

Hérons Glen Recreation District

FUND BALANCE REPORT

As of Apr 30, 2021

ACCOUNT DESCRIPTION	BANK NAME	GL ACCT#	INT RATE	ACCT TYPE				
OPERATING ACCOUNTS								
	Petty Cash	00-1010	0.00%	Cash, Petty	\$200			
	FineMark - Operating	00-1138	0.03%	Cash, Operating	\$1,275,020			
	SBA Fund A - Florida Prime - Operating	00-1051	0.12%	Cash, Operating	\$3			
TOTAL OPERATING ACCOUNTS								\$1,275,223
RESERVES								
DEFERRED MAINTENANCE								
	FineMark Bank - Deferred Maintenance	00-1142	0.03%	Cash, Reserved	\$0			
	SBA Fund A - Florida Prime - Deferred Maintenance	00-1131	0.12%	Cash, Reserved	\$245,086			
TOTAL DEFERRED MAINTENANCE							\$245,086	
CAPITAL RESERVE								
	FineMark Bank - Capital	00-1088	0.01%	Cash, Reserved	\$755			
	SBA Fund A - Florida Prime - Capital Fund	00-1130	0.12%	Cash, Reserved	\$1,812,369			
	SBA Fund A - Florida Prime - Long Term Capital Reserve Fund	00-1132	0.12%	Cash, Reserved	\$706,092			
TOTAL CAPITAL RESERVE							\$2,519,216	
UNINSURED LOSSES RESERVE								
	FineMark Money Market - Uninsured Losses Reserve Fund	00-1134	0.21%	Cash, Reserved	\$0			
	SBA Fund A - Florida Prime - Uninsured Losses Reserve Fund	00-1141	0.12%	Cash, Reserved	\$350,387			
TOTAL UNINSURED LOSSES RESERVE							\$350,387	
PROJECTS								
	FineMark Money Market - GCM Special Improvements Fund	00-1128	0.12%	Cash, Reserved	\$758			
	SBA Fund A - Florida Prime - Golf Course Special Improvements Fund	00-1144	0.12%	Cash, Reserved	\$425,027			
TOTAL PROJECTS							\$425,784	
	2020 Bond Funds - 0000 - Revenue Fund	00-1410			\$433,702			
	2020 Bond Funds - 0001 - Interest Fund	00-1411			\$455,238			
	2020 Bond Funds - 0008 - Acquisition & Construction Fund	00-1417			\$12,037,885			
	2020 Bond Funds - 0009 - Cost of Issuance Fund	00-1418			\$0			
	2020 Bond Funds - 0004 - Debt Reserve Fund	00-1419			\$444,072			
TOTAL RESERVE ACCOUNTS							\$13,370,897	\$16,911,370

Herons Glen Recreation District

BALANCE SHEET Apr 30, 2021

ASSETS	as at Apr 30, 2021	Last Fiscal Year End
CASH & CASH EQUIVALENTS		
Cash, petty	200	200
Cash, Operating	1,275,023	634,629
Cash, Reserved	3,540,473	3,668,309
TOTAL CASH & CASH EQUIVALENTS	\$4,815,697	\$4,303,139
Accounts receivable	102,510	39,608
Accounts Receivable, Other	5,861	2,133
Accounts Receivable, Sub-Associations	-170	0
Allowance for Bad Debt	-1,000	-1,000
Inventory, Pro Shop	22,166	33,993
Inventory, Restaurant	39,564	28,890
Inventory, Gas	3,905	2,688
Prepaid	58,475	138,743
PR Benefits Clearing	0	605
Gratuities Clearing	-6,653	-2,587
Employee Christmas Fund	109	258
TOTAL CURRENT ASSETS	\$5,040,463	\$4,546,468
RESTRICTED ASSETS		
2020 Series Bond Funds - Revenue Fund	433,702	170,002
2020 Series Bond Funds - Interest Fund	455,238	0
2020 Series Bond Funds - Principal Fund	875,000	0
2020 Series Bond Funds - Acquisition & Construction Fund	12,037,885	12,773,267
2020 Series Bond Funds - Cost of Issuance	0	5,958
2020 Series Bond Funds - Debt Reserve Fund	444,072	444,072
TOTAL RESTRICTED ASSETS	\$14,245,897	\$13,393,299
WORK IN PROCESS		
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	1,910,016	199,667
WIP - CLIS - BOND	40,640	23,485
WIP - RESTAURANT - BOND	26,300	26,300
WIP - STORAGE BUILDING - BOND	30,120	21,735
WIP - CART/PEDESTRIAN BRIDGE - BOND	500	500
WIP - DRIVING RANGE RESTROOM	9,135	0
WIP -- BOCCE COURTS - BOND	9,430	0
WIP - POOL DECK - BOND	7,830	0
WIP - PICKLEBALL COURTS - BOND	9,430	0
TOTAL WORK IN PROCESS	\$2,051,041	\$375,445
PROPERTY, PLANT & EQUIPMENT		
Capital Projects, other	2,363,669	2,363,669
Real Property and Improvements	4,617,690	4,617,690
Equipment	2,021,020	2,009,681
Property & Improvements	1,224,068	1,213,836

Hérons Glen Recreation District

BALANCE SHEET Apr 30, 2021

ASSETS	as at Apr 30, 2021	Last Fiscal Year End
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
Restaurant Renovation	2,401,176	2,401,176
Accumulated Depreciation	-12,354,581	-11,820,181
TOTAL NET PROPERTY, PLANT & EQUIP	\$7,276,316	\$7,787,830
LAND		
Land Original	11,720,482	11,720,482
Land-WasteWater/Maintenance	538,962	538,962
Land-Pump House-Mystic Way	30,000	30,000
15 Unplatted TM Land	0	106,773
TOTAL LAND	\$12,289,444	\$12,396,217
OTHER ASSETS		
Special Assessment Receivable	29,495,000	29,495,000
2020 Series Bond Insurance Premium	257,628	257,628
Deposits, Long Term	3,947	2,900
Hole In One Account	-912	-827
TOTAL OTHER ASSETS	\$29,755,663	\$29,754,701
TOTAL ASSETS	\$70,658,824	\$68,253,961
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
PAYABLE FROM CURRENT ASSETS		
Accounts Payable, Trade	1,289,045	157,406
Accrued Interest	0	88,518
Accounts payable other	0	20
Sales taxes payable	-6,053	70,515
Accrued expenses	110,987	176,796
Capital Lease - Current	110,689	110,689
Deposits - Ballroom & Locker	700	670
Gift Cards & Groupons	25,187	26,509
Credit Book	7,697	24,384
Hole In One Club	1,200	2,000
2020 Series Bonds Payable - Short Term	875,000	875,000
	\$2,414,452	\$1,532,507
Base assessments	314,119	15,468
Deferred Capital Reserve	58,133	2,647

