

**Hérons Glen Recreation District  
FUND BALANCE REPORT  
As of Mar 31, 2022**

ACCOUNT DESCRIPTION	BANK NAME	GL ACCT#	INT RATE	ACCT TYPE	
<b>OPERATING ACCOUNTS</b>					
	Petty Cash	00-1010	0.00%	Cash, Petty	\$200
	FineMark - Operating	00-1138	0.03%	Cash, Operating	\$344,211
	SBA Fund A - Florida Prime - Operating	00-1051	0.13%	Cash, Operating	\$3
<b>TOTAL OPERATING ACCOUNTS</b>					<b>\$344,414</b>
<b>RESERVES</b>					
<b>DEFERRED MAINTENANCE</b>					
	FineMark Bank - Deferred Maintenance	00-1142	0.03%	Cash, Reserved	\$0
	SBA Fund A - Florida Prime - Deferred Maintenance	00-1131	0.13%	Cash, Reserved	\$647,059
<b>TOTAL DEFERRED MAINTENANCE</b>					<b>\$647,059</b>
<b>CAPITAL RESERVE</b>					
	FineMark Bank - Capital	00-1088	0.03%	Cash, Reserved	\$4
	FineMark Bank - Long Term Capital Reserve Fund	00-1089	0.03%	Cash, Reserved	\$0
	SBA Fund A - Florida Prime - Capital Fund	00-1130	0.13%	Cash, Reserved	\$1,383,381
	SBA Fund A - Florida Prime - Long Term Capital Reserve Fund	00-1132	0.13%	Cash, Reserved	\$2,019,400
<b>TOTAL CAPITAL RESERVE</b>					<b>\$3,402,785</b>
<b>UNINSURED LOSSES RESERVE</b>					
	FineMark Money Market - Uninsured Losses Reserve Fund	00-1134	0.20%	Cash, Reserved	\$0
	SBA Fund A - Florida Prime - Uninsured Losses Reserve Fund	00-1141	0.13%	Cash, Reserved	\$350,267
<b>TOTAL UNINSURED LOSSES RESERVE</b>					<b>\$350,267</b>
<b>PROJECTS</b>					
	FineMark Money Market - GCM Special Improvements Fund	00-1128	0.13%	Cash, Reserved	\$250,062
	SBA Fund A - Florida Prime - Golf Course Special Improvements Fund	00-1144	0.13%	Cash, Reserved	\$176,245
<b>TOTAL PROJECTS</b>					<b>\$426,307</b>
	2020 Bond Funds - 0000 - Revenue Fund	00-1410			\$1,761,491
	2020 Bond Funds - 0001 - Interest Fund	00-1411			\$0
	2020 Bond Funds - 0008 - Acquisition & Construction Fund	00-1417			\$6,524,102
	2020 Bond Funds - 0009 - Cost of Issuance Fund	00-1418			\$0
	2020 Bond Funds - 0004 - Debt Reserve Fund	00-1419			\$444,072
					<b>\$8,729,665</b>
<b>TOTAL RESERVE ACCOUNTS</b>					<b>\$13,556,083</b>

**Hérons Glen Recreation District  
BALANCE SHEET**

	AS OF MAR 31, 2022	LAST FISCAL YEAR END
<b>ASSETS</b>		
<b>CASH &amp; CASH EQUIVALENTS</b>		
CASH, PETTY	200	200
CASH, OPERATING	344,214	1,018,126
CASH, RESERVED	4,826,418	4,511,060
<b>TOTAL CASH &amp; CASH EQUIVALANETS</b>	<b>5,170,832</b>	<b>5,529,386</b>
ACCOUNTS RECEIVABLE	1,055,698	36,734
ACCOUNTS RECEIVABLE, OTHER	36,637	3,592
ACCOUNTS RECEIVABLE, SUB-ASSOCIATIONS	(67,828)	0
ALLOWANCE FOR BAD DEBT	(1,000)	(1,000)
INVENTORY, PRO SHOP	0	22,015
INVENTORY, RESTAURANT	48,494	32,248
INVENTORY, GAS	8,158	5,009
PREPAID	87,255	52,157
PR BENEFITS CLEARING	755	(622)
GRATUITIES CLEARING	(15,253)	(4,121)
EMPLOYEE CHRISTMAS FUND	485	109
<b>TOTAL CURRENT ASSETS</b>	<b>6,324,233</b>	<b>5,675,506</b>
<b>RESTRICTED ASSETS</b>		
2020 SERIES BOND FUNDS - REVENUE FUND	1,761,491	460,535
2020 SERIES BOND FUNDS - ACQUISITION &	6,524,102	7,373,006
2020 SERIES BOND FUNDS - DEBT RESERVE FUND	444,072	444,072
<b>TOTAL RESTRICTED ASSETS</b>	<b>8,729,665</b>	<b>8,277,613</b>
<b>WORK IN PROCESS</b>		
WIP - CLUBHOUSE IMPROVEMENTS - BOND	211,137	82,337
WIP - GOLF COURSE RENOVATION - BOND	5,914,260	5,720,002
WIP - CLIS - BOND	134,660	100,972
WIP - RESTAURANT - BOND	27,239	27,239
WIP - STORAGE BUILDING - BOND	35,200	34,680
WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS	6,800	0
WIP - CART/PEDESTRIAN BRIDGE - BOND	500	500
WIP - DRIVING RANGE RESTROOM	13,715	13,195
WIP -- BOCCE COURTS - BOND	23,410	16,690
WIP - POOL DECK - BOND	16,385	15,865
WIP - PICKLEBALL COURTS - BOND	19,232	18,365
WIP - TENNIS AWNING/PAVERS - BOND	49,253	0
WIP - PERMEATION RETENTION POND - BOND	59,749	0
WIP - MULTI-USE PATH - BOND	23,559	0
<b>TOTAL WORK IN PROCESS</b>	<b>6,535,098</b>	<b>6,029,845</b>

	AS OF MAR 31, 2022	LAST FISCAL YEAR END
<b>PROPERTY, PLANT &amp; EQUIPMENT</b>		
ORIGINAL PURCHASE - REAL PROPERTY & EQUIPMENT	2,549,232	2,549,232
EQUIPMENT - CAPITAL LEASE	2,878,471	2,846,662
PROPERTY & IMPROVEMENTS	616,003	616,003
CLIS SYSTEM	9,609,479	9,609,479
ACCUMULATED DEPRECIATION	2,382,328	2,382,328
	(12,811,642)	(12,406,724)
<b>TOTAL NET PROPERTY, PLANT &amp; EQUIP</b>	<b>5,223,871</b>	<b>5,596,980</b>
<b>LAND</b>		
LAND ORIGINAL	13,465,491	13,465,491
<b>TOTAL LAND</b>	<b>13,465,491</b>	<b>13,465,491</b>
<b>OTHER ASSETS</b>		
SPECIAL ASSESSMENT RECEIVABLE	28,620,000	28,620,000
2020 SERIES BOND INSURANCE PREMIUM	248,919	248,919
DEPOSITS, LONG TERM	125,029	2,900
HOLE IN ONE ACCOUNT	47	(912)
<b>TOTAL OTHER ASSETS</b>	<b>28,993,995</b>	<b>28,870,907</b>
<b>TOTAL ASSETS</b>	<b>69,272,354</b>	<b>67,916,342</b>
<b>LIABILITIES &amp; FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
<b>PAYABLE FROM CURRENT ASSETS</b>		
ACCOUNTS PAYABLE, TRADE	410,546	549,750
ACCRUED INTEREST	0	370,250
GOLF SHOP CONSIGNMENT SALES & CLUB RENTALS	14,808	0
SALES TAXES PAYABLE	2,756	56,019
ACCRUED EXPENSES	141,005	123,120
CAPITAL LEASE - CURRENT	113,918	113,918
DEPOSITS - BALLROOM & LOCKER	760	685
GIFT CARDS & GROUPONS	35,443	28,994
CREDIT BOOK	13,639	5,792
HOLE IN ONE CLUB	1,600	1,200
2020 SERIES BONDS PAYABLE - SHORT TERM	895,000	895,000
	1,629,475	2,144,728
<b>DEFERRED REVENUES</b>		
DEFERRED BASE ASSESSMENTS	535,306	14,650
DEFERRED CAPITAL RESERVE	91,000	2,406
DEFERRED ASSESSMENT, MAINT. RESERV	83,200	2,112
DEFERRED ASSMNTS, USER FEES	102,438	1,206
DEFERRED GOLF ANNUAL DUES	593,650	984,510
DEFERRED ANNUAL RANGE & HANDICAP	7,725	5,061
<b>TOTAL PAYABLES FROM CURRENT ASSETS</b>	<b>3,042,794</b>	<b>3,154,673</b>

**AS OF MAR 31, 2022****LAST FISCAL YEAR END****LONG-TERM LIABILITIES**

2020 SERIES BONDS PAYABLE	27,725,000	27,725,000
2020 SERIES BONDS PAYABLE - PREMIUM/DISCOUNT	1,918,569	1,918,569
2020 SERIES BONDS - DEFERRED OUTFLOW	(844,069)	(844,069)
CAPITAL LEASE- LONG TERM	150,926	150,926
<b>TOTAL LONG-TERM LIABILITIES</b>	<b>28,950,426</b>	<b>28,950,426</b>

