorable /</b>	<b>Mth Last Yr</b>		<b>To Date</b>	<b>Budget</b>	<b>Favorable /</b>	<b>Last Yr</b>	<b>Budget</b>	
		<b>(Unfavorable)</b>					<b>(Unfavorable)</b>			
					<b>Income</b>					
36,793	0	36,793	37,801		DEBT SERVICE-SPECIAL ASSESSME	1,596,583	0	1,596,583	1,601,462	0
36,793	0	36,793	37,801		<b>TOTAL Income</b>	1,596,583	0	1,596,583	1,601,462	0
36,793	0	36,793	37,801		<b>Gross Profit Margin</b>	1,596,583	0	1,596,583	1,601,462	0
					<b>Other Income(Loss)</b>					
0	0	0	0		INTEREST EXPENSE	69,443	0	(69,443)	72,099	0
0	0	0	0		<b>TOTAL Other Income (Loss)</b>	69,443	0	(69,443)	72,099	0
36,793	0	36,793	37,801		<b>Net Income/(Loss)</b>	1,527,140	0	1,527,140	1,529,363	0

Herons Glen Recreation District									
DEPARTMENTAL INCOME STATEMENT Apr 30, 2020									
92 - Revenue Fund Income									
Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	Total Yr
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Budget
					<b>Income</b>				
835	0	835	2,849		INTEREST INCOME	6,604	0	6,604	11,114
835	0	835	2,849		<b>TOTAL Income</b>	6,604	0	6,604	11,114
835	0	835	2,849		<b>Gross Profit Margin</b>	6,604	0	6,604	11,114
835	0	835	2,849		<b>Net Income/(Loss)</b>	6,604	0	6,604	11,114

**Hérons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT Apr 30, 2020**

**93- Non-Operating Income**

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	Total Yr
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Budget
				Income					
35,552	0	35,552	35,552	ASSESSMENTS, CAPITAL RESERVE	248,862	0	248,862	248,862	0
0	0	0	107,083	ASSESSMENTS, CAPITAL RESERVE - FITNESS CENTER	170,499	0	170,499	749,583	0
28,270	0	28,270	18,418	DEFERRED MAINTENANCE REVENUE	197,890	0	197,890	128,928	0
30,500	0	30,500	24,000	NEW OWNER WORKING CAPITAL	155,550	0	155,550	129,000	0
0	0	0	0	MISCELLANEOUS INCOME	0	0	0	38,847	0
94,322	0	94,322	185,053	TOTAL Income	772,801	0	772,801	1,295,221	0
94,322	0	94,322	185,053	Gross Profit Margin	772,801	0	772,801	1,295,221	0
				Expenses					
0	0	0	0	AMORTIZATION EXPENSE	0	0	0	0	0
72,369	0	(72,369)	75,799	DEPRECIATION	514,853	0	(514,853)	534,180	0
20,447	0	(20,447)	25,657	MAINTENANCE & REPAIRS	71,100	0	(71,100)	130,346	0
0	0	0	0	FORENSIC AUDIT	0	0	0	0	0
92,816	0	(92,816)	101,456	TOTAL Expenses	585,953	0	(585,953)	664,526	0
1,505	0	1,505	83,597	Net Income/(Loss)	186,848	0	186,848	630,695	0

