

**Herons Glen Recreation District**

**FUND BALANCE REPORT**

As of Mar 31, 2021

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	\$725,690			
	SBA Fund A - Florida Prime - Operating	00-1051	0.13%	Cash, Operating	\$3			
<b>TOTAL OPERATING ACCOUNTS</b>								\$725,893
<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	\$251,822			
<b>TOTAL DEFERRED MAINTENANCE</b>							\$251,822	
<b>CAPITAL RESERVE</b>								
	FineMark Bank - Capital	00-1088	0.03%	Cash, Reserved	\$1,145			
	SBA Fund A - Florida Prime - Capital Fund	00-1130	0.13%	Cash, Reserved	\$1,812,187			
	SBA Fund A - Florida Prime - Long Term Capital Reserve Fund	00-1132	0.13%	Cash, Reserved	\$706,022			
<b>TOTAL CAPITAL RESERVE</b>							\$2,519,353	
<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	\$350,352			
<b>TOTAL UNINSURED LOSSES RESERVE</b>							\$350,352	
<b>PROJECTS</b>								
	FineMark Money Market - GCM Special Improvements Fund	00-1128	0.13%	Cash, Reserved	\$758			
	SBA Fund A - Florida Prime - Golf Course Special Improvements Fund	00-1144	0.13%	Cash, Reserved	\$424,984			
<b>TOTAL PROJECTS</b>							\$425,742	
	2020 Bond Funds - 0000 - Revenue Fund	00-1410			\$1,718,162			
	2020 Bond Funds - 0001 - Interest Fund	00-1411			\$3,358			
	2020 Bond Funds - 0008 - Acquisition & Construction Fund	00-1417			\$12,369,268			
	2020 Bond Funds - 0009 - Cost of Issuance Fund	00-1418			\$0			
	2020 Bond Funds - 0004 - Debt Reserve Fund	00-1419			\$444,072			
<b>TOTAL RESERVE ACCOUNTS</b>							\$14,534,860	\$18,082,128

**Herons Glen Recreation District**

**BALANCE SHEET Mar 31, 2021**

<b>ASSETS</b>	<b>as at Mar 31, 2021</b>	<b>Last Fiscal Year End</b>
<b>CASH &amp; CASH EQUIVALENTS</b>		
Cash, petty	200	200
Cash, Operating	725,693	634,629
Cash, Reserved	3,547,269	3,668,309
<b>TOTAL CASH &amp; CASH EQUIVALENTS</b>	<b>\$4,273,161</b>	<b>\$4,303,139</b>
Accounts receivable	908,959	39,608
Accounts Receivable, Other	5,686	2,133
Accounts Receivable, Sub-Associations	-60,483	0
Allowance for Bad Debt	-1,000	-1,000
Inventory, Pro Shop	26,303	33,993
Inventory, Restaurant	38,124	28,890
Inventory, Gas	4,697	2,688
Prepaid	68,333	138,743
PR Benefits Clearing	0	605
Gratuities Clearing	-7,459	-2,587
Employee Christmas Fund	109	258
<b>TOTAL CURRENT ASSETS</b>	<b>\$5,256,429</b>	<b>\$4,546,468</b>
<b>RESTRICTED ASSETS</b>		
2006 Series Bond Funds - Revenue Fund	0	0
2020 Series Bond Funds - Revenue Fund	1,718,162	170,002
2020 Series Bond Funds - Interest Fund	3,358	0
2020 Series Bond Funds - Principal Fund	0	0
2020 Series Bond Funds - Acquisition & Construction Fund	12,369,268	12,773,267
2020 Series Bond Funds - Cost of Issuance	0	5,958
2020 Series Bond Funds - Debt Reserve Fund	444,072	444,072
<b>TOTAL RESTRICTED ASSETS</b>	<b>\$14,534,860</b>	<b>\$13,393,299</b>
<b>WORK IN PROCESS</b>		
WIP - NORTHSTAR WEBSITE	7,640	7,040
WIP - 15 UNPLATTED DR HORTON LOTS	0	96,719
WIP - CLUBHOUSE IMPROVEMENTS - BOND	0	0
WIP - GOLF COURSE RENOVATION - BOND	500,075	199,667
WIP - CLIS - BOND	40,640	23,485
WIP - RESTAURANT - BOND	26,300	26,300
WIP - STORAGE BUILDING - BOND	21,790	21,735
WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS	0	0
WIP - CART/PEDESTRIAN BRIDGE - BOND	500	500
WIP - DRIVING RANGE RESTROOM	55	0
WIP -- BOCCE COURTS - BOND	0	0
WIP - POOL DECK - BOND	0	0
WIP - PICKLEBALL COURTS - BOND	0	0
<b>TOTAL WORK IN PROCESS</b>	<b>\$597,000</b>	<b>\$375,445</b>
<b>PROPERTY, PLANT &amp; EQUIPMENT</b>		
Capital Projects, other	2,363,669	2,363,669
Real Property and Improvements	4,617,690	4,617,690

**Hérons Glen Recreation District**

**BALANCE SHEET Mar 31, 2021**

<b>ASSETS</b>	<b>as at Mar 31, 2021</b>	<b>Last Fiscal Year End</b>
Equipment	2,009,681	2,009,681
Property & Improvements	1,224,068	1,213,836
Software & Small Cap Improvements	0	0
Golf Course Project	1,240,513	1,240,513
CLIS System	1,540,279	1,540,279
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	983,011	981,696
Storage Building	0	0
Restaurant Renovation	2,401,176	2,401,176
Accumulated Depreciation	-12,278,745	-11,820,181
<b>TOTAL NET PROPERTY, PLANT &amp; EQUIP</b>	<b>\$7,340,814</b>	<b>\$7,787,830</b>
<b>LAND</b>		
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	0	106,773
<b>TOTAL LAND</b>	<b>\$12,289,444</b>	<b>\$12,396,217</b>
<b>OTHER ASSETS</b>		
Special Assessment Receivable	29,495,000	29,495,000
2006 Series Bond Insurance Premium/Surety	0	0
2020 Series Bond Insurance Premium	257,628	257,628
Deposits, Long Term	4,099	2,900
Hole In One Account	-912	-827
<b>TOTAL OTHER ASSETS</b>	<b>\$29,755,815</b>	<b>\$29,754,701</b>
<b>TOTAL ASSETS</b>	<b>\$69,774,361</b>	<b>\$68,253,961</b>
<b>LIABILITIES &amp; FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
<b>PAYABLE FROM CURRENT ASSETS</b>		
Accounts Payable, Trade	129,173	157,406
Accrued Interest	0	88,518
Accounts payable other	0	20
Sales taxes payable	-3,860	70,515
Accrued expenses	112,646	176,796
10% Project Retention	0	0
Capital Lease - Current	110,689	110,689
Deposits - Ballroom & Locker	685	670
Gift Cards & Groupons	26,794	26,509
Credit Book	15,766	24,384

**Hérons Glen Recreation District**

**BALANCE SHEET Mar 31, 2021**

<b>ASSETS</b>	<b>as at Mar 31, 2021</b>	<b>Last Fiscal Year End</b>
Hole In One Club	1,200	2,000
Other Current Liabilities	0	0
2006 Series S/A Bonds Payable-Short Term	0	0
2020 Series Bonds Payable - Short Term	875,000	875,000
	<b>\$1,268,093</b>	<b>\$1,532,507</b>
Base assessments	467,423	15,468
Deferred Capital Reserve	87,200	2,647
Deferred Capital Reserve - Fitness Center	0	0
Deferred assessment, maint. reserv	86,275	2,615
Deferred assmnts, User fees	87,020	11,235
Deferred Membership, Social	0	0
Deferred Golf Annual Dues	591,004	1,038,668
Deferred Annual Range & Handicap	3,880	3,967
Advanced Ticket Sales	0	0
<b>TOTAL PAYABLE FROM CURRENT ASSETS</b>	<b>\$2,590,895</b>	<b>\$2,607,106</b>
<b>LONG-TERM LIABILITIES</b>		
Bond Payable - 2006 Issuance	0	0
Bond Original Issue Discount-2006	0	0
Deferred Loss on Refunding-2006	0	0
2020 Series Bonds Payable	28,620,000	28,620,000
2020 Series Bonds Payable - Premium/Discount	2,091,929	2,091,929
2020 Series Bonds - Deferred Outflow (Inflow) on Refunding	-901,948	-901,948
Capital Lease-Long Term	158,517	158,517
<b>TOTAL LONG-TERM LIABILITIES</b>	<b>\$29,968,498</b>	<b>\$29,968,498</b>
<b>FUND EQUITY</b>		
Contributed Capital	39,627,310	39,627,310
Association Equity (Deficit)	-4,796,018	-4,370,670
Profit/(Loss)	1,532,816	-425,348
Retained Earnings-Reserved	850,861	850,861
<b>TOTAL FUND EQUITY(DEFICIT)</b>	<b>\$37,214,968</b>	<b>\$35,682,152</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$69,774,361</b>	<b>\$68,257,756</b>

