

Hérons Glen Recreation District

FUND BALANCE REPORT

As of May 31, 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	\$1,056,400			
	SBA Fund A - Florida Prime - Operating	00-1051	0.11%	Cash, Operating	\$3			
TOTAL OPERATING ACCOUNTS								\$1,056,686
RESERVES								
DEFERRED MAINTENANCE								
	FineMark Bank - Deferred Maintenance	00-1142	0.02%	Cash, Reserved	\$0			
	SBA Fund A - Florida Prime - Deferred Maintenance	00-1131	0.11%	Cash, Reserved	\$236,316			
TOTAL DEFERRED MAINTENANCE							\$236,316	
CAPITAL RESERVE								
	FineMark Bank - Capital	00-1088	0.03%	Cash, Reserved	\$10,176			
	SBA Fund A - Florida Prime - Capital Fund	00-1130	0.11%	Cash, Reserved	\$1,811,959			
	SBA Fund A - Florida Prime - Long Term Capital Reserve Fund	00-1132	0.11%	Cash, Reserved	\$696,159			
TOTAL CAPITAL RESERVE							\$2,518,294	
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	0.11%	Cash, Reserved	\$350,420			
TOTAL UNINSURED LOSSES RESERVE							\$350,420	
PROJECTS								
	FineMark Money Market - GCM Special Improvements Fund	00-1128	0.11%	Cash, Reserved	\$758			
	SBA Fund A - Florida Prime - Golf Course Special Improvements Fund	00-1144	0.11%	Cash, Reserved	\$425,067			
TOTAL PROJECTS							\$425,825	
	2020 Bond Funds - 0000 - Revenue Fund	00-1410			\$447,247			
	2020 Bond Funds - 0001 - Interest Fund	00-1411			\$0			
	2020 Bond Funds - 0008 - Acquisition & Construction Fund	00-1417			\$10,935,278			
	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							\$11,826,597	\$15,357,451

Herons Glen Recreation District

BALANCE SHEET May 31, 2021

ASSETS	as at May 31, 2021	Last Fiscal Year End
CASH & CASH EQUIVALENTS		
Cash, petty	284	200
Cash, Operating	1,056,403	634,629
Cash, Reserved	3,530,854	3,668,309
TOTAL CASH & CASH EQUIVALENTS	\$4,587,541	\$4,303,139
Accounts receivable	44,062	39,608
Accounts Receivable, Other	6,126	2,133
Accounts Receivable, Sub-Associations	1,314	0
Allowance for Bad Debt	-1,000	-1,000
Inventory, Pro Shop	22,217	33,993
Inventory, Restaurant	42,086	28,890
Inventory, Gas	3,574	2,688
Prepaid	66,700	138,743
PR Benefits Clearing	0	605
Gratuities Clearing	-4,572	-2,587
Employee Christmas Fund	109	258
TOTAL CURRENT ASSETS	\$4,768,156	\$4,546,468
RESTRICTED ASSETS		
2020 Series Bond Funds - Revenue Fund	447,247	170,002
2020 Series Bond Funds - Interest Fund	0	0
2020 Series Bond Funds - Principal Fund	0	0
2020 Series Bond Funds - Acquisition & Construction Fund	10,935,278	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	\$11,826,597	\$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	3,266,591	199,667
WIP - CLIS - BOND	56,620	23,485
WIP - RESTAURANT - BOND	26,300	26,300
WIP - STORAGE BUILDING - BOND	32,750	21,735
WIP - CART/PEDESTRIAN BRIDGE - BOND	500	500
WIP - DRIVING RANGE RESTROOM	11,765	0
WIP -- BOCCE COURTS - BOND	13,260	0
WIP - POOL DECK - BOND	13,385	0
WIP - PICKLEBALL COURTS - BOND	15,585	0
TOTAL WORK IN PROCESS	\$3,444,396	\$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 May 31, 2021

ASSETS	as at May 31, 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	-12,430,418	-11,820,181
TOTAL NET PROPERTY, PLANT & EQUIP	\$7,200,479	\$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	3,905	2,900
Hole In One Account	-912	-827
TOTAL OTHER ASSETS	\$29,755,620	\$29,754,701
TOTAL ASSETS	\$69,284,692	\$68,253,961
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
PAYABLE FROM CURRENT ASSETS		
Accounts Payable, Trade	1,488,721	157,406
Accrued Interest	0	88,518
Accounts payable other	0	20
Sales taxes payable	-9,235	70,515
Accrued expenses	135,605	176,796
10% Project Retention	0	0
Capital Lease - Current	110,689	110,689
Deposits - Ballroom & Locker	700	670
Gift Cards & Groupons	33,861	26,509
Credit Book	7,168	24,384
Hole In One Club	1,200	2,000
2020 Series Bonds Payable - Short Term	0	875,000
	\$1,768,709	\$1,532,507
Base assessments	157,071	15,468

Hérons Glen Recreation District

BALANCE SHEET May 31, 2021

ASSETS	as at May 31, 2021	Last Fiscal Year End
Deferred Capital Reserve	29,067	2,647
Deferred assessment, maint. reserv	28,758	2,615
Deferred assmnts, User fees	25,935	11,235
Deferred Golf Annual Dues	393,267	1,038,668
Deferred Annual Range & Handicap	2,586	3,967
TOTAL PAYABLE FROM CURRENT ASSETS	\$2,405,393	\$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)	1,228,649	-425,348
Retained Earnings-Reserved	850,861	850,861
TOTAL FUND EQUITY(DEFICIT)	\$36,910,801	\$35,682,152
TOTAL LIABILITIES & FUND EQUITY	\$69,284,692	\$68,257,756