**FUND EQUITY**

CONTRIBUTED CAPITAL	39,627,310	39,627,310
ASSOCIATION EQUITY(DEFICIT)	(4,666,927)	(4,796,018)
PROFIT/(LOSS)	1,467,892	129,091
RETAINED EARNINGS-RESERVED	850,861	850,861
<b>TOTAL FUND EQUITY(DEFICIT)</b>	<b>37,279,134</b>	<b>35,811,243</b>

**TOTAL LIABILITIES & FUND EQUITY**

<b>69,272,354</b>	<b>67,916,342</b>
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**Heron's Glen Recreation District**  
**Income Statement**  
**Mar 31, 2022**

Non-Golf Operations	This Month				Year to Date				Annual Budgets	
	Actual	Budget	Variance	Last Yr	Actual	Budget	Variance	Last Yr	FY22 2021-22	FY21 2020-21
<b>REVENUE</b>										
Admin	90,112	85,015	5,097	72,283	514,206	519,368	(5,162)	488,629	940,571	956,859
Restaurant	172,749	183,153	(10,404)	96,678	841,013	945,436	(104,423)	556,348	1,530,601	1,235,752
Clubhouse	67,800	67,800	0	65,147	411,143	410,690	452	391,361	802,012	755,984
CLIS	37,861	34,848	3,013	34,384	217,017	215,673	1,344	211,046	425,701	389,446
Fitness Center	5,089	5,004	85	4,605	38,619	37,481	1,138	32,325	70,326	61,349
Assessments Included With Above Revenue	159,442	159,431	11	157,488	1,129,893	1,129,882	11	1,130,089	2,301,034	2,186,902
<b>EXPENSES</b>										
Admin	89,105	85,015	4,089	58,892	484,529	519,368	(34,840)	401,123	940,571	956,859
Restaurant	199,348	183,153	16,195	115,187	897,317	945,436	(48,120)	596,923	1,530,601	1,235,752
Clubhouse	64,131	67,800	(3,669)	64,485	411,506	410,690	816	362,965	802,012	755,984
CLIS	39,720	34,848	4,872	33,994	216,642	215,673	969	185,591	425,701	389,446
Fitness Center	5,749	5,004	745	3,586	32,012	37,481	(5,469)	27,105	70,326	61,349
<b>Total Revenue</b>	<b>373,611</b>	<b>375,820</b>	<b>(2,209)</b>	<b>273,096</b>	<b>2,021,998</b>	<b>2,128,649</b>	<b>(106,651)</b>	<b>1,679,709</b>	<b>3,769,211</b>	<b>3,399,390</b>
<b>Total Expenses</b>	<b>398,052</b>	<b>375,820</b>	<b>22,232</b>	<b>276,145</b>	<b>2,042,005</b>	<b>2,128,649</b>	<b>(86,644)</b>	<b>1,573,706</b>	<b>3,769,211</b>	<b>3,399,390</b>
<b>Total Assessments Included With Revenue</b>	<b>159,442</b>	<b>159,431</b>	<b>11</b>	<b>157,488</b>	<b>1,129,893</b>	<b>1,129,882</b>	<b>11</b>	<b>1,130,089</b>	<b>2,301,034</b>	<b>2,186,902</b>
<b>OPERATIONS - Non-Golf Net Income</b>	<b>(24,442)</b>	<b>(0)</b>	<b>(24,441)</b>	<b>(3,048)</b>	<b>(20,007)</b>	<b>(0)</b>	<b>(20,007)</b>	<b>106,003</b>	<b>(0)</b>	<b>0</b>
<b>Golf Operations</b>										
<b>REVENUE</b>										
Pro Shop	188,282	231,982	(43,700)	141,143	798,343	1,078,772	(280,429)	818,716	1,953,722	1,643,571
GCM	0	0	0	0	0	0	0	0	0	0
<b>EXPENSES</b>										
Pro Shop	47,030	52,361	(5,331)	41,692	230,778	307,347	(76,569)	232,068	547,809	381,435
GCM	140,526	107,095	33,432	79,759	748,250	717,077	31,174	560,500	1,405,914	1,262,136
<b>Golf Total Revenue</b>	<b>188,282</b>	<b>231,982</b>	<b>(43,700)</b>	<b>141,143</b>	<b>798,343</b>	<b>1,078,772</b>	<b>(280,429)</b>	<b>818,716</b>	<b>1,953,722</b>	<b>1,643,571</b>
<b>Golf Total Expenses</b>	<b>187,556</b>	<b>159,456</b>	<b>28,101</b>	<b>121,451</b>	<b>979,028</b>	<b>1,024,424</b>	<b>(45,396)</b>	<b>792,568</b>	<b>1,953,723</b>	<b>1,643,571</b>
<b>Golf Net Income</b>	<b>726</b>	<b>72,526</b>	<b>(71,801)</b>	<b>19,692</b>	<b>(180,685)</b>	<b>54,348</b>	<b>(235,034)</b>	<b>26,148</b>	<b>(1)</b>	<b>(1)</b>
<b>NET INCOME ALL DEPTS.</b>	<b>(23,716)</b>	<b>72,526</b>	<b>(96,242)</b>	<b>16,643</b>	<b>(200,692)</b>	<b>54,348</b>	<b>(255,041)</b>	<b>132,151</b>	<b>(2)</b>	<b>(0)</b>

**Herons Glen Recreation District  
Consolidated as of Mar22 - Trend**

	Period 1-2021	Period 2-2021	Period 3-2021	Period 4-2022	Period 5-2022	Period 6-2022	Forecasted	FY22 Adopted	%
	OCT	NOV	DEC	JAN	FEB	MAR	Yr End	2021-2022	+/-
	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Budget	Budget
<b>Non-Golf Operations</b>									
<u>REVENUE</u>									
Admin	97,506	68,888	71,107	85,590	101,003	90,112	935,408	940,571	-0.55%
Restaurant	117,863	116,515	137,736	140,517	155,633	172,749	1,426,178	1,530,601	-6.82%
Clubhouse	66,521	77,673	63,063	68,651	67,435	67,800	802,464	802,012	0.06%
CLIS	38,111	33,937	36,270	37,585	33,253	37,861	427,045	425,701	0.32%
Fitness Center	5,515	10,871	5,478	4,870	6,796	5,089	71,464	70,326	1.62%
Assessments Included With Above Revenue	214,179	206,298	197,168	183,458	169,348	159,442	2,301,045	2,301,034	0.00%
<u>EXPENSES</u>									
Admin	70,325	89,058	76,801	73,932	85,308	89,105	905,731	940,571	-3.70%
Restaurant	95,936	134,671	141,555	156,128	169,678	199,348	1,482,481	1,530,601	-3.14%
Clubhouse	69,582	81,701	63,954	68,755	62,214	64,131	801,658	802,012	-0.04%
CLIS	31,448	32,361	37,351	38,129	37,633	39,720	426,670	425,701	0.23%
Fitness Center	5,201	4,247	4,486	5,918	7,581	5,749	66,027	70,326	-6.11%
<b>Total Revenue</b>	<b>325,517</b>	<b>307,884</b>	<b>313,654</b>	<b>337,213</b>	<b>364,120</b>	<b>373,611</b>	<b>3,662,560</b>	<b>3,769,211</b>	<b>-2.83%</b>
<b>Total Expenses</b>	<b>272,492</b>	<b>342,039</b>	<b>324,146</b>	<b>342,863</b>	<b>362,414</b>	<b>398,052</b>	<b>3,682,567</b>	<b>3,769,211</b>	<b>-2.30%</b>
<b>Total Assessments Included With Revenue</b>	<b>214,179</b>	<b>206,298</b>	<b>197,168</b>	<b>183,458</b>	<b>169,348</b>	<b>159,442</b>	<b>2,301,045</b>	<b>2,301,034</b>	<b>0.00%</b>
<b>OPERATIONS - Non-Golf Net Income</b>	<b>53,025</b>	<b>(34,155)</b>	<b>(10,492)</b>	<b>(5,650)</b>	<b>1,706</b>	<b>(24,442)</b>	<b>(20,007)</b>	<b>(0)</b>	
<b>Golf Operations</b>									
<u>REVENUE</u>									
Pro Shop	86,281	86,280	112,190	146,396	178,914	188,282	1,673,292	1,953,722	-14.35%
GCM	-	-	-	-	-	-	-	-	
<u>EXPENSES</u>									
Pro Shop	19,536	30,228	38,382	43,004	52,597	47,030	471,239	547,809	-13.98%
GCM	141,863	150,245	107,346	98,343	109,927	140,526	1,437,088	1,405,914	2.22%
<b>Golf Total Revenue</b>	<b>86,281</b>	<b>86,280</b>	<b>112,190</b>	<b>146,396</b>	<b>178,914</b>	<b>188,282</b>	<b>1,673,292</b>	<b>1,953,722</b>	<b>-14.35%</b>
<b>Golf Total Expenses</b>	<b>161,399</b>	<b>180,474</b>	<b>145,728</b>	<b>141,347</b>	<b>162,524</b>	<b>187,556</b>	<b>1,908,327</b>	<b>1,953,723</b>	<b>-2.32%</b>
<b>Golf Net Income</b>	<b>(75,117)</b>	<b>(94,194)</b>	<b>(33,538)</b>	<b>5,049</b>	<b>16,389</b>	<b>726</b>	<b>(235,035)</b>	<b>(1)</b>	
<b>NET INCOME ALL DEPTS.</b>	<b>(22,092)</b>	<b>(128,349)</b>	<b>(44,030)</b>	<b>(601)</b>	<b>18,096</b>	<b>(23,716)</b>	<b>(255,042)</b>	<b>(2)</b>	