**Hérons Glen Recreation District**

**TOTAL VARIANCE REPORT**

**Mar 31, 2021**

<b>DEPARTMENT</b>	<b>ACTUAL MTD</b>	<b>BUDGET MTD</b>	<b>VARIANCE</b>	<b>ACTUAL YTD</b>	<b>BUDGET YTD</b>	<b>VARIANCE</b>	<b>20-21 Mid-Yr Forecast Budget</b>	<b>FY Budget</b>	<b>VARIANCE</b>
			<b>Favorable / (Unfavorable)</b>			<b>Favorable / (Unfavorable)</b>			<b>Favorable /</b>
<b>ADMINISTRATION</b>									
Operating Revenue	8,318	18,969	(10,652)	45,261	107,047	(61,786)	84,147	155,533	(71,386)
Operating Expenses	58,892	82,934	24,042	401,123	550,415	149,292	794,953	956,859	161,906
Operating Income	(50,574)	(63,965)	13,391	(355,862)	(443,368)	87,506	(710,806)	(801,325)	90,520
Assessment	63,965	63,965	0	443,368	443,368	0	801,325	801,325	0
Net Income	13,391	0	<b>13,391</b>	87,506	0	<b>87,506</b>	90,520	0	<b>90,520</b>
<b>RESTAURANT</b>									
Operating Revenue	91,461	136,037	(44,576)	388,234	569,816	(181,582)	672,247	855,967	(183,720)
Operating Expenses	115,187	141,254	26,068	596,923	737,930	141,007	1,080,577	1,235,752	155,175
Operating Income	(23,726)	(5,217)	(18,509)	(208,689)	(168,114)	(40,575)	(408,330)	(379,785)	(28,545)
Assessment	5,217	5,217	0	168,114	168,114	0	379,785	379,785	0
Net Income	(18,509)	(0)	<b>(18,509)</b>	(40,575)	(0)	<b>(40,575)</b>	(28,545)	(0)	<b>(28,545)</b>
<b>CLUBHOUSE</b>									
Operating Revenue	0	0	0	11,200	10,000	1,200	11,200	10,000	1,200
Operating Expenses	64,485	65,147	661	362,965	390,161	27,196	723,194	755,984	32,790
Operating Income	(64,485)	(65,147)	661	(351,765)	(380,161)	28,396	(711,994)	(745,984)	33,990
Assessment	65,147	65,147	0	380,161	380,161	0	745,984	745,984	0
Net Income	661	0	<b>661</b>	28,396	(0)	<b>28,396</b>	33,990	(0)	<b>33,990</b>
<b>CLIS Dept.</b>									
Operating Revenue	15,829	15,065	764	104,879	99,781	5,098	196,086	190,988	5,098
Operating Expenses	33,994	33,620	(374)	185,591	205,948	20,357	375,060	389,446	14,385
Operating Income	(18,165)	(18,555)	390	(80,712)	(106,167)	25,455	(178,974)	(198,458)	19,483
Assessment	18,555	18,555	0	106,167	106,167	0	198,458	198,458	0
Net Income	390	0	<b>390</b>	25,455	0	<b>25,455</b>	19,483	0	<b>19,483</b>
<b>Fitness Center</b>									
Operating Revenue	0	0	0	47	0	47	47	0	47
Operating Expenses	3,586	4,605	1,019	27,105	32,278	5,174	55,914	61,349	5,435
Operating Income	(3,586)	(4,605)	1,019	(27,058)	(32,278)	5,221	(55,867)	(61,349)	5,482
Assessment	4,605	4,605	0	32,278	32,278	0	61,349	61,349	0
Net Income	1,019	0	<b>1,019</b>	5,221	0	<b>5,221</b>	5,482	0	<b>5,482</b>

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE	ACTUAL YTD	BUDGET YTD	VARIANCE	20-21 Mid-Yr	FY Budget	VARIANCE
			Favorable / (Unfavorable)			Favorable / (Unfavorable)	Forecast Budget		Favorable /
<b>SUBTOTAL</b>									
Total Operating Revenues	115,608	170,071	(54,464)	549,621	786,644	(237,024)	963,727	1,212,488	(248,761)
Total Assessments	157,488	157,488	0	1,130,089	1,130,089	0	2,186,902	2,186,902	0
Total Operating Expenses	276,145	327,560	51,415	1,573,706	1,916,733	343,027	3,029,698	3,399,390	369,692
Net Income	(3,048)	0	(3,048)	106,003	0	106,003	120,931	0	120,931
<b>GOLF MAINTENANCE</b>									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	79,759	87,179	7,420	560,500	593,925	33,425	1,126,840	1,262,136	135,296
Net Income	(79,759)	(87,179)	<b>7,420</b>	(560,500)	(593,925)	<b>33,425</b>	(1,126,840)	(1,262,136)	<b>135,296</b>
<b>PRO SHOP</b>									
Operating Revenue	141,143	181,832	(40,689)	818,716	979,244	(160,528)	1,475,090	1,643,571	(168,481)
Operating Expenses	41,692	42,261	569	232,068	264,204	32,136	348,250	381,435	33,185
Net Income	99,451	139,571	<b>(40,120)</b>	586,648	715,041	<b>(128,393)</b>	1,126,840	1,262,135	<b>(135,296)</b>
<b>ALL DEPARTMENTS</b>									
Total Operating Revenues	256,750	351,903	(95,153)	1,368,337	1,765,889	(397,552)	2,438,817	2,856,059	(417,242)
Total Assessments	157,488	157,488	0	1,130,089	1,130,089	0	2,186,902	2,186,902	0
Total Operating Expenses	397,596	457,000	59,404	2,366,274	2,774,862	408,587	4,504,788	5,042,961	538,173
Net Income	16,643	52,392	<b>(35,749)</b>	132,151	121,116	<b>11,035</b>	120,931	(0)	<b>120,931</b>
<i>From Golf Operations</i>	19,692	52,392	<b>(32,700)</b>	26,148	121,116	<b>(94,968)</b>	0	(1)	<b>1</b>
<i>From Other than Golf Operations</i>	(3,048)	0	<b>(3,048)</b>	106,003	0	<b>106,003</b>	120,931	0	<b>120,931</b>

<b>HGRD Variance</b>				
<b>Mar-21</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	-	10,820	(10,820)	No concert series events due to COVID. (\$0.00) net effect with revenue for the month. Will net itself out in March.
Interest Income	420	2,000	(1,580)	Funds in the FL Prime SBA earning 0.13% and FineMark Capital, Deferred Maint and Operating accounts earning 0.03% and 0.20% in the Golf Course Special Improvements Fund
Miscellaneous Other Income	6,122	4,287	1,835	Received \$754.93 from Josh Hall for Restitution and had 12 closings during the month. YTD \$1,617 better than budget.
Payroll	28,296	32,331	4,035	Asst. Controller position vacant
Concert Series Expenses	-	10,420	10,420	No concert series events due to COVID. (\$0.00) net effect with revenue for the month. Will net itself out in March.
Gratis Food/Bev	(950)	175	1,125	Fairway Forms New resident presentation folders from Feb moved to office supplies
Bank Charges	1,512	3,500	1,988	Credit card fees from February. Budget based on outside restaurant and golf shop sales, which were down significantly to budget. YTD \$6,046 better than budget.
Professional Fees	7,413	11,658	4,245	No Supervisor Election Legal Fees since there was no election
<b>Restaurant</b>				
Food & Beverage Sales	91,461	136,037	(44,576)	Due to COVID. Average ticket price is lower due to running specials to get people in the door. We had no resident events.
COS, Food	29,748	40,552	10,804	Product purchased according to sales volume; 46.34% to a budget of 43.00%. Reduced pricing and absence of higher margin banquet sales has effected %'s.
COS, Beverage	6,684	10,433	3,749	Product purchased according to sales volume; 24.51% to a budget of 25.00%.
Payroll, Kitchen OT	461	1,806	1,345	Resident events and banquets are still down.
Lounge Entertainment	-	1,475	1,475	No lounge entertainment due to COVID
Linen	658	1,788	1,130	Resident events and banquets are still down.
Member Rewards - Food	5,023	6,683	1,660	Food sales down 34% from budget
Member Rewards - Beverage	2,130	3,855	1,725	Beverage sales down 35% from budget
<b>Clubhouse</b>				
Payroll OT	1,632	200	(1,432)	Due to the artist event, tennis courts and training
Payroll Benefits	1,109	2,257	1,148	Two new employees not eligible for benefits yet.
Landscape Plant/Supplies	2,357	4,237	1,880	<b>Timing Issue:</b> Fertilizer/Pest Control Trees & Shrub Application
Maintenance & Repairs	10,126	6,000	(4,126)	Almost \$6k in AC repairs in the PDR, Admin & Pro Shop combined. YTD \$3,359 better than budget
Maintenance , Pool	315	1,360	1,045	<b>Timing Issue</b>
Effluent Water	-	1,603	1,603	Shut off due to the breach in the liner.
<b>CLIS</b>				
Payroll	15,657	17,968	2,311	New CLIS manager salary lower than predecessor.
<b>Fitness Center</b>				
No significant variances			-	
<b>Golf Maintenance</b>				
Payroll Benefits	5,521	7,243	1,722	Full time employees budgeted for the highest cost health insurance plan, but some employees do not take advantage of this benefit and others select lower cost plans.
Chemicals	5,940	7,500	1,560	Closed the back nine earlier than anticipated.
Contingency	2,299	-	(2,299)	Flagstick, golf ball lifter for COVID from September
Fertilizer	-	4,000	4,000	Closed the back nine earlier than anticipated.
Irrigation	245	1,600	1,355	Closed the back nine earlier than anticipated.
Maintenance, Equipment	6,645	5,100	(1,545)	Parts to rebuild one of the rough mower blade housing
<b>Pro Shop</b>				
Membership Fees	98,501	105,791	(7,290)	506 members to a budget of 539. We had 50 non-resident members to a budget of 59.
Member Guest Fees	6,485	17,055	(10,570)	Membership is down and less travel. Not as many guests in town.
Public Play Fees	20	21,186	(21,166)	Not open to public play due to lack of carts with the exception of people looking to buy homes.
Resident Non-Member Fees	18,220	23,843	(5,623)	Resident non-member price was dropped in half mid month because of course conditions. The pre-renovation course conditions contributed as well.
Pro Shop Merchandise	16,056	11,329	4,727	Pro Shop merchandise is up because everyone is spending their credit book (two years worth)
COS, Pro Shop Mdse	10,013	7,930	(2,083)	Directly related to decrease in sales. COS 62% to a budget of 70% .
Payroll	17,411	18,669	1,258	Staffing based on demand.

