

Hérons Glen Recreation District

FUND BALANCE REPORT

As of Jun 30, 2021

ACCOUNT DESCRIPTION	BANK NAME	GL ACCT#	INT RATE	ACCT TYPE				
OPERATING ACCOUNTS								
	Petty Cash	00-1010	0.00%	Cash, Petty	\$284			
	FineMark - Operating	00-1138	0.03%	Cash, Operating	\$806,383			
	SBA Fund A - Florida Prime - Operating	00-1051	0.10%	Cash, Operating	\$3			
TOTAL OPERATING ACCOUNTS								\$806,670
RESERVES								
DEFERRED MAINTENANCE								
	FineMark Bank - Deferred Maintenance	00-1142	0.03%	Cash, Reserved	\$0			
	SBA Fund A - Florida Prime - Deferred Maintenance	00-1131	0.10%	Cash, Reserved	\$234,490			
TOTAL DEFERRED MAINTENANCE							\$234,490	
CAPITAL RESERVE								
	FineMark Bank - Capital	00-1088	0.03%	Cash, Reserved	\$0			
	SBA Fund A - Florida Prime - Capital Fund	00-1130	0.10%	Cash, Reserved	\$1,804,828			
	SBA Fund A - Florida Prime - Long Term Capital Reserve Fund	00-1132	0.10%	Cash, Reserved	\$696,214			
TOTAL CAPITAL RESERVE							\$2,501,042	
UNINSURED LOSSES RESERVE								
	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	0.10%	Cash, Reserved	\$350,448			
TOTAL UNINSURED LOSSES RESERVE							\$350,448	
PROJECTS								
	FineMark Money Market - GCM Special Improvements Fund	00-1128	0.10%	Cash, Reserved	\$758			
	SBA Fund A - Florida Prime - Golf Course Special Improvements Fund	00-1144	0.10%	Cash, Reserved	\$425,100			
TOTAL PROJECTS							\$425,858	
	2020 Bond Funds - 0000 - Revenue Fund	00-1410			\$453,119			
	2020 Bond Funds - 0001 - Interest Fund	00-1411			\$0			
	2020 Bond Funds - 0008 - Acquisition & Construction Fund	00-1417			\$9,480,611			
	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							\$10,377,801	\$13,889,639

Hérons Glen Recreation District

BALANCE SHEET Jun 30, 2021

ASSETS	as at Jun 30, 2021	Last Fiscal Year End
CASH & CASH EQUIVALENTS		
Cash, petty	284	200
Cash, Operating	806,386	634,629
Cash, Reserved	3,511,838	3,668,309
TOTAL CASH & CASH EQUIVALENTS	\$4,318,508	\$4,303,139
Accounts receivable	838,526	39,608
Accounts Receivable, Other	7,445	2,133
Accounts Receivable, Sub-Associations	-61,640	0
Allowance for Bad Debt	-1,000	-1,000
Inventory, Pro Shop	24,012	33,993
Inventory, Restaurant	34,912	28,890
Inventory, Gas	5,428	2,688
Prepaid	71,426	138,743
PR Benefits Clearing	1,297	605
Gratuities Clearing	-4,999	-2,587
Employee Christmas Fund	109	258
TOTAL CURRENT ASSETS	\$5,234,025	\$4,546,468
RESTRICTED ASSETS		
2020 Series Bond Funds - Revenue Fund	453,119	170,002
2020 Series Bond Funds - Acquisition & Construction Fund	9,480,611	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	\$10,377,801	\$13,393,299
WORK IN PROCESS		
WIP - NORTHSTAR WEBSITE	15,090	7,040
WIP - 15 UNPLATTED DR HORTON LOTS	0	96,719
WIP - GOLF COURSE RENOVATION - BOND	4,205,886	199,667
WIP - CLIS - BOND	58,070	23,485
WIP - RESTAURANT - BOND	26,300	26,300
WIP - STORAGE BUILDING - BOND	33,620	21,735
WIP - CART/PEDESTRIAN BRIDGE - BOND	500	500
WIP - DRIVING RANGE RESTROOM	12,635	0
WIP -- BOCCE COURTS - BOND	14,130	0
WIP - POOL DECK - BOND	14,255	0
WIP - PICKLEBALL COURTS - BOND	16,455	0
TOTAL WORK IN PROCESS	\$4,396,941	\$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
Golf Course Project	1,240,513	1,240,513
CLIS System	1,540,279	1,540,279
Parking Lot Project	999,724	999,724

Hérons Glen Recreation District

BALANCE SHEET Jun 30, 2021

ASSETS	as at Jun 30, 2021	Last Fiscal Year End
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	-12,506,255	-11,820,181
TOTAL NET PROPERTY, PLANT & EQUIP	\$7,124,643	\$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	3,287	2,900
Hole In One Account	-912	-827
TOTAL OTHER ASSETS	\$29,755,002	\$29,754,701
TOTAL ASSETS	\$69,177,856	\$68,253,961
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
PAYABLE FROM CURRENT ASSETS		
Accounts Payable, Trade	919,220	157,406
Accrued Interest	0	88,518
Accounts payable other	0	20
Sales taxes payable	-9,638	70,515
Accrued expenses	131,220	176,796
Capital Lease - Current	110,689	110,689
Deposits - Ballroom & Locker	700	670
Gift Cards & Groupons	31,326	26,509
Credit Book	7,418	24,384
Hole In One Club	1,200	2,000
2020 Series Bonds Payable - Short Term	0	875,000
	\$1,192,135	\$1,532,507
Base assessments	484,325	15,468
Deferred Capital Reserve	87,200	2,647
Deferred assessment, maint. reserv	86,275	2,615
Deferred assmnts, User fees	90,275	11,235
Deferred Golf Annual Dues	294,950	1,038,668

Hérons Glen Recreation District

BALANCE SHEET Jun 30, 2021

ASSETS	as at Jun 30, 2021	Last Fiscal Year End
Deferred Annual Range & Handicap	1,940	3,967
TOTAL PAYABLE FROM CURRENT ASSETS	\$2,237,100	\$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)	1,290,106	-425,348
Retained Earnings-Reserved	850,861	850,861
TOTAL FUND EQUITY(DEFICIT)	\$36,972,259	\$35,682,152
TOTAL LIABILITIES & FUND EQUITY	\$69,177,856	\$68,257,756

