

**Herons Glen Recreation District  
FUND BALANCE REPORT  
As of April 30, 2024**

ACCOUNT DESCRIPTION	BANK NAME	GL ACCT#	INT RATE	ACCT TYPE	
<b>OPERATING ACCOUNTS</b>					
	Petty Cash	00-1010	0.00%	Cash, Petty	\$200
	FineMark - Operating	00-1138	1.00%	Cash, Operating	\$1,405,985
	SBA Florida Prime - Operating	00-1051	5.52%	Cash, Operating	\$255,319
	FLCLASS - Operating Funds	00-1129	5.39%	Cash, Operating	\$0
<b>TOTAL OPERATING ACCOUNTS</b>					<b>\$1,661,504</b>
<b>RESERVES</b>					
<b>DEFERRED MAINTENANCE</b>					
	FineMark Bank - Deferred Maintenance	00-1142	1.00%	Cash, Reserved	\$11,948
	SBA Florida Prime - Deferred Maintenance	00-1131	5.52%	Cash, Reserved	\$871,644
<b>TOTAL DEFERRED MAINTENANCE</b>					<b>\$883,591</b>
<b>CAPITAL RESERVE</b>					
	FineMark Bank - Capital	00-1088	0.91%	Cash, Reserved	\$40
	FineMark Bank - Long Term Capital Reserve Fund	00-1089	0.91%	Cash, Reserved	\$0
	SBA Florida Prime - Capital Fund	00-1130	5.52%	Cash, Reserved	\$380,505
	SBA Florida Prime - Long Term Capital Reserve Fund	00-1132	5.52%	Cash, Reserved	\$48,500
	FLCLASS - Working Capital Fund	00-1135	5.39%	Cash, Reserved	\$1,855,253
	FLCLASS - Long Term Capital Reserve Fund	00-1136	5.39%	Cash, Reserved	\$2,195,020
<b>TOTAL CAPITAL RESERVE</b>					<b>\$4,479,318</b>
<b>LOSSES RESERVE</b>					
	FineMark Money Market - Losses Reserve Fund	00-1134	1.00%	Cash, Reserved	\$0
	SBA Florida Prime - Losses Reserve Fund	00-1141	5.52%	Cash, Reserved	\$492,369
	FLCLASS - Losses Reserve Fund	00-1137	5.39%	Cash, Reserved	\$0
<b>TOTAL LOSSES RESERVE</b>					<b>\$492,369</b>
<b>GOLF COURSE SPECIAL IMPROVEMENTS</b>					
	FineMark Money Market - GCM Special Improvements Fund	00-1128	1.00%	Cash, Reserved	\$28
	SBA Fund A - Florida Prime - Golf Course Special Improvements Fund	00-1144	5.52%	Cash, Reserved	\$193,007
<b>TOTAL GOLF COURSE SPECIAL IMPROVEMENTS</b>					<b>\$193,035</b>
<b>BOND FUNDS</b>					
	2020 Bond Funds - 0000 - Revenue Fund	00-1410	4.78%		\$1,840,193
	2020 Bond Funds - 0001 - Interest Fund	00-1411	4.78%		\$0
	2020 Bond Funds - 0008 - Acquisition & Construction Fund	00-1417	2.14%		\$2,198,701
	2020 Bond Funds - 0009 - Cost of Issuance Fund	00-1418	4.78%		\$0
	2020 Bond Funds - 0004 - Debt Reserve Fund	00-1419	4.78%		\$444,072
	2020 Bond Funds - 0010 - Rebate Acct	00-1420	4.78%		\$20,018
<b>TOTAL BOND FUNDS</b>					<b>\$4,502,984</b>
<b>TOTAL RESERVES</b>					<b>\$10,551,297</b>

**Herons Glen Recreation District  
BALANCE SHEET**

	AS OF 04/30/24	As OF Same Month Last Yr
<b>ASSETS</b>		
<b>CASH &amp; CASH EQUIVALENTS</b>		
CASH, PETTY	200	200
CASH, OPERATING	1,661,304	1,589,165
CASH, RESERVED	6,048,313	4,689,135
<b>TOTAL CASH &amp; CASH EQUIVALANETS</b>	7,709,817	6,278,499
ACCOUNTS RECEIVABLE	252,376	211,848
ACCOUNTS RECEIVABLE, OTHER	30,126	15,607
ACCOUNTS RECEIVABLE, SUB-ASSOCIATIONS	(1,566)	854
ALLOWANCE FOR BAD DEBT	(639)	(1,000)
INVENTORY, RESTAURANT	57,889	51,446
INVENTORY, GAS	3,376	6,389
PREPAID	255,651	135,202
PR BENEFITS CLEARING	648	1,313
GRATUITIES CLEARING	(16,426)	(15,213)
EMPLOYEE CHRISTMAS FUND	(930)	(658)
<b>TOTAL CURRENT ASSETS</b>	8,290,321	6,684,287
<b>RESTRICTED ASSETS</b>		
2020 SERIES BOND FUNDS - REVENUE FUND	1,840,193	433,441
2020 SERIES BOND FUNDS - INTEREST FUND	0	433,113
2020 SERIES BOND FUNDS - PRINCIPAL FUND	0	920,000
2020 SERIES BOND FUNDS - ACQUISITION & CONSTRU	2,198,701	5,797,855
2020 SERIES BOND FUNDS - DEBT RESERVE FUND	444,072	444,072
2020 BOND SERIES BOND FUNDS - REBATE ACCT	20,018	0
<b>TOTAL RESTRICTED ASSETS</b>	4,502,984	8,028,480
<b>WORK IN PROCESS</b>		
WIP - CLUBHOUSE IMPROVEMENTS - BOND	1,158,948	82,445
WIP - GOLF COURSE RENOVATION - BOND	1,760	0
WIP - CLIS - BOND	525,171	231,314
WIP - RESTAURANT - BOND	1,050,907	148,939
WIP - STORAGE BUILDING - BOND	64,301	35,270
WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS	45,700	77,618
WIP - CART/PEDESTRIAN BRIDGE - BOND	0	4,268
WIP - DRIVING RANGE RESTROOM	13,785	13,785
WIP - BOCCE COURTS - BOND	267,476	292,559
WIP - POOL DECK - BOND	43,740	224,806
WIP - PICKLEBALL COURTS - BOND	408,972	327,317
WIP - TENNIS AWNING/PAVERS - BOND	36,456	44,622
WIP - SHUFFLEBALL SUNSHADE/PAVERS - BOND	198	258,008
WIP - BALLROOM - BOND	2,000	1,500
WIP - MULTI-USE PATH - BOND	8,196	209,143
<b>TOTAL WORK IN PROCESS</b>	3,627,609	1,951,594