Herons Glen Recreation District													
DEPARTMENTAL INCOME STATEMENT Mar 31, 2021													
00 - Administration													
Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	20-21 Mid-Yr	Total Yr	Estimate		
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance		
					<b>Income</b>								
63,965	63,965	0	61,142		ASSESSMENTS, BASE	443,368	443,368	0	390,310	801,325	801,325	0	
0	0	0	0		LEASE, RETAIL	0	0	0	0	0	0	0	
0	10,820	(10,820)	10,031		CONCERT SERIES REVENUE	0	54,100	(54,100)	57,847	0	54,100	(54,100)	
1,362	1,362	0	1,323		HOA ACCOUNTING INCOME	8,173	8,173	0	7,935	16,346	16,346	0	
420	2,000	(1,580)	3,962		INTEREST INCOME	3,546	12,000	(8,454)	31,598	5,946	24,000	(18,054)	
413	500	(87)	0		LATE FEE/MEMBER INTEREST	3,051	3,900	(849)	3,291	6,551	7,400	(849)	
6,122	4,287	1,835	4,606		MISCELLANEOUS OTHER INCOME	30,491	28,874	1,617	29,387	55,304	53,687	1,617	
72,283	82,934	(10,652)	81,064		<b>TOTAL Income</b>	488,629	550,415	(61,786)	520,368	885,472	956,859	(71,386)	
72,283	82,934	(10,652)	81,064		<b>Gross Profit Margin</b>	488,629	550,415	(61,786)	520,368	885,472	956,859	(71,386)	
					<b>Expenses</b>								
28,296	32,331	4,036	31,700		PAYROLL	170,065	225,082	55,017	193,199	358,619	416,516	57,897	
119	0	(119)	37		PAYROLL, O.T.	768	0	(768)	508	768	0	(768)	
0	0	0	0		PAYROLL, COVID-19 FFCRA	0	0	0	0	0	0	0	
3,939	4,432	493	4,587		PAYROLL TAXES & FEES	25,304	31,791	6,486	27,987	50,811	57,297	6,486	
0	0	0	0		VACATION EXP	0	0	0	0	0	0	0	
4,961	5,800	839	5,328		PAYROLL BENEFITS	35,329	36,177	848	32,486	69,947	72,355	2,408	
0	10,420	10,420	10,825		CONCERT SERIES EXPENSES	0	54,100	54,100	53,835	0	54,100	54,100	
0	0	0	0		ADVERTISING	309	0	(309)	0	309	0	(309)	
0	25	25	0		AED TRAINING & SUPPLIES	1,275	475	(800)	4,211	2,050	1,250	(800)	
0	0	0	0		CASUAL LABOR	0	0	0	0	0	0	0	
117	175	58	115		COMPLIMENTARY MEALS	721	1,050	329	611	1,646	1,975	329	
5,100	5,663	563	5,789		COMPUTER SUPPORT	28,509	34,082	5,574	28,273	61,645	69,629	7,984	
0	0	0	0		Contingency	10,010	18,634	8,624	18,634	10,010	18,634	8,624	
0	90	90	0		CONTINUING EDUCATION	0	2,235	2,235	2,020	5,910	7,585	1,675	
570	569	(1)	1,068		DUES & SUBSCRIPTIONS	2,556	1,970	(586)	2,173	3,777	3,191	(586)	
1,262	1,421	159	1,473		ELECTRIC (ALLOCATION)	7,735	8,765	1,030	8,644	16,439	17,469	1,030	
0	50	50	0		EMPLOYEE APPRECIATION	5,346	5,300	(46)	5,143	6,846	6,800	(46)	
(950)	175	1,125	0		GRATIS FOOD/BEV	177	675	498	295	602	1,100	498	
2,071	2,330	259	2,096		INSURANCE (ALLOCATION)	12,424	13,980	1,556	12,578	26,405	27,961	1,556	
0	0	0	0		LEASE EXPENSE	0	0	0	0	0	0	0	
0	0	0	0		LICENSES & TAXES	1,373	1,345	(28)	1,299	1,482	1,454	(28)	
1,512	3,500	1,988	3,620		BANK CHARGES	4,704	10,750	6,046	12,043	8,446	21,250	12,804	
2,409	2,488	79	2,447		OFFICE EQUIPMENT	9,622	10,236	613	10,931	19,408	20,021	613	
1,586	750	(836)	202		OFFICE SUPPLIES	4,442	4,500	58	4,255	10,397	9,000	(1,397)	



Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	20-21 Mid-Yr	Total Yr	Estimate
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance
0	500	500	15	POSTAGE	2,491	3,000	509	2,526	5,491	6,000	509
7,413	11,658	4,245	11,689	PROFESSIONAL FEES	75,660	79,339	3,679	84,005	126,670	130,349	3,679
0	0	0	0	FORENSIC AUDIT	0	0	0	0	0	0	0
113	0	(113)	0	HGRD SOCIAL EVENTS / MEMBER RELATIONS	113	700	587	520	613	3,200	2,587
0	0	0	0	RENTAL	0	0	0	0	0	0	0
0	0	0	0	SERVICE CONTRACTS	0	0	0	35	0	0	0
299	400	101	348	TELEPHONE (ALLOCATION)	1,793	2,400	607	2,105	4,193	4,800	607
0	45	45	0	TRAVEL	0	2,625	2,625	1,840	1,510	3,155	1,645
0	0	0	0	UNIFORM	0	600	600	0	0	600	600
77	111	35	110	WATER (ALLOCATION)	396	605	208	597	960	1,169	208
58,892	82,934	24,042	81,450	<b>TOTAL Expenses</b>	401,123	550,415	149,292	510,751	794,953	956,859	161,906
13,391	0	13,391	(386)	<b>Net Income/(Loss)</b>	87,506	0	87,506	9,617	90,520	0	90,520

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT Mar 31, 2021												
10 - Restaurant												
Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	20-21 Mid-Yr	Total Yr	Estimated	
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance	
					Income							
5,217	5,217	0	(16,176)		ASSESSMENTS, BASE	168,114	168,114	0	120,599	379,785	379,785	0
30,235	44,984	(14,749)	24,017		FOOD SALES-DINING ROOM	132,709	166,960	(34,251)	181,869	216,849	251,100	(34,251)
8,172	18,133	(9,961)	6,247		BEVERAGE SALES-DINING ROOM	30,776	56,505	(25,730)	51,444	52,030	77,760	(25,730)
27,909	35,758	(7,850)	38,385		FOOD SALES - LOUNGE	118,146	161,668	(43,522)	196,208	215,678	259,200	(43,522)
18,472	22,388	(3,916)	15,083		BEVERAGE REVENUE - LOUNGE	79,997	109,703	(29,706)	126,269	146,064	175,770	(29,706)
4,566	13,564	(8,998)	7,856		BANQUET FOOD-RESIDENTS	22,112	57,657	(35,545)	89,035	34,818	72,500	(37,682)
278	1,210	(932)	871		BANQUET BEVERAGES-RESIDENTS	2,203	9,186	(6,982)	19,989	4,518	11,500	(6,982)
1,479	0	1,479	1,616		BANQUET FOOD-OUTSIDE	1,940	3,624	(1,684)	21,232	1,940	3,624	(1,684)
351	0	351	0		BANQUET BEVERAGE-OUTSIDE	351	1,800	(1,449)	1,386	351	1,800	(1,449)
0	0	0	128		BANQUET OTHER REVENUE	0	2,713	(2,713)	753	0	2,713	(2,713)
0	0	0	17,051		COVID-19 SUBSIDY - FUNDRAISER	0	0	0	17,051	0	0	0
96,678	141,254	(44,576)	95,078		TOTAL Income	556,348	737,930	(181,582)	825,836	1,052,032	1,235,752	(183,720)
					Cost of Revenues							
29,748	40,552	10,804	36,247		COS, FOOD	130,137	167,661	37,523	226,272	216,313	254,756	38,443
6,684	10,433	3,749	6,103		COS, BEVERAGE	31,791	44,299	12,508	52,680	54,200	66,707	12,508
36,432	50,984	14,553	42,350		TOTAL Cost of Revenues	161,928	211,959	50,031	278,952	270,513	321,463	50,950
60,246	90,270	(30,023)	52,728		Gross Profit Margin	394,420	525,971	(131,551)	546,884	781,519	914,289	(132,769)
					Expenses							
22,512	21,841	(671)	27,158		PAYROLL, KITCHEN	126,196	131,045	4,849	156,025	234,646	239,495	4,849
461	1,806	1,346	1,108		PAYROLL, KITCHEN, OT	2,071	5,058	2,987	6,134	2,071	6,105	4,034
16,382	16,461	78	16,280		PAYROLL, SERVICE	82,427	98,763	16,337	113,417	159,663	176,000	16,337
258	350	92	169		PAYROLL, SERVICE, OT	350	1,260	910	1,566	350	1,470	1,120
0	0	0	21,482		PAYROLL, COVID-19 SUBSIDY	0	0	0	21,482	0	0	0
0	0	0	0		PAYROLL, COVID-19 FFCRA	0	0	0	0	0	0	0
8,791	9,742	951	11,824		PAYROLL TAXES & FEES	45,587	54,267	8,680	63,994	81,108	90,034	8,926
0	0	0	0		VACATION EXP	0	0	0	0	0	0	0
4,886	4,745	(141)	4,154		PAYROLL BENEFITS	29,314	28,472	(842)	26,284	57,785	56,943	(842)
64	140	76	(378)		H-2B Additional Expenses	27,078	22,430	(4,648)	28,110	28,393	25,445	(2,948)
89	850	761	0		ADVERTISING	181	2,100	1,919	143	181	6,700	6,519
0	0	0	0		CASUAL LABOR	0	750	750	936	0	750	750
0	0	0	0		CHEMICALS	0	0	0	0	0	0	0
0	0	0	0		CLUBHOUSE FACILITY IMPROVEMENTS	0	0	0	0	0	0	0

