

Hérons Glen Recreation District

FUND BALANCE REPORT

As of Sep 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	0.20%	Cash, Operating	\$634,626			
	SBA Fund A - Florida Prime - Operating	00-1051	0.29%	Cash, Operating	\$3			
TOTAL OPERATING ACCOUNTS								\$634,829
RESERVES								
DEFERRED MAINTENANCE								
	FineMark Bank - Deferred Maintenance	00-1142	0.20%	Cash, Reserved	\$12,526			
	SBA Fund A - Florida Prime - Deferred Maintenance	00-1131	0.29%	Cash, Reserved	\$352,610			
TOTAL DEFERRED MAINTENANCE							\$365,136	
CAPITAL RESERVE								
	FineMark Bank - Capital	00-1088	0.20%	Cash, Reserved	\$252			
	SBA Fund A - Florida Prime - Capital	00-1130	0.29%	Cash, Reserved	\$1,692,474			
	SBA Fund A - Florida Prime - Capital (Fitness Center)	00-1143	0.29%	Cash, Reserved	\$0			
	SBA Fund A - Floria Prime - Capital (Intermediate)	00-1132	0.29%	Cash, Reserved	\$753,662			
TOTAL CAPITAL RESERVE							\$2,446,387	
EMERGENCY								
	FineMark - Emergency	00-1134	0.20%	Cash, Reserved	\$0			
	SBA Fund A - Florida Prime - Emergency Fund	00-1141	0.29%	Cash, Reserved	\$431,452			
TOTAL EMERGENCY							\$431,452	
PROJECTS								
	FineMark GCM Special Improvements Fund	00-1128	0.20%	Cash, Reserved	\$757			
	SBA Fund A - Florida Prime - Golf Course Special Improvements Fund	00-1144	0.29%	Cash, Reserved	\$424,577			
TOTAL PROJECTS							\$425,334	
	2020 Bond Funds - 0000 - Revenue Fund	00-1410			\$170,002			
	2020 Bond Funds - 0008 - Acquisition & Construction Fund	00-1417			\$12,773,267			
	2020 Bond Funds - 0009 - Cost of Issuance Fund	00-1418			\$5,958			
	2020 Bond Funds - 0004 - Debt Reserve Fund	00-1419			\$444,072			
TOTAL RESERVE ACCOUNTS							\$13,393,299	\$17,061,609

Herons Glen Recreation District

BALANCE SHEET Sep 30, 2020

ASSETS	as at Sep 30, 2020	Last Fiscal Year End
CASH & CASH EQUIVALENTS		
Cash, petty	200	200
Cash, Operating	634,626	1,112,343
Cash, Reserved	3,668,312	2,750,037
TOTAL CASH & CASH EQUIVALENTS	\$4,303,139	\$3,862,580
Accounts receivable	39,608	55,766
Accounts Receivable, Other	2,133	-1,142
Accounts Receivable, Sub-Associations	0	0
Allowance for Bad Debt	-1,000	-1,000
Inventory, Pro Shop	33,993	37,465
Inventory, Restaurant	28,890	27,483
Inventory, Gas	2,688	4,741
Prepaid	138,743	179,164
PR Benefits Clearing	605	440
Gratuities Clearing	-2,587	-3,270
Employee Christmas Fund	258	-454
TOTAL CURRENT ASSETS	\$4,546,468	\$4,161,773
RESTRICTED ASSETS		
2006 Series Bond Funds - Revenue Fund	0	550,302
2020 Series Bond Funds - Revenue Fund	170,002	0
2020 Series Bond Funds - Acquisition & Construction Fund	12,773,267	0
2020 Series Bond Funds - Cost of Issuance	5,958	0
2020 Series Bond Funds - Debt Reserve Fund	444,072	0
TOTAL RESTRICTED ASSETS	\$13,393,299	\$550,302
WORK IN PROCESS		
WIP - CONSTRUCTION MANAGEMENT	0	0
WIP - NORTHSTAR WEBSITE	7,040	0
WIP - 15 UNPLATTED DR HORTON LOTS	96,719	0
WIP - CLUBHOUSE IMPROVEMENTS - BOND	0	7,000
WIP - DUMPSTER ENCLOSURE - BOND	3,795	0
WIP - GOLF COURSE RENOVATION - BOND	199,667	0
WIP - CLIS - BOND	23,485	0
WIP - RESTAURANT - BOND	26,300	0
WIP - FITNESS CENTER	0	0
WIP - STORAGE BUILDING - BOND	21,735	0
WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS	0	0
WIP - BOND ENGINEER	0	0
WIP - CART/PEDESTRIAN BRIDGE - BOND	500	0
TOTAL WORK IN PROCESS	\$379,241	\$7,000
PROPERTY, PLANT & EQUIPMENT		
Capital Projects, other	2,363,669	2,379,361
Real Property and Improvements	4,617,690	4,617,690
Equipment	2,009,681	1,888,998
Property & Improvements	2,118,836	942,327

Hérons Glen Recreation District

BALANCE SHEET Sep 30, 2020

Software & Small Cap Improvements	0	0
Golf Course Project	1,240,513	1,284,037
CLIS System	1,540,279	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	981,696	1,114,501
Storage Building	0	20,975
Restaurant Renovation	2,401,176	2,407,126
Accumulated Depreciation	-11,820,181	-11,093,497
TOTAL NET PROPERTY, PLANT & EQUIP	\$7,787,830	\$8,402,755
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
15 Unplatted TM Land	106,773	155,571
TOTAL LAND	\$12,396,217	\$12,445,015
OTHER ASSETS		
Special Assessment Receivable	29,495,000	18,301,863
2006 Series Bond Insurance Premium/Surety	0	443,577
2020 Series Bond Insurance Premium	257,628	0
Deposits, Long Term	2,900	3,360
Hole In One Account	-827	-1,838
TOTAL OTHER ASSETS	\$29,754,701	\$18,746,962
TOTAL ASSETS	\$68,257,756	\$44,313,807
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
PAYABLE FROM CURRENT ASSETS		
Accounts Payable, Trade	157,406	108,421
Accrued Interest	88,518	347,214
Accounts payable other	20	0
Sales taxes payable	70,515	75,991
Accrued expenses	176,796	125,616
10% Project Retention	0	34,157
Capital Lease - Current	141,170	117,714
Deposits - Ballroom & Locker	670	1,220
Gift Cards & Groupons	26,509	20,789
Credit Book	24,384	10,362
Hole In One Club	2,000	400
Other Current Liabilities	0	0
2006 Series S/A Bonds Payable - Short Term	0	790,000

Hérons Glen Recreation District

BALANCE SHEET Sep 30, 2020

2020 Series Bonds Payable - Short Term	875,000	0
	\$1,562,988	\$1,631,883
Base assessments	15,468	10,270
Deferred Capital Reserve	2,647	2,166
Deferred Capital Reserve - Fitness Center	0	170,499
Deferred assessment, maint. reserv	2,615	1,716
Deferred assmnts, User fees	11,235	11,100
Deferred Membership, Social	0	0
Deferred Golf Annual Dues	1,038,668	1,273,462
Deferred Annual Range & Handicap	3,967	6,400
Advanced Ticket Sales	0	0
TOTAL PAYABLE FROM CURRENT ASSETS	\$2,637,587	\$3,107,496
LONG-TERM LIABILITIES		
Bond Payable - 2006 Issuance	0	17,465,000
Bond Original Issue Discount-2006	0	-142,844
Deferred Loss on Refunding-2006	0	-421,091
2020 Series Bonds Payable	28,620,000	0
2020 Series Bonds Payable - Premium/Discount	2,091,929	0
2020 Series Bonds - Deferred Outflow (Inflow) on Refunding	-901,948	0
Capital Lease-Long Term	268,744	180,883
TOTAL LONG-TERM LIABILITIES	\$30,078,725	\$17,081,948
FUND EQUITY		
Contributed Capital	39,627,310	27,644,173
Association Equity (Deficit)	-4,370,670	-5,300,887
Profit/(Loss)	-566,056	930,217
Retained Earnings-Reserved	850,861	850,861
TOTAL FUND EQUITY(DEFICIT)	\$35,541,444	\$24,124,363
TOTAL LIABILITIES & FUND EQUITY	\$68,257,756	\$44,313,807

