

Hérons Glen Recreation District

BALANCE SHEET May 31, 2020

ASSETS	as at May 31, 2020	Last Fiscal Year End
CASH & CASH EQUIVALENTS		
Cash, petty	200	200
Cash, Operating	257,819	1,112,343
Cash, Reserved	3,321,170	2,750,037
TOTAL CASH & CASH EQUIVALENTS	\$3,579,189	\$3,862,580
Accounts receivable	56,637	55,766
Accounts Receivable, Other	4,461	-1,142
Accounts Receivable, Sub-Associations	-408	0
Due from - Irrigation Loan - Emergency Fund	0	0
Allowance for Bad Debt	-1,000	-1,000
Inventory, Pro Shop	39,695	37,465
Inventory, Restaurant	36,083	27,483
Inventory, Gas	3,228	4,741
Prepaid	131,726	179,164
PR Benefits Clearing	0	440
Gratuities Clearing	-3,396	-3,270
Employee Christmas Fund	258	-454
TOTAL CURRENT ASSETS	\$3,846,473	\$4,161,773
RESTRICTED ASSETS		
Investments - Renewal & Repl	0	0
Bond Funds - Revenue Fund	539,273	550,302
Bond Fund - Prepayment Bond	0	0
TOTAL RESTRICTED ASSETS	\$539,273	\$550,302
WORK IN PROCESS		
WIP - CONSTRUCTION MANAGEMENT	6,050	0
WIP - SPORTS RESTROOM	0	0
WIP - NORTHSTAR WEBSITE	7,000	0
WIP - 15 UNPLATTED DR HORTON LOTS	84,100	0
WIP - CLUBHOUSE IMPROVEMENTS - BOND	0	7,000
WIP - DUMPSTER ENCLOSURE - BOND	3,514	0
WIP - GOLF COURSE RENOVATION - BOND	75,053	0
WIP - CLIS - BOND	23,485	0
WIP - RESTAURANT - BOND	26,300	0
WIP - FITNESS CENTER	1,320,373	0
WIP - STORAGE BUILDING - BOND	21,735	0
WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS	3,019	0
WIP - BOND ENGINEER	0	0
TOTAL WORK IN PROCESS	\$1,570,631	\$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	2,036,656	1,888,998
15 Unplatted TM Land	106,773	155,571

Herons Glen Recreation District

BALANCE SHEET May 31, 2020

Property & Improvements	962,146	942,327
Software & Small Cap Improvements	0	0
Golf Course Project	1,240,513	1,284,037
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	-11,676,304	-11,093,497
TOTAL NET PROPERTY, PLANT & EQUIP	\$6,866,555	\$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 Issuance Cost -2006	0	0
Bond Insurance Premium/Surety	443,577	443,577
Deposits, Long Term	3,900	3,360
Hole In One Account	-118	-1,838
TOTAL OTHER ASSETS	\$18,749,222	\$18,746,962
TOTAL ASSETS	\$43,861,597	\$44,313,807
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
PAYABLE FROM CURRENT ASSETS		
Accounts Payable, Trade	55,155	108,421
Due to - Irrigation Loan	0	0
Accrued Interest	0	347,214
Accounts payable other	0	0
Sales taxes payable	-6,772	75,991
Accrued expenses	115,314	125,616
10% Project Retention	18,100	34,157
Capital Lease - Current	141,170	117,714
Deposits - Ballroom & Locker	700	1,220
Gift Cards & Goupons	26,864	20,789
Credit Book	24,333	10,362
Hole In One Club	1,200	400
Other Current Liabilities	0	0

Hérons Glen Recreation District

BALANCE SHEET May 31, 2020

S/A Bonds Payable-Short Term	0	790,000
	\$376,063	\$1,631,883
Base assessments	175,462	10,270
Deferred Capital Reserve	35,552	2,166
Deferred Capital Reserve - Fitness Center	0	170,499
Deferred assessment, maint. reserv	28,270	1,716
Deferred assmnts, User fees	35,865	11,100
Deferred Membership, Social	0	0
Deferred Golf Annual Dues	470,070	1,273,462
Deferred Annual Range & Handicap	3,072	6,400
Advanced Ticket Sales	0	0
TOTAL PAYABLE FROM CURRENT ASSETS	\$1,124,354	\$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)	1,443,072	930,217
Retained Earnings-Reserved	850,861	850,861
TOTAL FUND EQUITY(DEFICIT)	\$25,567,435	\$24,124,363
TOTAL LIABILITIES & FUND EQUITY	\$43,861,597	\$44,313,807

Hérons Glen Recreation District

TOTAL VARIANCE REPORT

May 31, 2020

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE	ACTUAL YTD	BUDGET YTD	VARIANCE	18-19 FY COVID-19	FY Budget	VARIANCE
			Favorable / (Unfavorable)			Favorable / (Unfavorable)	Forecast Budget		Favorable / (Unfavorable)
ADMINISTRATION									
Operating Revenue	8,447	9,723	(1,276)	147,258	138,592	8,666	181,748	173,082	8,666
Operating Expenses	58,110	64,619	6,510	627,945	639,564	11,619	894,082	906,399	12,318
Operating Income	(49,663)	(54,897)	5,234	(480,687)	(500,972)	20,285	(712,333)	(733,317)	20,983
Assessment	54,897	54,897	0	500,971	500,971	0	733,317	733,317	0
Net Income	5,234	0	5,234	20,285	(0)	20,285	20,983	(0)	20,983
RESTAURANT									
Operating Revenue	33,048	69,430	(36,381)	791,650	956,148	(164,498)	854,475	1,129,350	(274,875)
Operating Expenses	69,286	99,342	30,056	1,037,858	1,129,361	91,503	1,262,032	1,452,119	190,087
Operating Income	(36,238)	(29,912)	(6,326)	(246,208)	(173,214)	(72,995)	(407,557)	(322,769)	(84,788)
Assessment	29,912	29,912	0	173,214	173,214	0	322,769	322,769	0
Net Income	(6,326)	0	(6,326)	(72,995)	(0)	(72,995)	(84,788)	(0)	(84,788)
CLUBHOUSE									
Operating Revenue	0	0	0	12,950	10,000	2,950	12,950	10,000	2,950
Operating Expenses	54,820	58,687	3,867	500,028	489,162	(10,865)	729,840	719,684	(10,156)
Operating Income	(54,820)	(58,687)	3,867	(487,078)	(479,162)	(7,915)	(716,890)	(709,684)	(7,206)
Assessment	58,687	58,687	0	479,162	479,162	0	709,684	709,684	0
Net Income	3,867	0	3,867	(7,915)	0	(7,915)	(7,206)	0	(7,206)
CLIS Dept.									
Operating Revenue	15,269	14,792	477	127,694	125,951	1,743	186,343	184,600	1,743
Operating Expenses	27,539	33,813	6,274	253,853	273,973	20,120	385,876	408,472	22,596
Operating Income	(12,271)	(19,021)	6,750	(126,159)	(148,022)	21,863	(199,533)	(223,872)	24,339
Assessment	19,021	19,021	0	148,022	148,022	0	223,872	223,872	0
Net Income	6,750	0	6,750	21,863	0	21,863	24,339	0	24,339
Fitness Center									
Operating Revenue	0	100	(100)	3,476	800	2,676	3,876	1,200	2,676
Operating Expenses	1,865	3,046	1,181	34,328	28,951	(5,377)	49,048	43,654	(5,394)
Operating Income	(1,865)	(2,946)	1,081	(30,853)	(28,151)	(2,702)	(45,172)	(42,454)	(2,718)
Assessment	2,946	2,946	0	28,151	28,151	0	42,454	42,454	0
Net Income	1,081	0	1,081	(2,702)	0	(2,702)	(2,718)	0	(2,718)

