

**Hérons Glen Recreation District
FUND BALANCE REPORT
As of Oct 31, 2021**

ACCOUNT DESCRIPTION	BANK NAME	GL ACCT#	INT RATE	ACCT TYPE		
OPERATING ACCOUNTS						
	Petty Cash	00-1010	0.00%	Cash, Petty	200	
	FineMark - Operating	00-1138	0.03%	Cash, Operating	1,369,895	
	SBA Fund A - Florida Prime - Operating	00-1051	0.13%	Cash, Operating	3	
TOTAL OPERATING ACCOUNTS						\$1,370,098
RESERVES						
DEFERRED MAINTENANCE						
	FineMark Bank - Deferred Maintenance	00-1142	0.03%	Cash, Reserved	325,591	
	SBA Fund A - Florida Prime - Deferred Maintenance	00-1131	0.13%	Cash, Reserved	219,483	
TOTAL DEFERRED MAINTENANCE						\$545,074
CAPITAL RESERVE						
	FineMark Bank - Capital	00-1088	0.03%	Cash, Reserved	348,240	
	FineMark Bank - Long Term Capital Reserve Fund	00-1089	0.03%	Cash, Reserved	334,800	
	SBA Fund A - Florida Prime - Capital Fund	00-1130	0.13%	Cash, Reserved	859,389	
	SBA Fund A - Florida Prime - Long Term Capital Reserve Fund	00-1132	0.13%	Cash, Reserved	1,628,432	
TOTAL CAPITAL RESERVE						\$3,170,861
UNINSURED LOSSES RESERVE						
	FineMark Money Market - Uninsured Losses Reserve Fund	00-1134	0.20%	Cash, Reserved	-	
	SBA Fund A - Florida Prime - Uninsured Losses Reserve Fund	00-1141	0.13%	Cash, Reserved	350,589	
TOTAL UNINSURED LOSSES RESERVE						\$350,589
PROJECTS						
	FineMark Money Market - GCM Special Improvements Fund	00-1128	0.13%	Cash, Reserved	758	
	SBA Fund A - Florida Prime - Golf Course Special Improvements Fund	00-1144	0.13%	Cash, Reserved	425,272	
TOTAL PROJECTS						\$426,031
	2020 Bond Funds - 0000 - Revenue Fund	00-1410			65,965	
	2020 Bond Funds - 0001 - Interest Fund	00-1411			444,300	
	2020 Bond Funds - 0008 - Acquisition & Construction Fund	00-1417			7,017,669	
	2020 Bond Funds - 0009 - Cost of Issuance Fund	00-1418			-	
	2020 Bond Funds - 0004 - Debt Reserve Fund	00-1419			444,072	
						\$7,972,007
TOTAL RESERVE ACCOUNTS						\$12,464,561

Hérons Glen Recreation District
BALANCE SHEET Oct 31, 2021

ASSETS	as at Oct 31, 2021	Last Fiscal Year End
CASH & CASH EQUIVALENTS		
Cash, petty	200	200
Cash, Operating	1,370,653	1,018,126
Cash, Reserved	4,492,555	4,511,060
TOTAL CASH & CASH EQUIVALENTS	\$5,863,408	\$5,529,386
Accounts receivable	132,776	36,734
Accounts Receivable, Other	13,788	12,104
Accounts Receivable, Sub-Associations	922	-
Allowance for Bad Debt	(1,000)	(1,000)
Inventory, Pro Shop	21,843	22,015
Inventory, Restaurant	36,956	32,248
Inventory, Gas	4,356	5,009
Prepaid	157,454	52,157
PR Benefits Clearing	(755)	(622)
Gratuities Clearing	(8,954)	(4,121)
Employee Christmas Fund	(5,722)	109
TOTAL CURRENT ASSETS	\$6,215,071	\$5,684,018
RESTRICTED ASSETS		
2020 Series Bond Funds - Revenue Fund	65,965	460,535
2020 Series Bond Funds - Interest Fund	444,300	-
2020 Series Bond Funds - Acquisition & Construction Fund	7,017,669	7,373,006
2020 Series Bond Funds - Debt Reserve Fund	444,072	444,072
TOTAL RESTRICTED ASSETS	\$7,972,007	\$8,277,613
WORK IN PROCESS		
WIP - CLUBHOUSE IMPROVEMENTS - BOND	82,337	82,337
WIP - GOLF COURSE RENOVATION - BOND	5,735,838	5,627,307
WIP - CLIS - BOND	121,417	100,972
WIP - RESTAURANT - BOND	27,239	27,239
WIP - STORAGE BUILDING - BOND	34,830	34,680
WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS	6,800	-
WIP - CART/PEDESTRIAN BRIDGE - BOND	500	500
WIP - DRIVING RANGE RESTROOM	13,345	13,195
WIP -- BOCCE COURTS - BOND	16,840	16,690
WIP - POOL DECK - BOND	16,015	15,865
WIP - PICKLEBALL COURTS - BOND	18,515	18,365
WIP - MULTI-USE PATH - BOND	23,559	-
TOTAL WORK IN PROCESS	\$6,097,235	\$5,937,150

Hérons Glen Recreation District
BALANCE SHEET Oct 31, 2021

ASSETS	as at Oct 31, 2021	Last Fiscal Year End
PROPERTY, PLANT & EQUIPMENT		
Capital Projects, other	1,984,725	1,984,725
Real Property and Improvements	4,617,690	4,617,690
Equipment	2,098,874	2,098,874
Property & Improvements	1,109,293	1,109,293
Golf Course Project	1,299,200	1,299,200
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	983,011
Restaurant Renovation	2,401,176	2,401,176
Accumulated Depreciation	(12,558,387)	(12,490,527)
TOTAL NET PROPERTY, PLANT & EQUIP	\$6,715,332	\$6,783,192
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
TOTAL LAND	\$12,289,444	\$12,289,444
OTHER ASSETS		
Special Assessment Receivable	28,620,000	28,620,000
2020 Series Bond Insurance Premium	248,919	248,919
Deposits, Long Term	4,824	2,900
Hole In One Account	(912)	(912)
TOTAL OTHER ASSETS	\$28,872,831	\$28,870,907
TOTAL ASSETS	\$68,161,919	\$67,842,323
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
PAYABLE FROM CURRENT ASSETS		
Accounts Payable, Trade	313,424	457,054
Accrued Interest	-	370,250
Sales taxes payable	(5,538)	56,019
Accrued expenses	148,636	123,120
Capital Lease - Current	113,918	113,918