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	20-21 Mid-Yr	Total Yr	Estimated
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance
574	668	93	810	CLEANING SUPPLIES	2,295	3,653	1,358	5,917	6,167	7,525	1,358
163	425	262	241	COMPLIMENTARY MEALS	679	2,450	1,771	1,497	1,429	3,750	2,321
0	0	0	0	CONTINGENCY	172	0	(172)	0	172	0	(172)
0	25	25	0	CONTINUING EDUCATION	0	575	575	475	270	845	575
0	0	0	0	DISHES & GLASSWARE	0	4,000	4,000	2,528	0	4,000	4,000
0	0	0	0	DUES & SUBSCRIPTIONS	0	100	100	0	775	875	100
2,918	3,285	367	3,407	ELECTRIC (ALLOCATION)	17,886	20,268	2,382	19,989	38,510	40,892	2,382
348	416	68	452	EMPLOYEE MEALS	2,260	2,855	594	2,833	3,616	4,211	594
0	850	850	340	Entertainment-Dining Room	2,550	4,010	1,460	3,505	2,550	5,230	2,680
0	1,475	1,475	825	ENTERTAINMENT LOUNGE	300	8,700	8,400	8,425	8,225	18,325	10,100
0	50	50	300	ENTERTAINMENT/DECORATIONS	1,218	3,650	2,432	2,672	1,518	5,525	4,007
0	0	0	0	FOOD SPOILAGE	0	0	0	0	0	0	0
0	0	0	0	Equipment Rental	0	0	0	0	0	0	0
0	207	207	113	GRATIS FOOD/BEV	0	1,460	1,460	1,031	0	2,414	2,414
1,380	1,553	173	1,393	INSURANCE (ALLOCATION)	8,283	9,320	1,037	8,359	17,603	18,640	1,037
0	0	0	0	INTEREST EXPENSE	0	0	0	0	0	0	0
551	526	(25)	526	LEASE	3,235	3,154	(81)	3,154	6,389	6,308	(81)
2,288	2,280	(8)	2,285	LICENSES & TAXES	3,128	3,075	(53)	3,102	5,259	5,206	(53)
658	1,788	1,130	1,802	LINEN	3,189	9,115	5,925	12,106	5,489	14,195	8,706
774	800	26	0	MAINTENANCE & REPAIRS	3,906	4,800	894	4,073	8,706	9,600	894
5,023	6,683	1,660	5,083	MEMBER REWARDS-FOOD	22,176	27,200	5,024	31,212	38,236	42,238	4,001
2,130	3,855	1,725	1,738	MEMBER REWARDS-BEVERAGE	9,570	15,813	6,243	16,616	17,114	24,121	7,007
65	775	710	164	OFFICE SUPPLIES	1,182	2,150	968	2,361	2,832	3,800	968
3,118	2,533	(585)	3,111	PROPANE GAS	13,017	13,508	491	12,300	24,700	25,191	491
0	0	0	161	Resident Event Decoration/Ent	42	0	(42)	(3,683)	42	0	(42)
904	945	41	0	REFUSE	5,426	5,489	63	4,442	11,097	11,159	63
0	0	0	0	RENTAL	0	0	0	347	0	0	0
1,187	1,056	(131)	295	SERVICE CONTRACTS	5,205	6,402	1,196	6,569	11,365	12,561	1,196
28	75	47	0	Small Equipment-Kitchen	28	7,450	7,422	147	5,478	7,900	2,422
2,267	2,508	241	2,504	SUPPLIES	10,174	13,231	3,057	12,834	16,878	19,935	3,057
170	170	0	170	TELEPHONE (ALLOCATION)	1,270	1,020	(250)	990	2,290	2,040	(250)
0	25	25	0	TRAVEL	0	350	350	448	150	1,675	1,525
0	250	250	263	UNIFORM	635	2,000	1,365	1,228	1,385	3,500	2,115
0	0	0	0	UTENSILS	0	0	0	0	0	0	0
765	1,110	345	1,099	WATER (ALLOCATION)	3,964	6,027	2,063	5,965	7,623	9,686	2,063
0	0	0	0	GAIN (LOSS) ON SALE OF EQUIP	0	0	0	0	0	0	0
78,755	90,270	11,515	108,878	TOTAL Expenses	434,995	525,971	90,976	589,533	810,064	914,289	104,225
(18,509)	(0)	(18,509)	(56,150)	Net Income/(Loss)	(40,575)	(0)	(40,575)	(42,650)	(28,545)	(0)	(28,545)

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT Mar 31, 2021												
30 - Golf Maintenance												
Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	20-21 Mid-Yr	Total Yr	Estimated	
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance	
					<b>Expenses</b>							
40,770	41,308	539	37,868		PAYROLL	224,813	242,323	17,510	240,836	298,977	322,630	23,653
275	1,139	863	1,442		PAYROLL, O.T.	4,085	6,831	2,746	7,000	4,585	7,970	3,384
0	0	0	0		PAYROLL, COVID-19 SUBSIDY	0	0	0	0	0	0	0
0	0	0	0		PAYROLL, COVID-19 FFCRA	1,689	0	(1,689)	0	1,689	0	(1,689)
6,767	6,888	122	5,748		PAYROLL TAXES & FEES	35,643	37,290	1,647	36,811	46,912	48,559	1,647
0	0	0	0		VACATION EXP	0	0	0	0	0	0	0
5,521	7,243	1,722	5,452		PAYROLL BENEFITS	34,954	43,458	8,504	32,783	44,527	53,031	8,504
0	0	0	0		CASUAL LABOR	0	0	0	0	0	0	0
5,940	7,500	1,560	8,089		CHEMICALS	70,656	71,000	344	83,669	72,656	73,000	344
2,299	0	(2,299)	0		CONTINGENCY	2,299	0	(2,299)	0	304,093	391,749	87,656
0	0	0	0		CONTINUING EDUCATION	200	535	335	500	1,385	1,720	335
0	0	0	0		CONTRACT LABOR	0	0	0	0	0	0	0
0	0	0	0		CONTRACT LABOR - TECHNICAL	0	0	0	0	0	0	0
0	380	380	0		DUES & SUBSCRIPTIONS	1,808	760	(1,048)	1,464	2,347	1,299	(1,048)
1,226	1,802	576	1,863		ELECTRIC (ALLOCATION)	7,402	11,258	3,856	11,382	21,352	25,209	3,856
0	0	0	0		EQUIPMENT RENTAL	0	0	0	0	0	0	0
0	4,000	4,000	11,052		FERTILIZER	40,635	49,000	8,365	68,766	40,635	53,000	12,365
905	1,000	95	664		FIELD SUPPLIES	10,913	13,700	2,787	13,471	10,913	13,700	2,787
1,455	1,761	306	1,913		GASOLINE	8,239	10,642	2,403	10,172	8,239	11,777	3,538
2,209	2,485	277	2,229		INSURANCE (ALLOCATION)	13,253	14,912	1,660	13,374	28,165	29,825	1,660
0	0	0	0		INTEREST EXPENSE	0	0	0	0	0	0	0
245	1,600	1,355	802		IRRIGATION	9,071	9,600	529	10,940	9,071	9,600	529
510	0	(510)	0		LANDSCAPE PLANT/SUPPLIES	18,907	20,000	1,093	32,254	18,907	20,000	1,093
410	135	(275)	2,667		LEASE	2,187	812	(1,375)	13,884	115,903	114,528	(1,375)
223	200	(23)	0		MAINTENANCE & REPAIRS	1,483	1,200	(283)	778	3,683	3,400	(283)
6,645	5,100	(1,545)	6,774		MAINTENANCE, EQUIPMENT	42,090	30,600	(11,490)	36,956	44,640	33,150	(11,490)
158	200	42	142		OFFICE SUPPLIES	1,599	1,200	(399)	2,758	2,799	2,400	(399)
0	0	0	0		PROFESSIONAL FEES	0	0	0	2,150	0	0	0
666	996	329	700		REFUSE	4,684	4,866	182	4,636	4,684	4,866	182
1,051	899	(152)	1,801		SEED, SOD, SAND	10,766	6,008	(4,758)	17,081	10,766	6,008	(4,758)
550	797	247	1,407		SERVICE CONTRACTS	4,597	4,782	185	8,543	9,379	9,564	185
538	550	12	(66)		SMALL TOOLS	2,019	3,300	1,281	1,684	5,319	6,600	1,281
196	196	0	196		TELEPHONE (ALLOCATION)	1,175	1,176	1	1,123	2,351	2,352	1
0	30	30	56		TRAVEL	97	2,150	2,053	1,305	847	2,900	2,053
842	600	(242)	955		UNIFORM	3,177	4,500	1,323	5,187	7,677	9,000	1,323

