

Hérons Glen Recreation District

FUND BALANCE REPORT

As of Jun 30, 2020

ACCOUNT DESCRIPTION	BANK NAME	GL ACCT#	INT RATE	ACCT TYPE				
OPERATING ACCOUNTS								
	Petty Cash	00-1010	0.00%	Cash, Petty	\$200			
	FineMark - Operating	00-1138	0.60%	Cash, Operating	\$228,179			
	SBA Fund A - Florida Prime - Operating	00-1051	0.57%	Cash, Operating	\$3			
TOTAL OPERATING ACCOUNTS								\$228,382
RESERVES								
DEFERRED MAINTENANCE								
	FineMark Bank - Deferred Maintenance	00-1142	0.60%	Cash, Reserved	\$1			
	SBA Fund A - Florida Prime - Deferred Maintenance	00-1131	0.57%	Cash, Reserved	\$229,315			
TOTAL DEFERRED MAINTENANCE							\$229,316	
CAPITAL RESERVE								
	FineMark Bank - Capital	00-1088	0.60%	Cash, Reserved	\$11,262			
	SBA Fund A - Florida Prime - Capital	00-1130	0.57%	Cash, Reserved	\$1,397,956			
	SBA Fund A - Florida Prime - Capital (Fitness Center)	00-1143	0.57%	Cash, Reserved	\$(48,230)			
	SBA Fund A - Florida Prime - Capital (Intermediate)	00-1132	0.57%	Cash, Reserved	\$644,727			
TOTAL CAPITAL RESERVE							\$2,005,715	
EMERGENCY								
	FineMark - Emergency	00-1134	0.60%	Cash, Reserved	\$0			
	SBA Fund A - Florida Prime - Emergency Fund	00-1141	0.57%	Cash, Reserved	\$431,537			
TOTAL EMERGENCY							\$431,537	
PROJECTS								
	FineMark GCM Special Improvements Fund	00-1128	0.60%	Cash, Reserved	\$756			
	SBA Fund A - Florida Prime - Golf Course Special Improvements Fund	00-1144	0.57%	Cash, Reserved	\$391,374			
TOTAL PROJECTS							\$392,130	
TOTAL RESERVE ACCOUNTS								\$3,058,698

Hérons Glen Recreation District

BALANCE SHEET Jun 30, 2020

ASSETS	as at Jun 30, 2020	Last Fiscal Year End
CASH & CASH EQUIVALENTS		
Cash, petty	200	200
Cash, Operating	228,179	1,112,343
Cash, Reserved	3,058,701	2,750,037
TOTAL CASH & CASH EQUIVALENTS	\$3,287,080	\$3,862,580
Accounts receivable	816,768	55,766
Accounts Receivable, Other	5,507	-1,142
Accounts Receivable, Sub-Associations	-59,134	0
Allowance for Bad Debt	-1,000	-1,000
Inventory, Pro Shop	38,925	37,465
Inventory, Restaurant	33,605	27,483
Inventory, Gas	3,787	4,741
Prepaid	121,877	179,164
PR Benefits Clearing	650	440
Gratuities Clearing	-3,776	-3,270
Employee Christmas Fund	258	-454
TOTAL CURRENT ASSETS	\$4,244,546	\$4,161,773
RESTRICTED ASSETS		
Bond Funds - Revenue Fund	555,354	550,302
TOTAL RESTRICTED ASSETS	\$555,354	\$550,302
WORK IN PROCESS		
WIP - CONSTRUCTION MANAGEMENT	6,050	0
WIP - NORTHSTAR WEBSITE	7,000	0
WIP - 15 UNPLATTED DR HORTON LOTS	86,913	0
WIP - CLUBHOUSE IMPROVEMENTS - BOND	0	7,000
WIP - DUMPSTER ENCLOSURE - BOND	3,795	0
WIP - GOLF COURSE RENOVATION - BOND	75,053	0
WIP - CLIS - BOND	23,485	0
WIP - RESTAURANT - BOND	26,300	0
WIP - FITNESS CENTER	1,352,290	0
WIP - STORAGE BUILDING - BOND	21,735	0
WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS	10,635	0
WIP - BOND ENGINEER	8,500	0
TOTAL WORK IN PROCESS	\$1,621,756	\$7,000
PROPERTY, PLANT & EQUIPMENT		
Capital Projects, other	2,360,154	2,379,361
Real Property and Improvements	4,617,690	4,617,690
Equipment	1,974,906	1,888,998
15 Unplatted TM Land	106,773	155,571
Property & Improvements	952,968	942,327
Golf Course Project	1,240,513	1,284,037
CLIS System	1,540,279	1,601,764
Parking Lot Project	999,724	999,724

Hérons Glen Recreation District

BALANCE SHEET Jun 30, 2020

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	-11,635,724	-11,093,497
TOTAL NET PROPERTY, PLANT & EQUIP	\$6,798,207	\$8,558,326
LAND		
Land Original	11,720,482	11,720,482
Land-WasteWater/Maintenance	538,962	538,962
Land-Pump House-Mystic Way	30,000	30,000
TOTAL LAND & CIP	\$12,289,444	\$12,289,444
OTHER ASSETS		
Special Assessment Receivable	18,301,863	18,301,863
Bond Insurance Premium/Surety	443,577	443,577
Deposits, Long Term	2,956	3,360
Hole In One Account	-1,249	-1,838
TOTAL OTHER ASSETS	\$18,747,147	\$18,746,962
TOTAL ASSETS	\$44,256,455	\$44,313,807
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
PAYABLE FROM CURRENT ASSETS		
Accounts Payable, Trade	86,889	108,421
Accrued Interest	0	347,214
Sales taxes payable	-7,364	75,991
Accrued expenses	137,529	125,616
10% Project Retention	18,100	34,157
Capital Lease - Current	141,170	117,714
Deposits - Ballroom & Locker	700	1,220
Gift Cards & Groupons	27,031	20,789
Credit Book	24,195	10,362
Hole In One Club	1,600	400
S/A Bonds Payable-Short Term	0	790,000
	\$429,849	\$1,631,883
Base assessments	472,819	10,270
Deferred Capital Reserve	106,655	2,166
Deferred Capital Reserve - Fitness Center	0	170,499
Deferred assessment, maint. reserv	84,810	1,716
Deferred assmnts, User fees	102,854	11,100
Deferred Golf Annual Dues	352,553	1,273,462

Hérons Glen Recreation District

BALANCE SHEET Jun 30, 2020

Deferred Annual Range & Handicap	2,319	6,400
TOTAL PAYABLE FROM CURRENT ASSETS	\$1,551,859	\$3,107,496
LONG-TERM LIABILITIES		
Bond Payable - 2006 Issuance	17,465,000	17,465,000
Bond Original Issue Discount-2006	-142,844	-142,844
Deferred Loss on Refunding	-421,091	-421,091
Capital Lease-Long Term	268,744	180,883
TOTAL LONG-TERM LIABILITIES	\$17,169,809	\$17,081,948
FUND EQUITY		
Contributed Capital	27,644,173	27,644,173
Association Equity (Deficit)	-4,370,670	-5,300,887
Profit/(Loss)	1,410,424	930,217
Retained Earnings-Reserved	850,861	850,861
TOTAL FUND EQUITY(DEFICIT)	\$25,534,787	\$24,124,363
TOTAL LIABILITIES & FUND EQUITY	\$44,256,455	\$44,313,807