Hérons Glen Recreation District
BALANCE SHEET Oct 31, 2021

ASSETS	as at Oct 31, 2021	Last Fiscal Year End
Deposits - Ballroom & Locker	700	685
Gift Cards & Groupons	28,418	28,994
Credit Book	6,091	5,792
Hole In One Club	801	1,200
2020 Series Bonds Payable - Short Term	895,000	895,000
	\$1,501,450	\$2,052,033
Base assessments	318,266	21,018
Deferred Capital Reserve	60,667	3,526
Deferred assessment, maint. reserv	55,466	3,136
Deferred assmnts, User fees	73,404	1,206
Deferred Golf Annual Dues	935,402	984,510
Deferred Annual Range & Handicap	5,482	5,061
Advanced Ticket Sales	24,960	-
TOTAL PAYABLE FROM CURRENT ASSETS	\$2,975,096	\$3,070,489
LONG-TERM LIABILITIES		
2020 Series Bonds Payable	27,725,000	27,725,000
2020 Series Bonds Payable - Premium/Discount	1,918,569	1,918,569
2020 Series Bonds - Deferred Outflow (Inflow) on Refunding	(844,069)	(844,069)
Capital Lease-Long Term	150,926	150,926
TOTAL LONG-TERM LIABILITIES	\$28,950,426	\$28,950,426
FUND EQUITY		
Contributed Capital	39,627,310	39,627,310
Association Equity (Deficit)	(4,796,018)	(4,796,018)
Profit/(Loss)	554,245	139,256
Retained Earnings-Reserved	850,861	850,861
TOTAL FUND EQUITY(DEFICIT)	\$36,236,397	\$35,821,408
TOTAL LIABILITIES & FUND EQUITY	\$68,161,919	\$67,842,323

Herons Glen Recreation District

TOTAL VARIANCE REPORT

Oct 31, 2021

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE Favorable / (Unfavorable)	ACTUAL YTD	BUDGET YTD	VARIANCE Favorable / (Unfavorable)
ADMINISTRATION						
Operating Revenue	10,185	5,791	4,394	10,185	5,791	4,394
Operating Expenses	70,325	93,071	22,746	70,325	93,071	22,746
Operating Income	(60,140)	(87,280)	27,140	(60,140)	(87,280)	27,140
Assessment	87,280	87,280	0	87,280	87,280	0
Net Income	27,140	0	27,140	27,140	0	27,140
RESTAURANT						
Operating Revenue	68,045	79,325	(11,279)	68,045	79,325	(11,279)
Operating Expenses	95,936	129,143	33,206	95,936	129,143	33,206
Operating Income	(27,891)	(49,818)	21,927	(27,891)	(49,818)	21,927
Assessment	49,818	49,818	0	49,818	49,818	0
Net Income	21,927	(0)	21,927	21,927	(0)	21,927
CLUBHOUSE						
Operating Revenue	10,000	10,000	0	10,000	10,000	0
Operating Expenses	69,582	66,521	(3,061)	69,582	66,521	(3,061)
Operating Income	(59,582)	(56,521)	(3,061)	(59,582)	(56,521)	(3,061)
Assessment	56,521	56,521	0	56,521	56,521	0
Net Income	(3,061)	(0)	(3,061)	(3,061)	(0)	(3,061)
CLIS Dept.						
Operating Revenue	23,066	23,566	(500)	23,066	23,566	(500)
Operating Expenses	31,448	38,611	7,164	31,448	38,611	7,164
Operating Income	(8,382)	(15,045)	6,664	(8,382)	(15,045)	6,664
Assessment	15,045	15,045	0	15,045	15,045	0
Net Income	6,664	0	6,664	6,664	0	6,664
Fitness Center						
Operating Revenue	0	150	(150)	0	150	(150)
Operating Expenses	5,201	5,665	464	5,201	5,665	464
Operating Income	(5,201)	(5,515)	314	(5,201)	(5,515)	314
Assessment	5,515	5,515	0	5,515	5,515	0
Net Income	314	0	314	314	0	314
SUBTOTAL						
Total Operating Revenues	111,297	118,832	(7,536)	111,297	118,832	(7,536)
Total Assessments	214,179	214,179	0	214,179	214,179	0
Total Operating Expenses	272,492	333,011	60,520	272,492	333,011	60,520
Net Income	52,984	(0)	52,984	52,984	(0)	52,984

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE Favorable / (Unfavorable)	ACTUAL YTD	BUDGET YTD	VARIANCE Favorable / (Unfavorable)
GOLF MAINTENANCE						
Operating Revenue	0	0	0	0	0	0
Operating Expenses	141,863	166,023	24,159	141,863	166,023	24,159
Net Income	(141,863)	(166,023)	24,159	(141,863)	(166,023)	24,159
PRO SHOP						
Operating Revenue	86,281	111,682	(25,400)	86,281	111,682	(25,400)
Operating Expenses	19,536	48,340	28,804	19,536	48,340	28,804
Net Income	66,746	63,342	3,404	66,746	63,342	3,404
ALL DEPARTMENTS						
Total Operating Revenues	197,578	230,514	(32,936)	197,578	230,514	(32,936)
Total Assessments	214,179	214,179	0	214,179	214,179	0
Total Operating Expenses	433,891	547,374	113,483	433,891	547,374	113,483
Net Income	(22,133)	(102,681)	80,547	(22,133)	(102,681)	80,547
<i>From Golf Operations</i>	(75,117)	(102,681)	27,563	(75,117)	(102,681)	27,563
<i>From Other than Golf Operations</i>	52,984	(0)	52,984	52,984	(0)	52,984