Herons Glen Recreation District

TOTAL VARIANCE REPORT

Sep 30, 2020

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE	ACTUAL YTD	BUDGET YTD	VARIANCE
			Favorable / (Unfavorable)			Favorable / (Unfavorable)
ADMINISTRATION						
Operating Revenue	5,253	7,873	(2,619)	169,706	173,082	(3,376)
Operating Expenses	75,175	70,803	(4,372)	893,399	906,399	13,000
Operating Income	(69,921)	(62,930)	(6,991)	(723,693)	(733,317)	9,624
Assessment	63,359	62,930	429	733,745	733,317	429
Net Income	(6,563)	0	(6,563)	10,053	(0)	10,053
RESTAURANT						
Operating Revenue	27,008	41,378	(14,370)	868,401	1,129,350	(260,949)
Operating Expenses	63,474	81,487	18,014	1,265,060	1,452,119	187,059
Operating Income	(36,466)	(40,109)	3,644	(396,659)	(322,769)	(73,890)
Assessment	40,298	40,109	189	322,958	322,769	189
Net Income	3,833	0	3,833	(73,701)	(0)	(73,701)
CLUBHOUSE						
Operating Revenue	0	0	0	11,700	10,000	1,700
Operating Expenses	51,918	57,499	5,581	712,615	719,684	7,069
Operating Income	(51,918)	(57,499)	5,581	(700,915)	(709,684)	8,769
Assessment	57,914	57,499	415	710,098	709,684	415
Net Income	5,996	0	5,996	9,183	0	9,183
CLIS Dept.						
Operating Revenue	15,211	14,443	768	186,422	184,600	1,822
Operating Expenses	32,459	32,940	481	374,029	408,472	34,443
Operating Income	(17,248)	(18,497)	1,249	(187,607)	(223,872)	36,265
Assessment	20,609	18,497	2,112	225,984	223,872	2,112
Net Income	3,361	0	3,361	38,377	0	38,377
Fitness Center						
Operating Revenue	132	100	32	3,955	1,200	2,755
Operating Expenses	3,678	3,233	(444)	48,374	43,654	(4,720)
Operating Income	(3,546)	(3,133)	(413)	(44,419)	(42,454)	(1,966)
Assessment	3,158	3,133	25	42,479	42,454	25
Net Income	(388)	0	(388)	(1,941)	0	(1,941)
SUBTOTAL						
Total Operating Revenues	47,604	63,794	(16,190)	1,240,184	1,498,232	(258,048)
Total Assessments	185,338	182,170	3,168	2,035,264	2,032,096	3,168
Total Operating Expenses	226,703	245,963	19,260	3,293,477	3,530,328	236,851
Net Income	6,238	0	6,238	(18,029)	0	(18,029)
GOLF MAINTENANCE						
Operating Revenue	0	0	0	0	0	0
Operating Expenses	120,441	109,907	(10,534)	1,359,646	1,365,642	5,996
Net Income	(120,441)	(109,907)	(10,534)	(1,359,646)	(1,365,642)	5,996

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE	ACTUAL YTD	BUDGET YTD	VARIANCE
			Favorable / (Unfavorable)			Favorable / (Unfavorable)
PRO SHOP						
Operating Revenue	123,178	126,662	(3,484)	1,847,699	1,860,782	(13,083)
Operating Expenses	26,772	33,517	6,745	416,755	495,140	78,384
Net Income	96,406	93,146	3,260	1,430,943	1,365,642	65,301
ALL DEPARTMENTS						
Total Operating Revenues	170,782	190,456	(19,674)	3,087,883	3,359,014	(271,131)
Total Assessments	185,338	182,170	3,168	2,035,264	2,032,096	3,168
Total Operating Expenses	373,916	389,387	15,470	5,069,879	5,391,109	321,231
Net Income	(17,797)	(16,761)	(1,035)	53,268	0	53,268
<i>From Golf Operations</i>	(24,035)	(16,761)	(7,274)	71,297	0	71,297
<i>From Other than Golf Operations</i>	6,238	0	6,238	(18,029)	0	(18,029)

HGRD Variance					Year End			
Sep-20					Actual Yr End	Budget Yr End	Variance Year End	
Month End					Year End			
	Actual	Budget	Variance Over (Under)	Month End Explanation ≥ \$1k	Actual Yr End	Budget Yr End	Variance Year End	Year End Explanation ≥ \$12k
Administration								
Interest Income	833	3,000	(2,167)	FL Prime SBA interest is at .33%	57,847	60,125	(2,278)	
Payroll	30,771	34,416	3,645	Freeze on bonuses due to COVID19 per Board	380,929	394,536	13,607	GM Bonuses budgeted for \$8500, awarded \$5,000. Freeze on bonuses and salaries/wages due to COVID-19
Professional Fees	17,814	12,058	(5,756)	Breeze Corp ad for budget resolution budgeted in Aug and CMR legal fees for clubhouse roof issue	145,620	122,689	(22,931)	Unbudgeted Club Benchmarking Reserve Study done for \$10,225, CMR legal fees for Clubhouse roof replacement issue \$3,865. Additional expenses due to change of auditors.
Restaurant								
Food Sales - Dining Room	6,277	8,387	(2,110)	Sales down due to COVID-19 restrictions	225,378	310,000	(84,622)	Sales down due to COVID-19 restrictions
Beverage Revenue - DR	1,449	1,918	(469)		58,661	96,000	(37,339)	Sales down due to COVID-19 restrictions
Food Sales - Lounge	10,592	15,954	(5,362)	Sales down due to COVID-19 restrictions	278,349	320,000	(41,651)	Sales down due to COVID-19 restrictions
Beverage Revenue - Lounge	6,507	11,901	(5,394)	Sales down due to COVID-19 restrictions	142,585	217,000	(74,415)	Sales down due to COVID-19 restrictions
Banquet Food - Residents	2,015	2,023	(8)		92,195	145,000	(52,805)	Sales down due to COVID-19 restrictions
COVID-19 Subsidy-Fundraiser	(70)	-	(70)		26,772	-	26,772	We collected money from the residents to help subsidize the F&B employees' take-home pay due to COVID-19
COS, Food	11,855	11,864	9		296,833	323,240	26,407	Purchased food according to decrease in sales due to COVID-19 48.07% due to increasing cost of product during COVID-19. Menu prices did not go up. No banquet sales to offset margins.
COS, Beverage	2,223	3,753	1,530	Purchased beverage according to decrease in sales. 27.13%	61,024	85,462	24,438	Purchased beverage according to decrease in sales due to COVID-19. 27.34% Running 50% specials during COVID-19 to encourage alcohol sales.
Payroll, Kitchen	16,212	18,183	1,971	Matching staffing requirements with revenue.	261,873	286,787	24,914	Matching staffing requirements with revenue, which was down due to COVID-19
Payroll, Service	8,064	13,086	5,022	Matching staffing requirements with revenue.	165,063	205,883	40,820	Matching staffing requirements with revenue, which was down due to COVID-20
Payroll, COVID-19 Subsidy	-	-	-		34,085	-	(34,085)	The club subsidized the F&B employees during the COVID-19 shutdown based on their normal wages and gratuities. \$26,772 of this subsidy was covered by the money donated by the residents.
Payroll Taxes & Fees	3,676	5,808	2,132	Directly related to payroll being better than budget	90,889	106,012	15,123	Directly related to payroll being better than budget for the year and sales being down since a portion of payroll taxes are also paid based on gratuities.
Payroll Benefits	2,498	5,151	2,653	FL Blue 2019 Medical Loss-Ratio Rebate \$1,583.44. Budgeted for 10 participants on the highest cost plan. Only 9 are enrolled, of which 4 selected lower cost plans.	47,743	61,806	14,063	FL Blue 2019 Medical Loss-Ratio Rebate \$1,583.44. Budgeted for 10 participants on the highest cost plan. Only 8 were enrolled for most of the year, of which 3 selected lower cost plans
Contingency	1,481	-	(1,481)	Tracking COVID-19 related expenses	2,971	-	(2,971)	
Dishes & Glassware	-	4,000	4,000	Not necessary due to increased take-out only during COVID-19	2,528	4,000	1,472	
Entertainment Lounge	-	1,500	1,500	Have not had entertainment in the lounge since the start of COVID-19	8,425	18,675	10,250	
Clubhouse								
Payroll	13,035	14,488	1,453	Nate is working less than 40 hours. Replaced Gary's position.	159,776	175,353	15,577	Down 1-2 staff members throughout the year
Contingency	180	-	(180)		13,487	-	(13,487)	Tracking COVID-19 related expenses
Tennis Court Maintenance	1,296	5,350	4,054	Har-Tru 3rd year is being done in deferred maintenance Oct20, so no need for clay in-house	5,517	12,650	7,133	
CLIS								
Payroll	14,875	17,632	2,757	For the majority of the Month the department was down one employee.	176,531	212,012	35,481	The CLIS department seems to always be short 1 or two people through the year. During COVID-19 several employees either quit or took time off as well.