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE	ACTUAL YTD	BUDGET YTD	VARIANCE	18-19 FY COVID-19	FY Budget	VARIANCE
			Favorable / (Unfavorable)			Favorable / (Unfavorable)	Forecast Budget		Favorable / (Unfavorable)
SUBTOTAL									
Total Operating Revenues	56,764	94,044	(37,280)	1,083,027	1,231,491	(148,464)	1,239,392	1,498,232	(258,841)
Total Assessments	165,463	165,463	0	1,329,520	1,329,520	0	2,032,096	2,032,096	0
Total Operating Expenses	211,621	259,507	47,886	2,454,011	2,561,011	107,000	3,320,877	3,530,328	209,451
Net Income	10,606	0	10,606	(41,464)	0	(41,464)	(49,390)	0	(49,390)
GOLF MAINTENANCE									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	105,936	125,808	19,872	868,441	916,009	47,567	1,362,782	1,365,642	2,860
Net Income	(105,936)	(125,808)	19,872	(868,441)	(916,009)	47,567	(1,362,782)	(1,365,642)	2,860
PRO SHOP									
Operating Revenue	128,416	135,233	(6,817)	1,351,069	1,349,783	1,286	1,842,674	1,860,782	(18,108)
Operating Expenses	22,328	34,280	11,952	307,869	363,827	55,958	413,115	495,140	82,025
Net Income	106,088	100,953	5,135	1,043,200	985,956	57,244	1,429,559	1,365,642	63,917
ALL DEPARTMENTS									
Total Operating Revenues	185,180	229,277	(44,098)	2,434,096	2,581,274	(147,178)	3,082,065	3,359,014	(276,949)
Total Assessments	165,463	165,463	0	1,329,520	1,329,520	0	2,032,096	2,032,096	0
Total Operating Expenses	339,885	419,595	79,710	3,630,321	3,840,846	210,525	5,096,774	5,391,109	294,336
Net Income	10,758	(24,854)	35,612	133,295	69,948	63,347	17,387	0	17,387
<i>From Golf Operations</i>	152	(24,854)	25,007	174,759	69,948	104,812	66,777	0	66,777
<i>From Other than Golf Operations</i>	10,606	0	10,606	(41,464)	0	(41,464)	(49,390)	0	(49,390)

HGRD Variance				
May-20				
	Actual	Budget	Variance	Explanation
	This Month	This Month	Favorable / (Unfavorable)	
Administration				
Miscellaneous Other Income	3,763	5,000	(1,237)	Only had 4 new home closings. SMLY we had 11.
Bank Charges	291	2,500	2,209	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.
Restaurant				
Food Sales	30,168	49,500	(19,332)	Current situation due to the pandemic
Beverage Sales	2,333	19,930	(17,597)	Current situation due to the pandemic
COS, Food	14,850	22,275	7,425	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	1,188	4,982	3,794	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, Service	8,774	12,086	3,312	Scheduling based on volume of business being down
Payroll Taxes & Fees	4,569	6,660	2,091	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	Sous chef replaced. New employee not eligible for health benefits until June 1.
H-2B Additional Expenses	1,595	3,748	2,153	Only paid for one H-2B employee to fly home. Another flew in June. The others all went up north at the expense of the northern clubs.
Entertainment Lounge	-	1,575	1,575	Dining room closed.
Member Rewards - Beverage	216	1,662	1,446	10% resident discount based on a percentage of budgeted beverage revenue
Travel	-	1,200	1,200	National Restaurant Association Conference was cancelled due to COVID-19
Clubhouse				
Payroll	13,783	14,792	1,009	Unpaid time off during the month.
Cleaning Supplies	(1,429)	740	2,169	COVID-19 related expenses from Mar - May moved to the contingency account.
Contingency	4,188	-	(4,188)	COVID-19 related expenses from Mar - May moved to the contingency account.
Landscape Plant/Supplies	4,520	2,428	(2,092)	Timing Issue - Fertilizer is not on a regular schedule each year.
Maintenance & Repairs	2,852	5,400	2,548	Large jobs with extensive labor as opposed to parts/supplies/outside vendors
Water (Allocation)	2,304	1,092	(1,212)	Using city water for the tennis courts because the lake water is too dirty.

	Actual	Budget	Variance	Explanation
	This Month	This Month	Favorable / (Unfavorable)	
CLIS				
Payroll	13,872	17,322	3,450	Two employees on Paid Sick Time being paid under Payroll, COVID-19 FFCRA.
Payroll, COVID-19 FFCRA	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)	Pending
Fitness Center				
No significant variances			-	
Golf Maintenance				
Payroll	36,295	41,407	5,112	Down two employees. One employee is on Paid Sick Time/EFMLA being paid under Payroll, COVID-19 FFCRA
Payroll, COVID-19 FFCRA	3,138	-	(3,138)	We currently have one employee on Emergency FMLA being paid 2/3 of his salary mandated by the FFCRA regulations.
Payroll Benefits	4,731	7,610	2,879	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	13,228	26,500	13,272	Pending
Gasoline	1,961	3,016	1,055	The price of gasoline is way down from what it was last at this time last year.
Landscape Plant/Supplies	-	2,500	2,500	Pending
Lease	18,255	9,957	(8,298)	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.
Maintenance, Equipment	4,187	5,450	1,263	Pending
Uniforms	247	1,350	1,103	Pending
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	7,435	16,136	(8,701)	Not allowed due to COVID-19
Pro Shop Mdse	2,531	5,697	(3,166)	Pro Shop has limited hours
COS, Pro Shop Mdse	1,497	3,988	2,491	Limited sales COS down
Payroll	11,879	16,851	4,972	Outside staff is mostly off due to the virus
Lease	-	2,483	2,483	Invoicing for the golf cart leases has changed to the month of instead of the month prior