**PROPERTY, PLANT & EQUIPMENT**

ORIGINAL PURCHASE - REAL PROPERTY & IMPROVEMENI	1,516,884	1,517,216
EQUIPMENT	2,857,650	2,957,839
EQUIPMENT - FINANCED	625,527	667,628
GASB87 LEASED ASSETS	225,301	178,911
GASB96 SBITA ASSETS	14,613	0
PROPERTY & IMPROVEMENTS	15,500,359	14,186,336
CLIS SYSTEM	2,382,454	2,360,334
ACCUMULATED DEPRECIATION	(12,005,633)	(11,494,235)
ACCUMULATED AMORTIZATION - GASB87 LEASED ASS	(114,600)	(56,905)
ACCUMULATED AMORTIZATION - GASB96 SBITA ASSET	(2,883)	0
<b>TOTAL NET PROPERTY, PLANT &amp; EQUIP</b>	<b>10,999,672</b>	<b>10,317,125</b>
<b>LAND</b>		
LAND ORIGINAL	13,475,411	13,475,411
<b>TOTAL LAND</b>	<b>13,475,411</b>	<b>13,475,411</b>
<b>OTHER ASSETS</b>		
SPECIAL ASSESSMENT RECEIVABLE	26,805,000	27,725,000
2020 SERIES BOND INSURANCE PREMIUM	231,502	240,211
DEPOSITS, LONG TERM	6,384	3,481
HOLE IN ONE ACCOUNT	(1,452)	312
<b>TOTAL OTHER ASSETS</b>	<b>27,041,434</b>	<b>27,969,003</b>
<b>TOTAL ASSETS</b>	<b>67,937,432</b>	<b>68,425,900</b>

**LIABILITIES & FUND EQUITY****CURRENT LIABILITIES**

ACCOUNTS PAYABLE, TRADE	264,589	834,025
GOLF SHOP CONSIGNMENT SALES & CLUB RENTALS P	0	20,440
ACCOUNTS PAYABLE, OTHER	15,484	16,394
SALES TAXES PAYABLE	(6,795)	(3,919)
ACCRUED EXPENSES	187,596	175,672
10% PROJECT RETENTION	219,338	99,532
FINANCED EQUIPMENT - CURRENT	61,195	92,859
GASB87 LEASE LIABILITY - CURRENT	50,755	55,884
GASB96 SBITA LIABILITY - CURRENT	2,360	0
DEPOSITS - BALLROOM & LOCKER	2,848	3,215
GIFT CARDS & GROUPONS	37,435	32,303
CREDIT BOOK	23,775	19,098
HOLE IN ONE CLUB	2,000	2,400
ADVANCED TICKET SALES	(54)	0
OTHER CURRENT LIABILITIES	(91)	(5)
2020 SERIES BONDS PAYABLE - SHORT TERM	940,000	920,000
UNEARNED BASE ASSESSMENTS	426,784	412,121
UNEARNED CAPITAL RESERVE	54,600	49,400
UNEARNED CAPITAL RESERVE - LOSS RESERVE REIMI	65,000	0
UNEARNED DEFERRED MAINTENANCE	63,267	63,267
UNEARNED USER FEES	95,549	91,484
UNEARNED ANNUAL GOLF MEMBERSHIP	779,679	735,295
UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHIP	4,905	5,277
<b>TOTAL CURRENT LIABILITIES</b>	<b>3,290,217</b>	<b>3,624,740</b>

**LONG-TERM LIABILITIES**

2020 SERIES BONDS PAYABLE	25,865,000	26,805,000
2020 SERIES BONDS PAYABLE - PREMIUM/DISCOUNT	1,597,941	1,753,928
2020 SERIES BONDS - DEFERRED OUTFLOW (INFLOW)	(728,311)	(786,190)
FINANCED EQUIPMENT - LONG TERM	44,591	101,676
GASB87 LEASE LIABILITY - LONG TERM	61,697	66,727
GASB96 SBITA LIABILITY - LONG TERM	414	0
<b>TOTAL LONG-TERM LIABILITIES</b>	<b>26,841,332</b>	<b>27,941,141</b>

**TOTAL LIABILITIES**

<b>30,131,549</b>	<b>31,565,881</b>
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**FUND EQUITY**

CONTRIBUTED CAPITAL	39,627,310	39,627,310
ASSOCIATION EQUITY(DEFICIT)	(4,386,012)	(4,580,211)
PROFIT/(LOSS)	2,564,585	1,812,921
<b>TOTAL FUND EQUITY(DEFICIT)</b>	<b>37,805,882</b>	<b>36,860,020</b>

**TOTAL LIABILITIES & FUND EQUITY**

<b>67,937,432</b>	<b>68,425,900</b>
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**Hérons Glen Recreation District**