	Month End			Month End Explanation ≥ \$1k	Year End			Year End Explanation ≥ \$12k
	Actual	Budget	Variance Over (Under)		Actual Yr End	Budget Yr End	Variance Year End	
Parts & Supplies	5,951	4,301	(1,650)	9/29/20 \$1,066.10 Additional stock parts needed to fix electric wire path between valves. 9/29/20 \$454.26 spent to replace a Tucor decoder.	61,230	51,612	(9,618)	
Small Tools	1,609	100	(1,509)	Air compressor purchased to power air tools. Previous battery powered tools have been failing due to being to wet. We are currently replacing the majority of our battery tools with air tools.	4,402	1,200	(3,202)	
Fitness Center								
Fitness Center Maintenance	603	75	(528)		14,218	1,600	(12,618)	Purchases necessary to open the fitness center that were not included in the capital project.
Golf Maintenance								
Payroll	40,242	40,532	290		473,289	492,216	18,927	It has been a better year than most for having a full staff. We still have months where we are down an employee or two. During COVID-19 Months we had several employees that took time off without pay to take care of their families. The Superintendent also only took 2/3 pay for the months of April and May.
Payroll Benefits	4,059	7,610	3,551	FL Blue 2019 Medical Loss-Ratio Rebate \$1,510.31. Budgeted for 13 participants on the highest cost insurance plan. Currently only 11 are enrolled, of which 6 selected lower cost plans.	61,402	91,314	29,912	FL Blue 2019 Medical Loss-Ratio Rebate \$1,510.31. Budgeted for 13 participants on the highest cost insurance plan. Currently only 11 are enrolled, of which 6 selected lower cost plans.
Chemicals	8,920	7,500	(1,420)	Additional fungicides purchased from Winfield for \$1,291.20 to spray on greens. Rainy weather and additional cloud cover caused extra disease pressure during the month	157,721	150,000	(7,721)	
Fertilizer	6,886	11,000	4,114	Golf course was too wet to apply fertilizer	107,501	101,000	(6,501)	
Gasoline	2,025	3,084	1,059	Due to saturation on the golf course we were limited to how much we could mow and use our equipment.	22,993	29,576	6,583	
Landscape Plant/Supplies	-	400	400		38,653	24,000	(14,653)	10/31/19 6417.26 was an additional pine straw application that was not originally budgeted but was purchased to freshen up landscape beds. 2/29/20 \$2,275 payment to custom pine straw for damage done to clubhouse not originally budgeted. 7/31/20 \$6,137.75 spent to improve several landscape beds throughout the course. Removing old dead plants and replacing with new.
Lease	26,584	12,493	(14,091)	Auditors recommended we expense full annual lease payments in the same fiscal year. This year was the transition.	145,180	129,629	(15,551)	Auditors recommended we expense full annual lease payments in the same fiscal year. This year was the transition.
Seed, Sod, Sand	3,743	1,854	(1,889)	Sand purchased to replenish bunkers.	34,636	26,761	(7,875)	
Pro Shop								
Membership Fees	116,557	111,896	4,661	Ended the year with 599 members to a budget of 573, 66 of them being non-resident golfers which are \$750 more each, only budgeted for 53.	1,410,710	1,331,002	79,708	Ended the year with 599 members to a budget of 573, 66 of them being non-resident golfers which are \$750 more each, only budgeted for 53.
Member Guest Fees	75	2,372	(2,297)	COVID-19 limited the guests that were allowed	97,132	115,515	(18,383)	COVID-19 limited the guests that were allowed
Public Play Fees	-	4,209	(4,209)	COVID-19 closed the course to public play	92,483	129,648	(37,165)	COVID-19 closed the course to public play
Pro Shop, Mdse	2,640	3,921	(1,281)	Fewer shoppers in the golf shop due to COVID-19	70,291	107,507	(37,216)	The golf shop was closed for several months and once we re-opened there were fewer shoppers due to COVID-19.
COS, Pro Shop Mdse	2,008	2,745	737		49,680	75,255	25,575	The golf shop was closed for several months and once we re-opened there were fewer shoppers due to COVID-19.
Payroll	12,857	16,625	3,768	Fewer starters and rangers needed due to lack of outside play	185,949	216,484	30,535	Golf shop staff hours reduced and fewer starters and rangers needed due to lack of outside play