Hérons Glen Recreation District

TOTAL VARIANCE REPORT

Jun 30, 2020

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE	ACTUAL YTD	BUDGET YTD	VARIANCE	19-20 FY COVID-19	FY Budget	VARIANCE
			Favorable / (Unfavorable)			Favorable / (Unfavorable)	Forecast Budget		Favorable /
ADMINISTRATION									
Operating Revenue	5,486	7,923	(2,436)	152,744	146,515	6,230	179,312	173,082	6,230
Operating Expenses	62,199	66,843	4,644	690,144	706,407	16,263	889,612	906,399	16,787
Operating Income	(56,713)	(58,921)	2,208	(537,399)	(559,892)	22,493	(710,300)	(733,317)	23,017
Assessment	58,921	58,921	0	559,892	559,892	0	733,317	733,317	0
Net Income	2,208	0	2,208	22,493	(0)	22,493	23,017	(0)	23,017
RESTAURANT									
Operating Revenue	26,266	47,303	(21,037)	817,916	1,003,451	(185,535)	862,680	1,129,350	(266,670)
Operating Expenses	58,934	79,646	20,712	1,096,791	1,209,007	112,216	1,263,555	1,452,119	188,564
Operating Income	(32,667)	(32,343)	(325)	(278,876)	(205,556)	(73,319)	(400,874)	(322,769)	(78,105)
Assessment	32,343	32,343	0	205,556	205,556	0	322,769	322,769	0
Net Income	(325)	0	(325)	(73,319)	(0)	(73,319)	(78,105)	(0)	(78,105)
CLUBHOUSE									
Operating Revenue	(1,250)	0	(1,250)	11,700	10,000	1,700	11,700	10,000	1,700
Operating Expenses	52,391	60,602	8,211	552,418	549,764	(2,654)	721,806	719,684	(2,122)
Operating Income	(53,641)	(60,602)	6,961	(540,718)	(539,764)	(954)	(710,106)	(709,684)	(422)
Assessment	60,602	60,602	0	539,764	539,764	0	709,684	709,684	0
Net Income	6,961	0	6,961	(954)	0	(954)	(422)	0	(422)
CLIS Dept.									
Operating Revenue	14,398	14,815	(417)	142,092	140,766	1,326	185,926	184,600	1,326
Operating Expenses	30,162	32,507	2,345	284,014	306,480	22,465	384,150	408,472	24,322
Operating Income	(15,763)	(17,692)	1,929	(141,922)	(165,714)	23,791	(198,224)	(223,872)	25,649
Assessment	17,692	17,692	0	165,714	165,714	0	223,872	223,872	0
Net Income	1,929	0	1,929	23,792	0	23,791	25,649	0	25,649
Fitness Center									
Operating Revenue	348	100	248	3,823	900	2,923	4,123	1,200	2,923
Operating Expenses	3,159	3,197	38	37,488	32,149	(5,339)	49,006	43,654	(5,352)
Operating Income	(2,812)	(3,097)	286	(33,665)	(31,249)	(2,416)	(44,882)	(42,454)	(2,428)
Assessment	3,097	3,097	0	31,249	31,249	0	42,454	42,454	0
Net Income	286	0	286	(2,416)	0	(2,416)	(2,428)	0	(2,428)
SUBTOTAL									
Total Operating Revenues	45,248	70,141	(24,892)	1,128,275	1,301,631	(173,356)	1,243,741	1,498,232	(254,491)
Total Assessments	172,655	172,655	0	1,502,175	1,502,175	0	2,032,096	2,032,096	0
Total Operating Expenses	206,844	242,795	35,951	2,660,855	2,803,806	142,951	3,308,128	3,530,328	222,200
Net Income	11,059	0	11,059	(30,405)	0	(30,405)	(32,291)	0	(32,291)

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE	ACTUAL YTD	BUDGET YTD	VARIANCE	19-20 FY COVID-19	FY Budget	VARIANCE
			Favorable / (Unfavorable)			Favorable / (Unfavorable)	Forecast Budget		Favorable /
GOLF MAINTENANCE									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	137,036	114,849	(22,186)	1,005,477	1,030,858	25,381	1,385,195	1,365,642	(19,554)
Net Income	(137,036)	(114,849)	(22,186)	(1,005,477)	(1,030,858)	25,381	(1,385,195)	(1,365,642)	(19,554)
PRO SHOP									
Operating Revenue	124,905	131,304	(6,399)	1,475,975	1,481,087	(5,113)	1,844,754	1,860,782	(16,028)
Operating Expenses	28,376	32,818	4,442	336,245	396,645	60,400	415,079	495,140	80,061
Net Income	96,529	98,486	(1,957)	1,139,730	1,084,442	55,287	1,429,675	1,365,642	64,033
ALL DEPARTMENTS									
Total Operating Revenues	170,154	201,445	(31,291)	2,604,250	2,782,718	(178,469)	3,088,495	3,359,014	(270,519)
Total Assessments	172,655	172,655	0	1,502,175	1,502,175	0	2,032,096	2,032,096	0
Total Operating Expenses	372,256	390,463	18,206	4,002,577	4,231,309	228,732	5,108,402	5,391,109	282,708
Net Income	(29,448)	(16,363)	(13,084)	103,847	53,584	50,263	12,189	0	12,188
From Golf Operations	(40,507)	(16,363)	(24,143)	134,252	53,584	80,668	44,480	0	44,479
From Other than Golf Operations	11,059	0	11,059	(30,405)	0	(30,405)	(32,291)	0	(32,291)

HGRD Variance				
Jun-20				
	Actual	Budget	Variance	Explanation
	This Month	This Month	Favorable / (Unfavorable)	
Administration				
Interest Income	1,487	3,000	(1,513)	Interest rates are down significantly due to the pandemic. YTD better than plan by \$10,755
Payroll Benefits	6,547	4,410	(2,137)	Timing Issue - Medcom ACA Reporting budgeted in May
Computer Support	4,474	6,075	1,601	NorthStar Website Hosting support fee - new Website not setup yet. Firewall paid in March.
Bank Charges	216	2,000	1,784	This is credit card and ACH fees for the month of May. 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.
Restaurant				
Food Sales	19,494	32,440	(12,946)	Current situation due to the pandemic
Beverage Sales	6,653	14,863	(8,210)	Current situation due to the pandemic
COS, Food	7,837	14,598	6,761	Purchasing food based on current volume of sales, which is down significantly due to the current situation - 40.20% COS to a budget of 45.00%
COS, Beverage	2,369	3,716	1,347	Purchasing alcohol based on current volume of sales, which is down significantly due to the current situation - 35.60% COS. Replaced remote beer system. Lost 5 kegs and beer in lines. Big sale on Kilian's after St. Patrick's Day to get rid of it.
Payroll, Kitchen	16,240	17,933	1,693	Scheduling based on volume of business being down
Payroll, Service	8,019	12,086	4,067	Scheduling based on volume of business being down
Payroll Taxes & Fees	4,020	5,780	1,760	Directly related to payroll costs being down
Payroll Benefits	4,082	5,151	1,069	Sous chef replaced. New employee not eligible for health benefits until June 1.
Contingency	1,006	-	(1,006)	Tracking supplies purchased directly related to the pandemic
Entertainment Lounge	-	1,450	1,450	Dining room closed
Service Contracts	1,691	291	(1,400)	Timing Issue - Grease traps budgeted in May. Kitchen Exhaust Vent System budgeted in April and July - off schedule
Supplies	(330)	903	1,233	Tracking supplies purchased directly related to the pandemic in the Contingency GL line item
Clubhouse				
Miscellaneous Income	(1,250)	-	(1,250)	Sale of two club carts in Oct19 reclassified as Gain/Loss on Sale of Equipment
Chemicals	3,028	396	(2,632)	Sea-Klear Phos Rem CR 4 - ordered 8 bottles and was sent 8 cases. The chlorine tablets have gone up in price as well.
Contingency	3,416	-	(3,416)	Tracking supplies purchased directly related to the pandemic
Landscape Plant/Supplies	2,357	5,099	2,742	Timing Issue - Spring annuals budgeted for June. Fertilizer done in May.