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	20-21 Mid-Yr	Total Yr	Estimated
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance
358	370	12	366	WATER (ALLOCATION)	2,058	2,021	(37)	2,000	4,337	4,300	(37)
0	0	0	0	GAIN(LOSS) ON SALE OF EQUIP	0	0	0	0	0	0	0
79,759	87,179	7,420	92,119	<b>TOTAL Expenses</b>	560,500	593,925	33,425	661,507	1,126,840	1,262,136	135,296
(79,759)	(87,179)	7,420	(92,119)	<b>Net Income/(Loss)</b>	(560,500)	(593,925)	33,425	(661,507)	(1,126,840)	(1,262,136)	135,296

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT Mar 31, 2021												
60 - Pro Shop												
Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	20-21 Mid-Yr	Total Yr	Estimated	
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance	
					<b>Income</b>							
98,501	105,791	(7,290)	117,871		MEMBERSHIP FEES	588,910	623,698	(34,788)	707,524	1,223,653	1,258,442	(34,788)
647	625	22	764		ANNUAL RANGE & HANDICAP MEMBERSHIP	3,515	3,750	(235)	4,416	7,265	7,500	(235)
6,485	17,055	(10,570)	14,660		Member Guest Fees	54,343	76,450	(22,107)	92,672	54,588	81,085	(26,497)
20	21,186	(21,166)	15,943		Public Play Fees	995	89,664	(88,669)	92,380	995	93,789	(92,794)
17,800	23,843	(6,042)	25,632		Resident Non-Member Fees	114,872	116,807	(1,936)	117,076	116,557	124,287	(7,731)
676	1,195	(519)	980		RANGE FEES	2,571	4,307	(1,736)	3,939	3,954	5,690	(1,736)
16,056	11,329	4,727	6,538		PRO SHOP, MDSE	48,990	57,431	(8,440)	52,640	62,162	64,244	(2,082)
300	160	140	0		PRO SHOP, LESSONS - GOLF PRO	1,025	960	65	1,005	1,785	1,720	65
140	40	100	110		PRO SHOP, LESSONS - ASST. GOLF PRO	430	240	190	110	620	430	190
223	132	91	132		PRO SHOP, GRIPS	1,338	2,149	(812)	2,149	1,500	2,311	(812)
246	337	(92)	337		PRO SHOP, FOOD & BEVERAGE	1,292	2,728	(1,436)	2,728	1,577	3,012	(1,436)
50	140	(90)	140		Pro shop, club rental	160	660	(500)	660	160	660	(500)
		0			Pro Shop, discounts			0		0		0
0	0	0	35		MISCELLANEOUS OTHER INCOME	275	400	(125)	3,373	275	400	(125)
141,143	181,832	(40,689)	183,141		<b>TOTAL Income</b>	818,716	979,244	(160,528)	1,080,673	1,475,090	1,643,571	(168,481)
					<b>Cost of Revenues</b>							
222	74	(149)	63		COS, PRO SHOP, GRIPS	1,365	1,204	(161)	1,303	1,456	1,294	(161)
10,013	7,930	(2,082)	4,718		COS, PRO SHOP, MDSE	33,825	40,201	6,376	36,823	43,045	44,971	1,926
285	219	(66)	377		COS, PRO SHOP, FOOD&BEVERAGE	1,141	1,773	632	1,984	1,326	1,958	632
10,520	8,223	(2,297)	5,157		<b>TOTAL Cost of Revenues</b>	36,331	43,178	6,847	40,111	45,826	48,223	2,397
130,623	173,609	(42,986)	177,985		<b>Gross Profit Margin</b>	782,385	936,066	(153,681)	1,040,562	1,429,264	1,595,348	(166,084)
					<b>Expenses</b>							
17,411	18,669	1,258	17,052		PAYROLL	101,859	111,102	9,243	110,288	154,271	163,515	9,243
152	527	376	129		PAYROLL, O.T.	363	2,637	2,274	865	363	2,988	2,625
440	200	(240)	110		PAYROLL GOLF LESSONS	1,215	1,200	(15)	990	2,165	2,150	(15)
0	0	0	0		PAYROLL, COVID-19 SUBSIDY	0	0	0	0	0	0	0
0	0	0	0		PAYROLL, COVID-19 FFCRA	0	0	0	0	0	0	0
3,177	3,076	(102)	2,753		PAYROLL TAXES & FEES	16,975	17,683	709	17,567	24,735	25,444	709
0	0	0	0		VACATION EXP	0	0	0	0	0	0	0
1,095	548	(547)	508		PAYROLL BENEFITS	6,570	3,287	(3,283)	3,047	9,857	6,574	(3,283)
0	0	0	0		ADVERTISING	0	0	0	0	0	0	0
0	0	0	0		CONTINGENCY	0	0	0	0	0	0	0
0	0	0	0		CONTINUING EDUCATION	0	0	0	0	0	0	0

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	20-21 Mid-Yr	Total Yr	Estimated
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance
0	0	0	0	DUES & SUBSCRIPTIONS	9,628	8,610	(1,018)	10,515	10,028	9,010	(1,018)
1,089	1,217	128	1,260	ELECTRIC (ALLOCATION)	6,662	7,510	848	7,425	14,334	15,182	848
146	1,500	1,354	3,595	FIELD SUPPLIES	2,630	9,316	6,686	9,398	4,330	11,016	6,686
326	603	277	281	GASOLINE	2,002	2,813	811	2,780	2,819	3,629	811
0	0	0	0	GRATIS / MEMBER RELATIONS	0	600	600	490	0	600	600
0	0	0	0	PRO SHOP, GRIPS EXP	0	0	0	0	0	0	0
2,899	3,262	363	2,945	INSURANCE (ALLOCATION)	17,394	19,572	2,178	17,673	36,967	39,145	2,178
3,218	2,483	(735)	3,218	LEASE	21,921	18,417	(3,504)	20,378	26,331	27,975	1,644
102	774	672	0	MAINTENANCE & REPAIRS	1,811	1,747	(64)	974	2,357	2,293	(64)
132	170	38	170	OFFICE EQUIPMENT	942	1,080	138	1,080	1,728	1,866	138
0	150	150	0	OFFICE SUPPLIES	344	1,200	856	4,571	619	1,475	856
0	0	0	0	RANGE BALLS & MATS	0	8,200	8,200	8,190	0	8,200	8,200
226	236	10	0	REFUSE	1,356	1,372	16	1,111	2,774	2,790	16
346	357	11	346	SERVICE CONTRACTS	2,079	2,145	66	2,079	4,223	4,289	66
132	132	0	132	TELEPHONE (ALLOCATION)	790	792	2	758	1,582	1,584	2
0	0	0	0	TRAVEL	0	250	250	0	0	250	250
179	0	(179)	0	UNIFORM	662	750	88	482	1,662	1,750	88
102	134	32	132	WATER (ALLOCATION)	534	742	208	734	1,280	1,488	208
0	0	0	0	GAIN(LOSS) ON SALE OF EQUIPMENT	0	0	0	0	0	0	0
31,172	34,038	2,866	32,632	<b>TOTAL Expenses</b>	195,737	221,025	25,288	221,395	302,424	333,212	30,788
99,451	139,571	(40,120)	145,352	<b>Net Income/(Loss)</b>	586,648	715,041	(128,393)	819,167	1,126,840	1,262,135	(135,296)