HGRD Variance**Oct-21**

	Actual This Month	Budget This Month	Variance Favorable / (Unfavorable)	Explanation
Administration				
Miscellaneous Other Income	7,424	3,138	4,286	Cost of Estoppel Ltr & New Acct Setup increased from \$200 to \$250, 12 home closings compared to 9 last year, 16 notary services (new revenue stream this fiscal year)
Payroll	34,080	43,038	8,958	Timing Issue: \$10k payroll increase allocation by board
Payroll Taxes & Fees	4,624	10,219	5,595	
Continuing Education	45	2,250	2,205	Timing Issue: GM & Board Secretary Education
Professional Fees	10,666	12,918	2,252	Timing Issue: Auditors progress billing
Restaurant				
Food Sales	42,789	51,399	(8,610)	Missing after golf revenue and still battling with COVID fears and staff shortages.
Beverage Sales	25,074	27,926	(2,852)	
COS, Food	16,193	21,588	5,395	Purchases made based on level of business. 37.84% to a budget of 42%
Payroll, Kitchen	16,459	30,689	14,230	
Payroll, Service	15,550	21,797	6,247	Staffing shortages - Scheduling based on volume of business
Payroll Taxes & Fees	6,424	10,062	3,638	
H-2B Additional Expenses	1,107	4,490	3,383	Timing Issue: H-2B employees coming later than expected
Casual Labor	2,482	-	(2,482)	Staffing shortages - had to use temp employees just to run the business
Clubhouse				
Landscape Plant/Supplies	4,274	2,428	(1,846)	Timing Issue: Rick Roberts & Southwest Lawn & Shrub schedule is always changing
Maintenance & Repairs	16,725	6,180	(10,545)	Lightning system repairs \$3,320, bad AC motors in activities B along with other AC repairs \$3,383, various freezer & cooler repairs \$3,283 and new shuffleboard supplies \$1,616.
Service Contracts	6,850	11,702	4,852	Lake management coded incorrectly to Deferred Maintenance - fixed in November
Telephone (Allocation)	204	3,279	3,075	Timing Issue: Century Link Fire Alarm Panel changeover to digital/mobile
Tennis Court Maintenance	1,961	600	(1,361)	Bottle filling station & cooler, watersentry plus replacement filter
Uniform	-	1,000	1,000	Timing Issue
CLIS				
Payroll	14,496	16,319	1,823	Staffing shortages
Payroll, O.T.	2,138	518	(1,620)	
Small Equipment	63	3,000	2,937	Timing Issue: Trash pump not yet purchased
Parts & Supplies	2,836	5,300	2,464	Unable to obtain data from manager
Fitness Center				
No significant Variances			-	
Golf Maintenance				
Payroll	36,430	43,453	7,023	
Payroll, OT	4,822	1,139	(3,683)	Staffing shortages
Payroll Benefits	4,084	7,741	3,657	
Chemicals	42,525	40,000	(2,525)	Unable to obtain data from manager
Contingency	-	1,510	1,510	Amount budgeted here for unknown expenses for new golf course
Field Supplies	-	7,200	7,200	Timing Issue: replacement of flags, flagsticks, cups & new cupcutters
Gasoline	4,445	2,075	(2,370)	Transfer of unused fuel purchased for the renovation back to operating

	Actual This Month	Budget This Month	Variance Favorable / (Unfavorable)	Explanation
Landscape Plant/Supplies	-	14,000	14,000	Timing Issue: Two loads of pinestraw not yet delivered
Maintenance & Repairs	2,407	300	(2,107)	
Maintenance, Equipment	6,418	5,100	(1,318)	
Refuse	2,476	732	(1,744)	Unable to obtain data from manager
Seed, Sod, Sand	1,018	3,000	1,982	
Uniform	1,711	700	(1,011)	
Pro Shop				
Membership Fees	85,037	108,250	(23,213)	513 members to a budget of 554. The course is still closed as part of the renovation, so we have had limited traffic through the Pro Shop. Low inventory levels with limited styles, sizes, and variety of apparel.
Pro Shop Mdse	731	2,000	(1,269)	
Payroll	8,240	21,884	13,644	Budgeted to be open in October
Payroll Taxes & Fees	1,455	3,489	2,034	
Field Supplies	1,083	4,000	2,917	Timing Issue: New scorecards & yardage books
Range Balls & Mats	-	8,200	8,200	Timing Issue: Ordered, but have not been received yet

Heron's Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Oct 31, 2021
00 - Administration

Actual This Month	This Mth Budget	Variance Favorable / (Unfavorable)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Favorable / (Unfavorable)	Actual YTD Last Yr
Income								
87,280	87,280	0	100,305	ASSESSMENTS, BASE	87,280	87,280	0	100,305
189	0	189	0	LEASE, RETAIL	189	0	189	0
1,362	1,403	(41)	1,362	HOA ACCOUNTING INCOME	1,362	1,403	(41)	1,362
294	400	(106)	920	INTEREST INCOME	294	400	(106)	920
916	850	66	959	LATE FEE/MEMBER INTEREST	916	850	66	959
7,424	3,138	4,285	4,822	MISCELLANEOUS OTHER INCOME	7,424	3,138	4,285	4,822
97,465	93,071	4,394	108,368	TOTAL Income	97,465	93,071	4,394	108,368
97,465	93,071	4,394	108,368	Gross Profit Margin	97,465	93,071	4,394	108,368
Expenses								
34,080	43,038	8,957	32,185	PAYROLL	34,080	43,038	8,957	32,185
181	0	(181)	51	PAYROLL, O.T.	181	0	(181)	51
4,624	10,219	5,596	4,291	PAYROLL TAXES & FEES	4,624	10,219	5,596	4,291
7,260	7,303	43	7,249	PAYROLL BENEFITS	7,260	7,303	43	7,249
0	150	150	0	CONCERT SERIES EXPENSES	0	150	150	0
0	25	25	0	AED TRAINING & SUPPLIES	0	25	25	0
70	175	105	117	COMPLIMENTARY MEALS	70	175	105	117
5,900	6,649	749	4,798	COMPUTER SUPPORT	5,900	6,649	749	4,798
45	2,250	2,205	0	CONTINUING EDUCATION	45	2,250	2,205	0
36	716	680	1,027	DUES & SUBSCRIPTIONS	36	716	680	1,027
1,219	1,331	111	1,279	ELECTRIC (ALLOCATION)	1,219	1,331	111	1,279
0	200	200	104	EMPLOYEE APPRECIATION	0	200	200	104
0	225	225	77	GRATIS FOOD/BEV	0	225	225	77
2,548	2,548	0	2,071	INSURANCE (ALLOCATION)	2,548	2,548	0	2,071
374	750	376	194	BANK CHARGES	374	750	376	194
2,022	1,943	(79)	1,204	OFFICE EQUIPMENT	2,022	1,943	(79)	1,204
796	773	(23)	702	OFFICE SUPPLIES	796	773	(23)	702
40	500	460	0	POSTAGE	40	500	460	0
10,666	12,918	2,252	7,448	PROFESSIONAL FEES	10,666	12,918	2,252	7,448
349	456	107	299	TELEPHONE (ALLOCATION)	349	456	107	299
42	545	503	0	TRAVEL	42	545	503	0
0	300	300	0	UNIFORM	0	300	300	0
74	59	(15)	48	WATER (ALLOCATION)	74	59	(15)	48
70,325	93,071	22,746	63,144	TOTAL Expenses	70,325	93,071	22,746	63,144
27,140	0	27,140	45,224	Net Income/(Loss)	27,140	0	27,140	45,224

