

CASH BALANCES

31-Aug-16

ACCOUNT DESCRIPTION

BANK NAME

BALANCE  
Aug 2016

**OPERATING ACCOUNT**

Petty Cash	#1010/1012	Cash, Petty	500.00
Finemark-Operating Funds	#1138	Cash, Operating	<u>495,905.54</u>

**TOTAL OPERATING ACCOUNTS**

**496,405.54**

**RESERVES**

<b>DEFERRED MAINTENANCE</b>	Edison Nat'l Bank-Deferred Maint	#1139	Cash, Reserved	<u>141,900.83</u>	
<b>TOTAL DEFERRED MAINTENANCE</b>					141,900.83

<b>CAPITAL RESERVE</b>	Iberia Bank-Capital Funds	#1081	Cash, Reserved	86,212.63	
	SBA Fund A - Florida Prime	#1130	Cash, Reserved	41,034.99	
<b>TOTAL CAPITAL RESERVE</b>					127,247.62

<b>EMERGENCY</b>	Finemark-Emergency	#1134	Cash, Reserved	<u>53,667.22</u>	
<b>TOTAL EMERGENCY</b>					53,667.22

<b>PROJECTS</b>	FineMark-Golf Course Capital Funds	#1128	Cash, Reserved	148,347.61	
<b>TOTAL PROJECTS</b>					148,347.61

**TOTAL RESERVE ACCOUNTS**

**471,163.28**

**TRUSTEE PROJECT FUND BALANCE**

<b>RENEWAL &amp; REPLACEMENT</b>	U. S. BANK	#1397	Renewal & Replacement	<u>13,909.79</u>	
<b>TOTAL TRUSTEE BALANCE</b>					13,909.79

**13,909.79**



**Balance Sheet**

Herons Glen Recreation District

**Filtered By:** Show accounts with zero balances is  
**Dates:** Date Ending 08/31/2016

Account #	Account Name	This Year
<b>Assets</b>		
00-1010	Cash, petty	\$ 200.00
00-1012	Cash, Pro Shop regis	\$ 300.00
00-1028	Due from Fairway	\$ 155,705.71
00-1030	Due From Meadows	\$ 100,025.71
00-1081	Cash, Iberia Bank Ca	\$ 86,212.63
00-1125	FineMark Audit Acct	\$ 100,204.45
00-1128	Finemark Project Fun	\$ 148,347.61
00-1130	State Board Admin-Ca	\$ 41,034.99
00-1134	Finemark Bank-Emerge	\$ 53,667.22
00-1138	Finemark - Operating	\$ 495,905.54
00-1139	Edison Natl Bank-Def	\$ 141,900.83
00-1210	Accounts receivable	\$ 1,472,718.59
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,	\$ 289.43
00-1291	Allowance for Bad De	(\$ 161,317.50)
00-1310	Prepaid insurance	\$ 7,390.13
00-1320	Prepaid social event	\$ 200.00
00-1390	Prepaid Expenses, ot	\$ 129,226.61
00-1397	Investments - 6206-R	\$ 13,909.79
00-1402	Bond Funds - Revenue	\$ 516,721.57
00-1408	Bond Fund -Prepaymen	\$ 0.08
00-1450	Inventory, Pro Shop,	\$ 67,872.45
00-1476	Inventory - gas	\$ 2,832.38
00-1510	Inventory, Herons Nest, food	\$ 15,619.12
00-1520	Inventory, Herons Nest, beverage	\$ 17,357.81
00-1600	Equipment	\$ 830,450.17
00-1601	Capital Lease	\$ 1,453,227.25
00-1602	Small Capital Improv	\$ 4,926.90
00-1604	Capital Replacement	\$ 2,359,095.06
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
00-1690	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
00-1790	Accumulated deprecia	(\$ 9,874,803.27)
00-1901	Special Assessment R	\$ 21,136,863.10
00-1910	Deposits	\$ 3,605.00
00-1951	Bond Issuance-2006-N	\$ 339,366.04
00-1952	Bond Insurance Premi	\$ 620,312.50
00-1983	Due From (Due to) Fa	\$ 752.00
00-1984	Due From (Due to) Me	\$ 514.00
00-1990	Clearing	(\$ 5,034.34)
00-1991	Gratuities clearing	(\$ 4,642.40)
00-1992	Employee Christmas c	(\$ 1,018.03)
00-1999	Hole In One Account	(\$ 1,503.53)
<b>Total Assets</b>		<b>\$ 47,433,868.61</b>