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT Mar 31, 2021												
70 - Clubhouse,Pool,Spa												
Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	20-21 Mid-Yr	Total Yr	Estimated	
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance	
					<b>Income</b>							
65,147	65,147	0	57,259		ASSESSMENTS, BASE	380,161	380,161	0	357,360	745,984	745,984	0
0	0	0	0		MISCELLANEOUS INCOME	11,200	10,000	1,200	12,650	11,200	10,000	1,200
65,147	65,147	0	57,259		<b>TOTAL Income</b>	391,361	390,161	1,200	370,010	757,184	755,984	1,200
65,147	65,147	0	57,259		<b>Gross Profit Margin</b>	391,361	390,161	1,200	370,010	757,184	755,984	1,200
					<b>Expenses</b>							
16,866	17,044	178	14,020		PAYROLL	84,639	100,065	15,426	78,719	185,947	201,373	15,426
1,632	200	(1,432)	422		PAYROLL, O.T.	2,929	1,200	(1,729)	4,354	4,129	2,400	(1,729)
0	0	0	0		PAYROLL, COVID-19 SUBSIDY	0	0	0	0	0	0	0
0	0	0	0		PAYROLL, COVID-19 FFCRA	0	0	0	0	0	0	0
3,050	2,547	(503)	1,929		PAYROLL TAXES & FEES	13,907	14,636	729	12,048	27,251	27,981	729
0	0	0	0		VACATION EXP	0	0	0	0	0	0	0
1,109	2,257	1,148	1,560		PAYROLL BENEFITS	6,721	13,543	6,821	7,268	20,264	27,085	6,821
0	0	0	0		CASUAL LABOR	0	500	500	0	0	500	500
874	1,015	141	1,015		CHEMICALS	3,787	4,779	993	5,180	8,955	9,948	993
0	0	0	0		CLUBHOUSE-FACILITY IMPROVEMEN	0	0	0	0	0	0	0
646	1,000	354	4,124		CLEANING SUPPLIES	5,474	6,000	526	9,295	10,274	12,000	1,726
45	0	(45)	0		CONTINGENCY	5,538	0	(5,538)	0	5,538	0	(5,538)
0	0	0	0		CONTINUING EDUCATION	0	0	0	0	389	389	0
3,898	3,181	(717)	3,297		ELECTRIC (ALLOCATION)	21,618	19,663	(1,955)	19,386	40,417	38,462	(1,955)
535	818	283	838		FOUNTAINS (ELECTRIC)	3,610	4,999	1,389	4,874	6,970	10,106	3,137
175	208	33	175		FOUNTAIN & BUBBLER MAINTENANCE	1,225	1,250	25	1,069	2,275	2,500	225
0	68	68	0		GASOLINE	7	238	232	187	415	647	232
1,240	275	(965)	157		SMALL EQUIPMENT SOUND	1,344	1,650	306	2,236	2,994	3,300	306
3,106	3,495	389	3,144		INSURANCE (ALLOCATION)	18,637	20,970	2,334	18,867	39,607	41,941	2,334
0	0	0	0		INTEREST EXPENSE	0	0	0	0	0	0	0
2,357	4,237	1,880	3,833		LANDSCAPE PLANT/SUPPLIES	26,709	26,554	(155)	39,015	47,262	47,107	(155)
2,234	2,184	(50)	2,320		LEASE	13,256	13,106	(150)	14,058	26,660	26,212	(448)
0	0	0	0		LICENSES & TAXES	0	0	0	0	375	375	0
10,126	6,000	(4,126)	11,091		MAINTENANCE & REPAIRS	32,641	36,000	3,359	46,685	68,641	72,000	3,359
315	1,360	1,045	238		MAINTENANCE, POOL	5,372	5,893	521	6,226	9,679	10,200	521
0	40	40	0		OFFICE SUPPLIES	226	240	14	155	466	480	14
0	50	50	168		PROPANE GAS	71	300	229	312	371	600	229
377	394	17	0		REFUSE	2,261	2,287	26	1,851	5,024	5,050	26
0	0	0	0		RENTAL	0	0	0	0	0	0	0
1,359	1,359	0	1,320		SECURITY	8,156	8,156	0	7,919	16,312	16,312	0



Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	20-21 Mid-Yr	Total Yr	Estimated
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance
12,464	12,822	358	12,658	SERVICE CONTRACTS	78,087	80,190	2,103	79,959	151,762	153,865	2,103
529	100	(429)	99	SMALL TOOLS	802	600	(202)	99	1,402	1,200	(202)
261	255	(6)	251	TELEPHONE (ALLOCATION)	1,729	1,528	(202)	2,256	3,257	3,055	(202)
0	600	600	479	TENNIS COURT MAINTENANCE	2,490	5,400	2,910	3,699	4,890	9,000	4,110
0	75	75	24	TRAVEL	31	450	419	225	481	900	419
0	0	0	0	UNIFORM	648	1,000	352	674	1,648	2,000	352
1,285	1,959	674	1,935	WATER (ALLOCATION)	7,536	9,461	1,925	9,342	16,023	17,948	1,925
0	1,603	1,603	921	EFFLUENT WATER	13,517	9,503	(4,013)	5,266	13,517	11,047	(2,469)
0	0	0	0	GAIN(LOSS) ON SALE OF EQUIPMENT	0	0	0	0	0	0	
64,485	65,147	661	66,018	<b>TOTAL Expenses</b>	362,965	390,161	27,196	381,223	723,194	755,984	32,790
661	0	661	(8,759)	<b>Net Income/(Loss)</b>	28,396	(0)	28,396	(11,213)	33,990	(0)	33,990

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT Mar 31, 2021												
76 - CLIS												
Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	20-21 Mid-Yr	Total Yr	Estimated	
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance	
					<b>Income</b>							
18,555	18,555	0	18,851		ASSESSMENTS, BASE	106,167	106,167	0	110,288	198,458	198,458	0
14,565	14,565	0	14,141		CLIS Income	96,781	96,781	0	93,963	184,988	184,988	0
1,264	500	764	290		MISCELLANEOUS OTHER INCOME	8,098	3,000	5,098	4,183	11,098	6,000	5,098
34,384	33,620	764	33,282		<b>TOTAL Income</b>	211,046	205,948	5,098	208,433	394,544	389,446	5,098
34,384	33,620	764	33,282		<b>Gross Profit Margin</b>	211,046	205,948	5,098	208,433	394,544	389,446	5,098
					<b>Expenses</b>							
15,657	17,968	2,311	17,540		PAYROLL	88,105	105,973	17,868	92,447	182,783	195,651	12,868
1,499	576	(922)	1,424		PAYROLL, O.T.	6,915	3,458	(3,457)	5,888	10,373	6,917	(3,457)
0	0	0	0		PAYROLL, COVID-19 SUBSIDY	0	0	0	0	0	0	0
0	0	0	0		PAYROLL, COVID-19 FFCRA	0	0	0	0	0	0	0
2,892	2,911	20	2,694		PAYROLL TAXES & FEES	15,313	16,055	742	14,497	28,379	28,149	(230)
0	0	0	0		VACATION EXP	0	0	0	0	0	0	0
1,617	1,742	126	1,078		PAYROLL BENEFITS	7,279	10,453	3,174	6,441	17,733	20,907	3,174
0	0	0	0		COMPUTER SUPPORT	1,750	1,750	0	1,750	1,750	1,750	0
0	0	0	0		CONTINGENCY	0	0	0	0	0	0	0
0	0	0	0		CONTINUING EDUCATION	0	290	290	0	200	490	290
0	0	0	0		Contract Labor - Technical	2,310	0	(2,310)	0	2,310	0	(2,310)
0	0	0	0		DUES & SUBSCRIPTIONS	594	680	86	406	594	680	86
2,687	2,738	51	2,982		ELECTRIC (ALLOCATION)	15,946	16,219	273	16,262	32,310	32,583	273
42	115	73	24		GASOLINE	100	749	649	529	1,119	1,768	649
0	0	0	0		SMALL EQUIPMENT	0	2,500	2,500	0	0	2,500	2,500
1,450	1,631	182	1,459		INSURANCE (ALLOCATION)	8,697	9,786	1,089	8,757	18,483	19,572	1,089
0	0	0	0		INTEREST EXPENSE	0	0	0	0	0	0	0
0	0	0	0		LEASE	0	0	0	5,065	3,030	3,030	0
0	0	0	0		LICENSES & TAXES	0	0	0	0	0	0	0
0	150	150	0		MAINTENANCE & REPAIRS	31	900	869	0	931	1,800	869
6,775	4,500	(2,275)	4,500		PARTS & SUPPLIES	29,501	27,000	(2,501)	28,971	56,501	54,000	(2,501)
15	50	35	0		OFFICE SUPPLIES	201	300	99	0	501	600	99
0	0	0	0		SERVICE CONTRACTS	0	0	0	0	0	0	0
796	651	(146)	674		PUMP MAINTENANCE	5,788	4,705	(1,083)	4,045	11,293	10,210	(1,083)
0	0	0	0		RENTAL	0	0	0	0	0	0	0
0	33	33	0		SEED, SOD, SAND	0	915	915	627	198	1,113	915
192	125	(67)	222		SMALL TOOLS	719	750	31	390	1,469	1,500	31
128	78	(50)	78		TELEPHONE (ALLOCATION)	567	468	(99)	445	1,035	936	(99)
0	25	25	0		TRAVEL	0	650	650	8	150	800	650

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	20-21 Mid-Yr	Total Yr	Estimated
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance
223	300	77	258	UNIFORM	1,634	2,200	566	669	3,634	4,200	566
22	26	4	26	WATER (ALLOCATION)	141	146	5	144	285	290	5
0	0	0	650	Effluent Water	0	0	0	3,900	0	0	0
33,994	33,620	(374)	33,609	<b>TOTAL Expenses</b>	185,591	205,948	20,357	191,241	375,060	389,446	14,385
390	0	390	(327)	<b>Net Income/(Loss)</b>	25,455	0	25,455	17,192	19,483	0	19,483