Hérons Glen Recreation District

TOTAL VARIANCE REPORT

Jun 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	6,606	6,962	(357)	69,750	131,847	(62,097)	88,636	155,533	(66,897)
Operating Expenses	61,567	73,051	11,484	588,512	756,187	167,675	787,848	956,859	169,010
Operating Income	(54,962)	(66,089)	11,127	(518,762)	(624,341)	105,578	(699,212)	(801,325)	102,113
Assessment	66,089	66,089	0	624,341	624,341	0	801,325	801,325	0
Net Income	11,127	0	11,127	105,578	0	105,578	102,114	0	102,113
RESTAURANT									
Operating Revenue	37,200	37,713	(513)	547,593	756,625	(209,032)	597,094	855,967	(258,873)
Operating Expenses	81,600	73,678	(7,922)	848,871	1,020,478	171,606	1,064,977	1,235,752	170,775
Operating Income	(44,400)	(35,966)	(8,434)	(301,278)	(263,853)	(37,426)	(468,676)	(379,785)	(88,890)
Assessment	35,966	35,966	0	263,852	263,852	0	379,785	379,785	0
Net Income	(8,434)	(0)	(8,434)	(37,426)	(0)	(37,426)	(88,890)	(0)	(88,890)
CLUBHOUSE									
Operating Revenue	0	0	0	11,200	10,000	1,200	11,200	10,000	1,200
Operating Expenses	58,399	62,517	4,117	542,942	578,919	35,977	718,041	755,984	37,943
Operating Income	(58,399)	(62,517)	4,117	(531,742)	(568,919)	37,177	(706,841)	(745,984)	39,143
Assessment	62,517	62,517	0	568,919	568,919	0	745,984	745,984	0
Net Income	4,117	0	4,117	37,177	0	37,177	39,143	(0)	39,143
CLIS Dept.									
Operating Revenue	14,830	15,330	(500)	149,224	145,626	3,598	194,586	190,988	3,598
Operating Expenses	29,260	29,636	375	286,240	297,669	11,429	381,527	389,446	7,918
Operating Income	(14,430)	(14,306)	(125)	(137,016)	(152,043)	15,027	(186,941)	(198,458)	11,516
Assessment	14,306	14,306	0	152,043	152,043	0	198,458	198,458	0
Net Income	(125)	0	(125)	15,027	0	15,027	11,516	0	11,516
Fitness Center									
Operating Revenue	(9)	0	(9)	38	0	38	38	0	38
Operating Expenses	4,935	5,291	355	40,816	47,023	6,207	54,430	61,349	6,919
Operating Income	(4,945)	(5,291)	346	(40,779)	(47,023)	6,245	(54,392)	(61,349)	6,957
Assessment	5,291	5,291	0	47,023	47,023	0	61,349	61,349	0
Net Income	346	0	346	6,245	0	6,245	6,957	0	6,957

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 /
SUBTOTAL									
Total Operating Revenues	58,627	60,005	(1,378)	777,805	1,044,098	(266,293)	891,553	1,212,488	(320,935)
Total Assessments	184,167	184,167	0	1,656,179	1,656,179	0	2,186,902	2,186,902	0
Total Operating Expenses	235,763	244,173	8,410	2,307,382	2,700,277	392,895	3,007,616	3,399,390	391,774
Net Income	7,031	0	7,031	126,602	0	126,602	70,839	0	70,839
GOLF MAINTENANCE									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	26,708	22,238	(4,471)	709,751	778,374	68,623	1,215,901	1,262,136	46,235
Net Income	(26,708)	(22,238)	(4,471)	(709,751)	(778,374)	68,623	(1,215,901)	(1,262,136)	46,235
PRO SHOP									
Operating Revenue	99,557	107,239	(7,681)	1,133,817	1,321,679	(187,862)	1,433,839	1,643,571	(209,732)
Operating Expenses	10,330	18,014	7,684	293,522	327,127	33,605	345,256	381,435	36,179
Net Income	89,227	89,224	3	840,295	994,552	(154,257)	1,088,583	1,262,135	(173,553)
ALL DEPARTMENTS									
Total Operating Revenues	158,184	167,244	(9,060)	1,911,622	2,365,777	(454,156)	2,325,392	2,856,059	(530,667)
Total Assessments	184,167	184,167	0	1,656,179	1,656,179	0	2,186,902	2,186,902	0
Total Operating Expenses	272,801	284,425	11,623	3,310,654	3,805,777	495,123	4,568,773	5,042,961	474,189
Net Income	69,550	66,987	2,564	257,146	216,179	40,967	(56,479)	(0)	(56,478)
<i>From Golf Operations</i>	62,519	66,987	(4,468)	130,544	216,179	(85,635)	(127,318)	(1)	(127,317)
<i>From Other than Golf Operations</i>	7,031	0	7,031	126,602	0	126,602	70,839	0	70,839

HGRD Variance				
Jun-21				
	Actual	Budget	Variance	Explanation
	This Month	This Month	Favorable / (Unfavorable)	
Administration				
Interest Income	310	2,000	(1,690)	Funds in the FL Prime SBA earning 0.10%, FineMark Capital 0.03%, Deferred Maint 0.02% and Operating 0.03% and 0.20% in the Golf Course Special Improvements Fund
Miscellaneous Other Income	4,643	3,200	1,443	LCEC Equity retirement check \$1,418.92. Had 7 closings during the month. YTD \$6,603 better than budget.
Computer Support	5,049	6,363	1,314	Website hosting not being charged until July
Continuing Education	596	4,690	4,094	Timing Issue: Northstar Upgrade and onsite training scheduled for August
Bank Charges	844	2,000	1,156	Credit card & ACH fees from May. Budget based on outside restaurant and golf shop sales, which were down significantly to budget. YTD \$11,215 better than budget.
Professional Fees	7,044	9,158	2,114	Timing Issue: Fixed Asset Survey \$2000 and Engineering Verification \$600 for bond compliance on different schedule with new 2020 Series Bonds. US Bank Fees for the Series 2020 bonds were paid at closing for the period September 2020 through August 2021. US Bank Fees paid in May 2020 were amortized over 12 months ending in April 2021. Dissemination Services were budgeted in February and charged in June.
Restaurant				
Food & Beverage Sales	37,200	37,713	(513)	Pent up demand continues to drive the sales back up.
COS, Food	18,697	11,597	(7,100)	Product purchased according to sales volume; 73.81% to a budget of 45.00%. Reduced pricing and absence of higher margin banquet sales has effected %'s. Counting for condiments in May was recorded with the wrong unit of measure causing the food cost to be unusually low last month. YTD 47.23%
Payroll, Service	10,677	12,155	1,478	No need for part-time servers as often
H-2B Additional Expenses	1,763	195	(1,568)	Additional unexpected apartment fees - will not use this complex in the future.
Office Supplies	1,323	275	(1,048)	New Hostess computer
Clubhouse				
Landscape Plant/Supplies	3,193	4,357	1,164	Timing Issue: Rick Roberts does not keep a set schedule
Service Contracts	10,661	13,996	3,335	Timing Issue: Lift Equipment Safety Inspection \$500, Johnson Controls Fire Maintenance \$2,361, Thorguard maintenance \$788
CLIS				
Maintenance & Repairs	1,503	150	(1,353)	Repairs to the Cushman
Parts & Supplies	3,442	4,500	1,058	Timing Issue: Tucor
Fitness Center				
No significant variances			-	
Golf Maintenance				
Payroll	15,553	11,111	(4,442)	Holiday pay for 4th of July used for payroll accrual and Vacation/PTO not chargeable to the renovation
Electric (Allocation)	1,224	2,698	1,474	Currently not running pumps and motors
Pro Shop				
Membership Fees			-	505 members to a budget of 539. We had 50 non-resident members to a budget of 59.
COS, Pro Shop Mdse	1,648	378	(1,270)	Received several invoices of inventory into the system in June that were actually received in a previous month
Payroll	1,303	7,941	6,638	No Head Pro - severance pay and unused vacation pay for golf pro included in accrual for end of May that was reversed in June