	Actual	Budget	Variance	Explanation
	This Month	This Month	Favorable / (Unfavorable)	
Maintenance & Repairs	(1,172)	5,400	6,572	Reclassified Pickleball fence and repairs and Hydro Test and Inspection for kitchen hood from operating to deferred maintenance.
Effluent Water	740	1,783	1,043	We are getting sufficient water from the well in driving range lake, so there is no need to use effluent water
Gain(Loss) on Sale of Equip	(1,250)	-	1,250	Sale of two club carts in Oct19 reclassified from Miscellaneous Income
CLIS				
Payroll	12,475	17,436	4,961	Down two employees for the month
Parts & Supplies	5,729	4,301	(1,428)	Core and Main purchase of \$2,076.51 at end of month to fix mainline
Small Tools	2,403	100	(2,303)	New radios to replace ones that weren't working. Not budgeted
Fitness Center				
No significant variances			-	
Golf Maintenance				
Payroll	40,719	45,811	5,092	One employee down and one employee on unpaid FMLA leave for entire month
Payroll Taxes & Fees	4,911	6,284	1,373	Directly related to the decrease in payroll
Payroll Benefits	5,131	7,610	2,479	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	24,894	7,500	(17,394)	Timing issue - budgeted in May. YTD \$352 worse than plan.
Electric	1,941	2,983	1,042	Heavy rains at the beginning of the month so we did not run the irrigation motors as much
Gasoline	2,012	4,015	2,003	The price of gasoline is way down from what it was last at this time last year.
Irrigation	4,725	1,600	(3,125)	Parts needed to fix irrigation breaks
Lease	24,192	12,493	(11,699)	Timing issue - Received annual lease invoices in April & May. They will be allocated over the remainder of this fiscal year as per direction from the auditors. Next fiscal year budget expenses annual leases in the month they are paid. YTD \$21,936 better than plan.
Seed, Sod, Sand	5,387	2,884	(2,503)	Sod purchased for areas with irrigation problems
Pro Shop				
Membership Fees	117,518	111,896	5,622	600 members to a budget of 565. We had 67 non-resident members to a budget of 53.
Open Play	2,590	14,214	(11,624)	Not allowed due to COVID-19
Payroll	13,799	16,625	2,826	Outside staff is mostly off due to the virus

Herons Glen Recreation District													
DEPARTMENTAL INCOME STATEMENT Jun 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		
					Income								
58,921	58,921	0	60,541		ASSESSMENTS, BASE	559,892	559,892	0	586,277	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	11,903	11,903	0	11,556	15,870	15,870	0	
1,487	3,000	(1,513)	6,322		INTEREST INCOME	37,755	27,000	10,755	41,697	46,755	36,000	10,755	
179	400	(221)	430		LATE FEE/MEMBER INTEREST	4,665	5,700	(1,035)	6,385	6,365	7,400	(1,035)	
2,498	3,200	(702)	7,666		MISCELLANEOUS OTHER INCOME	40,574	41,787	(1,213)	48,643	52,474	53,687	(1,213)	
64,407	66,843	(2,436)	76,244		TOTAL Income	712,636	706,407	6,230	754,056	912,629	906,399	6,230	
64,407	66,843	(2,436)	76,244		Gross Profit Margin	712,636	706,407	6,230	754,056	912,629	906,399	6,230	
					Expenses								
30,764	31,481	718	29,955		PAYROLL	286,505	295,242	8,736	253,317	385,800	394,536	8,736	
55	0	(55)	182		PAYROLL, O.T.	563	0	(563)	871	563	0	(563)	
4,109	4,385	276	4,308		PAYROLL TAXES & FEES	40,352	42,905	2,553	38,375	54,140	56,692	2,553	
6,547	4,410	(2,137)	6,008		PAYROLL BENEFITS	49,491	41,836	(7,655)	43,315	65,691	55,065	(10,626)	
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	3,550	(661)	378	4,911	4,250	(661)	
0	150	150	143		COMPLIMENTARY MEALS	623	1,525	902	1,075	1,073	1,975	902	
4,474	6,075	1,601	3,289		COMPUTER SUPPORT	42,401	50,773	8,372	32,265	56,568	68,244	11,676	
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	2,930	910	1,400	2,500	3,410	910	
35	540	505	542		DUES & SUBSCRIPTIONS	2,278	2,884	606	2,573	2,368	2,974	606	
1,241	1,515	274	1,439		ELECTRIC (ALLOCATION)	12,305	13,305	1,000	13,284	16,948	17,948	1,000	
0	50	50	0		EMPLOYEE APPRECIATION	5,268	5,450	182	5,440	6,618	6,800	182	
0	50	50	348		GRATIS FOOD/BEV	295	950	655	786	445	1,100	655	
2,118	2,181	64	2,182		INSURANCE (ALLOCATION)	18,930	19,631	701	19,637	25,283	26,175	892	
0	0	0	0		LICENSES & TAXES	1,299	1,454	155	1,411	1,299	1,454	155	
216	2,000	1,784	1,020		BANK CHARGES	14,425	18,750	4,325	16,991	16,925	21,250	4,325	
2,416	2,488	72	1,214		OFFICE EQUIPMENT	15,414	15,128	(285)	12,661	20,307	20,021	(285)	
518	750	232	837		OFFICE SUPPLIES	5,444	6,750	1,306	7,689	7,694	9,000	1,306	
(7)	500	507	(7)		POSTAGE	3,519	4,500	981	3,923	5,019	6,000	981	
9,179	9,158	(21)	6,988		PROFESSIONAL FEES	105,879	93,954	(11,925)	91,113	134,614	122,689	(11,925)	
178	500	322	0		HGRD SOCIAL EVENTS / MEMBER RELATIONS	699	3,200	2,501	2,663	699	3,200	2,501	
0	0	0	0		SERVICE CONTRACTS	35	0	(35)	2,600	35	0	(35)	
299	400	101	397		TELEPHONE (ALLOCATION)	3,050	3,600	550	3,747	4,250	4,800	550	

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	0	0	0	TRAVEL	1,840	3,115	1,275	3,676	2,280	3,555	1,275
0	0	0	0	UNIFORM	0	600	600	0	0	600	600
59	95	36	68	WATER (ALLOCATION)	829	741	(89)	710	1,115	1,026	(89)
62,199	66,843	4,644	58,914	TOTAL Expenses	690,144	706,407	16,263	625,440	889,612	906,399	16,787
2,208	0	2,208	17,330	Net Income/(Loss)	22,493	(0)	22,493	128,616	23,017	(0)	23,017