Hérons Glen Recreation District

BALANCE SHEET Apr 30, 2021

ASSETS	as at Apr 30, 2021	Last Fiscal Year End
Deferred assessment, maint. reserv	57,517	2,615
Deferred assmnts, User fees	55,604	11,235
Deferred Golf Annual Dues	491,583	1,038,668
Deferred Annual Range & Handicap	3,233	3,967
TOTAL PAYABLE FROM CURRENT ASSETS	\$3,394,642	\$2,607,106
LONG-TERM LIABILITIES		
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
TOTAL LONG-TERM LIABILITIES	\$29,968,498	\$29,968,498
FUND EQUITY		
Contributed Capital	39,627,310	39,627,310
Association Equity (Deficit)	-4,796,018	-4,370,670
Profit/(Loss)	1,613,532	-425,348
Retained Earnings-Reserved	850,861	850,861
TOTAL FUND EQUITY(DEFICIT)	\$37,295,684	\$35,682,152
TOTAL LIABILITIES & FUND EQUITY	\$70,658,824	\$68,257,756

Hérons Glen Recreation District

TOTAL VARIANCE REPORT

Apr 30, 2021

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE	ACTUAL YTD	BUDGET YTD	VARIANCE	20-21 Mid-Yr Forecast Budget	FY Budget	VARIANCE
			Favorable / (Unfavorable)			Favorable / (Unfavorable)			Favorable /
ADMINISTRATION									
Operating Revenue	9,617	9,076	542	54,878	116,122	(61,245)	86,289	155,533	(69,245)
Operating Expenses	59,456	66,907	7,450	460,579	617,322	156,742	793,506	956,859	163,352
Operating Income	(49,839)	(57,831)	7,992	(405,701)	(501,199)	95,498	(707,217)	(801,325)	94,108
Assessment	57,831	57,831	0	501,199	501,199	0	801,325	801,325	0
Net Income	7,992	0	7,992	95,498	0	95,498	94,108	0	94,108
RESTAURANT									
Operating Revenue	80,414	95,459	(15,044)	468,648	665,274	(196,627)	591,229	855,967	(264,738)
Operating Expenses	103,675	121,910	18,235	700,598	859,840	159,242	1,070,698	1,235,752	165,055
Operating Income	(23,261)	(26,451)	3,190	(231,950)	(194,565)	(37,385)	(479,469)	(379,785)	(99,684)
Assessment	26,451	26,451	0	194,565	194,565	0	379,785	379,785	0
Net Income	3,190	(0)	3,190	(37,385)	(0)	(37,385)	(99,684)	(0)	(99,684)
CLUBHOUSE									
Operating Revenue	0	0	0	11,200	10,000	1,200	11,200	10,000	1,200
Operating Expenses	60,198	64,330	4,132	423,163	454,492	31,329	721,271	755,984	34,713
Operating Income	(60,198)	(64,330)	4,132	(411,963)	(444,492)	32,529	(710,071)	(745,984)	35,913
Assessment	64,330	64,330	0	444,492	444,492	0	745,984	745,984	0
Net Income	4,132	0	4,132	32,529	(0)	32,529	35,913	(0)	35,913
CLIS Dept.									
Operating Revenue	14,708	15,208	(500)	119,587	114,989	4,598	195,586	190,988	4,598
Operating Expenses	37,955	31,916	(6,040)	223,547	237,864	14,317	380,979	389,446	8,466
Operating Income	(23,248)	(16,708)	(6,540)	(103,959)	(122,875)	18,915	(185,393)	(198,458)	13,064
Assessment	16,708	16,708	0	122,875	122,875	0	198,458	198,458	0
Net Income	(6,540)	(0)	(6,540)	18,915	0	18,915	13,064	0	13,064
Fitness Center									
Operating Revenue	0	0	0	47	0	47	47	0	47
Operating Expenses	5,444	4,691	(753)	32,549	36,970	4,421	56,983	61,349	4,366
Operating Income	(5,444)	(4,691)	(753)	(32,502)	(36,970)	4,468	(56,936)	(61,349)	4,413
Assessment	4,691	4,691	0	36,970	36,970	0	61,349	61,349	0

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 /
Net Income	(753)	0	(753)	4,468	0	4,468	4,413	0	4,413
SUBTOTAL									
Total Operating Revenues	104,739	119,742	(15,003)	654,360	906,386	(252,026)	884,350	1,212,488	(328,138)
Total Assessments	170,012	170,012	0	1,300,101	1,300,101	0	2,186,902	2,186,902	0
Total Operating Expenses	266,729	289,754	23,024	1,840,436	2,206,487	366,051	3,023,437	3,399,390	375,952
Net Income	8,022	(0)	8,022	114,025	0	114,025	47,815	0	47,814
GOLF MAINTENANCE									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	74,346	117,789	43,443	634,846	711,714	76,868	793,519	1,262,136	468,617
Net Income	(74,346)	(117,789)	43,443	(634,846)	(711,714)	76,868	(793,519)	(1,262,136)	468,617
PRO SHOP									
Operating Revenue	114,265	127,584	(13,319)	932,981	1,106,828	(173,847)	1,433,274	1,643,571	(210,297)
Operating Expenses	26,955	26,742	(213)	259,023	290,946	31,923	345,223	381,435	36,213
Net Income	87,310	100,842	(13,532)	673,958	815,883	(141,925)	1,088,051	1,262,135	(174,084)
ALL DEPARTMENTS									
Total Operating Revenues	219,004	247,326	(28,322)	1,587,341	2,013,214	(425,874)	2,317,624	2,856,059	(538,435)
Total Assessments	170,012	170,012	0	1,300,101	1,300,101	0	2,186,902	2,186,902	0
Total Operating Expenses	368,030	434,284	66,254	2,734,304	3,209,146	474,842	4,162,179	5,042,961	880,782
Net Income	20,986	(16,947)	37,933	153,137	104,169	48,968	342,347	(0)	342,347
<i>From Golf Operations</i>	12,964	(16,947)	29,911	39,112	104,169	(65,057)	294,532	(1)	294,533
<i>From Other than Golf Operations</i>	8,022	(0)	8,022	114,025	0	114,025	47,815	0	47,814