Account #	Account Name	This Year				
<b>Liabilities</b>						
00-2013	Due To Fairway	\$ 155,705.71				
00-2014	Due To Meadows	\$ 100,025.71				
00-2110	Accounts payable, tr	\$ 122,662.71				
00-2190	Accounts payable, ot	\$ 5,378.42				
00-2210	Sales taxes payable	\$ 78,169.36				
00-2211	Sales Tax Payable-Rental	\$ 12.00				
00-2240	Accrued salaries & w	\$ 89,676.52				
00-2290	Other accrued Expens	\$ 11,853.00				
00-2295	GM Hall Restitution	\$ 100,204.45				
00-2300	Due to - Irrigation Loan	\$ 143,377.14				
00-2320	Ballroom deposits	\$ 1,500.00				
00-2321	Deposits-Locker Fees	\$ 600.00				
00-2350	Groupons to be redeemed	\$ 1,104.12				
00-2351	Gift Certificates -	\$ 13,978.61				
00-2370	Pro Shop credit book	\$ 14,381.88				
00-2410	Deferred assessments	\$ 135,917.03				
00-2420	Deferred assmnts, Ca	\$ 20,837.06				
00-2425	Deferred assessment,	\$ 10,410.46				
00-2440	Deferred assmnts, Har Tru Tennis Court	\$ 12,000.00				
00-2450	Deferred assmnts, CL	\$ 28,199.21				
00-2510	Deferred golf, annua	\$ 1,387,228.17				
00-2521	Deferred annual rang	\$ 6,694.28				
00-2751	Bond Payable - 2006	\$ 20,426,020.00				
00-2752	Bond Original Issue	(\$ 199,758.10)				
00-2753	Deferred Loss on Ref	(\$ 637,279.81)				
00-2790	Capital Lease Obliga	\$ 135,245.30				
<b>Total Liabilities</b>		<b>\$ 22,164,143.23</b>				
<b>Equity</b>						
00-3005	Contributed Capital	\$ 27,644,172.85				
00-3100	Capital Lease, Net o	\$ 251,719.26				
00-3110	Association equity(d	(\$ 4,243,938.24)				
00-3905	Retained Earnings-Re	\$ 845,482.14				
<b>Profit (Loss)</b>		<b>\$ 772,289.37</b>				
<b>Total Equity Adjusted for Profit/Loss</b>		<b>\$ 25,269,725.38</b>				
<b>Total Liability and Equity</b>		<b>\$ 47,433,868.61</b>				
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Herons Glen Recreation District									
RECREATION DISTRICT TOTAL VARIANCE REPORT									
Aug 31, 2016									
DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE OVER (UNDER)	ACTUAL YTD	BUDGET YTD	VARIANCE OVER (UNDER)	15-16 FY Forecast	FY Budget	VARIANCE OVER (UNDER)
<b>ADMINISTRATION</b>									
Operating Revenue	3,267	3,913	(646)	103,373	104,235	(862)	106,986	108,148	(1,162)
Operating Expenses	50,093	58,655	8,562	680,946	694,632	13,685	760,203	772,387	12,184
Operating Income	(46,826)	(54,742)	7,916	(577,574)	(590,397)	12,823	(653,218)	(664,239)	11,022
Assessment	54,742	54,742	0	590,396	590,397	(0)	664,239	664,239	(0)
Net Income	7,916	0	7,916	12,822	0	12,822	11,021	0	11,021
<b>RESTAURANT</b>									
Operating Revenue	33,438	46,912	(13,474)	1,175,617	1,103,122	72,496	1,222,570	1,151,967	70,603
Operating Expenses	82,800	90,630	7,830	1,407,210	1,378,312	(28,898)	1,510,473	1,482,239	(28,234)
Operating Income	(49,362)	(43,718)	(5,644)	(231,593)	(275,191)	43,598	(287,903)	(330,272)	42,369
Assessment	43,718	43,718	0	275,191	275,191	0	330,272	330,272	0
Net Income	(5,644)	0	(5,644)	43,598	(0)	43,598	42,369	(0)	42,369
<b>CLUBHOUSE</b>									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	51,906	48,687	(3,219)	563,861	573,364	9,503	612,243	621,942	9,700
Operating Income	(51,906)	(48,687)	(3,219)	(563,861)	(573,364)	9,503	(612,243)	(621,942)	9,700
Assessment	48,687	48,687	0	573,363	573,364	(0)	621,942	621,942	(0)
Net Income	(3,219)	0	(3,219)	9,502	(0)	9,502	9,700	0	9,700
<b>HAR-TRU COURTS</b>									
Operating Revenue	(12,000)	0	(12,000)	12,000	12,000	0	12,000	12,000	0
Operating Expenses	5,599	6,859	1,260	12,488	11,626	(862)	12,758	12,000	(758)
Operating Income	(17,599)	(6,859)	(10,740)	(488)	374	(862)	(758)	0	(758)
Assessment	0	0	0	0	0	0	0	0	0
Net Income	(17,599)	(6,859)	(10,740)	(488)	374	(862)	(758)	0	(758)
<b>CLIS Dept.</b>									
Operating Revenue	14,333	14,503	(170)	151,170	152,284	(1,114)	163,897	165,011	(1,114)
Operating Expenses	26,595	31,500	4,905	301,479	330,580	29,101	327,741	358,266	30,525
Operating Income	(12,262)	(16,998)	4,735	(150,309)	(178,296)	27,988	(163,844)	(193,255)	29,412
Assessment	16,998	16,998	0	178,296	178,296	(0)	193,255	193,255	0
Net Income	4,735	0	4,735	27,988	0	27,988	29,412	0	29,412
<b>Fitness Center</b>									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	2,952	2,570	(382)	43,848	31,812	(12,036)	46,736	34,600	(12,136)
Operating Income	(2,952)	(2,570)	(382)	(43,848)	(31,812)	(12,036)	(46,736)	(34,600)	(12,136)
Assessment	2,570	2,570	0	31,813	31,812	0	34,601	34,600	0
Net Income	(382)	0	(382)	(12,035)	0	(12,035)	(12,135)	0	(12,135)
<b>SUBTOTAL</b>									
Total Operating Revenues	39,037	65,327	(26,290)	1,442,160	1,371,641	70,520	1,505,453	1,437,126	68,327
Total Assessments	166,715	166,715	0	1,649,059	1,649,059	(0)	1,844,309	1,844,309	(0)
Total Operating Expenses	219,946	238,901	18,956	3,009,832	3,020,326	10,494	3,270,154	3,281,435	11,281
Net Income	(14,193)	(6,859)	(7,334)	81,387	374	81,014	79,608	0	79,608