Herons Glen Recreation District													
DEPARTMENTAL INCOME STATEMENT May 31, 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								
54,897	54,897	0	59,637		ASSESSMENTS, BASE	500,971	500,971	0	525,735	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	10,580	10,580	0	10,272	15,870	15,870	0	
2,167	3,000	(833)	7,102		INTEREST INCOME	36,268	24,000	12,268	35,375	48,268	36,000	12,268	
1,195	400	795	217		LATE FEE/MEMBER INTEREST	4,486	5,300	(814)	5,956	6,586	7,400	(814)	
3,763	5,000	(1,237)	7,389		MISCELLANEOUS OTHER INCOME	38,076	38,587	(511)	40,976	53,176	53,687	(511)	
63,344	64,619	(1,276)	75,629		TOTAL Income	648,229	639,564	8,666	677,812	915,065	906,399	8,666	
63,344	64,619	(1,276)	75,629		Gross Profit Margin	648,229	639,564	8,666	677,812	915,065	906,399	8,666	
					Expenses								
31,780	32,333	553	30,818		PAYROLL	255,742	263,760	8,019	223,362	386,518	394,536	8,019	
0	0	0	121		PAYROLL, O.T.	508	0	(508)	689	508	0	(508)	
4,187	4,496	309	4,371		PAYROLL TAXES & FEES	36,243	38,520	2,277	34,068	54,415	56,692	2,277	
5,210	5,785	574	4,708		PAYROLL BENEFITS	42,944	37,426	(5,517)	37,307	64,544	55,065	(9,479)	
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	3,525	(686)	378	4,936	4,250	(686)	
0	150	150	146		COMPLIMENTARY MEALS	623	1,375	752	932	1,223	1,975	752	
4,793	5,575	782	4,249		COMPUTER SUPPORT	37,927	44,699	6,771	28,976	57,068	68,244	11,176	
0	0	0	0		Contingency	18,634	18,634	0	18,634	18,634	18,634	0	
0	90	90	125		CONTINUING EDUCATION	2,020	2,840	820	1,400	2,590	3,410	820	
35	305	270	336		DUES & SUBSCRIPTIONS	2,243	2,344	101	2,031	2,873	2,974	101	
1,203	1,421	218	1,476		ELECTRIC (ALLOCATION)	11,064	11,790	726	11,845	17,222	17,948	726	
0	50	50	0		EMPLOYEE APPRECIATION	5,268	5,400	132	5,440	6,668	6,800	132	
0	175	175	58		GRATIS FOOD/BEV	295	900	605	438	495	1,100	605	
2,118	2,181	64	2,182		INSURANCE (ALLOCATION)	16,813	17,450	637	17,455	25,283	26,175	892	
0	0	0	0		LICENSES & TAXES	1,299	1,454	155	1,411	1,299	1,454	155	
291	2,500	2,209	2,673		BANK CHARGES	14,209	16,750	2,541	15,971	18,709	21,250	2,541	
1,030	1,202	172	1,194		OFFICE EQUIPMENT	12,998	12,640	(357)	11,447	20,379	20,021	(357)	
176	750	574	861		OFFICE SUPPLIES	4,927	6,000	1,073	6,852	7,927	9,000	1,073	
500	500	0	920		POSTAGE	3,526	4,000	474	3,930	5,526	6,000	474	
6,412	6,558	146	6,553		PROFESSIONAL FEES	96,700	84,795	(11,905)	84,125	134,593	122,689	(11,905)	
0	0	0	0		HGRD SOCIAL EVENTS / MEMBER RELATIONS	520	2,700	2,180	2,663	1,020	3,200	2,180	
0	0	0	0		SERVICE CONTRACTS	35	0	(35)	2,600	35	0	(35)	
299	400	101	397		TELEPHONE (ALLOCATION)	2,751	3,200	449	3,350	4,351	4,800	449	

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	45	45	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
76	78	2	82	WATER (ALLOCATION)	771	646	(125)	642	1,151	1,026	(125)
58,110	64,619	6,510	61,268	TOTAL Expenses	627,945	639,564	11,619	566,527	894,082	906,399	12,318
5,234	0	5,234	14,362	Net Income/(Loss)	20,285	(0)	20,285	111,286	20,983	(0)	20,983

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT May 31, 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							
29,912	29,912	0	36,261		ASSESSMENTS, BASE	173,214	173,214	0	142,703	322,769	322,769	0
5,885	20,178	(14,293)	15,587		FOOD SALES-DINING ROOM	199,252	264,843	(65,591)	256,477	210,541	310,000	(99,459)
1,121	3,601	(2,480)	2,946		BEVERAGE SALES-DINING ROOM	52,621	85,570	(32,949)	81,739	55,229	96,000	(40,771)
24,283	21,994	2,288	20,041		FOOD SALES - LOUNGE	253,303	256,750	(3,447)	250,668	291,253	320,000	(28,747)
1,115	15,269	(14,154)	15,147		BEVERAGE REVENUE - LOUNGE	128,105	173,084	(44,979)	165,544	139,084	217,000	(77,916)
0	7,327	(7,327)	4,171		BANQUET FOOD-RESIDENTS	89,035	136,916	(47,881)	130,526	89,035	145,000	(55,965)
97	1,060	(963)	916		BANQUET BEVERAGES-RESIDENTS	20,095	20,634	(539)	19,595	20,095	23,000	(2,905)
0	0	0	0		BANQUET FOOD-OUTSIDE	21,232	12,350	8,882	8,019	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	500		BANQUET OTHER REVENUE	753	150	603	2,048	753	150	603
548	0	548	0		COVID-19 SUBSIDY - FUNDRAISER	25,867	0	25,867	0	25,867	0	25,867
62,960	99,342	(36,381)	95,568		TOTAL Income	964,863	1,129,361	(164,498)	1,059,209	1,177,244	1,452,119	(274,875)
					Cost of Revenues							
14,850	22,275	7,425	16,036		COS, FOOD	262,812	270,819	8,007	274,356	287,432	323,240	35,808
1,188	4,982	3,794	5,366		COS, BEVERAGE	54,408	71,285	16,877	66,458	61,201	85,462	24,262
16,038	27,257	11,219	21,402		TOTAL Cost of Revenues	317,220	342,103	24,884	340,813	348,632	408,702	60,070
46,922	72,084	(25,162)	74,166		Gross Profit Margin	647,644	787,258	(139,614)	718,395	828,612	1,043,417	(214,805)
					Expenses							
19,323	19,433	110	18,555		PAYROLL, KITCHEN	198,078	214,554	16,476	197,881	262,898	286,787	23,889
6	309	303	382		PAYROLL, KITCHEN, OT	6,271	8,722	2,451	8,550	6,271	8,722	2,451
8,774	12,086	3,312	13,480		PAYROLL, SERVICE	133,234	155,539	22,305	157,827	168,788	205,883	37,094
4	75	71	96		PAYROLL, SERVICE, OT	1,592	2,100	508	6,564	1,592	2,100	508
0	0	0	0		PAYROLL, COVID-19 SUBSIDY	34,085	0	(34,085)	0	34,085	0	(34,085)
850	0	(850)	0		PAYROLL, COVID-19 FFCRA	1,057	0	(1,057)	0	1,057	0	(1,057)
4,569	6,660	2,091	5,894		PAYROLL TAXES & FEES	76,239	82,949	6,710	76,678	92,991	106,012	13,021
3,657	5,151	1,494	3,752		PAYROLL BENEFITS	33,597	41,204	7,607	29,550	50,214	61,806	11,593
1,595	3,748	2,153	1,567		H-2B Additional Expenses	29,715	30,298	583	23,996	30,707	37,209	6,502
0	750	750	77		ADVERTISING	143	3,700	3,557	1,356	143	6,700	6,557
0	0	0	0		CASUAL LABOR	936	750	(186)	553	936	750	(186)
378	533	155	489		CLEANING SUPPLIES	7,072	4,267	(2,806)	4,912	9,206	6,400	(2,806)
209	350	141	23		COMPLIMENTARY MEALS	1,812	3,350	1,538	2,648	2,212	3,750	1,538
0	145	145	40		CONTINUING EDUCATION	475	745	270	153	575	845	270