HGRD Variance				
Apr-21				
	Actual	Budget	Variance	Explanation
	This Month	This Month	Favorable / (Unfavorable)	
Administration				
Interest Income	372	2,000	(1,628)	Funds in the FL Prime SBA earning 0.12%, FineMark Capital 0.01%, Deferred Maint 0.03% and Operating 0.03% and 0.21% in the Golf Course Special Improvements Fund
Miscellaneous Other Income	6,833	4,713	2,120	Had 16 closings during the month. YTD \$3,737 better than budget. Total of 79 new home sales so far this year compared with only 55 at this time last year.
Payroll	29,282	31,480	2,198	Asst. Controller started mid-month
Bank Charges	1,132	3,500	2,368	Credit card & ACH fees from March. Budget based on outside restaurant and golf shop sales, which were down significantly to budget. YTD \$8,414 better than budget.
Office Supplies	2,581	750	(1,831)	New docking laptop for GM \$1,454. GM desktop repurposed to Clubhouse Maintenance Mgr to replace 2013 machine
HGRD Social Events	-	2,000	2,000	Timing Issue: Volunteer Appreciation gift cards
Restaurant				
Food & Beverage Sales	80,414	95,459	(15,045)	Seeing positive trends toward people coming back to the restaurant. Last month we were down \$44k from budget (33%), where this month we were only down \$15k (16%).
COS, Food	25,152	28,741	3,589	Product purchased according to sales volume; 43.71% to a budget of 43.00%. Reduced pricing and absence of higher margin banquet sales has effected %'s.
COS, Beverage	5,661	7,155	1,494	Product purchased according to sales volume 26.35% to a budget of 25.00%.
Payroll, Service	14,481	16,461	1,980	Resident events and banquets are still down.
Payroll Taxes & Fees	7,215	8,471	1,256	Directly related to payroll
Lounge Entertainment	-	1,700	1,700	No lounge entertainment due to COVID
Entertainment/Decorations	-	1,625	1,625	Cancelled Jamaican night due to COVID
Supplies	3,190	2,187	(1,003)	New gift cards to be used for volunteer appreciation
Clubhouse				
Payroll OT	1,231	200	(1,031)	Completion of several large projects caused employees to have to stay late
Payroll Benefits	1,108	2,257	1,149	One new employee waived health insurance coverage and the other starts in May.
Electric (Allocation)	(917)	3,035	3,952	Electric Allocation adjustment for Nov20-Apr21 due to spreadsheet calculation error (\$4,951.99)
Fountains (Electric)	2,628	842	(1,786)	Electric Allocation adjustment for Nov20-Apr21 due to spreadsheet calculation error \$2,112.12
Landscape Plant/Supplies	4,237	2,357	(1,880)	Timing Issue: Fertilizer/Pest Control Trees & Shrub Application budgeted in March
Maintenance & Repairs	9,074	6,000	(3,074)	Memorial benches to be reimbursed by the Butterfly Society \$2,676
Service Contracts	12,464	13,572	1,108	Monthly cleaning contract is lower than budgeted
Water (Allocation)	773	2,314	1,541	Using more lake water instead of city water on the tennis courts
Effluent Water	240	1,544	1,304	Shut off due to the breach in the liner and golf course renovation.
CLIS				
Payroll	14,420	16,013	1,593	New CLIS manager salary lower than predecessor.
Contract Labor - Technical	2,680	-	(2,680)	No Limit Irrigation LLC - mainline repair
Parts & Supplies	9,664	4,500	(5,164)	Mainline repairs
Fitness Center				
Fitness Center Maintenance	1,967	600	(1,367)	Purchased key fobs, which are sold and offset by member purchases. Purchased wipes in bulk
Golf Maintenance				
Payroll Benefits	19,685	23,642	3,957	Hourly employees started working on the renovation earlier than originally planned
Payroll Benefits	2,045	4,163	2,118	Hourly employees started working on the renovation earlier than originally planned. As a result, health insurance proration was lower for operations for the month.
Electric (Allocation)	3,209	2,203	(1,006)	Electric Allocation adjustment for Nov20-Apr21 due to spreadsheet calculation error \$2,236.14
Fertilizer	-	4,000	4,000	Closed the back nine earlier than anticipated.
Lease	31,110	67,421	36,311	Changed annual payment leases to quarterly payment schedules to preserve cash flow
Maintenance, Equipment	5,455	2,550	(2,905)	Parts to fix rough units and triplex real motors
Refuse	1,400	-	(1,400)	Not budgeted due to renovation
Pro Shop				
Membership Fees	98,317	105,791	(7,474)	505 members to a budget of 539. We had 50 non-resident members to a budget of 59.
Daily Play	1,895	16,240	(14,345)	Course kill/closure happened earlier than originally anticipated
Pro Shop Merchandise	12,999	3,642	9,357	Pro Shop merchandise is up because everyone is spending their credit book (two years worth)
COS, Pro Shop Mdse	8,856	2,550	(6,306)	Directly related to increase in sales. COS 68% to a budget of 70% .
Payroll	8,933	12,136	3,203	Staffing based on demand.

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT Apr 30, 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	
					Income							
57,831	57,831	0	55,765		ASSESSMENTS, BASE	501,199	501,199	0	446,075	801,325	801,325	0
0	0	0	0		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	9,535	9,535	0	9,258	16,346	16,346	0
372	2,000	(1,628)	2,504		INTEREST INCOME	3,918	14,000	(10,082)	34,102	5,918	24,000	(18,082)
1,050	1,000	50	0		LATE FEE/MEMBER INTEREST	4,101	4,900	(799)	3,291	6,601	7,400	(799)
6,833	4,713	2,120	4,926		MISCELLANEOUS OTHER INCOME	37,324	33,587	3,737	34,313	57,424	53,687	3,737
67,448	66,907	542	64,518		TOTAL Income	556,077	617,322	(61,245)	584,886	887,614	956,859	(69,245)
67,448	66,907	542	64,518		Gross Profit Margin	556,077	617,322	(61,245)	584,886	887,614	956,859	(69,245)
					Expenses							
29,282	31,480	2,198	30,763		PAYROLL	199,347	256,562	57,215	223,962	358,450	416,516	58,065
195	0	(195)	0		PAYROLL, O.T.	963	0	(963)	508	963	0	(963)
4,103	4,195	92	4,069		PAYROLL TAXES & FEES	29,408	35,986	6,579	32,056	50,718	57,297	6,579
4,955	5,800	845	5,248		PAYROLL BENEFITS	40,285	41,978	1,693	37,734	69,622	72,355	2,733
0	0	0	0		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	500	(775)	4,211	2,025	1,250	(775)
141	175	34	12		COMPLIMENTARY MEALS	862	1,225	363	623	1,612	1,975	363
4,673	5,663	991	4,861		COMPUTER SUPPORT	33,181	39,745	6,564	33,135	61,860	69,629	7,769
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	2,325	2,325	2,020	5,820	7,585	1,765
635	534	(101)	35		DUES & SUBSCRIPTIONS	3,191	2,504	(687)	2,208	3,878	3,191	(687)
1,276	1,350	74	1,217		ELECTRIC (ALLOCATION)	9,010	10,115	1,105	9,861	16,365	17,469	1,105
295	50	(245)	125		EMPLOYEE APPRECIATION	5,640	5,350	(290)	5,268	7,090	6,800	(290)
0	50	50	0		GRATIS FOOD/BEV	177	725	548	295	552	1,100	548
2,071	2,330	259	2,118		INSURANCE (ALLOCATION)	14,495	16,310	1,815	14,695	26,145	27,961	1,815
0	109	109	0		LICENSES & TAXES	1,373	1,454	81	1,299	1,373	1,454	81
1,132	3,500	2,368	1,875		BANK CHARGES	5,836	14,250	8,414	13,918	8,436	21,250	12,814
1,373	1,202	(170)	1,036		OFFICE EQUIPMENT	10,995	11,438	443	11,967	19,578	20,021	443
2,581	750	(1,831)	495		OFFICE SUPPLIES	7,024	5,250	(1,774)	4,750	10,774	9,000	(1,774)
20	500	480	500		POSTAGE	2,512	3,500	988	3,026	5,012	6,000	988
6,355	6,558	203	6,283		PROFESSIONAL FEES	82,015	85,897	3,882	90,288	126,467	130,349	3,882
0	2,000	2,000	0		HGRD SOCIAL EVENTS / MEMBER RELATIONS	113	2,700	2,587	520	613	3,200	2,587
0	0	0	0		SERVICE CONTRACTS	0	0	0	35	0	0	0
299	400	101	348		TELEPHONE (ALLOCATION)	2,092	2,800	708	2,453	4,092	4,800	708

