

**Herons Glen Recreation District
FUND BALANCE REPORT
As of Nov 30, 2023**

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	1.01%	Cash, Operating	\$181,562
	SBA Florida Prime - Operating	00-1051	5.64%	Cash, Operating	\$1,456,159
	FLCLASS - Operating Funds	00-1129	5.53%	Cash, Operating	\$0
TOTAL OPERATING ACCOUNTS					\$1,637,921
RESERVES					
DEFERRED MAINTENANCE					
	FineMark Bank - Deferred Maintenance	00-1142	1.00%	Cash, Reserved	\$1,384
	SBA Florida Prime - Deferred Maintenance	00-1131	5.64%	Cash, Reserved	\$761,752
TOTAL DEFERRED MAINTENANCE					\$763,136
CAPITAL RESERVE					
	FineMark Bank - Capital	00-1088	1.00%	Cash, Reserved	\$38
	FineMark Bank - Long Term Capital Reserve Fund	00-1089	1.00%	Cash, Reserved	\$0
	SBA Florida Prime - Capital Fund	00-1130	5.64%	Cash, Reserved	\$180,815
	SBA Florida Prime - Long Term Capital Reserve Fund	00-1132	5.64%	Cash, Reserved	\$0
	FLCLASS - Working Capital Fund	00-1135	5.53%	Cash, Reserved	\$1,863,477
	FLCLASS - Long Term Capital Reserve Fund	00-1136	5.53%	Cash, Reserved	\$2,146,017
TOTAL CAPITAL RESERVE					\$4,190,348
LOSSES RESERVE					
	FineMark Money Market - Losses Reserve Fund	00-1134	1.00%	Cash, Reserved	\$0
	SBA Florida Prime - Losses Reserve Fund	00-1141	5.64%	Cash, Reserved	\$212,112
	FLCLASS - Losses Reserve Fund	00-1137	5.53%	Cash, Reserved	\$0
TOTAL LOSSES RESERVE					\$212,112
GOLF COURSE SPECIAL IMPROVEMENTS					
	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	5.64%	Cash, Reserved	\$188,606
TOTAL GOLF COURSE SPECIAL IMPROVEMENTS					\$188,634
BOND FUNDS					
	2020 Bond Funds - 0000 - Revenue Fund	00-1410	4.83%		\$616,052
	2020 Bond Funds - 0001 - Interest Fund	00-1411	4.83%		\$0
	2020 Bond Funds - 0008 - Acquisition & Construction Fund	00-1417	4.83%		\$3,444,463
	2020 Bond Funds - 0009 - Cost of Issuance Fund	00-1418	4.83%		\$0
	2020 Bond Funds - 0004 - Debt Reserve Fund	00-1419	4.83%		\$444,072
TOTAL BOND FUNDS					\$4,504,587
TOTAL RESERVE ACCOUNTS					\$9,858,816