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Jun 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							
32,343	32,343	0	45,927		ASSESSMENTS, BASE	205,556	205,556	0	188,630	322,769	322,769	0
10,829	11,603	(774)	8,681		FOOD SALES-DINING ROOM	210,081	276,446	(66,365)	265,159	218,469	310,000	(91,531)
2,732	2,562	170	1,672		BEVERAGE SALES-DINING ROOM	55,354	88,133	(32,779)	83,411	57,320	96,000	(38,680)
8,243	19,205	(10,962)	16,179		FOOD SALES - LOUNGE	261,546	275,955	(14,409)	266,847	287,973	320,000	(32,027)
3,921	11,988	(8,068)	11,336		BEVERAGE REVENUE - LOUNGE	132,025	185,072	(53,047)	176,880	140,007	217,000	(76,993)
422	1,633	(1,211)	0		BANQUET FOOD-RESIDENTS	89,457	138,549	(49,091)	130,526	89,457	145,000	(55,543)
0	312	(312)	0		BANQUET BEVERAGES-RESIDENTS	20,095	20,946	(851)	19,595	20,095	23,000	(2,905)
0	0	0	209		BANQUET FOOD-OUTSIDE	21,232	12,350	8,882	8,229	21,232	12,350	8,882
0	0	0	0		BANQUET BEVERAGE-OUTSIDE	1,386	5,850	(4,464)	1,889	1,386	5,850	(4,464)
0	0	0	0		BANQUET OTHER REVENUE	753	150	603	2,048	753	150	603
120	0	120	0		COVID-19 SUBSIDY - FUNDRAISER	25,987	0	25,987	0	25,987	0	25,987
58,609	79,646	(21,037)	84,005		TOTAL Income	1,023,472	1,209,007	(185,535)	1,143,213	1,185,449	1,452,119	(266,670)
					Cost of Revenues							
7,837	14,598	6,762	14,819		COS, FOOD	270,649	285,417	14,768	289,175	288,056	323,240	35,183
2,369	3,716	1,347	3,994		COS, BEVERAGE	56,776	75,000	18,224	70,452	61,750	85,462	23,712
10,205	18,314	8,109	18,813		TOTAL Cost of Revenues	327,425	360,417	32,992	359,626	349,807	408,702	58,895
48,404	61,332	(12,928)	65,192		Gross Profit Margin	696,048	848,590	(152,542)	783,587	835,642	1,043,417	(207,775)
					Expenses							
16,240	17,933	1,693	16,680		PAYROLL, KITCHEN	214,318	232,487	18,169	214,561	262,933	286,787	23,854
22	0	(22)	33		PAYROLL, KITCHEN, OT	6,293	8,722	2,428	8,583	6,293	8,722	2,428
8,019	12,086	4,067	12,980		PAYROLL, SERVICE	141,253	167,625	26,372	170,807	167,919	205,883	37,964
0	0	0	251		PAYROLL, SERVICE, OT	1,592	2,100	508	6,815	1,592	2,100	508
0	0	0	0		PAYROLL, COVID-19 SUBSIDY	34,085	0	(34,085)	0	34,085	0	(34,085)
737	0	(737)	0		PAYROLL, COVID-19 FFCRA	1,794	0	(1,794)	0	1,794	0	(1,794)
4,020	5,780	1,760	5,041		PAYROLL TAXES & FEES	80,258	88,729	8,471	81,719	92,759	106,012	13,253
4,082	5,151	1,069	4,218		PAYROLL BENEFITS	37,679	46,355	8,676	33,768	50,141	61,806	11,665
1,201	248	(953)	240		H-2B Additional Expenses	30,916	30,546	(370)	24,236	31,660	37,209	5,549
0	750	750	242		ADVERTISING	143	4,450	4,307	1,598	143	6,700	6,557
0	0	0	0		CASUAL LABOR	936	750	(186)	553	936	750	(186)
262	533	272	391		CLEANING SUPPLIES	7,334	4,800	(2,534)	5,302	8,934	6,400	(2,534)
52	100	48	151		COMPLIMENTARY MEALS	1,864	3,450	1,586	2,799	2,164	3,750	1,586
1,006	0	(1,006)	0		CONTINGENCY	1,006	0	(1,006)	0	1,006	0	(1,006)

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							
0	25	25	0	CONTINUING EDUCATION	475	770	295	153	550	845	295
0	0	0	0	DISHES & GLASSWARE	2,528	0	(2,528)	4,070	2,528	4,000	1,472
0	525	525	235	DUES & SUBSCRIPTIONS	0	875	875	235	0	875	875
2,869	3,719	850	3,329	ELECTRIC (ALLOCATION)	28,455	31,337	2,883	30,720	39,611	42,494	2,883
367	114	(253)	132	EMPLOYEE MEALS	4,278	3,483	(795)	3,416	5,006	4,211	(795)
0	0	0	0	Entertainment-Dining Room	3,505	5,230	1,725	4,985	3,505	5,230	1,725
0	1,450	1,450	1,625	ENTERTAINMENT LOUNGE	8,425	14,075	5,650	13,725	8,425	18,675	10,250
0	50	50	250	ENTERTAINMENT/DECORATIONS	2,672	7,175	4,503	6,407	2,672	7,325	4,653
0	151	151	78	GRATIS FOOD/BEV	1,031	1,977	946	1,957	1,031	2,414	1,382
1,407	1,450	42	1,450	INSURANCE (ALLOCATION)	12,580	13,046	466	13,050	16,802	17,395	593
403	510	107	390	LEASE	4,362	4,590	228	4,967	5,892	6,120	228
0	0	0	0	LICENSES & TAXES	3,148	5,206	2,058	5,205	3,148	5,206	2,058
264	1,224	960	895	LINEN	13,283	17,595	4,312	17,318	14,702	20,279	5,577
559	800	241	2,725	MAINTENANCE & REPAIRS	5,199	7,200	2,001	4,213	7,599	9,600	2,001
1,711	2,405	694	2,197	MEMBER REWARDS-FOOD	39,184	43,131	3,948	41,794	42,665	49,190	6,525
600	1,282	682	1,169	MEMBER REWARDS-BEVERAGE	17,515	24,064	6,549	22,950	18,510	27,569	9,059
0	275	275	209	OFFICE SUPPLIES	2,645	4,035	1,390	2,106	3,470	4,860	1,390
1,899	1,864	(35)	1,416	PROPANE GAS	17,910	19,590	1,680	16,143	23,511	25,191	1,680
0	0	0	1,051	Resident Event Decoration/Ent	(3,556)	0	3,556	(2,223)	(3,556)	0	3,556
888	813	(75)	874	REFUSE	8,031	7,806	(225)	7,689	10,472	10,247	(225)
0	0	0	0	RENTAL	347	0	(347)	320	347	0	(347)
1,691	291	(1,400)	288	SERVICE CONTRACTS	10,087	10,200	114	10,261	12,448	12,561	114
0	75	75	550	Small Equipment-Kitchen	147	7,675	7,528	9,073	372	7,900	7,528
(330)	903	1,234	853	SUPPLIES	16,174	17,225	1,051	15,845	18,071	19,935	1,864
170	140	(30)	140	TELEPHONE (ALLOCATION)	1,500	1,260	(240)	1,208	1,920	1,680	(240)
0	25	25	0	TRAVEL	448	1,600	1,152	255	523	1,675	1,152
0	250	250	85	UNIFORM	1,228	2,750	1,522	4,329	1,228	3,500	2,272
589	410	(180)	676	WATER (ALLOCATION)	8,294	6,681	(1,613)	7,101	9,935	8,322	(1,613)
0	0	0	0	GAIN (LOSS) ON SALE OF EQUIP	0	0	0	(447)	0	0	0
48,728	61,332	12,604	60,845	TOTAL Expenses	769,367	848,590	79,223	797,562	913,748	1,043,417	129,669
(325)	0	(325)	4,346	Net Income/(Loss)	(73,319)	(0)	(73,319)	(13,975)	(78,105)	(0)	(78,105)

