

CASH BALANCES						
31-Aug-17						
ACCOUNT DESCRIPTION	BANK NAME		INT RATE		BALANCE as of	
					August 31, 2017	
OPERATING ACCOUNTS						
	Petty Cash	#1010	0.00%	Cash, Petty	200.00	
	Finemark-Operating Funds	#1138	0.50%	Cash, Operating	563,031.84	
TOTAL OPERATING ACCOUNTS						563,231.84
RESERVES						
DEFERRED MAINTENANCE						
	Edison Nat'l Bank-Deferred Maint	#1139	0.03%	Cash, Reserved	127,367.91	
	SBA Florida Prime - Deferred Maint	#1131	1.32%	Cash, Reserved	125,170.81	
TOTAL DEFERRED MAINTENANCE						252,538.72
CAPITAL RESERVE						
	Cash, BB&T, Capital Reserve Savings	#1086	0.50%	Cash, Reserved	77,272.43	
	Cash, BB&T, Capital Reserve Checking	#1087	0.00%	Cash, Reserved	10,000.00	
	SBA Fund A - Florida Prime - Capital	#1130	1.32%	Cash, Reserved	141,874.58	
TOTAL CAPITAL RESERVE						229,147.01
EMERGENCY						
	Finemark-Emergency	#1134	0.30%	Cash, Reserved	148,667.22	
TOTAL EMERGENCY						148,667.22
PROJECTS						
	FineMark-Golf Course Capital Funds	#1128	0.30%	Cash, Reserved	140,321.45	
TOTAL PROJECTS						140,321.45
AUDIT - GM HALL RESTITUTION						
	FineMark GM Hall Restitution Funds	#1125	0.00%	Cash, Reserved	196,483.77	
TOTAL AUDIT - GM HALL RESTITUTION						196,483.77
TOTAL RESERVE ACCOUNTS						967,158.17
TRUSTEE PROJECT FUND BALANCE						
	RENEWAL & REPLACEMENT	U. S. BANK	#1397	0.006%	Renewal & Replacement	13,909.79
TOTAL TRUSTEE BALANCE						13,909.79



Balance Sheet

Herons Glen Recreation District

Filtered By: Show accounts with zero balances is not set

Dates: Date Ending 08/31/2017

Account #	Account Name	This Year			
Assets					
00-1010	Cash, petty	\$ 200.00			
00-1028	Due from Fairway	\$ 234,033.31			
00-1030	Due From Meadows	\$ 150,997.41			
00-1031	Due from Solana HOA	\$ 1,291.64			
00-1086	Cash, BB&T, Capital Reserve Savings	\$ 77,272.43			
00-1087	Cash, BB&T, Capital Reserve Checking	\$ 10,000.00			
00-1125	FineMark Audit Acct	\$ 196,483.77			
00-1128	Finemark GCM Special Improvments	\$ 140,321.45			
00-1130	FL Prime State Board Admin-Ca	\$ 141,874.58			
00-1131	FL Prime State Board - Deferred	\$ 125,170.81			
00-1134	Finemark Bank-Emerge	\$ 148,667.22			
00-1138	Finemark - Operating	\$ 563,031.84			
00-1139	Edison Natl Bank-Def	\$ 127,367.91			
00-1210	Accounts receivable	\$ 1,293,009.05			
00-1220	Due from - Irrigation Loan - GC Special	\$ 43,377.14			
00-1221	Due from - Irrigation Loan - Emergency	\$ 100,000.00			
00-1290	Accounts receivable,	\$ 61.99			
00-1291	Allowance for Bad De	(\$ 14,467.32)			
00-1310	Prepaid insurance	\$ 6,197.40			
00-1320	Prepaid social event	\$ 6,004.06			
00-1390	Prepaid Expenses, ot	\$ 150,995.64			
00-1397	Investments - 6206-R	\$ 13,909.79			
00-1402	Bond Funds - Revenue	\$ 582,016.87			
00-1408	Bond Fund -Prepaymen	\$ 0.08			
00-1450	Inventory, Pro Shop,	\$ 92,833.30			
00-1476	Inventory - gas	\$ 4,162.33			
00-1510	Inventory, Herons Nest, food	\$ 17,670.91			
00-1520	Inventory, Herons Nest, beverage	\$ 15,590.38			
00-1600	Equipment	\$ 825,341.86			
00-1601	Capital Lease	\$ 1,590,093.88			
00-1602	Small Capital Improv	\$ 4,926.90			
00-1604	Capital Replacement	\$ 2,429,706.84			
00-1609	Software	\$ 21,486.95			
00-1610	Real Property and Im	\$ 4,617,690.00			
00-1620	Land Lease	\$ 11,720,482.00			
00-1621	Land - WasteWater/Ma	\$ 538,962.13			
00-1622	Land - Pump House-My	\$ 30,000.00			
00-1625	15 Unplatted TM Land	\$ 131,868.42			
00-1690	Property & Improveme	\$ 978,344.88			
00-1693	Pumphouse Project	\$ 242,377.67			
00-1696	Portico Skylight	\$ 48,913.05			
00-1697	Golf Course Renovati	\$ 1,242,346.84			
00-1698	Parking Lot Project	\$ 999,724.40			
00-1699	CLIS System	\$ 1,579,429.11			
00-1700	Restaurant Project	\$ 2,401,176.18			
00-1701	Clubhouse Project	\$ 320,927.28			
00-1702	Golf Course Maintena	\$ 1,374,323.85			
00-1703	Storm Drain Project	\$ 36,200.00			
00-1704	Effluent Pond Projec	\$ 336,109.06			
00-1705	Fitness Center	\$ 361,376.37			
00-1731	Pump Station 2 Build	\$ 10,000.00			
00-1732	Pump Station-Mystic	\$ 75,000.00			
00-1733	Pump Station-Mystic	\$ 50,000.00			
00-1735	Waste Water Treatmen	\$ 37,186.10			