**Income Statement**

**Apr 30, 2024**

Non-Golf Operations	This Month				Year to Date				Annual Budgets	
	Actual	Budget	Variance	Last Yr	Actual	Budget	Variance	Last Yr	FY24	FY23
<b>REVENUE</b>										
Admin	116,985	118,936	(1,951)	78,897	804,044	794,634	9,411	616,199	1,269,386	1,032,321
Restaurant	163,343	208,361	(45,019)	177,191	1,320,377	1,424,223	(103,845)	1,224,291	1,979,189	1,806,209
Clubhouse	86,698	86,698	0	78,319	576,428	582,428	(6,000)	539,232	976,639	900,294
CLIS	46,590	46,590	0	43,477	321,349	321,349	0	307,096	545,680	523,567
Fitness Center	7,462	7,242	220	6,027	53,361	53,514	(153)	44,804	89,885	72,605
Asmnts Included With Above Revenue	247,847	247,847	0	199,627	1,686,796	1,686,796	0	1,498,626	2,887,262	2,618,899
<b>EXPENSES</b>										
Admin	91,278	118,936	27,658	89,477	710,409	794,634	84,225	649,020	1,269,386	1,032,321
Restaurant	187,256	208,361	21,106	198,974	1,455,054	1,424,223	(30,831)	1,295,608	1,979,189	1,806,209
Clubhouse	80,696	86,698	6,002	92,594	581,827	582,428	601	521,227	976,639	900,294
CLIS	46,038	46,590	552	37,072	295,285	321,349	26,064	260,199	545,680	523,567
Fitness Center	7,740	7,242	(499)	4,952	49,616	53,514	3,898	38,844	89,885	72,605
<b>Total Revenue</b>	<b>421,078</b>	<b>467,827</b>	<b>(46,750)</b>	<b>383,910</b>	<b>3,075,559</b>	<b>3,176,146</b>	<b>(100,587)</b>	<b>2,731,621</b>	<b>4,860,779</b>	<b>4,334,996</b>
<b>Total Expenses</b>	<b>413,008</b>	<b>467,827</b>	<b>54,819</b>	<b>423,069</b>	<b>3,092,190</b>	<b>3,176,146</b>	<b>83,956</b>	<b>2,764,900</b>	<b>4,860,779</b>	<b>4,334,996</b>
<b>Total Asmnts Included With Revenue</b>	<b>247,847</b>	<b>247,847</b>	<b>0</b>	<b>199,627</b>	<b>1,686,796</b>	<b>1,686,796</b>	<b>0</b>	<b>1,498,626</b>	<b>2,887,262</b>	<b>2,618,899</b>
<b>OPERATIONS - Non-Golf Net Income</b>	<b>8,070</b>	<b>0</b>	<b>8,070</b>	<b>(39,159)</b>	<b>(16,632)</b>	<b>0</b>	<b>(16,632)</b>	<b>(33,278)</b>	<b>0</b>	<b>0</b>
<b>Golf Operations</b>										
<b>REVENUE</b>										
Pro Shop	237,135	237,720	(585)	220,706	1,663,520	1,656,972	6,548	1,539,231	2,540,985	2,358,395
GCM	0	0	0	0	0	0	0	0	0	0
<b>EXPENSES</b>										
Pro Shop	52,877	57,944	5,067	46,306	413,682	457,067	43,385	358,791	726,919	695,621
GCM	125,225	135,429	10,205	101,782	954,276	1,047,297	93,021	850,677	1,813,146	1,662,774
<b>Golf Total Revenue</b>	<b>237,135</b>	<b>237,720</b>	<b>(585)</b>	<b>220,706</b>	<b>1,663,520</b>	<b>1,656,972</b>	<b>6,548</b>	<b>1,539,231</b>	<b>2,540,985</b>	<b>2,358,395</b>
<b>Golf Total Expenses</b>	<b>178,102</b>	<b>193,374</b>	<b>15,272</b>	<b>148,088</b>	<b>1,367,958</b>	<b>1,504,364</b>	<b>136,406</b>	<b>1,209,468</b>	<b>2,540,065</b>	<b>2,358,395</b>
<b>Golf Net Income</b>	<b>59,033</b>	<b>44,346</b>	<b>14,687</b>	<b>72,618</b>	<b>295,562</b>	<b>152,608</b>	<b>142,954</b>	<b>329,763</b>	<b>920</b>	<b>(0)</b>
<b>NET INCOME ALL DEPTS.</b>	<b>67,103</b>	<b>44,346</b>	<b>22,756</b>	<b>33,460</b>	<b>278,931</b>	<b>152,609</b>	<b>126,322</b>	<b>296,485</b>	<b>920</b>	<b>(0)</b>