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE OVER (UNDER)	ACTUAL YTD	BUDGET YTD	VARIANCE OVER (UNDER)	15-16 FY Forecast	FY Budget	VARIANCE OVER (UNDER)
<b>GOLF MAINTENANCE</b>									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	107,677	106,754	(923)	1,237,197	1,270,306	33,110	1,340,217	1,375,708	35,492
Net Income	(107,677)	(106,754)	(923)	(1,237,197)	(1,270,306)	33,110	(1,340,217)	(1,375,708)	35,492
<b>PRO SHOP</b>									
Operating Revenue	121,434	128,888	(7,454)	1,641,887	1,667,945	(26,059)	1,768,615	1,796,833	(28,218)
Operating Expenses	31,365	27,830	(3,535)	388,468	393,465	4,996	415,936	420,799	4,863
Net Income	90,069	101,058	(10,989)	1,253,418	1,274,481	(21,062)	1,352,678	1,376,033	(23,355)
<b>ALL DEPARTMENTS</b>									
Total Operating Revenues	160,471	194,215	(33,744)	3,084,047	3,039,586	44,461	3,274,068	3,233,959	40,109
Total Assessments	166,715	166,715	0	1,649,059	1,649,059	(0)	1,844,309	1,844,309	(0)
Total Operating Expenses	358,988	373,485	14,497	4,635,497	4,684,097	48,600	5,026,307	5,077,943	51,636
Net Income	(31,801)	(12,555)	(19,247)	97,609	4,548	93,061	92,070	325	91,745