Account #	Account Name	This Year			
00-1790	Accumulated deprecia	(\$ 10,838,833.02)			
00-1901	Special Assessment R	\$ 20,471,863.10			
00-1910	Deposits	\$ 2,965.00			
00-1951	Bond Issuance-2006-N	\$ 314,390.66			
00-1952	Bond Insurance Premi	\$ 574,661.13			
00-1982	Due From (Due to) SHOA	\$ 528.00			
00-1983	Due From (Due to) FHOA	\$ 376.00			
00-1984	Due From (Due to) MHOA	\$ 257.00			
00-1988	PR Benefits Clearing Acct	(\$ 1,404.12)			
00-1990	Clearing	(\$ 4,192.00)			
00-1991	Gratuities clearing	(\$ 851.78)			
00-1992	Employee Christmas c	(\$ 396.77)			
00-1999	Hole In One Account	(\$ 962.70)			
Total Assets		\$ 46,750,468.26			
Liabilities					
00-2013	Due To Fairway	\$ 233,758.31			
00-2014	Due To Meadows	\$ 150,775.96			
00-2015	Due to Solana HOA	\$ 720.82			
00-2110	Accounts payable, tr	\$ 143,794.55			
00-2210	Sales taxes payable	\$ 74,378.96			
00-2211	Sales Tax Payable-Rental	\$ 12.00			
00-2240	Accrued salaries & w	\$ 26,737.71			
00-2290	Other accrued Expens	\$ 4,630.00			
00-2295	GM Hall Restitution	\$ 196,483.77			
00-2300	Due to - Irrigation Loan	\$ 143,469.14			
00-2320	Ballroom deposits	\$ 4,300.00			
00-2321	Deposits-Locker Fees	\$ 585.00			
00-2350	Groupons to be redeemed	\$ 890.94			
00-2351	Gift Certificates -	\$ 16,277.31			
00-2370	Pro Shop credit book	\$ 8,996.53			
00-2410	Deferred assessments	\$ 112,086.88			
00-2420	Deferred assmnts, Ca	\$ 21,839.58			
00-2425	Deferred assessment,	\$ 11,844.31			
00-2440	Deferred assmnts, Har Tru Tennis Court	\$ 12,000.00			
00-2450	Deferred assmnts, CL	\$ 30,856.90			
00-2510	Deferred golf, annua	\$ 1,340,938.28			
00-2521	Deferred annual rang	\$ 6,253.37			
00-2751	Bond Payable - 2006	\$ 19,730,000.00			
00-2752	Bond Original Issue	(\$ 185,057.07)			
00-2753	Deferred Loss on Ref	(\$ 581,609.73)			
00-2790	Capital Lease Obliga	\$ 159,150.23			
Total Liabilities		\$ 21,664,113.75			
Equity					
00-3005	Contributed Capital	\$ 27,644,172.85			
00-3100	Capital Lease, Net o	\$ 195,533.14			
00-3110	Association equity(d	(\$ 4,653,698.70)			
00-3905	Retained Earnings-Re	\$ 850,860.56			
Profit (Loss)		\$ 1,049,486.66			
Total Equity Adjusted for Profit/Loss		\$ 25,086,354.51			
Total Liability and Equity		\$ 46,750,468.26			
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Hérons Glen Recreation District
RECREATION DISTRICT TOTAL VARIANCE REPORT
Aug 31, 2017

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE OVER (UNDER)	ACTUAL YTD	BUDGET YTD	VARIANCE OVER (UNDER)	16-17 FY Forecast	FY Budget	VARIANCE OVER (UNDER)
ADMINISTRATION									
Operating Revenue	7603	4338	3265	155396	118406	36990	162662	122744	39918
Operating Expenses	63012	60971	2042	710818	766848	(56030)	785660	848219	(62559)
Operating Income	(55410)	(56633)	1223	(555421)	(648442)	93020	(622997)	(725474)	102477
Assessment	56633	56633	0	648441	648442	(1)	725474	725475	(1)
Net Income	1223	0	1223	93020	0	93020	102477	0	102477
RESTAURANT									
Operating Revenue	34974	48214	(13239)	1141162	1169984	(28822)	1185329	1220213	(34884)
Operating Expenses	94564	93127	1437	1421669	1430981	(9312)	1526556	1540625	(14069)
Operating Income	(59590)	(44913)	(14677)	(280507)	(260997)	(19510)	(341227)	(320411)	(20815)
Assessment	44913	44913	0	260997	260997	0	320411	320411	0
Net Income	(14677)	0	(14677)	(19510)	0	(19510)	(20815)	0	(20815)
CLUBHOUSE									
Operating Revenue	0	0	0	12000	12000	0	12000	12000	0
Operating Expenses	45208	56099	(10892)	547007	587621	(40614)	596266	637119	(40853)
Operating Income	(45208)	(56099)	10892	(535007)	(575621)	40614	(584266)	(625119)	40853
Assessment	56099	56099	0	575621	575621	0	625119	625119	0
Net Income	10892	(0)	10892	40614	(0)	40614	40853	(0)	40853
CLIS Dept.									
Operating Revenue	13240	12971	268	158917	152073	6843	171803	164959	6843
Operating Expenses	25587	28398	(2811)	304152	333018	(28866)	331774	361230	0
Operating Income	(12348)	(15427)	3079	(145236)	(180945)	35709	(159972)	(196270)	36298
Assessment	15427	15427	0	180985	180945	40	196310	196270	40
Net Income	3079	(0)	3079	35749	0	35749	36338	0	36338
Fitness Center									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	3082	3110	(29)	64368	33694	30674	66839	36529	30310
Operating Income	(3082)	(3110)	29	(64368)	(33694)	(30674)	(66839)	(36529)	(30310)
Assessment	3110	3110	0	33694	33694	0	36529	36529	(0)
Net Income	29	0	29	(30674)	0	(30674)	(30310)	0	(30310)
SUBTOTAL									
Total Operating Revenues	55816	65523	(9707)	1467475	1452464	15011	1531794	1519917	11877
Total Assessments	176183	176183	0	1699738	1699699	40	1903844	1903805	39
Total Operating Expenses	231453	241705	(10252)	3048014	3152162	(104148)	3307095	3423722	(116626)
Net Income	546	(0)	546	119199	(0)	119199	128543	0	128543

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE OVER (UNDER)	ACTUAL YTD	BUDGET YTD	VARIANCE OVER (UNDER)	16-17 FY Forecast	FY Budget	VARIANCE OVER (UNDER)
GOLF MAINTENANCE									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	129358	120833	8526	1165926	1226578	(60651)	1270167	1329518	(59351)
Net Income	(129358)	(120833)	(8526)	(1165926)	(1226578)	60651	(1270167)	(1329518)	59351
PRO SHOP									
Operating Revenue	116436	123230	(6794)	1736980	1652981	83999	1860210	1776211	83999
Operating Expenses	30809	32512	(1703)	439950	413793	26157	469565	443287	26278
Net Income	85627	90718	(5091)	1297030	1239188	57842	1390645	1332923	57721
ALL DEPARTMENTS									
Total Operating Revenues	172252	188753	(16500)	3204455	3105445	99010	3392004	3296128	95876
Total Assessments	176183	176183	0	1699738	1699699	40	1903844	1903805	39
Total Operating Expenses	391621	395050	(3429)	4653890	4792533	(138643)	5046828	5196527	(149700)
Net Income	(43185)	(30115)	(13071)	250303	12610	237692	249020	3405	245615
<i>From Golf Operations</i>	(43731)	(30115)	(13617)	131104	12610	118494	120477	3405	117073
<i>From Other than Golf Operations</i>	546	(0)	546	119199	(0)	119199	128543	0	128543