Heron's Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Oct 31, 2021
10 - Restaurant

Actual This Month	This Mth Budget	Variance Favorable / (Unfavorable)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Favorable / (Unfavorable)	Actual YTD Last Yr
				Income				
49,818	49,818	0	56,027	ASSESSMENTS, BASE	49,818	49,818	0	56,027
8,468	17,919	(9,451)	11,165	FOOD SALES-DINING ROOM	8,468	17,919	(9,451)	11,165
3,966	6,595	(2,629)	3,644	BEVERAGE SALES-DINING ROOM	3,966	6,595	(2,629)	3,644
25,368	25,040	328	17,397	FOOD SALES - LOUNGE	25,368	25,040	328	17,397
17,117	19,886	(2,770)	11,855	BEVERAGE REVENUE - LOUNGE	17,117	19,886	(2,770)	11,855
8,953	8,439	513	4,766	BANQUET FOOD-RESIDENTS	8,953	8,439	513	4,766
3,992	1,444	2,547	210	BANQUET BEVERAGES- RESIDENTS	3,992	1,444	2,547	210
182	0	182	0	BANQUET OTHER REVENUE	182	0	182	0
117,863	129,143	(11,279)	105,064	TOTAL Income	117,863	129,143	(11,279)	105,064
				Cost of Revenues				
16,193	21,588	5,395	13,991	COS, FOOD	16,193	21,588	5,395	13,991
6,912	7,261	348	4,809	COS, BEVERAGE	6,912	7,261	348	4,809
23,105	28,848	5,743	18,800	TOTAL Cost of Revenues	23,105	28,848	5,743	18,800
94,758	100,294	(5,536)	86,263	Gross Profit Margin	94,758	100,294	(5,536)	86,263
				Expenses				
16,459	30,689	14,230	17,009	PAYROLL, KITCHEN	16,459	30,689	14,230	17,009
1,092	272	(820)	99	PAYROLL, KITCHEN, OT	1,092	272	(820)	99
15,550	21,797	6,247	9,667	PAYROLL, SERVICE	15,550	21,797	6,247	9,667
111	44	(67)	0	PAYROLL, SERVICE, OT	111	44	(67)	0
6,424	10,062	3,638	4,826	PAYROLL TAXES & FEES	6,424	10,062	3,638	4,826
5,380	5,706	327	4,885	PAYROLL BENEFITS	5,380	5,706	327	4,885
1,107	4,490	3,383	4,726	H-2B Additional Expenses	1,107	4,490	3,383	4,726
376	100	(276)	91	ADVERTISING	376	100	(276)	91
2,482	0	(2,482)	0	CASUAL LABOR	2,482	0	(2,482)	0
295	1,012	717	292	CLEANING SUPPLIES	295	1,012	717	292
205	244	39	0	COMPLIMENTARY MEALS	205	244	39	0
37	0	(37)	63	CONTINGENCY	37	0	(37)	63
0	25	25	0	CONTINUING EDUCATION	0	25	25	0
118	0	(118)	0	DISHES & GLASSWARE	118	0	(118)	0
2,820	3,077	257	2,957	ELECTRIC (ALLOCATION)	2,820	3,077	257	2,957
612	531	(81)	443	EMPLOYEE MEALS	612	531	(81)	443
1,475	1,475	0	0	ENTERTAINMENT LOUNGE	1,475	1,475	0	0
0	50	50	50	ENTERTAINMENT/DECORATIONS	0	50	50	50
1,699	1,699	0	1,380	INSURANCE (ALLOCATION)	1,699	1,699	0	1,380
451	551	100	535	LEASE	451	551	100	535
810	1,535	724	491	LINEN	810	1,535	724	491
81	800	719	0	MAINTENANCE & REPAIRS	81	800	719	0
3,066	3,556	489	2,671	MEMBER REWARDS-FOOD	3,066	3,556	489	2,671
2,107	2,519	412	1,383	MEMBER REWARDS-BEVERAGE	2,107	2,519	412	1,383
1,990	1,541	(449)	0	OFFICE SUPPLIES	1,990	1,541	(449)	0
2,394	1,558	(836)	1,565	PROPANE GAS	2,394	1,558	(836)	1,565
(903)	0	903	42	Resident Event Decoration/Ent	(903)	0	903	42
922	950	28	904	REFUSE	922	950	28	904

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
1,882	2,657	775	463	SERVICE CONTRACTS	1,882	2,657	775	463
665	75	(590)	0	Small Equipment-Kitchen	665	75	(590)	0
2,035	1,746	(288)	959	SUPPLIES	2,035	1,746	(288)	959
170	170	0	170	TELEPHONE (ALLOCATION)	170	170	0	170
0	25	25	0	TRAVEL	0	25	25	0
76	750	674	0	UNIFORM	76	750	674	0
104	0	(104)	0	UTENSILS	104	0	(104)	0
742	589	(153)	484	WATER (ALLOCATION)	742	589	(153)	484
72,831	100,294	27,463	56,157	TOTAL Expenses	72,831	100,294	27,463	56,157
21,927	(0)	21,927	30,107	Net Income/(Loss)	21,927	(0)	21,927	30,107

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Oct 31, 2021
30 - Golf Maintenance