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	45	45	0	TRAVEL	0	2,670	2,670	1,840	810	3,155	2,345
0	0	0	0	UNIFORM	0	600	600	0	0	600	600
72	99	27	98	WATER (ALLOCATION)	469	704	235	694	934	1,169	235
59,456	66,907	7,450	59,084	TOTAL Expenses	460,579	617,322	156,742	569,835	793,506	956,859	163,352
7,992	0	7,992	5,434	Net Income/(Loss)	95,498	0	95,498	15,051	94,108	0	94,108

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT Apr 30, 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							
26,451	26,451	0	22,702		ASSESSMENTS, BASE	194,565	194,565	0	143,302	379,785	379,785	0
31,518	31,219	299	11,498		FOOD SALES-DINING ROOM	164,226	198,178	(33,952)	193,367	200,117	251,100	(50,983)
7,223	9,890	(2,667)	57		BEVERAGE SALES-DINING ROOM	37,999	66,395	(28,397)	51,500	45,300	77,760	(32,460)
23,182	28,484	(5,302)	32,813		FOOD SALES - LOUNGE	141,328	190,152	(48,824)	229,021	184,827	259,200	(74,373)
14,078	18,127	(4,049)	721		BEVERAGE REVENUE - LOUNGE	94,075	127,830	(33,755)	126,990	122,298	175,770	(53,472)
2,442	7,138	(4,695)	0		BANQUET FOOD-RESIDENTS	24,555	64,795	(40,240)	89,035	30,876	72,500	(41,624)
186	602	(416)	9		BANQUET BEVERAGES-RESIDENTS	2,389	9,787	(7,398)	19,998	3,406	11,500	(8,094)
1,786	0	1,786	0		BANQUET FOOD-OUTSIDE	3,726	3,624	102	21,232	4,055	3,624	431
0	0	0	0		BANQUET BEVERAGE-OUTSIDE	351	1,800	(1,449)	1,386	351	1,800	(1,449)
0	0	0	0		BANQUET OTHER REVENUE	0	2,713	(2,713)	753	0	2,713	(2,713)
0	0	0	8,268		COVID-19 SUBSIDY - FUNDRAISER	0	0	0	25,319	0	0	0
106,866	121,910	(15,044)	76,067		TOTAL Income	663,213	859,840	(196,627)	901,903	971,014	1,235,752	(264,738)
					Cost of Revenues							
25,152	28,741	3,590	21,690		COS, FOOD	155,289	196,402	41,113	247,962	213,643	254,756	41,113
5,661	7,155	1,494	540		COS, BEVERAGE	37,452	51,453	14,001	53,219	52,706	66,707	14,001
30,813	35,896	5,083	22,230		TOTAL Cost of Revenues	192,741	247,855	55,114	301,181	266,349	321,463	55,114
76,053	86,014	(9,961)	53,838		Gross Profit Margin	470,472	611,985	(141,512)	600,721	704,665	914,289	(209,624)
					Expenses							
20,989	21,841	852	22,729		PAYROLL, KITCHEN	147,185	152,886	5,701	178,754	233,794	239,495	5,701
531	831	300	131		PAYROLL, KITCHEN, OT	2,602	5,889	3,287	6,265	2,602	6,105	3,504
14,481	16,461	1,980	11,043		PAYROLL, SERVICE	96,908	115,224	18,316	124,460	157,683	176,000	18,316
146	158	11	22		PAYROLL, SERVICE, OT	496	1,418	921	1,589	496	1,470	974
0	0	0	12,603		PAYROLL, COVID-19 SUBSIDY	0	0	0	34,085	0	0	0
0	0	0	207		PAYROLL, COVID-19 FFCRA	0	0	0	207	0	0	0
7,215	8,471	1,256	7,676		PAYROLL TAXES & FEES	52,802	62,737	9,936	71,670	80,058	90,034	9,976
4,886	4,745	(141)	3,657		PAYROLL BENEFITS	34,200	33,217	(983)	29,940	57,926	56,943	(983)
201	140	(61)	10		H-2B Additional Expenses	27,279	22,570	(4,709)	28,120	28,454	25,445	(3,009)
0	850	850	0		ADVERTISING	181	2,950	2,769	143	181	6,700	6,519
0	0	0	0		CASUAL LABOR	0	750	750	936	0	750	750
508	770	262	777		CLEANING SUPPLIES	2,804	4,423	1,619	6,694	5,906	7,525	1,619
79	550	471	106		COMPLIMENTARY MEALS	758	3,000	2,242	1,603	1,308	3,750	2,442
34	0	(34)	0		CONTINGENCY	206	0	(206)	0	206	0	(206)