HGRD Variance				
Aug-17				
	Actual	Budget	Variance	Explanation
	This Month	This Month	Over(Under)	
Administration				
Miscellaneous Other Income	5,626	3,225	2,401	\$3195.84 GM Hall Restitution operating budget credit..
Dues & Subscriptions	850	2,750	(1,900)	Budget was set too high in August for CMAA & HFTP Dues
Office Supplies	2,233	1,000	1,233	Balance for Controller's Office Laptop & Docking Station \$1132.50
Professional Fees	11,012	9,186	1,826	FY 15-16 Reconciliation report discussion and FY 16-17 preparation meeting \$1240
Restaurant				
Total Food Sales	23,002	34,479	(11,477)	Budget was grossly overstated. Total food sales for Aug 2016 was \$21,987.
Total Beverage Sales	11,973	13,234	(1,261)	Budget was overstated. Total beverage sales for Aug 2016 was \$11,450.
COS, Food	14,833	15,516	(683)	COS 56.28% to a budget of 45%. YTD 44.96% to a budget of 40.93%. \$1,889.04 was from a May invoice for Cheney Bros that had not been paid and has been removed from this month's food cost percentage.
COS, Beverage	3,396	3,309	87	28.36% to a budget of 25%. YTD 25.84% to a budget of 25%. This has been consistently higher for the past six months. Plans are in place to adjust pricing due to product cost increases. The last price increase we did was in August 2014.
Payroll Taxes & Fees	5,783	8,335	(2,552)	H-2B expenses were budgeted in Payroll Taxes & Fees - Mandatory Newspress ads for H-2B/Seasonal Employees \$2,938.00
H-2B Additional Expenses	3,161	-	3,161	
Maintenance & Repairs	2,252	800	1,452	Had to fix improper wiring on an electric oven.
Service Contracts	981	2,035	(1,054)	NFL Ticket was budgeted for \$1200. It's only \$120/mo additional.
Supplies	955	2,000	(1,045)	Shutdown for a week. Not as many supplies needed.
Clubhouse				
Payroll Benefits	898	2,005	(1,107)	Budgeted for 4 employees, only 3 currently taking the health insurance. FL Blue refund for overpayment of rates from previous months \$238.38.
Fountains (Electric)	1,497	458	1,039	20881 Mystic Way Fountain Electric 03/16-06/13/17 Paid By The HOA In Error 03/16-06/13/2017 \$683.62
Tennis Court Maintenance	128	6,767	(6,639)	Deposit on annual maintenance paid in July, budgeted in August \$5,485 - timing issue
CLIS				
No Significant Variances				
Fitness Center				
No Significant Variances				
Golf Maintenance				
Payroll	35,169	41,238	(6,069)	Short 3 employees
Payroll, O.T.	3,737	1,251	2,486	Making up for being short 3 employees. Still better than budget between Payroll, OT & Casual Labor by \$1,372
Payroll Benefits	3,090	4,992	(1,902)	Only 10 employees currently taking health insurance benefits, budgeted for 11. Credit for one employees who left in Aug17 \$434.01, FL Blue refund for overpayment of rates from previous months.\$1021.62.
Casual Labor	3,059	848	2,211	Making up for being short 3 employees. Still better than budget between Payroll, OT & Casual Labor by \$1,372
Chemicals	30,809	23,200	7,609	Invoice from Harrell's for July was not received until August. Part of the Indemnify that was purchased in August will be utilized in September.
Fertilizer	2,270	5,500	(3,230)	Due to excessive rain, limited amounts of fertilizers were used.
Field Supplies	3,609	850	2,759	Replaced two signs on course. Additionally, revamped driving range
Landscape Plant/Supplies	1,795	400	1,395	Landscaping done around #17 bathroom. Also touched up parking lot at the driving range
Seed, Sod, Sand	5,981	3,000	2,981	Revamped driving range
Small Tools	4,021	550	3,471	Airification tines and core harvesters to save manpower and time
Pro Shop				
Total Non-Member Fees	4,548	10,139	(5,591)	Golf course was closed 13.5 days, 16 weather affected days, 1 wk closure for shutdown and tropical storm INV 92L at the end of the mo with rainfall totaling 12.5 inches.
Pro Shop, Mdse	2,494	4,150	(1,656)	
COS, Pro Shop Mdse	1,554	2,947	(1,393)	62% to a budget of 71%, YTD 73% to a budget of 71%.
Payroll	15,361	17,851	(2,490)	Less days open. Staff were not needed.
Field Supplies	3,462	800	2,662	#100 Ice chest \$1,015 and new scoreboard \$1,249.

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT Aug 31, 2017												
00 - Administration												
Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	16-17 Forecast	Total Yr	Estimate	
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance	
					Income							
56,633	56,633	0	54,742		ASSESSMENTS, BASE	648,441	648,442	(1)	590,396	725,474	725,475	(1)
100	100	0	100		LEASE, RETAIL	1,100	1,100	0	1,100	1,200	1,200	0
0	0	0	0		CONCERT SERIES REVENUE	62,932	65,475	(2,543)	58,920	62,932	65,475	(2,543)
1,161	633	528	633		HOA ACCOUNTING INCOME	7,491	6,963	528	6,963	8,652	7,596	1,056
408	30	378	88		INTEREST INCOME	1,905	577	1,329	799	1,935	607	1,329
307	350	(43)	368		LATE FEE/MEMBER INTEREST	5,358	8,975	(3,617)	8,505	5,708	9,325	(3,617)
5,626	3,225	2,401	2,079		MISCELLANEOUS OTHER INCOME	76,610	35,317	41,293	27,086	82,235	38,542	43,693
64,236	60,971	3,265	58,009		TOTAL Income	803,837	766,848	36,989	693,769	888,136	848,219	39,917
64,236	60,971	3,265	58,009		Gross Profit Margin	803,837	766,848	36,989	693,769	888,136	848,219	39,917
					Expenses							
28,383	28,454	(71)	15,858		PAYROLL	301,555	314,043	(12,488)	264,532	339,604	352,092	(12,488)
157	0	157	0		PAYROLL, O.T.	991	0	991	186	991	0	991
4,308	3,756	552	2,316		PAYROLL TAXES & FEES	47,143	46,272	871	40,054	52,165	51,295	871
3,772	4,234	(462)	3,568		PAYROLL BENEFITS	48,549	46,576	1,973	48,798	52,784	50,810	1,973
0	0	0	0		CONCERT SERIES EXPENSES	49,399	50,600	(1,201)	37,932	49,399	50,600	(1,201)
800	25	775	0		AED TRAINING & SUPPLIES	3,237	500	2,737	0	3,262	525	2,737
790	0	790	0		CASUAL LABOR	2,813	0	2,813	0	2,813	0	2,813
178	233	(55)	59		COMPLIMENTARY MEALS	1,900	2,563	(663)	2,302	2,137	2,800	(663)
3,448	3,100	348	3,882		COMPUTER SUPPORT	38,470	34,100	4,370	33,631	41,870	37,200	4,670
0	0	0	0		Contingency	(29,781)	38,910	(68,691)	18,821	(29,781)	45,410	(75,191)
728	275	453	1,848		CONTINUING EDUCATION	4,887	6,325	(1,439)	6,121	6,887	8,325	(1,439)
850	2,750	(1,900)	0		DUES & SUBSCRIPTIONS	3,680	4,300	(620)	1,980	3,680	4,300	(620)
1,564	1,325	239	1,534		ELECTRIC (ALLOCATION)	15,947	16,481	(534)	17,099	17,272	17,806	(534)
384	250	134	0		EMPLOYEE APPRECIATION	5,553	6,850	(1,297)	6,530	5,903	7,200	(1,297)
0	0	0	0		GRATIS FOOD/BEV	211	0	211	0	211	0	211
1,350	1,813	(463)	1,859		INSURANCE (ALLOCATION)	18,088	19,938	(1,850)	20,204	19,900	21,750	(1,850)
0	0	0	0		LEASE EXPENSE	0	0	0	0	0	0	0
0	0	0	0		LICENSES & TAXES	1,558	1,350	208	3,219	1,558	1,350	208
655	592	63	804		BANK CHARGES	24,093	17,797	6,296	19,354	25,165	18,869	6,296
1,053	1,490	(437)	1,008		OFFICE EQUIPMENT	21,047	16,390	4,657	16,755	25,537	20,880	4,657
2,233	1,000	1,233	2,206		OFFICE SUPPLIES	11,499	11,000	499	13,591	12,499	12,000	499
500	650	(150)	56		POSTAGE	4,903	6,193	(1,290)	5,148	5,553	6,843	(1,290)
11,012	9,186	1,826	12,096		PROFESSIONAL FEES	119,213	107,046	12,167	98,273	128,399	116,232	12,167
0	0	0	0		FORENSIC AUDIT	0	0	0	3,000	0	0	0
0	0	0	0		HGRD SOCIAL EVENTS / MEMBER RELATIONS	2,454	2,950	(496)	2,773	2,454	2,950	(496)
0	0	0	0		SERVICE CONTRACTS	2,200	0	2,200	2,395	2,200	0	2,200
494	825	(331)	1,536		TELEPHONE (ALLOCATION)	5,857	9,075	(3,218)	9,426	6,353	9,900	(3,547)
280	920	(640)	1,411		TRAVEL	4,331	6,665	(2,334)	8,006	5,731	8,065	(2,334)
0	0	0	0		UNIFORM	115	0	115	0	115	0	115
72	93	(21)	51		WATER (ALLOCATION)	905	924	(18)	818	998	1,017	(18)
63,012	60,971	2,042	50,093		TOTAL Expenses	710,818	766,848	(56,030)	680,946	785,660	848,219	(62,559)
1,223	0	1,223	7,916		Net Income/(Loss)	93,020	0	93,020	12,822	102,477	0	102,477