Actual This Month	This Mth Budget	Variance Favorable / (Unfavorable)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Favorable / (Unfavorable)	Actual YTD Last Yr
Expenses								
36,430	43,453	7,023	38,685	PAYROLL	36,430	43,453	7,023	38,685
4,822	1,139	(3,683)	1,171	PAYROLL, O.T.	4,822	1,139	(3,683)	1,171
5,728	5,938	210	5,173	PAYROLL TAXES & FEES	5,728	5,938	210	5,173
4,084	7,741	3,657	5,637	PAYROLL BENEFITS	4,084	7,741	3,657	5,637
42,525	40,000	(2,525)	28,368	CHEMICALS	42,525	40,000	(2,525)	28,368
0	1,510	1,510	0	CONTINGENCY	0	1,510	1,510	0
400	0	(400)	0	DUES & SUBSCRIPTIONS	400	0	(400)	0
1,364	1,882	519	1,473	ELECTRIC (ALLOCATION)	1,364	1,882	519	1,473
12,158	13,000	842	11,377	FERTILIZER	12,158	13,000	842	11,377
0	7,200	7,200	7,966	FIELD SUPPLIES	0	7,200	7,200	7,966
4,445	2,075	(2,370)	1,638	GASOLINE	4,445	2,075	(2,370)	1,638
2,718	2,718	0	2,209	INSURANCE (ALLOCATION)	2,718	2,718	0	2,209
0	800	800	5,306	IRRIGATION	0	800	800	5,306
0	14,000	14,000	6,937	LANDSCAPE PLANT/SUPPLIES	0	14,000	14,000	6,937
9,205	10,034	829	410	LEASE	9,205	10,034	829	410
2,407	300	(2,107)	0	MAINTENANCE & REPAIRS	2,407	300	(2,107)	0
6,418	5,100	(1,318)	9,432	MAINTENANCE, EQUIPMENT	6,418	5,100	(1,318)	9,432
1,822	2,732	910	57	OFFICE SUPPLIES	1,822	2,732	910	57
2,476	732	(1,744)	1,363	REFUSE	2,476	732	(1,744)	1,363
1,018	3,000	1,982	4,598	SEED, SOD, SAND	1,018	3,000	1,982	4,598
536	822	286	758	SERVICE CONTRACTS	536	822	286	758
835	550	(285)	326	SMALL TOOLS	835	550	(285)	326
196	250	54	196	TELEPHONE (ALLOCATION)	196	250	54	196
0	30	30	0	TRAVEL	0	30	30	0
1,711	700	(1,011)	456	UNIFORM	1,711	700	(1,011)	456
565	317	(247)	333	WATER (ALLOCATION)	565	317	(247)	333
141,863	166,023	24,159	133,870	TOTAL Expenses	141,863	166,023	24,159	133,870
(141,863)	(166,023)	24,159	(133,870)	Net Income/(Loss)	(141,863)	(166,023)	24,159	(133,870)

Heron's Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Oct 31, 2021
60 - Pro Shop

Actual This Month	This Mth Budget	Variance Favorable / (Unfavorable)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Favorable / (Unfavorable)	Actual YTD Last Yr
Income								
85,037	108,250	(23,213)	96,057	MEMBERSHIP FEES	85,037	108,250	(23,213)	96,057
498	625	(127)	415	ANNUAL RANGE & HANDICAP MEMBERSHIP	498	625	(127)	415
0	0	0	1,980	Member Guest Fees	0	0	0	1,980
0	0	0	255	Public Play Fees	0	0	0	255
0	0	0	5,432	Resident Non-Member Fees	0	0	0	5,432
0	150	(150)	53	RANGE FEES	0	150	(150)	53
731	2,000	(1,269)	3,976	PRO SHOP, MDSE	731	2,000	(1,269)	3,976
0	160	(160)	200	PRO SHOP, LESSONS - GOLF PRO	0	160	(160)	200
0	40	(40)	0	PRO SHOP, LESSONS - ASST. GOLF PRO	0	40	(40)	0
9	407	(398)	407	PRO SHOP, GRIPS	9	407	(398)	407
7	50	(43)	211	PRO SHOP, FOOD & BEVERAGE	7	50	(43)	211
0	0	0	233	MISCELLANEOUS OTHER INCOME	0	0	0	233
86,281	111,682	(25,400)	109,217	TOTAL Income	86,281	111,682	(25,400)	109,217
Cost of Revenues								
0	228	228	492	COS, PRO SHOP, GRIPS	0	228	228	492
539	1,400	861	3,231	COS, PRO SHOP, MDSE	539	1,400	861	3,231
0	25	25	62	COS, PRO SHOP, FOOD&BEVERAGE	0	25	25	62
539	1,653	1,114	3,786	TOTAL Cost of Revenues	539	1,653	1,114	3,786
85,742	110,029	(24,286)	105,431	Gross Profit Margin	85,742	110,029	(24,286)	105,431
Expenses								
8,240	21,884	13,644	16,924	PAYROLL	8,240	21,884	13,644	16,924
0	391	391	15	PAYROLL, O.T.	0	391	391	15
0	200	200	200	PAYROLL GOLF LESSONS	0	200	200	200
1,455	3,489	2,034	2,426	PAYROLL TAXES & FEES	1,455	3,489	2,034	2,426
652	1,197	546	1,095	PAYROLL BENEFITS	652	1,197	546	1,095
180	150	(30)	180	DUES & SUBSCRIPTIONS	180	150	(30)	180
1,094	1,148	54	1,104	ELECTRIC (ALLOCATION)	1,094	1,148	54	1,104
1,083	4,000	2,917	1,665	FIELD SUPPLIES	1,083	4,000	2,917	1,665
0	592	592	212	GASOLINE	0	592	592	212
3,567	3,567	0	2,899	INSURANCE (ALLOCATION)	3,567	3,567	0	2,899
735	735	0	3,218	LEASE	735	735	0	3,218
555	0	(555)	655	MAINTENANCE & REPAIRS	555	0	(555)	655
102	160	58	156	OFFICE EQUIPMENT	102	160	58	156
535	165	(370)	70	OFFICE SUPPLIES	535	165	(370)	70
0	8,200	8,200	0	RANGE BALLS & MATS	0	8,200	8,200	0
230	237	7	226	REFUSE	230	237	7	226
346	357	11	346	SERVICE CONTRACTS	346	357	11	346
132	132	0	132	TELEPHONE (ALLOCATION)	132	132	0	132
0	0	0	129	UNIFORM	0	0	0	129
90	82	(8)	71	WATER (ALLOCATION)	90	82	(8)	71
18,997	46,687	27,690	31,723	TOTAL Expenses	18,997	46,687	27,690	31,723
66,746	63,342	3,404	73,708	Net Income/(Loss)	66,746	63,342	3,404	73,708

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Oct 31, 2021
70 - Clubhouse,Pool,Spa