**Hérons Glen Recreation District
BALANCE SHEET**

	As of 11/30/23	As of Same Month Last Yr
ASSETS		
CASH & CASH EQUIVALENTS		
CASH, PETTY	200	200
CASH, OPERATING	1,637,721	1,309,265
CASH, RESERVED	5,354,229	5,086,692
TOTAL CASH & CASH EQUIVALANETS	6,992,149	6,396,157
ACCOUNTS RECEIVABLE	176,242	216,902
ACCOUNTS RECEIVABLE, OTHER	19,276	5,542
ACCOUNTS RECEIVABLE, SUB-ASSOCIATIONS	1,982	969
ALLOWANCE FOR BAD DEBT	(639)	(1,000)
INVENTORY, RESTAURANT	62,383	39,775
INVENTORY, GAS	5,836	7,764
PREPAID	298,432	194,654
PR BENEFITS CLEARING	(885)	0
GRATUITIES CLEARING	(3,791)	(14,973)
EMPLOYEE CHRISTMAS FUND	(24,863)	(14,055)
TOTAL CURRENT ASSETS	7,526,123	6,831,734
RESTRICTED ASSETS		
2020 SERIES BOND FUNDS - REVENUE FUND	616,052	102,307
2020 SERIES BOND FUNDS - ACQUISITION & CONSTR	3,444,463	6,211,464
2020 SERIES BOND FUNDS - DEBT RESERVE FUND	444,072	444,072
TOTAL RESTRICTED ASSETS	4,504,587	6,757,843
WORK IN PROCESS		
WIP - CLUBHOUSE IMPROVEMENTS - BOND	1,048,015	82,445
WIP - GOLF COURSE RENOVATION - BOND	0	94
WIP - CLIS - BOND	425,365	214,987
WIP - RESTAURANT - BOND	927,006	142,939
WIP - STORAGE BUILDING - BOND	35,270	35,270
WIP - MISCELLANEOUS SMALL CAPITAL PROJECTS	45,700	61,393
WIP - CART/PEDESTRIAN BRIDGE - BOND	0	4,268
WIP - DRIVING RANGE RESTROOM	13,785	13,785
WIP - BOCCE COURTS - BOND	262,571	130,290
WIP - POOL DECK - BOND	32,847	112,364
WIP - PICKLEBALL COURTS - BOND	404,686	121,467
WIP - TENNIS AWNING/PAVERS - BOND	8,086	1,229
WIP - SHUFFLEBALL SUNSHADE/PAVERS - BOND	198	102,337
WIP - BALLROOM - BOND	1,500	1,500
WIP - MULTI-USE PATH - BOND	3,845	28,957
TOTAL WORK IN PROCESS	3,208,874	1,053,325

	As of 11/30/23	As of Same Month Last Yr
PROPERTY, PLANT & EQUIPMENT		
ORIGINAL PURCHASE - REAL PROPERTY & IMPROVEM	1,516,884	1,517,216
EQUIPMENT	2,839,707	2,884,980
EQUIPMENT - FINANCED	625,527	667,628
GASB87 LEASED ASSETS	225,301	178,911
GASB96 SBITA ASSETS	14,613	0
PROPERTY & IMPROVEMENTS	15,481,798	14,173,441
CLIS SYSTEM	2,382,454	2,360,334
ACCUMULATED DEPRECIATION	(11,601,588)	(11,062,292)
ACCUMULATED AMORTIZATION - GASB87 LEASED ASSE	(114,600)	(56,905)
ACCUMULATED AMORTIZATION - GASB96 SBITA ASSE	(2,883)	0
TOTAL NET PROPERTY, PLANT & EQUIP	11,367,213	10,663,313
LAND		
LAND ORIGINAL	13,475,411	13,475,411
TOTAL LAND	13,475,411	13,475,411
OTHER ASSETS		
SPECIAL ASSESSMENT RECEIVABLE	26,805,000	27,725,000
2020 SERIES BOND INSURANCE PREMIUM	231,502	240,211
DEPOSITS, LONG TERM	5,289	3,449
HOLE IN ONE ACCOUNT	(771)	(462)
TOTAL OTHER ASSETS	27,041,020	27,968,198
TOTAL ASSETS	67,123,229	66,749,824