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Sep 30, 2020

00 - Administration

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			
63,359	62,930	429	67,452		ASSESSMENTS, BASE	733,745	733,317	429
0	0	0	0		LEASE, RETAIL	0	0	0
0	0	0	0		CONCERT SERIES REVENUE	57,847	60,125	(2,278)
1,323	1,323	0	1,284		HOA ACCOUNTING INCOME	15,870	15,870	0
833	3,000	(2,168)	5,305		INTEREST INCOME	40,738	36,000	4,738
37	350	(313)	247		LATE FEE/MEMBER INTEREST	5,635	7,400	(1,765)
3,062	3,200	(138)	3,899		MISCELLANEOUS OTHER INCOME	49,616	53,687	(4,071)
68,612	70,803	(2,191)	78,186		TOTAL Income	903,452	906,399	(2,947)
68,612	70,803	(2,191)	78,186		Gross Profit Margin	903,452	906,399	(2,947)
					Expenses			
34,032	34,416	383	32,638		PAYROLL	384,191	394,536	10,345
38	0	(38)	193		PAYROLL, O.T.	709	0	(709)
4,246	4,768	522	4,387		PAYROLL TAXES & FEES	53,184	56,692	3,509
1,575	0	(1,575)	4,251		VACATION EXP	1,575	0	(1,575)
4,085	4,410	325	4,576		PAYROLL BENEFITS	64,555	55,065	(9,490)
0	0	0	0		CONCERT SERIES EXPENSES	53,835	55,000	1,165
250	0	(250)	0		ADVERTISING	250	0	(250)
0	25	25	0		AED TRAINING & SUPPLIES	4,372	4,250	(122)
33	150	117	94		COMPLIMENTARY MEALS	701	1,975	1,274
4,593	5,575	982	3,842		COMPUTER SUPPORT	57,422	68,244	10,823
0	0	0	0		Contingency	18,634	18,634	0
99	90	(9)	85		CONTINUING EDUCATION	2,119	3,410	1,291
145	30	(115)	280		DUES & SUBSCRIPTIONS	2,493	2,974	481
1,388	1,521	133	1,297		ELECTRIC (ALLOCATION)	16,480	17,948	1,468
30	250	220	42		EMPLOYEE APPRECIATION	5,298	6,800	1,502
0	50	50	28		GRATIS FOOD/BEV	295	1,100	805
2,175	2,181	6	811		INSURANCE (ALLOCATION)	25,341	26,175	835
150	0	(150)	150		LICENSES & TAXES	1,449	1,454	5
177	1,000	823	431		BANK CHARGES	15,078	21,250	6,172
2,436	2,488	52	2,350		OFFICE EQUIPMENT	19,932	20,021	89
1,069	750	(319)	1,028		OFFICE SUPPLIES	7,375	9,000	1,625
502	500	(2)	511		POSTAGE	5,022	6,000	978
17,814	12,058	(5,755)	12,208		PROFESSIONAL FEES	145,620	122,689	(22,932)
0	0	0	0		HGRD SOCIAL EVENTS / MEMBER RELATIONS	699	3,200	2,501
0	0	0	0		SERVICE CONTRACTS	35	0	(35)
299	400	101	364		TELEPHONE (ALLOCATION)	3,947	4,800	853
0	45	45	255		TRAVEL	1,840	3,555	1,715
0	0	0	0		UNIFORM	0	600	600
39	95	57	41		WATER (ALLOCATION)	952	1,026	75
75,175	70,803	(4,372)	69,860		TOTAL Expenses	893,399	906,399	13,000
(6,563)	0	(6,563)	8,326		Net Income/(Loss)	10,053	(0)	10,053

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Sep 30, 2020

10 - Restaurant

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			
40,298	40,109	189	56,708		ASSESSMENTS, BASE	322,958	322,769	189
6,277	8,387	(2,110)	7,683		FOOD SALES-DINING ROOM	225,378	310,000	(84,622)
1,449	1,918	(469)	1,855		BEVERAGE SALES-DINING ROOM	58,661	96,000	(37,339)
10,592	15,954	(5,362)	15,447		FOOD SALES - LOUNGE	278,349	320,000	(41,651)
6,507	11,901	(5,394)	12,138		BEVERAGE REVENUE - LOUNGE	142,585	217,000	(74,415)
2,015	2,023	(8)	1,788		BANQUET FOOD-RESIDENTS	92,195	145,000	(52,805)
238	1,195	(957)	120		BANQUET BEVERAGES-RESIDENTS	20,562	23,000	(2,438)
0	0	0	0		BANQUET FOOD-OUTSIDE	21,561	12,350	9,211
0	0	0	0		BANQUET BEVERAGE-OUTSIDE	1,386	5,850	(4,464)
0	0	0	0		BANQUET OTHER REVENUE	953	150	803
(70)	0	(70)	0		COVID-19 SUBSIDY - FUNDRAISER	26,772	0	26,772
67,306	81,487	(14,181)	95,739		TOTAL Income	1,191,359	1,452,119	(260,760)
					Cost of Revenues			
11,855	11,864	9	9,784		COS, FOOD	296,833	323,240	26,406
2,223	3,753	1,531	4,396		COS, BEVERAGE	61,024	85,462	24,439
14,077	15,617	1,540	14,179		TOTAL Cost of Revenues	357,857	408,702	50,845
53,229	65,870	(12,641)	81,560		Gross Profit Margin	833,502	1,043,417	(209,915)
					Expenses			
17,363	18,183	820	20,650		PAYROLL, KITCHEN	263,024	286,787	23,763
0	0	0	124		PAYROLL, KITCHEN, OT	6,293	8,722	2,428
8,749	13,086	4,337	13,696		PAYROLL, SERVICE	165,748	205,883	40,135
0	0	0	0		PAYROLL, SERVICE, OT	1,592	2,100	508
0	0	0	0		PAYROLL, COVID-19 SUBSIDY	34,085	0	(34,085)
0	0	0	0		PAYROLL, COVID-19 FFCRA	3,986	0	(3,986)
4,102	5,808	1,706	5,744		PAYROLL TAXES & FEES	91,316	106,012	14,696
892	0	(892)	548		VACATION EXP	892	0	(892)
2,498	5,151	2,652	4,219		PAYROLL BENEFITS	47,743	61,806	14,063
184	248	64	240		H-2B Additional Expenses	31,468	37,209	5,741
0	750	750	88		ADVERTISING	143	6,700	6,557
0	0	0	0		CASUAL LABOR	936	750	(186)
325	533	208	690		CLEANING SUPPLIES	8,352	6,400	(1,952)
144	100	(44)	76		COMPLIMENTARY MEALS	2,082	3,750	1,668
1,481	0	(1,481)	0		CONTINGENCY	2,971	0	(2,971)
0	25	25	1,200		CONTINUING EDUCATION	475	845	370
0	4,000	4,000	0		DISHES & GLASSWARE	2,528	4,000	1,472
0	0	0	0		DUES & SUBSCRIPTIONS	0	875	875
3,211	3,719	508	2,999		ELECTRIC (ALLOCATION)	38,110	42,494	4,384
278	114	(164)	207		EMPLOYEE MEALS	4,904	4,211	(693)
0	0	0	0		Entertainment-Dining Room	3,505	5,230	1,725
0	1,500	1,500	1,450		ENTERTAINMENT LOUNGE	8,425	18,675	10,250
13	50	37	244		ENTERTAINMENT/DECORATIONS	2,684	7,325	4,641
6	176	170	135		GRATIS FOOD/BEV	1,037	2,414	1,376
1,446	1,450	4	539		INSURANCE (ALLOCATION)	16,840	17,395	555
0	0	0	64		INTEREST EXPENSE	0	0	0
535	510	(25)	(772)		LEASE	5,968	6,120	152
0	0	0	0		LICENSES & TAXES	5,554	5,206	(348)
266	1,063	796	1,346		LINEN	13,882	20,279	6,397

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			
229	800	571	164	MAINTENANCE & REPAIRS	5,429	9,600	4,172	5,602
1,566	1,901	335	2,085	MEMBER REWARDS-FOOD	42,138	49,190	7,053	47,054
770	1,217	447	1,250	MEMBER REWARDS-BEVERAGE	18,824	27,569	8,745	26,228
0	275	275	595	OFFICE SUPPLIES	2,799	4,860	2,061	3,357
1,731	2,051	320	1,466	PROPANE GAS	21,583	25,191	3,608	19,905
0	0	0	1,178	Resident Event Decoration/Ent	(3,195)	0	3,195	(917)
904	813	(91)	888	REFUSE	10,713	10,247	(466)	10,324
0	0	0	0	RENTAL	347	0	(347)	320
1,327	406	(921)	445	SERVICE CONTRACTS	12,757	12,561	(196)	13,574
0	75	75	0	Small Equipment-Kitchen	147	7,900	7,753	9,172
819	903	84	2,987	SUPPLIES	17,638	19,935	2,297	22,311
170	140	(30)	140	TELEPHONE (ALLOCATION)	2,010	1,680	(330)	1,628
0	25	25	(173)	TRAVEL	448	1,675	1,227	82
0	250	250	29	UNIFORM	1,509	3,500	1,991	4,574
387	549	162	409	WATER (ALLOCATION)	9,516	8,322	(1,194)	8,587
0	0	0	0	GAIN (LOSS) ON SALE OF EQUIP	0	0	0	(1,661)
49,396	65,870	16,474	64,950	TOTAL Expenses	907,203	1,043,417	136,214	985,136
3,833	0	3,833	16,610	Net Income/(Loss)	(73,701)	(0)	(73,701)	17,995