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT Aug 31, 2017												
10 - Restaurant												
Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Varianc	Actual YTD	16-17 Forecast	Total Yr	Estimated	
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance	
					Income							
44,913	44,913	0	43,718		ASSESSMENTS, BASE	260,997	260,997	0	275,191	320,411	320,411	0
9,579	14,304	(4,725)	7,434		FOOD SALES-DINING ROOM	346,847	371,223	(24,377)	345,613	358,596	384,613	(26,017)
2,531	1,990	541	1,567		BEVERAGE SALES-DINING ROOM	85,928	90,413	(4,484)	87,942	88,112	92,660	(4,549)
12,898	16,935	(4,037)	11,575		FOOD SALES - LOUNGE	287,484	301,616	(14,132)	299,078	304,191	318,809	(14,618)
9,432	10,494	(1,062)	8,468		BEVERAGE REVENUE - LOUNGE	179,955	176,373	3,582	183,326	188,975	185,118	3,857
0	470	(470)	2,708		CATERING FOOD-RESIDENTS	143,123	138,721	4,402	152,447	146,495	142,230	4,265
0	0	0	1,415		CATERING BEVERAGES-RESIDENTS	34,595	33,438	1,157	35,056	35,730	34,563	1,167
525	2,770	(2,245)	271		CATERING FOOD-OUTSIDE	42,903	37,700	5,203	49,869	42,903	40,470	2,433
10	750	(740)	0		CATERING BEVERAGE-OUTSIDE	12,084	10,000	2,084	12,697	12,084	10,750	1,334
0	500	(500)	0		CATERING, OTHER REVENUES	8,244	10,500	(2,256)	9,591	8,244	11,000	(2,756)
79,887	93,127	(13,239)	77,156		TOTAL Income	1,402,159	1,430,981	(28,822)	1,450,809	1,505,741	1,540,625	(34,884)
					Cost of Revenues							
14,833	15,516	(682)	10,870		COS, FOOD	368,840	347,578	21,262	327,141	383,163	364,165	18,998
3,396	3,309	87	4,025		COS, BEVERAGE	80,758	77,556	3,202	80,946	83,842	80,773	3,070
18,229	18,824	(595)	14,894		TOTAL Cost of Revenues	449,598	425,134	24,464	408,087	467,005	444,938	22,067
61,658	74,303	(12,645)	62,261		Gross Profit Margin	952,561	1,005,847	(53,286)	1,042,722	1,038,735	1,095,687	(56,951)
					Expenses							
18,939	18,643	296	16,348		PAYROLL, KITCHEN	248,048	254,001	(5,953)	242,278	267,690	273,643	(5,953)
22	0	22	0		PAYROLL, KITCHEN, OT	20,253	4,200	16,053	4,556	20,253	4,200	16,053
19,268	19,281	(13)	18,558		PAYROLL, SERVICE	240,094	247,211	(7,116)	238,597	263,414	270,530	(7,116)
18	0	18	0		PAYROLL, SERVICE, OT	2,798	450	2,348	465	2,798	450	2,348
5,783	8,335	(2,552)	5,601		PAYROLL TAXES & FEES	105,149	145,051	(39,902)	146,364	114,452	154,354	(39,902)
3,988	4,637	(649)	3,809		PAYROLL BENEFITS	42,606	49,528	(6,922)	43,991	47,243	54,165	(6,922)
3,161	0	3,161	0		H-2B Additional Expenses	21,991	0	21,991	0	21,991	0	21,991
348	400	(52)	25		ADVERTISING	3,832	4,400	(568)	7,544	4,232	4,800	(568)
0	0	0	0		CASUAL LABOR	1,495	0	1,495	0	1,495	0	1,495
0	0	0	0		CHEMICALS	0	0	0	0	0	0	0
0	0	0	0		CLUBHOUSE FACILITY IMPROVEMENTS	0	0	0	0	0	0	0
910	517	393	226		CLEANING SUPPLIES	6,176	5,683	493	4,584	6,693	6,200	493
157	100	57	258		COMPLIMENTARY MEALS	4,291	4,100	191	5,182	4,391	4,200	191
0	0	0	0		CONTINGENCY	0	0	0	0	0	0	0
388	0	388	1,378		CONTINUING EDUCATION	1,336	375	961	4,178	3,336	2,375	961
450	217	233	0		DISHES & GLASSWARE	1,269	2,383	(1,115)	9,433	1,485	2,600	(1,115)
850	0	850	0		DUES & SUBSCRIPTIONS	1,345	1,995	(650)	795	1,345	1,995	(650)
3,617	3,682	(65)	3,548		ELECTRIC (ALLOCATION)	36,877	40,323	(3,445)	39,542	40,559	44,005	(3,445)
865	114	751	448		EMPLOYEE MEALS	3,534	3,648	(114)	3,831	3,648	3,762	(114)
0	0	0	0		Entertainment-Dining Room	4,505	5,190	(685)	5,845	4,505	5,190	(685)