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Jun 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
				Expenses							
40,719	45,811	5,092	38,720	PAYROLL	354,139	368,111	13,972	357,571	478,244	492,216	13,972
1,607	1,301	(305)	1,529	PAYROLL, O.T.	10,162	9,613	(549)	13,044	15,070	14,521	(549)
(101)	0	101	0	PAYROLL, COVID-19 FFCRA	5,191	0	(5,191)	0	5,191	0	(5,191)
4,911	6,284	1,374	5,574	PAYROLL TAXES & FEES	52,081	54,721	2,640	54,866	69,285	71,925	2,640
5,131	7,610	2,479	4,313	PAYROLL BENEFITS	47,776	68,486	20,710	45,196	64,132	91,314	27,183
0	600	600	0	CASUAL LABOR	0	1,200	1,200	0	1,200	2,400	1,200
24,894	7,500	(17,394)	6,574	CHEMICALS	127,852	127,500	(352)	128,588	150,352	150,000	(352)
432	0	(432)	0	CONTINGENCY	432	0	(432)	0	432	0	(432)
0	0	0	0	CONTINUING EDUCATION	500	1,070	570	795	1,150	1,720	570
165	300	135	165	DUES & SUBSCRIPTIONS	1,629	1,299	(330)	1,034	1,629	1,299	(330)
1,941	2,983	1,042	2,412	ELECTRIC (ALLOCATION)	17,642	19,074	1,433	17,818	25,454	26,887	1,433
0	0	0	0	EQUIPMENT RENTAL	0	0	0	0	2,100	2,100	0
6,295	6,000	(295)	5,609	FERTILIZER	90,668	73,000	(17,668)	71,187	118,668	101,000	(17,668)
1,617	2,500	883	647	FIELD SUPPLIES	15,570	17,900	2,330	20,178	18,420	20,750	2,330
2,012	4,015	2,003	2,153	GASOLINE	16,103	19,943	3,840	17,055	25,736	29,576	3,840
2,252	2,319	68	2,320	INSURANCE (ALLOCATION)	20,128	20,874	745	20,880	26,883	27,832	949
4,725	1,600	(3,125)	158	IRRIGATION	22,126	25,400	3,274	10,322	31,756	30,200	(1,556)
104	400	296	685	LANDSCAPE PLANT/SUPPLIES	32,358	22,800	(9,558)	18,905	33,558	24,000	(9,558)
24,192	12,493	(11,699)	7,999	LEASE	70,213	92,148	21,936	87,402	157,473	129,629	(27,845)
489	200	(289)	0	MAINTENANCE & REPAIRS	1,266	1,800	534	1,589	2,866	3,400	534
6,157	5,450	(707)	5,951	MAINTENANCE, EQUIPMENT	52,026	46,600	(5,426)	46,485	68,376	62,950	(5,426)
135	200	65	150	OFFICE SUPPLIES	2,998	1,800	(1,198)	2,395	3,598	2,400	(1,198)
0	0	0	0	PROFESSIONAL FEES	2,150	0	(2,150)	0	2,150	0	(2,150)
647	1,238	591	977	REFUSE	6,862	7,817	955	7,120	10,576	11,531	955
5,387	2,884	(2,503)	2,917	SEED, SOD, SAND	26,179	18,521	(7,658)	18,207	31,419	26,761	(4,658)
1,407	1,505	98	733	SERVICE CONTRACTS	12,814	13,543	730	15,577	17,328	18,058	730
300	550	250	1,404	SMALL TOOLS	3,224	4,950	1,726	3,169	4,874	6,600	1,726
196	111	(85)	111	TELEPHONE (ALLOCATION)	1,661	996	(665)	997	1,992	1,328	(665)
65	30	(35)	0	TRAVEL	1,370	1,740	370	1,878	2,030	2,400	370
1,000	600	(400)	1,451	UNIFORM	7,251	6,900	(351)	5,969	9,051	8,700	(351)
361	365	4	336	WATER (ALLOCATION)	3,107	3,051	(56)	2,921	4,203	4,147	(56)
0	0	0	(5,197)	GAIN(LOSS) ON SALE OF EQUIP	0	0	0	(2,369)	0	0	0
137,036	114,849	(22,186)	92,888	TOTAL Expenses	1,005,477	1,030,858	25,381	968,779	1,385,195	1,365,642	(19,554)
(137,036)	(114,849)	(22,186)	(92,888)	Net Income/(Loss)	(1,005,477)	(1,030,858)	25,381	(968,779)	(1,385,195)	(1,365,642)	(19,554)

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Jun 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		
					Income								
117,518	111,896	5,622	110,478		MEMBERSHIP FEES	1,060,077	995,314	64,763	986,797	1,413,690	1,331,002	82,688	
773	625	148	1,421		ANNUAL RANGE & HANDICAP MEMBERSHIP	6,721	5,625	1,096	12,244	9,013	7,500	1,513	
200	2,346	(2,146)	3,025		Member Guest Fees	96,832	109,523	(12,691)	112,393	98,629	115,515	(16,886)	
40	9,973	(9,933)	6,391		Public Play Fees	92,483	114,051	(21,569)	116,252	92,483	129,648	(37,165)	
2,350	1,895	455	1,914		Resident Non-Member Fees	144,601	145,030	(429)	147,811	150,035	151,822	(1,787)	
26	133	(107)	189		RANGE FEES	4,183	5,234	(1,050)	4,878	4,412	5,690	(1,278)	
3,582	3,808	(226)	2,700		PRO SHOP, MDSE	60,440	96,679	(36,239)	79,159	65,854	107,507	(41,653)	
50	120	(70)	50		PRO SHOP, LESSONS - GOLF PRO	1,055	1,360	(305)	590	1,055	1,720	(665)	
0	30	(30)	0		PRO SHOP, LESSONS - ASST. GOLF PRO	130	340	(210)	20	130	430	(300)	
194	297	(103)	430		PRO SHOP, GRIPS	2,431	2,600	(169)	3,293	2,431	3,491	(1,060)	
98	157	(59)	369		PRO SHOP, FOOD & BEVERAGE	2,914	3,822	(908)	4,186	2,914	4,671	(1,758)	
40	25	15	40		Pro shop, club rental	700	910	(210)	1,020	700	985	(285)	
35	0	35	141		MISCELLANEOUS OTHER INCOME	3,408	600	2,808	6,391	3,408	800	2,608	
124,905	131,304	(6,399)	127,147		TOTAL Income	1,475,975	1,481,087	(5,113)	1,475,035	1,844,754	1,860,782	(16,028)	
					Cost of Revenues								
399	166	(232)	222		COS, PRO SHOP, GRIPS	1,814	1,456	(358)	2,402	1,814	1,955	141	
2,466	2,666	200	2,003		COS, PRO SHOP, MDSE	41,981	67,675	25,694	52,656	45,771	75,255	29,484	
107	102	(5)	353		COS, PRO SHOP, FOOD&BEVERAGE	2,167	2,484	317	2,585	2,167	3,036	869	
2,971	2,934	(37)	2,579		TOTAL Cost of Revenues	45,962	71,615	25,653	57,644	49,752	80,246	30,494	
121,934	128,370	(6,436)	124,568		Gross Profit Margin	1,430,013	1,409,472	20,541	1,417,391	1,795,002	1,780,536	14,467	
					Expenses								
13,799	16,625	2,826	13,245		PAYROLL	147,683	166,157	18,474	138,216	187,730	216,484	28,755	
3	0	(3)	92		PAYROLL, O.T.	868	2,656	1,788	1,960	868	2,656	1,788	
50	150	100	50		PAYROLL GOLF LESSONS	1,040	1,700	660	610	1,040	2,150	1,110	
2,111	2,485	375	2,062		PAYROLL TAXES & FEES	23,391	26,133	2,742	22,307	28,625	33,545	4,920	
0	0	0	0		VACATION EXP	0	0	0	0	0	0	0	
508	1,056	547	490		PAYROLL BENEFITS	4,572	9,500	4,928	4,399	6,096	12,667	6,571	
0	0	0	0		ADVERTISING	0	2,500	2,500	78	0	2,500	2,500	
0	0	0	0		CONTINUING EDUCATION	0	2,550	2,550	0	0	2,550	2,550	
0	400	400	384		DUES & SUBSCRIPTIONS	10,515	9,520	(995)	10,382	10,515	9,520	(995)	
1,078	1,353	276	1,235		ELECTRIC (ALLOCATION)	10,601	11,709	1,108	11,368	14,665	15,773	1,108	
141	760	619	1,746		FIELD SUPPLIES	10,282	9,136	(1,146)	7,944	12,562	11,416	(1,146)	
255	250	(5)	289		GASOLINE	3,587	3,879	292	4,050	4,336	4,628	292	