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Sep 30, 2020

30 - Golf Maintenance

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
				Expenses				
43,240	40,532	(2,708)	40,007	PAYROLL	476,287	492,216	15,929	486,278
1,144	1,305	161	1,863	PAYROLL, O.T.	19,965	14,521	(5,444)	20,626
0	0	0	0	PAYROLL, COVID-19 FFCRA	5,191	0	(5,191)	0
6,384	5,554	(830)	5,707	PAYROLL TAXES & FEES	70,049	71,925	1,876	74,607
630	0	(630)	(570)	VACATION EXP	630	0	(630)	(570)
4,059	7,610	3,550	4,848	PAYROLL BENEFITS	61,402	91,314	29,913	57,117
0	0	0	0	CASUAL LABOR	0	2,400	2,400	0
8,920	7,500	(1,420)	4,136	CHEMICALS	157,721	150,000	(7,721)	147,151
0	0	0	0	CONTINGENCY	659	0	(659)	0
0	650	650	0	CONTINUING EDUCATION	500	1,720	1,220	1,310
0	0	0	0	CONTRACT LABOR	0	0	0	4,350
0	0	0	0	DUES & SUBSCRIPTIONS	1,629	1,299	(330)	1,034
1,745	2,337	592	1,759	ELECTRIC (ALLOCATION)	23,676	26,887	3,211	23,223
0	0	0	0	EQUIPMENT RENTAL	0	2,100	2,100	2,452
6,886	11,000	4,114	3,048	FERTILIZER	107,501	101,000	(6,501)	88,755
1,355	850	(505)	662	FIELD SUPPLIES	20,627	20,750	123	30,691
2,025	3,084	1,059	3,748	GASOLINE	22,993	29,576	6,583	25,806
2,313	2,319	6	862	INSURANCE (ALLOCATION)	26,944	27,832	887	26,382
0	0	0	17,625	INTEREST EXPENSE	0	0	0	17,625
2,047	1,600	(447)	6,949	IRRIGATION	25,705	30,200	4,495	21,962
0	400	400	1,803	LANDSCAPE PLANT/SUPPLIES	38,653	24,000	(14,653)	21,286
26,584	12,493	(14,090)	(70,059)	LEASE	145,180	129,629	(15,552)	36,987
0	200	200	0	MAINTENANCE & REPAIRS	1,883	3,400	1,517	1,589
5,130	5,450	320	6,488	MAINTENANCE, EQUIPMENT	68,733	62,950	(5,783)	67,258
152	200	48	938	OFFICE SUPPLIES	3,378	2,400	(978)	6,161
0	0	0	0	PROFESSIONAL FEES	2,150	0	(2,150)	0
1,713	1,238	(475)	699	REFUSE	10,700	11,531	831	10,254
3,743	1,854	(1,889)	5,159	SEED, SOD, SAND	34,636	26,761	(7,875)	29,140
758	1,505	747	1,407	SERVICE CONTRACTS	16,497	18,058	1,561	18,500
427	550	123	1,095	SMALL TOOLS	4,205	6,600	2,395	4,415
196	111	(85)	144	TELEPHONE (ALLOCATION)	2,248	1,328	(921)	1,395
0	600	600	0	TRAVEL	1,370	2,400	1,030	3,373
670	600	(70)	305	UNIFORM	8,784	8,700	(84)	7,161
320	365	45	252	WATER (ALLOCATION)	4,100	4,147	46	4,061
0	0	0	0	GAIN(LOSS) ON SALE OF EQUIP	(4,350)	0	4,350	(2,369)
120,441	109,907	(10,534)	38,876	TOTAL Expenses	1,359,646	1,365,642	5,996	1,238,010
(120,441)	(109,907)	(10,534)	(38,876)	Net Income/(Loss)	(1,359,646)	(1,365,642)	5,996	(1,238,010)

Herons Glen Recreation District									
DEPARTMENTAL INCOME STATEMENT Sep 30, 2020									
60 - Pro Shop									
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									
116,557	111,896	4,662	110,478	MEMBERSHIP FEES	1,410,710	1,331,002	79,708	1,318,232	
773	625	148	1,421	ANNUAL RANGE & HANDICAP MEMBERSHIP	9,040	7,500	1,540	16,506	
75	2,372	(2,297)	2,288	Member Guest Fees	97,132	115,515	(18,384)	117,938	
0	4,209	(4,209)	6,038	Public Play Fees	92,483	129,648	(37,165)	132,662	
2,772	2,800	(27)	2,862	Resident Non-Member Fees	151,585	151,822	(238)	153,756	
89	131	(42)	129	RANGE FEES	4,471	5,690	(1,219)	5,216	
2,640	3,921	(1,281)	2,396	PRO SHOP, MDSE	70,291	107,507	(37,216)	87,852	
0	120	(120)	50	PRO SHOP, LESSONS - GOLF PRO	1,105	1,720	(615)	740	
0	30	(30)	75	PRO SHOP, LESSONS - ASST. GOLF PRO	130	430	(300)	120	
143	297	(155)	219	PRO SHOP, GRIPS	2,939	3,491	(551)	3,571	
129	237	(108)	293	PRO SHOP, FOOD & BEVERAGE	3,348	4,671	(1,323)	5,027	
0	25	(25)	0	Pro shop, club rental	700	985	(285)	1,050	
0	0	0	0	MISCELLANEOUS OTHER INCOME	3,766	800	2,966	6,391	
123,178	126,662	(3,484)	126,247	TOTAL Income	1,847,699	1,860,782	(13,083)	1,849,061	
Cost of Revenues									
102	166	64	299	COS, PRO SHOP, GRIPS	2,037	1,955	(82)	2,837	
2,008	2,745	736	2,561	COS, PRO SHOP, MDSE	49,680	75,255	25,574	59,669	
361	154	(207)	212	COS, PRO SHOP, FOOD&BEVERAGE	2,724	3,036	312	3,163	
2,472	3,065	593	3,072	TOTAL Cost of Revenues	54,442	80,246	25,804	65,669	
120,706	123,597	(2,891)	123,175	Gross Profit Margin	1,793,257	1,780,536	12,722	1,783,392	
Expenses									
12,857	16,625	3,768	15,392	PAYROLL	185,949	216,484	30,535	181,052	
4	0	(4)	195	PAYROLL, O.T.	872	2,656	1,784	2,259	
0	150	150	75	PAYROLL GOLF LESSONS	1,090	2,150	1,060	860	
1,742	2,449	707	2,319	PAYROLL TAXES & FEES	28,884	33,545	4,661	28,830	
60	0	(60)	57	VACATION EXP	60	0	(60)	57	
282	1,056	773	490	PAYROLL BENEFITS	5,799	12,667	6,869	5,631	
0	0	0	0	ADVERTISING	0	2,500	2,500	78	
0	0	0	0	CONTINGENCY	412	0	(412)	0	
0	0	0	0	CONTINUING EDUCATION	0	2,550	2,550	40	
0	0	0	0	DUES & SUBSCRIPTIONS	10,590	9,520	(1,070)	10,577	
1,199	1,357	159	1,113	ELECTRIC (ALLOCATION)	14,204	15,773	1,569	14,978	
16	760	744	1,513	FIELD SUPPLIES	10,395	11,416	1,021	12,355	
288	250	(38)	280	GASOLINE	4,191	4,628	437	4,882	
0	0	0	0	GRATIS / MEMBER RELATIONS	490	1,200	711	1,200	
3,056	3,065	8	1,139	INSURANCE (ALLOCATION)	35,605	36,778	1,173	34,862	
3,218	2,483	(735)	2,483	LEASE	36,468	32,510	(3,958)	30,718	
221	208	(13)	0	MAINTENANCE & REPAIRS	1,684	3,394	1,709	2,782	
124	123	(1)	121	OFFICE EQUIPMENT	1,941	1,776	(165)	1,824	
0	150	150	114	OFFICE SUPPLIES	4,699	5,900	1,201	861	
0	0	0	0	RANGE BALLS & MATS	8,190	8,200	10	8,158	
226	204	(22)	222	REFUSE	2,678	2,564	(114)	2,581	
346	346	(0)	346	SERVICE CONTRACTS	4,157	4,152	(5)	4,094	
132	100	(32)	100	TELEPHONE (ALLOCATION)	1,548	1,200	(348)	1,203	
0	0	0	0	TRAVEL	0	250	250	0	
467	1,000	533	890	UNIFORM	1,189	1,750	561	1,380	
61	126	65	70	WATER (ALLOCATION)	1,217	1,329	112	1,108	
24,300	30,452	6,152	26,920	TOTAL Expenses	362,314	414,893	52,580	352,370	
96,406	93,146	3,260	96,256	Net Income/(Loss)	1,430,943	1,365,642	65,301	1,431,022	