	As of 11/30/23	As of Same Month Last Yr
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
ACCOUNTS PAYABLE, TRADE	1,244,717	706,163
ACCOUNTS PAYABLE, OTHER	16,394	0
SALES TAXES PAYABLE	(50,108)	592
ACCRUED EXPENSES	66,033	193,191
10% PROJECT RETENTION	213,697	38,157
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	2,320	730
GIFT CARDS & GROUPONS	32,855	31,366
CREDIT BOOK	17,954	16,786
HOLE IN ONE CLUB	2,928	403
ADVANCED TICKET SALES	42,801	47,540
2020 SERIES BONDS PAYABLE - SHORT TERM	940,000	920,000
UNEARNED BASE ASSESSMENTS	131,303	138,356
UNEARNED CAPITAL RESERVE	27,300	24,700
UNEARNED CAPITAL RESERVE - LOSS RESERVE REIM	32,500	0
UNEARNED DEFERRED MAINTENANCE	31,633	31,633
UNEARNED USER FEES	64,906	51,100
UNEARNED ANNUAL GOLF MEMBERSHIP	1,513,789	1,503,383
UNEARNED ANNUAL RANGE & HANDICAP MEMBERSHI	9,409	11,373
TOTAL CURRENT LIABILITIES	4,454,743	3,864,216
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
TOTAL LONG-TERM LIABILITIES	26,841,332	27,941,141
TOTAL LIABILITIES	31,296,075	31,805,357
FUND EQUITY		
CONTRIBUTED CAPITAL	39,627,310	39,627,310
ASSOCIATION EQUITY(DEFICIT)	(4,580,211)	(4,580,211)
PROFIT/(LOSS)	780,055	(102,631)
TOTAL FUND EQUITY(DEFICIT)	35,827,153.63	34,944,468
TOTAL LIABILITIES & FUND EQUITY	67,123,229	66,749,824

Hérons Glen Recreation District

Income Statement

Nov 30, 2023

	This Month				Year to Date				Annual Budgets	
	Actual	Budget	Variance	Last Yr	Actual	Budget	Variance	Last Yr	FY23	FY22
Non-Golf Operations										
<u>REVENUE</u>										
Admin	104,740	103,697	1,043	91,659	199,014	202,138	(3,124)	187,142	1,269,386	1,032,321
Restaurant	185,691	193,006	(7,316)	176,580	362,136	356,049	6,087	282,763	1,979,189	1,806,209
Clubhouse	94,468	95,868	(1,400)	89,292	165,627	174,527	(8,900)	163,689	976,639	900,294
CLIS	45,048	45,048	0	41,880	89,178	89,178	0	87,930	545,680	523,567
Fitness Center	10,628	10,632	(4)	9,214	17,713	17,710	4	15,562	89,885	72,605
Asmnts Included With Above Revenue	288,644	288,644	0	260,218	553,736	553,736	0	484,372	2,887,262	2,618,899
<u>EXPENSES</u>										
Admin	105,635	103,697	(1,937)	85,334	190,592	202,138	11,547	169,451	1,269,386	1,032,321
Restaurant	209,717	193,006	(16,710)	162,666	350,291	356,049	5,757	241,198	1,979,189	1,806,209
Clubhouse	98,827	95,868	(2,959)	62,210	175,880	174,527	(1,353)	123,980	976,639	900,294
CLIS	54,396	45,048	(9,348)	33,922	78,160	89,178	11,018	65,731	545,680	523,567
Fitness Center	8,699	10,632	1,933	4,758	14,577	17,710	3,132	9,338	89,885	72,605
Total Revenue	440,576	448,253	(7,677)	408,625	833,668	839,601	(5,934)	737,086	4,860,779	4,334,996
Total Expenses	477,274	448,253	(29,022)	348,890	809,500	839,601	30,101	609,699	4,860,779	4,334,996
Total Asmnts Included With Revenue	288,644	288,644	0	260,218	553,736	553,736	0	484,372	2,887,262	2,618,899
OPERATIONS - Non-Golf Net Income	(36,698)	0	(36,698)	59,735	24,168	0	24,168	127,386	0	0
Golf Operations										
<u>REVENUE</u>										
Pro Shop	212,093	205,661	6,432	188,483	404,058	401,847	2,212	354,048	2,540,985	2,358,395
GCM	0	0	0	0	0	0	0	0	0	0
<u>EXPENSES</u>										
Pro Shop	55,882	63,720	7,838	49,867	111,135	142,327	31,192	88,320	726,919	695,621
GCM	146,304	139,170	(7,133)	130,675	326,139	346,845	20,706	226,819	1,813,146	1,662,774
Golf Total Revenue	212,093	205,661	6,432	188,483	404,058	401,847	2,212	354,048	2,540,985	2,358,395
Golf Total Expenses	202,185	202,890	705	180,542	437,275	489,172	51,897	315,139	2,540,065	2,358,395
Golf Net Income	9,908	2,771	7,137	7,941	(33,216)	(87,325)	54,109	38,910	920	(0)
NET INCOME ALL DEPTS.	(26,791)	2,771	(29,562)	67,677	(9,048)	(87,325)	78,277	166,296	920	(0)