**Hérons Glen Recreation District**  
**TOTAL VARIANCE REPORT**  
**Apr 30, 2024**

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE Favorable / (Unfavorable)	ACTUAL YTD	BUDGET YTD	VARIANCE Favorable / (Unfavorable)	23-24 Mid-Yr Forecast Budget	FY Budget	VARIANCE Favorable / (Unfavorable)	LYYTD Activity
<b>ADMINISTRATION</b>										
Operating Revenue	10,808	12,759	(1,951)	138,565	129,154	9,411	179,135	169,724	9,411	101,827
Operating Expenses	91,278	118,936	27,658	710,409	794,634	84,225	1,181,043	1,269,386	88,343	649,020
Operating Income	(80,470)	(106,177)	25,707	(571,844)	(665,479)	93,636	(1,001,908)	(1,099,662)	97,754	(547,193)
Assessment	106,177	106,177	0	665,479	665,479	0	1,099,662	1,099,662	0	514,372
Net Income	25,707	(0)	<b>25,707</b>	93,636	(0)	<b>93,636</b>	97,754	(0)	<b>97,754</b>	(32,821)
<b>RESTAURANT</b>										
Operating Revenue	142,583	187,601	(45,019)	1,096,032	1,199,877	(103,845)	1,431,217	1,545,429	(114,212)	974,109
Operating Expenses	187,256	208,361	21,106	1,455,054	1,424,223	(30,831)	1,965,860	1,979,189	13,329	1,295,608
Operating Income	(44,673)	(20,760)	(23,913)	(359,022)	(224,346)	(134,676)	(534,643)	(433,760)	(100,883)	(321,499)
Assessment	20,760	20,760	0	224,346	224,346	0	433,760	433,760	0	250,182
Net Income	(23,913)	0	<b>(23,913)</b>	(134,676)	(0)	<b>(134,676)</b>	(100,883)	(0)	<b>(100,883)</b>	(71,317)
<b>CLUBHOUSE</b>										
Operating Revenue	0	0	0	5,800	11,800	(6,000)	5,800	11,800	(6,000)	11,800
Operating Expenses	80,696	86,698	6,002	581,827	582,428	601	978,006	976,639	(1,367)	521,227
Operating Income	(80,696)	(86,698)	6,002	(576,027)	(570,628)	(5,399)	(972,206)	(964,839)	(7,367)	(509,427)
Assessment	86,698	86,698	0	570,628	570,628	0	964,839	964,839	0	527,432
Net Income	6,002	0	<b>6,002</b>	(5,399)	0	<b>(5,399)</b>	(7,367)	0	<b>(7,367)</b>	18,004
<b>CLIS Dept.</b>										
Operating Revenue	19,270	19,270	0	146,069	146,069	0	242,364	242,364	0	143,548
Operating Expenses	46,038	46,590	552	295,285	321,349	26,064	513,385	545,680	32,295	260,199
Operating Income	(26,768)	(27,320)	552	(149,216)	(175,280)	26,064	(271,021)	(303,316)	32,295	(116,651)
Assessment	27,320	27,320	0	175,280	175,280	0	303,316	303,316	0	163,548
Net Income	552	0	<b>552</b>	26,064	0	<b>26,064</b>	32,295	0	<b>32,295</b>	46,896
<b>Fitness Center</b>										
Operating Revenue	570	350	220	2,297	2,450	(153)	4,047	4,200	(153)	1,710
Operating Expenses	7,740	7,242	(499)	49,616	53,514	3,898	83,558	89,885	6,327	38,844
Operating Income	(7,170)	(6,892)	(278)	(47,319)	(51,064)	3,745	(79,511)	(85,685)	6,174	(37,134)
Assessment	6,892	6,892	0	51,064	51,064	0	85,685	85,685	0	43,093
Net Income	(278)	0	<b>(278)</b>	3,745	0	<b>3,745</b>	6,174	0	<b>6,174</b>	5,960
<b>SUBTOTAL</b>										
Total Operating Revenues	173,230	219,980	(46,750)	1,388,763	1,489,350	(100,587)	1,862,563	1,973,517	(110,954)	1,232,995
Total Operating Expenses	413,008	467,827	54,819	3,092,190	3,176,146	83,956	4,721,853	4,860,779	138,927	2,764,900
Total Operating Income	(239,778)	(247,847)	(8,070)	(1,703,428)	(1,686,796)	16,632	(2,859,289)	(2,887,262)	(27,973)	(1,531,905)
Total Assessments	247,847	247,847	0	1,686,796	1,686,796	0	2,887,262	2,887,262	0	1,498,626
Net Income	8,070	0	8,070	(16,632)	0	(16,632)	27,973	0	27,973	(33,278)
<b>GOLF MAINTENANCE</b>										
Operating Revenue	0	0	0	0	0	0	0	0	0	0
Operating Expenses	125,225	135,429	10,205	954,276	1,047,297	93,021	1,708,340	1,813,146	104,806	850,677
Net Income	(125,225)	(135,429)	<b>10,205</b>	(954,276)	(1,047,297)	<b>93,021</b>	(1,708,340)	(1,813,146)	<b>104,806</b>	(850,677)
<b>PRO SHOP</b>										
Operating Revenue	237,135	237,720	(585)	1,663,520	1,656,972	6,548	2,547,532	2,540,985	6,548	1,539,231
Operating Expenses	52,877	57,944	5,067	413,682	457,067	43,385	675,334	726,919	51,585	358,791
Net Income	184,258	179,776	<b>4,482</b>	1,249,838	1,199,905	<b>49,933</b>	1,872,199	1,814,066	<b>58,133</b>	1,180,440
<b>ALL DEPARTMENTS</b>										
Total Operating Revenues	410,365	457,700	(47,335)	3,052,283	3,146,322	(94,040)	4,410,096	4,514,502	(104,406)	2,772,226
Total Operating Expenses	591,110	661,201	70,091	4,460,148	4,680,510	220,362	7,105,527	7,400,844	295,317	3,974,367
Total Operating Income	(180,745)	(203,501)	(22,756)	(1,407,865)	(1,534,188)	(126,322)	(2,695,431)	(2,886,342)	(190,911)	(1,202,141)
Total Assessments	247,847	247,847	0	1,686,796	1,686,796	0	2,887,262	2,887,262	0	1,498,626
Net Income	67,103	44,346	<b>22,756</b>	278,931	152,609	<b>126,322</b>	191,831	920	<b>190,911</b>	296,485
<i>From Golf Operations</i>	59,033	44,346	<b>14,687</b>	295,562	152,608	<b>142,954</b>	163,858	920	<b>162,939</b>	329,763
<i>From Other than Golf Operations</i>	8,070	0	<b>8,070</b>	(16,632)	0	<b>(16,632)</b>	27,973	0	<b>27,973</b>	(33,278)

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE Favorable / (Unfavorable)	ACTUAL YTD	BUDGET YTD	VARIANCE Favorable / (Unfavorable)	23-24 Mid-Yr Forecast Budget	FY Budget	VARIANCE Favorable / (Unfavorable)	LYYTD Activity
<b>HURRICANE IAN EXPENSES</b>										
Hurricane Ian Expenses	3,660	0	(3,660)	17,210	0	(17,210)				439,497
Hurricane Ian Expenses - Capital	0	0	0	50,500	0	(50,500)				135,626
				67,710						575,122
<b>Total Hurricane Ian Expenses FY22, FY23 &amp; F24</b>							<b>642,833</b>			
Total Hurricane Ian Expenses FY22 & FY23				456,707						
<b>HURRICANE IAN PROCEEDS</b>										
Insurance Proceeds Received	0	0	0	121,821	0	121,821	205,178			
FEMA Proceeds Received (Fed & State)	0	0	0	0	0	0	0			
Total Proceeds Received from Hurricane Ian	0	0	0	121,821	0	121,821	205,178			
Total Hurricane Ian Expenses FY22, FY23 & FY24				642,833						
Insurance Proceeds Received				326,999						
NET Hurricane Ian (Expenses)/Proceeds to date				<u>(315,834)</u>						