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	25	25	0	CONTINUING EDUCATION	0	600	600	475	245	845	600
150	0	(150)	0	DISHES & GLASSWARE	150	4,000	3,850	2,528	150	4,000	3,850
0	0	0	0	DUES & SUBSCRIPTIONS	0	100	100	0	775	875	100
2,950	3,122	172	2,813	ELECTRIC (ALLOCATION)	20,836	23,390	2,554	22,803	38,338	40,892	2,554
348	400	52	753	EMPLOYEE MEALS	2,609	3,255	646	3,586	3,565	4,211	646
0	780	780	0	Entertainment-Dining Room	2,550	4,790	2,240	3,505	2,550	5,230	2,680
0	1,700	1,700	0	ENTERTAINMENT LOUNGE	300	10,400	10,100	8,425	8,225	18,325	10,100
0	1,625	1,625	0	ENTERTAINMENT/DECORATIONS	1,218	5,275	4,057	2,672	1,468	5,525	4,057
0	215	215	0	GRATIS FOOD/BEV	0	1,675	1,675	1,031	0	2,414	2,414
1,380	1,553	173	1,407	INSURANCE (ALLOCATION)	9,663	10,874	1,210	9,766	17,430	18,640	1,210
551	526	(25)	403	LEASE	3,785	3,680	(106)	3,557	6,414	6,308	(106)
2,500	2,085	(415)	0	LICENSES & TAXES	5,629	5,160	(469)	3,102	5,675	5,206	(469)
490	1,437	948	518	LINEN	3,679	10,552	6,873	12,624	5,279	14,195	8,916
0	800	800	449	MAINTENANCE & REPAIRS	3,906	5,600	1,694	4,523	7,906	9,600	1,694
4,554	4,942	387	3,563	MEMBER REWARDS-FOOD	26,731	32,142	5,411	34,775	37,513	42,238	4,725
1,868	2,666	797	83	MEMBER REWARDS-BEVERAGE	11,438	18,479	7,041	16,699	16,561	24,121	7,559
61	275	214	25	OFFICE SUPPLIES	1,243	2,425	1,182	2,385	2,618	3,800	1,182
2,329	1,956	(373)	1,903	PROPANE GAS	15,346	15,465	118	14,202	25,073	25,191	118
0	0	0	0	Resident Event Decoration/Ent	42	0	(42)	(3,683)	42	0	(42)
904	945	41	1,812	REFUSE	6,330	6,434	104	6,254	11,056	11,159	104
0	0	0	0	RENTAL	0	0	0	347	0	0	0
1,624	2,452	828	1,616	SERVICE CONTRACTS	6,829	8,853	2,024	8,184	10,537	12,561	2,024
0	75	75	0	Small Equipment-Kitchen	28	7,525	7,497	147	5,403	7,900	2,497
3,190	2,187	(1,002)	2,406	SUPPLIES	13,364	15,418	2,054	15,239	17,881	19,935	2,054
170	170	0	170	TELEPHONE (ALLOCATION)	1,440	1,190	(250)	1,160	2,290	2,040	(250)
0	25	25	0	TRAVEL	0	375	375	448	125	1,675	1,550
0	250	250	0	UNIFORM	635	2,250	1,615	1,228	1,260	3,500	2,240
723	987	265	977	WATER (ALLOCATION)	4,687	7,015	2,328	6,942	7,358	9,686	2,328
72,863	86,014	13,151	77,857	TOTAL Expenses	507,857	611,985	104,127	667,390	804,349	914,289	109,940
3,190	(0)	3,190	(24,019)	Net Income/(Loss)	(37,385)	(0)	(37,385)	(66,669)	(99,684)	(0)	(99,684)

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Apr 30, 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
				Expenses							
19,685	23,642	3,957	36,289	PAYROLL	244,498	265,966	21,468	277,125	301,162	322,630	21,468
210	1,139	929	1,022	PAYROLL, O.T.	4,295	7,970	3,675	8,022	4,295	7,970	3,675
0	0	0	2,154	PAYROLL, COVID-19 FFCRA	1,689	0	(1,689)	2,154	1,689	0	(1,689)
2,978	3,721	743	5,176	PAYROLL TAXES & FEES	38,621	41,012	2,390	41,987	46,168	48,559	2,390
2,045	4,163	2,118	5,131	PAYROLL BENEFITS	36,999	47,621	10,622	37,914	42,410	53,031	10,622
2,212	2,000	(212)	6,061	CHEMICALS	72,868	73,000	132	89,730	72,868	73,000	132
0	0	0	0	CONTINGENCY	2,299	0	(2,299)	0	2,299	391,749	389,450
0	135	135	0	CONTINUING EDUCATION	200	670	470	500	1,250	1,720	470
0	239	239	0	DUES & SUBSCRIPTIONS	1,808	999	(809)	1,464	2,108	1,299	(809)
3,209	2,203	(1,006)	2,233	ELECTRIC (ALLOCATION)	10,611	13,461	2,850	13,615	22,359	25,209	2,850
0	4,000	4,000	9,805	FERTILIZER	40,635	53,000	12,365	78,571	40,635	53,000	12,365
142	0	(142)	253	FIELD SUPPLIES	11,055	13,700	2,645	13,724	11,055	13,700	2,645
658	1,135	477	1,958	GASOLINE	8,897	11,777	2,880	12,130	8,897	11,777	2,880
2,209	2,485	277	2,252	INSURANCE (ALLOCATION)	15,461	17,398	1,936	15,625	27,888	29,825	1,936
0	0	0	5,620	IRRIGATION	9,071	9,600	529	16,561	9,071	9,600	529
0	0	0	0	LANDSCAPE PLANT/SUPPLIES	18,907	20,000	1,093	32,254	18,907	20,000	1,093
31,110	67,421	36,312	13,881	LEASE	33,297	68,234	34,937	27,765	79,591	114,528	34,937
0	200	200	0	MAINTENANCE & REPAIRS	1,483	1,400	(83)	778	3,483	3,400	(83)
5,455	2,550	(2,905)	4,726	MAINTENANCE, EQUIPMENT	47,545	33,150	(14,395)	41,682	47,545	33,150	(14,395)
11	200	189	94	OFFICE SUPPLIES	1,610	1,400	(210)	2,853	2,610	2,400	(210)
0	0	0	0	PROFESSIONAL FEES	0	0	0	2,150	0	0	0
1,400	0	(1,400)	582	REFUSE	6,084	4,866	(1,218)	5,218	6,084	4,866	(1,218)
0	0	0	675	SEED, SOD, SAND	10,766	6,008	(4,758)	17,756	10,766	6,008	(4,758)
666	797	131	1,407	SERVICE CONTRACTS	5,263	5,579	316	9,950	9,248	9,564	316
597	550	(47)	289	SMALL TOOLS	2,616	3,850	1,234	1,973	5,366	6,600	1,234
197	196	(1)	196	TELEPHONE (ALLOCATION)	1,373	1,372	(1)	1,319	2,353	2,352	(1)
100	30	(70)	0	TRAVEL	197	2,180	1,983	1,305	917	2,900	1,983
1,092	600	(492)	818	UNIFORM	4,270	5,100	830	6,005	8,170	9,000	830
370	381	12	377	WATER (ALLOCATION)	2,428	2,402	(25)	2,377	4,325	4,300	(25)
74,346	117,789	43,443	100,998	TOTAL Expenses	634,846	711,714	76,868	762,505	793,519	1,262,136	468,617
(74,346)	(117,789)	43,443	(100,998)	Net Income/(Loss)	(634,846)	(711,714)	76,868	(762,505)	(793,519)	(1,262,136)	468,617