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Sep 30, 2020

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				
57,914	57,499	415	49,067	ASSESSMENTS, BASE	710,098	709,684	415	672,107
0	0	0	0	MISCELLANEOUS INCOME	11,700	10,000	1,700	10,254
57,914	57,499	415	49,067	TOTAL Income	721,798	719,684	2,115	682,361
57,914	57,499	415	49,067	Gross Profit Margin	721,798	719,684	2,115	682,361
				Expenses				
14,028	14,488	460	13,116	PAYROLL	160,769	175,353	14,583	144,892
276	200	(76)	879	PAYROLL, O.T.	5,918	2,400	(3,518)	9,237
0	0	0	0	PAYROLL, COVID-19 FFCRA	2,812	0	(2,812)	0
1,969	1,920	(49)	1,913	PAYROLL TAXES & FEES	23,080	24,310	1,231	21,580
569	0	(569)	1,657	VACATION EXP	569	0	(569)	1,657
1,036	1,642	606	1,000	PAYROLL BENEFITS	15,880	19,700	3,820	12,966
0	0	0	0	CASUAL LABOR	0	500	500	0
210	396	186	933	CHEMICALS	11,810	5,984	(5,826)	6,070
551	740	189	323	CLEANING SUPPLIES	10,454	10,000	(454)	10,563
180	0	(180)	0	CONTINGENCY	13,487	0	(13,487)	0
0	0	0	0	CONTINUING EDUCATION	0	739	739	0
3,097	3,134	37	2,899	ELECTRIC (ALLOCATION)	36,926	38,922	1,996	39,135
864	888	24	808	FOUNTAINS (ELECTRIC)	9,657	10,433	776	10,087
175	208	33	175	FOUNTAIN & BUBBLER MAINTENANCE	2,119	2,500	381	2,100
0	82	82	46	GASOLINE	187	647	459	486
0	275	275	884	SMALL EQUIPMENT SOUND	2,236	3,300	1,064	2,708
3,263	3,272	9	1,216	INSURANCE (ALLOCATION)	38,011	39,263	1,252	37,218
0	0	0	1	INTEREST EXPENSE	0	0	0	1
2,357	2,428	71	2,162	LANDSCAPE PLANT/SUPPLIES	58,072	58,220	148	49,850
2,320	2,538	219	(7,638)	LEASE	27,976	30,460	2,484	16,727
0	0	0	0	LICENSES & TAXES	375	375	(0)	375
5,966	5,400	(566)	2,609	MAINTENANCE & REPAIRS	69,053	64,800	(4,253)	58,111
569	500	(69)	277	MAINTENANCE, POOL	9,976	9,000	(976)	11,487
0	40	40	241	OFFICE SUPPLIES	155	480	325	715
0	50	50	0	PROPANE GAS	431	600	169	407
377	379	2	370	REFUSE	4,464	4,943	479	4,302
1,320	1,320	0	1,281	SECURITY	15,837	15,837	0	15,376
9,818	9,827	10	10,676	SERVICE CONTRACTS	149,595	147,928	(1,667)	154,134
98	100	2	0	SMALL TOOLS	243	1,200	957	792
261	255	(6)	371	TELEPHONE (ALLOCATION)	3,798	3,567	(232)	4,414
1,296	5,350	4,054	673	TENNIS COURT MAINTENANCE	5,517	12,650	7,133	10,348
0	75	75	45	TRAVEL	278	900	622	690
0	0	0	257	UNIFORM	674	800	126	631
1,571	1,251	(320)	919	WATER (ALLOCATION)	22,045	17,376	(4,669)	19,333
249	742	493	413	EFFLUENT WATER	11,958	16,498	4,540	16,289
(500)	0	500	0	GAIN(LOSS) ON SALE OF EQUIPMENT	(1,750)	0	1,750	0
51,918	57,499	5,581	38,505	TOTAL Expenses	712,615	719,684	7,069	662,680
5,996	0	5,996	10,562	Net Income/(Loss)	9,183	0	9,183	19,681

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Sep 30, 2020

76 - CLIS

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			
20,609	18,497	2,112	18,585		ASSESSMENTS, BASE	225,984	223,872	2,112
14,026	14,026	0	13,618		CLIS Income	179,600	179,600	0
1,184	417	768	1,066		MISCELLANEOUS OTHER INCOME	6,822	5,000	1,822
35,820	32,941	2,879	33,268		TOTAL Income	412,406	408,472	3,934
35,820	32,941	2,879	33,268		Gross Profit Margin	412,406	408,472	3,934
					Expenses			
15,445	17,632	2,188	13,835		PAYROLL	177,101	212,012	34,912
481	572	91	817		PAYROLL, O.T.	9,871	6,864	(3,007)
0	0	0	0		PAYROLL, COVID-19 FFCRA	2,783	0	(2,783)
1,598	2,379	781	1,920		PAYROLL TAXES & FEES	26,118	30,494	4,375
553	0	(553)	1,382		VACATION EXP	553	0	(553)
1,069	1,653	583	1,991		PAYROLL BENEFITS	12,720	19,831	7,111
0	0	0	0		COMPUTER SUPPORT	1,750	1,750	0
0	0	0	0		CONTINUING EDUCATION	290	490	200
0	0	0	0		DUES & SUBSCRIPTIONS	406	680	274
2,460	2,869	409	2,236		ELECTRIC (ALLOCATION)	33,600	33,347	(253)
18	176	158	126		GASOLINE	667	1,768	1,102
0	0	0	0		SMALL EQUIPMENT	0	0	0
1,514	1,519	4	565		INSURANCE (ALLOCATION)	17,642	18,223	581
0	0	0	424		INTEREST EXPENSE	0	0	0
0	0	0	(5,675)		LEASE	5,065	5,065	0
0	150	150	0		MAINTENANCE & REPAIRS	0	1,800	1,800
5,951	4,301	(1,650)	7,179		PARTS & SUPPLIES	61,230	51,612	(9,618)
0	50	50	128		OFFICE SUPPLIES	280	600	320
983	651	(333)	674		PUMP MAINTENANCE	8,450	10,210	1,760
0	33	33	0		SEED, SOD, SAND	997	400	(597)
1,609	100	(1,509)	1,052		SMALL TOOLS	4,402	1,200	(3,202)
78	57	(21)	57		TELEPHONE (ALLOCATION)	910	684	(226)
17	25	8	22		TRAVEL	693	800	107
653	300	(353)	630		UNIFORM	2,282	4,000	1,718
29	23	(6)	26		WATER (ALLOCATION)	295	266	(29)
0	450	450	450		Effluent Water	5,925	6,375	450
32,459	32,940	481	27,838		TOTAL Expenses	374,029	408,472	34,443
3,361	0	3,361	5,430		Net Income/(Loss)	38,377	0	38,377