**HGRD Variance**

Apr-24

	<b>Actual This Month</b>	<b>Budget This Month</b>	<b>Variance Favorable / (Unfavorable)</b>	<b>Explanation</b>
<b>Administration</b>				
Miscellaneous Other Income	6,848	8,347	(1,499)	12 new home sales, only 5 SMLY - CSI Rebate much higher SMLY
Payroll	37,148	39,214	2,066	PT staff did not start until May
Resident Discount - Food	6,383	8,907	2,524	Food sales for the month 26% below budget - YTD 11% below budget
Professional Fees	7,129	25,614	18,485	Auditors final bill for FY23 still not received yet
HGRD Social Events / Member Relations	5,250	6,563	1,313	Gift cards given for volunteer appreciation this year
<b>Restaurant</b>				
Food Sales - DR & Lounge	78,362	110,137	(31,775)	Over aggressive with budget. However up 8% YTD YOY
Beverage Sales DR & Lounge	40,829	45,781	(4,952)	Over aggressive with budget. However up 23% YTD YOY
Resident Banquets	22,003	26,132	(4,129)	Over aggressive with budget. However up 6% YTD YOY
Outside Banquets	1,389	5,551	(4,162)	Over aggressive with budget. However up 86% YTD YOY
COS, Food	48,737	60,628	11,891	Proportional to food sales 48.72% to a budget of 45.00%
Payroll,, Kitchen	39,212	41,787	2,574	Being short-staffed resulted in overtime
Payroll, Kitchen OT	4,338	300	(4,038)	
Payroll, Service	31,743	36,654	4,911	No Dining Room Manager
Payroll Benefits	5,076	6,792	1,716	Only 8 employees on the company health insurance - budget for 11
H-2B Additional Expenses	137	2,221	2,085	Payroll deductions include additional expenses that are incurred when they come and when they leave.
Lease	4,080	1,042	(3,038)	TWC Kitchen Ice Machine for Nov-Feb coded to clubhouse in error. CO2 tank lease reclassified for Oct-Apr.
Licenses & Taxes	-	2,795	2,795	BMI not paid
Linen	3,870	1,200	(2,670)	Received several invoices from previous months. Will be reducing the use of kitchen towels in the future.
Propane Gas	2,326	4,121	1,795	Directly related to sales
<b>Clubhouse</b>				
Payroll	21,994	18,881	(3,113)	Increased volume of work necessitated additional hours
Payroll Benefits	1,912	3,208	1,295	Only 4 employees on the company health insurance - budget for 5
Pool Chemicals	4,679	2,487	(2,192)	Increase in chemical costs and continued high usage based on increased capacity of new deck
Fountain & Bubbler Maintenance	(2,767)	280	3,047	Tfr from DM to Oper for FloridAquatic Inv# 13132 pd out of Oper in error
Lease	(2,176)	1,887	4,063	Fitness Center, Kitchen & GCM ice machine lease payments incorrectly coded to clubhouse maintenance for first half of the fiscal year
Maintenance, Pool	466	1,541	1,075	Less maintenance required
Service Contracts	20,590	16,904	(3,686)	Expanded scope along with price increase for outsourced cleaning company
Effluent Water	2,577	3,896	1,319	FGUA effluent tank down for repairs for 2 weeks limiting incoming water
<b>CLIS</b>				
Pump Maintenance	796	1,850	1,054	Shock treatment for front 9 injection system not done



	<b>Actual This Month</b>	<b>Budget This Month</b>	<b>Variance Favorable / (Unfavorable)</b>	<b>Explanation</b>
<b>Fitness Center</b>				
Lease	2,015	715	(1,300)	Ice machine lease payments for first 6 months of the fiscal year coded to clubhouse maintenance in error
<b>Golf Maintenance</b>				
Payroll	55,584	54,467	(1,117)	Overstaffed briefly for a week, YTD \$22k favorable
Fertilizer	2,757	10,500	7,743	Bulk fertilizer ordered but only being shipped when needed and billed when received due to storage limitations
Lease	7,173	9,937	2,764	Still waiting on availability of FY23 GCM equipment for lease
Maintenance, Equipment	10,081	8,200	(1,881)	Wesco Turf parts (Hydrostatic assembly) for greens aerifier
Refuse	4,093	1,575	(2,518)	Horticultural debris removal for north side of hole #8 and east side of hole #12
<b>Pro Shop</b>				
Membership Fees	155,936	154,635	1,301	592 members to a budget of 590
Outside Play	76,029	77,744	(1,715)	Higher daily rate affected rounds
Payroll	31,091	33,023	1,932	More efficient use of resources

**Hérons Glen Recreation District  
Restaurant Percentages  
As of Apr 30, 2024**

<b>Restaurant Variance Report</b>	<b>Month to Date</b>		<b>Year to Date</b>	
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Food Dining Room	17,779	55,612	277,506	321,101
Food Lounge	60,583	54,525	317,571	340,838
Banquet Food - Residents	20,520	20,788	148,532	155,276
Banquet Food - Outside	1,154	3,804	14,830	30,217
<b>TOTAL FOOD REVENUE</b>	<b>100,037</b>	<b>134,729</b>	<b>758,440</b>	<b>847,432</b>
COG Food	48,737	60,628	369,390	381,344
Percentage Revenue/COG Food	48.72%	45.00%	48.70%	45.00%
Beverage Dining Room	9,642	15,678	150,215	98,965
Beverage Lounge	31,187	30,103	160,612	203,961
Banquet Beverage - Residents	1,482	5,344	18,917	39,872
Banquet Beverage - Outside	0	997	2,644	7,397
<b>TOTAL BEVERAGE REVENUE</b>	<b>42,311</b>	<b>52,122</b>	<b>332,388</b>	<b>350,195</b>
COG Beverage	15,371	14,594	102,985	98,055
Percentage Revenue/COGS Bev	36.33%	28.00%	30.98%	28.00%
<b>PAYROLL PERCENTAGE</b>				
Banquet, Other Revenue	235	750	5,237	2,250
Total Operating Revenue	142,583	187,601	1,096,065	1,199,877
Total Payroll	95,240	100,619	728,375	701,135
% Payroll/Operating Revenue	66.80%	53.63%	66.45%	58.43%
Member Rewards-Food	6,383	8,907	49,168	53,531
Member Rewards-Beverage	3,371	4,238	26,549	28,418
% of food revenue coming from residents	81.46%	80.87%	82.62%	80.87%
% of bev revenue coming from residents	79.67%	82.90%	80.51%	82.90%