Hérons Glen Recreation District

TOTAL VARIANCE REPORT

May 31, 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	8,266	8,762	(496)	63,144	124,885	(61,740)	87,393	155,533	(68,140)
Operating Expenses	66,366	65,815	(551)	526,945	683,136	156,192	797,242	956,859	159,617
Operating Income	(58,099)	(57,053)	(1,047)	(463,801)	(558,252)	94,451	(709,849)	(801,325)	91,476
Assessment	57,053	57,053	0	558,252	558,252	0	801,325	801,325	0
Net Income	(1,047)	0	(1,047)	94,451	0	94,451	91,476	0	91,476
RESTAURANT									
Operating Revenue	41,745	53,638	(11,893)	510,393	718,912	(208,519)	590,064	855,967	(265,903)
Operating Expenses	66,673	86,960	20,286	767,271	946,799	179,528	1,055,610	1,235,752	180,142
Operating Income	(24,928)	(33,322)	8,394	(256,878)	(227,887)	(28,991)	(465,546)	(379,785)	(85,761)
Assessment	33,322	33,322	0	227,887	227,887	0	379,785	379,785	0
Net Income	8,394	(0)	8,394	(28,991)	(0)	(28,991)	(85,761)	(0)	(85,761)
CLUBHOUSE									
Operating Revenue	0	0	0	11,200	10,000	1,200	11,200	10,000	1,200
Operating Expenses	61,379	61,910	531	484,542	516,402	31,860	721,456	755,984	34,529
Operating Income	(61,379)	(61,910)	531	(473,342)	(506,402)	33,060	(710,256)	(745,984)	35,729
Assessment	61,910	61,910	0	506,402	506,402	0	745,984	745,984	0
Net Income	531	0	531	33,060	0	33,060	35,729	(0)	35,729
CLIS Dept.									
Operating Revenue	14,807	15,307	(500)	134,394	130,296	4,098	195,086	190,988	4,098
Operating Expenses	33,433	30,169	(3,263)	256,979	268,033	11,054	383,072	389,446	6,374
Operating Income	(18,626)	(14,863)	(3,763)	(122,586)	(137,737)	15,152	(187,986)	(198,458)	10,472
Assessment	14,863	14,863	0	137,737	137,737	0	198,458	198,458	0
Net Income	(3,763)	0	(3,763)	15,152	0	15,152	10,472	0	10,472
Fitness Center									
Operating Revenue	0	0	0	47	0	47	47	0	47
Operating Expenses	3,332	4,763	1,431	35,881	41,733	5,852	55,619	61,349	5,730
Operating Income	(3,332)	(4,763)	1,431	(35,834)	(41,733)	5,899	(55,572)	(61,349)	5,777
Assessment	4,763	4,763	0	41,733	41,733	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	1,431	0	1,431	5,899	0	5,899	5,777	0	5,777
SUBTOTAL									
Total Operating Revenues	64,818	77,707	(12,889)	719,178	984,093	(264,915)	883,789	1,212,488	(328,699)
Total Assessments	171,911	171,911	0	1,472,011	1,472,011	0	2,186,902	2,186,902	0
Total Operating Expenses	231,183	249,617	18,434	2,071,619	2,456,104	384,485	3,012,998	3,399,390	386,392
Net Income	5,545	0	5,545	119,570	0	119,570	57,693	0	57,693
GOLF MAINTENANCE									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	48,197	44,422	(3,775)	683,043	756,136	73,093	1,211,705	1,262,136	50,431
Net Income	(48,197)	(44,422)	(3,775)	(683,043)	(756,136)	73,093	(1,211,705)	(1,262,136)	50,431
PRO SHOP									
Operating Revenue	101,279	107,612	(6,333)	1,034,260	1,214,441	(180,181)	1,434,230	1,643,571	(209,340)
Operating Expenses	24,169	18,167	(6,002)	283,191	309,112	25,921	352,082	381,435	29,353
Net Income	77,110	89,445	(12,335)	751,068	905,328	(154,260)	1,082,148	1,262,135	(179,987)
ALL DEPARTMENTS									
Total Operating Revenues	166,097	185,319	(19,222)	1,753,438	2,198,534	(445,096)	2,318,020	2,856,059	(538,039)
Total Assessments	171,911	171,911	0	1,472,011	1,472,011	0	2,186,902	2,186,902	0
Total Operating Expenses	303,549	312,206	8,657	3,037,853	3,521,352	483,499	4,576,786	5,042,961	466,176
Net Income	34,459	45,024	(10,565)	187,596	149,192	38,404	(71,864)	(0)	(71,864)
<i>From Golf Operations</i>	28,914	45,024	(16,110)	68,026	149,192	(81,167)	(129,557)	(1)	(129,556)
<i>From Other than Golf Operations</i>	5,545	0	5,545	119,570	0	119,570	57,693	0	57,693

HGRD Variance				
May-21				
	Actual	Budget	Variance	Explanation
	This Month	This Month	Favorable / (Unfavorable)	
Administration				
Interest Income	361	2,000	(1,639)	Funds in the FL Prime SBA earning 0.11%, 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	6,424	5,000	1,424	Had 15 closings during the month. YTD \$5,160 better than budget. Total of 84 new home sales so far this year compared with only 57 at this time last year.
Payroll Benefits	4,900	7,175	2,275	Timing issue: Medcom ACA Reporting Fee \$1375 will be paid in June
Bank Charges	854	2,500	1,646	Credit card & ACH fees from April. Budget based on outside restaurant and golf shop sales, which were down significantly to budget. YTD \$10,060 better than budget.
Professional Fees	5,539	6,558	1,019	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.
HGRD Social Events	5,245	-	(5,245)	Timing Issue: Volunteer Appreciation gift cards for two years
Restaurant				
Food & Beverage Sales	41,745	53,638	(11,893)	Still not seeing resident events come back yet.
COS, Food	9,314	17,021	7,707	Product purchased according to sales volume; 32.17% to a budget of 45.00%. Reduced pricing and absence of higher margin banquet sales has effected %'s.
Payroll, Service	10,331	12,155	1,824	Resident events and banquets are still down.
Lounge Entertainment	-	1,575	1,575	No lounge entertainment due to COVID
Supplies	(277)	903	1,180	Timing Issue: New gift cards for volunteer appreciation moved to HGRD Social Events
Travel	-	1,200	1,200	Did not attend the National Restaurant Association Annual Conference
Clubhouse				
Payroll Benefits	1,119	2,257	1,138	3 out of 5 employees take advantage of the company health insurance - budgeted for 4
Landscape Plant/Supplies	2,357	4,237	1,880	Timing Issue
Maintenance & Repairs	12,833	6,000	(6,833)	\$10k in A/C and refrigeration repairs & maintenance in the restaurant over the month
CLIS				
Payroll, OT	3,273	576	(2,697)	To provide water to the community during TUCOR issues
Parts & Supplies	3,318	4,500	1,182	Not as many work orders/fixes done due to majority of time spent providing water to residents
Fitness Center				
No significant variances			-	
Golf Maintenance				
Payroll	18,202	11,481	(6,721)	Holiday pay for Memorial Day, Vacation/PTO not chargeable to the renovation & unused vacation payout for employee who left
Electric (Allocation)	1,091	2,441	1,350	Currently not running pumps and motors
Fertilizer	10,659	-	(10,659)	Timing Issue: Product rec'd in Feb - invoice received in May. YTD \$1706 better than budget
Lease	7,719	22,005	14,286	Changed annual payment leases to quarterly payment schedules to preserve cash flow
Uniforms	1,667	600	(1,067)	Timing Issue: settlement with Aramark Uniform Service from beginning of fiscal year
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.
Pro Shop Merchandise	2,460	893	1,567	Pro Shop merchandise is up because everyone is spending their credit book (two years worth)
COS, Pro Shop Mdse	1,752	625	(1,127)	Directly related to increase in sales. COS 68% to a budget of 70% .
Payroll	12,960	8,131	(4,829)	Severance pay and unused vacation for Head Pro