HGRD Variance				
Aug-16				
	Actual	Budget	Variance	Explanation
	This Month	This Month	Over(Under)	
<b>Administration</b>				
Payroll	15,858	26,102	(10,243)	Josh resigned on June 23rd.
Payroll Taxes and Fees	2,316	3,336	(1,019)	Josh's salary is absent and no longer incurring taxes
Dues & Subscriptions	-	2,750	(2,750)	Josh's CMAA and HFTP were budgeted for this month
Office Supplies	2,206	900	1,306	Backup NAS Synology 4-Bay DiskStation DS416 NAS Western Digital Red 1TB 2.5" 6Gb/s Hard Drive \$1352.95 to replace original one that stopped working.
Professional Fees	12,096	9,750	2,346	Breeze Newspapers / 8/31/16 - Publication of the 2016-17 budget proposal \$3560 budgeted in July. YTD \$11,827 better than budget
<b>Restaurant</b>				
Total Restaurant Revenue	33,438	46,912	(13,474)	Restaurant sales were way down this month. Many residents go out of town in Aug. We also had 8.5 inches of rain during the month of Aug, which could've kept residents from venturing out. YTD we are still \$72,496 better than budget.
COS, Food	10,870	15,466	(4,597)	49.44% cost of food for month; budget was 47%; YTD actual 38.62%; YTD budget 41.82%. We were closed for major cleaning for the first week of the month. Revenues were way down.
COS, Beverage	4,025	3,414	611	35.15% cost of beverage for month; budget was 25%; YTD actual 25.37%; YTD budget 25%. We were closed for major cleaning for the first week of the month. Revenues were \$2200 worse than budget.
Payroll, Kitchen	16,348	17,716	(1,367)	Better than budget due to lower monthly revenues
Payroll Taxes & Fees	5,601	7,847	(2,246)	Directly related to payroll, kitchen being low
Continuing Education	1,378	375	1,003	Northstar training for upgrade not in the budget restaurant portion \$528.10
Office Supplies	4,401	175	4,226	3 new PC's to replace Windows XP machines to be compatible with the Northstar upgrade \$2038.50. Microsoft no longer supports Windows XP, they had to be upgraded anyway. 2 touch screen monitors to replace old ones no longer functioning \$1010.90. Biometric finger scanner replaced handclock fried during surge - less expenses but just as effective as the handclock \$981.00.
Resident Event Decoration/Ent	1,062	-	1,062	webrestaurantstore.com wood tray stands \$692.41 and Barproducts.com beer towers \$369.72. Have to use up surplus in resident events line-item before end of year. Balance left to use \$466.
Service Contracts	256	2,035	(1,779)	Prior GM had budgeted \$1200 for "NFL Ticket" in August. Grease trap cleaning done in Sept instead of Aug \$702.78.
<b>Golf Maintenance</b>				
Payroll	36,769	42,369	(5,600)	Short 5 employees
Payroll, O.T.	3,566	1,198	2,368	To make up for employee shortage
Payroll Benefits	3,815	5,615	(1,800)	Turnover of employees; 90-day waiting period for benefits
Casual Labor	4,195	848	3,347	To make up for employee shortage
Gasoline	1,866	4,300	(2,434)	The budget for this line item was overstated. We are currently \$22,585 under budget YTD. This trend will most likely continue as long as the cost of fuel does not increase.
Irrigation	3,365	1,083	2,282	Replaced broken Jockey pump for reclaimed water \$1894. Had a severe leak.
Maintenance, Equipment	6,671	4,900	1,771	Repair to hydraulic lift arm on front loader/backhoe \$817. Aerification Tines for the new aerification machine \$1100
<b>Pro Shop</b>				
Membership Fees Revenue	109,502	111,178	1,675	634 golf members; budget for Aug was 653 (max level)
Member Guest Fees	950	2,950	2,000	Due to a shortfall in membership as well as a lot of residents being out of town. We also had 8.5 inches of rain in Aug.
Resident Non-Member Fees	1,611	4,510	2,899	Week long aerification, recovery conditions, lack of residents and excessive rain
Payroll	16,066	13,621	(2,445)	Nathan's staying bonus was budgeted in the month of May, but his anniversary date is in Aug
<b>Clubhouse</b>				
Payroll	9,926	11,275	1,349	Down one employee for part of the month
Chemicals	2,306	225	(2,081)	Due to changeover of spa from salt to chlorine. Extra chemicals for spa when it was down.
Service Contracts	13,510	10,813	(2,697)	Ecolab Pest Control was not sending invoices for months. Paid them all at once. YTD on budget
Effluent Water	2,943	655	(2,288)	Effluent water bills have been much higher than was budgeted, YTD \$6239 worse than budget.
<b>Har-Tru Tennis Courts</b>				
Tennis Court Maintenance	5,485	6,600	1,115	Cost of annual maintenance was less than anticipated
<b>CLIS</b>				
Payroll	13,745	16,508	2,762	Short one employee. New CLIS manager's salary is less than the previous manager. YTD \$10,760 better than budget.
Payroll Benefits	526	1,534	1,008	The previous Irrigation Mngr was on the insurance. We no longer have this expense. There is only one employee from this dept currently taking the insurance. We budgeted for three employees.
<b>Fitness Center</b>				
No significant variances				

