

Hérons Glen Recreation District

BALANCE SHEET Nov 30, 2019

ASSETS	Curent Year To Date	Last Fiscal Year End
CASH & CASH EQUIVALENTS		
Cash, petty	200	200
Cash, Operating	312,283	1,112,343
Cash, Reserved	3,568,424	2,750,037
TOTAL CASH & CASH EQUIVALENTS	3,880,907	3,862,580
Accounts receivable	161,908	55,766
Accounts Receivable, Other	7,236	(1,142)
Accounts Receivable, Sub-Associations	398	0
Due from - Irrigation Loan - Emergency Fund	0	0
Allowance for Bad Debt	(1,000)	(1,000)
Inventory, Pro Shop	41,785	37,465
Inventory, Restaurant	36,997	27,483
Inventory, Gas	4,326	4,741
Prepaid	147,157	179,164
PR Benefits Clearing	539	440
Gratuities Clearing	(12,856)	(3,270)
Employee Christmas Fund	(17,974)	(454)
TOTAL CURRENT ASSETS	4,249,423	4,161,773
RESTRICTED ASSETS		
Investments - Renewal & Repl	0	0
Bond Funds - Revenue Fund	190,326	550,302
Bond Fund - Prepayment Bond	0	0
TOTAL RESTRICTED ASSETS	190,326	550,302
PROPERTY, PLANT & EQUIPMENT		
Capital Projects, other	2,379,973	2,379,361
Real Property and Improvements	4,617,690	4,617,690
Equipment	1,918,973	1,888,998
15 Unplatted TM Land	170,922	155,571
Property & Improvements	876,744	876,744
Software & Small Cap Improvements	7,000	7,000
Golf Course Project	1,284,037	1,284,037
CLIS System	1,601,764	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	1,170,110	1,114,501
Storage Building	21,735	20,975
Restaurant Renovation	2,409,426	2,407,126
Accumulated Depreciation	(11,243,179)	(11,093,497)
TOTAL NET PROPERTY, PLANT & EQUIP	8,454,665	8,499,743

Hérons Glen Recreation District

BALANCE SHEET Nov 30, 2019

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	4,296	3,360
Hole In One Account	(1,468)	(1,838)
TOTAL OTHER ASSETS	18,748,268	18,746,962
TOTAL ASSETS	43,932,126	44,248,224
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
PAYABLE FROM CURRENT ASSETS		
Accounts Payable, Trade	103,584	108,421
Due to - Irrigation Loan	0	0
Accrued Interest	0	347,214
Accounts payable other	0	0
Sales taxes payable	4,181	75,991
Accrued expenses	127,626	125,616
10% Project Retention	34,157	34,157
Capital Lease - Current	117,714	117,714
Deposits - Ballroom & Locker	1,265	1,220
Gift Cards & Groupons	20,444	20,789
Credit Book	14,135	10,362
Hole In One Club	0	400
Other Current Liabilities	0	0
S/A Bonds Payable-Short Term	790,000	790,000
	1,213,106	1,631,883
Base assessments	90,982	10,270
Deferred Capital Reserve	35,552	2,166
Deferred Capital Reserve - Fitness Center	0	0
Deferred assessment, maint. reserv	28,270	1,716
Deferred assmnts, User fees	39,042	11,100
Deferred Membership, Social	0	0
Deferred Golf Annual Dues	1,182,902	1,273,462
Deferred Annual Range & Handicap	6,847	6,400
Advanced Ticket Sales	45,120	0
TOTAL PAYABLE FROM CURRENT ASSETS	2,641,820	2,936,997
LONG-TERM LIABILITIES		
Bond Payable - 2006 Issuance	17,465,000	17,465,000

Hérons Glen Recreation District

BALANCE SHEET Nov 30, 2019

Bond Original Issue Discount-2006	(142,844)	(142,844)
Deferred Loss on Refunding	(421,091)	(421,091)
Capital Lease-Long Term	180,883	180,883
TOTAL LONG-TERM LIABILITIES	17,081,948	17,081,948
FUND EQUITY		
Contributed Capital	27,644,173	27,644,173
Association Equity (Definicit)	(5,300,887)	(5,300,887)
Profit/(Loss)	1,014,212	1,035,133
Retained Earnings-Reserved	850,861	850,861
TOTAL FUND EQUITY(DEFICIT)	24,208,358	24,229,279
TOTAL LIABILITIES & FUND EQUITY	43,932,126	44,248,224