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT May 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	
					Income							
57,053	57,053	0	54,897		ASSESSMENTS, BASE	558,252	558,252	0	500,971	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	10,898	10,898	0	10,580	16,346	16,346	0
361	2,000	(1,639)	2,167		INTEREST INCOME	4,278	16,000	(11,722)	36,268	5,878	24,000	(18,122)
120	400	(280)	1,195		LATE FEE/MEMBER INTEREST	4,221	5,300	(1,079)	4,486	6,321	7,400	(1,079)
6,424	5,000	1,424	3,763		MISCELLANEOUS OTHER INCOME	43,747	38,587	5,160	38,076	58,847	53,687	5,160
65,319	65,815	(496)	63,344		TOTAL Income	621,396	683,137	(61,740)	648,229	888,718	956,859	(68,140)
65,319	65,815	(496)	63,344		Gross Profit Margin	621,396	683,137	(61,740)	648,229	888,718	956,859	(68,140)
					Expenses							
32,145	32,331	186	31,780		PAYROLL	231,492	288,893	57,402	255,742	358,434	416,516	58,082
132	0	(132)	0		PAYROLL, O.T.	1,095	0	(1,095)	508	1,095	0	(1,095)
4,504	4,307	(197)	4,187		PAYROLL TAXES & FEES	33,911	40,293	6,381	36,243	50,916	57,297	6,381
4,900	7,175	2,275	5,210		PAYROLL BENEFITS	45,185	49,153	3,968	42,944	67,867	72,355	4,488
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	525	(750)	4,211	2,000	1,250	(750)
99	150	51	0		COMPLIMENTARY MEALS	960	1,375	415	623	1,560	1,975	415
4,939	5,663	725	4,793		COMPUTER SUPPORT	38,120	45,408	7,289	37,927	62,340	69,629	7,289
0	0	0	0		Contingency	10,010	18,634	8,624	18,634	10,010	18,634	8,624
850	90	(760)	0		CONTINUING EDUCATION	850	2,415	1,565	2,020	6,070	7,585	1,515
135	35	(100)	35		DUES & SUBSCRIPTIONS	3,326	2,539	(787)	2,243	3,978	3,191	(787)
1,349	1,449	100	1,203		ELECTRIC (ALLOCATION)	10,359	11,563	1,205	11,064	16,265	17,469	1,205
0	50	50	0		EMPLOYEE APPRECIATION	5,640	5,400	(240)	5,268	7,040	6,800	(240)
100	175	75	0		GRATIS FOOD/BEV	277	900	623	295	477	1,100	623
2,071	2,330	259	2,118		INSURANCE (ALLOCATION)	16,566	18,640	2,075	16,813	25,886	27,961	2,075
0	0	0	0		LICENSES & TAXES	1,373	1,454	81	1,299	1,373	1,454	81
854	2,500	1,646	291		BANK CHARGES	6,690	16,750	10,060	14,209	8,590	21,250	12,660
762	1,202	441	1,030		OFFICE EQUIPMENT	11,757	12,640	884	12,998	19,138	20,021	884
694	750	56	176		OFFICE SUPPLIES	7,718	6,000	(1,718)	4,927	10,718	9,000	(1,718)
1,000	500	(500)	500		POSTAGE	3,512	4,000	488	3,526	5,512	6,000	488
5,539	6,558	1,019	6,412		PROFESSIONAL FEES	87,554	92,455	4,901	96,700	125,447	130,349	4,901
5,245	0	(5,245)	0		HGRD SOCIAL EVENTS / MEMBER RELATIONS	5,358	2,700	(2,658)	520	5,858	3,200	(2,658)
0	0	0	0		SERVICE CONTRACTS	0	0	0	35	0	0	0
299	400	101	299		TELEPHONE (ALLOCATION)	2,390	3,200	810	2,751	3,990	4,800	810

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
675	45	(630)	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
75	79	4	76	WATER (ALLOCATION)	544	783	239	771	930	1,169	239
66,366	65,815	(551)	58,110	TOTAL Expenses	526,945	683,136	156,192	627,945	797,242	956,859	159,617
(1,047)	0	(1,047)	5,234	Net Income/(Loss)	94,451	0	94,451	20,285	91,476	0	91,476