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							
117,518	111,896	5,622	110,478	MEMBERSHIP FEES	1,060,077	995,314	64,763	986,797	1,413,690	1,331,002	82,688
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)	26,598	27,583	985	27,592	35,524	36,778	1,254
3,218	2,483	(735)	2,483	LEASE	26,814	25,061	(1,753)	23,269	34,263	32,510	(1,753)
126	208	83	0	MAINTENANCE & REPAIRS	1,463	2,769	1,305	2,252	2,088	3,394	1,305
138	123	(15)	143	OFFICE EQUIPMENT	1,553	1,407	(145)	1,448	1,922	1,776	(145)
86	150	64	0	OFFICE SUPPLIES	4,657	5,450	793	747	5,107	5,900	793
0	0	0	0	RANGE BALLS & MATS	8,190	8,200	10	8,158	8,190	8,200	10
222	204	(18)	218	REFUSE	2,008	1,952	(55)	1,922	2,619	2,564	(55)
346	346	(0)	346	SERVICE CONTRACTS	3,118	3,114	(4)	3,055	4,156	4,152	(4)
132	100	(32)	100	TELEPHONE (ALLOCATION)	1,153	900	(253)	902	1,453	1,200	(253)
0	0	0	0	TRAVEL	0	250	250	0	0	250	250
135	0	(135)	0	UNIFORM	669	750	81	375	1,669	1,750	81
81	126	44	87	WATER (ALLOCATION)	1,031	952	(79)	889	1,408	1,329	(79)
25,405	29,884	4,479	26,036	TOTAL Expenses	290,283	325,030	34,746	273,122	365,327	414,893	49,566
96,529	98,486	(1,957)	98,532	Net Income/(Loss)	1,139,730	1,084,442	55,287	1,144,269	1,429,675	1,365,642	64,033

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Jun 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	
					Income							
60,602	60,602	0	56,157		ASSESSMENTS, BASE	539,764	539,764	0	514,339	709,684	709,684	0
(1,250)	0	(1,250)	0		MISCELLANEOUS INCOME	11,700	10,000	1,700	10,254	11,700	10,000	1,700
59,352	60,602	(1,250)	56,157		TOTAL Income	551,464	549,764	1,700	524,593	721,384	719,684	1,700
59,352	60,602	(1,250)	56,157		Gross Profit Margin	551,464	549,764	1,700	524,593	721,384	719,684	1,700
					Expenses							
13,722	14,488	766	10,882		PAYROLL	122,263	130,934	8,671	103,888	166,682	175,353	8,671
119	200	81	655		PAYROLL, O.T.	4,525	1,800	(2,725)	6,190	5,125	2,400	(2,725)
1,826	1,920	93	1,512		PAYROLL TAXES & FEES	17,492	18,426	935	15,656	23,375	24,310	935
1,561	1,642	81	999		PAYROLL BENEFITS	11,950	14,775	2,825	10,441	16,630	19,700	3,070
0	0	0	0		CASUAL LABOR	0	500	500	0	0	500	500
3,028	396	(2,632)	874		CHEMICALS	9,622	4,796	(4,826)	4,231	10,810	5,984	(4,826)
1,545	740	(805)	483		CLEANING SUPPLIES	9,903	7,780	(2,123)	9,341	12,123	10,000	(2,123)
3,416	0	(3,416)	0		CONTINGENCY	7,603	0	(7,603)	0	7,603	0	(7,603)
0	350	350	0		CONTINUING EDUCATION	0	589	589	0	150	739	589
2,768	3,126	359	3,200		ELECTRIC (ALLOCATION)	27,593	29,536	1,942	29,771	36,980	38,922	1,942
498	888	390	871		FOUNTAINS (ELECTRIC)	6,877	7,770	893	7,761	9,540	10,433	893
175	208	33	175		FOUNTAIN & BUBBLER MAINTENANCE	1,594	1,875	281	1,575	2,219	2,500	281
0	73	73	48		GASOLINE	187	418	231	354	416	647	231
0	275	275	0		SMALL EQUIPMENT SOUND	2,236	2,475	239	1,824	3,061	3,300	239
3,176	3,272	96	3,273		INSURANCE (ALLOCATION)	28,395	29,447	1,052	29,456	37,924	39,263	1,339
2,357	5,099	2,741	2,541		LANDSCAPE PLANT/SUPPLIES	49,121	49,000	(121)	39,560	58,341	58,220	(121)
2,320	2,538	219	2,265		LEASE	21,017	22,845	1,828	19,725	28,632	30,460	1,828
0	0	0	0		LICENSES & TAXES	375	375	(0)	375	375	375	(0)
(1,172)	5,400	6,572	3,349		MAINTENANCE & REPAIRS	57,386	48,600	(8,786)	42,216	73,586	64,800	(8,786)
137	500	363	2,086		MAINTENANCE, POOL	7,623	7,500	(123)	10,993	9,123	9,000	(123)
0	40	40	0		OFFICE SUPPLIES	155	360	205	268	275	480	205
0	50	50	24		PROPANE GAS	431	450	19	419	581	600	19
370	379	8	364		REFUSE	3,346	3,807	461	3,204	4,482	4,943	461
1,320	1,320	0	1,281		SECURITY	11,878	11,878	0	11,532	15,837	15,837	0
13,133	13,735	602	12,996		SERVICE CONTRACTS	118,232	115,707	(2,525)	119,747	150,453	147,928	(2,525)
0	100	100	99		SMALL TOOLS	99	900	801	683	399	1,200	801
254	255	1	357		TELEPHONE (ALLOCATION)	3,017	2,803	(214)	3,316	3,780	3,567	(214)
150	500	350	150		TENNIS COURT MAINTENANCE	4,221	6,300	2,079	9,675	10,571	12,650	2,079
0	75	75	37		TRAVEL	225	675	450	547	450	900	450
0	0	0	0		UNIFORM	674	800	126	349	674	800	126
2,199	1,251	(948)	1,984		WATER (ALLOCATION)	16,130	13,622	(2,508)	14,709	19,884	17,376	(2,508)

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
740	1,783	1,043	2,548	EFFLUENT WATER	9,498	13,022	3,524	14,955	12,974	16,498	3,524
(1,250)	0	1,250	0	GAIN(LOSS) ON SALE OF EQUIPMENT	(1,250)	0	1,250	0	(1,250)	0	
52,391	60,602	8,211	53,053	TOTAL Expenses	552,418	549,764	(2,654)	512,758	721,806	719,684	(2,122)
6,961	0	6,961	3,104	Net Income/(Loss)	(954)	0	(954)	11,835	(422)	0	(422)