Actual This Month	This Mth Budget	Variance Favorable / (Unfavorable)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Favorable / (Unfavorable)	Actual YTD Last Yr
Income								
56,521	56,521	0	53,156	ASSESSMENTS, BASE	56,521	56,521	0	53,156
10,000	10,000	0	10,000	MISCELLANEOUS INCOME	10,000	10,000	0	10,000
66,521	66,521	0	63,156	TOTAL Income	66,521	66,521	0	63,156
66,521	66,521	0	63,156	Gross Profit Margin	66,521	66,521	0	63,156
Expenses								
16,803	17,521	718	13,033	PAYROLL	16,803	17,521	718	13,033
785	400	(385)	190	PAYROLL, O.T.	785	400	(385)	190
2,340	2,342	3	1,809	PAYROLL TAXES & FEES	2,340	2,342	3	1,809
1,948	1,817	(131)	1,108	PAYROLL BENEFITS	1,948	1,817	(131)	1,108
1,785	1,225	(560)	300	CHEMICALS	1,785	1,225	(560)	300
1,222	920	(302)	1,021	CLEANING SUPPLIES	1,222	920	(302)	1,021
30	1,000	970	423	CONTINGENCY	30	1,000	970	423
3,553	2,984	(569)	2,866	ELECTRIC (ALLOCATION)	3,553	2,984	(569)	2,866
492	1,065	573	909	FOUNTAINS (ELECTRIC)	492	1,065	573	909
175	429	254	175	FOUNTAIN & BUBBLER MAINTENANCE	175	429	254	175
0	89	89	7	GASOLINE	0	89	89	7
0	275	275	40	SMALL EQUIPMENT SOUND	0	275	275	40
3,822	3,822	0	3,106	INSURANCE (ALLOCATION)	3,822	3,822	0	3,106
4,274	2,428	(1,846)	3,008	LANDSCAPE PLANT/SUPPLIES	4,274	2,428	(1,846)	3,008
1,934	2,184	250	2,184	LEASE	1,934	2,184	250	2,184
16,725	6,180	(10,545)	3,651	MAINTENANCE & REPAIRS	16,725	6,180	(10,545)	3,651
1,035	584	(452)	392	MAINTENANCE, POOL	1,035	584	(452)	392
0	45	45	0	OFFICE SUPPLIES	0	45	45	0
0	65	65	0	PROPANE GAS	0	65	65	0
384	396	12	377	REFUSE	384	396	12	377
1,400	1,400	0	1,359	SECURITY	1,400	1,400	0	1,359
6,850	11,702	4,852	10,147	SERVICE CONTRACTS	6,850	11,702	4,852	10,147
0	175	175	0	SMALL TOOLS	0	175	175	0
204	3,279	3,075	261	TELEPHONE (ALLOCATION)	204	3,279	3,075	261
1,961	600	(1,361)	1,331	TENNIS COURT MAINTENANCE	1,961	600	(1,361)	1,331
0	75	75	31	TRAVEL	0	75	75	31
0	1,000	1,000	80	UNIFORM	0	1,000	1,000	80
854	1,169	315	809	WATER (ALLOCATION)	854	1,169	315	809
675	1,350	675	1,335	EFFLUENT WATER	675	1,350	675	1,335
69,250	66,521	(2,729)	49,951	TOTAL Expenses	69,250	66,521	(2,729)	49,951
(2,729)	(0)	(2,729)	13,205	Net Income/(Loss)	(2,729)	(0)	(2,729)	13,205

Heron's Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Oct 31, 2021
76 - CLIS

Actual This Month	This Mth Budget	Variance Favorable / (Unfavorable)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Favorable / (Unfavorable)	Actual YTD Last Yr
Income								
15,045	15,045	0	14,516	ASSESSMENTS, BASE	15,045	15,045	0	14,516
23,066	23,066	0	22,394	CLIS Income	23,066	23,066	0	22,394
0	500	(500)	690	MISCELLANEOUS OTHER INCOME	0	500	(500)	690
38,111	38,611	(500)	37,600	TOTAL Income	38,111	38,611	(500)	37,600
38,111	38,611	(500)	37,600	Gross Profit Margin	38,111	38,611	(500)	37,600
Expenses								
14,496	16,319	1,823	17,565	PAYROLL	14,496	16,319	1,823	17,565
2,138	518	(1,620)	756	PAYROLL, O.T.	2,138	518	(1,620)	756
2,194	2,201	7	2,499	PAYROLL TAXES & FEES	2,194	2,201	7	2,499
2,424	3,031	607	1,144	PAYROLL BENEFITS	2,424	3,031	607	1,144
121	0	(121)	0	COMPUTER SUPPORT	121	0	(121)	0
0	680	680	0	DUES & SUBSCRIPTIONS	0	680	680	0
2,796	2,511	(285)	2,081	ELECTRIC (ALLOCATION)	2,796	2,511	(285)	2,081
533	111	(422)	8	GASOLINE	533	111	(422)	8
63	3,000	2,937	0	SMALL EQUIPMENT	63	3,000	2,937	0
1,783	1,783	0	1,450	INSURANCE (ALLOCATION)	1,783	1,783	0	1,450
0	253	253	0	LEASE	0	253	253	0
0	150	150	0	MAINTENANCE & REPAIRS	0	150	150	0
2,836	5,300	2,464	6,329	PARTS & SUPPLIES	2,836	5,300	2,464	6,329
638	50	(588)	186	OFFICE SUPPLIES	638	50	(588)	186
796	796	(0)	796	PUMP MAINTENANCE	796	796	(0)	796
0	750	750	0	SEED, SOD, SAND	0	750	750	0
270	125	(145)	278	SMALL TOOLS	270	125	(145)	278
127	130	3	78	TELEPHONE (ALLOCATION)	127	130	3	78
0	25	25	0	TRAVEL	0	25	25	0
211	700	489	114	UNIFORM	211	700	489	114
22	28	6	29	WATER (ALLOCATION)	22	28	6	29
0	150	150	0	Effluent Water	0	150	150	0
31,448	38,611	7,164	33,313	TOTAL Expenses	31,448	38,611	7,164	33,313
6,664	0	6,664	4,287	Net Income/(Loss)	6,664	0	6,664	4,287

Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Oct 31, 2021
77 - Fitness Center