Herons Glen Recreation District											
DEPARTMENTAL INCOME STATEMENT May 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							
33,322	33,322	0	29,912	ASSESSMENTS, BASE	227,887	227,887	0	173,214	379,785	379,785	0
12,768	16,345	(3,577)	5,885	FOOD SALES-DINING ROOM	176,994	214,523	(37,529)	199,252	199,810	251,100	(51,291)
2,671	2,917	(246)	1,121	BEVERAGE SALES-DINING ROOM	40,670	69,312	(28,642)	52,621	45,637	77,760	(32,123)
15,739	17,815	(2,077)	24,283	FOOD SALES - LOUNGE	157,067	207,968	(50,901)	253,303	186,314	259,200	(72,886)
10,125	12,368	(2,243)	1,115	BEVERAGE REVENUE - LOUNGE	104,199	140,198	(35,999)	128,105	122,528	175,770	(53,242)
443	3,663	(3,220)	0	BANQUET FOOD-RESIDENTS	24,998	68,458	(43,460)	89,035	28,388	72,500	(44,112)
0	530	(530)	97	BANQUET BEVERAGES-RESIDENTS	2,389	10,317	(7,928)	20,095	2,982	11,500	(8,518)
0	0	0	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	548	COVID-19 SUBSIDY - FUNDRAISER	0	0	0	25,867	0	0	0
75,067	86,960	(11,893)	62,960	TOTAL Income	738,280	946,799	(208,519)	964,863	969,849	1,235,752	(265,903)
				Cost of Revenues							
9,314	17,021	7,707	14,850	COS, FOOD	164,603	213,423	48,820	262,812	205,936	254,756	48,820
3,564	3,954	389	1,188	COS, BEVERAGE	41,016	55,407	14,391	54,408	52,317	66,707	14,391
12,879	20,974	8,096	16,038	TOTAL Cost of Revenues	205,619	268,829	63,210	317,220	258,253	321,463	63,210
62,188	65,985	(3,797)	46,922	Gross Profit Margin	532,661	677,970	(145,309)	647,644	711,595	914,289	(202,693)
				Expenses							
17,633	17,322	(312)	19,323	PAYROLL, KITCHEN	164,818	170,208	5,389	198,078	234,106	239,495	5,389
59	216	158	6	PAYROLL, KITCHEN, OT	2,660	6,105	3,445	6,271	2,660	6,105	3,445
10,331	12,155	1,824	8,774	PAYROLL, SERVICE	107,239	127,379	20,140	133,234	155,860	176,000	20,140
5	53	48	4	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	850	PAYROLL, COVID-19 FFCRA	0	0	0	1,057	0	0	0
5,104	5,910	806	4,569	PAYROLL TAXES & FEES	57,906	68,647	10,741	76,239	79,293	90,034	10,741
4,886	4,745	(141)	3,657	PAYROLL BENEFITS	39,085	37,962	(1,123)	33,597	58,066	56,943	(1,123)
2,436	1,895	(541)	1,595	H-2B Additional Expenses	29,715	24,465	(5,250)	29,715	30,695	25,445	(5,250)
66	750	684	0	ADVERTISING	247	3,700	3,453	143	247	6,700	6,453
0	0	0	0	CASUAL LABOR	0	750	750	936	0	750	750
561	489	(72)	378	CLEANING SUPPLIES	3,364	4,912	1,547	7,072	5,977	7,525	1,547
138	350	212	209	COMPLIMENTARY MEALS	897	3,350	2,453	1,812	1,297	3,750	2,453
0	0	0	0	CONTINGENCY	206	0	(206)	0	206	0	(206)
0	145	145	0	CONTINUING EDUCATION	0	745	745	475	100	845	745
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	250	250	0	DUES & SUBSCRIPTIONS	0	350	350	0	525	875	350
3,119	3,527	408	2,783	ELECTRIC (ALLOCATION)	23,954	26,917	2,963	25,586	37,929	40,892	2,963
118	114	(4)	325	EMPLOYEE MEALS	2,727	3,369	642	3,911	3,569	4,211	642
0	440	440	0	Entertainment-Dining Room	2,550	5,230	2,680	3,505	2,550	5,230	2,680
0	1,575	1,575	0	ENTERTAINMENT LOUNGE	300	11,975	11,675	8,425	6,650	18,325	11,675
150	50	(100)	0	ENTERTAINMENT/DECORATIONS	1,368	5,325	3,957	2,672	1,568	5,525	3,957
0	151	151	0	GRATIS FOOD/BEV	0	1,826	1,826	1,031	0	2,414	2,414
1,380	1,553	173	1,407	INSURANCE (ALLOCATION)	11,044	12,427	1,383	11,173	17,257	18,640	1,383
442	526	83	403	LEASE	4,228	4,205	(22)	3,960	6,330	6,308	(22)
0	46	46	46	LICENSES & TAXES	5,629	5,206	(423)	3,148	5,629	5,206	(423)
475	907	432	395	LINEN	4,154	11,459	7,305	13,019	5,254	14,195	8,941
0	800	800	118	MAINTENANCE & REPAIRS	3,906	6,400	2,494	4,640	7,106	9,600	2,494
2,539	2,827	288	2,697	MEMBER REWARDS-FOOD	29,270	34,970	5,700	37,473	37,032	42,238	5,205
1,169	1,454	285	216	MEMBER REWARDS-BEVERAGE	12,607	19,933	7,326	16,915	16,410	24,121	7,711
231	275	44	260	OFFICE SUPPLIES	1,474	2,700	1,226	2,645	2,574	3,800	1,226
2,004	2,261	257	1,809	PROPANE GAS	17,350	17,726	375	16,011	24,816	25,191	375
0	0	0	128	Resident Event Decoration/Ent	42	0	(42)	(3,556)	42	0	(42)
0	945	945	888	REFUSE	6,330	7,379	1,049	7,143	10,111	11,159	1,049
0	0	0	0	RENTAL	0	0	0	347	0	0	0
303	1,056	753	211	SERVICE CONTRACTS	7,132	9,909	2,777	8,395	9,784	12,561	2,777
0	75	75	0	Small Equipment-Kitchen	28	7,600	7,572	147	5,328	7,900	2,572
(277)	903	1,181	1,265	SUPPLIES	13,087	16,322	3,235	16,505	16,700	19,935	3,235
170	170	0	170	TELEPHONE (ALLOCATION)	1,610	1,360	(250)	1,330	2,290	2,040	(250)
0	1,200	1,200	0	TRAVEL	0	1,575	1,575	448	100	1,675	1,575
0	250	250	0	UNIFORM	635	2,500	1,865	1,228	1,135	3,500	2,365
0	0	0	0	UTENSILS	0	0	0	0	0	0	0
751	599	(152)	763	WATER (ALLOCATION)	5,438	7,614	2,176	7,705	7,510	9,686	2,176
53,795	65,985	12,191	53,248	TOTAL Expenses	561,652	677,970	116,318	720,638	797,357	914,289	116,932
8,394	(0)	8,394	(6,326)	Net Income/(Loss)	(28,991)	(0)	(28,991)	(72,995)	(85,761)	(0)	(85,761)