**Hérons Glen Recreation District**

**Restaurant Percentages**

**As of Apr 30, 2020**

Restaurant Variance Report	Month to Date		Year to Date	
	Actual	Budget	Actual	Budget
	Food Dining Room	11,498	38,541	193,367
Food Lounge	32,813	35,166	229,021	234,756
Banquet Food - Residents	0	14,275	89,035	129,589
Banquet Food - Outside	0	0	21,232	12,350
<b>TOTAL FOOD REVENUE</b>	<b>44,311</b>	<b>87,982</b>	<b>532,655</b>	<b>621,359</b>
COG Food	21,690	35,193	247,962	248,544
Percentage Revenue/COG Food	48.95%	40.00%	46.55%	40.00%
Beverage Dining Room	57	12,210	51,500	81,969
Beverage Lounge	721	22,379	126,990	157,815
Banquet Beverage - Residents	9	1,203	19,998	19,574
Banquet Beverage - Outside	0	0	1,386	5,850
<b>TOTAL BEVERAGE REVENUE</b>	<b>787</b>	<b>35,791</b>	<b>199,874</b>	<b>265,209</b>
COG Beverage	540	8,948	53,219	66,302
Percentage Revenue/COGS Bev	68.62%	25.00%	26.63%	25.00%
<b>PAYROLL PERCENTAGE</b>				
Banquet, Other Revenue	0	0	753	150
Total Operating Revenue	45,097	123,774	733,282	886,718
Total Payroll	45,258	66,519	412,678	461,354
% Payroll/Operating Revenue	100.36%	53.74%	56.28%	52.03%
Member Rewards-Food	3,563	5,755	34,775	37,433
Member Rewards-Beverage	83	3,047	16,699	21,120
% of food revenue coming from residents	80.42%	78.08%	82.33%	78.08%
% of bev revenue coming from residents	106.52%	88.08%	93.56%	88.08%
Food Inventory	3,613	0	22,250	0
Beverage Inventory	(155)	0	16,189	0

<b><u>2019-2020 Capital Budget Vs Actual Review</u></b>					
<b>Capital Carryover from 2018-19 Budget Yr</b>	\$ 1,455,167				
<b>To Be Collected in this FY</b>	426,620				
<b>Accumulated Interest on Capital Funds</b>	14,342				
	<b>\$ 1,896,129</b>				
	<b>Carryfwd from 18-19</b>	<b>2020 Budget</b>	<b>Spent through 04/30/20</b>	<b>Planned expenditures before FYE</b>	<b>Details</b>
Fitness Center Architect (Community Master Plan Consultant)	\$1,252	\$0	\$0	\$1,252	
Parking Lot Lighting - Outdoor Post Lights	-	10,200	-	10,200	
Turbidity Barrier - driving range south side	13,000	-	-	13,000	
Ballroom Stage Curtains	-	12,240	-	12,240	rolling over to next yr
Curtains & Shades	5,000	-	-	5,000	
Coolers - Lounge	7,500	-	-	7,500	
Steamer (US Food)	17,000	-	18,865	(1,865)	
Pizza Oven	22,500	-	-	22,500	
40 Qt Mixer	6,000	-	-	6,000	
Heavy Duty 36" Gas Range (2 @ \$4500 per)	9,000	-	-	9,000	
Gas 36" Salamander Broiler (2 @ \$2600 per)	5,200	-	-	5,200	
Solstice Fryer (70-90 lbs)	6,800	-	-	6,800	
83" Refrigerated Prep Table-Pantry	6,500	-	-	6,500	
Remote Beer System	5,500	-	-	5,500	
Oven-Dutch Alto Sham	5,300	-	-	5,300	
Hot Box for Banquet Dinner	-	6,120	-	6,120	rolling over to next yr
Dining Room Furniture (296 chairs; 60 tables; 7 high tops)	65,000	-	-	65,000	
Kitchen Service Bar	11,000	-	-	11,000	
Refrigeration for Freezer	25,000	-	-	25,000	
Umbrellas w/stands	-	5,100	-	5,100	
Air Handler Pro Shop - (2) Large	-	25,500	-	25,500	rolling over to next yr
Air Handler Admin - Large	-	14,280	-	14,280	
Tables (20 total tables between CR A, B & C)	5,000	-	-	5,000	
Additional Restroom at Tennis/Bocce/Shuffleboard	(1,693)	-	611	(2,304)	
Lobby Refurbishment	-	25,500	-	25,500	rolling into bond project
Website Redesign	(7,000)	20,400	-	13,400	
Bocce Covering	50,000	-	-	50,000	
	<b>\$ 257,859</b>	<b>\$ 119,340</b>			
<b><u>Items not in original budget but approved by Board:</u></b>					
Tilt Skillet from FY17 LRP Budget not shown in bal fwd	10,400	-	14,507	-	
Storage Building			760		
CLIS System Projec			-		
DR Horton Development			35,149		
Fitness Center			172,627		
Fitness Center - Construction Partial Retainage Payment			16,057		
Restaurant Project			11,900		
Filtration/Injection System - Resolution 2020-14		19,000	9,295		
Golf Course Renovation paid out of capital			6,530		
Stultz, Inc. Construction Management			6,050		
Dumpster Area Fence Enclosure from FY18			3,514		
			<b>\$295,865</b>	<b>\$ 357,723</b>	
<b>Variance between budget (including bal carried fwd from previous yr) &amp; FY end expenditures</b>				(276,389)	