**Hérons Glen Recreation District**  
**TOTAL VARIANCE REPORT**  
**Mar 31, 2022**

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE  Favorable / (Unfavorable)	ACTUAL YTD	BUDGET YTD	VARIANCE  Favorable / (Unfavorable)
<b>ADMINISTRATION</b>						
Operating Revenue	22,432	17,335	5,097	94,445	99,607	(5,162)
Operating Expenses	89,105	85,015	(4,089)	484,529	519,368	34,840
Operating Income	(66,672)	(67,680)	1,008	(390,084)	(419,761)	29,677
Assessment	67,680	67,680	0	419,761	419,761	0
Net Income	1,008	0	<b>1,008</b>	29,677	0	<b>29,677</b>
<b>RESTAURANT</b>						
Operating Revenue	172,998	183,402	(10,404)	679,952	784,375	(104,423)
Operating Expenses	199,348	183,153	(16,195)	897,317	945,436	48,120
Operating Income	(26,350)	249	(26,599)	(217,364)	(161,061)	(56,303)
Assessment	(249)	(249)	0	161,061	161,061	0
Net Income	(26,599)	(0)	<b>(26,599)</b>	(56,303)	(0)	<b>(56,303)</b>
<b>CLUBHOUSE</b>						
Operating Revenue	0	0	0	11,652	11,200	452
Operating Expenses	64,131	67,800	3,669	410,336	410,690	354
Operating Income	(64,131)	(67,800)	3,669	(398,684)	(399,490)	807
Assessment	67,800	67,800	0	399,490	399,490	0
Net Income	3,669	0	<b>3,669</b>	807	0	<b>807</b>
<b>CLIS Dept.</b>						
Operating Revenue	18,503	15,502	3,002	104,017	102,685	1,333
Operating Expenses	39,720	34,848	(4,872)	216,642	215,673	(969)
Operating Income	(21,216)	(19,346)	(1,870)	(112,625)	(112,988)	364
Assessment	19,357	19,346	11	113,000	112,988	11
Net Income	(1,859)	(0)	<b>(1,859)</b>	375	(0)	<b>375</b>
<b>Fitness Center</b>						
Operating Revenue	235	150	85	2,038	900	1,138
Operating Expenses	5,749	5,004	(745)	33,182	37,481	4,299
Operating Income	(5,514)	(4,854)	(660)	(31,144)	(36,581)	5,438
Assessment	4,854	4,854	0	36,581	36,581	0
Net Income	(660)	(0)	<b>(660)</b>	5,438	(0)	<b>5,438</b>
<b>SUBTOTAL</b>						
Total Operating Revenues	214,169	216,389	(2,220)	892,105	998,767	(106,662)
Total Assessments	159,442	159,431	11	1,129,893	1,129,882	11
Total Operating Expenses	398,052	375,820	(22,232)	2,042,005	2,128,649	86,644
Net Income	(24,442)	(0)	<b>(24,441)</b>	(20,007)	(0)	<b>(20,007)</b>

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE Favorable / (Unfavorable)	ACTUAL YTD	BUDGET YTD	VARIANCE Favorable / (Unfavorable)
<b>GOLF MAINTENANCE</b>						
Operating Revenue	0	0	0	0	0	0
Operating Expenses	140,526	107,095	(33,432)	748,250	717,077	(31,174)
Net Income	(140,526)	(107,095)	<b>(33,432)</b>	(748,250)	(717,077)	<b>(31,174)</b>
<b>PRO SHOP</b>						
Operating Revenue	188,282	231,982	(43,700)	798,343	1,078,772	(280,429)
Operating Expenses	47,030	52,361	5,331	230,778	307,347	76,569
Net Income	141,252	179,621	<b>(38,369)</b>	567,565	771,425	<b>(203,860)</b>
<b>ALL DEPARTMENTS</b>						
Total Operating Revenues	402,451	448,371	(45,920)	1,690,448	2,077,539	(387,091)
Total Assessments	159,442	159,431	11	1,129,893	1,129,882	11
Total Operating Expenses	585,609	535,276	(50,333)	3,021,033	3,153,073	132,039
Net Income	(23,716)	72,526	<b>(96,242)</b>	(200,692)	54,348	<b>(255,041)</b>
<i>From Golf Operations</i>	726	72,526	<b>(71,801)</b>	(180,685)	54,348	<b>(235,034)</b>
<i>From Other than Golf Operations</i>	(24,442)	(0)	<b>(24,441)</b>	(20,007)	(0)	<b>(20,007)</b>

<b>HGRD Variance</b>				
<b>Mar-22</b>				
	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>Explanation</b>
	<b>This Month</b>	<b>This Month</b>	<b>Favorable / (Unfavorable)</b>	
<b>Administration</b>				
Concert Series Revenue	11,908	10,820	1,088	197 Individual tickets sold for the 02/11 show. Budgeted for 130.
Misc. Other Income	7,633	4,287	3,346	13 new owner closings (2 rush) and 21 notary services. YTD \$2,247 better than budget with a total of 35 new owner closings.
Professional Fees	13,449	12,086	(1,363)	Assistance with capital asset system implementation. YTD \$1360 better than budget.
<b>Restaurant</b>				
Dining Room Food & Bev	52,172	80,008	(27,836)	Decreased revenue based on lower price-point menu items due to increased food cost and availability. SMLY was \$38,407 ↑36%.
Lounge Food & Bev	86,896	73,195	13,701	Lower food price-points attracting people to the lounge. SMLY was \$46,380 ↑87%.
COS, Food	56,056	54,905	(1,151)	Suppliers are increasing prices and adding fuel surcharges and delivery fees. 46.85% to a budget of 42.00%, YTD 45.71% to a budget of 42.00%.
COS, Beverage	17,396	13,696	(3,701)	Suppliers are increasing prices and adding fuel surcharges and delivery fees. Forced to purchase more product due to minimum order requirements. 32.61% to a budget 26.00%. YTD 29.13% to a budget of 26.00%
Payroll, Service	24,818	21,797	(3,021)	Monday events cause servers to come in when we are usually closed.
H-2B Additional Expenses	1,393	140	(1,253)	Room and board exceeds amount collected from H-2B employees approximately \$ 1,200 every month.
Advertising	2,183	850	(1,333)	Contract buyouts from temp agency for two dishwashers.
Casual Labor	1,420	400	(1,020)	To temporarily fill dishwasher position.
Entertainment/Decorations	2,471	50	(2,421)	Men's Night and Ladies' Night one month early - budgeted in Apr. Fresh flowers for dining room centerpieces
Linen	1,082	2,555	1,473	Was unavailable due to supply chain issues
Member Rewards - Food	7,274	8,521	1,247	Percentage of food revenue coming from residents continues to decrease. Budget was 82.77% and Mar22 was only 75.63%.
Propane Gas	4,000	2,533	(1,467)	Cost of propane has increased significantly.
Resident Event Decoration/Ent	(2,447)	-	2,447	Net profit from the Del Prados event.
Service Contracts	2,126	1,088	(1,038)	Increase cost of grease removal and kitchen exhaust vent system cleaning was budgeted in April
Small Equipment - Kitchen	1,500	75	(1,425)	Purchased espresso machine.
Supplies	4,353	2,278	(2,075)	Purchasing in bulk when products become available due to supply chain issues.
<b>Clubhouse</b>				
Payroll	14,673	17,785	3,112	Down an employee
Security	3,705	1,400	(2,305)	Cameras installed to protect golf cart fleet
<b>CLIS</b>				
Misc. Other Income	3,502	500	3,002	New mainline irrigation hook-ups for DR Horton homes off Mystic Way.
Payroll, OT	2,386	518	(1,868)	Additional labor on weekends to keep up with work orders and watering due to draught conditions.
<b>Fitness Center</b>				
No significant Variances			-	
<b>Golf Maintenance</b>				

	Actual	Budget	Variance	Explanation
	This Month	This Month	Favorable / (Unfavorable)	
Payroll, OT	3,385	1,139	(2,246)	Down one employee, so other employees have to makeup the slack. Mechanic doesn't have an assistant yet.
Payroll Benefits	4,308	7,741	3,433	New employees not yet eligible for health benefits.
Chemicals	5,617	3,000	(2,617)	Purchased additional water retention chemicals on 95 acres to help during draught. YTD \$7,122 worse than budget.
Fertilizer	41,311	13,000	(28,311)	Six months supply for greens, tees & fairways
Gasoline	4,728	2,044	(2,684)	Fuel prices continue to rise sharply across the globe
Maintenance & Repairs	1,851	300	(1,551)	Fence outside the building for security purposes.
Maintenance, Equipment	6,295	5,100	(1,195)	Purchased a reel motor for triplex.
<b>Pro Shop</b>				
Membership Fees	98,942	119,123	(20,181)	585 members as of 02/28/22; budgeted for 603. 586 members as of 03/10/22
Outside Play	84,529	94,611	(10,082)	Limited tee times for outside play
<i>Pro Shop Mds / COS / Consignment GP</i>	2,454	4,650	(2,196)	<i>Net Pro Shop Merchandise, Cost of Sales &amp; Consignment Gross Profit (10%)</i>
Payroll	26,310	21,884	(4,426)	More staffing needed to meet expectations of membership. Wage increases for inside staff.
Advertising	3,640	1,000	(2,640)	Article in Golfers Guide. YTD \$4250 better than budget.