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	0	0	0	DISHES & GLASSWARE	2,528	0	(2,528)	4,070	2,528	4,000	1,472
0	250	250	0	DUES & SUBSCRIPTIONS	0	350	350	0	525	875	350
2,783	3,641	858	3,413	ELECTRIC (ALLOCATION)	25,586	27,619	2,033	27,391	40,461	42,494	2,033
325	114	(211)	29	EMPLOYEE MEALS	3,911	3,369	(542)	3,284	4,753	4,211	(542)
0	440	440	275	Entertainment-Dining Room	3,505	5,230	1,725	4,985	3,505	5,230	1,725
0	1,575	1,575	1,750	ENTERTAINMENT LOUNGE	8,425	12,625	4,200	12,100	8,425	18,675	10,250
0	50	50	2,135	ENTERTAINMENT/DECORATIONS	2,672	7,125	4,453	6,157	2,672	7,325	4,653
0	151	151	253	GRATIS FOOD/BEV	1,031	1,826	795	1,879	1,031	2,414	1,382
1,407	1,450	42	1,450	INSURANCE (ALLOCATION)	11,173	11,597	424	11,600	16,802	17,395	593
403	510	107	390	LEASE	3,960	4,080	120	4,577	6,000	6,120	120
46	46	(0)	46	LICENSES & TAXES	3,148	5,206	2,058	5,205	3,148	5,206	2,058
395	1,296	902	1,788	LINEN	13,019	16,371	3,352	16,423	15,006	20,279	5,273
118	800	682	98	MAINTENANCE & REPAIRS	4,640	6,400	1,760	1,488	7,840	9,600	1,760
2,697	3,293	595	2,955	MEMBER REWARDS-FOOD	37,473	40,726	3,253	39,596	42,396	49,190	6,794
216	1,662	1,447	1,631	MEMBER REWARDS-BEVERAGE	16,915	22,782	5,867	21,781	18,273	27,569	9,296
260	275	15	0	OFFICE SUPPLIES	2,645	3,760	1,115	1,896	3,745	4,860	1,115
1,809	2,261	452	1,114	PROPANE GAS	16,011	17,726	1,714	14,727	23,477	25,191	1,714
128	0	(128)	921	Resident Event Decoration/Ent	(3,556)	0	3,556	(3,275)	(3,556)	0	3,556
888	813	(75)	874	REFUSE	7,143	6,993	(150)	6,815	10,397	10,247	(150)
0	0	0	0	RENTAL	347	0	(347)	320	347	0	(347)
211	1,056	845	1,049	SERVICE CONTRACTS	8,395	9,909	1,514	9,973	11,047	12,561	1,514
0	75	75	157	Small Equipment-Kitchen	147	7,600	7,453	8,523	447	7,900	7,453
1,265	903	(362)	560	SUPPLIES	16,505	16,322	(183)	14,991	19,034	19,935	901
170	140	(30)	140	TELEPHONE (ALLOCATION)	1,330	1,120	(210)	1,068	1,890	1,680	(210)
0	1,200	1,200	0	TRAVEL	448	1,575	1,127	255	548	1,675	1,127
0	250	250	38	UNIFORM	1,228	2,500	1,272	4,243	1,228	3,500	2,272
763	593	(170)	823	WATER (ALLOCATION)	7,705	6,271	(1,434)	6,424	9,756	8,322	(1,434)
0	0	0	0	GAIN (LOSS) ON SALE OF EQUIP	0	0	0	(447)	0	0	0
53,248	72,084	18,836	66,243	TOTAL Expenses	720,638	787,258	66,620	736,717	913,399	1,043,417	130,018
(6,326)	0	(6,326)	7,923	Net Income/(Loss)	(72,995)	(0)	(72,995)	(18,322)	(84,788)	(0)	(84,788)