Hérons Glen Recreation District

TOTAL VARIANCE REPORT

Nov 30, 2019

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE	ACTUAL YTD	BUDGET YTD	VARIANCE
			Favorable / (Unfavorable)			Favorable / (Unfavorable)
ADMINISTRATION						
Operating Revenue	9,914	7,746	2,168	21,464	16,207	5,257
Operating Expenses	87,295	85,903	(1,392)	149,774	156,047	6,273
Operating Income	(77,381)	(78,158)	776	(128,310)	(139,840)	11,530
Assessment	78,158	78,158	0	139,840	139,840	0
Net Income	776	(0)	776	11,530	(0)	11,530
RESTAURANT						
Operating Revenue	115,826	113,021	2,805	193,102	179,181	13,921
Operating Expenses	147,087	145,722	(1,365)	251,686	268,096	16,410
Operating Income	(31,261)	(32,701)	1,440	(58,584)	(88,915)	30,331
Assessment	32,701	32,701	0	88,915	88,915	0
Net Income	1,440	0	1,440	30,331	0	30,331
CLUBHOUSE						
Operating Revenue	0	0	0	11,250	10,000	1,250
Operating Expenses	74,104	65,997	(8,107)	124,010	134,770	10,760
Operating Income	(74,104)	(65,997)	(8,107)	(112,760)	(124,770)	12,010
Assessment	65,997	65,997	0	124,770	124,770	0
Net Income	(8,107)	0	(8,107)	12,010	0	12,010
CLIS Dept.						
Operating Revenue	16,519	15,904	615	38,261	38,062	199
Operating Expenses	29,009	32,835	3,826	61,847	71,549	9,702
Operating Income	(12,490)	(16,931)	4,441	(23,586)	(33,486)	9,901
Assessment	16,931	16,931	0	33,486	33,486	0
Net Income	4,441	0	4,441	9,901	0	9,901
Fitness Center						
Operating Revenue	0	100	(100)	0	200	(200)
Operating Expenses	3,981	3,475	(506)	7,214	8,013	799
Operating Income	(3,981)	(3,375)	(606)	(7,214)	(7,813)	599
Assessment	3,375	3,375	0	7,813	7,813	0
Net Income	(606)	0	(606)	599	0	599
SUBTOTAL						
Total Operating Revenues	142,259	136,771	5,489	264,077	243,650	20,427
Total Assessments	197,161	197,161	0	394,825	394,825	0
Total Operating Expenses	341,476	333,931	(7,544)	594,530	638,475	43,944
Net Income	(2,056)	0	(2,056)	64,372	0	64,372

HGRD Variance				
Nov-19				
	Actual	Budget	Variance	Explanation
	This Month	This Month	Favorable / (Unfavorable)	
Administration				
Interest Income	5,913	3,000	2,913	Operating funds not currently being utilized are earning 1.88% in the FL Prime SBA and November was the first month the FineMark Operating funds were included in the new Sweep Account earning 1.41%.
AED Training & Supplies	4,070	25	(4,045)	Timing issue - budgeted to purchase two new AEDs for fitness and golf in October
Computer Support	4,474	5,575	1,101	Nothstar Website Hosting support fee - new Website not setup yet
Professional Fees	8,146	11,712	3,566	Timing issue - We have not received a progress billing from the auditors yet.
Restaurant				
Food Sales - Restaurant/Lounge	66,984	58,790	8,194	Increased Thanksgiving covers this year. Better quality of food and consistency seems to be bringing members back to the restaurant. Members are coming back earlier this year.
Banquet Food & Bev-Residents	16,497	26,838	(10,341)	Veteran's Dinner Dance was in November last year and will be in December this year.
COS, Food	36,375	31,455	(4,920)	Increased cost of prime rib and other beef items. COS 44.51% to a budget of 40%
COS, Beverage	9,298	8,596	(702)	More members are drinking top shelf as opposed to well alcohol, as a result it diminishes our margins. COS 27.26% to a budget of 25.00%
Payroll, Kitchen	26,677	27,803	1,126	Budget based on an average seasonal schedule snapshot. Variances will fluctuate throughout the season, depending on sales.
H-2B Additional Expenses	8,252	11,045	2,793	Timing issue - Recruiting company submitted invoice in December, was budgeted in November.
Entertainment/Decorations	469	2,350	1,881	Did not have a season opener.
Member Rewards - Food	5,737	4,590	(1,147)	Members are coming back earlier this year.
Clubhouse				
Payroll	11,978	13,973	1,995	Down one full time employee for part of the month
Small Equipment, Sound	2,079	275	(1,804)	Assisted Listening System for Card Room C (ADA Compliant) \$1,679. Projection screen for the town hall meeting \$400.
Landscape Plants & Supplies	14,294	10,428	(3,866)	Timing issue - Clubhouse landscaping was budgeted in October, done in November
Maintenance & Repairs	10,294	5,400	(4,894)	Unbudgeted hydro test on fire equipment for kitchen hood \$3,044.71 done every 8 years. Big refrigeration repairs including replacing a compressor in the Walk-in Protein Freezer.
Maintenance, Pool	(598)	500	1,098	Leslie's Poolmart, Inc. refund for duplicate payment \$598.27.
CLIS				
Payroll	15,541	17,322	1,781	Down one full time employee for the entire month.
Fitness Center				
No Significant Variances				
Golf Maintenance				
Payroll	41,009	39,390	(1,619)	Over staffed by one employee who is gone now.
Payroll Benefits	5,106	7,610	2,504	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	12,361	9,500	(2,861)	Timing issue - Increased fungicide purchase due to manufacturer savings on bulk purchase.
Fertilizer	8,834	11,000	2,166	Timing issue - Bulk purchase savings on Ronstar Oxadiazon in October.
Irrigation	-	1,600	1,600	Timing issue - Irrigation heads ordered in November, but didn't come in until December.
Landscape Plant/Supplies	11,846	4,800	(7,046)	Timing issue - Extra truck of pine straw delivered in November but budgeted in December.
Lease	2,667	9,957	7,290	Timing issue - Final allocation of annual GCM leases expensed in FY19 per auditors. This line item will balance out at the end of the year when the year end entry is done the same way again for this year.
Pro Shop				
Membership Fees	118,290	107,864	10,426	600 members to a budget of 543. We had 61 non-resident members to a budget of 53.
Member Guest Fees	9,570	7,673	1,897	Membership is up and they're bringing a lot of guests.
Resident Non-Member Fees	10,328	12,706	(2,378)	More residents are joining as members who previously played as RNM.
Pro Shop Mdse	4,929	7,669	(2,740)	Inventory stock is down. Concentrating on COS rather than volume sales. No longer selling many clubs, as the margins are low.
COS, Pro Shop, MDSE	3,144	5,368	2,224	Not bringing in a lot of inventory.
Payroll	16,761	21,053	4,292	Short three employees due to illness and outside injury.