**Heron's Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT Mar 31, 2022**  
**00 - Administration**

Actual This Month	This Mth Budget	Variance Favorable / (Unfavorable)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Favorable / (Unfavorable)	Actual YTD Last Yr
<b>Income</b>								
67,680	67,680	0	63,965	ASSESSMENTS, BASE	419,761	419,761	0	443,368
11,908	10,820	1,088	0	CONCERT SERIES REVENUE	48,194	56,600	(8,406)	0
1,403	1,403	0	1,362	HOA ACCOUNTING INCOME	8,418	8,418	0	8,173
1,185	400	785	420	INTEREST INCOME	3,093	2,400	693	3,546
303	425	(122)	413	LATE FEE/MEMBER INTEREST	3,619	3,315	304	3,051
7,633	4,287	3,346	6,122	MISCELLANEOUS OTHER INCOME	31,120	28,874	2,247	30,491
<b>90,112</b>	<b>85,015</b>	<b>5,097</b>	<b>72,283</b>	<b>TOTAL Income</b>	<b>514,206</b>	<b>519,368</b>	<b>(5,162)</b>	<b>488,629</b>
<b>90,112</b>	<b>85,015</b>	<b>5,097</b>	<b>72,283</b>	<b>Gross Profit Margin</b>	<b>514,206</b>	<b>519,368</b>	<b>(5,162)</b>	<b>488,629</b>
<b>Expenses</b>								
34,006	33,089	(917)	28,296	PAYROLL	196,530	204,707	8,177	170,065
194	0	(194)	119	PAYROLL, O.T.	807	0	(807)	768
4,758	4,673	(85)	3,939	PAYROLL TAXES & FEES	29,670	34,715	5,045	25,304
6,361	5,928	(433)	4,961	PAYROLL BENEFITS	39,141	36,942	(2,199)	35,329
10,561	10,420	(141)	0	CONCERT SERIES EXPENSES	41,302	54,100	12,798	0
0	0	0	0	ADVERTISING	187	0	(187)	309
0	25	25	0	AED TRAINING & SUPPLIES	1,175	475	(700)	1,275
108	175	67	117	COMPLIMENTARY MEALS	423	1,050	627	721
6,439	6,396	(43)	5,100	COMPUTER SUPPORT	36,604	38,628	2,024	28,509
0	0	0	0	Contingency	0	0	0	10,010
1,000	90	(910)	0	CONTINUING EDUCATION	2,245	2,760	515	0
1,408	570	(838)	570	DUES & SUBSCRIPTIONS	2,767	2,441	(326)	2,556
1,343	1,409	66	1,262	ELECTRIC (ALLOCATION)	7,576	8,435	859	7,735
41	50	9	0	EMPLOYEE APPRECIATION	5,224	6,100	876	5,346
0	225	225	(950)	GRATIS FOOD/BEV	0	825	825	177
2,548	2,548	0	2,071	INSURANCE (ALLOCATION)	15,287	15,287	0	12,424
0	0	0	0	LICENSES & TAXES	1,377	1,345	(32)	1,373
2,754	3,500	746	1,512	BANK CHARGES	6,983	10,750	3,767	4,704
1,988	1,963	(25)	2,409	OFFICE EQUIPMENT	8,127	8,353	226	9,622
448	773	325	1,586	OFFICE SUPPLIES	4,226	4,635	409	4,442
500	500	0	0	POSTAGE	3,061	3,000	(61)	2,491
13,449	12,086	(1,363)	7,413	PROFESSIONAL FEES	77,745	79,105	1,360	75,660
20	0	(20)	113	HGRD SOCIAL EVENTS / MEMBER RELATIONS	20	700	680	113
349	456	107	299	TELEPHONE (ALLOCATION)	2,093	2,736	643	1,793
704	45	(659)	0	TRAVEL	1,312	1,170	(142)	0
0	0	0	0	UNIFORM	0	600	600	0
125	96	(29)	77	WATER (ALLOCATION)	647	511	(136)	396
<b>89,105</b>	<b>85,015</b>	<b>(4,089)</b>	<b>58,892</b>	<b>TOTAL Expenses</b>	<b>484,529</b>	<b>519,368</b>	<b>34,840</b>	<b>401,123</b>
<b>1,008</b>	<b>0</b>	<b>1,008</b>	<b>13,391</b>	<b>Net Income/(Loss)</b>	<b>29,677</b>	<b>0</b>	<b>29,677</b>	<b>87,506</b>

**Heron's Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT Mar 31, 2022**  
**10 - Restaurant**

Actual This Month	This Mth Budget	Variance Favorable / (Unfavorable)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Favorable / (Unfavorable)	Actual YTD Last Yr
				Income				
(249)	(249)	0	5,217	ASSESSMENTS, BASE	161,061	161,061	0	168,114
40,383	57,414	(17,031)	30,235	FOOD SALES-DINING ROOM	150,475	223,158	(72,684)	132,709
11,789	22,594	(10,805)	8,172	BEVERAGE SALES-DINING ROOM	52,622	70,051	(17,429)	30,776
53,469	45,538	7,931	27,909	FOOD SALES - LOUNGE	201,708	211,253	(9,544)	118,146
33,427	27,657	5,770	18,472	BEVERAGE REVENUE - LOUNGE	132,978	144,402	(11,424)	79,997
25,806	27,774	(1,969)	4,566	BANQUET FOOD-RESIDENTS	105,660	113,013	(7,353)	22,112
8,124	2,424	5,700	278	BANQUET BEVERAGES- RESIDENTS	23,515	22,498	1,016	2,203
0	0	0	1,479	BANQUET FOOD-OUTSIDE	11,414	0	11,414	1,940
0	0	0	351	BANQUET BEVERAGE-OUTSIDE	1,059	0	1,059	351
0	0	0	0	BANQUET OTHER REVENUE	522	0	522	0
<b>172,749</b>	<b>183,153</b>	<b>(10,404)</b>	<b>96,678</b>	<b>TOTAL Income</b>	<b>841,013</b>	<b>945,436</b>	<b>(104,423)</b>	<b>556,348</b>
				Cost of Revenues				
56,056	54,905	(1,151)	29,748	COS, FOOD	214,504	229,918	15,414	130,137
17,396	13,696	(3,701)	6,684	COS, BEVERAGE	61,216	61,607	391	31,791
<b>73,452</b>	<b>68,601</b>	<b>(4,852)</b>	<b>36,432</b>	<b>TOTAL Cost of Revenues</b>	<b>275,720</b>	<b>291,525</b>	<b>15,805</b>	<b>161,928</b>
<b>99,297</b>	<b>114,553</b>	<b>(15,255)</b>	<b>60,246</b>	<b>Gross Profit Margin</b>	<b>565,293</b>	<b>653,911</b>	<b>(88,618)</b>	<b>394,420</b>
				Expenses				
31,650	30,689	(960)	22,512	PAYROLL, KITCHEN	145,541	185,385	39,844	126,196
3,077	2,631	(446)	461	PAYROLL, KITCHEN, OT	13,008	7,908	(5,099)	2,071
24,818	21,797	(3,021)	16,382	PAYROLL, SERVICE	117,191	131,281	14,090	82,427
734	1,522	788	258	PAYROLL, SERVICE, OT	3,042	2,989	(53)	350
13,647	13,448	(200)	8,791	PAYROLL TAXES & FEES	66,523	75,250	8,728	45,587
6,015	5,706	(309)	4,886	PAYROLL BENEFITS	33,610	34,239	628	29,314
1,393	140	(1,253)	64	H-2B Additional Expenses	41,797	25,170	(16,627)	27,078
2,183	850	(1,333)	89	ADVERTISING	4,033	2,100	(1,933)	181
1,420	400	(1,020)	0	CASUAL LABOR	18,224	1,000	(17,224)	0
1,510	688	(822)	574	CLEANING SUPPLIES	5,659	5,947	288	2,295
311	286	(25)	163	COMPLIMENTARY MEALS	1,355	1,543	187	679
0	0	0	0	CONTINGENCY	37	0	(37)	172
0	25	25	0	CONTINUING EDUCATION	120	150	30	0
89	0	(89)	0	DISHES & GLASSWARE	1,480	0	(1,480)	0
0	0	0	0	DUES & SUBSCRIPTIONS	0	100	100	0
3,105	3,258	153	2,918	ELECTRIC (ALLOCATION)	17,520	19,506	1,986	17,886
334	416	82	348	EMPLOYEE MEALS	3,190	2,855	(336)	2,260
700	700	0	0	Entertainment-Dining Room	4,725	3,955	(770)	2,550
1,600	1,425	(175)	0	ENTERTAINMENT LOUNGE	8,364	7,925	(439)	300
2,471	50	(2,421)	0	ENTERTAINMENT/DECORATIONS	4,150	3,650	(500)	1,218
0	207	207	0	GRATIS FOOD/BEV	178	1,091	913	0
1,699	1,699	0	1,380	INSURANCE (ALLOCATION)	10,191	10,191	0	8,283
729	566	(163)	551	LEASE	3,924	3,352	(572)	3,235
2,347	2,290	(57)	2,288	LICENSES & TAXES	3,187	3,130	(57)	3,128
1,082	2,555	1,473	658	LINEN	6,597	13,169	6,572	3,189
1,039	800	(239)	774	MAINTENANCE & REPAIRS	5,977	4,800	(1,177)	3,906
7,274	8,521	1,247	5,023	MEMBER REWARDS-FOOD	28,678	35,956	7,278	22,176
4,321	4,781	460	2,130	MEMBER REWARDS-BEVERAGE	17,865	20,403	2,538	9,570
269	775	506	65	OFFICE SUPPLIES	2,664	3,416	752	1,182