Herons Glen Recreation District											
DEPARTMENTAL INCOME STATEMENT Apr 30, 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
				Income							
98,317	105,791	(7,474)	117,518	MEMBERSHIP FEES	687,227	729,489	(42,262)	825,042	1,179,730	1,258,442	(78,712)
647	625	22	764	ANNUAL RANGE & HANDICAP MEMBERSHIP	4,162	4,375	(213)	5,180	7,287	7,500	(213)
245	4,635	(4,390)	3,160	Member Guest Fees	54,588	81,085	(26,497)	95,832	54,588	81,085	(26,497)
0	4,125	(4,125)	62	Public Play Fees	995	93,789	(92,794)	92,443	995	93,789	(92,794)
1,650	7,480	(5,830)	18,540	Resident Non-Member Fees	116,522	124,287	(7,766)	135,616	116,522	124,287	(7,766)
224	639	(415)	158	RANGE FEES	2,796	4,946	(2,151)	4,098	3,539	5,690	(2,151)
12,999	3,642	9,356	1,687	PRO SHOP, MDSE	61,989	61,073	916	54,327	65,160	64,244	916
0	160	(160)	0	PRO SHOP, LESSONS - GOLF PRO	1,025	1,120	(95)	1,005	1,625	1,720	(95)
40	40	0	0	PRO SHOP, LESSONS - ASST. GOLF PRO	470	280	190	110	620	430	190
109	162	(54)	19	PRO SHOP, GRIPS	1,446	2,311	(865)	2,168	1,446	2,311	(865)
35	285	(250)	73	PRO SHOP, FOOD & BEVERAGE	1,327	3,012	(1,685)	2,800	1,327	3,012	(1,685)
0	0	0	0	Pro shop, club rental	160	660	(500)	660	160	660	(500)
0	0	0	0	MISCELLANEOUS OTHER INCOME	275	400	(125)	3,373	275	400	(125)
114,265	127,584	(13,319)	141,981	TOTAL Income	932,981	1,106,828	(173,847)	1,222,653	1,433,274	1,643,571	(210,297)
				Cost of Revenues							
68	91	23	0	COS, PRO SHOP, GRIPS	1,433	1,294	(139)	1,303	1,433	1,294	(139)
8,856	2,550	(6,306)	1,195	COS, PRO SHOP, MDSE	42,681	42,751	70	38,019	44,901	44,971	70
0	185	185	0	COS, PRO SHOP, FOOD&BEVERAGE	1,141	1,958	817	1,984	1,141	1,958	817
8,924	2,825	(6,099)	1,195	TOTAL Cost of Revenues	45,255	46,003	749	41,306	47,474	48,223	749
105,341	124,759	(19,418)	140,785	Gross Profit Margin	887,726	1,060,825	(173,099)	1,181,347	1,385,800	1,595,348	(209,548)
				Expenses							
8,933	12,139	3,206	11,716	PAYROLL	110,791	123,241	12,449	122,004	151,065	163,515	12,449
4	352	348	0	PAYROLL, O.T.	367	2,988	2,621	865	367	2,988	2,621
240	200	(40)	0	PAYROLL GOLF LESSONS	1,455	1,400	(55)	990	2,205	2,150	(55)
1,504	1,934	429	1,850	PAYROLL TAXES & FEES	18,479	19,617	1,138	19,418	24,306	25,444	1,138
0	0	0	0	VACATION EXP	0	0	0	0	0	0	0
1,095	548	(547)	508	PAYROLL BENEFITS	7,665	3,835	(3,830)	3,555	10,404	6,574	(3,830)
0	0	0	0	DUES & SUBSCRIPTIONS	9,628	8,610	(1,018)	10,515	10,028	9,010	(1,018)
1,110	1,164	54	1,055	ELECTRIC (ALLOCATION)	7,772	8,674	902	8,480	14,280	15,182	902
475	700	225	0	FIELD SUPPLIES	3,105	10,016	6,911	9,398	4,105	11,016	6,911
69	566	497	247	GASOLINE	2,071	3,379	1,308	3,027	2,321	3,629	1,308
0	0	0	0	GRATIS / MEMBER RELATIONS	0	600	600	490	0	600	600
2,899	3,262	363	2,975	INSURANCE (ALLOCATION)	20,293	22,834	2,541	20,648	36,603	39,145	2,541
735	1,593	858	3,218	LEASE	22,656	20,010	(2,646)	23,596	26,331	27,975	1,644

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	296	296	0	MAINTENANCE & REPAIRS	1,811	2,043	232	974	2,061	2,293	232
169	171	2	171	OFFICE EQUIPMENT	1,111	1,251	140	1,251	1,726	1,866	140
0	150	150	0	OFFICE SUPPLIES	344	1,350	1,006	4,571	469	1,475	1,006
0	0	0	0	RANGE BALLS & MATS	0	8,200	8,200	8,190	0	8,200	8,200
226	236	10	453	REFUSE	1,583	1,609	26	1,564	2,764	2,790	26
346	357	11	346	SERVICE CONTRACTS	2,425	2,502	77	2,425	4,212	4,289	77
132	132	0	132	TELEPHONE (ALLOCATION)	921	924	3	890	1,581	1,584	3
0	0	0	0	TRAVEL	0	250	250	0	0	250	250
0	0	0	52	UNIFORM	662	750	88	534	1,662	1,750	88
95	118	23	117	WATER (ALLOCATION)	629	860	232	851	1,256	1,488	232
18,031	23,917	5,886	22,840	TOTAL Expenses	213,768	244,942	31,174	244,235	297,748	333,212	35,464
87,310	100,842	(13,532)	117,945	Net Income/(Loss)	673,958	815,883	(141,925)	937,112	1,088,051	1,262,135	(174,084)