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT Jun 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							
66,089	66,089	0	58,921		ASSESSMENTS, BASE	624,341	624,341	0	559,892	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	12,260	12,260	0	11,903	16,346	16,346	0
310	2,000	(1,690)	1,487		INTEREST INCOME	4,589	18,000	(13,411)	37,755	5,789	24,000	(18,211)
290	400	(110)	179		LATE FEE/MEMBER INTEREST	4,511	5,700	(1,189)	4,665	6,211	7,400	(1,189)
4,643	3,200	1,443	2,498		MISCELLANEOUS OTHER INCOME	48,390	41,787	6,603	40,574	60,290	53,687	6,603
72,694	73,051	(357)	64,407		TOTAL Income	694,091	756,188	(62,097)	712,636	889,962	956,859	(66,897)
72,694	73,051	(357)	64,407		Gross Profit Margin	694,091	756,188	(62,097)	712,636	889,962	956,859	(66,897)
					Expenses							
30,957	31,480	522	30,764		PAYROLL	262,449	320,373	57,924	286,505	358,082	416,516	58,434
147	0	(147)	55		PAYROLL, O.T.	1,242	0	(1,242)	563	1,242	0	(1,242)
4,196	4,195	(1)	4,109		PAYROLL TAXES & FEES	38,108	44,488	6,380	40,352	50,917	57,297	6,380
4,835	5,800	965	6,547		PAYROLL BENEFITS	50,020	54,954	4,933	49,491	67,421	72,355	4,933
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	550	(725)	4,211	1,975	1,250	(725)
103	150	47	0		COMPLIMENTARY MEALS	1,063	1,525	462	623	1,513	1,975	462
5,049	6,363	1,315	4,474		COMPUTER SUPPORT	43,169	51,772	8,603	42,401	61,026	69,629	8,603
0	0	0	0		Contingency	10,010	18,634	8,624	18,634	10,010	18,634	8,624
596	4,690	4,094	0		CONTINUING EDUCATION	1,446	7,105	5,659	2,020	1,976	7,585	5,609
598	547	(51)	35		DUES & SUBSCRIPTIONS	3,924	3,086	(838)	2,278	4,029	3,191	(838)
1,248	1,477	229	1,241		ELECTRIC (ALLOCATION)	11,607	13,040	1,433	12,305	16,036	17,469	1,433
0	50	50	0		EMPLOYEE APPRECIATION	5,640	5,450	(190)	5,268	6,990	6,800	(190)
0	50	50	0		GRATIS FOOD/BEV	277	950	673	295	427	1,100	673
2,071	2,330	259	2,118		INSURANCE (ALLOCATION)	18,637	20,970	2,334	18,930	25,627	27,961	2,334
0	0	0	0		LICENSES & TAXES	1,373	1,454	81	1,299	1,373	1,454	81
844	2,000	1,156	216		BANK CHARGES	7,535	18,750	11,215	14,425	8,835	21,250	12,415
2,646	2,488	(157)	2,416		OFFICE EQUIPMENT	14,402	15,128	726	15,414	19,295	20,021	726
401	750	349	518		OFFICE SUPPLIES	8,119	6,750	(1,369)	5,444	10,369	9,000	(1,369)
0	500	500	(7)		POSTAGE	3,512	4,500	988	3,519	5,012	6,000	988
7,044	9,158	2,114	9,179		PROFESSIONAL FEES	94,598	101,614	7,015	105,879	123,333	130,349	7,015
0	0	0	0		FORENSIC AUDIT	0	0	0	0	0	0	0
468	500	32	178		HGRD SOCIAL EVENTS / MEMBER RELATIONS	5,826	3,200	(2,626)	699	5,826	3,200	(2,626)
0	0	0	0		SERVICE CONTRACTS	0	0	0	35	0	0	0

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
299	400	101	299	TELEPHONE (ALLOCATION)	2,689	3,600	911	3,050	3,889	4,800	911
0	0	0	0	TRAVEL	675	2,715	2,040	1,840	1,440	3,155	1,715
0	0	0	0	UNIFORM	0	600	600	0	0	600	600
64	97	33	59	WATER (ALLOCATION)	607	879	272	829	897	1,169	272
61,567	73,051	11,484	62,199	TOTAL Expenses	588,512	756,187	167,675	690,144	787,848	956,859	169,010
11,127	0	11,127	2,208	Net Income/(Loss)	105,578	0	105,578	22,493	102,114	0	102,113