Actual This Month	This Mth Budget	Variance Favorable / (Unfavorable)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Favorable / (Unfavorable)	Actual YTD Last Yr
4,000	2,533	(1,466)	3,118	PROPANE GAS	18,006	13,508	(4,498)	13,017
(2,447)	0	2,447	0	Resident Event Decoration/Ent	(6,961)	0	6,961	42
927	950	23	904	REFUSE	5,553	5,697	144	5,426
2,126	1,088	(1,038)	1,187	SERVICE CONTRACTS	7,641	6,594	(1,047)	5,205
1,500	75	(1,425)	28	Small Equipment-Kitchen	4,544	450	(4,094)	28
4,353	2,278	(2,075)	2,267	SUPPLIES	15,729	12,917	(2,812)	10,174
170	170	0	170	TELEPHONE (ALLOCATION)	1,020	1,020	0	1,270
199	25	(174)	0	TRAVEL	199	150	(49)	0
0	250	250	0	UNIFORM	458	2,000	1,542	635
0	0	0	0	UTENSILS	104	0	(104)	0
1,254	960	(294)	765	WATER (ALLOCATION)	6,475	5,114	(1,361)	3,964
<b>125,896</b>	<b>114,553</b>	<b>(11,344)</b>	<b>78,755</b>	<b>TOTAL Expenses</b>	<b>621,597</b>	<b>653,911</b>	<b>32,314</b>	<b>434,995</b>
<b>(26,599)</b>	<b>(0)</b>	<b>(26,599)</b>	<b>(18,509)</b>	<b>Net Income/(Loss)</b>	<b>(56,303)</b>	<b>(0)</b>	<b>(56,303)</b>	<b>(40,575)</b>

**Herons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT Mar 31, 2022**  
**30 - Golf Maintenance**

Actual This Month	This Mth Budget	Variance Favorable / (Unfavorable)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Favorable / (Unfavorable)	Actual YTD Last Yr
<b>Expenses</b>								
43,073	43,688	615	40,770	PAYROLL	233,236	255,862	22,626	224,813
3,385	1,139	(2,247)	275	PAYROLL, O.T.	25,514	6,831	(18,683)	4,085
0	0	0	0	PAYROLL, COVID-19 FFCRA	0	0	0	1,689
7,479	7,482	3	6,767	PAYROLL TAXES & FEES	41,267	40,941	(326)	35,643
4,308	7,741	3,433	5,521	PAYROLL BENEFITS	24,060	46,446	22,386	34,954
0	0	0	0	CASUAL LABOR	0	0	0	0
5,617	3,000	(2,617)	5,940	CHEMICALS	75,122	68,000	(7,122)	70,656
0	1,510	1,510	2,299	CONTINGENCY	0	9,060	9,060	2,299
0	0	0	0	CONTINUING EDUCATION	150	850	700	200
0	380	380	0	DUES & SUBSCRIPTIONS	1,841	1,580	(261)	1,808
1,671	1,591	(80)	1,226	ELECTRIC (ALLOCATION)	8,867	9,674	807	7,402
41,311	13,000	(28,311)	0	FERTILIZER	113,952	74,000	(39,952)	40,635
1,333	1,000	(333)	905	FIELD SUPPLIES	11,649	13,700	2,051	10,913
4,728	2,044	(2,684)	1,455	GASOLINE	21,622	9,778	(11,844)	8,239
2,718	2,718	0	2,209	INSURANCE (ALLOCATION)	16,306	16,306	0	13,253
0	800	800	245	IRRIGATION	3,470	4,800	1,330	9,071
(250)	400	650	510	LANDSCAPE PLANT/SUPPLIES	22,650	25,200	2,550	18,907
10,802	10,034	(769)	410	LEASE	60,023	60,203	181	2,187
1,851	300	(1,551)	223	MAINTENANCE & REPAIRS	5,267	1,800	(3,467)	1,483
6,295	5,100	(1,195)	6,645	MAINTENANCE, EQUIPMENT	44,609	30,600	(14,009)	42,090
762	200	(562)	158	OFFICE SUPPLIES	2,806	3,732	926	1,599
0	0	0	0	PROFESSIONAL FEES	0	1,237	1,237	0
688	745	57	666	REFUSE	6,361	4,405	(1,956)	4,684
1,086	1,500	414	1,051	SEED, SOD, SAND	8,743	12,500	3,757	10,766
1,491	822	(669)	550	SERVICE CONTRACTS	5,421	4,932	(489)	4,597
0	550	550	538	SMALL TOOLS	4,288	3,300	(988)	2,019
196	250	54	196	TELEPHONE (ALLOCATION)	1,180	1,500	320	1,175
0	30	30	0	TRAVEL	0	2,650	2,650	97
1,634	700	(934)	842	UNIFORM	6,060	5,100	(960)	3,177
350	373	23	358	WATER (ALLOCATION)	3,787	2,090	(1,697)	2,058
<b>140,526</b>	<b>107,095</b>	<b>(33,432)</b>	<b>79,759</b>	<b>TOTAL Expenses</b>	<b>748,250</b>	<b>717,077</b>	<b>(31,174)</b>	<b>560,500</b>
<b>(140,526)</b>	<b>(107,095)</b>	<b>(33,432)</b>	<b>(79,759)</b>	<b>Net Income/(Loss)</b>	<b>(748,250)</b>	<b>(717,077)</b>	<b>(31,174)</b>	<b>(560,500)</b>