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT May 31, 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							
36,295	41,407	5,111	37,310		PAYROLL	313,421	322,301	8,880	318,851	483,336	492,216	8,880
533	1,301	768	2,038		PAYROLL, O.T.	8,555	8,312	(244)	11,515	14,764	14,521	(244)
3,138	0	(3,138)	0		PAYROLL, COVID-19 FFCRA	5,292	0	(5,292)	0	5,292	0	(5,292)
5,183	5,442	259	5,308		PAYROLL TAXES & FEES	47,170	48,436	1,266	49,292	70,658	71,925	1,266
4,731	7,610	2,879	4,602		PAYROLL BENEFITS	42,645	60,876	18,232	40,882	64,453	91,314	26,862
0	600	600	0		CASUAL LABOR	0	600	600	0	1,800	2,400	600
13,228	26,500	13,272	29,919		CHEMICALS	102,958	120,000	17,042	122,014	132,958	150,000	17,042
0	400	400	0		CONTINUING EDUCATION	500	1,070	570	795	1,150	1,720	570
0	0	0	0		DUES & SUBSCRIPTIONS	1,464	999	(465)	869	1,764	1,299	(465)
2,086	2,784	698	2,098		ELECTRIC (ALLOCATION)	15,701	16,091	390	15,406	26,496	26,887	390
0	0	0	0		EQUIPMENT RENTAL	0	0	0	0	2,100	2,100	0
5,802	6,000	198	2,278		FERTILIZER	84,373	67,000	(17,373)	65,578	118,373	101,000	(17,373)
229	850	621	636		FIELD SUPPLIES	13,953	15,400	1,447	19,531	19,303	20,750	1,447
1,961	3,016	1,055	1,990		GASOLINE	14,091	15,929	1,838	14,902	27,738	29,576	1,838
2,252	2,319	68	2,320		INSURANCE (ALLOCATION)	17,877	18,555	678	18,560	26,883	27,832	949
840	1,600	760	1,167		IRRIGATION	17,401	23,800	6,399	10,164	30,241	30,200	(41)
0	2,500	2,500	2,606		LANDSCAPE PLANT/SUPPLIES	32,254	22,400	(9,854)	18,220	33,854	24,000	(9,854)
18,255	9,957	(8,298)	7,999		LEASE	46,021	79,655	33,634	79,403	147,163	129,629	(17,534)
0	200	200	0		MAINTENANCE & REPAIRS	778	1,600	823	1,589	2,578	3,400	823
4,187	5,450	1,263	6,780		MAINTENANCE, EQUIPMENT	45,869	41,150	(4,719)	40,534	67,669	62,950	(4,719)
11	200	189	233		OFFICE SUPPLIES	2,864	1,600	(1,264)	2,245	3,664	2,400	(1,264)
0	0	0	0		PROFESSIONAL FEES	2,150	0	(2,150)	0	2,150	0	(2,150)
997	1,238	241	277		REFUSE	6,215	6,579	364	6,143	11,167	11,531	364
3,036	2,472	(564)	2,508		SEED, SOD, SAND	20,792	15,637	(5,156)	15,290	27,916	26,761	(1,156)
1,457	1,505	48	783		SERVICE CONTRACTS	11,407	12,039	632	14,845	17,426	18,058	632
951	550	(401)	151		SMALL TOOLS	2,924	4,400	1,476	1,765	5,124	6,600	1,476
146	111	(35)	111		TELEPHONE (ALLOCATION)	1,465	886	(579)	886	1,907	1,328	(579)
0	30	30	0		TRAVEL	1,305	1,710	405	1,878	1,995	2,400	405
247	1,350	1,103	514		UNIFORM	6,251	6,300	49	4,518	8,651	8,700	49
369	416	48	340		WATER (ALLOCATION)	2,746	2,685	(61)	2,586	4,208	4,147	(61)
0	0	0	2,828		GAIN(LOSS) ON SALE OF EQUIP	0	0	0	2,828	0	0	0
105,936	125,808	19,872	111,969		TOTAL Expenses	868,441	916,009	47,567	881,088	1,362,782	1,365,642	2,860
(105,936)	(125,808)	19,872	(111,969)		Net Income/(Loss)	(868,441)	(916,009)	47,567	(881,088)	(1,362,782)	(1,365,642)	2,860

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT May 31, 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	110,499		MEMBERSHIP FEES	942,559	883,418	59,141	876,319	1,414,044	1,331,002	83,042
768	625	143	1,421		ANNUAL RANGE & HANDICAP MEMBERSHIP	5,948	5,000	948	10,824	9,004	7,500	1,504
800	2,397	(1,597)	2,350		Member Guest Fees	96,632	107,177	(10,545)	109,368	99,133	115,515	(16,382)
0	9,013	(9,013)	9,730		Public Play Fees	92,443	104,079	(11,636)	109,861	92,443	129,648	(37,205)
6,635	4,726	1,910	5,612		Resident Non-Member Fees	142,251	143,135	(884)	145,898	149,201	151,822	(2,621)
59	154	(95)	192		RANGE FEES	4,157	5,100	(943)	4,689	4,452	5,690	(1,238)
2,531	5,697	(3,166)	4,464		PRO SHOP, MDSE	56,858	92,871	(36,013)	76,460	64,176	107,507	(43,331)
0	120	(120)	0		PRO SHOP, LESSONS - GOLF PRO	1,005	1,240	(235)	540	1,005	1,720	(715)
20	30	(10)	0		PRO SHOP, LESSONS - ASST. GOLF PRO	130	310	(180)	20	130	430	(300)
69	297	(228)	150		PRO SHOP, GRIPS	2,237	2,303	(66)	2,864	2,237	3,491	(1,254)
16	253	(238)	405		PRO SHOP, FOOD & BEVERAGE	2,816	3,665	(849)	3,816	2,816	4,671	(1,856)
0	25	(25)	120		Pro shop, club rental	660	885	(225)	980	660	985	(325)
0	0	0	0		MISCELLANEOUS OTHER INCOME	3,373	600	2,773	6,250	3,373	800	2,573
128,416	135,233	(6,817)	134,943		TOTAL Income	1,351,069	1,349,783	1,286	1,347,888	1,842,674	1,860,782	(18,108)
					Cost of Revenues							
112	166	55	282		COS, PRO SHOP, GRIPS	1,415	1,290	(125)	2,180	1,415	1,955	540
1,497	3,988	2,491	2,989		COS, PRO SHOP, MDSE	39,515	65,010	25,494	50,653	44,638	75,255	30,617
77	165	88	343		COS, PRO SHOP, FOOD&BEVERAGE	2,060	2,382	322	2,231	2,060	3,036	976
1,685	4,319	2,634	3,614		TOTAL Cost of Revenues	42,991	68,682	25,691	55,065	48,113	80,246	32,133
126,731	130,914	(4,183)	131,328		Gross Profit Margin	1,308,078	1,281,102	26,977	1,292,823	1,794,560	1,780,536	14,025
					Expenses							
11,879	16,851	4,972	14,566		PAYROLL	133,883	149,532	15,649	124,971	187,279	216,484	29,205
0	0	0	75		PAYROLL, O.T.	865	2,656	1,791	1,868	865	2,656	1,791
0	150	150	20		PAYROLL GOLF LESSONS	990	1,550	560	560	990	2,150	1,160
1,862	2,610	747	2,247		PAYROLL TAXES & FEES	21,280	23,647	2,367	20,245	28,259	33,545	5,286
0	0	0	0		VACATION EXP	0	0	0	0	0	0	0
508	1,056	547	490		PAYROLL BENEFITS	4,064	8,445	4,381	3,910	6,096	12,667	6,571
0	0	0	65		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	0	0	0		DUES & SUBSCRIPTIONS	10,515	9,120	(1,395)	9,998	10,915	9,520	(1,395)
1,043	1,488	445	1,265		ELECTRIC (ALLOCATION)	9,523	10,355	832	10,133	14,941	15,773	832
743	760	17	284		FIELD SUPPLIES	10,140	8,376	(1,764)	6,198	13,180	11,416	(1,764)
305	250	(55)	382		GASOLINE	3,332	3,629	297	3,761	4,331	4,628	297