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT May 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	
					Expenses							
18,202	11,481	(6,721)	36,295		PAYROLL	262,700	277,447	14,747	313,421	307,883	322,630	14,747
3	0	(3)	533		PAYROLL, O.T.	4,298	7,970	3,672	8,555	4,298	7,970	3,672
0	0	0	3,138		PAYROLL, COVID-19 FFCRA	1,689	0	(1,689)	5,292	1,689	0	(1,689)
2,469	1,534	(935)	5,183		PAYROLL TAXES & FEES	41,090	42,545	1,455	47,170	47,104	48,559	1,455
987	1,082	95	4,731		PAYROLL BENEFITS	37,986	48,703	10,717	42,645	42,314	53,031	10,717
0	0	0	13,228		CHEMICALS	72,868	73,000	132	102,958	72,868	73,000	132
0	0	0	0		CONTINGENCY	2,299	0	(2,299)	0	394,048	391,749	(2,299)
0	400	400	0		CONTINUING EDUCATION	200	1,070	870	500	850	1,720	870
0	0	0	0		DUES & SUBSCRIPTIONS	1,808	999	(809)	1,464	2,108	1,299	(809)
1,091	2,441	1,350	2,086		ELECTRIC (ALLOCATION)	11,702	15,902	4,201	15,701	21,008	25,209	4,201
10,659	0	(10,659)	5,802		FERTILIZER	51,294	53,000	1,706	84,373	51,294	53,000	1,706
319	0	(319)	229		FIELD SUPPLIES	11,374	13,700	2,326	13,953	11,374	13,700	2,326
575	0	(575)	1,961		GASOLINE	9,472	11,777	2,305	14,091	9,472	11,777	2,305
2,209	2,485	277	2,252		INSURANCE (ALLOCATION)	17,670	19,883	2,213	17,877	27,612	29,825	2,213
0	0	0	840		IRRIGATION	9,071	9,600	529	17,401	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
7,719	22,005	14,286	18,255		LEASE	41,016	90,239	49,223	46,021	87,967	114,528	26,561
300	200	(100)	0		MAINTENANCE & REPAIRS	1,783	1,600	(183)	778	3,583	3,400	(183)
60	0	(60)	4,187		MAINTENANCE, EQUIPMENT	47,604	33,150	(14,454)	45,869	47,604	33,150	(14,454)
395	200	(195)	11		OFFICE SUPPLIES	2,005	1,600	(405)	2,864	2,805	2,400	(405)
0	0	0	0		PROFESSIONAL FEES	0	0	0	2,150	0	0	0
0	0	0	997		REFUSE	6,084	4,866	(1,218)	6,215	6,084	4,866	(1,218)
0	0	0	3,036		SEED, SOD, SAND	10,766	6,008	(4,758)	20,792	10,766	6,008	(4,758)
458	797	339	1,457		SERVICE CONTRACTS	5,721	6,376	655	11,407	8,909	9,564	655
312	550	239	951		SMALL TOOLS	2,927	4,400	1,473	2,924	5,127	6,600	1,473
197	196	(1)	146		TELEPHONE (ALLOCATION)	1,570	1,568	(2)	1,465	2,354	2,352	(2)
210	30	(180)	0		TRAVEL	407	2,210	1,803	1,305	1,097	2,900	1,803
1,667	600	(1,067)	247		UNIFORM	5,936	5,700	(236)	6,251	9,236	9,000	(236)
366	421	54	369		WATER (ALLOCATION)	2,794	2,823	29	2,746	4,271	4,300	29
48,197	44,422	(3,775)	105,936		TOTAL Expenses	683,043	756,136	73,093	868,441	1,211,705	1,262,136	50,431
(48,197)	(44,422)	(3,775)	(105,936)		Net Income/(Loss)	(683,043)	(756,136)	73,093	(868,441)	(1,211,705)	(1,262,136)	50,431

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT May 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	
					Income							
98,317	105,791	(7,474)	117,518		MEMBERSHIP FEES	785,543	835,279	(49,736)	942,559	1,179,546	1,258,442	(78,896)
647	625	22	768		ANNUAL RANGE & HANDICAP MEMBERSHIP	4,809	5,000	(191)	5,948	7,309	7,500	(191)
0	0	0	800		Member Guest Fees	54,588	81,085	(26,497)	96,632	54,588	81,085	(26,497)
0	0	0	0		Public Play Fees	995	93,789	(92,794)	92,443	995	93,789	(92,794)
0	0	0	6,635		Resident Non-Member Fees	116,522	124,287	(7,766)	142,251	116,522	124,287	(7,766)
7	154	(147)	59		RANGE FEES	2,802	5,100	(2,298)	4,157	3,392	5,690	(2,298)
2,460	893	1,567	2,531		PRO SHOP, MDSE	64,449	61,966	2,483	56,858	66,727	64,244	2,483
(166)	120	(286)	0		PRO SHOP, LESSONS - GOLF PRO	859	1,240	(381)	1,005	1,339	1,720	(381)
0	30	(30)	20		PRO SHOP, LESSONS - ASST. GOLF PRO	470	310	160	130	590	430	160
0	0	0	69		PRO SHOP, GRIPS	1,446	2,311	(865)	2,237	1,446	2,311	(865)
15	0	15	16		PRO SHOP, FOOD & BEVERAGE	1,342	3,012	(1,670)	2,816	1,342	3,012	(1,670)
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)
101,279	107,612	(6,333)	128,416		TOTAL Income	1,034,260	1,214,441	(180,181)	1,351,069	1,434,230	1,643,571	(209,340)
					Cost of Revenues							
0	0	0	112		COS, PRO SHOP, GRIPS	1,433	1,294	(139)	1,415	1,433	1,294	(139)
1,752	625	(1,128)	1,497		COS, PRO SHOP, MDSE	44,433	43,376	(1,057)	39,515	46,028	44,971	(1,057)
0	0	0	77		COS, PRO SHOP, FOOD&BEVERAGE	1,141	1,958	817	2,060	1,141	1,958	817
1,752	625	(1,128)	1,685		TOTAL Cost of Revenues	47,007	46,628	(379)	42,991	48,602	48,223	(379)
99,526	106,987	(7,461)	126,731		Gross Profit Margin	987,253	1,167,812	(180,560)	1,308,078	1,385,629	1,595,348	(209,719)
					Expenses							
12,960	8,131	(4,830)	11,879		PAYROLL	123,752	131,371	7,619	133,883	155,895	163,515	7,619
0	0	0	0		PAYROLL, O.T.	367	2,988	2,621	865	367	2,988	2,621
0	150	150	0		PAYROLL GOLF LESSONS	1,455	1,550	95	990	2,055	2,150	95
1,849	1,189	(660)	1,862		PAYROLL TAXES & FEES	20,328	20,805	478	21,280	24,966	25,444	478
0	0	0	0		VACATION EXP	0	0	0	0	0	0	0
1,095	548	(547)	508		PAYROLL BENEFITS	8,760	4,382	(4,377)	4,064	10,951	6,574	(4,377)
0	0	0	0		DUES & SUBSCRIPTIONS	9,628	8,610	(1,018)	10,515	10,028	9,010	(1,018)
1,284	1,377	92	1,043		ELECTRIC (ALLOCATION)	9,057	10,050	994	9,523	14,188	15,182	994
165	200	35	743		FIELD SUPPLIES	3,270	10,216	6,946	10,140	4,070	11,016	6,946
10	50	40	305		GASOLINE	2,081	3,429	1,348	3,332	2,281	3,629	1,348
0	0	0	0		GRATIS / MEMBER RELATIONS	0	600	600	490	0	600	600
2,899	3,262	363	2,975		INSURANCE (ALLOCATION)	23,192	26,097	2,904	23,623	36,240	39,145	2,904
1,470	1,593	123	0		LEASE	24,126	21,603	(2,523)	23,596	27,066	27,975	909