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT Jun 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							
35,966	35,966	0	32,343		ASSESSMENTS, BASE	263,852	263,852	0	205,556	379,785	379,785	0
13,536	9,399	4,138	10,829		FOOD SALES-DINING ROOM	190,530	223,921	(33,391)	210,081	205,827	251,100	(45,273)
5,106	2,076	3,030	2,732		BEVERAGE SALES-DINING ROOM	45,775	71,388	(25,613)	55,354	49,082	77,760	(28,678)
11,263	15,556	(4,293)	8,243		FOOD SALES - LOUNGE	168,330	223,523	(55,194)	261,546	185,132	259,200	(74,068)
6,765	9,711	(2,945)	3,921		BEVERAGE REVENUE - LOUNGE	110,965	149,909	(38,944)	132,025	121,525	175,770	(54,245)
0	816	(816)	422		BANQUET FOOD-RESIDENTS	24,998	69,274	(44,277)	89,457	27,735	72,500	(44,765)
0	156	(156)	0		BANQUET BEVERAGES-RESIDENTS	2,389	10,473	(8,084)	20,095	2,857	11,500	(8,643)
530	0	530	0		BANQUET FOOD-OUTSIDE	4,256	3,624	632	21,232	4,585	3,624	961
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	120		COVID-19 SUBSIDY - FUNDRAISER	0	0	0	25,987	0	0	0
73,166	73,678	(513)	58,609		TOTAL Income	811,446	1,020,478	(209,032)	1,023,472	976,879	1,235,752	(258,873)
					Cost of Revenues							
18,697	11,597	(7,100)	7,837		COS, FOOD	183,300	225,019	41,720	270,649	213,036	254,756	41,720
3,168	2,986	(183)	2,369		COS, BEVERAGE	44,185	58,392	14,208	56,776	52,500	66,707	14,208
21,865	14,582	(7,283)	10,205		TOTAL Cost of Revenues	227,484	283,412	55,927	327,425	265,536	321,463	55,927
51,301	59,096	(7,795)	48,404		Gross Profit Margin	583,961	737,066	(153,105)	696,048	711,343	914,289	(202,946)
					Expenses							
17,870	17,322	(548)	16,240		PAYROLL, KITCHEN	182,688	187,530	4,842	214,318	234,653	239,495	4,842
(4)	0	4	22		PAYROLL, KITCHEN, OT	2,656	6,105	3,449	6,293	2,656	6,105	3,449
10,677	12,155	1,478	8,019		PAYROLL, SERVICE	117,916	139,534	21,618	141,253	154,382	176,000	21,618
0	0	0	0		PAYROLL, SERVICE, OT	501	1,470	969	1,592	501	1,470	969
0	0	0	0		PAYROLL, COVID-19 SUBSIDY	0	0	0	34,085	0	0	0
0	0	0	737		PAYROLL, COVID-19 FFCRA	0	0	0	1,794	0	0	0
5,008	5,440	432	4,020		PAYROLL TAXES & FEES	62,914	74,087	11,173	80,258	78,861	90,034	11,173
4,886	4,745	(141)	4,082		PAYROLL BENEFITS	43,971	42,707	(1,264)	37,679	58,207	56,943	(1,264)
1,763	195	(1,568)	1,201		H-2B Additional Expenses	31,478	24,660	(6,818)	30,916	32,263	25,445	(6,818)
132	750	618	0		ADVERTISING	379	4,450	4,071	143	379	6,700	6,321
0	0	0	0		CASUAL LABOR	0	750	750	936	0	750	750
384	391	6	262		CLEANING SUPPLIES	3,749	5,302	1,554	7,334	5,971	7,525	1,554
136	100	(36)	52		COMPLIMENTARY MEALS	1,033	3,450	2,417	1,864	1,333	3,750	2,417
0	0	0	1,006		CONTINGENCY	206	0	(206)	1,006	206	0	(206)
0	25	25	0		CONTINUING EDUCATION	0	770	770	475	75	845	770
0	0	0	0		DISHES & GLASSWARE	150	4,000	3,850	2,528	150	4,000	3,850

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	525	525	0	DUES & SUBSCRIPTIONS	0	875	875	0	0	875	875
2,887	3,524	637	2,869	ELECTRIC (ALLOCATION)	26,841	30,441	3,600	28,455	37,292	40,892	3,600
160	114	(46)	367	EMPLOYEE MEALS	2,887	3,483	596	4,278	3,615	4,211	596
0	0	0	0	Entertainment-Dining Room	2,550	5,230	2,680	3,505	2,550	5,230	2,680
1,475	1,475	0	0	ENTERTAINMENT LOUNGE	1,775	13,450	11,675	8,425	6,650	18,325	11,675
150	50	(100)	0	ENTERTAINMENT/DECORATIONS	1,518	5,375	3,857	2,672	1,668	5,525	3,857
0	151	151	0	GRATIS FOOD/BEV	0	1,977	1,977	1,031	0	2,414	2,414
1,380	1,553	173	1,407	INSURANCE (ALLOCATION)	12,424	13,980	1,556	12,580	17,084	18,640	1,556
661	526	(135)	403	LEASE	4,889	4,731	(158)	4,362	6,466	6,308	(158)
0	0	0	0	LICENSES & TAXES	5,629	5,206	(423)	3,148	5,629	5,206	(423)
528	857	329	264	LINEN	4,682	12,316	7,634	13,283	5,382	14,195	8,813
7	800	793	559	MAINTENANCE & REPAIRS	3,913	7,200	3,287	5,199	6,313	9,600	3,287
2,182	2,065	(117)	1,711	MEMBER REWARDS-FOOD	31,452	37,035	5,583	39,184	37,009	42,238	5,229
1,104	1,121	17	600	MEMBER REWARDS-BEVERAGE	13,711	21,054	7,343	17,515	16,496	24,121	7,625
1,323	275	(1,048)	0	OFFICE SUPPLIES	2,797	2,975	178	2,645	3,622	3,800	178
2,287	1,864	(423)	1,899	PROPANE GAS	19,637	19,590	(47)	17,910	25,238	25,191	(47)
0	0	0	0	Resident Event Decoration/Ent	42	0	(42)	(3,556)	42	0	(42)
1,812	945	(867)	888	REFUSE	8,143	8,324	182	8,031	10,978	11,159	182
0	0	0	0	RENTAL	0	0	0	347	0	0	0
1,095	291	(804)	1,691	SERVICE CONTRACTS	8,227	10,200	1,973	10,087	11,380	12,561	1,181
75	75	0	0	Small Equipment-Kitchen	103	7,675	7,572	147	5,328	7,900	2,572
949	903	(46)	(330)	SUPPLIES	14,036	17,225	3,189	16,174	16,746	19,935	3,189
170	170	0	170	TELEPHONE (ALLOCATION)	1,780	1,530	(250)	1,500	2,290	2,040	(250)
0	25	25	0	TRAVEL	0	1,600	1,600	448	75	1,675	1,600
0	250	250	0	UNIFORM	635	2,750	2,115	1,228	1,010	3,500	2,490
636	414	(222)	589	WATER (ALLOCATION)	6,074	8,028	1,954	8,294	7,732	9,686	1,954
59,735	59,096	(639)	48,728	TOTAL Expenses	621,387	737,066	115,679	769,367	800,233	914,289	114,056
(8,434)	(0)	(8,434)	(325)	Net Income/(Loss)	(37,426)	(0)	(37,426)	(73,319)	(88,890)	(0)	(88,890)