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT Apr 30, 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	
					Income							
64,330	64,330	0	63,115		ASSESSMENTS, BASE	444,492	444,492	0	420,475	745,984	745,984	0
0	0	0	300		MISCELLANEOUS INCOME	11,200	10,000	1,200	12,950	11,200	10,000	1,200
64,330	64,330	0	63,415		TOTAL Income	455,692	454,492	1,200	433,425	757,184	755,984	1,200
64,330	64,330	0	63,415		Gross Profit Margin	455,692	454,492	1,200	433,425	757,184	755,984	1,200
					Expenses							
15,999	16,494	495	16,038		PAYROLL	100,638	116,559	15,921	94,757	185,452	201,373	15,921
1,231	200	(1,031)	36		PAYROLL, O.T.	4,160	1,400	(2,760)	4,390	5,160	2,400	(2,760)
2,563	2,129	(435)	1,793		PAYROLL TAXES & FEES	16,470	16,765	295	13,842	27,686	27,981	295
1,108	2,257	1,149	1,561		PAYROLL BENEFITS	7,829	15,800	7,970	8,829	19,115	27,085	7,970
0	0	0	0		CASUAL LABOR	0	500	500	0	0	500	500
1,025	919	(106)	919		CHEMICALS	4,812	5,698	887	6,098	9,062	9,948	887
157	1,000	843	492		CLEANING SUPPLIES	5,631	7,000	1,369	9,787	9,631	12,000	2,369
0	0	0	0		CONTINGENCY	5,538	0	(5,538)	0	5,538	0	(5,538)
0	239	239	0		CONTINUING EDUCATION	0	239	239	0	150	389	239
(917)	3,035	3,952	2,746		ELECTRIC (ALLOCATION)	20,701	22,698	1,997	22,132	36,465	38,462	1,997
2,628	842	(1,786)	812		FOUNTAINS (ELECTRIC)	6,237	5,840	(397)	5,687	9,037	10,106	1,069
324	208	(116)	175		FOUNTAIN & BUBBLER MAINTENANCE	1,549	1,458	(91)	1,244	2,424	2,500	76
0	33	33	0		GASOLINE	7	271	265	187	382	647	265
448	275	(173)	0		SMALL EQUIPMENT SOUND	1,792	1,925	133	2,236	3,167	3,300	133
3,106	3,495	389	3,176		INSURANCE (ALLOCATION)	21,743	24,466	2,723	22,043	39,218	41,941	2,723
4,237	2,357	(1,880)	3,229		LANDSCAPE PLANT/SUPPLIES	30,945	28,911	(2,035)	42,244	49,142	47,107	(2,035)
2,234	2,184	(50)	2,320		LEASE	15,491	15,291	(200)	16,377	26,661	26,212	(448)
0	0	0	0		LICENSES & TAXES	0	0	0	0	375	375	0
9,074	6,000	(3,074)	9,021		MAINTENANCE & REPAIRS	41,715	42,000	285	55,706	71,715	72,000	285
1,255	1,360	105	886		MAINTENANCE, POOL	6,627	7,253	626	7,112	9,574	10,200	626
0	40	40	0		OFFICE SUPPLIES	226	280	54	155	426	480	54
0	50	50	120		PROPANE GAS	71	350	279	431	321	600	279
377	394	17	755		REFUSE	2,638	2,681	43	2,606	5,007	5,050	43
1,359	1,359	0	1,320		SECURITY	9,515	9,516	0	9,238	16,312	16,312	0
12,464	13,572	1,108	13,197		SERVICE CONTRACTS	90,551	93,762	3,210	93,157	150,654	153,865	3,210
0	100	100	0		SMALL TOOLS	802	700	(102)	99	1,302	1,200	(102)
209	255	45	254		TELEPHONE (ALLOCATION)	1,939	1,782	(156)	2,509	3,212	3,055	(156)
150	600	450	372		TENNIS COURT MAINTENANCE	2,640	6,000	3,360	4,071	4,640	9,000	4,360
0	75	75	0		TRAVEL	31	525	494	225	406	900	494
152	1,000	848	0		UNIFORM	800	2,000	1,200	674	800	2,000	1,200

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
773	2,314	1,541	2,285	WATER (ALLOCATION)	8,309	11,774	3,465	11,627	14,483	17,948	3,465
240	1,544	1,304	2,477	EFFLUENT WATER	13,757	11,047	(2,709)	7,743	13,757	11,047	(2,709)
60,198	64,330	4,132	63,985	TOTAL Expenses	423,163	454,492	31,329	445,207	721,271	755,984	34,713
4,132	0	4,132	(569)	Net Income/(Loss)	32,529	(0)	32,529	(11,782)	35,913	(0)	35,913

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT Apr 30, 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	
					Income							
16,708	16,708	0	18,713		ASSESSMENTS, BASE	122,875	122,875	0	129,001	198,458	198,458	0
14,708	14,708	0	14,280		CLIS Income	111,489	111,489	0	108,242	184,988	184,988	0
0	500	(500)	0		MISCELLANEOUS OTHER INCOME	8,098	3,500	4,598	4,183	10,598	6,000	4,598
31,415	31,915	(500)	32,993		TOTAL Income	242,462	237,864	4,598	241,426	394,044	389,446	4,598
31,415	31,915	(500)	32,993		Gross Profit Margin	242,462	237,864	4,598	241,426	394,044	389,446	4,598
					Expenses							
14,420	16,013	1,594	13,872		PAYROLL	102,525	121,987	19,462	106,319	181,189	195,651	14,462
1,504	576	(927)	1,006		PAYROLL, O.T.	8,419	4,035	(4,384)	6,894	11,301	6,917	(4,384)
0	0	0	2,160		PAYROLL, COVID-19 FFCRA	0	0	0	2,160	0	0	0
2,258	2,089	(169)	2,233		PAYROLL TAXES & FEES	17,571	18,144	573	16,730	28,427	28,149	(278)
1,617	1,742	126	1,078		PAYROLL BENEFITS	8,896	12,196	3,300	7,520	17,607	20,907	3,300
0	0	0	0		COMPUTER SUPPORT	1,750	1,750	0	1,750	1,750	1,750	0
0	0	0	0		CONTINUING EDUCATION	0	290	290	0	200	490	290
2,680	0	(2,680)	0		Contract Labor - Technical	4,990	0	(4,990)	0	4,990	0	(4,990)
0	0	0	0		DUES & SUBSCRIPTIONS	594	680	86	406	594	680	86
3,022	2,985	(37)	3,146		ELECTRIC (ALLOCATION)	18,968	19,204	236	19,408	32,347	32,583	236
65	140	75	33		GASOLINE	165	890	725	563	1,043	1,768	725
0	0	0	0		SMALL EQUIPMENT	0	2,500	2,500	0	0	2,500	2,500
1,450	1,631	182	1,474		INSURANCE (ALLOCATION)	10,147	11,417	1,271	10,231	18,302	19,572	1,271
0	0	0	0		LEASE	0	0	0	5,065	3,030	3,030	0
0	150	150	0		MAINTENANCE & REPAIRS	31	1,050	1,019	0	781	1,800	1,019
9,664	4,500	(5,164)	8,603		PARTS & SUPPLIES	39,165	31,500	(7,665)	37,574	61,665	54,000	(7,665)
0	50	50	0		OFFICE SUPPLIES	201	350	149	0	451	600	149
796	1,451	654	674		PUMP MAINTENANCE	6,585	6,156	(429)	4,719	10,639	10,210	(429)
0	33	33	0		SEED, SOD, SAND	0	948	948	627	165	1,113	948
50	125	75	0		SMALL TOOLS	769	875	106	390	1,394	1,500	106
130	78	(52)	77		TELEPHONE (ALLOCATION)	697	546	(151)	523	1,087	936	(151)
0	25	25	0		TRAVEL	0	675	675	8	125	800	675
279	300	21	138		UNIFORM	1,913	2,500	587	807	3,613	4,200	587
22	26	4	26		WATER (ALLOCATION)	163	172	9	170	281	290	9
0	0	0	550		Effluent Water	0	0	0	4,450	0	0	0
37,955	31,916	(6,040)	35,072		TOTAL Expenses	223,547	237,864	14,317	226,313	380,979	389,446	8,466
(6,540)	(0)	(6,540)	(2,080)		Net Income/(Loss)	18,915	0	18,915	15,113	13,064	0	13,064