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
350	50	(300)	364	MAINTENANCE & REPAIRS	2,161	2,093	(68)	1,338	2,361	2,293	(68)
112	123	11	164	OFFICE EQUIPMENT	1,223	1,374	151	1,414	1,715	1,866	151
0	25	25	0	OFFICE SUPPLIES	344	1,375	1,031	4,571	444	1,475	1,031
0	0	0	0	RANGE BALLS & MATS	0	8,200	8,200	8,190	0	8,200	8,200
0	236	236	222	REFUSE	1,583	1,845	262	1,786	2,528	2,790	262
0	357	357	346	SERVICE CONTRACTS	2,425	2,859	434	2,772	3,855	4,289	434
132	132	0	132	TELEPHONE (ALLOCATION)	1,053	1,056	3	1,022	1,581	1,584	3
0	0	0	0	TRAVEL	0	250	250	0	0	250	250
0	0	0	0	UNIFORM	662	750	88	534	1,662	1,750	88
91	120	29	99	WATER (ALLOCATION)	720	980	260	950	1,228	1,488	260
22,416	17,542	(4,874)	20,643	TOTAL Expenses	236,184	262,484	26,300	264,878	303,480	333,212	29,732
77,110	89,445	(12,335)	106,088	Net Income/(Loss)	751,068	905,328	(154,260)	1,043,200	1,082,148	1,262,135	(179,987)

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT May 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	
					Income							
61,910	61,910	0	58,687		ASSESSMENTS, BASE	506,402	506,402	0	479,162	745,984	745,984	0
0	0	0	0		MISCELLANEOUS INCOME	11,200	10,000	1,200	12,950	11,200	10,000	1,200
61,910	61,910	0	58,687		TOTAL Income	517,602	516,402	1,200	492,112	757,184	755,984	1,200
61,910	61,910	0	58,687		Gross Profit Margin	517,602	516,402	1,200	492,112	757,184	755,984	1,200
					Expenses							
16,439	17,044	605	13,783		PAYROLL	117,077	133,603	16,526	108,541	184,847	201,373	16,526
629	200	(429)	16		PAYROLL, O.T.	4,789	1,600	(3,189)	4,406	5,589	2,400	(3,189)
2,413	2,254	(160)	1,823		PAYROLL TAXES & FEES	18,883	19,019	135	15,665	27,846	27,981	135
1,119	2,257	1,138	1,561		PAYROLL BENEFITS	8,948	18,057	9,109	10,389	17,977	27,085	9,109
0	0	0	0		CASUAL LABOR	0	500	500	0	0	500	500
0	850	850	495		CHEMICALS	4,812	6,548	1,737	6,594	8,212	9,948	1,737
254	1,000	746	(1,429)		CLEANING SUPPLIES	5,885	8,000	2,115	8,358	9,085	12,000	2,915
0	0	0	4,188		CONTINGENCY	5,538	0	(5,538)	4,188	5,538	0	(5,538)
0	0	0	0		CONTINUING EDUCATION	0	239	239	0	150	389	239
3,882	3,226	(657)	2,694		ELECTRIC (ALLOCATION)	24,584	25,924	1,340	24,826	37,122	38,462	1,340
512	892	380	693		FOUNTAINS (ELECTRIC)	6,750	6,732	(17)	6,379	8,990	10,106	1,117
175	208	33	175		FOUNTAIN & BUBBLER MAINTENANCE	1,724	1,667	(57)	1,419	2,424	2,500	76
81	73	(7)	0		GASOLINE	87	345	257	187	389	647	257
0	275	275	0		SMALL EQUIPMENT SOUND	1,792	2,200	408	2,236	2,892	3,300	408
3,106	3,495	389	3,176		INSURANCE (ALLOCATION)	24,849	27,961	3,112	25,219	38,829	41,941	3,112
2,357	4,237	1,880	4,520		LANDSCAPE PLANT/SUPPLIES	33,303	33,148	(155)	46,764	47,262	47,107	(155)
2,234	2,184	(50)	2,320		LEASE	17,725	17,475	(250)	18,697	26,661	26,212	(449)
375	375	0	375		LICENSES & TAXES	375	375	0	375	375	375	0
12,833	6,000	(6,833)	2,852		MAINTENANCE & REPAIRS	54,547	48,000	(6,547)	58,559	78,547	72,000	(6,547)
194	680	486	373		MAINTENANCE, POOL	6,821	7,933	1,112	7,485	9,088	10,200	1,112
0	40	40	0		OFFICE SUPPLIES	226	320	94	155	386	480	94
0	50	50	0		PROPANE GAS	71	400	329	431	271	600	329
0	794	794	370		REFUSE	2,638	3,475	837	2,976	4,213	5,050	837
1,359	1,359	0	1,320		SECURITY	10,875	10,875	0	10,558	16,312	16,312	0
11,689	12,282	593	11,943		SERVICE CONTRACTS	102,240	106,044	3,803	105,099	150,061	153,865	3,803
142	100	(42)	0		SMALL TOOLS	944	800	(144)	99	1,344	1,200	(144)
209	255	45	254		TELEPHONE (ALLOCATION)	2,148	2,037	(111)	2,763	3,166	3,055	(111)
177	600	423	0		TENNIS COURT MAINTENANCE	2,817	6,600	3,783	4,071	4,417	9,000	4,583
0	75	75	0		TRAVEL	31	600	569	225	331	900	569
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
1,182	1,105	(77)	2,304	WATER (ALLOCATION)	9,491	12,880	3,388	13,931	14,559	17,948	3,388
16	0	(16)	1,014	EFFLUENT WATER	13,773	11,047	(2,726)	8,757	13,773	11,047	(2,726)
61,379	61,910	531	54,820	TOTAL Expenses	484,542	516,402	31,860	500,028	721,456	755,984	34,529
531	0	531	3,867	Net Income/(Loss)	33,060	0	33,060	(7,915)	35,729	(0)	35,729