Herons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Jun 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							
15,553	11,111	(4,443)	40,719		PAYROLL	278,253	288,557	10,305	354,139	312,325	322,630	10,305
3	0	(3)	1,607		PAYROLL, O.T.	4,300	7,970	3,669	10,162	4,300	7,970	3,669
0	0	0	(101)		PAYROLL, COVID-19 FFCRA	1,689	0	(1,689)	5,191	1,689	0	(1,689)
2,149	1,484	(665)	4,911		PAYROLL TAXES & FEES	43,240	44,030	790	52,081	47,769	48,559	790
979	1,082	103	5,131		PAYROLL BENEFITS	38,965	49,785	10,820	47,776	42,212	53,031	10,820
0	0	0	24,894		CHEMICALS	72,868	73,000	132	127,852	72,868	73,000	132
0	0	0	432		CONTINGENCY	2,299	0	(2,299)	432	394,048	391,749	(2,299)
0	0	0	0		CONTINUING EDUCATION	200	1,070	870	500	850	1,720	870
0	300	300	165		DUES & SUBSCRIPTIONS	1,808	1,299	(509)	1,629	1,808	1,299	(509)
1,224	2,698	1,473	1,941		ELECTRIC (ALLOCATION)	12,926	18,600	5,674	17,642	19,535	25,209	5,674
0	0	0	6,295		FERTILIZER	51,294	53,000	1,706	90,668	51,294	53,000	1,706
0	0	0	1,617		FIELD SUPPLIES	11,374	13,700	2,326	15,570	11,374	13,700	2,326
662	0	(662)	2,012		GASOLINE	10,134	11,777	1,643	16,103	10,134	11,777	1,643
2,209	2,485	277	2,252		INSURANCE (ALLOCATION)	19,879	22,369	2,490	20,128	27,335	29,825	2,490
0	0	0	4,725		IRRIGATION	9,071	9,600	529	22,126	9,071	9,600	529
0	0	0	104		LANDSCAPE PLANT/SUPPLIES	18,907	20,000	1,093	32,358	18,907	20,000	1,093
410	135	(275)	24,192		LEASE	41,426	90,374	48,948	70,213	87,967	114,528	26,561
575	200	(375)	489		MAINTENANCE & REPAIRS	2,358	1,800	(558)	1,266	3,958	3,400	(558)
60	0	(60)	6,157		MAINTENANCE, EQUIPMENT	47,664	33,150	(14,514)	52,026	47,664	33,150	(14,514)
167	200	33	135		OFFICE SUPPLIES	2,172	1,800	(372)	2,998	2,772	2,400	(372)
0	0	0	0		PROFESSIONAL FEES	0	0	0	2,150	0	0	0
637	0	(637)	647		REFUSE	6,721	4,866	(1,854)	6,862	6,721	4,866	(1,854)
0	0	0	5,387		SEED, SOD, SAND	10,766	6,008	(4,758)	26,179	10,766	6,008	(4,758)
926	797	(129)	1,407		SERVICE CONTRACTS	6,647	7,173	526	12,814	9,038	9,564	526
0	550	550	300		SMALL TOOLS	2,927	4,950	2,023	3,224	4,577	6,600	2,023
196	196	0	196		TELEPHONE (ALLOCATION)	1,766	1,764	(2)	1,661	2,354	2,352	(2)
0	30	30	65		TRAVEL	407	2,240	1,833	1,370	1,067	2,900	1,833
468	600	132	1,000		UNIFORM	6,405	6,300	(105)	7,251	9,105	9,000	(105)
490	369	(121)	361		WATER (ALLOCATION)	3,284	3,192	(92)	3,107	4,391	4,300	(92)
26,708	22,238	(4,471)	137,036		TOTAL Expenses	709,751	778,374	68,623	1,005,477	1,215,901	1,262,136	46,235
(26,708)	(22,238)	(4,471)	(137,036)		Net Income/(Loss)	(709,751)	(778,374)	68,623	(1,005,477)	(1,215,901)	(1,262,136)	46,235

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT Jun 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	883,860	941,070	(57,210)	1,060,077	1,179,362	1,258,442	(79,080)
647	625	22	773		ANNUAL RANGE & HANDICAP MEMBERSHIP	5,455	5,625	(170)	6,721	7,330	7,500	(170)
0	0	0	200		Member Guest Fees	54,588	81,085	(26,497)	96,832	54,588	81,085	(26,497)
0	0	0	40		Public Play Fees	995	93,789	(92,794)	92,483	995	93,789	(92,794)
0	0	0	2,350		Resident Non-Member Fees	116,522	124,287	(7,766)	144,601	116,522	124,287	(7,766)
0	133	(133)	26		RANGE FEES	2,802	5,234	(2,431)	4,183	3,259	5,690	(2,431)
594	540	54	3,582		PRO SHOP, MDSE	65,043	62,506	2,537	60,440	66,781	64,244	2,537
0	120	(120)	50		PRO SHOP, LESSONS - GOLF PRO	859	1,360	(501)	1,055	1,219	1,720	(501)
0	30	(30)	0		PRO SHOP, LESSONS - ASST. GOLF PRO	470	340	130	130	560	430	130
0	0	0	194		PRO SHOP, GRIPS	1,446	2,311	(865)	2,431	1,446	2,311	(865)
0	0	0	98		PRO SHOP, FOOD & BEVERAGE	1,342	3,012	(1,670)	2,914	1,342	3,012	(1,670)
0	0	0	40		Pro shop, club rental	160	660	(500)	700	160	660	(500)
0	0	0	35		MISCELLANEOUS OTHER INCOME	275	400	(125)	3,408	275	400	(125)
99,557	107,239	(7,681)	124,905		TOTAL Income	1,133,817	1,321,679	(187,862)	1,475,975	1,433,839	1,643,571	(209,732)
					Cost of Revenues							
0	0	0	399		COS, PRO SHOP, GRIPS	1,433	1,294	(139)	1,814	1,433	1,294	(139)
1,648	378	(1,270)	2,466		COS, PRO SHOP, MDSE	46,081	43,754	(2,328)	41,981	47,298	44,971	(2,328)
152	0	(152)	107		COS, PRO SHOP, FOOD&BEVERAGE	1,293	1,958	665	2,167	1,293	1,958	665
1,800	378	(1,422)	2,971		TOTAL Cost of Revenues	48,807	47,006	(1,801)	45,962	50,024	48,223	(1,801)
97,757	106,861	(9,104)	121,934		Gross Profit Margin	1,085,010	1,274,673	(189,663)	1,430,013	1,383,815	1,595,348	(211,533)
					Expenses							
1,303	7,941	6,639	13,799		PAYROLL	125,054	139,312	14,258	147,683	149,257	163,515	14,258
0	0	0	3		PAYROLL, O.T.	367	2,988	2,621	868	367	2,988	2,621
0	150	150	50		PAYROLL GOLF LESSONS	1,455	1,700	245	1,040	1,905	2,150	245
363	1,147	784	2,111		PAYROLL TAXES & FEES	20,691	21,953	1,261	23,391	24,183	25,444	1,261
561	548	(13)	508		PAYROLL BENEFITS	9,321	4,930	(4,390)	4,572	10,964	6,574	(4,390)
0	400	400	0		DUES & SUBSCRIPTIONS	9,628	9,010	(618)	10,515	9,628	9,010	(618)
1,156	1,294	138	1,078		ELECTRIC (ALLOCATION)	10,213	11,345	1,132	10,601	14,050	15,182	1,132
65	200	135	141		FIELD SUPPLIES	3,334	10,416	7,082	10,282	3,934	11,016	7,082
0	50	50	255		GASOLINE	2,081	3,479	1,398	3,587	2,231	3,629	1,398
0	0	0	0		GRATIS / MEMBER RELATIONS	0	600	600	490	0	600	600
2,899	3,262	363	2,975		INSURANCE (ALLOCATION)	26,091	29,359	3,267	26,598	35,877	39,145	3,267
735	1,593	858	3,218		LEASE	24,861	23,196	(1,665)	26,814	27,066	27,975	909
0	50	50	126		MAINTENANCE & REPAIRS	2,161	2,143	(18)	1,463	2,311	2,293	(18)