**Herons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT Mar 31, 2021**

**77 - Fitness Center**

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	20-21 Mid-Yr	Total Yr	Estimated
This Month	Budget	Favorable / (Unfavorable)	Mth Last Yr		To Date	Budget	Favorable / (Unfavorable)	Last Yr	Forecast Budget	Budget	YE Variance
					<b>Income</b>						
4,605	4,605	0	3,223	ASSESSMENTS, BASE	32,278	32,278	0	21,456	61,349	61,349	0
0	0	0	0	LEASE, RETAIL	0	0	0	0	0	0	0
0	0	0	0	MISCELLANEOUS OTHER	47	0	47	3,447	47	0	47
4,605	4,605	0	3,223	<b>TOTAL Income</b>	32,325	32,278	47	24,903	61,396	61,349	47
4,605	4,605	0	3,223	<b>Gross Profit Margin</b>	32,325	32,278	47	24,903	61,396	61,349	47
					<b>Expenses</b>						
246	1,040	794	858	CLEANING SUPPLIES	2,240	5,850	3,610	3,850	4,940	9,900	4,960
0	0	0	0	CONTINGENCY	0	0	0	0	0	0	0
627	532	(95)	47	ELECTRIC (ALLOCATION)	3,697	4,059	363	702	8,437	8,800	363
0	600	600	2,742	FITNESS CENTER MAINTENANCE	3,891	5,950	2,059	13,337	6,591	9,900	3,309
690	777	86	408	INSURANCE (ALLOCATION)	4,141	4,660	519	2,052	8,802	9,320	519
0	0	0	0	INTEREST EXPENSE	0	0	0	0	0	0	0
184	0	(184)	0	LANDSCAPE PLANT/SUPPLY	3,472	0	(3,472)	0	5,811	0	(5,811)
520	520	0	260	LEASE	3,377	3,120	(257)	1,820	6,497	6,240	(257)
0	0	0	0	LICENSES & TAXES	0	0	0	0	0	0	0
0	0	0	0	REFUSE	0	0	0	0	0	0	0
0	0	0	0	RENTAL	0	0	0	1,664	0	0	0
1,209	868	(342)	824	SERVICE CONTRACTS	5,529	7,325	1,796	5,607	13,215	15,011	1,796
19	19	(0)	19	TELEPHONE (ALLOCATION)	115	114	(1)	96	229	228	(1)
92	250	158	64	WATER (ALLOCATION)	642	1,200	558	384	1,392	1,950	558
0	0	0	0	GAIN(LOSS) ON SALE OF EQUIPMENT	0	0	0	0	0	0	0
3,586	4,605	1,019	5,223	<b>TOTAL Expenses</b>	27,105	32,278	5,174	29,512	55,914	61,349	5,435
1,019	0	1,019	(2,000)	<b>Net Income/(Loss)</b>	5,221	0	5,221	(4,609)	5,482	0	5,482



**Hérons Glen Recreation District**

**DEPARTMENTAL INCOME STATEMENT Mar 31, 2021**

**91 - Acquisition & Construction Fund Income**

<b>Actual</b>	<b>This Mth</b>	<b>Variance</b>	<b>Actual Same</b>		<b>Actual Year</b>	<b>YTD</b>	<b>Variance</b>	<b>Actual YTD</b>	<b>Total Yr</b>
<b>This Month</b>	<b>Budget</b>	<b>Favorable /</b>	<b>Mth Last Yr</b>		<b>To Date</b>	<b>Budget</b>	<b>Favorable /</b>	<b>Last Yr</b>	<b>Budget</b>
		<b>(Unfavorable)</b>					<b>(Unfavorable)</b>		
				<b>Income</b>					
58	0	58	0	INTEREST INCOME	389	0	389	0	0
58	0	58	0	<b>TOTAL Income</b>	389	0	389	0	0
58	0	58	0	<b>Gross Profit Margin</b>	389	0	389	0	0
58	0	58	0	<b>Net Income/(Loss)</b>	389	0	389	0	0

**Hérons Glen Recreation District**

**DEPARTMENTAL INCOME STATEMENT Mar 31, 2021**

**92 - Revenue Fund Income**

<b>Actual</b>	<b>This Mth</b>	<b>Variance</b>	<b>Actual Same</b>		<b>Actual Year</b>	<b>YTD</b>	<b>Variance</b>	<b>Actual YTD</b>	<b>Total Yr</b>
<b>This Month</b>	<b>Budget</b>	<b>Favorable /</b>	<b>Mth Last Yr</b>		<b>To Date</b>	<b>Budget</b>	<b>Favorable /</b>	<b>Last Yr</b>	<b>Budget</b>
		<b>(Unfavorable)</b>					<b>(Unfavorable)</b>		
				<b>Income</b>					
8	0	8	1,552	INTEREST INCOME	25	0	25	5,769	0
8	0	8	1,552	<b>TOTAL Income</b>	25	0	25	5,769	0
8	0	8	1,552	<b>Gross Profit Margin</b>	25	0	25	5,769	0
8	0	8	1,552	<b>Net Income/(Loss)</b>	25	0	25	5,769	0

Herons Glen Recreation District										
DEPARTMENTAL INCOME STATEMENT Mar 31, 2021										
93- Non-Operating Income										
Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	Total Yr	
This Month	Budget	Favorable /	Mth Last Yr		To Date	Budget	Favorable /	Last Yr	Budget	
		(Unfavorable)					(Unfavorable)			
				Income						
29,067	0	29,067	35,552	ASSESSMENTS, CAPITAL RESERVE	174,400	0	174,400	213,310	0	
0	0	0	0	ASSESSMENTS, CAPITAL RESERVE - FITNESS CENTER	0	0	0	170,499	0	
28,758	0	28,758	28,270	DEFERRED MAINTENANCE REVENUE	172,550	0	172,550	169,620	0	
34,100	0	34,100	24,400	NEW OWNER WORKING CAPITAL	170,500	0	170,500	125,050	0	
0	0		0	INTEREST INCOME	0	0		0	0	
0	0	0	0	MISCELLANEOUS INCOME	0	0	0	0	0	
91,925	0	91,925	88,222	TOTAL Income	517,450	0	517,450	678,479	0	
91,925	0	91,925	88,222	Gross Profit Margin	517,450	0	517,450	678,479	0	
				Expenses						
0	0	0	0	AMORTIZATION EXPENSE	0	0	0	0	0	
75,837	0	(75,837)	72,405	DEPRECIATION	458,564	0	(458,564)	442,484	0	
4,710	0	(4,710)	6,524	MAINTENANCE & REPAIRS	82,882	0	(82,882)	50,652	0	
0	0	0	0	FORENSIC AUDIT	0	0	0	0	0	
80,548	0	(80,548)	78,929	TOTAL Expenses	541,445	0	(541,445)	493,137	0	
11,377	0	11,377	9,293	Net Income/(Loss)	(23,995)	0	(23,995)	185,342	0	



Herons Glen Recreation District				
Restaurant Percentages				
As of Mar 31, 2021				
Restaurant Variance Report	Month to Date		Year to Date	
	Actual	Budget	Actual	Budget
Food Dining Room	30,235	44,984	132,709	166,960
Food Lounge	27,909	35,758	118,146	161,668
Banquet Food - Residents	4,566	13,564	22,112	57,657
Banquet Food - Outside	1,479	0	1,940	3,624
<b>TOTAL FOOD REVENUE</b>	<b>64,189</b>	<b>94,307</b>	<b>274,907</b>	<b>389,909</b>
COG Food	29,748	40,552	130,137	167,661
Percentage Revenue/COG Food	46.34%	43.00%	47.34%	43.00%
Beverage Dining Room	8,172	18,133	30,776	56,505
Beverage Lounge	18,472	22,388	79,997	109,703
Banquet Beverage - Residents	278	1,210	2,203	9,186
Banquet Beverage - Outside	351	0	351	1,800
<b>TOTAL BEVERAGE REVENUE</b>	<b>27,272</b>	<b>41,730</b>	<b>113,327</b>	<b>177,194</b>
COG Beverage	6,684	10,433	31,791	44,299
Percentage Revenue/COGS Bev	24.51%	25.00%	28.05%	25.00%
<b>PAYROLL PERCENTAGE</b>				
Banquet, Other Revenue	0	0	0	2,713
<b>Total Operating Revenue</b>	<b>91,461</b>	<b>136,037</b>	<b>388,234</b>	<b>569,816</b>
<b>Total Payroll</b>	<b>53,290</b>	<b>54,945</b>	<b>285,944</b>	<b>318,865</b>
<b>% Payroll/Operating Revenue</b>	<b>58.27%</b>	<b>40.39%</b>	<b>73.65%</b>	<b>55.96%</b>
Member Rewards-Food	5,023	6,683	22,176	27,200
Member Rewards-Beverage	2,130	3,855	9,570	15,813
% of food revenue coming from residents	86.39%	82.77%	88.40%	82.77%
% of bev revenue coming from residents	79.93%	95.14%	86.39%	95.14%
Food Inventory	(693)	0	25,684	0
Beverage Inventory	(479)	0	12,440	0