Heron's Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Nov 30, 2019

00 - Administration

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD
This Month	Budget	Favorable /	Mth Last Yr		To Date	Budget	Favorable /	Last Yr
		(Unfavorable)					(Unfavorable)	
				Income				
78,158	78,158	0	93,142	ASSESSMENTS, BASE	139,840	139,840	0	151,977
1,323	1,323	0	1,284	HOA ACCOUNTING INCOME	2,645	2,645	0	2,568
5,913	3,000	2,913	2,665	INTEREST INCOME	11,043	6,000	5,043	5,326
384	300	84	298	LATE FEE/MEMBER INTEREST	1,272	1,300	(28)	1,665
2,295	3,123	(829)	3,123	MISCELLANEOUS OTHER INCOME	6,503	6,262	242	6,262
88,072	85,903	2,168	100,512	TOTAL Income	161,304	156,047	5,257	167,798
88,072	85,903	2,168	100,512	Gross Profit Margin	161,304	156,047	5,257	167,798
				Expenses				
30,114	30,986	873	22,072	PAYROLL	61,310	62,811	1,501	45,240
97	0	(97)	29	PAYROLL, O.T.	196	0	(196)	82
4,197	4,320	123	3,335	PAYROLL TAXES & FEES	8,577	8,749	173	6,938
4,864	4,210	(655)	4,181	PAYROLL BENEFITS	10,837	9,794	(1,043)	9,249
683	750	67	668	CONCERT SERIES EXPENSES	683	1,000	317	668
0	0	0	0	ADVERTISING	0	0	0	900
4,070	25	(4,045)	0	AED TRAINING & SUPPLIES	4,070	3,050	(1,020)	0
110	175	65	66	COMPLIMENTARY MEALS	195	350	155	104
4,474	5,575	1,101	3,262	COMPUTER SUPPORT	8,964	11,250	2,286	6,525
18,634	18,634	0	18,634	Contingency	18,634	18,634	0	18,634
0	90	90	0	CONTINUING EDUCATION	1,700	2,240	540	750
35	191	156	0	DUES & SUBSCRIPTIONS	485	421	(64)	0
1,353	1,346	(6)	1,346	ELECTRIC (ALLOCATION)	2,657	2,791	133	2,791
763	50	(713)	0	EMPLOYEE APPRECIATION	763	100	(663)	0
200	50	(150)	0	GRATIS FOOD/BEV	200	225	25	0
2,096	2,181	85	2,182	INSURANCE (ALLOCATION)	4,193	4,363	170	4,364
1,243	1,345	101	1,243	LICENSES & TAXES	1,243	1,345	101	1,243
1,059	1,000	(59)	922	BANK CHARGES	1,686	1,750	64	1,510
2,279	1,502	(777)	1,289	OFFICE EQUIPMENT	3,449	2,705	(744)	2,371
1,427	750	(677)	900	OFFICE SUPPLIES	1,819	1,500	(319)	1,430
1,005	500	(505)	1,005	POSTAGE	1,005	1,000	(5)	1,005
8,146	11,712	3,566	11,457	PROFESSIONAL FEES	14,429	18,271	3,841	18,077
0	0	0	0	SERVICE CONTRACTS	35	0	(35)	0
348	400	52	347	TELEPHONE (ALLOCATION)	712	800	88	689
0	45	45	0	TRAVEL	1,769	2,445	676	1,294
0	0	0	0	UNIFORM	0	300	300	0
99	66	(33)	65	WATER (ALLOCATION)	165	155	(10)	153
87,295	85,903	(1,392)	73,005	TOTAL Expenses	149,774	156,047	6,273	124,017
776	(0)	776	27,507	Net Income/(Loss)	11,530	(0)	11,530	43,781