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Sep 30, 2020

77 - Fitness Center

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			
3,158	3,133	25	2,680	ASSESSMENTS, BASE	42,479	42,454	25	28,053
0	100	(100)	0	LEASE, RETAIL	0	1,200	(1,200)	0
132	0	132	0	MISCELLANEOUS OTHER	3,955	0	3,955	0
3,290	3,233	56	2,680	TOTAL Income	46,433	43,654	2,779	28,053
3,290	3,233	56	2,680	Gross Profit Margin	46,433	43,654	2,779	28,053
					Expenses			
80	500	420	859	CLEANING SUPPLIES	4,556	7,800	3,244	4,717
0	0	0	0	CONTINGENCY	2,137	0	(2,137)	0
758	932	174	131	ELECTRIC (ALLOCATION)	3,333	10,000	6,667	1,726
603	75	(528)	564	FITNESS CENTER MAINTENANCE	14,218	1,600	(12,618)	5,324
424	408	(15)	329	INSURANCE (ALLOCATION)	4,538	4,900	362	1,644
0	0	0	57	INTEREST EXPENSE	0	0	0	57
184	0	(184)	0	LANDSCAPE PLANT/SUPPLY	835	0	(835)	0
260	304	44	(1,046)	LEASE	3,380	3,645	265	207
0	0	0	478	RENTAL	1,664	0	(1,664)	5,638
1,209	824	(385)	0	SERVICE CONTRACTS	12,336	12,949	613	840
19	30	11	0	TELEPHONE (ALLOCATION)	211	360	149	0
141	160	19	50	WATER (ALLOCATION)	1,166	2,400	1,234	634
0	0	0	0	GAIN(LOSS) ON SALE OF EQUIPMENT	0	0	0	2,708
3,678	3,233	(444)	1,422	TOTAL Expenses	48,374	43,654	(4,720)	23,496
(388)	0	(388)	1,258	Net Income/(Loss)	(1,941)	0	(1,941)	4,557

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Sep 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					
1,076	0	1,076	2,096		INTEREST INCOME	7,701	0	7,701	18,784	0
1,076	0	1,076	2,096		TOTAL Income	7,701	0	7,701	18,784	0
1,076	0	1,076	2,096		Gross Profit Margin	7,701	0	7,701	18,784	0
1,076	0	1,076	2,096		Net Income/(Loss)	7,701	0	7,701	18,784	0

Herons Glen Recreation District				
Restaurant Percentages				
As of Sep 30, 2020				
Restaurant Variance Report	Month to Date		Year to Date	
	Actual	Budget	Actual	Budget
Food Dining Room	6,277	8,387	225,378	310,000
Food Lounge	10,592	15,954	278,349	320,000
Banquet Food - Residents	2,015	2,023	92,195	145,000
Banquet Food - Outside	0	0	21,561	12,350
TOTAL FOOD REVENUE	18,884	26,364	617,482	787,350
COG Food	11,855	11,864	296,833	323,240
Percentage Revenue/COG Food	62.78%	45.00%	48.07%	41.05%
Beverage Dining Room	1,449	1,918	58,661	96,000
Beverage Lounge	6,507	11,901	142,585	217,000
Banquet Beverage - Residents	238	1,195	20,562	23,000
Banquet Beverage - Outside	0	0	1,386	5,850
TOTAL BEVERAGE REVENUE	8,194	15,014	223,194	341,850
COG Beverage	2,223	3,753	61,024	85,462
Percentage Revenue/COGS Bev	27.13%	25.00%	27.34%	25.00%
PAYROLL PERCENTAGE				
Banquet, Other Revenue	0	0	953	150
Total Operating Revenue	27,078	41,378	841,630	1,129,350
Total Payroll	32,713	42,227	575,716	671,310
% Payroll/Operating Revenue	120.81%	102.05%	68.40%	59.44%
Member Rewards-Food	1,566	1,901	42,138	49,190
Member Rewards-Beverage	770	1,217	18,824	27,569
% of food revenue coming from residents	92.82%	78.08%	83.65%	78.08%
% of bev revenue coming from residents	96.84%	88.08%	93.54%	88.08%
Food Inventory	(2,688)	0	15,571	0
Beverage Inventory	127	0	13,319	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	17,283				
Series 2020 Bond Funds Rec'd via Requisition	142,965				
	<u>\$ 2,042,035</u>				
	Carryfwd from 18-19	2020 Budget	Spent through 09/30/2020	To Carryfwd to FY21	Details
Fitness Center Architect (Community Master Plan Consultant)	\$1,252	\$0	\$0	\$0	Done
Parking Lot Lighting - Outdoor Post Lights	-	10,200	10,635	-	Done
Turbidity Barrier - driving range south side	13,000	-	-	13,000	Carryfwd
Ballroom Stage Curtains	-	12,240	-	12,240	Carryfwd
Curtains & Shades	5,000	-	-	5,000	Carryfwd
Coolers - Lounge	7,500	-	-	7,500	Carryfwd
Steamer (US Food)	17,000	-	18,865	-	Done
Pizza Oven	22,500	-	-	22,500	Carryfwd
40 Qt Mixer	6,000	-	-	6,000	Carryfwd
Heavy Duty 36" Gas Range (2 @ \$4500 per)	9,000	-	-	9,000	Carryfwd
Gas 36" Salamander Broiler (2 @ \$2600 per)	5,200	-	-	5,200	Carryfwd
Solstice Fryer (70-90 lbs)	6,800	-	-	6,800	Carryfwd
83" Refrigerated Prep Table-Pantry	6,500	-	-	6,500	Carryfwd
Remote Beer System	5,500	-	5,092	408	Carryfwd
Oven-Dutch Alto Sham	5,300	-	-	5,300	Carryfwd
Hot Box for Banquet Dinner	-	6,120	-	6,120	Carryfwd
Dining Room Furniture (296 chairs; 60 tables; 7 high tops)	65,000	-	-	65,000	Carryfwd
Kitchen Service Bar	11,000	-	-	11,000	Carryfwd
Refrigeration for Freezer	25,000	-	-	25,000	Carryfwd
Umbrellas w/stands	-	5,100	-	5,100	Carryfwd
Air Handler Pro Shop - (2) Large	-	25,500	-	25,500	Carryfwd
Air Handler Admin - Large	-	14,280	-	14,280	Carryfwd
Tables (20 total tables between CR A, B & C)	5,000	-	-	5,000	Carryfwd
Additional Restroom at Tennis/Bocce/Shuffleboard	(1,693)	-	611	-	Done
Lobby Refurbishment	-	25,500	-	25,500	Carryfwd
Website Redesign	(7,000)	20,400	40	13,360	Carryfwd
Bocce Covering	50,000	-	-	-	Done
Costing Allowance		50,000	-	-	
	<u>\$ 257,859</u>	<u>\$ 169,340</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			47,921		
Fitness Center			235,381		
Fitness Center Retainage Payments			34,157		
Restaurant Project			20,350		
Filtration/Injection System - Resolution 2020-14		19,000	18,589		
Golf Course Renovation paid out of capital			156,143		
Dumpster Area Fence Enclosure from FY18			3,795		
Golf Cart/Pedestrian Bridget			500		
			<u>\$567,347</u>	<u>\$ -</u>	