Actual This Month	This Mth Budget	Variance Favorable / (Unfavorable)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Favorable / (Unfavorable)	Actual YTD Last Yr
Income								
5,515	5,515	0	7,541	ASSESSMENTS, BASE	5,515	5,515	0	7,541
0	150	(150)	0	LEASE, RETAIL	0	150	(150)	0
5,515	5,665	(150)	7,541	TOTAL Income	5,515	5,665	(150)	7,541
5,515	5,665	(150)	7,541	Gross Profit Margin	5,515	5,665	(150)	7,541
Expenses								
604	937	334	82	CLEANING SUPPLIES	604	937	334	82
737	734	(3)	713	ELECTRIC (ALLOCATION)	737	734	(3)	713
856	618	(238)	78	FITNESS CENTER MAINTENANCE	856	618	(238)	78
849	849	0	690	INSURANCE (ALLOCATION)	849	849	0	690
247	189	(57)	221	LANDSCAPE PLANT/SUPPLY	247	189	(57)	221
520	520	0	520	LEASE	520	520	0	520
1,299	1,692	393	824	SERVICE CONTRACTS	1,299	1,692	393	824
19	19	(0)	19	TELEPHONE (ALLOCATION)	19	19	(0)	19
70	107	37	103	WATER (ALLOCATION)	70	107	37	103
5,201	5,665	464	3,250	TOTAL Expenses	5,201	5,665	464	3,250
314	0	314	4,291	Net Income/(Loss)	314	0	314	4,291

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Oct 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					
48,978	0	48,978	1,073	DEBT SERVICE-SPECIAL ASSESSME	48,978	0	48,978	1,073	0
48,978	0	48,978	1,073	TOTAL Income	48,978	0	48,978	1,073	0
48,978	0	48,978	1,073	Gross Profit Margin	48,978	0	48,978	1,073	0
				Other Income(Loss)					
(370,250)	0	370,250	(88,518)	INTEREST EXPENSE	(370,250)	0	370,250	(88,518)	0
(370,250)	0	370,250	(88,518)	TOTAL Other Income (Loss)	(370,250)	0	370,250	(88,518)	0
419,228	0	419,228	89,591	Net Income/(Loss)	419,228	0	419,228	89,591	0

Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Oct 31, 2021
91 - Acquisition & Construction Fund Income

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					
37	0	37	64	INTEREST INCOME	37	0	37	64	0
37	0	37	64	TOTAL Income	37	0	37	64	0
37	0	37	64	Gross Profit Margin	37	0	37	64	0
37	0	37	64	Net Income/(Loss)	37	0	37	64	0

Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Oct 31, 2021
92 - Revenue Fund Income

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					
2	0	2	1	INTEREST INCOME	2	0	2	1	0
2	0	2	1	TOTAL Income	2	0	2	1	0
2	0	2	1	Gross Profit Margin	2	0	2	1	0
2	0	2	1	Net Income/(Loss)	2	0	2	1	0

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Oct 31, 2021
93- Non-Operating Income

Actual	This Mth	Variance	Actual Same		Actual	YTD	Variance	Actual YTD	Total Yr
This Month	Budget	Favorable /	Mth Last		To Date	Budget	Favorable /	Last Yr	Budget
		(Unfavorable)	Yr				(Unfavorable)		
				Income					
30,333	0	30,333	29,067	ASSESSMENTS, CAPITAL RESERVE	30,333	0	30,333	29,067	0
27,733	0	27,733	28,758	DEFERRED MAINTENANCE REVENUE	27,733	0	27,733	28,758	0
32,000	0	32,000	24,800	NEW OWNER WORKING CAPITAL	32,000	0	32,000	24,800	0
90,067	0	90,067	82,625	TOTAL Income	90,067	0	90,067	82,625	0
90,067	0	90,067	82,625	Gross Profit Margin	90,067	0	90,067	82,625	0
				Expenses					
67,860	0	(67,860)	76,987	DEPRECIATION	67,860	0	(67,860)	76,987	0
4,354	0	(4,354)	31,581	MAINTENANCE & REPAIRS	4,354	0	(4,354)	31,581	0
72,214	0	(72,214)	108,568	TOTAL Expenses	72,214	0	(72,214)	108,568	0
17,852	0	17,852	(25,943)	Net Income/(Loss)	17,852	0	17,852	(25,943)	0

Hérons Glen Recreation District
Restaurant Percentages
As of Oct 31, 2021

Restaurant Variance Report	Month to Date		Year to Date	
	Actual	Budget	Actual	Budget
Food Dining Room	8,468	17,919	8,468	17,919
Food Lounge	25,368	25,040	25,368	25,040
Banquet Food - Residents	8,953	8,439	8,953	8,439
Banquet Food - Outside	0	0	0	0
TOTAL FOOD REVENUE	42,789	51,399	42,789	51,399
COG Food	16,193	21,588	16,193	21,588
Percentage Revenue/COG Food	37.84%	42.00%	37.84%	42.00%
Beverage Dining Room	3,966	6,595	3,966	6,595
Beverage Lounge	17,117	19,886	17,117	19,886
Banquet Beverage - Residents	3,992	1,444	3,992	1,444
Banquet Beverage - Outside	0	0	0	0
TOTAL BEVERAGE REVENUE	25,074	27,926	25,074	27,926
COG Beverage	6,912	7,261	6,912	7,261
Percentage Revenue/COGS Bev	27.57%	26.00%	27.57%	26.00%
PAYROLL PERCENTAGE				
Banquet, Other Revenue	182	0	182	0
Total Operating Revenue	68,045	79,325	68,045	79,325
Total Payroll	45,015	68,570	45,015	68,570
% Payroll/Operating Revenue	66.16%	86.44%	66.16%	86.44%
Member Rewards-Food	3,066	3,556	3,066	3,556
Member Rewards-Beverage	2,107	2,519	2,107	2,519
% of food revenue coming from residents	90.63%	82.77%	90.63%	82.77%
% of bev revenue coming from residents	99.94%	95.14%	99.94%	95.14%
Food Inventory	4,753	0	24,943	0
Beverage Inventory	(45)	0	12,013	0

2021-2022 Capital Budget Vs Actual Review

Capital Carryover from 2020-21 Budget Yr	\$ 1,207,554
To Be Collected in this FY	364,000
Accumulated Interest on Capital Funds	75
	<u>\$ 1,571,629</u>

	Carryfwd from 20-21	2022 Budget	Spent through 10/31/21	Planned expenditures before FYE
Thor Guard system (Mystic & GCM Pumphse)	-	7,649	\$ -	7,649
3 Generators for Back up -(Admin, Server, GCM server)	-	9,835	-	9,835
Turbidity Barrier - driving range south side	13,000	-	-	13,000
Restaurant & Ballroom Bldg Dedicated Outside Air Unit (OSA)	-	19,669	-	19,669
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
Steamer (US Foods)	-	8,742	-	8,742
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
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
New China Pattern	-	13,113	-	13,113
Refrigeration for Freezer	25,000	-	-	25,000
Pool pumps (Variable Speed) (6 pumps)	-	17,484	-	17,484
Pool area tables	-	7,649	-	7,649
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
HVAC Kitchen Exhaust and make-up	-	27,100	-	27,100
HVAC Dining, Lounge, Kitchen	-	130,778	-	130,778
Tables (20 total tables between CR A, B & C)	5,000	-	-	5,000
Lobby Refurbishment	25,500	-	-	25,500
Activities Rooms Chairs (90 total)	-	5,464	-	5,464
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>\$ 295,282</u>	<u>\$ 297,483</u>		