**Heron's Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT Mar 31, 2022**  
**60 - Pro Shop**

Actual This Month	This Mth Budget	Variance Favorable / (Unfavorable)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Favorable / (Unfavorable)	Actual YTD Last Yr
<b>Income</b>								
98,942	119,123	(20,182)	98,501	MEMBERSHIP FEES	561,755	692,330	(130,575)	588,910
1,288	625	663	647	ANNUAL RANGE & HANDICAP MEMBERSHIP	5,465	3,750	1,715	3,515
30,728	30,375	353	6,485	Member Guest Fees	87,974	100,795	(12,821)	54,343
18,760	30,094	(11,334)	20	Public Play Fees	41,809	95,514	(53,706)	995
35,041	34,142	899	17,800	Resident Non-Member Fees	87,936	121,770	(33,834)	114,872
1,119	1,200	(81)	676	RANGE FEES	4,031	4,200	(169)	2,571
0	15,500	(15,500)	16,056	PRO SHOP, MDSE	731	55,000	(54,269)	48,990
1481	0	1481	0	Golf Shop 10% Consignment Commission	4470	0	4470	0
378	160	218	300	PRO SHOP, LESSONS - GOLF PRO	1,736	960	776	1,025
50	40	10	140	PRO SHOP, LESSONS - ASST. GOLF PRO	100	240	(140)	430
111	223	(112)	223	PRO SHOP, GRIPS	142	1,338	(1,196)	1,338
386	400	(15)	246	PRO SHOP, FOOD & BEVERAGE	1,040	2,450	(1,410)	1,292
0	100	(100)	50	Pro shop, club rental	0	426	(426)	160
0	0	0	0	MISCELLANEOUS OTHER INCOME	1,155	0	1,155	275
<b>188,282</b>	<b>231,982</b>	<b>(43,700)</b>	<b>141,143</b>	<b>TOTAL Income</b>	<b>798,343</b>	<b>1,078,772</b>	<b>(280,429)</b>	<b>818,716</b>
<b>Cost of Revenues</b>								
0	125	125	222	COS, PRO SHOP, GRIPS	0	749	749	1,365
(973)	10,850	11,823	10,013	COS, PRO SHOP, MDSE	7,300	38,500	31,200	33,825
0	200	200	285	COS, PRO SHOP, FOOD&BEVERAGE	0	1,225	1,225	1,141
<b>(973)</b>	<b>11,175</b>	<b>12,148</b>	<b>10,520</b>	<b>TOTAL Cost of Revenues</b>	<b>7,300</b>	<b>40,474</b>	<b>33,174</b>	<b>36,331</b>
<b>189,255</b>	<b>220,807</b>	<b>(31,552)</b>	<b>130,623</b>	<b>Gross Profit Margin</b>	<b>791,043</b>	<b>1,038,298</b>	<b>(247,255)</b>	<b>782,385</b>
<b>Expenses</b>								
26,310	21,884	(4,426)	17,411	PAYROLL	105,899	129,958	24,059	101,859
319	586	267	152	PAYROLL, O.T.	1,070	2,930	1,859	363
430	200	(230)	440	PAYROLL GOLF LESSONS	1,838	1,200	(638)	1,215
4,745	3,905	(841)	3,177	PAYROLL TAXES & FEES	19,130	22,641	3,512	16,975
1,172	1,197	26	1,095	PAYROLL BENEFITS	5,988	7,185	1,197	6,570
3,640	1,000	(2,640)	0	ADVERTISING	3,750	8,000	4,250	0
0	0	0	0	CONTINUING EDUCATION	0	1,000	1,000	0
0	0	0	0	DUES & SUBSCRIPTIONS	11,660	9,720	(1,940)	9,628
1,170	1,210	40	1,089	ELECTRIC (ALLOCATION)	6,562	7,255	693	6,662
840	1,700	860	146	FIELD SUPPLIES	10,296	9,000	(1,296)	2,630
870	655	(216)	326	GASOLINE	2,852	3,494	642	2,002
2	0	(2)	0	GRATIS / MEMBER RELATIONS	819	1,600	781	0
3,567	3,567	0	2,899	INSURANCE (ALLOCATION)	21,401	21,401	0	17,394
3,800	3,800	0	3,218	LEASE	19,735	23,535	3,800	21,921
89	300	211	102	MAINTENANCE & REPAIRS	3,007	1,500	(1,507)	1,811
195	170	(25)	132	OFFICE EQUIPMENT	851	1,000	149	942
0	165	165	0	OFFICE SUPPLIES	910	990	80	344
0	0	0	0	RANGE BALLS & MATS	2,700	8,200	5,500	0
232	237	6	226	REFUSE	1,388	1,424	36	1,356
346	357	11	346	SERVICE CONTRACTS	2,077	2,145	68	2,079
132	132	0	132	TELEPHONE (ALLOCATION)	790	792	2	790
0	0	0	0	TRAVEL	0	250	250	0
0	0	0	179	UNIFORM	0	1,000	1,000	662
145	121	(24)	102	WATER (ALLOCATION)	756	653	(103)	534

Actual This Month	This Mth Budget	Variance Favorable / (Unfavorable)	Actual Same Mth Last Yr
48,003	41,186	(6,817)	31,172
141,252	179,621	(38,369)	99,451

**TOTAL Expenses**

**Net Income/(Loss)**

Actual Year To Date	YTD Budget	Variance Favorable / (Unfavorable)	Actual YTD Last Yr
223,478	266,873	43,395	195,737
567,565	771,425	(203,860)	586,648

**Herons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT Mar 31, 2022**  
**70 - Clubhouse,Pool,Spa**

Actual This Month	This Mth Budget	Variance Favorable / (Unfavorable)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Favorable / (Unfavorable)	Actual YTD Last Yr
<b>Income</b>								
67,800	67,800	0	65,147	ASSESSMENTS, BASE	399,490	399,490	0	380,161
0	0	0	0	MISCELLANEOUS INCOME	11,652	11,200	452	11,200
<u>67,800</u>	<u>67,800</u>	<u>0</u>	<u>65,147</u>	<b>TOTAL Income</b>	<u>411,143</u>	<u>410,690</u>	<u>452</u>	<u>391,361</u>
<u>67,800</u>	<u>67,800</u>	<u>0</u>	<u>65,147</u>	<b>Gross Profit Margin</b>	<u>411,143</u>	<u>410,690</u>	<u>452</u>	<u>391,361</u>
<b>Expenses</b>								
14,673	17,785	3,112	16,866	PAYROLL	92,481	103,375	10,894	84,639
1,252	400	(852)	1,632	PAYROLL, O.T.	4,915	2,400	(2,515)	2,929
2,455	2,720	265	3,050	PAYROLL TAXES & FEES	14,982	15,925	943	13,907
1,348	1,817	469	1,109	PAYROLL BENEFITS	10,444	10,903	459	6,721
436	1,225	789	874	CHEMICALS	9,660	7,350	(2,310)	3,787
641	920	279	646	CLEANING SUPPLIES	7,275	5,520	(1,755)	5,474
0	1,000	1,000	45	CONTINGENCY	30	6,000	5,970	5,538
0	0	0	0	DUES & SUBSCRIPTIONS	30	0	-30	0
4,249	3,706	(544)	3,898	ELECTRIC (ALLOCATION)	23,842	21,117	(2,725)	21,618
901	884	(17)	535	FOUNTAINS (ELECTRIC)	3,488	5,461	1,973	3,610
0	429	429	175	FOUNTAIN & BUBBLER MAINTENANCE	1,610	2,575	965	1,225
51	89	38	0	GASOLINE	227	536	308	7
411	275	(136)	1,240	SMALL EQUIPMENT SOUND	1,270	1,650	380	1,344
3,822	3,822	0	3,106	INSURANCE (ALLOCATION)	22,930	22,930	0	18,637
4,274	4,364	90	2,357	LANDSCAPE PLANT/SUPPLIES	42,525	28,998	(13,527)	26,709
1,934	2,184	250	2,234	LEASE	12,506	13,106	600	13,256
5,964	6,180	216	10,126	MAINTENANCE & REPAIRS	48,899	37,080	(11,819)	32,641
2,250	1,401	(849)	315	MAINTENANCE, POOL	5,953	6,070	117	5,372
0	45	45	0	OFFICE SUPPLIES	183	270	87	226
233	65	(168)	0	PROPANE GAS	373	390	17	71
386	396	10	377	REFUSE	2,314	2,374	60	2,261
3,705	1,400	(2,305)	1,359	SECURITY	10,705	8,400	(2,305)	8,156
13,697	13,206	(490)	12,464	SERVICE CONTRACTS	77,306	82,596	5,290	78,087
0	175	175	529	SMALL TOOLS	0	1,050	1,050	802
205	79	(126)	261	TELEPHONE (ALLOCATION)	1,224	3,673	2,449	1,729
94	600	506	0	TENNIS COURT MAINTENANCE	5,992	3,600	(2,392)	2,490
0	75	75	0	TRAVEL	242	450	208	31
0	0	0	0	UNIFORM	0	1,000	1,000	648
1,144	1,658	514	1,285	WATER (ALLOCATION)	6,172	8,692	2,520	7,536
5	900	895	0	EFFLUENT WATER	2,759	7,200	4,441	13,517
<u>64,130.85</u>	<u>67,800</u>	<u>3,669</u>	<u>64,485</u>	<b>TOTAL Expenses</b>	<u>410,336</u>	<u>410,690</u>	<u>354</u>	<u>362,965</u>

**Hérons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT Mar 31, 2022**  
**76 - CLIS**

Actual This Month	This Mth Budget	Variance Favorable / (Unfavorable)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Favorable / (Unfavorable)	Actual YTD Last Yr
<b>Income</b>								
19,357	19,346	11	18,555	ASSESSMENTS, BASE	113,000	112,988	11	106,167
15,002	15,002	0	14,565	CLIS Income	99,685	99,685	0	96,781
3,502	500	3,002	1,264	MISCELLANEOUS OTHER INCOME	4,333	3,000	1,333	8,098
<b>37,861</b>	<b>34,848</b>	<b>3,013</b>	<b>34,384</b>	<b>TOTAL Income</b>	<b>217,017</b>	<b>215,673</b>	<b>1,344</b>	<b>211,046</b>
<b>37,861</b>	<b>34,848</b>	<b>3,013</b>	<b>34,384</b>	<b>Gross Profit Margin</b>	<b>217,017</b>	<b>215,673</b>	<b>1,344</b>	<b>211,046</b>
<b>Expenses</b>								
16,328	16,410	82	15,657	PAYROLL	98,992	96,676	(2,316)	88,105
2,386	518	(1,868)	1,499	PAYROLL, O.T.	12,255	3,109	(9,146)	6,915
2,875	2,874	(1)	2,892	PAYROLL TAXES & FEES	17,567	15,514	(2,053)	15,313
3,080	3,031	(49)	1,617	PAYROLL BENEFITS	15,879	18,187	2,308	7,279
0	0	0	0	COMPUTER SUPPORT	1,871	1,750	(121)	1,750
0	0	0	0	CONTINUING EDUCATION	0	290	290	0
0	0	0	0	Contract Labor - Technical	0	2,500	2,500	2,310
0	0	0	0	DUES & SUBSCRIPTIONS	594	680	86	594
3,831	2,920	(912)	2,687	ELECTRIC (ALLOCATION)	19,458	16,587	(2,871)	15,946
81	25	(55)	42	GASOLINE	1,006	491	(515)	100
0	0	0	0	SMALL EQUIPMENT	63	3,000	2,937	0
1,783	1,783	0	1,450	INSURANCE (ALLOCATION)	10,701	10,701	0	8,697
0	253	253	0	LEASE	0	1,515	1,515	0
0	150	150	0	MAINTENANCE & REPAIRS	150	900	750	31
5,400	5,300	(100)	6,775	PARTS & SUPPLIES	26,232	31,800	5,568	29,501
170	50	(120)	15	OFFICE SUPPLIES	1,119	300	(819)	201
796	796	(0)	796	PUMP MAINTENANCE	4,779	5,431	652	5,788
0	33	33	0	SEED, SOD, SAND	0	915	915	0
0	125	125	192	SMALL TOOLS	700	750	50	719
143	130	(13)	128	TELEPHONE (ALLOCATION)	886	780	(106)	567
0	25	25	0	TRAVEL	37	650	613	0
781	300	(481)	223	UNIFORM	2,182	2,200	18	1,634
19	25	6	22	WATER (ALLOCATION)	128	147	19	141
0	100	100	0	Effluent Water	0	800	800	0
<b>37,674</b>	<b>34,848</b>	<b>(2,826)</b>	<b>33,994</b>	<b>TOTAL Expenses</b>	<b>214,597</b>	<b>215,673</b>	<b>1,077</b>	<b>185,591</b>
<b>186</b>	<b>(0)</b>	<b>186</b>	<b>390</b>	<b>Net Income/(Loss)</b>	<b>2,420</b>	<b>(0)</b>	<b>2,420</b>	<b>25,455</b>