	<i>Carryfwd from 18-19</i>	<b>2020 Budget</b>	<i>Spent through 04/30/20</i>	<i>Planned expenditures before FYE</i>	<i>Details</i>
<b>Calculated carryforward into 2020-2021 Budget Yr</b>				<b>\$ 1,242,541</b>	
<b>Golf Course Special Improvements Fund</b>					
Ron Garl \$20k	4,277			4,277	
<b>Total Capital Expenditures</b>			<b>\$ 295,865</b>		
<b>Reconciliation with GL Bank Accounts</b>					
(Amount Including 2 qtrly transfers from operating only)			\$ 1,386,954		
Amount used from Capital Intermediate Acct to pay DR Horton & expenses per Board 02.11.2020 as well as Stultz expenses			\$ 87,658		
DeLisi Fitzgerald Inv# 21491-13 Ck# 1112 05/11/2020			\$ 1,940	Outstanding AP	
Dex Bender Inv# 36139			\$ 400	Outstanding AP	
			<b>\$ 1,476,951</b>		
00-1088 FineMark - Capital Checking			9		
00-1130 FL Prime State Board Admin-Capital			1,460,968		
00-1143 FL Prime State Board Admin-Capital (fitness Center)			15,971		
			<b>\$ 1,476,948</b>		

<b><u>2019-2020 Def Maint Budget Vs Actual Review</u></b>					
<b>Def Maint Carryover from 2018-19 Budget Yr</b>	\$ 136,375				
<b>To Be Collected in this FY</b>	339,240				
<b>Accumulated Interest on Deferred Funds</b>	2,026				
<b>Resident Small Request Fund from FY19</b>	7,500				
	<b>\$ 485,141</b>				
	<b>Carryfwd from 18-19</b>	<b>2020 Budget</b>	<b>Spent through 04/30/20</b>	<b>Planned expenditures before FYE</b>	<b>Details</b>
Tree trimming throughout property & golf course	\$ 4,761	\$ 30,600	\$ 6,250	\$ 29,111	
Landscape (All Rec Dist facilities)	2,000	2,040	-	4,040	
Trees throughout property (replacement/removal)	-	2,040	-	2,040	
Parking lot traffic signs	-	1,000	615	385	
Cart/Multi Use Path (asphalt Via La Quinta to Kaidon Ln)	12,000	3,060	-	15,060	
Bridge	-	510	-	510	
Cart Path- Golf Course (concrete)	7,500	7,500	-	15,000	<i>Rolling over to next yr</i>
Maintain Seawalls (#1, #4 & #7)	3,000	3,060	-	6,060	<i>Part of Golf Course Ren</i>
Clean Clubhouse Roof - Wet it and forget it	-	8,160	275	7,885	
Clubhouse Roof Checkup & Cracked Tile Repair	6,777	4,590	3,220	8,147	
Conservation Easement Maintenance (exotic removal)	-	7,140	-	7,140	
Palmetto Trimming (includes pinestraw & disposal)	28	30,600	6,228	24,400	
Tint windows in rest/lounge/admin hall/pro shop	4,285	-	-	4,285	
<b>Aesthetic Clubhouse Facility Improvements</b>	<b>5,058</b>	<b>10,200</b>	<b>21,285</b>	<b>(6,027)</b>	
Replace fire sprinkler heads (outdated)	-	2,652	-	2,652	
Telephone system	-	4,290	4,450	(160)	
Pool area restroom update and refurbish	-	15,300	-	15,300	<i>Rolling over to next yr</i>
Flat roof over restaurant - maintenance	-	3,060	-	3,060	
Freezer refrigeration (floor repair)	-	3,060	-	3,060	
Ballroom Divider	5,000	-	-	5,000	
Lake erosion: property	6,790	51,000	5,300	52,490	
Replace bubblers (\$2500 we own 2)	-	2,550	-	2,550	
Replace fountains (\$3k) we own 4	-	3,060	-	3,060	
Clean, Repair & Seal all pool area pavers	5,800	-	-	5,800	
Furniture - replace loungers & chairs with brown	3,380	1,020	5,565	(1,165)	
Pool pipe/leak maintenace	-	4,080	9,030	(4,950)	
IT Switch replacement (2) 24 port G & (1) 8port G PO	-	1,836	-	1,836	
Card rooms carpet/flooring	-	10,200	-	10,200	<i>Rolling over to next yr</i>
Board Room/F&B office Carpet/flooring	-	4,080	-	4,080	<i>Rolling over to next yr</i>
Main Lobby Carpet/Floor	-	15,300	-	15,300	<i>Rolling over to next yr / Bond Project</i>
Ballroom Dance Floor -Wood	17,000	-	-	17,000	
Ballroom paint	-	4,080	-	4,080	<i>Rolling over to next yr</i>
Restaurant carpet replacement	-	15,300	-	15,300	<i>Part of Bond</i>
UDS/Hood/Fan/Fire Package 12 year maint (replace hoses, regulators, tanks & chemicals)	-	3,060	-	3,060	
Lounge Hardwood floor	14,903	-	-	14,903	
Irrigation Pump Repairs	-	10,200	6,982	3,218	
Drainage	6	3,060	1,500	1,566	
Paint pumphouses	1,500	-	-	1,500	