Items not in original budget but approved by Board:

\$ 592,765

Variance between budget (including bal carried fwd from previous yr) & FY end expenditures

-

Calculated carryforward into 2022-2023 Budget Yr

\$ 978,864

	<i>Carryfwd from 20-21</i>	<i>2022 Budget</i>	<i>Spent through 10/31/21</i>	<i>Planned expenditures before FYE</i>
Reconciliation with GL Bank Accounts				
<i>(Amount Including 0 qtrly transfers from operating only)</i>				
			\$ 1,207,629	
			\$ -	Outstanding AP
			<u>\$ 1,207,629</u>	
00-1088 FineMark - Capital Checking			348,240	
00-1130 FL Prime State Board Admin-Capital			859,389	
			<u>\$ 1,207,629</u>	

2021-22 Def Maint Budget Vs Actual Review

Def Maint Carryover from 2020-21 Budget Yr	\$ 545,542
To Be Collected in this FY	332,800
Accumulated Interest on Deferred Funds	20
	<u>\$ 878,362</u>

	Carryfwd from 20-21	2022 Budget	Spent through 10/31/21	Planned expenditures before FYE	Details
Tree trimming throughout property & golf course	26,404	\$ 30,900	\$ -	\$ 57,304	
Landscape (All Rec Dist facilities)	4,103	2,060	-	6,163	
Trees throughout property (replacement/removal)	-	2,060	-	2,060	
Seal Parking lot (clubhouse -main & pro shop)	3,599		247.55	3,352	
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)	18,181	3,090	-	21,271	
Bridge	520	515	-	1,035	
Cart Path- Golf Course (concrete)	5,202	5,150	-	10,352	
Maintain Seawalls (#1, #4 & #7)	3,121	3,090	-	6,211	
Clean Clubhouse Roof - Wet it and forget it	16,208	8,240	-	24,448	
Clubhouse Roof Checkup & Cracked Tile Repair	17,809	12,875	-	30,684	
Conservation Easement Maintenance (exotic removal)	9,923	7,210	-	17,133	
Palmetto Trimming (includes pinestraw & disposal)	31,454	30,900	-	62,354	
Aesthetic Clubhouse Facility Improvements	3,532	10,300	611.92	13,220	
Replace fire sprinkler heads (outdated)	2,705	2,678	-	5,383	
5 yr Sprinkler Obstruction Inspection	1,873		-	1,873	
Thorguard maintenance	-		-	-	
Clean, Repair & Seal all clubhouse pavers	-		-	-	
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	5,136	3,090	-	8,226	
Ballroom Divider	5,000		-	5,000	
Lake erosion: property	54,635	51,500	-	106,135	
Replace bubblers (\$2500 we own 2)	4,376	2,575	-	6,951	
Replace fountains (\$3k) we own 4	6,181	3,090	-	9,271	
Clean, Repair & Seal all pool area pavers	5,800	5,974	-	11,774	
Pool deck Furniture - replace loungers & chairs with brown	-	2,060	-	2,060	
Pool pipe/leak maintenance/pump replacement	10,404	10,300	-	20,704	
Chiller Repair (warrantee expired)	10,404	10,300	-	20,704	
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 Carpeting (including mezzanine)	-	20,600	-		
Ballroom Dance Floor -Wood	17,000		-	17,000	
Ballroom paint	4,080		-	4,080	
Restaurant carpet replacement	15,300		-	15,300	
Restaurant Paint	-	773	-		
Lounge Hardwood floor	14,903		-	14,903	
Irrigation Pump Repairs	7,482	10,300	-	17,782	
Drainage	2,767	3,090	-	5,857	

	<i>Carryfwd from 20-21</i>	2022 Budget	Spent through 10/31/21	Planned expenditures before FYE	Details
Paint pumphouses	899		-	899	
Pumphouse building maintenance	2,850	1,030	-	3,880	
Fitness Roof Maintenance/cleaning	2,601	2,575	-	5,176	
Wind screen	3,094	1,030	-	4,124	
Nets (6)	909	927	-	1,836	
Har-Tru 3rd & 6th Year Maintenance	974		-	974	
Pickleball Court Maintenance	2,081		-	2,081	
Shuffleboard Resurfacing of Courts	15,300		-	15,300	
Seating - repaint and repair	-	1,545	-		
Shuffleboard Overhead shelter - refurbish/repair	5,100		-	5,100	
	<u>\$ 414,677</u>	<u>\$ 249,827</u>			

Items not in original budget but approved by Board:

Total Deferred Expenditures	<u>\$ 859</u>	<u>\$ 640,727</u>
------------------------------------	---------------	-------------------

Variance between budget & FY end expenditures		22,918
---	--	--------

Calculated carryforward into 2021-22 Budget Yr		<u>\$ 233,547</u>
---	--	-------------------

Resident Small Requests - \$7500 Carried Fwd from FY19 Surplus	3,229	- \$ 3,229
---	-------	------------

Total Deferred & RSR Expenditures	<u>\$ 859</u>	GL 93-7600
--	---------------	-------------------

Reconciliation with GL Bank Accounts

(Amount Including 0 qtly transfers from operating only)	\$ 544,703	
Visa Patio Furniture Services & Supply bal due	\$ 2,098	AP Outstanding
Lowe's Inv# 36401	452	AP Outstanding
Home Depot Inv# 2022910	160	AP Outstanding
	<u>\$ 547,412</u>	GL Bank Reconciliation
00-1131 FL Prime State Board - Deferred	\$ 219,483	
00-1142 FineMark Deferred	325,591	
Gene Gene, Inc. Inv# 9/29/2021 partial pymt from Operating	\$ (1,200)	
Solitude Lake Management Inv# PI-A00690193 paid out of Def Maint in error	3,495	
Home Depot Inv# 8020510 paid for wrong amount out of Def Maint.	44	
	<u>\$ 547,412</u>	