**Herons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT Apr 30, 2024**  
**93- Non-Operating Income**

Actual This Month	Actual Same Mth Last Yr		Actual Year To Date	Actual YTD Last Yr
		Income		
27,300	24,700	ASSESSMENTS, CAPITAL RESERVE - WORKING CAPITAL	191,100	172,900
31,633	31,633	ASSESSMENTS, DEFERRED MAINTENANCE	221,433	221,433
32,500	0	ASSESSMENTS, CAPITAL RESERVE - LOSS RESERVE REPLENISHMENT	227,500	0
45,000	20,000	NEW OWNER WORKING CAPITAL	192,500	88,800
0	0	NON-RESIDENT GOLF MEMBERSHIP JOINING FEE	16,000	11,000
26,906	19,112	INTEREST INCOME	177,214	123,656
0	83,788	MISCELLANEOUS INCOME	121,821	205,178
<u>163,339</u>	<u>179,234</u>	<u>TOTAL Income</u>	<u>1,147,569</u>	<u>822,967</u>
<u>163,339</u>	<u>179,234</u>	<u>Gross Profit Margin</u>	<u>1,147,569</u>	<u>822,967</u>
		Expenses		
		HURRICANE IAN EXPENSES		
0	0	PAYROLL - HURRICANE IAN	0	1,127
0	0	PAYROLL KITCHEN - HURRICANE IAN	0	122
0	0	PAYROLL SERVICE - HURRICANE IAN	0	355
0	0	PAYROLL TAXES & FEES - HURRICANE IAN	0	219
0	0	CHEMICALS - HURRICANE IAN	0	721
0	0	COMPLIMENTARY MEALS - HURRICANE IAN	0	379
0	0	CONTRACT LABOR - TEC - HURRICANE IAN	0	2,570
0	0	EQUIPMENT RENTAL - HURRICANE IAN	0	13,683
0	0	FERTILIZER - HURRICANE IAN	0	8,397
0	0	FIELD SUPPLIES - HURRICANE IAN	0	2,282
0	0	LANDSCAPE PLANT/SUPPLIES - HURRICANE IAN	0	220,571
0	0	MAINTENANCE, POOL & SPA - HURRICANE IAN	0	1,245
900	(21,325)	REPAIR & MAINTENANCE - HURRICANE IAN	17,210	95,853
0	0	OFFICE SUPPLIES - HURRICANE IAN	0	1,204
0	1,272	PUMP MAINTENANCE - HURRICANE IAN	0	2,417
0	0	PROFESSIONAL FEES - HURRICANE IAN	0	2,683
0	0	REFUSE - HURRICANE IAN	0	4,046
0	0	SEED, SOD, SAND - HURRICANE IAN	0	9,226
0	0	TENNIS COURT MAINTENANCE - HURRICANE IAN	0	4,248
7,795	0	CONTINGENCY	(38,976)	0
11,664	3,197	DEFERRED MAINTENANCE & REPAIRS	78,988	134,415
4,278	0	FF&E Assets <\$5k	36,349	0
77,480	86,151	DEPRECIATION	570,080	605,619
<u>102,117</u>	<u>69,295</u>	<u>TOTAL Expenses</u>	<u>663,652</u>	<u>1,111,380</u>
<u>61,223</u>	<u>109,939</u>	<u>Net Income/(Loss)</u>	<u>483,917</u>	<u>(288,412)</u>

**Heron's Glen Recreation District**  
**FY24 Capital Schedule**

Working Capital Funds Balance as of 10/01/23	\$ 2,049,588
FY24 Capital Collections	325,000
Tfr from DM for funds collected for Life Fitness Abdominal Advance that now meets the Cap thresh	3,377
Tfr rom DM for 16 channel network video recorded & 10TB surveillance hard drive	1,975
Accumulated Interest	67,673
	<b>\$ 2,447,613</b>

Room-Area Name	Asset Name	Asset ID	Roll Fwd from FY23	2023-24 Budget	Spent Thru 4/30/2024	Planned Expenditures Before YE	Carry Fwd	
Activity Room A	Cabinetry, Counter Built-In	11-1-0004	\$ -	\$ 5,737	\$ -	\$ -	\$ 5,737	CB 2025
Activity Room A & B	Activities Rooms Chairs (90 total)		5,464	-	-	-	-	Bond
Banquet Foyer	Furniture, Various	11-1-0027	-	5,464	-	-	-	Bond
Building Services	Air Handler Admin - Large	80-1-0052	14,280	-	-	-	14,280	CB 2025
Building Services	Air Handler Pro Shop - (1) Large	80-1-0050	12,750	-	-	-	12,750	CB 2025
Building Services	Air Handler Pro Shop - (1) Large	80-1-0051	12,750	-	-	-	12,750	CB 2025
Building Services	HVAC Billiards Room #5	80-1-0055	10,130	-	-	-	10,130	CB 2025
Eagle's Nest Bar	Bar Stool, (will be replaced together)	11-1-0174	-	7,103	-	-	-	Bond
Facility	Acoustical Ceiling Tile	45-1-0220	-	15,517	-	-	15,517	CB 2025
Facility	Furniture, Desk Sets	45-1-0233	-	10,927	-	-	10,927	CB 2025
Fitness Equipment	Aerobic, SciFit Elliptical Recumbent	50-1-0271	-	5,901	-	-	5,901	CB 2029
Fitness Equipment	Fitness Equipment - Ab Crunch	50-1-0253	3,377	-	5,695	-	-	Done
Fitness Equipment	Aerobic, SciFit Pro2 Total Body Exerciser	50-1-0259	-	4,371	5,431	-	-	Done
Fitness Equipment	Aerobic, Octane Elliptical 4700	50-1-0267	-	5,136	5,582	-	-	Done
GCM Building Services	Condensing Unit, 5 Ton	45-1-0049	-	8,960	-	-	8,960	CB 2025
GCM Pump House #15	Pump, 50 HP Rebuild	30-1-0415	-	24,040	-	-	24,040	CB 2025
Grand Ballroom	Ballroom Carpeting (including mezzanine)	11-1-0310	20,600	-	-	-	20,600	CB 2025
Grand Ballroom	Ballroom Dance Floor -Wood	11-1-0308	17,000	-	-	-	17,000	CB 2026
Grand Ballroom	Furniture, Chairs (will be replaced together)	11-1-0314	-	8,523	-	-	-	Bond
Grand Ballroom	Veranda Furniture (9 tables & 52 chairs)	11-1-0311	8,892	-	-	-	-	Bond
Kitchen	Freezer Refrigeration (floor repair maintenance)	11-2-0038	25,000	3,090	-	-	28,090	CB 2025
Kitchen	New China Pattern		13,113	-	-	-	13,113	CB 2025
Kitchen	Range, 6 Burner V6B36B	20-1-0372	-	7,103	-	-	7,103	CB 2025
Kitchen	Range, Montague 6 Burner w/Oven	20-1-0374	-	18,576	19,050	-	-	Done
Pool	Pool area restroom update and refurbish		15,300	-	-	15,300	-	By YE
Pro Shop	Restroom Update and Refurbish	34-1-0300	5,000	-	-	5,000	-	By YE
Sports Area	Sports Complex Restrooms roof replacement	10-2-0043	18,350	-	-	-	-	Bond
N/A	Unbudgeted items approved by Board	N/A	-	-	-	-	-	
			<b>\$ 182,006</b>	<b>\$ 130,448</b>	<b>\$ 35,759</b>	<b>\$ 20,300</b>	<b>\$ 206,898</b>	

Variance between budget (including bal fwd from previous yr) & FY end expenditures 256,395