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	110,499	MEMBERSHIP FEES	942,559	883,418	59,141	876,319	1,414,044	1,331,002	83,042
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)	23,623	24,519	896	24,526	35,524	36,778	1,254
0	2,483	2,483	2,483	LEASE	23,596	22,578	(1,018)	20,786	33,528	32,510	(1,018)
364	208	(156)	96	MAINTENANCE & REPAIRS	1,338	2,561	1,223	2,252	2,171	3,394	1,223
164	123	(41)	165	OFFICE EQUIPMENT	1,414	1,284	(130)	1,305	1,906	1,776	(130)
0	150	150	36	OFFICE SUPPLIES	4,571	5,300	729	747	5,171	5,900	729
0	0	0	0	RANGE BALLS & MATS	8,190	8,200	10	8,158	8,190	8,200	10
222	204	(18)	218	REFUSE	1,786	1,749	(37)	1,704	2,601	2,564	(37)
346	346	(0)	346	SERVICE CONTRACTS	2,772	2,768	(4)	2,709	4,156	4,152	(4)
132	100	(32)	100	TELEPHONE (ALLOCATION)	1,022	800	(222)	802	1,422	1,200	(222)
0	0	0	0	TRAVEL	0	250	250	0	0	250	250
0	0	0	0	UNIFORM	534	750	216	375	1,534	1,750	216
99	118	20	101	WATER (ALLOCATION)	950	827	(123)	802	1,452	1,329	(123)
20,643	29,961	9,318	26,005	TOTAL Expenses	264,878	295,145	30,268	247,086	365,002	414,893	49,892
106,088	100,953	5,135	105,323	Net Income/(Loss)	1,043,200	985,956	57,244	1,045,737	1,429,559	1,365,642	63,917

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT May 31, 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							
58,687	58,687	0	56,507		ASSESSMENTS, BASE	479,162	479,162	0	458,182	709,684	709,684	0
0	0	0	0		MISCELLANEOUS INCOME	12,950	10,000	2,950	10,254	12,950	10,000	2,950
58,687	58,687	0	56,507		TOTAL Income	492,112	489,162	2,950	468,436	722,634	719,684	2,950
58,687	58,687	0	56,507		Gross Profit Margin	492,112	489,162	2,950	468,436	722,634	719,684	2,950
					Expenses							
13,783	14,792	1,009	11,453		PAYROLL	108,541	116,446	7,905	93,006	167,448	175,353	7,905
16	200	184	852		PAYROLL, O.T.	4,406	1,600	(2,806)	5,535	5,206	2,400	(2,806)
1,823	1,959	136	1,608		PAYROLL TAXES & FEES	15,665	16,507	841	14,144	23,469	24,310	841
1,561	1,642	81	999		PAYROLL BENEFITS	10,389	13,133	2,744	9,442	16,629	19,700	3,070
0	500	500	0		CASUAL LABOR	0	500	500	0	0	500	500
495	396	(99)	297		CHEMICALS	6,594	4,400	(2,194)	3,356	8,178	5,984	(2,194)
(1,429)	740	2,169	256		CLEANING SUPPLIES	8,358	7,040	(1,318)	8,858	11,318	10,000	(1,318)
4,188	0	(4,188)	0		CONTINGENCY	4,188	0	(4,188)	0	4,188	0	(4,188)
0	0	0	0		CONTINUING EDUCATION	0	239	239	0	500	739	239
2,694	3,145	451	3,307		ELECTRIC (ALLOCATION)	24,826	26,409	1,584	26,571	37,338	38,922	1,584
693	888	195	896		FOUNTAINS (ELECTRIC)	6,379	6,882	503	6,890	9,930	10,433	503
175	208	33	175		FOUNTAIN & BUBBLER MAINTENANCE	1,419	1,667	248	1,400	2,252	2,500	248
0	73	73	34		GASOLINE	187	345	157	305	489	647	157
0	275	275	76		SMALL EQUIPMENT SOUND	2,236	2,200	(36)	1,824	3,336	3,300	(36)
3,176	3,272	96	3,273		INSURANCE (ALLOCATION)	25,219	26,175	956	26,183	37,924	39,263	1,339
4,520	2,428	(2,092)	3,538		LANDSCAPE PLANT/SUPPLIES	46,764	43,902	(2,862)	37,019	61,082	58,220	(2,862)
2,320	2,538	219	2,146		LEASE	18,697	20,306	1,609	17,461	28,850	30,460	1,609
375	375	(0)	375		LICENSES & TAXES	375	375	(0)	375	375	375	(0)
2,852	5,400	2,548	6,728		MAINTENANCE & REPAIRS	58,559	43,200	(15,359)	38,867	80,159	64,800	(15,359)
373	600	227	402		MAINTENANCE, POOL	7,485	7,000	(485)	8,907	9,485	9,000	(485)
0	40	40	0		OFFICE SUPPLIES	155	320	165	268	315	480	165
0	50	50	12		PROPANE GAS	431	400	(31)	395	631	600	(31)
370	779	408	364		REFUSE	2,976	3,428	452	2,840	4,490	4,943	452
1,320	1,320	0	1,281		SECURITY	10,558	10,558	0	10,251	15,837	15,837	0
11,943	11,748	(195)	12,236		SERVICE CONTRACTS	105,099	101,972	(3,128)	106,751	151,055	147,928	(3,128)
0	100	100	105		SMALL TOOLS	99	800	701	584	499	1,200	701
254	255	1	357		TELEPHONE (ALLOCATION)	2,763	2,548	(215)	2,959	3,781	3,567	(215)
0	500	500	0		TENNIS COURT MAINTENANCE	4,071	5,800	1,729	9,525	10,921	12,650	1,729
0	75	75	118		TRAVEL	225	600	375	510	525	900	375
0	0	0	0		UNIFORM	674	800	126	349	674	800	126
2,304	1,092	(1,212)	1,586		WATER (ALLOCATION)	13,931	12,371	(1,560)	12,725	18,936	17,376	(1,560)