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Varianc	Actual YTD	16-17 Forecast	Total Yr	Estimated
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance
1,350	1,750	(400)	1,050	ENTERTAINMENT LOUNGE	15,650	15,950	(300)	14,600	17,000	17,300	(300)
271	300	(29)	449	ENTERTAINMENT/DECORATIONS	3,708	8,306	(4,598)	8,698	4,008	8,606	(4,598)
1,607	0	1,607	0	FOOD SPOILAGE	1,607	0	1,607	0	1,607	0	1,607
0	0	0	581	Equipment Rental	0	0	0	581	0	0	0
442	400	42	252	GRATIS FOOD/BEV	4,229	5,417	(1,188)	4,810	4,629	5,817	(1,188)
900	1,208	(308)	1,240	INSURANCE (ALLOCATION)	12,058	13,292	(1,233)	13,470	13,267	14,500	(1,233)
709	681	28	771	LEASE	7,764	7,491	273	7,626	8,473	8,172	301
205	0	205	0	LICENSES & TAXES	5,277	5,260	17	5,092	5,277	5,260	17
1,147	1,300	(153)	839	LINEN	23,729	22,452	1,278	21,656	25,029	23,752	1,278
2,252	800	1,452	533	MAINTENANCE & REPAIRS	13,652	8,800	4,852	7,020	14,452	9,600	4,852
2,039	2,496	(457)	1,674	MEMBER REWARDS-FOOD	50,095	53,760	(3,664)	52,004	52,321	56,203	(3,883)
1,109	1,042	66	917	MEMBER REWARDS-BEVERAGE	22,170	22,277	(107)	22,839	23,105	23,195	(89)
101	175	(74)	4,401	OFFICE SUPPLIES	3,038	1,925	1,113	7,922	3,213	2,100	1,113
1,331	1,260	71	903	PROPANE GAS	13,940	17,534	(3,594)	16,616	15,200	18,794	(3,594)
0	0	0	1,062	Resident Event Decoration/Ent	(2,472)	0	(2,472)	(466)	(2,472)	0	(2,472)
692	687	5	636	REFUSE	7,563	7,399	164	6,951	8,250	8,086	164
455	1,000	(545)	0	RENTAL	785	1,000	(215)	0	785	1,000	(215)
981	2,035	(1,054)	256	SERVICE CONTRACTS	8,537	8,715	(178)	6,418	9,287	9,465	(178)
0	75	(75)	0	Small Equipment-Kitchen	57	825	(768)	8,622	6,932	9,900	(2,968)
955	2,000	(1,045)	1,226	SUPPLIES	20,445	22,000	(1,555)	19,442	22,445	24,000	(1,555)
237	225	12	237	TELEPHONE (ALLOCATION)	2,717	2,475	242	2,166	2,955	2,700	255
0	75	(75)	0	TRAVEL	863	1,450	(587)	3,242	2,413	3,000	(587)
66	250	(184)	174	UNIFORM	2,006	3,250	(1,244)	4,451	2,256	3,500	(1,244)
0	0	0	0	UTENSILS	0	0	0	0	0	0	0
723	618	105	506	WATER (ALLOCATION)	9,052	7,732	1,320	8,178	9,588	8,268	1,320
76,335	74,303	2,032	67,905	TOTAL Expenses	972,071	1,005,847	(33,776)	999,123	1,059,551	1,095,687	(36,136)
(14,677)	0	(14,677)	(5,644)	Net Income/(Loss)	(19,510)	0	(19,510)	43,598	(20,815)	0	(20,815)

Herons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT

30 - Golf Maintenance

As of Aug 31, 2017

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	16-17 Forecast	Total Yr	Estimated
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance
				Expenses							
35,169	41,238	(6,069)	36,769	PAYROLL	384,229	433,577	(49,348)	412,617	424,086	473,434	(49,348)
3,737	1,251	2,485	3,566	PAYROLL, O.T.	25,484	11,664	13,820	22,350	27,735	12,915	14,820
5,619	5,615	5	5,334	PAYROLL TAXES & FEES	63,580	70,728	(7,147)	69,292	69,013	76,160	(7,147)
3,090	4,992	(1,902)	3,815	PAYROLL BENEFITS	51,522	54,910	(3,387)	46,334	56,514	59,902	(3,387)
3,059	848	2,211	4,195	CASUAL LABOR	5,130	4,240	890	8,192	5,130	4,240	890
30,809	23,200	7,609	6,985	CHEMICALS	138,780	127,950	10,830	128,529	145,980	135,150	10,830
0	0	0	0	Contingency	0	0	0	0	0	0	0
50	400	(350)	450	CONTINUING EDUCATION	1,655	1,810	(155)	1,869	1,655	1,810	(155)
0	0	0	0	Contract Labor - Technical	0	0	0	0	0	0	0
40	0	40	0	DUES & SUBSCRIPTIONS	1,089	1,635	(546)	1,135	1,089	1,635	(546)
1,785	2,528	(743)	2,473	ELECTRIC (ALLOCATION)	21,111	26,363	(5,252)	26,072	24,203	29,455	(5,252)
345	0	345	892	EQUIPMENT RENTAL	345	0	345	892	345	0	345
2,270	5,500	(3,230)	5,195	FERTILIZER	94,649	92,750	1,899	87,196	100,149	98,250	1,899
3,609	850	2,759	1,111	FIELD SUPPLIES	26,832	17,154	9,678	20,080	27,682	18,004	9,678
2,572	3,500	(928)	1,866	GASOLINE	21,610	28,345	(6,735)	13,897	25,410	31,845	(6,435)
1,440	1,933	(493)	1,983	INSURANCE (ALLOCATION)	19,293	21,267	(1,973)	21,551	21,227	23,200	(1,973)
1,053	1,500	(447)	3,365	IRRIGATION	8,709	16,500	(7,791)	24,145	10,209	18,000	(7,791)
1,795	400	1,395	649	LANDSCAPE PLANT/SUPPLIES	22,311	25,600	(3,289)	20,923	22,711	26,000	(3,289)
14,777	15,332	(555)	15,771	LEASE	146,293	160,821	(14,528)	196,943	161,625	176,153	(14,528)
50	200	(150)	0	MAINTENANCE & REPAIRS	4,501	3,200	1,301	3,759	4,701	3,400	1,301
4,008	4,900	(893)	6,671	MAINTENANCE, EQUIPMENT	55,867	51,450	4,417	59,276	60,767	56,350	4,417
743	125	618	385	OFFICE SUPPLIES	2,118	1,375	743	1,715	2,243	1,500	743
1,189	833	356	853	REFUSE	7,327	7,651	(324)	5,659	8,160	8,484	(324)
5,981	3,000	2,981	3,348	SEED, SOD, SAND	22,538	26,400	(3,862)	22,882	25,538	29,400	(3,862)
763	760	3	763	SERVICE CONTRACTS	17,498	17,700	(202)	18,330	18,258	18,460	(202)
4,021	550	3,471	0	SMALL TOOLS	7,764	6,050	1,714	2,268	8,314	6,600	1,714
155	245	(90)	241	TELEPHONE (ALLOCATION)	2,513	2,695	(182)	4,101	2,758	2,940	(182)
0	50	(50)	98	TRAVEL	735	2,050	(1,315)	3,116	1,285	2,600	(1,315)
959	725	234	590	UNIFORM	8,999	8,400	599	9,883	9,579	8,980	599
271	358	(87)	310	WATER (ALLOCATION)	3,445	4,294	(849)	4,193	3,803	4,652	(849)
129,358	120,833	8,526	107,677	TOTAL Expenses	1,165,926	1,226,578	(60,651)	1,237,197	1,270,167	1,329,518	(59,351)
(129,358)	(120,833)	(8,526)	(107,677)	Net Income/(Loss)	(1,165,926)	(1,226,578)	60,651	(1,237,197)	(1,270,167)	(1,329,518)	59,351

**Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT**

60 - Pro Shop

As of August 31, 2017

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	16-17 Forecast	Total Yr	Estimated	
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance	
					Income							
108,130	107,943	188	109,502		MEMBERSHIP FEES	1,182,479	1,172,874	9,606	1,189,551	1,290,422	1,280,817	9,606
653	573	80	544		ANNUAL RANGE MEMBERSHIP	6,892	6,303	589	5,579	7,465	6,876	589
1,175	2,625	(1,450)	950		Member Guest Fees	112,988	117,798	(4,810)	101,239	115,613	120,423	(4,810)
2,260	4,500	(2,240)	4,827		Public Play Fees	149,614	111,770	37,845	115,665	154,114	116,270	37,845
1,113	3,014	(1,902)	1,611		Resident Non-Member Fees	137,072	130,476	6,596	119,882	140,086	133,490	6,596
122	200	(78)	112		RANGE FEES	5,341	5,623	(283)	5,411	5,541	5,823	(283)
2,494	4,150	(1,656)	3,653		PRO SHOP, MDSE	132,409	101,763	30,646	99,643	136,559	105,913	30,646
0	0	0	0		PRO SHOP, LESSONS - GOLF PRO	450	0	450	0	450	0	450
0	0	0	0		PRO SHOP, LESSONS - ASST. GOLF PRO	650	0	650	0	650	0	650
309	0	309	0		PRO SHOP, GRIPS	2,032	0	2,032	0	2,032	0	2,032
181	125	56	190		PRO SHOP, FOOD & BEVERAGE	3,844	2,875	969	2,696	3,969	3,000	969
0	100	(100)	45		Pro shop, club rental	210	1,100	(890)	654	310	1,200	(890)
					Pro Shop, discounts			0		0		0
0	0	0	0		MISCELLANEOUS OTHER INCOME	2,999	2,400	599	1,567	2,999	2,400	599
116,436	123,230	(6,794)	121,434		TOTAL Income	1,736,980	1,652,981	83,999	1,641,887	1,860,210	1,776,211	83,999
					Cost of Revenues							
0	0	0	0		COS, PRO SHOP, GRIPS	98	0	98	0	98	0	98
1,554	2,947	(1,392)	2,867		COS, PRO SHOP, MDSE	97,181	72,252	24,929	72,294	100,128	75,198	24,929
89	81	8	355		COS, PRO SHOP, FOOD&BEVERAGE	2,997	1,869	1,129	2,160	3,079	1,950	1,129
1,643	3,028	(1,385)	3,221		TOTAL Cost of Revenues	100,276	74,121	26,155	74,454	103,304	77,148	26,155
114,793	120,202	(5,409)	118,213		Gross Profit Margin	1,636,704	1,578,860	57,844	1,567,433	1,756,906	1,699,062	57,844
					Expenses							
15,361	17,851	(2,490)	16,066		PAYROLL	180,205	183,046	(2,841)	183,136	195,384	198,225	(2,841)
14	0	14	(1)		PAYROLL, O.T.	5,898	4,557	1,341	433	5,898	4,557	1,341
530	0	530	0		Payroll Golf Lessons	580	0	580	0	580	0	580
2,346	2,776	(430)	2,309		PAYROLL TAXES & FEES	29,744	32,962	(3,218)	28,571	32,168	35,385	(3,218)
877	1,023	(146)	747		PAYROLL BENEFITS	9,602	11,252	(1,650)	7,717	10,481	12,275	(1,794)
0	50	(50)	0		ADVERTISING	6,321	2,300	4,021	840	6,371	2,350	4,021
50	0	50	792		CONTINUING EDUCATION	2,900	3,515	(615)	1,174	2,900	3,515	(615)
0	0	0	0		DUES & SUBSCRIPTIONS	1,942	2,324	(382)	1,560	1,942	2,324	(382)
1,350	1,340	10	1,329		ELECTRIC (ALLOCATION)	13,928	15,200	(1,272)	14,944	15,272	16,544	(1,272)
3,462	800	2,662	1,580		FIELD SUPPLIES	14,408	9,400	5,008	11,437	15,461	10,200	5,261
164	225	(61)	168		GASOLINE	2,301	2,475	(174)	1,715	2,526	2,700	(174)
232	0	232	0		PRO SHOP, GRIPS EXP	1,641	0	1,641	0	1,641	0	1,641
1,890	2,538	(648)	2,603		INSURANCE (ALLOCATION)	25,323	27,913	(2,590)	28,286	27,860	30,450	(2,590)
1,625	1,750	(125)	1,588		LEASE	22,014	22,450	(436)	20,462	23,764	24,200	(436)
0	100	(100)	62		MAINTENANCE & REPAIRS	1,558	1,100	458	1,892	1,658	1,200	458
105	0	105	0		OFFICE EQUIPMENT	545	0	545	0	637	0	637
315	283	32	186		OFFICE SUPPLIES	2,028	3,113	(1,085)	2,517	2,220	3,400	(1,180)
0	0	0	0		RANGE BALLS & MATS	8,316	8,200	116	0	8,316	8,200	116
173	166	7	159		REFUSE	1,891	1,822	69	1,908	2,062	1,988	75
315	315	(0)	315		SERVICE CONTRACTS	3,464	3,465	(1)	3,621	3,779	3,780	(1)
155	145	10	155		TELEPHONE (ALLOCATION)	1,705	1,595	110	1,579	1,860	1,740	120
87	0	87	0		TRAVEL	483	500	(17)	0	483	500	(17)
18	0	18	17		UNIFORM	1,754	1,300	454	1,201	1,754	1,300	454
98	123	(25)	70		WATER (ALLOCATION)	1,122	1,184	(62)	1,022	1,245	1,307	(62)
29,166	29,484	(318)	28,144		TOTAL Expenses	339,674	339,672	2	314,015	366,262	366,139	123
85,627	90,718	(5,091)	90,069		Net Income/(Loss)	1,297,030	1,239,188	57,842	1,253,418	1,390,645	1,332,923	57,721