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT May 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	
					Income							
14,863	14,863	0	19,021		ASSESSMENTS, BASE	137,737	137,737	0	148,022	198,458	198,458	0
14,807	14,807	0	14,375		CLIS Income	126,296	126,296	0	122,618	184,988	184,988	0
0	500	(500)	893		MISCELLANEOUS OTHER INCOME	8,098	4,000	4,098	5,076	10,098	6,000	4,098
29,669	30,169	(500)	34,290		TOTAL Income	272,131	268,033	4,098	275,715	393,544	389,446	4,098
29,669	30,169	(500)	34,290		Gross Profit Margin	272,131	268,033	4,098	275,715	393,544	389,446	4,098
					Expenses							
15,872	14,876	(996)	13,755		PAYROLL	118,397	136,863	18,466	120,074	181,185	195,651	14,466
3,273	576	(2,696)	709		PAYROLL, O.T.	11,691	4,611	(7,080)	7,603	13,997	6,917	(7,080)
0	0	0	623		PAYROLL, COVID-19 FFCRA	0	0	0	2,783	0	0	0
2,599	2,020	(579)	2,047		PAYROLL TAXES & FEES	20,170	20,164	(6)	18,778	28,835	28,149	(686)
1,617	1,742	126	1,078		PAYROLL BENEFITS	10,513	13,938	3,425	8,598	17,482	20,907	3,425
0	0	0	0		COMPUTER SUPPORT	1,750	1,750	0	1,750	1,750	1,750	0
0	200	200	0		CONTINUING EDUCATION	0	490	490	0	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
2,191	2,813	621	3,239		ELECTRIC (ALLOCATION)	21,159	22,017	858	22,647	31,726	32,583	858
6	176	170	17		GASOLINE	170	1,065	895	579	873	1,768	895
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)	11,596	13,048	1,452	11,705	18,120	19,572	1,452
0	0	0	0		LEASE	0	0	0	5,065	3,030	3,030	0
533	150	(383)	0		MAINTENANCE & REPAIRS	564	1,200	636	0	1,164	1,800	636
3,318	4,500	1,182	2,570		PARTS & SUPPLIES	42,482	36,000	(6,482)	40,144	60,482	54,000	(6,482)
185	50	(135)	0		OFFICE SUPPLIES	386	400	14	0	586	600	14
1,441	651	(791)	674		PUMP MAINTENANCE	8,026	6,807	(1,220)	5,394	11,430	10,210	(1,220)
0	33	33	370		SEED, SOD, SAND	0	981	981	997	132	1,113	981
570	125	(445)	0		SMALL TOOLS	1,339	1,000	(339)	390	1,839	1,500	(339)
130	78	(52)	77		TELEPHONE (ALLOCATION)	827	624	(203)	600	1,139	936	(203)
0	25	25	0		TRAVEL	0	700	700	8	100	800	700
236	500	264	182		UNIFORM	2,149	3,000	851	989	3,349	4,200	851
13	24	11	22		WATER (ALLOCATION)	176	196	20	192	270	290	20
0	0	0	700		Effluent Water	0	0	0	5,150	0	0	0
33,433	30,169	(3,263)	27,539		TOTAL Expenses	256,979	268,033	11,054	253,853	383,072	389,446	6,374
(3,763)	0	(3,763)	6,750		Net Income/(Loss)	15,152	0	15,152	21,863	10,472	0	10,472

Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT May 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	
					Income							
4,763	4,763	0	2,946		ASSESSMENTS, BASE	41,733	41,733	0	28,151	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	3,476	47	0	47
4,763	4,763	0	2,946		TOTAL Income	41,780	41,733	47	31,627	61,396	61,349	47
4,763	4,763	0	2,946		Gross Profit Margin	41,780	41,733	47	31,627	61,396	61,349	47
					Expenses							
185	650	465	(1,403)		CLEANING SUPPLIES	2,672	7,300	4,628	3,641	4,472	9,900	5,428
0	0	0	2,137		CONTINGENCY	0	0	0	2,137	0	0	0
745	645	(100)	43		ELECTRIC (ALLOCATION)	5,077	5,388	310	784	8,490	8,800	310
53	600	547	(734)		FITNESS CENTER MAINTENANCE	5,910	7,150	1,240	12,730	7,710	9,900	2,190
690	777	86	413		INSURANCE (ALLOCATION)	5,522	6,213	692	2,877	8,629	9,320	692
0	0	0	0		INTEREST EXPENSE	0	0	0	0	0	0	0
215	0	(215)	0		LANDSCAPE PLANT/SUPPLY	3,971	0	(3,971)	0	5,842	0	(5,842)
520	520	0	260		LEASE	4,416	4,160	(256)	2,340	6,496	6,240	(256)
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
824	1,453	629	1,024		SERVICE CONTRACTS	7,352	9,820	2,468	7,455	12,543	15,011	2,468
19	19	(0)	19		TELEPHONE (ALLOCATION)	154	152	(2)	134	230	228	(2)
81	100	19	107		WATER (ALLOCATION)	807	1,550	743	566	1,207	1,950	743
0	0	0	0		GAIN(LOSS) ON SALE OF EQUIPMENT	0	0	0	0	0	0	0
3,332	4,763	1,431	1,865		TOTAL Expenses	35,881	41,733	5,852	34,328	55,619	61,349	5,730
1,431	0	1,431	1,081		Net Income/(Loss)	5,899	0	5,899	(2,702)	5,777	0	5,777