Calculated carryforward into 2024-2025 Budget Yr	\$ 2,391,554
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**Unbudgeted items approved by Board:**

\$ -

**Capital Expenditures Funded from Other Sources**

**Hurricane Ian Capital Expenditures Paid out of the Uninsured Losses Reserve Fund**

BNTS01-BnT Services, Inc. / 74399-1 HOA - Impact Windows for HOA - CGIC Series 3500 Storefront replacement du	8,121
REAV01-Reaves Commercial Service ... / 1077 - Pumphouse at GCM - Damaged during Hurricane Ian - to be reimbu	18,882

**Long Term Capital**

**Golf Course Special Improvements Fund Expenditures**

\$ 27,003

**Heron's Glen Recreation District**  
**FY24 Deferred Maintenance & Small Equipment Schedule**

Deferred Maintenance Funds Balance as of 10/01/23	\$ 778,231
FY24 Deferred Maintenance Collections	381,928
Tfr to Cap for funds collected for Life Fitness Abdominal Advance that now meets the Cap threshold	(3,377)
Tfr to Capital for 16 channel network video recorded & 10TB surveillance hard drive	(1,975)
Tfr to Operating to reimburse bond to replace old cameras not compatible with new system	(2,120)
Accumulated Interest	25,709
	<u><u>\$ 1,178,396</u></u>

Room-Area Name	Asset Name	Asset ID	Roll Fwd from FY23	2023-24 Budget	Spent Thru 4/30/2024	Planned Expenditures Before YE	Carry Fwd	
<b>Deferred Maintenance</b>								
	Tree Replacement/Removal, Trees throughout property							
All Property	(replacement/removal)	86-2-0023	-	2,060	1,525	535	-	Ongoing
All Property	Tree Trimming, Tree trimming throughout property & golf course	86-2-0084	661	74,160	20,000	54,821	-	Ongoing
CLIS	Building Maintenance, Pumphouse building maintenance	10-2-0010	5,005	1,030	-	6,035	-	By YE
CLIS	Draining, Drainage	86-2-0040	3,377	3,090	4,669	1,798	-	By YE
CLIS	Paint pumphouses	10-2-0015	899	-	-	-	899	CB 2025
CLIS	Pump Repairs, Irrigation Pump Repairs	86-2-0072	6,047	10,300	2,155	14,192	-	Ongoing
Clubhouse	Building Maintenance, Roof checkup, clean and repair	10-2-0065	42,703	21,115	935	-	62,883	CB 2025
Clubhouse	Building Maintenance, Flat roof over restaurant - maintenance	10-2-0037	-	3,090	-	-	3,090	CB 2025
Clubhouse	Chiller out of warranty work, Chiller Repair (warranty expired)	80-2-0071	24,661	10,300	1,994	-	32,967	CB 2025
<b>Facility Improvements, Aesthetic Clubhouse Facility</b>								
Clubhouse	<b>Improvements</b>	86-2-0069	4,143	10,300	1,190	13,253	-	Ongoing
Clubhouse	Interior Paint, Activity Rooms	11-2-0049	-	4,120	-	-	-	Bond
Clubhouse	Interior Paint, Admin Ofcs	11-2-0047	-	4,120	-	-	4,120	CB 2025
Clubhouse	Interior Paint, Card Rooms, Lobby & Billiards Room	11-2-0048	-	4,120	-	-	4,120	CB 2025
Clubhouse	Interior Paint, HOA Offices	11-2-0026	-	2,060	-	-	-	Bond
Clubhouse	Interior Paint, Lounge (touch-up)	11-2-0008	-	773	-	-	-	Bond
Clubhouse	Interior Paint, Pool Area and Admin Restrooms	11-2-0027	-	2,060	-	-	2,060	CB 2025
Clubhouse	Interior Paint, Pro Shop & Pro Shop Restrooms	11-2-0050	-	4,120	-	-	4,120	CB 2025
Clubhouse	Interior Paint, Restaurant (touch-up)	11-2-0007	-	773	-	-	-	Bond
Clubhouse	Interior Paint, Multi-Purpose Room and F & B Ofc	11-2-0025	-	2,060	-	-	2,060	CB 2025
Clubhouse	Room Dividers, Ballroom Divider (Rollers)	11-2-0056	-	5,150	-	5,150	-	By YE
Clubhouse	Traffic signs, Parking lot traffic signs	86-2-0013	1,688	1,545	-	-	3,233	CB 2025
<b>Clubhouse, Fitness</b>								
& Mystic Way	Landscape, Landscape (Clubhouse, Fitness & Mystic Way)	86-2-0034	4,640	3,090	-	7,730	-	By YE
Courts, Pickle Ball	Court, 1-4, Color Coat & Crack Repair	60-1-0151	-	13,113	-	13,113	-	By YE
Courts, Tennis	Line Replacement & Court Maintenance (Har-Tru)	60-1-0157	914	27,318	50	-	28,182	CB 2025
Courts, Tennis	Windscreens	60-1-0153	4,030	5,944	-	-	9,974	CB 2025
Fitness Center	Building Maintenance, Fitness Center Roof Maintenance/cleaning	10-2-0031	6,540	2,575	-	9,115	-	By YE
	Exotic Vegetation Removal, Conservation Easement Maintenance							
Golf Course	(exotic removal)	30-2-0062	25,012	7,210	-	32,222	-	By YE
Golf Course	Golf Course, Maintain Bulkheads & Seawalls	30-2-0036	3,377	3,090	-	1,000	5,467	Mixed
Golf Course	Lake Bank Erosion, Lake erosion: property (1 lake per year)	30-2-0083	137,650	51,500	7,730	100,000	81,420	Mixed
	Palmetto Trimming, Palmetto Trimming (includes pinestraw & disposal)	30-2-0080	40,304	47,607	30,806	57,105	-	Ongoing
Grand Ballroom	Interior Paint, Ballroom	11-2-0051	-	4,120	-	-	4,120	CB 2025
Pool Deck	Pipe maintenance, Pool pipe/leak maintenance	53-2-0070	18,316	10,300	-	10,000	18,616	Mixed
Pro Shop	Bridge, Bridge	86-2-0004	-	515	-	-	515	CB 2025
Site	Asphalt Pavement, Seal Coat & Crack Repair Behind Clubhouse	86-1-0432	-	6,775	-	6,775	-	By YE
Site	Pavers, Sailboat Area	86-1-0441	-	5,464	-	-	5,464	CB 2025
Site	Seal Coat & Crack Repair - GCM	45-1-0425	5,334	-	-	-	5,334	CB 2025
Site	Thorguard Maintenance	86-2-0014	812	-	1,223	-	-	Done
Sports Area	Nets, Tennis & Pickleball	60-2-0009	1,836	927	-	-	2,763	CB 2025
Sports Area	Resurfacing 4 Courts, Pickleball Resurfacing of initial 4 Courts	60-2-0076	14,069	12,875	-	26,944	-	By YE