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT

70 - Clubhouse,Pool,Spa

As of August 31, 2017

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	16-17 Forecast	Total Yr	Estimated	
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance	
					Income							
56,099	56,099	0	48,687		ASSESSMENTS, BASE	575,621	575,621	0	573,363	625,119	625,119	0
0	0	0	0		MISCELLANEOUS INCOME	12,000	12,000	0	0	12,000	12,000	0
56,099	56,099	0	48,687		TOTAL Income	587,621	587,621	0	573,363	637,119	637,119	0
56,099	56,099	0	48,687		Gross Profit Margin	587,621	587,621	0	573,363	637,119	637,119	0
					Expenses							
11,253	11,797	(545)	9,926		PAYROLL	123,075	128,706	(5,632)	106,068	134,477	140,109	(5,632)
97	150	(53)	537		PAYROLL, O.T.	3,967	1,650	2,317	2,872	4,117	1,800	2,317
1,531	1,577	(46)	1,366		PAYROLL TAXES & FEES	18,871	19,957	(1,086)	15,749	20,396	21,482	(1,086)
0	0	0	0		CASUAL LABOR	188	0	188	0	188	0	188
898	2,005	(1,107)	1,276		PAYROLL BENEFITS	11,565	22,050	(10,485)	15,186	13,077	24,054	(10,977)
422	325	97	2,306		CHEMICALS	5,669	3,575	2,094	6,631	6,119	3,900	2,219
0	0	0	742		CLUBHOUSE-FACILITY IMPROVEMEN	0	0	0	20,416	0	0	0
707	750	(43)	769		CLEANING SUPPLIES	8,023	8,250	(227)	9,118	8,773	9,000	(227)
0	0	0	0		CONTINGENCY	0	1,680	(1,680)	0	0	1,680	(1,680)
0	50	(50)	0		CONTINUING EDUCATION	239	550	(311)	409	289	600	(311)
2,835	3,686	(851)	3,427		ELECTRIC (ALLOCATION)	33,014	39,512	(6,499)	38,488	36,583	43,081	(6,499)
1,497	458	1,039	0		FOUNTAINS (ELECTRIC)	8,559	5,038	3,521	2,425	9,017	5,500	3,517
350	250	100	0		Fountain & Bubbler Maintenanc	1,925	2,750	(825)	0	2,175	3,000	(825)
20	66	(46)	52		GASOLINE	741	726	15	596	815	800	15
0	275	(275)	0		SMALL EQUIPMENT SOUND	2,895	3,025	(130)	2,697	3,170	3,300	(130)
2,025	2,719	(694)	2,789		INSURANCE (ALLOCATION)	27,131	29,906	(2,775)	30,307	29,850	32,625	(2,775)
2,420	3,075	(655)	3,425		LANDSCAPE PLANT/SUPPLIES	40,768	47,655	(6,887)	43,152	43,188	50,075	(6,887)
1,399	1,515	(116)	1,399		LEASE	15,468	16,665	(1,197)	15,394	16,883	18,180	(1,297)
0	0	0	0		LICENSES & TAXES	375	475	(100)	483	375	475	(100)
5,900	6,000	(100)	5,004		MAINTENANCE & REPAIRS	51,221	66,000	(14,779)	61,456	57,221	72,000	(14,779)
278	400	(122)	215		MAINTENANCE, POOL	6,886	4,400	2,486	6,015	7,486	4,800	2,686
10	20	(10)	159		OFFICE SUPPLIES	296	220	76	432	336	240	96
18	0	18	12		PROPANE GAS	114	0	114	336	126	0	126
288	295	(6)	265		REFUSE	3,151	3,240	(89)	3,345	3,446	3,535	(89)
0	40	(40)	0		RENTAL	166	440	(274)	0	206	480	(274)
1,208	1,208	(0)	1,173		SECURITY	13,285	13,285	(0)	12,898	14,493	14,493	0
10,697	10,893	(196)	13,510		SERVICE CONTRACTS	129,911	129,678	233	131,558	141,244	141,011	233
106	100	6	0		SMALL TOOLS	451	1,100	(649)	1,117	551	1,200	(649)
140	133	6	140		TELEPHONE (ALLOCATION)	1,540	1,467	73	1,568	1,673	1,600	73
128	6,767	(6,639)	0		TENNIS COURT MAINTENANCE	7,581	8,937	(1,356)	2,976	7,884	9,240	(1,356)
0	50	(50)	0		TRAVEL	285	950	(665)	432	335	1,000	(665)
0	0	0	0		UNIFORM	352	500	(148)	337	352	500	(148)
866	941	(75)	471		WATER (ALLOCATION)	9,261	9,265	(4)	8,004	10,202	10,206	(4)
115	555	(440)	2,943		Effluent Water	20,037	15,968	4,068	23,392	21,222	17,153	4,068
45,208	56,099	(10,892)	51,906		TOTAL Expenses	547,007	587,621	(40,614)	563,861	596,266	637,119	(40,853)
10,892	(0)	10,892	(3,219)		Net Income/(Loss)	40,614	(0)	40,614	9,502	40,853	(0)	40,853

Hérons Glen Recreation District

INCOME STATEMENT

76 - CLIS

As of August 31, 2017

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	16-17 Forecast	Total Yr	Estimated
This Month	Budget	Over(Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance
					Income						
15,427	15,427	0	16,998	ASSESSMENTS, BASE	180,985	180,945	40	178,296	196,310	196,270	40
12,921	12,921	0	14,333	CLIS Income	151,523	151,523	0	150,414	164,359	164,359	(0)
318	50	268	0	MISCELLANEOUS OTHER INCOME	7,393	550	6,843	756	7,443	600	6,843
28,667	28,398	268	31,330	TOTAL Income	339,902	333,018	6,883	329,467	368,113	361,230	6,883
28,667	28,398	268	31,330	Gross Profit Margin	339,902	333,018	6,883	329,467	368,113	361,230	6,883
					Expenses						
13,794	14,433	(639)	13,745	PAYROLL	145,702	154,783	(9,081)	140,922	159,755	168,837	(9,082)
166	180	(14)	308	PAYROLL, O.T.	3,147	2,854	293	3,738	3,327	3,034	293
1,909	2,020	(110)	1,978	PAYROLL TAXES & FEES	22,965	25,810	(2,845)	20,954	24,941	27,785	(2,844)
698	1,487	(789)	526	PAYROLL BENEFITS	7,374	16,356	(8,982)	9,045	8,071	17,843	(9,772)
0	0	0	0	COMPUTER SUPPORT	1,750	1,400	350	0	1,750	1,400	350
0	20	(20)	0	CONTINUING EDUCATION	0	660	(660)	279	20	680	(660)
0	150	(150)	0	Contract Labor - Technical	0	1,650	(1,650)	221	150	1,800	(1,650)
0	0	0	0	DUES & SUBSCRIPTIONS	360	720	(360)	360	360	720	(360)
2,110	2,841	(731)	2,292	ELECTRIC (ALLOCATION)	29,355	29,300	55	29,214	32,196	32,141	55
164	167	(4)	126	GASOLINE	1,542	1,506	36	1,310	1,705	1,669	36
945	1,269	(324)	1,302	INSURANCE (ALLOCATION)	12,661	13,956	(1,295)	14,143	13,930	15,225	(1,295)
393	393	0	393	LEASE	9,390	9,388	2	7,747	9,783	9,781	2
0	0	0	0	LICENSES & TAXES	0	0	0	0	0	0	0
0	150	(150)	0	MAINTENANCE & REPAIRS	3,480	1,650	1,830	631	3,830	1,800	2,030
4,824	4,417	407	4,882	PARTS & SUPPLIES	44,007	48,583	(4,576)	48,883	48,424	53,000	(4,576)
11	50	(39)	290	OFFICE SUPPLIES	132	550	(418)	1,040	182	600	(418)
0	0	0	0	SERVICE CONTRACTS	0	0	0	0	0	0	0
0	0	0	0	PUMP MAINTENANCE	8,272	9,122	(850)	9,560	8,272	9,122	(850)
0	0	0	0	RENTAL	879	0	879	0	879	0	879
0	75	(75)	0	SEED, SOD, SAND	850	825	25	298	925	900	25
0	50	(50)	0	SMALL TOOLS	865	550	315	0	915	600	315
165	135	30	135	TELEPHONE (ALLOCATION)	1,793	1,485	308	1,386	1,928	1,620	308
0	0	0	0	TRAVEL	34	2,000	(1,966)	1,827	34	2,000	(1,966)
379	264	115	323	UNIFORM	3,649	3,702	(53)	3,766	3,979	4,032	(53)
29	23	6	19	WATER (ALLOCATION)	246	242	4	230	269	265	4
0	275	(275)	275	Effluent Water	5,700	5,925	(225)	5,925	6,150	6,375	(225)
25,587	28,398	(2,811)	26,595	TOTAL Expenses	304,152	333,018	(28,866)	301,479	331,774	361,230	(29,455)
3,079	(0)	3,079	4,735	Net Income/(Loss)	35,749	0	35,749	27,988	36,338	0	36,338

Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
90 - Debt Service
As of August 31, 2017