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Jun 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	
					Income							
17,692	17,692	0	15,436		ASSESSMENTS, BASE	165,714	165,714	0	157,771	223,872	223,872	0
14,398	14,398	0	13,979		CLIS Income	137,016	137,016	0	133,025	179,600	179,600	0
0	417	(417)	589		MISCELLANEOUS OTHER INCOME	5,076	3,750	1,326	7,157	6,326	5,000	1,326
32,090	32,507	(417)	30,004		TOTAL Income	307,806	306,480	1,326	297,953	409,798	408,472	1,326
32,090	32,507	(417)	30,004		Gross Profit Margin	307,806	306,480	1,326	297,953	409,798	408,472	1,326
					Expenses							
12,475	17,436	4,961	12,026		PAYROLL	132,550	157,385	24,835	118,970	187,177	212,012	24,835
487	572	85	499		PAYROLL, O.T.	8,091	5,148	(2,943)	4,892	9,807	6,864	(2,943)
0	0	0	0		PAYROLL, COVID-19 FFCRA	2,783	0	(2,783)	0	2,783	0	(2,783)
1,668	2,342	674	1,862		PAYROLL TAXES & FEES	20,446	23,130	2,684	18,866	27,810	30,494	2,684
1,069	1,653	583	1,991		PAYROLL BENEFITS	9,667	14,874	5,207	14,429	12,901	19,831	6,931
0	0	0	0		COMPUTER SUPPORT	1,750	1,750	0	1,750	1,750	1,750	0
290	0	(290)	0		CONTINUING EDUCATION	290	200	(90)	0	580	490	(90)
0	0	0	0		DUES & SUBSCRIPTIONS	406	680	274	390	406	680	274
2,938	2,869	(69)	3,300		ELECTRIC (ALLOCATION)	25,585	24,739	(846)	25,056	34,194	33,347	(846)
23	176	153	69		GASOLINE	602	1,241	639	1,139	1,129	1,768	639
0	0	0	0		SMALL EQUIPMENT	0	0	0	3,982	0	0	0
1,474	1,519	44	1,519		INSURANCE (ALLOCATION)	13,179	13,667	488	13,671	17,602	18,223	621
0	0	0	0		LEASE	5,065	5,065	0	5,458	5,065	5,065	0
0	0	0	0		LICENSES & TAXES	0	0	0	0	0	0	0
0	150	150	11		MAINTENANCE & REPAIRS	0	1,350	1,350	392	450	1,800	1,350
5,729	4,301	(1,428)	2,934		PARTS & SUPPLIES	45,874	38,709	(7,165)	34,385	58,777	51,612	(7,165)
264	50	(214)	0		OFFICE SUPPLIES	264	450	186	735	414	600	186
674	651	(23)	0		PUMP MAINTENANCE	6,068	7,457	1,390	9,764	8,820	10,210	1,390
0	33	33	0		SEED, SOD, SAND	997	300	(697)	0	1,097	400	(697)
2,403	100	(2,303)	398		SMALL TOOLS	2,793	900	(1,893)	1,358	3,093	1,200	(1,893)
77	57	(20)	57		TELEPHONE (ALLOCATION)	677	513	(164)	454	848	684	(164)
32	25	(7)	23		TRAVEL	41	225	184	117	616	800	184
280	300	20	156		UNIFORM	1,270	3,100	1,830	2,080	2,170	4,000	1,830
26	23	(2)	22		WATER (ALLOCATION)	218	197	(21)	192	288	266	(21)
250	250	0	250		Effluent Water	5,400	5,400	0	5,400	6,375	6,375	0
30,162	32,507	2,345	25,117		TOTAL Expenses	284,014	306,480	22,465	263,484	384,150	408,472	24,322
1,929	0	1,929	4,887		Net Income/(Loss)	23,792	0	23,791	34,469	25,649	0	25,649

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Jun 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
					Income						
3,097	3,097	0	3,145	ASSESSMENTS, BASE	31,249	31,249	0	19,575	42,454	42,454	0
0	100	(100)	0	LEASE, RETAIL	0	900	(900)	0	300	1,200	(900)
348	0	348	0	MISCELLANEOUS OTHER	3,823	0	3,823	0	3,823	0	3,823
3,445	3,197	248	3,145	TOTAL Income	35,072	32,149	2,923	19,575	46,577	43,654	2,923
3,445	3,197	248	3,145	Gross Profit Margin	35,072	32,149	2,923	19,575	46,577	43,654	2,923
					Expenses						
343	500	157	47	CLEANING SUPPLIES	3,983	6,300	2,317	3,413	5,483	7,800	2,317
0	0	0	0	CONTINGENCY	2,137	0	(2,137)	0	2,137	0	(2,137)
415	896	482	131	ELECTRIC (ALLOCATION)	1,199	7,084	5,885	1,333	4,115	10,000	5,885
120	75	(45)	373	FITNESS CENTER MAINTENANCE	12,850	1,025	(11,825)	4,248	13,425	1,600	(11,825)
413	408	(4)	329	INSURANCE (ALLOCATION)	3,290	3,675	385	658	4,527	4,900	373
184	0	(184)	0	LANDSCAPE PLANT/SUPPLY	184	0	(184)	0	184	0	(184)
260	304	44	0	LEASE	2,600	2,734	134	994	3,511	3,645	134
0	0	0	478	RENTAL	1,664	0	(1,664)	4,204	1,664	0	(1,664)
1,209	824	(385)	0	SERVICE CONTRACTS	8,664	9,141	477	630	12,472	12,949	477
19	30	11	0	TELEPHONE (ALLOCATION)	154	270	116	0	244	360	116
198	160	(38)	58	WATER (ALLOCATION)	764	1,920	1,156	436	1,244	2,400	1,156
0	0	0	2,708	GAIN(LOSS) ON SALE OF EQUIPMENT	0	0	0	2,708	0	0	0
3,159	3,197	38	4,123	TOTAL Expenses	37,488	32,149	(5,339)	18,623	49,006	43,654	(5,352)
286	0	286	(979)	Net Income/(Loss)	(2,416)	0	(2,416)	952	(2,428)	0	(2,428)

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Jun 30, 2020

90 - Debt Service

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	Total Yr
This Month	Budget	Favorable /	Mth Last Yr		To Date	Budget	Favorable /	Last Yr	Budget
		(Unfavorable)					(Unfavorable)		
					Income				
16,079	0	16,079	5,331		DEBT SERVICE-SPECIAL ASSESSME	1,619,763	0	1,619,763	1,621,388
16,079	0	16,079	5,331		TOTAL Income	1,619,763	0	1,619,763	1,621,388
16,079	0	16,079	5,331		Gross Profit Margin	1,619,763	0	1,619,763	1,621,388
					Other Income(Loss)				
0	0	0	0		INTEREST EXPENSE	486,099	0	(486,099)	504,693
0	0	0	0		TOTAL Other Income (Loss)	486,099	0	(486,099)	504,693
16,079	0	16,079	5,331		Net Income/(Loss)	1,133,664	0	1,133,664	1,116,696

Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Jun 30, 2020

92 - Revenue Fund Income

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	Total Yr	
This Month	Budget	Favorable /	Mth Last Yr		To Date	Budget	Favorable /	Last Yr	Budget	
		(Unfavorable)					(Unfavorable)			
					Income					
3	0	3	920		INTEREST INCOME	6,620	0	6,620	14,871	0
3	0	3	920		TOTAL Income	6,620	0	6,620	14,871	0
3	0	3	920		Gross Profit Margin	6,620	0	6,620	14,871	0
3	0	3	920		Net Income/(Loss)	6,620	0	6,620	14,871	0

Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Jun 30, 2020

93- Non-Operating Income

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	Total Yr
This Month	Budget	Favorable /	Mth Last Yr		To Date	Budget	Favorable /	Last Yr	Budget
		(Unfavorable)					(Unfavorable)		
				Income					
35,552	0	35,552	35,552	ASSESSMENTS, CAPITAL RESERVE	319,965	0	319,965	319,965	0
0	0	0	107,083	ASSESSMENTS, CAPITAL RESERVE - FITNESS CENTER	170,499	0	170,499	963,750	0
28,270	0	28,270	18,418	DEFERRED MAINTENANCE REVENUE	254,430	0	254,430	165,765	0
9,150	0	9,150	45,000	NEW OWNER WORKING CAPITAL	176,900	0	176,900	204,000	0
0	0	0	0	MISCELLANEOUS INCOME	0	0	0	38,847	0
72,972	0	72,972	206,053	TOTAL Income	921,794	0	921,794	1,692,327	0
72,972	0	72,972	206,053	Gross Profit Margin	921,794	0	921,794	1,692,327	0
				Expenses					
74,253	0	(74,253)	74,431	DEPRECIATION	663,385	0	(663,385)	683,618	0
14,610	0	(14,610)	39,258	MAINTENANCE & REPAIRS	89,327	0	(89,327)	212,278	0
88,863	0	(88,863)	113,689	TOTAL Expenses	752,712	0	(752,712)	895,896	0
(15,892)	0	(15,892)	92,364	Net Income/(Loss)	169,082	0	169,082	796,431	0