	<i>Carryfwd from 18-19</i>	2020 Budget	<i>Spent through 09/30/2020</i>	<i>To Carryfwd to FY21</i>	<i>Details</i>
Variance between budget (including bal carried fwd from previous yr) & FY end expenditures				(140,148)	
Calculated carryforward into 2020-2021 Budget Yr				\$ 1,474,688	
Golf Course Special Improvements Fund					
Ron Garl \$20k	4,277			4,277	
Total Capital Expenditures			\$ 567,347		
Reconciliation with GL Bank Accounts					
(Amount Including 4 qtrly transfers from operating only)			\$ 1,474,688		
Amount used from Capital Intermediate Acct to pay DR Horton expenditures per Board 02.11.2020			\$ 94,760		
DeLisi Fitzgerald Inv# 21491-18 Ck# 1150			\$ 1,753	Outstanding AP	
Waldrop Engineering Inv# 0029651 Ck# 1152			\$ 2,950	Outstanding AP	
FIS Outdoor Inv# 3583525 Ck# 1151			\$ 80,718	Outstanding AP	
Global Irrigation Solutions, LLC Inv# RP092920 Ck# 1154			\$ 9,780	Outstanding AP	
Tincher Concrete Inv# 24286 originally paid out of Def Maint. - Tfr to Deferred Maintenance 10/07/2020			\$ 14,083	Outstanding AP	
VISA Inv#'s 09-08-20, 09-09-20*1 & 09-24-20*2 Ck# 1149			\$ 799	Outstanding AP	
Commercial Fitness Products Inv# A009154 Ck# 1153			\$ 385	Outstanding AP	
FGUA Inv# J01015 0149 Ck# 1157 11/05/2020			\$ 2,475	Outstanding AP	
Gates Butz Int'l Inv# App# 10 - FINAL Ck# 1160 11/09/2020			\$ 10,339	Outstanding AP	
			\$ 1,692,729		
00-1088 FineMark - Capital Checking			252		
00-1130 FL Prime State Board Admin-Capital			1,692,474		
			\$ 1,692,726		

<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	2,550				
Resident Small Request Fund from FY19	7,500				
	\$ 485,665				
	Carryfwd from 18-19	2020 Budget	Spent through 09/30/20	To Carryfwd to FY21	Details
Tree trimming throughout property & golf course	\$ 4,761	\$ 30,600	\$ 18,250	\$ 17,111	Carryfwd
Landscape (All Rec Dist facilities)	2,000	2,040	2,018	2,022	Carryfwd
Trees throughout property (replacement/removal)	-	2,040	3,000	-	Done
Parking lot traffic signs	-	1,000	615	-	Done
Cart/Multi Use Path (asphalt Via La Quinta to Kaidon Ln)	12,000	3,060	-	15,060	Carryfwd
Bridge	-	510	-	-	Done
Cart Path- Golf Course (concrete)	7,500	7,500	-	-	Done
Maintain Seawalls (#1, #4 & #7)	3,000	3,060	-	-	Done
Clean Clubhouse Roof - Wet it and forget it	-	8,160	275	7,885	Carryfwd
Clubhouse Roof Checkup & Cracked Tile Repair	6,777	4,590	3,220	8,147	Carryfwd
Conservation Easement Maintenance (exotic removal)	-	7,140	-	7,140	Carryfwd
Palmetto Trimming (includes pinestraw & disposal)	28	30,600	8,028	22,600	Carryfwd
Tint windows in rest/lounge/admin hall/pro shop	4,285	-	-	-	Done
Aesthetic Clubhouse Facility Improvements	5,058	10,200	14,286	972	Carryfwd
Replace fire sprinkler heads (outdated)	-	2,652	1,747	-	Done
Telephone system	-	4,290	4,450	-	Done
Pool area restroom update and refurbish	-	15,300	-	15,300	Carryfwd
Flat roof over restaurant - maintenance	-	3,060	-	3,060	Carryfwd
Freezer refrigeration (floor repair)	-	3,060	-	-	Done
Ballroom Divider	5,000	-	-	5,000	Carryfwd
Lake erosion: property	6,790	51,000	48,525	9,265	Carryfwd
Replace bubblers (\$2500 we own 2)	-	2,550	776	1,775	Carryfwd
Replace fountains (\$3k) we own 4	-	3,060	-	3,060	Carryfwd
Clean, Repair & Seal all pool area pavers	5,800	-	-	5,800	Carryfwd
Furniture - replace loungers & chairs with brown	3,380	1,020	5,565	-	Done
Pool pipe/leak maintenance/pump replacement	-	4,080	13,489	-	Done
IT Switch replacement (2) 24 port G & (1) 8port G PO	-	1,836	1,121	-	Done
Card rooms carpet/flooring	-	10,200	-	10,200	Carryfwd
Board Room/F&B office Carpet/flooring	-	4,080	-	4,080	Carryfwd
Main Lobby Carpet/Floor	-	15,300	-	15,300	Carryfwd
Ballroom Dance Floor -Wood	17,000	-	-	17,000	Carryfwd
Ballroom paint	-	4,080	-	4,080	Carryfwd
Restaurant carpet replacement	-	15,300	-	15,300	Carryfwd
UDS/Hood/Fan/Fire Package 12 year maint (replace hoses, regulators, tanks & chemicals)	-	3,060	3,045	-	Done
Lounge Hardwood floor	14,903	-	-	14,903	Carryfwd
Irrigation Pump Repairs	-	10,200	7,172	3,028	Carryfwd
Drainage	6	3,060	1,500	1,566	Carryfwd
Paint pumphouses	1,500	-	136	1,364	Carryfwd
Pumphouse building maintenance	1,000	1,020	-	2,020	Carryfwd
Filter Disks for Hoover Filtration System	-	10,200	10,755	-	Done
Wind screen	1,434	1,020	400	2,054	Carryfwd
Nets (6)	1,800	918	-	2,718	Carryfwd
Shuffleboard Resurfacing of Courts	-	15,300	-	15,300	Carryfwd

	<i>Carryfwd from 18-19</i>	2020 Budget	Spent through 09/30/20	To Carryfwd to FY21	<i>Details</i>
Shuffleboard Overhead shelter - refurbish/repair	-	5,100	-	5,100	Carryfwd
	\$ 104,021	\$ 301,246			
Items not in original budget but approved by Board:					
Pool Remarcite			2,250		
Pickleball fence & repairs			4,090		
Thorguard Maintenance - FY21 Budget			1,248		
Total Deferred Expenditures			\$ 155,960	\$ 238,209	
Variance between budget & FY end expenditures				11,099	
Calculated carryforward into 2020-21 Budget Yr				\$ 76,497	
Resident Small Requests - \$7500 Approved from FY19 Surplus		7,500	-	\$ 7,500	Carryfwd
Total Deferred & RSR Expenditures			\$ 155,960	GL 93-7600	
Reconciliation with GL Bank Accounts					
(Amount Including 4 qtlly transfers from operating only)			\$ 329,705		
Visa Pool Doctor & Forestry Resource Svcs Ck# 1122 10/14/2020			3,222	AP Outstanding	
Johnson Controls Ck# 1124 10/14/2020			1,747	AP Outstanding	
Gordon's Pool & Spa Svc Ck# 1123 10/14/2020			1,320	AP Outstanding	
GCID Lake Bank work 80% complete, not invoiced			43,225	AP Outstanding	
Tincher Concrete Construction paid out of Deferred and reclassified to the golf course renovation. Funds were moved back into the deferred maintenance account on 10/07/2020			(14,083)	Tfr from Cap Outstanding	
			\$ 365,137	GL Bank Reconciliation	
00-1131 FL Prime State Board - Deferred			\$ 352,610		
00-1142 FineMark Deferred			12,526		
			\$ 365,136		