**Hérons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT Mar 31, 2022**  
**77 - Fitness Center**

Actual This Month	This Mth Budget	Variance Favorable / (Unfavorable)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Favorable / (Unfavorable)	Actual YTD Last Yr
<b>Income</b>								
4,854	4,854	0	4,605	ASSESSMENTS, BASE	36,581	36,581	0	32,278
188	150	38	0	LEASE, RETAIL	1,132	900	232	0
47	0	47	0	MISCELLANEOUS OTHER	906	0	906	47
<b>5,089</b>	<b>5,004</b>	<b>85</b>	<b>4,605</b>	<b>TOTAL Income</b>	<b>38,619</b>	<b>37,481</b>	<b>1,138</b>	<b>32,325</b>
<b>5,089</b>	<b>5,004</b>	<b>85</b>	<b>4,605</b>	<b>Gross Profit Margin</b>	<b>38,619</b>	<b>37,481</b>	<b>1,138</b>	<b>32,325</b>
<b>Expenses</b>								
656	1,071	415	246	CLEANING SUPPLIES	2,695	6,026	3,331	2,240
670	646	(24)	627	ELECTRIC (ALLOCATION)	3,962	3,807	(154)	3,697
1,607	618	(989)	0	FITNESS CENTER MAINTENANCE	9,773	4,069	(5,705)	3,891
849	849	0	690	INSURANCE (ALLOCATION)	5,096	5,096	0	4,141
247	292	45	184	LANDSCAPE PLANT/SUPPLY	1,292	6,529	5,237	3,472
520	520	0	520	LEASE	3,118	3,120	2	3,377
1,024	894	(130)	1,209	SERVICE CONTRACTS	6,499	8,060	1,561	5,529
19	19	(0)	19	TELEPHONE (ALLOCATION)	115	114	(1)	115
157	95	(62)	92	WATER (ALLOCATION)	633	662	28	642
<b>5,749</b>	<b>5,004</b>	<b>(745)</b>	<b>3,586</b>	<b>TOTAL Expenses</b>	<b>33,182</b>	<b>37,481</b>	<b>4,299</b>	<b>27,105</b>
<b>(660)</b>	<b>(0)</b>	<b>(660)</b>	<b>1,019</b>	<b>Net Income/(Loss)</b>	<b>5,438</b>	<b>(0)</b>	<b>5,438</b>	<b>5,221</b>

**Hérons Glen Recreation District**  
**Restaurant Percentages**  
**As of Mar 31, 2022**

Restaurant Variance Report	Month to Date		Year to Date	
	Actual	Budget	Actual	Budget
Food Dining Room	40,383	57,414	150,475	223,158
Food Lounge	53,469	45,538	201,708	211,253
Banquet Food - Residents	25,806	27,774	105,660	113,013
Banquet Food - Outside	0	0	11,414	0
<b>TOTAL FOOD REVENUE</b>	<b>119,657</b>	<b>130,726</b>	<b>469,256</b>	<b>547,424</b>
COG Food	56,056	54,905	214,504	229,918
Percentage Revenue/COG Food	46.85%	42.00%	45.71%	42.00%
Beverage Dining Room	11,789	22,594	52,622	70,051
Beverage Lounge	33,427	27,657	132,978	144,402
Banquet Beverage - Residents	8,124	2,424	23,515	22,498
Banquet Beverage - Outside	0	0	1,059	0
<b>TOTAL BEVERAGE REVENUE</b>	<b>53,341</b>	<b>52,676</b>	<b>210,174</b>	<b>236,951</b>
COG Beverage	17,396	13,696	61,216	61,607
Percentage Revenue/COGS Bev	32.61%	26.00%	29.13%	26.00%
<b>PAYROLL PERCENTAGE</b>				
Banquet, Other Revenue	0	0	522	0
Total Operating Revenue	172,998	183,402	679,952	784,375
Total Payroll	79,941	75,793	378,915	437,052
% Payroll/Operating Revenue	46.21%	41.33%	55.73%	55.72%
Member Rewards-Food	7,274	8,521	28,678	35,956
Member Rewards-Beverage	4,321	4,781	17,865	20,403
% of food revenue coming from residents	77.50%	82.77%	81.43%	82.77%
% of bev revenue coming from residents	95.56%	95.14%	96.26%	95.14%
Food Inventory	(977)	0	33,400	0
Beverage Inventory	(2,520)	0	15,093	0

<b><u>2021-2022 Capital Budget Vs Actual Review</u></b>					
<b>Capital Carryover from 2020-21 Budget Yr</b>	<b>\$ 1,207,554</b>				
<b>To Be Collected in this FY</b>	364,000				
<b>Accumulated Interest on Capital Funds</b>	840				
	<b>\$ 1,572,394</b>				
	<b>Carryfwd from 20-21</b>	<b>2022 Budget</b>	<b>Spent through 03/31/22</b>	<b>Planned expenditures before FYE</b>	<b>Details</b>
Thor Guard system (Mystic & GCM Pumphse)	-	7,649	\$ -	7,649	<i>This summer</i>
3 Generators for Back up -(Admin, Server, GCM server)	-	9,835	-	9,835	<i>This summer</i>
Turbidity Barrier - driving range south side	13,000	-	-	13,000	<i>Bond-Done*</i>
Restaurant & Ballroom Bldg Dedicated Outside Air Unit (OSA)	-	19,669	-	19,669	<i>Maybe this summer</i>
Ballroom Stage Curtains	12,240	-	-	12,240	<i>Bond*</i>
Ballroom Curtains & Shades	5,000	-	-	5,000	<i>Bond*</i>
Coolers - Lounge	7,500	-	-	7,500	<i>Carryfwd</i>
Pizza Oven	22,500	-	-	22,500	<i>Carryfwd</i>
Steamer (US Foods)	-	8,742	-	8,742	<i>Carryfwd</i>
40 Qt Mixer	6,000	-	-	6,000	<i>Carryfwd</i>
Heavy Duty 36" Gas Range (2 @ \$4500 per)	9,000	-	-	9,000	<i>Carryfwd</i>
Gas 36" Salamander Broiler (2 @ \$2600 per)	5,200	-	-	5,200	<i>Carryfwd</i>
Solstice Fryer (70-90 lbs)	6,800	-	-	6,800	<i>Carryfwd</i>
83" Refrigerated Prep Table-Pantry	6,500	-	-	6,500	<i>Carryfwd</i>
Oven-Dutch Alto Sham	5,300	-	-	5,300	<i>Carryfwd</i>
Hot Box for Banquet Dinner	6,120	-	-	6,120	<i>Carryfwd</i>
Dining Room Furniture (296 chairs; 60 tables; 7 high tops)	65,000	-	-	65,000	<i>Potential Bond*</i>
Kitchen Service Bar	11,000	-	-	11,000	<i>Potential Bond*</i>
New China Pattern	-	13,113	-	13,113	<i>Carryfwd</i>
Refrigeration for Freezer	25,000	-	-	25,000	<i>Carryfwd</i>
Pool pumps (Variable Speed) (6 pumps)	-	17,484	-	17,484	<i>Tfir to Def?</i>
Pool area tables	-	7,649	-	7,649	<i>Carryfwd</i>
Umbrellas w/stands	5,100	-	-	5,100	<i>Tfir to Def?</i>
Air Handler Pro Shop - (2) Large	25,500	-	-	25,500	<i>This summer</i>
Air Handler Admin - Large	14,280	-	-	14,280	<i>This summer</i>
HVAC Kitchen Exhaust and make-up	-	27,100	-	27,100	<i>Bond-Done*</i>
HVAC Dining, Lounge, Kitchen	-	130,778	-	130,778	<i>Bond-Done*</i>
Tables (20 total tables between CR A, B & C)	5,000	-	-	5,000	<i>Carryfwd</i>
Lobby Refurbishment	25,500	-	-	25,500	<i>Carryfwd</i>
Activities Rooms Chairs (90 total)	-	5,464	-	5,464	<i>Carryfwd</i>
Tennis Court Lights	7,500	-	-	7,500	<i>Bond-Done*</i>
Acoustifence replacement for existing four courts	6,242	-	-	6,242	<i>Carryfwd</i>
Costing Allowance (Do Not Carry Over)		50,000	-	50,000	
	<b>\$ 295,282</b>	<b>\$ 297,483</b>			
<b>Items not in original budget but approved by Board:</b>					
CLIS Portofino Way 25 HP Pump on cap budget FY23			7,010		
			7,010	\$ 592,765	
<b>Variance between budget (including bal carried fwd from previous yr) &amp; FY end expenditures</b>				(7,010)	
<b>Calculated carryforward into 2022-2023 Budget Yr</b>				<b>\$ 972,620</b>	