Hérons Glen Recreation District
TOTAL VARIANCE REPORT
Nov 30, 2023

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE Favorable / (Unfavorable)	ACTUAL YTD	BUDGET YTD	VARIANCE Favorable / (Unfavorable)	LYYTD Activity	YE Forecast
ADMINISTRATION								
Operating Revenue	9,366	8,323	1,043	17,811	20,936	(3,124)	46,576	166,600
Operating Expenses	105,635	103,697	(1,937)	190,592	202,138	11,547	169,451	1,257,840
Operating Income	(96,269)	(95,374)	(895)	(172,780)	(181,203)	8,422	(122,875)	(1,091,239)
Assessment	95,374	95,374	0	181,203	181,203	0	140,566	1,099,662
Net Income	(895)	0	(895)	8,422	0	8,422	17,691	8,422
RESTAURANT								
Operating Revenue	120,920	128,236	(7,316)	208,278	202,191	6,087	146,245	1,551,516
Operating Expenses	209,717	193,006	(16,710)	350,291	356,049	5,757	241,198	1,973,431
Operating Income	(88,796)	(64,770)	(24,026)	(142,013)	(153,858)	11,844	(94,953)	(421,916)
Assessment	64,770	64,770	0	153,858	153,858	0	136,518	433,760
Net Income	(24,026)	0	(24,026)	11,844	0	11,844	41,565	11,844
CLUBHOUSE								
Operating Revenue	400	1,800	(1,400)	2,900	11,800	(8,900)	11,800	2,900
Operating Expenses	98,827	95,868	(2,959)	175,880	174,527	(1,353)	123,980	977,992
Operating Income	(98,427)	(94,068)	(4,359)	(172,980)	(162,727)	(10,253)	(112,180)	(975,092)
Assessment	94,068	94,068	0	162,727	162,727	0	151,889	964,839
Net Income	(4,359)	0	(4,359)	(10,253)	0	(10,253)	39,708	(10,253)
CLIS Dept.								
Operating Revenue	20,899	20,899	0	50,239	50,239	0	47,603	242,364
Operating Expenses	54,396	45,048	(9,348)	78,160	89,178	11,018	65,731	534,662
Operating Income	(33,497)	(24,149)	(9,348)	(27,921)	(38,939)	11,018	(18,129)	(292,298)
Assessment	24,149	24,149	0	38,939	38,939	0	40,328	303,316
Net Income	(9,348)	0	(9,348)	11,018	0	11,018	22,199	11,018
Fitness Center								
Operating Revenue	346	350	(4)	704	700	4	490	4,204
Operating Expenses	8,699	10,632	1,933	14,577	17,710	3,132	9,338	86,752
Operating Income	(8,353)	(10,282)	1,929	(13,873)	(17,010)	3,136	(8,848)	(82,549)
Assessment	10,282	10,282	0	17,010	17,010	0	15,072	85,685
Net Income	1,929	0	1,929	3,136	0	3,136	6,224	3,136
SUBTOTAL								
Total Operating Revenues	151,932	159,608	(7,677)	279,932	285,866	(5,934)	252,714	1,967,583
Total Operating Expenses	477,274	448,253	(29,022)	809,500	839,601	30,101	609,699	4,830,678
Total Operating Income	(325,343)	(288,644)	36,698	(529,568)	(553,735)	(24,168)	(356,986)	(2,863,094)
Total Assessments	288,644	288,644	0	553,736	553,736	0	484,372	2,887,262
Net Income	(36,698)	0	(36,698)	24,168	0	24,168	127,386	24,168
GOLF MAINTENANCE								
Operating Revenue	0	0	0	0	0	0	0	0
Operating Expenses	146,304	139,170	(7,133)	326,139	346,845	20,706	226,819	1,792,440
Net Income	(146,304)	(139,170)	(7,133)	(326,139)	(346,845)	20,706	(226,819)	(1,792,440)
PRO SHOP								
Operating Revenue	212,093	205,661	6,432	404,058	401,847	2,212	354,048	2,543,197
Operating Expenses	55,882	63,720	7,838	111,135	142,327	31,192	88,320	695,727
Net Income	156,211	141,941	14,270	292,923	259,519	33,404	265,728	1,847,469