<b><u>2020-21 Capital Budget Vs Actual Review</u></b>					
<b>Capital Carryover from 2019-20 Budget Yr</b>				\$ 1,474,688	
<b>To Be Collected in this FY</b>				348,840	
<b>Series 2020 Bond Funds Rec'd via Requisition</b>				118,530	
<b>Long Term Capital Funds used to pay DR Horton expenditures per Board</b>				101,206	
<b>Portion of FY19 budget surplus to reduce FY21 collection requirement</b>				123,360	
<b>Accumulated Interest on Capital Funds</b>				1,613	
				\$ 2,168,238	
	<b>Carryfwd from 19-20</b>	<b>2021 Budget</b>	<b>Spent through 03/31/21</b>	<b>Planned expenditures before FYE</b>	<b>Details</b>
Pump Replacement in GCM Pumphouse	\$ -	\$ 93,636	\$ -	\$ 93,636	
Turbidity Barrier - driving range south side	13,000	-	-	13,000	
Ballroom Stage Curtains	12,240	-	-	12,240	
Curtains & Shades	5,000	-	-	5,000	
Coolers - Lounge	7,500	-	-	7,500	
Pizza Oven	22,500	-	-	22,500	
40 Qt Mixer	6,000	-	-	6,000	
Heavy Duty 36" Gas Range (2 @ \$4500 per)	9,000	-	-	9,000	
Gas 36" Salamander Broiler (2 @ \$2600 per)	5,200	-	-	5,200	
Solstice Fryer (70-90 lbs)	6,800	-	-	6,800	
83" Refrigerated Prep Table-Pantry	6,500	-	-	6,500	
Remote Beer System	408	-	-	408	
Oven-Dutch Alto Sham	5,300	-	-	5,300	
Hot Box for Banquet Dinner	6,120	-	-	6,120	
Dining Room Furniture (296 chairs; 60 tables; 7 high tops)	65,000	-	-	65,000	
Kitchen Service Bar	11,000	-	-	11,000	
Refrigeration for Freezer	25,000	-	-	25,000	
Umbrellas w/stands	5,100	-	-	5,100	
Air Handler Pro Shop - (2) Large	25,500	-	-	25,500	
Air Handler Admin - Large	14,280	-	-	14,280	
Tables (20 total tables between CR A, B & C)	5,000	-	-	5,000	
Lobby Refurbishment	25,500	-	-	25,500	
Website Redesign	13,360	-	600	12,760	
Tennis Court Lights	-	7,500	-	7,500	
Acoustifence replacement for existing four courts	-	6,242	-	6,242	
Costing Allowance (Do Not Carry Over)	-	50,000	-	50,000	
	\$ 295,308	\$ 157,378			
<b><u>Items not in original budget but approved by Board:</u></b>					
DR Horton Development			4,748		
Fitness Center			1,315		
			6,663	\$ 452,086	
<b>Variance between budget (including bal carried fwd from previous yr) &amp; FY end expenditures</b>					
				(6,063)	
<b>Calculated carryforward into 2021-2022 Budget Yr</b>					
				\$ 1,366,393	
<b>Reconciliation with GL Bank Accounts</b>					
(Amount Including 0 qtrly transfers from operating only)			\$ 1,812,735		
Trident Elite Imaging Inv# 0000246 Ck# 1172 04/09/21			\$ 600	Outstanding AP	
			\$ 1,813,335		
00-1088 FineMark - Capital Checking			1,145		
00-1130 FL Prime State Board Admin-Capital			1,812,187		
			\$ 1,813,332		

<b><u>2020-21 Def Maint Budget Vs Actual Review</u></b>					
<b>Def Maint Carryover from 2019-20 Budget Yr</b>	\$ 329,705				
<b>To Be Collected in this FY</b>	345,100				
<b>Accumulated Interest on Deferred Funds</b>	289				
	<b>\$ 675,093</b>				
	<b>Carryfwd from 19-20</b>	<b>2021 Budget</b>	<b>Spent through 03/31/21</b>	<b>Planned expenditures before FYE</b>	<b>Details</b>
Tree trimming throughout property & golf course	17,111	\$ 31,212	\$ 7,500	\$ 40,823	
Landscape (All Rec Dist facilities)	2,022	2,081	-	4,103	
Trees throughout property (replacement/removal)	-	2,081	1,500	581	
Seal Parking lot (clubhouse -main & pro shop)	-	13,525	-	13,525	
Seal Parking lot (club rear, W lot, lot @ Palo Duro)	-	7,283	-	7,283	
Seal Parking lot (fitness area)	-	3,121	-	3,121	
Seal Parking lot (tennis & shuffle)	-	2,081	-	2,081	
Seal Parking lot (GCM/CLIS) building asphalt	-	10,404	-	10,404	
Cart/Multi Use Path (asphalt Via La Quinta to Kaidon Ln)	15,060	3,121	-	18,181	
Bridge	-	520	-	520	
Cart Path- Golf Course (concrete)	-	5,202	-	5,202	
Maintain Seawalls (#1, #4 & #7)	-	3,121	-	3,121	
Clean Clubhouse Roof - Wet it and forget it	7,885	8,323	-	16,208	
Clubhouse Roof Checkup & Cracked Tile Repair	8,147	13,005	-	21,152	
Conservation Easement Maintenance (exotic removal)	7,140	7,283	4,500	9,923	
Palmetto Trimming (includes pinestraw & disposal)	22,600	31,212	22,358	31,454	
<b>Aesthetic Clubhouse Facility Improvements</b>	<b>972</b>	<b>10,404</b>	<b>1,236</b>	<b>10,140</b>	
Replace fire sprinkler heads (outdated)	-	2,705	-	2,705	
5 yr Sprinkler Obstruction Inspection	-	1,873	-	1,873	
Thorguard maintenance	-	1,561	703	858	
Clean, Repair & Seal all clubhouse pavers	-	2,601	-	2,601	
Pool area restroom update and refurbish	15,300		-	15,300	
Pro Shop Restroom update and refurbish	5,000		-	5,000	
Flat roof over restaurant - maintenance	3,060	3,121	-	6,181	
Ballroom Divider	5,000		-	5,000	
Lake erosion: property	9,265	52,020	6,650	54,635	
Replace bubblers (\$2500 we own 2)	1,775	2,601	-	4,376	
Replace fountains (\$3k) we own 4	3,060	3,121	-	6,181	
Clean, Repair & Seal all pool area pavers	5,800		-	5,800	
Pool deck Furniture - replace loungers & chairs with brown	-	2,081	-	2,081	
Pool pipe/leak maintenance/pump replacement	-	10,404	-	10,404	
Chiller Repair (warrantee expired)	-	10,404	-	10,404	
Card rooms carpet/flooring	10,200		-	10,200	
Board Room/F&B office Carpet/flooring	4,080		-	4,080	
Main Lobby Carpet/Floor	15,300		-	15,300	
Ballroom Dance Floor -Wood	17,000		-	17,000	
Ballroom paint	4,080		-	4,080	
Restaurant carpet replacement	15,300		-	15,300	
Lounge Hardwood floor	14,903		-	14,903	
Irrigation Pump Repairs	3,028	10,404	5,950	7,482	
Drainage	1,566	3,121	1,920	2,767	
Paint pumphouses	1,364		465	899	
Pumphouse building maintenance	2,020	1,040	210	2,850	
Fitness Roof Maintenance/cleaning	-	2,601	-	2,601	
Wind screen	2,054	1,040	-	3,094	
Nets (6)	2,718		299	2,419	

	<i>Carryfwd from 19-20</i>	<b>2021 Budget</b>	<b>Spent through 03/31/21</b>	<b>Planned expenditures before FYE</b>	<b>Details</b>
Har-Tru 3rd & 6th Year Maintenance	-	26,667	25,050	1,617	
Pickleball Court Maintenance	-	2,081	-	2,081	
Shuffleboard Resurfacing of Courts	15,300	-	-	15,300	
Shuffleboard Overhead shelter - refurbish/repair	5,100	-	-	5,100	
	<b>\$ 243,210</b>	<b>\$ 293,425</b>			
<b>Items not in original budget but approved by Board:</b>					
Pool Remarcite			268		
<b>Total Deferred Expenditures</b>			<b>\$ 78,611</b>	<b>\$ 458,293</b>	
Variance between budget & FY end expenditures				(268)	
<b>Calculated carryforward into 2021-22 Budget Yr</b>				<b>\$ 134,960</b>	
<b>Resident Small Requests - \$7500 Carried Fwd from FY19 Surplus</b>		<b>7,500</b>	<b>4,271</b>	<b>\$ 3,229</b>	
<b>Total Deferred &amp; RSR Expenditures</b>			<b>\$ 82,882</b>	<b>GL 93-7600</b>	
<b>Reconciliation with GL Bank Accounts</b>					
(Amount Including 0 qtly transfers from operating only)			\$ 247,112		
Lake & Wetland Inv# 9252-WC Ck# 1146 04/12/21			4,500	AP Outstanding	
Home Depot Inv# 0023950			210		
			<b>\$ 251,822</b>	GL Bank Reconciliation	
00-1131 FL Prime State Board - Deferred			\$ 251,822		
00-1142 FineMark Deferred			0		
			<b>\$ 251,822</b>		