**Hérons Glen Recreation District**

**DEPARTMENTAL INCOME STATEMENT Aug 31, 2016**

**00 - Administration**

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	15-16 Forecast	Total Yr	Estimate
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance
				<b>Income</b>							
54,742	54,742	0	50,867	ASSESSMENTS, BASE	590,396	590,397	0	548,807	664,239	664,239	0
100	100	0	100	LEASE, RETAIL	1,100	1,100	0	700	1,200	1,200	0
0	0	0	0	CONCERT SERIES REVENUE	58,920	55,875	(3,045)	52,155	58,920	55,875	(3,045)
633	633	0	633	HOA ACCOUNTING INCOME	6,963	6,963	0	6,963	7,596	7,596	0
88	30	(58)	25	INTEREST INCOME	799	330	(469)	202	829	360	(469)
368	650	282	704	LATE FEE/MEMBER INTEREST	8,505	13,399	4,894	13,645	8,855	14,049	5,194
2,079	2,500	421	2,351	MISCELLANEOUS OTHER INCOME	27,086	26,568	(518)	30,471	29,586	29,068	(518)
58,009	58,655	646	54,680	<b>TOTAL Income</b>	693,769	694,632	863	652,943	771,225	772,387	1,163
58,009	58,655	646	54,680	<b>Gross Profit Margin</b>	693,769	694,632	863	652,943	771,225	772,387	1,163
				<b>Expenses</b>							
15,858	26,102	(10,243)	24,152	PAYROLL	264,532	285,113	(20,581)	264,709	300,070	320,650	(20,580)
0	0	0	0	PAYROLL, O.T.	186	0	186	117	186	0	186
2,316	3,336	(1,019)	3,147	PAYROLL TAXES & FEES	40,054	41,640	(1,586)	38,875	44,596	46,182	(1,586)
3,568	3,296	272	3,634	PAYROLL BENEFITS	48,798	36,255	12,542	38,257	52,994	39,551	13,442
0	0	0	0	CONCERT SERIES EXPENSES	37,932	38,650	(718)	33,075	37,932	38,650	(718)
0	25	(25)	0	AED TRAINING & SUPPLIES	0	725	(725)	0	25	750	(725)
59	233	(174)	141	COMPLIMENTARY MEALS	2,302	2,563	(261)	2,633	2,539	2,800	(261)
3,882	3,300	582	3,597	COMPUTER SUPPORT	33,631	36,300	(2,669)	34,576	36,731	39,600	(2,869)
0	0	0	0	Contingency	18,821	19,500	(679)	18,053	25,321	26,000	(679)
1,848	275	1,573	720	CONTINUING EDUCATION	6,121	6,325	(204)	5,135	8,121	8,325	(204)
0	2,750	(2,750)	1,780	DUES & SUBSCRIPTIONS	1,980	4,300	(2,320)	3,474	1,980	4,300	(2,320)
1,534	1,325	210	1,475	ELECTRIC (ALLOCATION)	17,099	16,726	373	17,291	18,424	18,051	374
0	50	(50)	200	EMPLOYEE APPRECIATION	6,530	5,550	980	5,323	6,980	5,900	1,080
1,859	1,836	23	1,836	INSURANCE (ALLOCATION)	20,204	19,727	477	19,760	22,040	21,563	477
0	0	0	0	LEASE EXPENSE	0	0	0	550	0	0	0
0	0	0	0	LICENSES & TAXES	3,219	850	2,369	1,017	3,219	850	2,369
804	1,700	(896)	1,159	BANK CHARGES	19,354	16,450	2,904	20,230	21,054	17,350	3,704
1,008	1,490	(482)	1,946	OFFICE EQUIPMENT	16,755	16,390	365	14,782	21,445	20,880	565
2,206	900	1,306	595	OFFICE SUPPLIES	13,591	9,900	3,691	14,621	14,491	10,800	3,691
56	650	(595)	1,013	POSTAGE	5,148	7,150	(2,002)	6,464	5,798	7,800	(2,002)
12,096	9,750	2,346	8,634	PROFESSIONAL FEES	98,273	110,100	(11,827)	105,117	107,623	119,850	(12,227)
0	0	0	0	FORENSIC AUDIT	3,000	0	3,000	0	3,000	0	3,000
0	0	0	0	REC DISTRICT SOCIAL EVENT	2,773	2,950	(177)	3,455	2,773	2,950	(177)
0	0	0	0	SERVICE CONTRACTS	2,395	2,892	(497)	2,586	2,395	2,892	(497)
1,536	625	911	787	TELEPHONE (ALLOCATION)	9,426	6,875	2,551	8,946	10,151	7,500	2,651
1,411	920	491	238	TRAVEL	8,006	6,665	1,341	1,028	9,406	8,065	1,341
0	0	0	0	UNIFORM	0	0	0	0	0	0	0
51	93	(42)	45	WATER (ALLOCATION)	818	1,035	(217)	936	911	1,128	(217)
50,093	58,655	(8,562)	55,099	<b>TOTAL Expenses</b>	680,946	694,632	(13,685)	661,011	760,203	772,387	(12,184)
7,916	0	(7,916)	(419)	<b>Net Income/(Loss)</b>	12,822	0	(12,822)	(8,067)	11,021	0	(11,021)