Room-Area Name	Asset Name	Asset ID	Roll Fwd from FY23	2023-24 Budget	Spent Thru 4/30/2024	Planned Expenditures Before YE	Carry Fwd	
Sports Area	Shade - replace, Pickleball Shade Structure Canopy - replace	60-2-0054	5,065	4,635	-	9,700	-	By YE
Sports Area	Sports Area, Benches - repaint and repair	60-2-0017	1,545	-	-	-	1,545	CB 2025
Via La Quinta to Kaidon Ln	Asphalt Pavement Maintenance, Cart/Multi Use Path (Via La Quinta to Kaidon Ln)	86-2-0035	-	3,090	-	-	3,090	CB 2025
N/A	Unbudgeted Deferred Maintenance items approved by the Board	N/A	-	-	3,664	-	-	
<b>Small Equipment</b>								
Activity Room B	Cabinetry, Built-In Counter	11-1-0008	-	3,005	-	-	-	Bond
Bocce Courts	Umbrella (4)	60-1-0032	-	6,229	-	-	6,229	CB 2025
Clubhouse	Computer, Dell Clubhouse Maintenance HVAC Computer OptiPlex 3040	19-2-0114	-	1,030	-	-	1,030	CB 2025
	Computer, Dell Clubhouse Maintenance Main Working PC OptiPlex 5060	19-2-0115	-	1,030	-	1,030	-	By YE
Clubhouse	Sprinkler System, Replace fire sprinkler heads / accessories	11-2-0032	-	2,678	-	-	2,678	CB 2025
Formal Dining Room	Ceiling Fan	11-1-0167	-	3,278	-	-	-	Bond
Formal Dining Room	Light Fixture, Chandelier	11-1-0170	-	3,825	-	-	-	Bond
Facility	Furniture, Staff	45-1-0229	-	5,464	-	-	5,464	CB 2025
Fitness Equipment	Aerobic, Matrix Bicycle Recumbent	50-1-0251	-	11,146	-	-	11,146	CB 2025
Fitness Equipment	Aerobic, Matrix Bicycle Upright	50-1-0247	-	3,060	-	-	3,060	CB 2025
Food & Beverage	Chafing Dish , Phased	20-1-0281	-	4,152	-	-	4,152	CB 2026
Food & Beverage	Chafing Dish, Phased	20-1-0282	-	4,152	-	-	4,152	CB 2026
Food & Beverage	Glass Chiller, Beverage Air Eagle's Nest Bar	20-1-0285	-	3,278	-	-	-	Bond
Golf Course	Bubblers & Fountains, Bubbler replacement & Fountain maint/repair	86-2-0030	9,765	10,300	3,047	-	17,018	CB 2025
Kitchen	Charbroiler, Montague ^ Burner	20-1-0363	4,727	4,589	6,212	-	-	Done
Kitchen	Fryer, Pitco Two Double Bay w/ Warmer	20-1-0364	-	5,245	-	-	5,245	CB 2025
Kitchen	Salamander, Montague (s) (combined with ranges)	20-1-0358	-	8,086	-	-	-	Done
Main Dining Foyer	Furniture, Sofa	11-1-0386	-	3,278	-	-	-	Bond
Pool	Umbrella	53-1-0400	4,788	5,464	-	-	-	Bond
Pool Mechanical	Pool Pump Circulation 3 HP	53-1-0404	14,134	-	3,195	-	-	CB 2025
N/A	Unbudgeted Small Equipment items approved by the Board	N/A	-	-	20,693	-	-	
			392,042	465,783	109,087	370,519	346,216	

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

378,219

**Unbudgeted items approved by Board:**

**Deferred Maintenance**

B&I01-\*B & I Contractors, Inc. / 66601 - Intalled 12 Transfer Ceiling Grills at the fitness center

3,664

\$ 3,664

**Small Equipment**

INTE03-InterLink Computer Consul ... / 2023-30545 - Pro Shop Merchandiser computer repla 19-2-0095

1,225

COMM03-Commercial Fitness Produc ... / L231013-AO - G3-S52\_7 Matrix Aura Back Extensi 50-1-0261

4,452

INTE03-InterLink Computer Consul ... / 2023-30614 - New laptop for GM - having issues with 19-2-0111

1,088

COMM03-Commercial Fitness Produc ... / L231027-AAO - Matrix Aura Abdominal Crunch 50-1-0253

4,432

INTE03-InterLink Computer Consul ... / 2023-31008 - New PC for Dining Room Mgr - old one 19-2-0104

958

TWCS01-\*TWC Services / 7180506-1 - Replace compressor 85-1-0098

4,261

HOOV01-\*Hoover Pumping Systems / 179357 - Filter Disk Replacement for Hoover Filtration 33-2-0073

Budgeted in FY25

4,278

\$ 20,693

Calculated carryforward into 2024-2025 Budget Yr

\$ 698,791

**Brosnan Memorial Donation**

1,063

-

-

1,063

GOLF MEMBERSHIP STATUS  
FOR MONTH ENDED APRIL 2024

				Non-Res	Non-Res	AMOUNT
		COUPLE	SINGLE	Coup	Sing	PAID (pre-tax)
<b>Current Year Totals 2023-2024</b>						
592	<b>Total Paid Members</b>	157	214	14	36	\$ 1,864,862
31	Range Membership					\$ 10,718
12	Handicap Services					\$ 300
0	Undecided	0	0	0	0	\$ -
(82)	Members who did not renew	(18)	(35)	(1)	(9)	\$ (270,189)
(14)	Members who received refunds	(6)	(1)	0	(1)	\$ (29,368)

**Budgeted Totals**

590 Members Budgeted  
4/30/2024

590 Members Budgeted  
5/31/2024

**Prior Year Comparison**

591 Members Paid for fiscal yr 2022-23  
4/30/2023

590 Members Paid for fiscal yr 2022-23  
5/31/2023