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Nov 30, 2019

10 - Restaurant

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD
This Month	Budget	Favorable /	Mth Last Yr		To Date	Budget	Favorable /	Last Yr
		(Unfavorable)					(Unfavorable)	
				Income				
32,701	32,701	0	29,055	ASSESSMENTS, BASE	88,915	88,915	0	81,672
35,870	28,880	6,990	28,434	FOOD SALES-DINING ROOM	52,936	42,381	10,555	41,728
8,372	7,449	924	7,160	BEVERAGE SALES-DINING ROOM	14,653	10,720	3,933	10,305
31,114	29,911	1,204	29,385	FOOD SALES - LOUNGE	54,962	53,314	1,648	52,377
23,229	19,944	3,285	19,007	BEVERAGE REVENUE - LOUNGE	42,168	38,034	4,135	36,246
13,988	19,847	(5,859)	19,352	BANQUET FOOD-RESIDENTS	22,026	25,439	(3,414)	24,805
2,509	6,991	(4,482)	6,671	BANQUET BEVERAGES-RESIDENTS	3,885	9,292	(5,408)	8,867
743	0	743	658	BANQUET FOOD-OUTSIDE	2,472	0	2,472	2,922
0	0	0	330	BANQUET BEVERAGE-OUTSIDE	0	0	0	330
0	0	0	0	BANQUET OTHER REVENUE	0	0	0	325
148,527	145,722	2,805	140,052	TOTAL Income	282,017	268,096	13,921	259,576
				Cost of Revenues				
36,375	31,455	(4,920)	38,967	COS, FOOD	58,642	48,454	(10,188)	57,871
9,298	8,596	(702)	8,511	COS, BEVERAGE	16,301	14,511	(1,789)	14,118
45,672	40,051	(5,621)	47,478	TOTAL Cost of Revenues	74,943	62,966	(11,977)	71,988
102,854	105,671	(2,816)	92,574	Gross Profit Margin	207,074	205,130	1,944	187,587
				Expenses				
26,677	27,803	1,126	26,768	PAYROLL, KITCHEN	47,063	55,606	8,543	47,356
1,072	1,209	137	1,174	PAYROLL, KITCHEN, OT	1,330	1,603	273	1,557
19,560	19,993	434	24,382	PAYROLL, SERVICE	34,166	39,987	5,821	44,803
599	50	(549)	1,175	PAYROLL, SERVICE, OT	641	50	(591)	1,416
9,655	10,410	754	9,911	PAYROLL TAXES & FEES	16,515	19,425	2,910	17,666
4,314	5,151	837	3,751	PAYROLL BENEFITS	8,710	10,301	1,591	7,501
8,252	11,045	2,793	6,636	H-2B Additional Expenses	15,778	16,445	667	14,350
143	100	(43)	232	ADVERTISING	143	200	57	432
0	400	400	317	CASUAL LABOR	0	400	400	317
1,176	533	(642)	321	CLEANING SUPPLIES	2,158	1,067	(1,091)	1,274
135	425	290	297	COMPLIMENTARY MEALS	379	625	246	640
0	25	25	113	CONTINUING EDUCATION	425	475	50	113
300	0	(300)	113	DISHES & GLASSWARE	300	0	(300)	2,781
3,128	3,114	(14)	3,114	ELECTRIC (ALLOCATION)	6,145	6,454	309	6,454
504	536	31	536	EMPLOYEE MEALS	1,050	1,067	16	1,067
955	950	(5)	915	Entertainment-Dining Room	955	950	(5)	915
1,100	1,100	0	1,550	ENTERTAINMENT LOUNGE	2,650	2,650	0	3,000
469	2,350	1,881	817	ENTERTAINMENT/DECORATIONS	702	2,400	1,698	817
154	196	41	190	GRATIS FOOD/BEV	286	369	83	358
1,393	1,450	56	1,450	INSURANCE (ALLOCATION)	2,786	2,899	113	2,900
552	510	(42)	762	LEASE	1,064	1,020	(44)	1,482
357	357	0	357	LICENSES & TAXES	357	357	0	357
2,482	2,626	144	2,549	LINEN	3,972	3,538	(434)	3,435
1,545	800	(745)	54	MAINTENANCE & REPAIRS	2,211	1,600	(611)	987
5,737	4,590	(1,147)	4,790	MEMBER REWARDS-FOOD	9,407	7,472	(1,936)	7,997
2,999	2,413	(587)	2,733	MEMBER REWARDS-BEVERAGE	5,386	4,294	(1,092)	4,481
321	275	(46)	300	OFFICE SUPPLIES	321	550	229	661
1,265	2,110	844	2,398	PROPANE GAS	2,439	3,668	1,229	3,808

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD
This Month	Budget	Favorable /	Mth Last Yr		To Date	Budget	Favorable /	Last Yr
		(Unfavorable)					(Unfavorable)	
0	0	0	131	Resident Event Decoration/Ent	(2,366)	0	2,366	(1,488)
888	872	(16)	839	REFUSE	1,777	1,745	(32)	1,678
1,825	1,158	(667)	1,111	SERVICE CONTRACTS	3,042	3,737	695	3,711
0	75	75	(136)	Small Equipment-Kitchen	147	7,150	7,003	1,883
2,359	1,973	(385)	2,642	SUPPLIES	4,054	3,947	(108)	4,271
170	140	(30)	140	TELEPHONE (ALLOCATION)	310	280	(30)	278
0	25	25	0	TRAVEL	448	250	(198)	0
339	250	(89)	271	UNIFORM	339	1,000	661	2,721
990	658	(332)	649	WATER (ALLOCATION)	1,649	1,550	(99)	1,529
0	0	0	0	GAIN (LOSS) ON SALE OF EQUIP	0	0	0	(447)
101,415	105,671	4,256	103,350	TOTAL Expenses	176,743	205,130	28,387	193,061
1,440	0	1,440	(10,776)	Net Income/(Loss)	30,331	0	30,331	(5,474)