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	Total Yr
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget
					Income				
0	0	0	0		DEBT SERVICE-SPECIAL ASSESSME	1707751	0	1707751	1623188
0	0	0	0		TOTAL Income	1707751	0	1707751	1623188
0	0	0	0		Gross Profit Margin	1707751	0	1707751	1623188
					Other Income(Loss)				
0	0	0	0		INTEREST EXPENSE	539390	0	539390	554428
0	0	0	0		TOTAL Other Income (Loss)	539390	0	539390	554428
0	0	0	0		Net Income/(Loss)	1168360	0	1168360	1068760

Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
93- Non-Operating Income
As of 08/31/17

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	Total Yr
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget
				Income					
28600	0	28600	29033	ASSESSMENTS, CAPITAL RESERVE	314600	0	314600	319367	0
15600	0	15600	14625	DEFERRED MAINTENANCE REVENUE	171600	0	171600	160875	0
15000	0	15000	10000	NEW OWNER WORKING CAPITAL	185000	0	185000	175000	0
1258	0	1258	0	MISCELLANEOUS INCOME	13842	0	13842	0	0
29858	0	29858	29033	TOTAL Income	328442	0	328442	319367	0
29858	0	29858	29033	Gross Profit Margin	328442	0	328442	319367	0
				Expenses					
76895	0	76895	78319	DEPRECIATION	856845	0	856845	895296	0
9994	0	9994	465	MAINTENANCE & REPAIRS	135319	0	135319	166071	0
0	0	0	0	FORENSIC AUDIT	65217	0	65217	0	0
76895	0	76895	78319	TOTAL Expenses	922062	0	922062	895296	0
(47036)	0	(47036)	(49285)	Net Income/(Loss)	(593620)	0	(593620)	(575930)	0

Herons Glen Recreation District				
Restaurant Percentages				
As of Aug 31, 2017				
Restaurant Variance Report	Month to Date	Budget	Year to Date	Budget
Food Dining Room	9,579	14,304	346,847	371,223
Food Lounge	12,898	16,935	287,484	301,616
Catering Residents	0	470	143,123	138,721
Catering Food - outside	525	2,770	42,903	37,700
TOTAL FOOD REVENUE	23,002	34,479	820,356	849,260
COG Food	14,833	15,516	368,840	347,578
Percentage Revenue/COG Food	64.49%	45.00%	44.96%	40.93%
Beverage Dining Room	2,531	1,990	85,928	90,413
Beverage Lounge	9,432	10,494	179,955	176,373
Beverage Catering-Residents	0	0	34,595	33,438
Beverage Catering-Outside	10	750	12,084	10,000
TOTAL BEVERAGE REVENUE	11,973	13,234	312,562	310,224
COG Beverage	3,396	3,309	80,758	77,556
Percentage Revenue/COGS Bev	28.36%	25.00%	25.84%	25.00%
PAYROLL PERCENTAGE				
Catering, other Revenue	0	500	8,244	10,500
Total Operating Revenue	34,974	48,214	1,141,162	1,169,984
Total Payroll	48,017	50,896	658,948	700,441
% Payroll/Operating Revenue	137.29%	105.56%	57.74%	59.87%
Member Rewards-Food	2,039	2,496	50,095	53,760
Member Rewards-Beverage	1,109	1,042	22,170	22,277
% of food revenue coming from residents	90.70%	79.90%	78.97%	79.90%
% of bev revenue coming from residents	92.67%	83.50%	83.38%	83.50%
Food Inventory	17,671			
Beverage Inventory	15,590			

Mid Year 2016-2017 Def Maint Budget Review				
Def Maint Cash brought into 2016-17 Budget Yr	\$ 213,467			
Collected in this FY	\$ 187,200			
2015-16 50% of Surplus Transferred 07/26/17	\$ 25,008			
2016-17 Monthly Restitution Deferred Maintenance Budget Credit	\$ 15,100			
		<i>Spent through</i>	<i>Planned expenditures</i>	
	2017 Budget	<i>8/31/2017</i>	<i>before FY end</i>	<i>Details</i>
Tree trimming throughout property & golf course	\$20,000	23,500	0	<i>Worse than budget \$3,500 YTD TREE REPLACEMENT IS INTERCHANGEABLE WITH TREE TRIMMING</i>
Trees throughout property (replacement/removal)	\$14,000	5,013	8,987	
Parking Lot Traffic Signs	\$750	0	750	
Seal Parking lot (clubhouse -main & pro shop)	\$22,200	20,598	1,602	
Seal Parking lot (club rear, W lot, lot @ Palo Duro)	\$7,000	1,475	5,525	
Seal Parking lot (fitness area)	\$3,000	0	0	<i>No doing fitness lot this year due to fitness center demolition</i>
Seal Parking lot (tennis & shuffle)	\$2,000	985	1,015	
Seal GCM/CLIS building asphalt	\$10,000	4,164	5,836	
Admin Bldg (breezeway women 2015/men 2017)	\$10,000	0	10,000	
Cart/Multi Use Path (asphalt Via La Quinta to Kaidon Ln)	\$6,000	0	6,000	
Cart Path- Golf Course (concrete)	\$5,000	4,600	400	
Clean Clubhouse Roof - Wet it and forget it	\$3,000	1,068	1,932	
Clubhouse Roof Checkup & Cracked Tile Repair	\$9,500	1,950	7,550	
Conservation Easement Maintenance (exotic removal)	\$7,000	3,250	3,750	
Palmetto Trimming (includes pinestraw & disposal)	\$25,500	31,470	0	<i>Changed from 25,500 to 30k - Worse than adjusted budget \$1,470 YTD / includes clean-up of 2 sliver parcels as well that have not been maintained</i>
Tint windows in rest/lounge/admin hall/pro shop	\$5,500	0	5,500	
Aesthetic Clubhouse Facility Improvements	\$10,000	0	10,000	
Lake erosion: property	\$50,000	0	50,000	
Pool pipe/leak maintenance	\$2,500	0	0	<i>Pool pipe/leak maintenance is in O & M</i>
Irrigation Pump Repairs	\$6,000	3,605	2,395	
Drainage	\$3,000	0	3,000	
Wind screen	\$1,000	0	1,000	<i>3 ft. sections</i>
Nets (6)	\$900	0	900	
Pickleball Court Maintenance	\$2,000	0	2,000	
	225,850			
Items not in original budget but approved by Board:				
Bridge			3,000	
Freezer Refridgeration (Floor Repair)			5,000	
Replace Fountains (3k) we own 4		3,720	0	<i>Worse than budget \$720 YTD</i>
Furniture - restrap loungers & chairs with brown		450	1,550	
Shuffle Board Seating - Repaint and Repair		1,586	0	<i>Worse than budget \$86 YTD</i>
Turbidity Barrier - 8 anchors installed		2,408		
Pro Shop Christmas Tree & Stand		130		
Ballroom Fans		2,676		
Handi-cap Access for Bathrooms		4,991		
Pickle Balls & Paddles (initial supply)		964		
Fitness Center Building Issue		9,890		
Model Sail Boat Dock		2,199		
Replace fire sprinkler heads - moved from capital		2,127	473	
Pavers for pool restrooms area		2,500		
	GL	135,319	138,166	
Variance between budget & FY end expenditures				-\$47,635
Calculated carryforward into 2017-18 Budget Yr				\$167,289