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT May 31, 2021

90 - Debt Service

Actual This Month	This Mth Budget	Variance Favorable / (Unfavorable)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Favorable / (Unfavorable)	Actual YTD Last Yr	Total Yr Budget
				Income					
13,536	0	13,536	7,102	DEBT SERVICE-SPECIAL ASSESSME	1,766,745	0	1,766,745	1,603,684	0
13,536	0	13,536	7,102	TOTAL Income	1,766,745	0	1,766,745	1,603,684	0
13,536	0	13,536	7,102	Gross Profit Margin	1,766,745	0	1,766,745	1,603,684	0
				Other Income(Loss)					
0	0	0	0	2020 BONDS - COST OF ISSUANCE	2,605	0	(2,605)	0	0
455,238	0	(455,238)	416,656	INTEREST EXPENSE	531,110	0	(531,110)	486,099	0
455,238	0	(455,238)	416,656	TOTAL Other Income (Loss)	533,715	0	(533,715)	486,099	0
(441,701)	0	(441,701)	(409,555)	Net Income/(Loss)	1,233,029	0	1,233,029	1,117,585	0

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT May 31, 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				
60	0	60	0		INTEREST INCOME	513	0	513	0
60	0	60	0		TOTAL Income	513	0	513	0
60	0	60	0		Gross Profit Margin	513	0	513	0
60	0	60	0		Net Income/(Loss)	513	0	513	0

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT May 31, 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				
8	0	8	13		INTEREST INCOME	41	0	41	6,618
8	0	8	13		TOTAL Income	41	0	41	6,618
8	0	8	13		Gross Profit Margin	41	0	41	6,618
8	0	8	13		Net Income/(Loss)	41	0	41	6,618

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT May 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	232,534	0	232,534	284,413	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	230,066	0	230,066	226,160	0
40,300	0	40,300	12,200	NEW OWNER WORKING CAPITAL	257,300	0	257,300	167,750	0
98,125	0	98,125	76,022	TOTAL Income	719,900	0	719,900	848,822	0
98,125	0	98,125	76,022	Gross Profit Margin	719,900	0	719,900	848,822	0
				Expenses					
75,837	0	(75,837)	74,279	DEPRECIATION	610,237	0	(610,237)	589,132	0
0	0	0	3,617	MAINTENANCE & REPAIRS	93,725	0	(93,725)	74,717	0
75,837	0	(75,837)	77,896	TOTAL Expenses	703,961	0	(703,961)	663,849	0
22,288	0	22,288	(1,874)	Net Income/(Loss)	15,939	0	15,939	184,974	0

Herons Glen Recreation District				
Restaurant Percentages				
As of May 31, 2021				
Restaurant Variance Report	Month to Date		Year to Date	
	Actual	Budget	Actual	Budget
Food Dining Room	12,768	16,345	176,994	214,523
Food Lounge	15,739	17,815	157,067	207,968
Banquet Food - Residents	443	3,663	24,998	68,458
Banquet Food - Outside	0	0	3,726	3,624
TOTAL FOOD REVENUE	28,950	37,823	362,784	494,572
COG Food	9,314	17,021	164,603	213,423
Percentage Revenue/COG Food	32.17%	45.00%	45.37%	43.15%
Beverage Dining Room	2,671	2,917	40,670	69,312
Beverage Lounge	10,125	12,368	104,199	140,198
Banquet Beverage - Residents	0	530	2,389	10,317
Banquet Beverage - Outside	0	0	351	1,800
TOTAL BEVERAGE REVENUE	12,796	15,815	147,609	221,627
COG Beverage	3,564	3,954	41,016	55,407
Percentage Revenue/COGS Bev	27.86%	25.00%	27.79%	25.00%
PAYROLL PERCENTAGE				
Banquet, Other Revenue	0	0	0	2,713
Total Operating Revenue	41,745	53,638	510,393	718,912
Total Payroll	38,019	40,401	372,210	411,772
% Payroll/Operating Revenue	91.07%	75.32%	72.93%	57.28%
Member Rewards-Food	2,539	2,827	29,270	34,970
Member Rewards-Beverage	1,169	1,454	12,607	19,933
% of food revenue coming from residents	89.08%	82.77%	87.62%	82.77%
% of bev revenue coming from residents	91.35%	95.14%	87.02%	95.14%
Food Inventory	3,368	0	30,493	0
Beverage Inventory	(847)	0	11,592	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				110,257	
Portion of FY19 budget surplus to reduce FY21 collection requirement				123,360	
Accumulated Interest on Capital Funds				1,966	
				\$ 2,177,642	
	Carryfwd from 19-20	2021 Budget	Spent through 05/31/21	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	-	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	\$ 63,742			
<u>Items not in original budget but approved by Board:</u>					
DR Horton Development			4,748		
Fitness Center			1,315		
			6,663	\$ 358,450	
Variance between budget (including bal carried fwd from previous yr) & FY end expenditures				(6,063)	
Calculated carryforward into 2021-2022 Budget Yr				\$ 1,460,382	
Reconciliation with GL Bank Accounts					
(Amount Including 0 qtrly transfers from operating only)			\$ 1,822,138		
				Outstanding AP	
			\$ 1,822,138		
00-1088 FineMark - Capital Checking			10,176		
00-1130 FL Prime State Board Admin-Capital			1,811,959		
			\$ 1,822,135		

<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	336				
	\$ 675,141				
	Carryfwd from 19-20	2021 Budget	Spent through 05/31/21	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 05/31/21	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				\$ 135,008	
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)			\$ 236,317		
				AP Outstanding	
			\$ 236,317	GL Bank Reconciliation	
00-1131 FL Prime State Board - Deferred			\$ 236,316		
00-1142 FineMark Deferred			0		
			\$ 236,316		