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE Favorable / (Unfavorable)	ACTUAL YTD	BUDGET YTD	VARIANCE Favorable / (Unfavorable)	LYYTD Activity	YE Forecast
ALL DEPARTMENTS								
Total Operating Revenues	364,024	365,269	(1,245)	683,991	687,712	(3,722)	606,762	4,510,780
Total Operating Expenses	679,460	651,143	(28,317)	1,246,775	1,328,773	81,999	924,838	7,318,845
Total Operating Income	(315,435)	(285,873)	29,562	(562,784)	(641,061)	(78,277)	(318,076)	(2,808,065)
Total Assessments	288,644	288,644	0	553,736	553,736	0	484,372	2,887,262
Net Income	(26,791)	2,771	(29,562)	(9,048)	(87,325)	78,277	166,296	79,197
<i>From Golf Operations</i>	9,908	2,771	7,137	(33,216)	(87,325)	54,109	38,910	55,029
<i>From Other than Golf Operations</i>	(36,698)	0	(36,698)	24,168	0	24,168	127,386	24,168
HURRICANE IAN EXPENSES								
Hurricane Ian Expenses - Operations	0	0	0	0	0	0	439,497	0
Hurricane Ian Expenses - Capital							135,626	
Total Hurricane Ian Expenses FY22, FY23 & F24				0			575,122	
HURRICANE IAN PROCEEDS								
Insurance Proceeds Received	0	0	0	0	0	0	205,178	0
FEMA Proceeds Received (Federal & State)	0	0	0	0	0	0	0	0
Total Proceeds Received from Hurricane Ian	0	0	0	0	0	0	205,178	0
FEMA Anticipated Proceeds from Project Worksheet	0	0		0	0		0	0
Total Hurricane Ian Expenses FY22 & FY23				(575,122)				
Total Proceeds Received from Hurricane Ian				205,178				
NET Hurricane Ian (Expenses)/Proceeds to date				<u><u>(369,944)</u></u>				