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
103	123	20	138	OFFICE EQUIPMENT	1,325	1,497	171	1,553	1,694	1,866	171
38	25	(13)	86	OFFICE SUPPLIES	382	1,400	1,018	4,657	457	1,475	1,018
0	0	0	0	RANGE BALLS & MATS	0	8,200	8,200	8,190	0	8,200	8,200
453	236	(217)	222	REFUSE	2,036	2,081	45	2,008	2,744	2,790	45
693	357	(335)	346	SERVICE CONTRACTS	3,118	3,217	99	3,118	4,190	4,289	99
82	132	50	132	TELEPHONE (ALLOCATION)	1,134	1,188	54	1,153	1,530	1,584	54
0	0	0	0	TRAVEL	0	250	250	0	0	250	250
0	0	0	135	UNIFORM	662	750	88	669	1,662	1,750	88
79	127	48	81	WATER (ALLOCATION)	799	1,107	308	1,031	1,180	1,488	308
8,530	17,636	9,107	25,405	TOTAL Expenses	244,714	280,120	35,406	290,283	295,232	333,212	37,980
89,227	89,224	3	96,529	Net Income/(Loss)	840,295	994,552	(154,257)	1,139,730	1,088,583	1,262,135	(173,553)

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT Jun 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							
62,517	62,517	0	60,602		ASSESSMENTS, BASE	568,919	568,919	0	539,764	745,984	745,984	0
0	0	0	(1,250)		MISCELLANEOUS INCOME	11,200	10,000	1,200	11,700	11,200	10,000	1,200
62,517	62,517	0	59,352		TOTAL Income	580,119	578,919	1,200	551,464	757,184	755,984	1,200
62,517	62,517	0	59,352		Gross Profit Margin	580,119	578,919	1,200	551,464	757,184	755,984	1,200
					Expenses							
16,304	16,668	364	13,722		PAYROLL	133,381	150,271	16,890	122,263	184,484	201,373	16,890
477	200	(277)	119		PAYROLL, O.T.	5,266	1,800	(3,466)	4,525	5,866	2,400	(3,466)
2,241	2,205	(37)	1,826		PAYROLL TAXES & FEES	21,125	21,223	98	17,492	27,882	27,981	98
1,681	2,257	577	1,561		PAYROLL BENEFITS	10,629	20,314	9,685	11,950	17,400	27,085	9,685
0	0	0	0		CASUAL LABOR	0	500	500	0	0	500	500
1,265	850	(415)	3,028		CHEMICALS	6,076	7,398	1,322	9,622	8,626	9,948	1,322
857	1,000	143	1,545		CLEANING SUPPLIES	6,743	9,000	2,257	9,903	9,143	12,000	2,857
0	0	0	3,416		CONTINGENCY	5,538	0	(5,538)	7,603	5,538	0	(5,538)
0	0	0	0		CONTINUING EDUCATION	0	239	239	0	150	389	239
3,805	3,163	(642)	2,768		ELECTRIC (ALLOCATION)	28,388	29,087	699	27,593	37,764	38,462	699
504	879	375	498		FOUNTAINS (ELECTRIC)	7,254	7,612	358	6,877	8,934	10,106	1,173
175	208	33	175		FOUNTAIN & BUBBLER MAINTENANCE	1,899	1,875	(24)	1,594	2,424	2,500	76
118	73	(45)	0		GASOLINE	206	418	212	187	434	647	212
0	275	275	0		SMALL EQUIPMENT SOUND	1,792	2,475	683	2,236	2,617	3,300	683
3,106	3,495	389	3,176		INSURANCE (ALLOCATION)	27,955	31,456	3,501	28,395	38,440	41,941	3,501
3,193	4,357	1,164	2,357		LANDSCAPE PLANT/SUPPLIES	36,496	37,505	1,009	49,121	46,098	47,107	1,009
2,234	2,184	(50)	2,320		LEASE	19,959	19,659	(300)	21,017	26,661	26,212	(449)
0	0	0	0		LICENSES & TAXES	375	375	0	375	375	375	0
6,915	6,000	(915)	(1,172)		MAINTENANCE & REPAIRS	61,462	54,000	(7,462)	57,386	79,462	72,000	(7,462)
254	567	313	137		MAINTENANCE, POOL	7,075	8,500	1,425	7,623	8,775	10,200	1,425
130	40	(90)	0		OFFICE SUPPLIES	356	360	4	155	476	480	4
0	50	50	0		PROPANE GAS	71	450	379	431	221	600	379
755	394	(361)	370		REFUSE	3,393	3,868	476	3,346	4,574	5,050	476
1,359	1,359	0	1,320		SECURITY	12,234	12,234	0	11,878	16,312	16,312	0
10,420	13,996	3,576	13,133		SERVICE CONTRACTS	112,660	120,039	7,379	118,232	146,486	153,865	7,379
419	100	(319)	0		SMALL TOOLS	1,363	900	(463)	99	1,663	1,200	(463)
209	255	45	254		TELEPHONE (ALLOCATION)	2,357	2,291	(66)	3,017	3,121	3,055	(66)
0	600	600	150		TENNIS COURT MAINTENANCE	2,817	7,200	4,383	4,221	4,017	9,000	4,983
0	75	75	0		TRAVEL	31	675	644	225	256	900	644
0	0	0	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
1,387	1,267	(120)	2,199	WATER (ALLOCATION)	10,879	14,147	3,268	16,130	14,680	17,948	3,268
590	0	(590)	740	EFFLUENT WATER	14,363	11,047	(3,316)	9,498	14,363	11,047	(3,316)
0	0	0	(1,250)	GAIN(LOSS) ON SALE OF EQUIPMENT	0	0	0	(1,250)	0	0	
58,399	62,517	4,117	52,391	TOTAL Expenses	542,942	578,919	35,977	552,418	718,041	755,984	37,943
4,117	0	4,117	6,961	Net Income/(Loss)	37,177	0	37,177	(954)	39,143	(0)	39,143