**Herons Glen Recreation District**

**DEPARTMENTAL INCOME STATEMENT Aug 31, 2016**

**10 - Restaurant**

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Varianc	Actual YTD	15-16 Forecast	Total Yr	Estimated
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance
				Income							
43,718	43,718	0	42,157	ASSESSMENTS, BASE	275,191	275,191	(0)	261,332	330,272	330,272	(0)
7,434	13,230	5,797	9,637	FOOD SALES-DINING ROOM	345,613	338,476	(7,138)	320,224	358,740	350,859	(7,881)
1,567	1,774	207	1,787	BEVERAGE SALES-DINING ROOM	87,942	64,457	(23,484)	63,835	90,145	66,461	(23,684)
11,575	16,935	5,360	15,549	FOOD SALES - LOUNGE	299,078	301,616	2,538	292,885	316,271	318,809	2,538
8,468	11,281	2,812	9,953	BEVERAGE REVENUE - LOUNGE	183,326	188,244	4,918	184,945	192,071	197,645	5,574
2,708	470	(2,238)	565	CATERING FOOD-RESIDENTS	152,447	138,721	(13,726)	132,370	155,956	142,230	(13,726)
1,415	0	(1,415)	1,006	CATERING BEVERAGES-RESIDENTS	35,056	33,438	(1,618)	35,524	36,181	34,563	(1,618)
271	2,272	2,001	1,010	CATERING FOOD-OUTSIDE	49,869	27,720	(22,149)	25,065	50,369	30,000	(20,369)
0	600	600	145	CATERING BEVERAGE-OUTSIDE	12,697	6,600	(6,097)	7,011	12,897	7,200	(5,697)
0	0	0	0	CATERING, ROOM RENT	0	0	0	0	0	0	0
0	350	350	0	CATERING, OTHER REVENUES	9,591	3,850	(5,741)	3,492	9,941	4,200	(5,741)
77,156	90,630	13,474	81,808	TOTAL Income	1,450,809	1,378,312	(72,496)	1,326,682	1,552,842	1,482,239	(70,603)
				Cost of Revenues							
10,870	15,466	(4,597)	11,990	COS, FOOD	327,141	337,303	(10,161)	340,834	342,589	353,924	(11,335)
4,025	3,414	611	3,303	COS, BEVERAGE	80,946	73,185	7,761	70,864	84,014	76,467	7,547
14,894	18,880	(3,986)	15,294	TOTAL Cost of Revenues	408,087	410,487	(2,400)	411,698	426,603	430,392	(3,788)
62,261	71,750	9,488	66,514	Gross Profit Margin	1,042,722	967,825	(74,897)	914,984	1,126,239	1,051,847	74,391
				Expenses							
16,348	17,716	(1,367)	15,471	PAYROLL, KITCHEN	242,278	242,611	(333)	215,880	261,323	261,307	16
0	0	0	0	PAYROLL, KITCHEN, OT	4,556	6,200	(1,644)	20,265	4,556	6,200	(1,644)
18,558	18,743	(185)	16,843	PAYROLL, SERVICE	238,597	243,372	(4,775)	237,551	261,300	266,075	(4,775)
0	0	0	0	PAYROLL, SERVICE, OT	465	450	15	1,296	465	450	15
5,601	7,847	(2,246)	5,126	PAYROLL TAXES & FEES	146,364	134,838	11,526	106,517	155,136	143,610	11,526
3,809	4,706	(897)	4,436	PAYROLL BENEFITS	43,991	51,762	(7,770)	41,212	48,197	56,467	(8,270)
25	500	(475)	80	ADVERTISING	7,544	5,500	2,044	1,585	8,044	6,000	2,044
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
226	550	(324)	145	CLEANING SUPPLIES	4,584	6,050	(1,466)	5,046	5,034	6,600	(1,566)
258	275	(17)	76	COMPLIMENTARY MEALS	5,182	3,025	2,157	3,359	5,457	3,300	2,157
1,378	375	1,003	0	CONTINUING EDUCATION	4,178	2,475	1,703	285	4,178	2,475	1,703
0	300	(300)	0	DISHES & GLASSWARE	9,433	3,300	6,133	4,708	10,083	3,600	6,483
0	0	0	(350)	DUES & SUBSCRIPTIONS	795	1,200	(405)	1,750	795	1,200	(405)
3,548	3,682	(134)	3,411	ELECTRIC (ALLOCATION)	39,542	40,897	(1,355)	39,986	43,224	44,579	(1,355)
448	114	334	164	EMPLOYEE MEALS	3,831	3,648	183	(2,115)	3,945	3,762	183
0	0	0	0	Entertainment-Dining Room	5,845	5,815	30	4,850	5,845	5,815	30
1,050	1,350	(300)	1,400	ENTERTAINMENT LOUNGE	14,600	14,400	200	14,325	15,900	15,700	200



Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Varianc	Actual YTD	15-16 Forecast	Total Yr	Estimated
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance
449	300	149	471	ENTERTAINMENT/DECORATIONS	8,698	3,300	5,398	6,099	8,998	3,600	5,398
581	0	581	0	Equipment Rental	581	0	581	0	581	0	581
252	0	252	231	GRATIS FOOD/BEV	4,810	0	4,810	376	5,210	0	5,210
1,240	1,224	16	1,224	INSURANCE (ALLOCATION)	13,470	13,152	318	13,152	14,694	14,376	318
771	780	(9)	601	LEASE	7,626	8,580	(954)	6,938	8,306	9,360	(1,054)
0	0	0	0	LICENSES & TAXES	5,092	5,260	(168)	6,814	5,092	5,260	(168)
839	1,050	(211)	1,070	LINEN	21,656	17,556	4,100	18,261	22,956	18,606	4,350
533	800	(267)	949	MAINTENANCE & REPAIRS	7,020	8,800	(1,780)	9,656	7,820	9,600	(1,780)
1,674	2,413	(740)	2,253	MEMBER REWARDS-FOOD	52,004	51,207	797	49,509	54,325	53,573	752
917	1,084	(167)	1,055	MEMBER REWARDS-BEVERAGE	22,839	20,974	1,865	21,134	23,756	21,921	1,835
4,401	175	4,226	379	OFFICE SUPPLIES	7,922	1,925	5,997	7,719	8,097	2,100	5,997
903	1,300	(397)	1,285	PROPANE GAS	16,616	19,037	(2,421)	17,883	17,816	20,337	(2,521)
1,062	0	1,062	0	Resident Event Decoration/Ent	(466)	0	(466)	(4,535)	(466)	0	(466)
636	680	(44)	655	REFUSE	6,951	7,326	(375)	7,219	7,631	8,006	(375)
0	0	0	0	RENTAL	0	0	0	627	0	0	0
256	2,035	(1,779)	1,137	SERVICE CONTRACTS	6,418	6,715	(297)	8,814	7,168	7,465	(297)
0	75	(75)	1,187	Small Equipment-Kitchen	8,622	825	7,797	2,903	17,697	9,900	7,797
1,226	1,833	(607)	1,573	SUPPLIES	19,442	20,163	(721)	18,518	21,579	22,000	(421)
237	225	12	181	TELEPHONE (ALLOCATION)	2,166	2,475	(309)	2,020	2,391	2,700	(309)
0	700	(700)	416	TRAVEL	3,242	2,875	367	2,460	3,322	2,955	367
174	150	24	183	UNIFORM	4,451	2,650	1,801	6,107	4,701	2,800	1,901
0	0	0	0	UTENSILS	0	0	0	0	0	0	0
506	768	(263)	454	WATER (ALLOCATION)	8,178	9,462	(1,284)	9,360	8,714	10,148	(1,434)
67,905	71,750	(3,844)	62,105	TOTAL Expenses	999,123	967,825	31,298	907,531	1,083,870	1,051,847	32,022
(5,644)	0	5,644	4,409	Net Income/(Loss)	43,598	(0)	(43,598)	7,452	42,369	(0)	(42,369)