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
1,014	3,298	2,284	2,124	EFFLUENT WATER	8,757	11,239	2,481	12,407	14,017	16,498	2,481
54,820	58,687	3,867	54,597	TOTAL Expenses	500,028	489,162	(10,865)	459,705	729,840	719,684	(10,156)
3,867	0	3,867	1,910	Net Income/(Loss)	(7,915)	0	(7,915)	8,731	(7,206)	0	(7,206)

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT May 31, 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							
19,021	19,021	0	16,592		ASSESSMENTS, BASE	148,022	148,022	0	142,335	223,872	223,872	0
14,375	14,375	0	13,957		CLIS Income	122,618	122,618	0	119,046	179,600	179,600	0
893	417	477	0		MISCELLANEOUS OTHER INCOME	5,076	3,333	1,743	6,568	6,743	5,000	1,743
34,290	33,813	477	30,548		TOTAL Income	275,715	273,973	1,743	267,949	410,215	408,472	1,743
34,290	33,813	477	30,548		Gross Profit Margin	275,715	273,973	1,743	267,949	410,215	408,472	1,743
					Expenses							
13,755	17,780	4,024	13,827		PAYROLL	120,074	139,949	19,875	106,944	192,138	212,012	19,875
709	572	(137)	466		PAYROLL, O.T.	7,603	4,576	(3,027)	4,393	9,891	6,864	(3,027)
623	0	(623)	0		PAYROLL, COVID-19 FFCRA	2,783	0	(2,783)	0	2,783	0	(2,783)
2,047	2,455	407	2,045		PAYROLL TAXES & FEES	18,778	20,787	2,010	17,003	28,484	30,494	2,010
1,078	1,653	575	1,989		PAYROLL BENEFITS	8,598	13,221	4,623	12,439	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	200	200	0		CONTINUING EDUCATION	0	200	200	0	290	490	200
0	0	0	0		DUES & SUBSCRIPTIONS	406	680	274	390	406	680	274
3,239	2,869	(370)	2,756		ELECTRIC (ALLOCATION)	22,647	21,870	(777)	21,756	34,125	33,347	(777)
17	176	159	181		GASOLINE	579	1,065	486	1,071	1,282	1,768	486
0	0	0	3,982		SMALL EQUIPMENT	0	0	0	3,982	0	0	0
1,474	1,519	44	1,519		INSURANCE (ALLOCATION)	11,705	12,149	444	12,152	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	1,200	1,200	381	600	1,800	1,200
2,570	4,301	1,731	3,209		PARTS & SUPPLIES	40,144	34,408	(5,736)	31,451	57,348	51,612	(5,736)
0	50	50	69		OFFICE SUPPLIES	0	400	400	735	200	600	400
674	651	(23)	0		PUMP MAINTENANCE	5,394	6,807	1,413	9,764	8,797	10,210	1,413
370	33	(337)	0		SEED, SOD, SAND	997	266	(731)	0	1,130	400	(731)
0	100	100	385		SMALL TOOLS	390	800	410	960	790	1,200	410
77	57	(20)	57		TELEPHONE (ALLOCATION)	600	456	(144)	397	828	684	(144)
0	25	25	0		TRAVEL	8	200	192	94	608	800	192
182	500	318	135		UNIFORM	989	2,800	1,811	1,924	2,189	4,000	1,811
22	23	1	19		WATER (ALLOCATION)	192	173	(19)	169	285	266	(19)
700	700	0	700		Effluent Water	5,150	5,150	0	5,150	6,375	6,375	0
27,539	33,813	6,274	31,340		TOTAL Expenses	253,853	273,973	20,120	238,367	385,876	408,472	22,596
6,750	0	6,750	(792)		Net Income/(Loss)	21,863	0	21,863	29,582	24,339	0	24,339

**Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT May 31, 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							
2,946	2,946	0	2,377		ASSESSMENTS, BASE	28,151	28,151	0	16,430	42,454	42,454	0
0	100	(100)	0		LEASE, RETAIL	0	800	(800)	0	400	1,200	(800)
0	0	0	0		MISCELLANEOUS OTHER	3,476	0	3,476	0	3,476	0	3,476
2,946	3,046	(100)	2,377		TOTAL Income	31,627	28,951	2,676	16,430	46,329	43,654	2,676
2,946	3,046	(100)	2,377		Gross Profit Margin	31,627	28,951	2,676	16,430	46,329	43,654	2,676
					Expenses							
(1,403)	500	1,903	635		CLEANING SUPPLIES	3,641	5,800	2,159	3,366	5,641	7,800	2,159
2,137	0	(2,137)	0		CONTINGENCY	2,137	0	(2,137)	0	2,137	0	(2,137)
43	745	702	131		ELECTRIC (ALLOCATION)	784	6,188	5,403	1,202	4,597	10,000	5,403
(734)	75	809	407		FITNESS CENTER MAINTENANCE	12,730	950	(11,780)	3,876	13,380	1,600	(11,780)
413	408	(4)	329		INSURANCE (ALLOCATION)	2,877	3,267	390	329	4,527	4,900	373
260	304	44	0		LEASE	2,340	2,430	90	994	3,555	3,645	90
0	0	0	478		RENTAL	1,664	0	(1,664)	3,726	1,664	0	(1,664)
1,024	824	(200)	0		SERVICE CONTRACTS	7,455	8,317	862	630	12,087	12,949	862
19	30	11	0		TELEPHONE (ALLOCATION)	134	240	106	0	254	360	106
107	160	53	61		WATER (ALLOCATION)	566	1,760	1,194	378	1,206	2,400	1,194
1,865	3,046	1,181	2,041		TOTAL Expenses	34,328	28,951	(5,377)	14,500	49,048	43,654	(5,394)
1,081	0	1,081	336		Net Income/(Loss)	(2,702)	0	(2,702)	1,931	(2,718)	0	(2,718)

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT May 31, 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					
7,102	0	7,102	14,595	DEBT SERVICE-SPECIAL ASSESSME	1,603,684	0	1,603,684	1,616,057	0
7,102	0	7,102	14,595	TOTAL Income	1,603,684	0	1,603,684	1,616,057	0
7,102	0	7,102	14,595	Gross Profit Margin	1,603,684	0	1,603,684	1,616,057	0
				Other Income(Loss)					
416,656	0	(416,656)	432,594	INTEREST EXPENSE	486,099	0	(486,099)	504,693	0
416,656	0	(416,656)	432,594	TOTAL Other Income (Loss)	486,099	0	(486,099)	504,693	0
(409,555)	0	(409,555)	(417,999)	Net Income/(Loss)	1,117,585	0	1,117,585	1,111,364	0

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT May 31, 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					
13	0	13	2,837	INTEREST INCOME	6,618	0	6,618	13,950	0
13	0	13	2,837	TOTAL Income	6,618	0	6,618	13,950	0
13	0	13	2,837	Gross Profit Margin	6,618	0	6,618	13,950	0
13	0	13	2,837	Net Income/(Loss)	6,618	0	6,618	13,950	0