Herons Glen Recreation District					
Restaurant Percentages					
As of Jun 30, 2020					
Restaurant Variance Report	Month to Date			Year to Date	
	Actual	Budget		Actual	Budget
Food Dining Room	10,829	11,603		210,081	276,446
Food Lounge	8,243	19,205		261,546	275,955
Banquet Food - Residents	422	1,633		89,457	138,549
Banquet Food - Outside	0	0		21,232	12,350
TOTAL FOOD REVENUE	19,494	32,440		582,316	703,300
COG Food	7,837	14,598		270,649	285,417
Percentage Revenue/COG Food	40.20%	45.00%		46.48%	40.58%
Beverage Dining Room	2,732	2,562		55,354	88,133
Beverage Lounge	3,921	11,988		132,025	185,072
Banquet Beverage - Residents	0	312		20,095	20,946
Banquet Beverage - Outside	0	0		1,386	5,850
TOTAL BEVERAGE REVENUE	6,653	14,863		208,860	300,001
COG Beverage	2,369	3,716		56,776	75,000
Percentage Revenue/COGS Bev	35.60%	25.00%		27.18%	25.00%
PAYROLL PERCENTAGE					
Banquet, Other Revenue	0	0		753	150
Total Operating Revenue	26,146	47,303		791,929	1,003,451
Total Payroll	32,384	40,950		481,394	546,018
% Payroll/Operating Revenue	123.85%	86.57%		60.79%	54.41%
Member Rewards-Food	1,711	2,405		39,184	43,131
Member Rewards-Beverage	600	1,282		17,515	24,064
% of food revenue coming from residents	89.71%	78.08%		83.08%	78.08%
% of bev revenue coming from residents	90.21%	88.08%		93.47%	88.08%
Food Inventory	(735)	0		19,860	0
Beverage Inventory	(1,743)	0		13,745	0

<u>2019-2020 Capital Budget Vs Actual Review</u>					
Capital Carryover from 2018-19 Budget Yr	\$ 1,455,167				
To Be Collected in this FY	426,620				
Accumulated Interest on Capital Funds	15,962				
	<u>\$ 1,897,749</u>				
	Carryfwd from 18-19	2020 Budget	Spent through 06/30/20	Planned expenditures before FYE	Details
Fitness Center Architect (Community Master Plan Consultant)	\$1,252	\$0	\$0	\$1,252	
Parking Lot Lighting - Outdoor Post Lights	-	10,200	10,635		Done
Turbidity Barrier - driving range south side	13,000	-	-	13,000	
Ballroom Stage Curtains	-	12,240	-	12,240	
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	
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	
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	
Website Redesign	(7,000)	20,400	-	13,400	
Bocce Covering	50,000	-	-	50,000	
	<u>\$ 257,859</u>	<u>\$ 119,340</u>			
<u>Items not in original budget but approved by Board:</u>					
Tilt Skillet from FY17 LRP Budget not shown in bal fwd	10,400	-	14,507	-	
Storage Building			760		
CLIS System Projec			-		
DR Horton Development			38,114		
Fitness Center			237,788		
Fitness Center - Construction Partial Retainage Payment			16,057		
Restaurant Project			20,350		
Filtration/Injection System - Resolution 2020-14		19,000	18,589		
Golf Course Renovation paid out of capital			31,530		
Stultz, Inc. Construction Management			6,050		
Dumpster Area Fence Enclosure from FY18			3,795		
			<u>\$417,652</u>	<u>\$ 347,523</u>	
Variance between budget (including bal carried fwd from previous yr) & FY end expenditures				(387,976)	

	<i>Carryfwd from 18-19</i>	2020 Budget	<i>Spent through 06/30/20</i>	<i>Planned expenditures before FYE</i>	<i>Details</i>
Calculated carryforward into 2020-2021 Budget Yr				\$ 1,132,575	
Golf Course Special Improvements Fund					
Ron Garl \$20k	4,277			4,277	
Total Capital Expenditures			\$ 417,652		
Reconciliation with GL Bank Accounts					
(Amount Including 2 qtrly transfers from operating only)			\$ 1,266,788		
Amount used from Capital Intermediate Acct to pay DR Horton & expenses per Board 02.11.2020 as well as Stultz & Waldrop Engineering expenses			\$ 90,585		
DeLisi Fitzgerald Inv# 21491-15 Ck# 1127 07/09/20			\$ 2,377	Outstanding AP	
Visa Jot & Tittle Concrete Inv# 06-24-20*2 Ck# 1128 07/09/20			\$ 281	Outstanding AP	
Bain Sealcoat, Inc. Inv# 33864 Ck# 1126 07/01/20			\$ 960	Outstanding AP	
			\$ 1,360,991		
00-1088 FineMark - Capital Checking			11,262		
00-1130 FL Prime State Board Admin-Capital			1,397,956		
00-1143 FL Prime State Board Admin-Capital (fitness Center)			(48,230)		
			\$ 1,360,988		

<u>2019-2020 Def Maint Budget Vs Actual Review</u>					
Def Maint Carryover from 2018-19 Budget Yr	\$ 136,375				
To Be Collected in this FY	339,240				
Accumulated Interest on Deferred Funds	2,338				
Resident Small Request Fund from FY19	7,500				
	\$ 485,453				
	Carryfwd from 18-19	2020 Budget	Spent through 06/30/20	Planned expenditures before FYE	Details
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	3,000	(960)	
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	
Maintain Seawalls (#1, #4 & #7)	3,000	3,060	-	6,060	
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	
Aesthetic Clubhouse Facility Improvements	5,058	10,200	14,286	972	
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	
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	776	1,775	
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	1,121	715	
Card rooms carpet/flooring	-	10,200	-	10,200	
Board Room/F&B office Carpet/flooring	-	4,080	-	4,080	
Main Lobby Carpet/Floor	-	15,300	-	15,300	
Ballroom Dance Floor -Wood	17,000	-	-	17,000	
Ballroom paint	-	4,080	-	4,080	
Restaurant carpet replacement	-	15,300	-	15,300	
UDS/Hood/Fan/Fire Package 12 year maint (replace hoses, regulators, tanks & chemicals)	-	3,060	3,045	15	Done
Lounge Hardwood floor	14,903	-	-	14,903	
Irrigation Pump Repairs	-	10,200	7,172	3,028	
Drainage	6	3,060	1,500	1,566	
Paint pumphouses	1,500	-	-	1,500	
Pumphouse building maintenance	1,000	1,020	-	2,020	
Filter Disks for Hoover Filtration System	-	10,200	10,755		Done
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>Carryfwd from 18-19</i>	2020 Budget	Spent through 06/30/20	Planned expenditures before FYE	Details
Shuffleboard Overhead shelter - refurbish/repair	-	5,100	-	5,100	
	\$ 104,021	\$ 301,246			
Items not in original budget but approved by Board:					
Pool Remarcite			2,250		
Pickleball fence & repairs			4,090		
Total Deferred Expenditures			\$ 89,327	\$ 322,835	
Variance between budget & FY end expenditures				(6,895)	
Calculated carryforward into 2020-21 Budget Yr				\$ 65,791	
Resident Small Requests - \$7500 Approved from FY19 Surplus		7,500	-	\$ 7,500	
Total Deferred & RSR Expenditures			\$ 89,327	GL 93-7600	
Reconciliation with GL Bank Accounts					
(Amount Including 2 qtly transfers from operating only)			\$ 226,506		
ITVantage Inv# DP-1001425 Ck# 1110 07/02/20			\$ 1,121	AP Outstanding	
Aqua Terra Engineering Inv# 8500 Ck# 1109 07/02/20			\$ 1,500	AP Outstanding	
Metro Pumping Systems Inv# 45137 Ck# 1111 07/13/20			\$ 190	AP Outstanding	
			\$ 229,317	GL Bank Reconciliation	
00-1131 FL Prime State Board - Deferred			\$ 229,315		
00-1142 FineMark Deferred			1		
			\$ 229,316		