Herons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT

30 - Golf Maintenance

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	15-16 Forecast	Total Yr	Estimated
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance
				<b>Expenses</b>							
36,769	42,369	(5,600)	38,969	PAYROLL	412,617	446,738	(34,122)	421,073	451,775	487,896	(36,121)
3,566	1,198	2,368	3,055	PAYROLL, O.T.	22,350	11,077	11,273	17,890	23,948	12,275	11,673
5,334	5,565	(230)	5,794	PAYROLL TAXES & FEES	69,292	71,245	(1,954)	64,092	74,502	76,655	(2,153)
3,815	5,615	(1,800)	3,285	PAYROLL BENEFITS	46,334	61,761	(15,428)	39,135	50,616	67,376	(16,760)
4,195	848	3,347	29	CASUAL LABOR	8,192	4,240	3,952	6,540	9,392	4,240	5,152
6,985	7,200	(215)	6,930	CHEMICALS	128,529	124,942	3,587	127,055	135,729	132,142	3,587
0	0	0	0	Contingency	0	0	0	0	0	0	0
450	350	100	475	CONTINUING EDUCATION	1,869	1,840	29	1,575	1,869	1,840	29
0	0	0	0	Contract Labor - Technical	0	0	0	375	0	0	0
0	0	0	(1,070)	DUES & SUBSCRIPTIONS	1,135	1,455	(320)	1,090	1,135	1,455	(320)
2,473	2,928	(455)	1,607	ELECTRIC (ALLOCATION)	26,072	30,165	(4,093)	27,393	29,164	33,656	(4,493)
892	0	892	0	EQUIPMENT RENTAL	892	0	892	3,051	892	0	892
5,195	5,200	(5)	3,426	FERTILIZER	87,196	88,284	(1,088)	88,685	92,396	93,484	(1,088)
1,111	850	261	810	FIELD SUPPLIES	20,080	15,014	5,066	21,911	20,930	15,864	5,066
1,866	4,300	(2,434)	3,974	GASOLINE	13,897	36,482	(22,585)	30,521	17,397	40,782	(23,385)
1,983	1,959	24	1,959	INSURANCE (ALLOCATION)	21,551	21,045	506	21,043	23,510	23,004	506
3,365	1,083	2,282	322	IRRIGATION	24,145	11,913	12,232	14,336	25,532	13,000	12,532
649	400	249	595	LANDSCAPE PLANT/SUPPLIES	20,923	19,000	1,923	17,653	21,323	19,400	1,923
15,771	15,321	450	15,925	LEASE	196,943	191,280	5,663	175,983	212,714	206,601	6,113
0	200	(200)	408	MAINTENANCE & REPAIRS	3,759	2,200	1,559	7,350	3,959	2,400	1,559
6,671	4,900	1,771	8,170	MAINTENANCE, EQUIPMENT	59,276	51,100	8,176	56,978	64,176	56,000	8,176
385	100	285	207	OFFICE SUPPLIES	1,715	1,100	615	1,709	1,815	1,200	615
853	825	28	1,107	REFUSE	5,659	7,575	(1,916)	5,763	6,484	8,400	(1,916)
3,348	3,000	348	2,009	SEED, SOD, SAND	22,882	27,700	(4,818)	26,282	25,882	30,700	(4,818)
763	760	3	2,585	SERVICE CONTRACTS	18,330	20,319	(1,989)	16,674	19,090	21,079	(1,989)
0	550	(550)	348	SMALL TOOLS	2,268	6,050	(3,782)	4,763	2,818	6,600	(3,782)
241	245	(4)	191	TELEPHONE (ALLOCATION)	4,101	2,695	1,406	3,108	4,346	2,940	1,406
98	50	48	0	TRAVEL	3,116	2,550	566	1,997	3,666	3,100	566
590	580	10	869	UNIFORM	9,883	8,110	1,773	8,533	10,608	8,835	1,773
310	358	(48)	616	WATER (ALLOCATION)	4,193	4,426	(233)	5,927	4,551	4,784	(234)
107,677	106,754	923	102,593	<b>TOTAL Expenses</b>	1,237,197	1,270,306	(33,110)	1,218,484	1,340,217	1,375,708	(35,492)
(107,677)	(106,754)	923	(102,593)	<b>Net Income/(Loss)</b>	(1,237,197)	(1,270,306)	(33,110)	(1,218,484)	(1,340,217)	(1,375,708)	(35,492)