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT May 31, 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	284,413	0	284,413	284,413	0
0	0	0	107,083	ASSESSMENTS, CAPITAL RESERVE - FITNESS CENTER	170,499	0	170,499	856,667	0
28,270	0	28,270	18,418	DEFERRED MAINTENANCE REVENUE	226,160	0	226,160	147,347	0
12,200	0	12,200	30,000	NEW OWNER WORKING CAPITAL	167,750	0	167,750	159,000	0
76,022	0	76,022	191,053	TOTAL Income	848,822	0	848,822	1,447,427	0
76,022	0	76,022	191,053	Gross Profit Margin	848,822	0	848,822	1,447,427	0
				Expenses					
74,279	0	(74,279)	75,007	DEPRECIATION	589,132	0	(589,132)	609,187	0
3,617	0	(3,617)	42,675	MAINTENANCE & REPAIRS	74,717	0	(74,717)	173,020	0
77,896	0	(77,896)	117,681	TOTAL Expenses	663,849	0	(663,849)	782,207	0
(1,874)	0	(1,874)	73,372	Net Income/(Loss)	184,974	0	184,974	665,219	0

Herons Glen Recreation District				
Restaurant Percentages				
As of May 31, 2020				
Restaurant Variance Report	Month to Date		Year to Date	
	Actual	Budget	Actual	Budget
Food Dining Room	5,885	20,178	199,252	264,843
Food Lounge	24,283	21,994	253,303	256,750
Banquet Food - Residents	0	7,327	89,035	136,916
Banquet Food - Outside	0	0	21,232	12,350
TOTAL FOOD REVENUE	30,168	49,500	562,823	670,859
COG Food	14,850	22,275	262,812	270,819
Percentage Revenue/COG Food	49.22%	45.00%	46.70%	40.37%
Beverage Dining Room	1,121	3,601	52,621	85,570
Beverage Lounge	1,115	15,269	128,105	173,084
Banquet Beverage - Residents	97	1,060	20,095	20,634
Banquet Beverage - Outside	0	0	1,386	5,850
TOTAL BEVERAGE REVENUE	2,333	19,930	202,207	285,138
COG Beverage	1,188	4,982	54,408	71,285
Percentage Revenue/COGS Bev	50.93%	25.00%	26.91%	25.00%
PAYROLL PERCENTAGE				
Banquet, Other Revenue	0	0	753	150
Total Operating Revenue	32,501	69,430	765,783	956,148
Total Payroll	36,332	43,714	449,010	505,068
% Payroll/Operating Revenue	111.79%	62.96%	58.63%	52.82%
Member Rewards-Food	2,697	3,293	37,473	40,726
Member Rewards-Beverage	216	1,662	16,915	22,782
% of food revenue coming from residents	89.41%	78.08%	82.80%	78.08%
% of bev revenue coming from residents	96.40%	88.08%	93.59%	88.08%
Food Inventory	(1,655)	0	20,595	0
Beverage Inventory	(701)	0	15,488	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	15,308				
	\$ 1,897,095				
	Carryfwd from 18-19	2020 Budget	Spent through 05/31/20	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	3,019	7,181	
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	
	\$ 257,859	\$ 119,340			
<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			35,302		
Fitness Center			205,872		
Fitness Center - Construction Partial Retainage Payment			16,057		
Restaurant Project			20,350		
Filtration/Injection System - Resolution 2020-14		19,000	9,295		
Golf Course Renovation paid out of capital			31,530		
Stultz, Inc. Construction Management			6,050		
Dumpster Area Fence Enclosure from FY18			3,514		
			\$365,732	\$ 354,704	
Variance between budget (including bal carried fwd from previous yr) & FY end expenditures				(343,237)	
Calculated carryforward into 2020-2021 Budget Yr				\$ 1,176,659	

	<i>Carryfwd from 18-19</i>	<i>2020 Budget</i>	<i>Spent through 05/31/20</i>	<i>Planned expenditures before FYE</i>	<i>Details</i>
Golf Course Special Improvements Fund					
Ron Garl \$20k	4,277			4,277	
Total Capital Expenditures			\$ 365,732		
Reconciliation with GL Bank Accounts					
<i>(Amount Including 3 qtrly transfers from operating only)</i>			\$ 1,424,708		
<i>Amount used from Capital Intermediate Acct to pay DR Horton & expenses per Board 02.11.2020 as well as Stultz & Waldrop Engineering expenses</i>			\$ 89,998		
DeLisi Fitzgerald Inv# 21491-14 Ck# 1120 06/11/2020			\$ 153	Outstanding AP	
CES, Inc Inv# 20195403 Ck# 1119 06/11/2020			\$ 923	Outstanding AP	
Visa Amazon.com Inv# 05-14-20*2 Ck# 1121 06/11/20			\$ 826		
City Electric Supply Inv# CPC/109892 Ck# 1118 06/04/20			\$ 2,193		
			\$ 1,518,800		
00-1088 FineMark - Capital Checking			60,011		
00-1130 FL Prime State Board Admin-Capital			1,475,137		
00-1143 FL Prime State Board Admin-Capital (fitness Center)			(16,351)		
			\$ 1,518,797		

<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	2,207				
Resident Small Request Fund from FY19	7,500				
	<u>\$ 485,322</u>				
	Carryfwd from 18-19	2020 Budget	Spent through 05/31/20	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	22,237	(6,979)	
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	-	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 maintenance	-	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	
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	-	3,060	
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	
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	
Shuffleboard Overhead shelter - refurbish/repair	-	5,100	-	5,100	
	\$ 104,021	\$ 301,246			

	<i>Carryfwd from 18-19</i>	2020 Budget	Spent through 05/31/20	Planned expenditures before FYE	Details
<u>Items not in original budget but approved by Board:</u>					
Total Deferred Expenditures			\$ 75,052	\$ 330,216	
Variance between budget & FY end expenditures				-	
Calculated carryforward into 2020-21 Budget Yr				\$ 72,554	
<u>Resident Small Requests - \$7500 Approved from FY19 Surplus</u>		7,500	-	\$ 7,500	
Total Deferred & RSR Expenditures			\$ 75,052	GL 93-7600	
Reconciliation with GL Bank Accounts					
<i>(Amount Including 3 qtly transfers from operating only)</i>			\$ 325,460		
				AP Outstanding	
			\$ 325,460	GL Bank Reconciliation	
00-1131 FL Prime State Board - Deferred			\$ 318,324		
00-1142 FineMark Deferred			7,135		
			\$ 325,459		