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT Jun 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							
14,306	14,306	0	17,692		ASSESSMENTS, BASE	152,043	152,043	0	165,714	198,458	198,458	0
14,830	14,830	0	14,398		CLIS Income	141,126	141,126	0	137,016	184,988	184,988	0
0	500	(500)	0		MISCELLANEOUS OTHER INCOME	8,098	4,500	3,598	5,076	9,598	6,000	3,598
29,136	29,636	(500)	32,090		TOTAL Income	301,267	297,669	3,598	307,806	393,044	389,446	3,598
29,136	29,636	(500)	32,090		Gross Profit Margin	301,267	297,669	3,598	307,806	393,044	389,446	3,598
					Expenses							
13,857	14,518	660	12,475		PAYROLL	132,254	151,380	19,126	132,550	179,524	195,651	16,126
834	576	(257)	487		PAYROLL, O.T.	12,525	5,188	(7,337)	8,091	14,254	6,917	(7,337)
0	0	0	0		PAYROLL, COVID-19 FFCRA	0	0	0	2,783	0	0	0
1,919	1,973	54	1,668		PAYROLL TAXES & FEES	22,089	22,137	48	20,446	28,612	28,149	(463)
1,617	1,742	126	1,069		PAYROLL BENEFITS	12,129	15,680	3,551	9,667	17,356	20,907	3,551
0	0	0	0		COMPUTER SUPPORT	1,750	1,750	0	1,750	1,750	1,750	0
0	0	0	290		CONTINUING EDUCATION	0	490	490	290	0	490	490
0	0	0	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
2,813	3,085	271	2,938		ELECTRIC (ALLOCATION)	23,973	25,101	1,129	25,585	31,454	32,583	1,129
25	176	151	23		GASOLINE	195	1,241	1,046	602	722	1,768	1,046
499	0	(499)	0		SMALL EQUIPMENT	499	2,500	2,001	0	499	2,500	2,001
1,450	1,631	182	1,474		INSURANCE (ALLOCATION)	13,046	14,679	1,634	13,179	17,939	19,572	1,634
0	0	0	0		LEASE	0	0	0	5,065	3,030	3,030	0
1,503	150	(1,353)	0		MAINTENANCE & REPAIRS	2,067	1,350	(717)	0	2,517	1,800	(717)
3,442	4,500	1,058	5,729		PARTS & SUPPLIES	45,924	40,500	(5,424)	45,874	59,424	54,000	(5,424)
0	50	50	264		OFFICE SUPPLIES	386	450	64	264	536	600	64
966	651	(316)	674		PUMP MAINTENANCE	8,993	7,457	(1,535)	6,068	11,745	10,210	(1,535)
0	33	33	0		SEED, SOD, SAND	0	1,014	1,014	997	99	1,113	1,014
0	125	125	2,403		SMALL TOOLS	1,339	1,125	(214)	2,793	1,714	1,500	(214)
127	78	(49)	77		TELEPHONE (ALLOCATION)	954	702	(252)	677	1,188	936	(252)
0	25	25	32		TRAVEL	0	725	725	41	75	800	725
196	300	104	280		UNIFORM	2,345	3,300	955	1,270	3,245	4,200	955
13	24	11	26		WATER (ALLOCATION)	189	219	31	218	259	290	31
0	0	0	250		Effluent Water	0	0	0	5,400	0	0	0
29,260	29,636	375	30,162		TOTAL Expenses	286,240	297,669	11,429	284,014	381,527	389,446	7,918
(125)	0	(125)	1,929		Net Income/(Loss)	15,027	0	15,027	23,792	11,516	0	11,516

Herons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Jun 30, 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
					Income						
5,291	5,291	0	3,097		ASSESSMENTS, BASE	47,023	47,023	0	31,249	61,349	0
(9)	0	(9)	348		MISCELLANEOUS OTHER	38	0	38	3,823	38	38
5,281	5,291	(9)	3,445		TOTAL Income	47,061	47,023	38	35,072	61,387	38
5,281	5,291	(9)	3,445		Gross Profit Margin	47,061	47,023	38	35,072	61,387	38
					Expenses						
402	650	248	343		CLEANING SUPPLIES	3,074	7,950	4,876	3,983	4,424	5,476
0	0	0	0		CONTINGENCY	0	0	0	2,137	0	0
717	796	79	415		ELECTRIC (ALLOCATION)	5,794	6,184	390	1,199	8,410	390
1,145	600	(545)	120		FITNESS CENTER MAINTENANCE	7,055	7,750	695	12,850	8,405	1,495
690	777	86	413		INSURANCE (ALLOCATION)	6,212	6,990	778	3,290	8,542	778
0	0	0	0		INTEREST EXPENSE	0	0	0	0	0	0
221	0	(221)	184		LANDSCAPE PLANT/SUPPLY	4,191	0	(4,191)	184	4,879	(4,879)
260	520	260	260		LEASE	4,676	4,680	4	2,600	6,236	4
0	0	0	0		RENTAL	0	0	0	1,664	0	0
1,409	1,829	420	1,209		SERVICE CONTRACTS	8,761	11,649	2,888	8,664	12,124	2,888
19	19	(0)	19		TELEPHONE (ALLOCATION)	173	171	(2)	154	230	(2)
73	100	27	198		WATER (ALLOCATION)	880	1,650	770	764	1,180	770
4,935	5,291	355	3,159		TOTAL Expenses	40,816	47,023	6,207	37,488	54,430	6,919
346	0	346	286		Net Income/(Loss)	6,245	0	6,245	(2,416)	6,957	6,957