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Nov 30, 2019

30 - Golf Maintenance

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD
This Month	Budget	Favorable /	Mth Last Yr		To Date	Budget	Favorable /	Last Yr
		(Unfavorable)					(Unfavorable)	
				Expenses				
41,009	39,390	(1,619)	41,064	PAYROLL	80,115	80,143	29	80,697
1,106	1,001	(104)	2,137	PAYROLL, O.T.	3,099	2,003	(1,096)	5,627
5,697	5,372	(325)	5,935	PAYROLL TAXES & FEES	11,200	10,922	(278)	12,432
5,106	7,610	2,504	5,266	PAYROLL BENEFITS	10,750	15,219	4,469	9,857
0	0	0	0	CASUAL LABOR	0	0	0	0
12,361	9,500	(2,861)	7,943	CHEMICALS	41,729	36,500	(5,229)	42,180
0	0	0	125	CONTINUING EDUCATION	0	0	0	125
175	239	64	489	DUES & SUBSCRIPTIONS	175	239	64	489
1,952	2,002	50	2,002	ELECTRIC (ALLOCATION)	4,134	3,945	(188)	3,945
8,834	11,000	2,166	11,042	FERTILIZER	31,248	16,000	(15,248)	16,864
1,869	1,500	(369)	5,229	FIELD SUPPLIES	10,938	8,700	(2,238)	12,034
1,486	1,736	251	1,736	GASOLINE	3,733	4,439	707	4,439
2,229	2,319	90	2,320	INSURANCE (ALLOCATION)	4,458	4,639	181	4,640
0	1,600	1,600	536	IRRIGATION	498	14,200	13,702	2,075
11,846	4,800	(7,046)	(865)	LANDSCAPE PLANT/SUPPLIES	20,758	13,300	(7,458)	7,619
2,667	9,957	7,290	12,050	LEASE	3,217	19,914	16,697	23,621
475	200	(275)	0	MAINTENANCE & REPAIRS	475	400	(75)	703
5,447	5,100	(347)	4,282	MAINTENANCE, EQUIPMENT	13,466	10,200	(3,266)	9,936
425	200	(225)	44	OFFICE SUPPLIES	512	400	(112)	544
984	763	(221)	1,195	REFUSE	2,383	1,526	(857)	2,520
4,402	3,894	(508)	3,780	SEED, SOD, SAND	7,059	8,072	1,014	7,837
1,157	1,505	348	613	SERVICE CONTRACTS	2,564	3,010	445	9,211
0	550	550	155	SMALL TOOLS	779	1,100	321	362
196	111	(85)	111	TELEPHONE (ALLOCATION)	340	221	(118)	221
0	30	30	0	TRAVEL	0	60	60	0
348	600	252	800	UNIFORM	2,266	1,200	(1,066)	1,056
289	295	6	292	WATER (ALLOCATION)	572	575	3	570
110,056	111,274	1,217	108,282	TOTAL Expenses	256,465	256,928	463	259,605
(110,056)	(111,274)	1,217	(108,282)	Net Income/(Loss)	(256,465)	(256,928)	463	(259,605)

Herons Glen Recreation District								
DEPARTMENTAL INCOME STATEMENT Nov 30, 2019								
60 - Pro Shop								
Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD
This Month	Budget	Favorable /	Mth Last Yr		To Date	Budget	Favorable /	Last Yr
		(Unfavorable)					(Unfavorable)	
Income								
118,290	107,864	10,426	107,688	MEMBERSHIP FEES	234,255	213,642	20,613	214,410
685	625	60	1,293	ANNUAL RANGE & HANDICAP MEMBERSHIP	1,423	1,250	173	2,522
9,570	7,673	1,897	7,523	Member Guest Fees	13,685	11,406	2,279	11,183
10,942	10,493	449	11,000	Public Play Fees	20,003	17,731	2,272	18,682
10,328	12,706	(2,378)	12,984	Resident Non-Member Fees	16,726	19,694	(2,968)	20,194
229	483	(255)	439	RANGE FEES	447	665	(218)	605
4,929	7,669	(2,740)	6,289	PRO SHOP, MDSE	9,231	12,239	(3,008)	11,117
85	160	(75)	0	PRO SHOP, LESSONS - GOLF PRO	135	320	(185)	0
0	40	(40)	0	PRO SHOP, LESSONS - ASST. GOLF PRO	0	80	(80)	0
483	346	136	343	PRO SHOP, GRIPS	1,065	651	414	1,116
224	433	(210)	433	PRO SHOP, FOOD & BEVERAGE	457	727	(270)	727
40	60	(20)	60	Pro shop, club rental	120	120	0	120
66	0	66	(29)	MISCELLANEOUS OTHER INCOME	1,028	200	828	931
155,868	148,552	7,317	148,022	TOTAL Income	298,576	278,726	19,850	281,607
Cost of Revenues								
330	194	(136)	306	COS, PRO SHOP, GRIPS	543	364	(179)	975
3,144	5,368	2,224	4,179	COS, PRO SHOP, MDSE	5,812	8,567	2,756	7,545
229	282	53	144	COS, PRO SHOP, FOOD&BEVERAGE	567	473	(94)	378
3,703	5,844	2,141	4,629	TOTAL Cost of Revenues	6,921	9,404	2,483	8,898
152,166	142,708	9,458	143,394	Gross Profit Margin	291,655	269,321	22,333	272,709
Expenses								
19,261	21,053	1,793	14,761	PAYROLL	36,496	39,690	3,195	29,342
378	312	(66)	193	PAYROLL, O.T.	425	625	200	698
85	200	115	0	PAYROLL GOLF LESSONS	135	400	265	0
2,523	3,172	648	2,231	PAYROLL TAXES & FEES	5,075	6,028	952	4,693
508	1,056	548	489	PAYROLL BENEFITS	1,015	2,111	1,096	974
0	0	0	0	ADVERTISING	0	0	0	13
0	0	0	0	CONTINUING EDUCATION	0	2,550	2,550	0
0	0	0	0	DUES & SUBSCRIPTIONS	0	150	150	150
1,167	1,163	(5)	1,163	ELECTRIC (ALLOCATION)	2,292	2,403	111	2,403
370	700	330	764	FIELD SUPPLIES	1,845	3,316	1,471	2,562
380	334	(46)	334	GASOLINE	898	841	(58)	841
2,945	3,065	119	3,066	INSURANCE (ALLOCATION)	5,891	6,130	239	6,131
5,023	5,197	174	4,263	LEASE	7,506	7,680	174	5,888
0	208	208	79	MAINTENANCE & REPAIRS	436	1,311	875	445
159	161	2	155	OFFICE EQUIPMENT	306	323	16	288
56	150	94	18	OFFICE SUPPLIES	176	300	124	178
0	0	0	0	RANGE BALLS & MATS	8,190	8,200	10	8,158
222	218	(4)	210	REFUSE	444	436	(8)	419
346	346	(0)	315	SERVICE CONTRACTS	693	692	(1)	630
132	100	(32)	100	TELEPHONE (ALLOCATION)	232	200	(32)	199
12	250	238	0	UNIFORM	350	500	150	20
121	85	(36)	84	WATER (ALLOCATION)	210	193	(16)	191
33,689	37,771	4,082	28,224	TOTAL Expenses	72,615	84,078	11,464	64,221
118,477	104,937	13,540	115,169	Net Income/(Loss)	219,040	185,243	33,797	208,488

Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Nov 30, 2019
70 - Clubhouse,Pool,Spa

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr
				Income				
65,997	65,997	0	66,529	ASSESSMENTS, BASE	124,770	124,770	0	110,093
0	0	0	254	MISCELLANEOUS INCOME	11,250	10,000	1,250	10,254
65,997	65,997	0	66,783	TOTAL Income	136,020	134,770	1,250	120,347
65,997	65,997	0	66,783	Gross Profit Margin	136,020	134,770	1,250	120,347
				Expenses				
11,978	13,973	1,995	10,960	PAYROLL	23,816	28,411	4,595	22,983
796	200	(596)	319	PAYROLL, O.T.	1,787	400	(1,387)	528
1,701	1,852	151	1,498	PAYROLL TAXES & FEES	3,385	3,766	381	3,290
1,037	1,642	605	1,500	PAYROLL BENEFITS	2,074	3,283	1,210	3,001
950	572	(378)	1,266	CHEMICALS	1,427	1,144	(283)	1,897
1,362	900	(462)	1,249	CLEANING SUPPLIES	2,836	1,800	(1,036)	2,606
3,028	3,033	5	3,033	ELECTRIC (ALLOCATION)	5,957	6,260	303	6,260
770	782	12	782	FOUNTAINS (ELECTRIC)	1,516	1,637	121	1,637
175	208	33	175	FOUNTAIN & BUBBLER MAINTENANCE	350	417	67	350
49	38	(11)	38	GASOLINE	91	74	(17)	74
2,079	275	(1,804)	0	SMALL EQUIPMENT SOUND	2,079	550	(1,529)	177
3,144	3,272	127	3,273	INSURANCE (ALLOCATION)	6,289	6,544	255	6,546
14,294	10,428	(3,866)	8,300	LANDSCAPE PLANT/SUPPLIES	16,835	24,792	7,956	16,818
2,320	2,538	219	2,219	LEASE	4,640	5,077	437	4,440
10,294	5,400	(4,894)	2,412	MAINTENANCE & REPAIRS	12,430	10,800	(1,630)	8,879
(598)	500	1,098	546	MAINTENANCE, POOL	659	1,000	341	659
155	40	(115)	0	OFFICE SUPPLIES	155	80	(75)	60
0	50	50	12	PROPANE GAS	0	100	100	24
370	379	8	350	REFUSE	740	757	17	699
1,320	1,320	0	1,281	SECURITY	2,640	2,640	0	2,563
14,887	14,374	(513)	15,413	SERVICE CONTRACTS	26,858	25,216	(1,641)	26,709
0	100	100	100	SMALL TOOLS	0	200	200	399
356	357	1	428	TELEPHONE (ALLOCATION)	725	714	(11)	730
0	500	500	4,337	TENNIS COURT MAINTENANCE	211	2,800	2,589	4,429
87	75	(12)	33	TRAVEL	114	150	36	213
73	400	327	0	UNIFORM	73	800	727	0
2,580	1,992	(588)	1,967	WATER (ALLOCATION)	4,040	4,057	17	4,006
897	797	(100)	3,016	EFFLUENT WATER	2,286	1,303	(982)	4,523
74,104	65,997	(8,107)	64,506	TOTAL Expenses	124,010	134,770	10,760	124,500
(8,107)	0	(8,107)	2,277	Net Income/(Loss)	12,010	0	12,010	(4,153)

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Nov 30, 2019

76 - CLIS

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD
This Month	Budget	Favorable /	Mth Last Yr		To Date	Budget	Favorable /	Last Yr
		(Unfavorable)					(Unfavorable)	
				Income				
16,931	16,931	0	15,974	ASSESSMENTS, BASE	33,486	33,486	0	37,789
15,487	15,487	0	15,036	CLIS Income	37,229	37,229	0	36,145
1,032	417	615	1,292	MISCELLANEOUS OTHER INCOME	1,032	833	199	1,651
33,450	32,835	615	32,302	TOTAL Income	71,748	71,549	199	75,584
33,450	32,835	615	32,302	Gross Profit Margin	71,748	71,549	199	75,584
				Expenses				
15,541	17,322	1,781	12,573	PAYROLL	28,789	35,102	6,313	26,212
713	572	(141)	509	PAYROLL, O.T.	1,895	1,144	(751)	1,484
2,210	2,339	128	1,810	PAYROLL TAXES & FEES	4,088	4,737	650	4,003
0	0	0	0	VACATION EXP	0	0	0	0
1,069	1,653	584	991	PAYROLL BENEFITS	2,137	3,305	1,168	2,484
0	0	0	0	DUES & SUBSCRIPTIONS	406	680	274	390
2,584	2,854	270	2,854	ELECTRIC (ALLOCATION)	5,379	5,296	(83)	5,296
110	88	(22)	88	GASOLINE	231	303	72	303
1,459	1,519	59	1,519	INSURANCE (ALLOCATION)	2,919	3,037	118	3,038
0	0	0	0	LEASE	5,065	5,065	0	5,458
0	150	150	0	MAINTENANCE & REPAIRS	0	300	300	0
3,429	4,301	872	7,544	PARTS & SUPPLIES	8,110	8,602	492	11,325
0	50	50	25	OFFICE SUPPLIES	0	100	100	89
674	651	(23)	0	PUMP MAINTENANCE	1,348	1,302	(47)	7,876
0	33	33	0	SEED, SOD, SAND	0	67	67	0
168	100	(68)	191	SMALL TOOLS	168	200	32	191
78	57	(21)	77	TELEPHONE (ALLOCATION)	135	114	(21)	249
8	25	17	0	TRAVEL	8	50	42	0
143	300	157	178	UNIFORM	(180)	800	980	348
22	22	0	22	WATER (ALLOCATION)	48	45	(3)	45
800	800	0	800	Effluent Water	1,300	1,300	0	1,300
29,009	32,835	3,826	29,181	TOTAL Expenses	61,847	71,549	9,702	70,089
4,441	0	4,441	3,121	Net Income/(Loss)	9,901	0	9,901	5,496