**HGRD Variance
Nov-23**

	Actual This Month	Budget This Month	Variance Favorable / (Unfavorable)	Explanation
Administration				
Interest Income	5,016	2,000	3,016	Keeping excess operating funds in the SBA to earn 5.64% as opposed to 1.00%
Miscellaneous Other Income	2,447	4,461	(2,014)	Only 3 closings
Payroll Benefits	8,328	6,403	(1,926)	401k for 3 payrolls this month instead of 2
Bank Charges	2,748	1,178	(1,570)	Credit card fees for Oct23 were more than 5% higher than Oct22 due to an increase in credit card sales year over year
Professional Fees	22,551	19,647	(2,904)	Timing of auditor billing - YTD \$4,710 favorable to budget
Restaurant				
Total Food Sales	86,679	90,439	(3,760)	Budgeted to be in the restaurant. Due to still being in the ballroom, we had to turn away several outside events.
Total Beverage Sales	34,287	37,797	(3,510)	
Payroll,, Kitchen	45,160	41,787	(3,374)	Training H-2Bs and only serving one location since the restaurant renovation was still not finished
Payroll, Kitchen OT	4,079	300	(3,779)	
Payroll Service	32,459	36,654	4,195	Not fully staffed - only some of the H-2B staff arrived this month
Payroll Benefits	5,061	6,792	1,731	Only 8 employees on the company health insurance - budget for 11
H-2B Additional Expenses	23,682	17,291	(6,391)	Full rent was not collected due to partial H-2B staffing
Cleaning Supplies	2,531	1,399	(1,133)	All dish chemicals for the dish machine at the bar
Dishes & Glassware	2,456	500	(1,956)	Replenished forks & knives
Propane Gas	2,442	1,344	(1,098)	Cost of propane has increased
Small Equipment Kitchen	3,177	500	(2,677)	Draft beer cooler
Clubhouse				
Miscellaneous Income	400	1,800	(1,400)	Recognizing Har Tru revenue on a quarterly basis instead of all at once
Payroll Benefits	1,922	3,208	1,286	Only 4 employees on the company health insurance - budget for 5
Pool Chemicals	4,546	2,487	(2,059)	Increased usage of the pool and increased cost of materials
Fountain & Bubbler Maintenance	3,327	280	(3,047)	Fountain repair
Landscape Plants/Supplies	25,713	22,467	(3,246)	Fall flowers not budgeted
Maintenance & Repairs	2,488	6,351	3,863	Majority of maintenance and repairs were done in Oct23. YTD \$423 favorable to
Effluent Water	2,042	676	(1,366)	Filled up ponds due to drought
CLIS				
Mainscape - Time & Materials	30,114	19,925	(10,189)	Combined Oct/Nov repairs - YTD \$9,736 favorable to budget
Fitness Center				
No significant variances			-	
Golf Maintenance				
Payroll	47,395	54,142	6,747	Short two FT and 1 PT staff members
Payroll Taxes & Fees	6,371	7,445	1,073	Directly related to payroll
Chemicals	6,596	5,250	(1,346)	Buying in bulk for better price
Fertilizer	3,810	10,500	6,690	Bulk fertilizer ordered but only being shipped when needed and billed when received due to storage limitations
Irrigation	3,775	840	(2,935)	Installed pressure relief valve
Landscape Plants/Supplies	31,551	13,385	(18,166)	Pine straw budgeted in Oct
Refuse	517	1,575	1,058	No horticulture debris pickup this month
Seed, sod, sand	1,031	2,535	1,504	Used surplus from previous months
Travel	2,941	50	(2,891)	conferences budgeted in Feb & May
Pro Shop				
Membership Fees	151,379	154,635	(3,256)	578 members to a budget of 590
Outside Play	55,479	47,526	7,953	Increased pricing is resulting in favorability
Payroll	29,716	33,023	3,306	Hired a part-time Pro Shop attendant at a lower hourly rate verses a part-time Asst. Pro. Running efficiently with outside services.
Payroll Taxes & Fees	4,200	5,476	1,276	In line with payroll
Field Supplies	2,043	880	(1,163)	Scorecards budgeted in Oct

Hérons Glen Recreation District
Restaurant Percentages
As of Nov 30, 2023

Restaurant Variance Report	Month to Date		Year to Date	
	Actual	Budget	Actual	Budget
Food Dining Room	62,333	31,000	102,311	53,000
Food Lounge	0	37,451	0	60,029
Banquet Food - Residents	20,701	16,988	36,842	20,111
Banquet Food - Outside	3,645	5,000	5,380	10,000
TOTAL FOOD REVENUE	86,679	90,439	144,532	143,140
COG Food	39,899	40,698	68,369	64,413
Percentage Revenue/COG Food	46.03%	45.00%	47.30%	45.00%
Beverage Dining Room	34,085	6,300	59,457	7,450
Beverage Lounge	0	24,807	0	42,361
Banquet Beverage - Residents	202	5,690	2,913	6,740
Banquet Beverage - Outside	0	1,000	0	2,500
TOTAL BEVERAGE REVENUE	34,287	37,797	62,370	59,051
COG Beverage	10,071	10,583	17,954	16,534
Percentage Revenue/COGS Bev	29.37%	28.00%	28.79%	28.00%
PAYROLL PERCENTAGE				
Banquet, Other Revenue	0	0	1,408	0
Total Operating Revenue	120,966	128,236	208,311	202,191
Total Payroll	101,232	99,140	169,679	196,702
% Payroll/Operating Revenue	83.69%	77.31%	81.45%	97.29%
Member Rewards-Food	5,298	5,536	8,786	9,141
Member Rewards-Beverage	2,969	3,050	5,287	4,688
% of food revenue coming from residents	84.99%	80.87%	85.88%	80.87%
% of bev revenue coming from residents	86.59%	82.90%	84.76%	82.90%