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Apr 30, 2021

91 - Acquisition & Construction Fund Income

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	Total Yr
This Month	Budget	Favorable /	Mth Last Yr		To Date	Budget	Favorable /	Last Yr	Budget
		(Unfavorable)					(Unfavorable)		
				Income					
63	0	63	0	INTEREST INCOME	452	0	452	0	0
63	0	63	0	TOTAL Income	452	0	452	0	0
63	0	63	0	Gross Profit Margin	452	0	452	0	0
63	0	63	0	Net Income/(Loss)	452	0	452	0	0

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Apr 30, 2021

92 - Revenue Fund Income

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	Total Yr
This Month	Budget	Favorable /	Mth Last Yr		To Date	Budget	Favorable /	Last Yr	Budget
		(Unfavorable)					(Unfavorable)		
				Income					
9	0	9	835	INTEREST INCOME	33	0	33	6,604	0
9	0	9	835	TOTAL Income	33	0	33	6,604	0
9	0	9	835	Gross Profit Margin	33	0	33	6,604	0
9	0	9	835	Net Income/(Loss)	33	0	33	6,604	0

Herons Glen Recreation District										
DEPARTMENTAL INCOME STATEMENT Apr 30, 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	203,467	0	203,467	248,862	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	201,308	0	201,308	197,890	0	
46,500	0	46,500	30,500	NEW OWNER WORKING CAPITAL	217,000	0	217,000	155,550	0	
104,325	0	104,325	94,322	TOTAL Income	621,775	0	621,775	772,801	0	
104,325	0	104,325	94,322	Gross Profit Margin	621,775	0	621,775	772,801	0	
				Expenses						
75,837	0	(75,837)	72,369	DEPRECIATION	534,400	0	(534,400)	514,853	0	
10,843	0	(10,843)	20,447	MAINTENANCE & REPAIRS	93,725	0	(93,725)	71,100	0	
86,680	0	(86,680)	92,816	TOTAL Expenses	628,125	0	(628,125)	585,953	0	
17,645	0	17,645	1,505	Net Income/(Loss)	(6,350)	0	(6,350)	186,848	0	

Hérons Glen Recreation District

Restaurant Percentages

As of Apr 30, 2021

Restaurant Variance Report	Month to Date		Year to Date	
	Actual	Budget	Actual	Budget
Food Dining Room	31,518	31,219	164,226	198,178
Food Lounge	23,182	28,484	141,328	190,152
Banquet Food - Residents	2,442	7,138	24,555	64,795
Banquet Food - Outside	1,786	0	3,726	3,624
TOTAL FOOD REVENUE	58,927	66,840	333,834	456,749
COG Food	25,152	28,741	155,289	196,402
Percentage Revenue/COG Food	42.68%	43.00%	46.52%	43.00%
Beverage Dining Room	7,223	9,890	37,999	66,395
Beverage Lounge	14,078	18,127	94,075	127,830
Banquet Beverage - Residents	186	602	2,389	9,787
Banquet Beverage - Outside	0	0	351	1,800
TOTAL BEVERAGE REVENUE	21,487	28,618	134,814	205,812
COG Beverage	5,661	7,155	37,452	51,453
Percentage Revenue/COGS Bev	26.35%	25.00%	27.78%	25.00%
PAYROLL PERCENTAGE				
Banquet, Other Revenue	0	0	0	2,713
Total Operating Revenue	80,414	95,459	468,648	665,274
Total Payroll	48,248	52,506	334,192	371,370
% Payroll/Operating Revenue	60.00%	55.00%	71.31%	55.82%
Member Rewards-Food	4,554	4,942	26,731	32,142
Member Rewards-Beverage	1,868	2,666	11,438	18,479
% of food revenue coming from residents	83.26%	82.77%	87.48%	82.77%
% of bev revenue coming from residents	87.71%	95.14%	86.60%	95.14%
Food Inventory	1,442	0	27,126	0
Beverage Inventory	(1)	0	12,439	0

<u>2020-21 Def Maint Budget Vs Actual Review</u>					
Def Maint Carryover from 2019-20 Budget Yr	\$ 329,705				
To Be Collected in this FY	345,100				
Accumulated Interest on Deferred Funds	314				
	\$ 675,118				
	Carryfwd from 19-20	2021 Budget	Spent through 04/30/21	Planned expenditures before FYE	Details
Tree trimming throughout property & golf course	17,111	\$ 31,212	\$ 15,000	\$ 33,323	
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	3,343	17,809	
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	
Aesthetic Clubhouse Facility Improvements	972	10,404	1,236	10,140	
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>	2021 Budget	Spent through 04/30/21	Planned expenditures before FYE	Details
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	
	\$ 243,210	\$ 293,425			
Items not in original budget but approved by Board:					
Pool Remarcite			268		
Total Deferred Expenditures			\$ 89,454	\$ 447,450	
Variance between budget & FY end expenditures				(268)	
Calculated carryforward into 2021-22 Budget Yr				\$ 134,985	
Resident Small Requests - \$7500 Carried Fwd from FY19 Surplus		7,500	4,271	\$ 3,229	
Total Deferred & RSR Expenditures			\$ 93,725	GL 93-7600	
Reconciliation with GL Bank Accounts					
(Amount Including 0 qtly transfers from operating only)			\$ 236,294		
Joshua Tree Inv# 1806 Ck# 1150 05/10/21			7,500	AP Outstanding	
Crowther Roofing Inv# A172174 Ck# 1149 05/10/21			1,293		
			\$ 245,087	GL Bank Reconciliation	
00-1131 FL Prime State Board - Deferred			\$ 245,086		
00-1142 FineMark Deferred			0		
			\$ 245,086		