	<i>Carryfwd from 20-21</i>	<b>2022 Budget</b>	<b>Spent through 03/31/22</b>	<b>Planned expenditures before FYE</b>	<b>Details</b>
<b>Reconciliation with GL Bank Accounts</b>					
<i>(Amount Including 2 qtrly transfers from operating only)</i>			\$ 1,383,385		
				Outstanding AP	
			\$ 1,383,385		
00-1088 FineMark - Capital Checking			4		
00-1130 FL Prime State Board Admin-Capital			1,383,381		
			\$ 1,383,385		
*to be moved to Long Range Capital					

<b><u>2021-22 Def Maint Budget Vs Actual Review</u></b>					
<b>Def Maint Carryover from 2020-21 Budget Yr</b>	\$ 545,542				
<b>To Be Collected in this FY</b>	332,800				
<b>Accumulated Interest on Deferred Funds</b>	298				
	<u>\$ 878,640</u>				
	<b>Carryfwd from 20-21</b>	<b>2022 Budget</b>	<b>Spent through 03/31/22</b>	<b>Planned expenditures before FYE</b>	<b>Details</b>
Tree trimming throughout property & golf course	26,404	\$ 30,900	18,000	\$ 39,304	<i>This Summer</i>
Landscape (All Rec Dist facilities)	4,103	2,060	-	6,163	<i>This summer</i>
Trees throughout property (replacement/removal)	-	2,060	1,500	560	<i>This Summer</i>
Seal Parking lot (clubhouse -main & pro shop)	3,599		248	3,352	<i>This Summer</i>
Seal Parking lot (club rear, W lot, lot @ Palo Duro)	7,283		-	7,283	<i>This Summer</i>
Seal Parking lot (fitness area)	3,121		-	3,121	<i>This Summer</i>
Seal Parking lot (tennis & shuffle)	2,081		-	2,081	<i>This Summer</i>
Seal Parking lot (GCM/CLIS) building asphalt	10,404		-	10,404	<i>This Summer</i>
Cart/Multi Use Path (asphalt Via La Quinta to Kaidon Ln)	18,181	3,090	-	21,271	<i>Carryfwd</i>
Bridge	520	515	-	1,035	<i>Maybe This Summer</i>
Cart Path- Golf Course (concrete)	5,202	5,150	-	10,352	<i>Maybe This Summer</i>
Maintain Seawalls (#1, #4 & #7)	3,121	3,090	-	6,211	<i>Bond-Done*</i>
Clean Clubhouse Roof - Wet it and forget it	16,208	8,240	7,390	17,058	<i>This Summer</i>
Clubhouse Roof Checkup & Cracked Tile Repair	17,809	12,875	2,050	28,634	<i>Carryfwd</i>
Conservation Easement Maintenance (exotic removal)	9,923	7,210	-	17,133	<i>TBD</i>
Palmetto Trimming (includes pinestraw & disposal)	31,454	30,900	17,982	44,372	<i>TBD</i>
<b>Aesthetic Clubhouse Facility Improvements</b>	3,532	10,300	6,270	7,562	<i>Carryfwd</i>
Replace fire sprinkler heads (outdated)	2,705	2,678	-	5,383	<i>Carryfwd</i>
5 yr Sprinkler Obstruction Inspection	1,873		-	1,873	<i>Carryfwd</i>
Pool area restroom update and refurbish	15,300		-	15,300	<i>This summer</i>
Pro Shop Restroom update and refurbish	5,000		-	5,000	<i>This Summer</i>
Flat roof over restaurant - maintenance	5,136	3,090	-	8,226	<i>Carryfwd</i>
Ballroom Divider	5,000		-	5,000	<i>Bond*</i>
Lake erosion: property	54,635	51,500	-	106,135	<i>This Summer</i>
Replace bubblers (\$2500 we own 2)	4,376	2,575	-	6,951	<i>This Summer</i>
Replace fountains (\$3k) we own 4	6,181	3,090	-	9,271	<i>Carryfwd</i>
Clean, Repair & Seal all pool area pavers	5,800	5,974	-	11,774	<i>Bond*</i>
Pool deck Furniture - replace loungers & chairs with brown	-	2,060	950	1,110	<i>Carryfwd</i>
Pool pipe/leak maintenance/pump replacement	10,404	10,300	3,280	17,424	<i>Carryfwd</i>
Chiller Repair (warrantee expired)	10,404	10,300	-	20,704	<i>Carryfwd</i>
Card rooms carpet/flooring	10,200		-	10,200	<i>Tfr to Cap</i>
Board Room/F&B office Carpet/flooring	4,080		-	4,080	<i>Carryfwd</i>
Main Lobby Carpet/Floor	15,300		-	15,300	<i>Tfr to Cap</i>
Ballroom Carpeting (including mezzanine)	-	20,600	-		<i>Tfr to Cap</i>

	Carryfwd from 20-21	2022 Budget	Spent through 03/31/22	Planned expenditures before FYE	Details
Ballroom Dance Floor -Wood	17,000		-	17,000	Tfr to Cap
Ballroom paint	4,080		-	4,080	Carryfwd
Restaurant carpet replacement	15,300		-	15,300	Bond*
Restaurant Paint	-	773	-		Bond*
Lounge Hardwood floor	14,903		-	14,903	Proposed Bond*
Irrigation Pump Repairs	7,482	10,300	6,654	11,128	Carryfwd
Drainage	2,767	3,090	2,907	2,950	Carryfwd
Paint pumphouses	899		-	899	Carryfwd
Pumphouse building maintenance	2,850	1,030	-	3,880	Maybe This Summer
Fitness Roof Maintenance/cleaning	2,601	2,575	-	5,176	This Summer
Wind screen	3,094	1,030	-	4,124	This Summer
Nets (6)	909	927	-	1,836	Carryfwd
Har-Tru 3rd & 6th Year Maintenance	974		-	974	Carryfwd
Pickleball Court Maintenance	2,081		-	2,081	Carryfwd
Shuffleboard Resurfacing of Courts	15,300		-	15,300	Carryfwd
Shuffleboard seating, repaint and repair	-	1,545	-	1,545	Bond*
Shuffleboard Overhead shelter - refurbish/repair	5,100		-	5,100	Bond*
	\$ 414,677	\$ 249,827			
<b>Items not in original budget but approved by Board:</b>					
<b>Total Deferred Expenditures</b>			67,231	\$ 575,901	
Variance between budget & FY end expenditures				21,373	
<b>Calculated carryforward into 2021-22 Budget Yr</b>				\$ 232,279	
<b>Resident Small Requests - \$7500 Carried Fwd from FY19 Surplus</b>		3,229	-	\$ 3,229	
<b>Total Deferred &amp; RSR Expenditures</b>			67,231	GL 93-7600	
<b>Reconciliation with GL Bank Accounts</b>					
(Amount Including 2 qtlly transfers from operating only)			645,009		
Crowther Roofing Inv# A180559 Ck# 1185 04/08/22			2,050	AP Outstanding	
			647,059	GL Bank Reconciliation	
00-1131 FL Prime State Board - Deferred			647,059		
00-1142 FineMark Deferred			0		
			647,059		

GOLF MEMBERSHIP STATUS  
 FOR MONTH ENDED MARCH 2022

			Non-Res	Non-Res	AMOUNT
	COUPLE	SINGLE	Coup	Sing	PAID (pre-tax)
<b>End of Month Totals for 2021-2022</b>					
<b>586 Total Paid Members</b>	<b>154</b>	<b>219</b>	<b>7</b>	<b>45</b>	<b>\$ 1,165,962</b>

<b>Current Year Totals 2021-2022</b>					
<b>586 Members Paid</b>	<b>154</b>	<b>219</b>	<b>7</b>	<b>45</b>	<b>\$ 1,165,962</b>
44 Range Membership	4	36			\$ 12,100
21 Handicap Services					\$ 420
0 Undecided					\$ -
35 Members who did not renew	11	7	1	4	\$ (71,443)
13 Members who received refunds	4	5			\$ (22,212)

**Budgeted Totals**

603 Members Budgeted for FY22      March

603 Members Budgeted for FY22      April

**Prior Year Comparison**

506 Members Paid for FY21      March

505 Members Paid for FY21      April