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Nov 30, 2023
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	54,600	49,400
31,633	31,633	ASSESSMENTS, DEFERRED MAINTENANCE	63,267	63,267
32,500	0	ASSESSMENTS, CAPITAL RESERVE - LOSS RESERVE REPLENISHMENT	65,000	0
9,000	15,200	NEW OWNER WORKING CAPITAL	26,000	36,800
5,000	1,000	NON-RESIDENT GOLF MEMBERSHIP JOINING FEE	12,000	8,000
24,403	0	INTEREST INCOME	49,508	0
1,500	0	MISCELLANEOUS INCOME	1,500	0
<u>131,336</u>	<u>72,533</u>	<u>TOTAL Income</u>	<u>271,875</u>	<u>157,467</u>
<u>131,336</u>	<u>72,533</u>	<u>Gross Profit Margin</u>	<u>271,875</u>	<u>157,467</u>
		Expenses		
		HURRICANE IAN EXPENSES		
0	1,127	PAYROLL - HURRICANE IAN	0	1,127
0	122	PAYROLL KITCHEN - HURRICANE IAN	0	122
0	355	PAYROLL SERVICE - HURRICANE IAN	0	355
0	219	PAYROLL TAXES & FEES - HURRICANE IAN	0	219
0	721	CHEMICALS - HURRICANE IAN	0	721
0	379	COMPLIMENTARY MEALS - HURRICANE IAN	0	379
(11,693)	0	CONTINGENCY	(23,385)	0
0	9,841	EQUIPMENT RENTAL - HURRICANE IAN	0	9,841
0	8,397	FERTILIZER - HURRICANE IAN	0	8,397
0	2,282	FIELD SUPPLIES - HURRICANE IAN	0	2,282
0	173,656	LANDSCAPE PLANT/SUPPLIES - HURRICANE IAN	0	173,656
0	(171,595)	REPAIR & MAINTENANCE - HURRICANE IAN	0	62,435
0	1,204	OFFICE SUPPLIES - HURRICANE IAN	0	1,204
0	1,145	PUMP MAINTENANCE - HURRICANE IAN	0	1,145
0	3,519	SEED, SOD, SAND - HURRICANE IAN	0	3,519
22,559	5,686	DEFERRED MAINTENANCE & REPAIRS	42,521	8,779
83,017	86,717	DEPRECIATION	166,035	173,676

GOLF MEMBERSHIP STATUS
FOR MONTH ENDED NOVEMBER 2023

				Non-Res	Non-Res	AMOUNT	
		COUPLE	SINGLE	Coup	Sing	PAID (pre-tax)	
Current Year Totals 2022-2023							
578	Total Paid Members	157	202	14	34	\$	1,813,784
26	Range Membership					\$	8,993
11	Handicap Services					\$	275
31	Undecided	3	12	2	9	\$	117,477
(69)	Members who did not renew	(17)	(30)	(1)	(3)	\$	(216,886)
(1)	Members who received refunds	0	(1)	0	0	\$	(2,169)

Budgeted Totals

590 Members Budgeted
12/31/2023

590 Members Budgeted
1/31/2024

Prior Year Comparison

580 Members Paid for fiscal yr 2022-23
12/31/2022

584 Members Paid for fiscal yr 2022-23
1/31/2022