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Nov 30, 2019

77 - Fitness Center

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD
This Month	Budget	Favorable /	Mth Last Yr		To Date	Budget	Favorable /	Last Yr
		(Unfavorable)					(Unfavorable)	
				Income				
3,375	3,375	0	1,323	ASSESSMENTS, BASE	7,813	7,813	0	3,642
0	100	(100)	0	LEASE, RETAIL	0	200	(200)	0
3,375	3,475	(100)	1,323	TOTAL Income	7,813	8,013	(200)	3,642
3,375	3,475	(100)	1,323	Gross Profit Margin	7,813	8,013	(200)	3,642
				Expenses				
854	700	(154)	304	CLEANING SUPPLIES	1,188	1,400	212	614
131	934	803	155	ELECTRIC (ALLOCATION)	262	1,956	1,694	310
998	75	(923)	420	FITNESS CENTER MAINTENANCE	1,485	150	(1,335)	794
329	408	80	0	INSURANCE (ALLOCATION)	658	817	159	0
260	304	44	0	LEASE	780	608	(173)	497
478	0	(478)	464	RENTAL	956	0	(956)	928
824	824	0	0	SERVICE CONTRACTS	1,716	2,623	907	210
19	30	11	0	TELEPHONE (ALLOCATION)	19	60	41	0
88	200	112	39	WATER (ALLOCATION)	151	400	249	78
3,981	3,475	(506)	1,382	TOTAL Expenses	7,214	8,013	799	3,430
(606)	0	(606)	(59)	Net Income/(Loss)	599	0	599	211

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Nov 30, 2019

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					
53,232	0	53,232	40,751	DEBT SERVICE-SPECIAL ASSESSME	53,232	0	53,232	40,751	0
53,232	0	53,232	40,751	TOTAL Income	53,232	0	53,232	40,751	0
53,232	0	53,232	40,751	Gross Profit Margin	53,232	0	53,232	40,751	0
				Other Income(Loss)					
416,656	0	(416,656)	432,594	INTEREST EXPENSE	69,443	0	(69,443)	72,099	0
416,656	0	(416,656)	432,594	TOTAL Other Income (Loss)	69,443	0	(69,443)	72,099	0
(363,424)	0	(363,424)	(391,842)	Net Income/(Loss)	(16,211)	0	(16,211)	(31,348)	0

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Nov 30, 2019

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				
695	0	695	796		INTEREST INCOME	1,467	0	1,467	1,487
695	0	695	796		TOTAL Income	1,467	0	1,467	1,487
695	0	695	796		Gross Profit Margin	1,467	0	1,467	1,487
695	0	695	796		Net Income/(Loss)	1,467	0	1,467	1,487

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Nov 30, 2019

93- Non-Operating Income

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	Total Yr
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Budget
					Income				
35,552	0	35,552	35,552	ASSESSMENTS, CAPITAL RESERVE	71,103	0	71,103	71,103	0
0	0	0	107,083	ASSESSMENTS, CAPITAL RESERVE - FITNESS CENTER	0	0	0	214,167	0
28,270	0	28,270	18,418	DEFERRED MAINTENANCE REVENUE	56,540	0	56,540	36,837	0
3,050	0	3,050	15,000	NEW OWNER WORKING CAPITAL	21,350	0	21,350	27,000	0
66,872	0	66,872	176,053	TOTAL Income	148,993	0	148,993	349,107	0
66,872	0	66,872	176,053	Gross Profit Margin	148,993	0	148,993	349,107	0
				Expenses					
74,840	0	(74,840)	75,745	DEPRECIATION	149,682	0	(149,682)	153,711	0
6,134	0	(6,134)	71,141	MAINTENANCE & REPAIRS	32,435	0	(32,435)	50,012	0
80,974	0	(80,974)	146,886	TOTAL Expenses	182,117	0	(182,117)	203,724	0
(14,103)	0	(14,103)	29,167	Net Income/(Loss)	(33,124)	0	(33,124)	145,383	0