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Jun 30, 2021

90 - Debt Service

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	Total Yr
This Month	Budget	Favorable /	Mth Last Yr		To Date	Budget	Favorable /	Last Yr	Budget
		(Unfavorable)					(Unfavorable)		
					Income				
5,869	0	5,869	16,079		DEBT SERVICE-SPECIAL ASSESSME	1,772,614	0	1,772,614	1,619,763
5,869	0	5,869	16,079		TOTAL Income	1,772,614	0	1,772,614	1,619,763
5,869	0	5,869	16,079		Gross Profit Margin	1,772,614	0	1,772,614	1,619,763
					Other Income(Loss)				
0	0	0	0		2020 BONDS - COST OF ISSUANCE	2,605	0	(2,605)	0
0	0	0	0		INTEREST EXPENSE	531,110	0	(531,110)	486,099
0	0	0	0		TOTAL Other Income (Loss)	533,715	0	(533,715)	486,099
5,869	0	5,869	16,079		Net Income/(Loss)	1,238,899	0	1,238,899	1,133,664

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Jun 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					
57	0	57	0	INTEREST INCOME	569	0	569	0	0
57	0	57	0	TOTAL Income	569	0	569	0	0
57	0	57	0	Gross Profit Margin	569	0	569	0	0
57	0	57	0	Net Income/(Loss)	569	0	569	0	0

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Jun 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				
2	0	2	3		INTEREST INCOME	43	0	43	6,620
2	0	2	3		TOTAL Income	43	0	43	6,620
2	0	2	3		Gross Profit Margin	43	0	43	6,620
2	0	2	3		Net Income/(Loss)	43	0	43	6,620

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT Jun 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	261,600	0	261,600	319,965	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	258,825	0	258,825	254,430	0
18,600	0	18,600	9,150	NEW OWNER WORKING CAPITAL	275,900	0	275,900	176,900	0
76,425	0	76,425	72,972	TOTAL Income	796,325	0	796,325	921,794	0
76,425	0	76,425	72,972	Gross Profit Margin	796,325	0	796,325	921,794	0
				Expenses					
75,837	0	(75,837)	74,253	DEPRECIATION	686,073	0	(686,073)	663,385	0
3,820	0	(3,820)	14,610	MAINTENANCE & REPAIRS	97,544	0	(97,544)	89,327	0
79,657	0	(79,657)	88,863	TOTAL Expenses	783,618	0	(783,618)	752,712	0
(3,232)	0	(3,232)	(15,892)	Net Income/(Loss)	12,707	0	12,707	169,082	0

Herons Glen Recreation District				
Restaurant Percentages				
As of Jun 30, 2021				
Restaurant Variance Report	Month to Date		Year to Date	
	Actual	Budget	Actual	Budget
Food Dining Room	13,536	9,399	190,530	223,921
Food Lounge	11,263	15,556	168,330	223,523
Banquet Food - Residents	0	816	24,998	69,274
Banquet Food - Outside	530	0	4,256	3,624
TOTAL FOOD REVENUE	25,329	25,771	388,113	520,343
COG Food	18,697	11,597	183,300	225,019
Percentage Revenue/COG Food	73.81%	45.00%	47.23%	43.24%
Beverage Dining Room	5,106	2,076	45,775	71,388
Beverage Lounge	6,765	9,711	110,965	149,909
Banquet Beverage - Residents	0	156	2,389	10,473
Banquet Beverage - Outside	0	0	351	1,800
TOTAL BEVERAGE REVENUE	11,871	11,942	159,480	233,569
COG Beverage	3,168	2,986	44,185	58,392
Percentage Revenue/COGS Bev	26.69%	25.00%	27.71%	25.00%
PAYROLL PERCENTAGE				
Banquet, Other Revenue	0	0	0	2,713
Total Operating Revenue	37,200	37,713	547,593	756,625
Total Payroll	38,437	39,662	410,647	451,434
% Payroll/Operating Revenue	103.32%	105.17%	74.99%	59.66%
Member Rewards-Food	2,182	2,065	31,452	37,035
Member Rewards-Beverage	1,104	1,121	13,711	21,054
% of food revenue coming from residents	87.99%	82.77%	87.64%	82.77%
% of bev revenue coming from residents	93.03%	95.14%	87.48%	95.14%
Food Inventory	(7,476)	0	23,017	0
Beverage Inventory	302	0	11,894	0

<u>2020-21 Capital Budget Vs Actual Review</u>					
Capital Carryover from 2019-20 Budget Yr				\$ 1,474,688	
To Be Collected in this FY				348,840	
Series 2020 Bond Funds Rec'd via Req				118,530	
Long Term Capital Funds used to pay DR Horton expenditures per Board				100,257	
Portion of FY19 budget surplus to reduce FY21 collection requirement				123,360	
Accumulated Interest on Capital Funds				2,109	
				<u>\$ 2,167,784</u>	
	Carryfwd from 19-20	2021 Budget	Spent through 06/30/21	Planned expenditures before FYE	Details
Pump Replacement in GCM Pumphouse	\$ -	\$ -	\$ -	\$ -	Bond
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	-	8,050	5,310	
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	
	<u>\$ 295,308</u>	<u>\$ 63,742</u>			
<u>Items not in original budget but approved by Board:</u>					
DR Horton Development			4,748		
Fitness Center			1,315		
			14,113	\$ 351,000	
Variance between budget (including bal carried fwd from previous yr) & FY end expenditures				(6,063)	
Calculated carryforward into 2021-2022 Budget Yr				\$ 1,460,524	
Reconciliation with GL Bank Accounts					
(Amount Including 0 qtrly transfers from operating only)			\$ 1,804,831		
				Outstanding AP	
			<u>\$ 1,804,831</u>		
00-1088 FineMark - Capital Checking			0		
00-1130 FL Prime State Board Admin-Capital			1,804,828		
			<u>\$ 1,804,828</u>		

<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	355				
	\$ 675,159				
	Carryfwd from 19-20	2021 Budget	Spent through 06/30/21	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	1,708	(147)	
Clean, Repair & Seal all clubhouse pavers	-	2,601	2,815	(214)	
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 06/30/21	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			\$ 93,274	\$ 443,630	
Variance between budget & FY end expenditures				(268)	
Calculated carryforward into 2021-22 Budget Yr				\$ 135,027	
Resident Small Requests - \$7500 Carried Fwd from FY19 Surplus		7,500	4,271	\$ 3,229	
Total Deferred & RSR Expenditures			\$ 97,544	GL 93-7600	
Reconciliation with GL Bank Accounts					
(Amount Including 0 qtly transfers from operating only)			\$ 232,515		
Visa Inv# 6/23/2021 Ck# 1154 07/16/2021			177	AP Outstanding	
Lowe's Inv#s 59965,08539,36297,59504 Ck# 1153 07/16			1,798		
			\$ 234,490	GL Bank Reconciliation	
00-1131 FL Prime State Board - Deferred			\$ 234,490		
00-1142 FineMark Deferred			0		
			\$ 234,490		