	<i>Carryfwd from 18-19</i>	<b>2020 Budget</b>	<b>Spent through 04/30/20</b>	<b>Planned expenditures before FYE</b>	<b>Details</b>
Pumphouse building maintenance	1,000	1,020	-	2,020	
Filter Disks for Hoover Filtration System	-	10,200	-	10,200	
Wind screen	1,434	1,020	400	2,054	
Nets (6)	1,800	918	-	2,718	
Shuffleboard Resurfacing of Courts	-	15,300	-	15,300	<i>Rolling over to next yr</i>
Shuffleboard Overhead shelter - refurbish/repair	-	5,100	-	5,100	<i>Rolling over to next yr</i>
	<b>\$ 104,021</b>	<b>\$ 301,246</b>			
<b><u>Items not in original budget but approved by Board:</u></b>					
<b>Total Deferred Expenditures</b>			<b>\$ 71,100</b>	<b>\$ 334,168</b>	
Variance between budget & FY end expenditures				-	
<b>Calculated carryforward into 2020-21 Budget Yr</b>				<b>\$ 72,373</b>	
<b><u>Resident Small Requests - \$7500 Approved from FY19 Surplus</u></b>		<b>7,500</b>	<b>-</b>	<b>\$ 7,500</b>	
<b>Total Deferred &amp; RSR Expenditures</b>			<b>\$ 71,100</b>	<b>GL 93-7600</b>	
<b>Reconciliation with GL Bank Accounts</b>					
(Amount Including 2 qtlly transfers from operating only)			\$ 244,421		
Steve's Painting Inv# 6952 Ck# 1099			275	AP Outstanding	
Sherwin-Williams Inv# 1217-2 Ck# 1101			262	AP Outstanding	
Red Rhino Leak Detection Inv# 159681 Ck# 1100			2,645	AP Outstanding	
City Electric Supply Inv# CPC/109126			1,935	AP Outstanding	
			<b>\$ 249,538</b>	<b>GL Bank Reconciliation</b>	
00-1131 FL Prime State Board - Deferred			\$ 249,537		
00-1142 FineMark Deferred			0		
			<b>\$ 249,537</b>		