Hérons Glen Recreation District

Restaurant Percentages

As of Nov 30, 2019

Restaurant Variance Report	Month to Date		Year to Date	
	Actual	Budget	Actual	Budget
Food Dining Room	35,870	28,880	52,936	42,381
Food Lounge	31,114	29,911	54,962	53,314
Banquet Food - Residents	13,988	19,847	22,026	25,439
Banquet Food - Outside	743	0	2,472	0
TOTAL FOOD REVENUE	81,716	78,638	132,396	121,135
COG Food	36,375	31,455	58,642	48,454
Percentage Revenue/COG Food	44.51%	40.00%	44.29%	40.00%
Beverage Dining Room	8,372	7,449	14,653	10,720
Beverage Lounge	23,229	19,944	42,168	38,034
Banquet Beverage - Residents	2,509	6,991	3,885	9,292
Banquet Beverage - Outside	0	0	0	0
TOTAL BEVERAGE REVENUE	34,110	34,383	60,706	58,046
COG Beverage	9,298	8,596	16,301	14,511
Percentage Revenue/COGS Bev	27.26%	25.00%	26.85%	25.00%
PAYROLL PERCENTAGE				
Banquet, Other Revenue	0	0	0	0
Total Operating Revenue	115,826	113,021	193,102	179,181
Total Payroll	61,876	64,616	108,425	126,972
% Payroll/Operating Revenue	53.42%	57.17%	56.15%	70.86%
Member Rewards-Food	5,737	4,590	9,407	7,472
Member Rewards-Beverage	2,999	2,413	5,386	4,294
% of food revenue coming from residents	85.65%	78.08%	87.19%	78.08%
% of bev revenue coming from residents	94.91%	88.08%	94.79%	88.08%
Food Inventory			22,516	
Beverage Inventory			14,481	

<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	4,820				
	<u>\$ 1,886,607</u>				
	Carryfwd from 18-19	2020 Budget	Spent through 11/30/19	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	-	10,200	
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	-	17,145	(145)	
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	-	12,829	-	
Storage Building			760		
CLIS System Projec					
DR Horton Development			15,350		
Fitness Center			55,608		
Fitness Center - Construction 10% Retainage					
Restaurant Project			2,300		
			\$104,604	\$ 359,443	
Variance between budget (including bal carried fwd from previous yr) & FY end expenditures				(86,848)	

	<i>Carryfwd from 18-19</i>	2020 Budget	<i>Spent through 11/30/19</i>	<i>Planned expenditures before FYE</i>	<i>Details</i>
Calculated carryforward into 2020-2021 Budget Yr				\$ 1,422,560	
Golf Course Special Improvements Fund					
Ron Garl \$20k	4,277			4,277	
Total Capital Expenditures			\$ 104,604		
Reconciliation with GL Bank Accounts					
(Amount Including 1 qtrly transfers from operating only)			\$ 1,462,038		
DeLisi Fitzgerald, Inc. Ck# 1073			\$ 6,350	Outstanding AP	
W. Dexter Bender & Assoc. Ck# 1076			\$ 1,360	Outstanding AP	
Visa Amazon Inv# 11-11-19*1 Ck# 1077			\$ 976	Outstanding AP	
Home Depot Inv# 1064574			\$ 20	Outstanding AP	
			\$ 1,470,743		
00-1088 FineMark - Capital Checking			15		
00-1130 FL Prime State Board Admin-Capital			1,320,070		
00-1143 FL Prime State Board Admin-Capital (fitness Center)			150,655		
			\$ 1,470,740		

<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	637				
Resident Small Request Fund from FY19	-				
	\$ 476,252				
	Carryfwd from 18-19	2020 Budget	Spent through 11/30/19	Planned expenditures before FYE	Details
Tree trimming throughout property & golf course	\$ 4,761	\$ 30,600	\$ 4,750	\$ 30,611	
Landscape (All Rec Dist facilities)	2,000	2,040	-	4,040	
Trees throughout property (replacement/removal)	-	2,040	-	2,040	
Parking lot traffic signs	-	1,000	615	385	
Cart/Multi Use Path (asphalt Via La Quinta to Kaidon Ln)	12,000	3,060	-	15,060	
Bridge	-	510	-	510	
Cart Path- Golf Course (concrete)	7,500	7,500	-	15,000	
Maintain Seawalls (#1, #4 & #7)	3,000	3,060	-	6,060	
Clean Clubhouse Roof - Wet it and forget it	-	8,160	-	8,160	
Clubhouse Roof Checkup & Cracked Tile Repair	6,777	4,590	-	11,367	
Conservation Easement Maintenance (exotic removal)	-	7,140	-	7,140	
Palmetto Trimming (includes pinestraw & disposal)	28	30,600	2,628	28,000	
Tint windows in rest/lounge/admin hall/pro shop	4,285	-	-	4,285	
Aesthetic Clubhouse Facility Improvements	5,058	10,200	3,711	11,547	
Replace fire sprinkler heads (outdated)	-	2,652	-	2,652	
Telephone system	-	4,290	4,450	(160)	
Pool area	-	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	3,270	1,130	
Pool pipe/leak maintenace	-	4,080	-	4,080	
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	5,811	4,389	
Drainage	6	3,060	1,500	1,566	
Paint pumphouses	1,500	-	-	1,500	
Pumphouse building maintenance	1,000	1,020	-	2,020	

	<i>Carryfwd from 18-19</i>	2020 Budget	Spent through 11/30/19	Planned expenditures before FYE	Details
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			
<u>Items not in original budget but approved by Board:</u>					
Total Deferred Expenditures			\$ 32,435	\$ 372,832	
Variance between budget & FY end expenditures				-	
Calculated carryforward into 2020-21 Budget Yr				\$ 70,984	
Resident Small Requests - \$7500 Approved from FY19 Surplus			-	\$ -	
Total Deferred & RSR Expenditures			\$ 32,435	GL 93-7600	
Reconciliation with GL Bank Accounts					
(Amount Including 1 qtly transfers from operating only)			\$ 189,386		
				AP Outstanding	
			\$ 189,386	GL Bank Reconciliation	
00-1131 FL Prime State Board - Deferred			\$ 189,370		
00-1142 FineMark Deferred			16		
			\$ 189,386		