**Hérons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT**  
**60 - Pro Shop**  
**As of August 31, 2016**

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	15-16 Forecast	Total Yr	Estimated	
This Month	Budget	Over(Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance	
					<b>Income</b>							
109,502	111,178	1,675	108,846		MEMBERSHIP FEES	1,189,551	1,208,240	18,689	1,192,069	1,298,212	1,319,418	21,206
544	250	(294)	468		ANNUAL RANGE MEMBERSHIP	5,579	2,750	(2,829)	5,067	6,124	3,000	(3,124)
950	2,950	2,000	2,596		Member Guest Fees	101,239	121,475	20,236	122,473	103,827	124,425	20,598
4,827	5,500	673	2,600		Public Play Fees	115,665	104,100	(11,565)	96,062	121,440	109,600	(11,840)
1,611	4,510	2,899	1,830		Resident Non-Member Fees	119,882	122,372	2,490	110,558	124,392	126,882	2,490
112	200	88	92		RANGE FEES	5,411	5,883	472	5,353	5,611	6,083	472
3,653	4,000	347	3,233		PRO SHOP, MDSE	99,643	96,000	(3,643)	84,170	103,793	100,000	(3,793)
190	200	10	(117)		PRO SHOP, FOOD & BEVERAGE	2,696	3,625	929	1,469	2,896	3,825	929
45	100	55	25		Pro shop, club rental	654	1,100	447	479	754	1,200	447
0	0	0	0		MISCELLANEOUS OTHER INCOME	1,567	2,400	833	2,714	1,567	2,400	833
121,434	128,888	7,454	119,574		<b>TOTAL Income</b>	<b>1,641,887</b>	<b>1,667,945</b>	<b>26,059</b>	<b>1,620,414</b>	<b>1,768,615</b>	<b>1,796,833</b>	<b>28,218</b>
					<b>Cost of Revenues</b>							
2,867	2,880	(13)	2,774		COS, PRO SHOP, MDSE	72,294	69,120	3,174	61,927	75,282	72,000	3,282
355	130	225	193		COS, PRO SHOP, FOOD&BEVERAGE	2,160	2,356	(197)	970	2,290	2,486	(197)
0	0	0	0		COS,PRO SHOP,BEVERAGE	0	0	0	0	0	0	0
3,221	3,010	211	2,967		<b>TOTAL Cost of Revenues</b>	<b>74,454</b>	<b>71,476</b>	<b>2,978</b>	<b>62,897</b>	<b>77,572</b>	<b>74,486</b>	<b>3,086</b>
118,213	125,878	(7,665)	116,607		<b>Gross Profit Margin</b>	<b>1,567,433</b>	<b>1,596,469</b>	<b>(29,036)</b>	<b>1,557,517</b>	<b>1,691,043</b>	<b>1,722,347</b>	<b>(31,304)</b>
					<b>Expenses</b>							
16,066	13,621	2,445	17,430		PAYROLL	183,136	175,165	7,972	184,958	196,958	188,487	8,471
(1)	0	(1)	51		PAYROLL, O.T.	433	0	433	480	433	0	433
2,309	1,959	350	2,607		PAYROLL TAXES & FEES	28,571	28,053	518	29,203	30,330	29,812	518
747	982	(235)	933		PAYROLL BENEFITS	7,717	10,803	(3,086)	9,794	8,399	11,785	(3,386)
0	100	(100)	0		ADVERTISING	840	1,100	(260)	0	940	1,200	(260)
792	0	792	0		CONTINUING EDUCATION	1,174	2,400	(1,226)	2,050	1,174	2,400	(1,226)
0	0	0	0		DUES & SUBSCRIPTIONS	1,560	2,520	(960)	2,500	1,560	2,520	(960)
1,329	1,340	(11)	1,273		ELECTRIC (ALLOCATION)	14,944	15,359	(415)	15,009	16,288	16,704	(415)
1,580	850	730	195		FIELD SUPPLIES	11,437	9,350	2,087	6,320	12,287	10,200	2,087
168	275	(107)	69		GASOLINE	1,715	3,025	(1,310)	2,202	1,990	3,300	(1,310)
2,603	2,571	32	2,571		INSURANCE (ALLOCATION)	28,286	27,621	665	27,619	30,857	30,192	665
1,588	1,750	(163)	1,588		LEASE	20,462	21,250	(789)	21,395	22,212	23,000	(789)
62	100	(38)	0		MAINTENANCE & REPAIRS	1,892	1,100	792	1,312	1,992	1,200	792
186	350	(164)	554		OFFICE SUPPLIES	2,517	3,850	(1,333)	5,903	2,867	4,200	(1,333)
0	0	0	0		RANGE BALLS & MATS	0	8,200	(8,200)	10,600	0	8,200	(8,200)
159	164	(5)	164		REFUSE	1,908	1,804	104	1,805	2,072	1,968	104
315	490	(175)	315		SERVICE CONTRACTS	3,621	5,390	(1,769)	3,464	3,936	5,880	(1,944)
155	145	10	101		TELEPHONE (ALLOCATION)	1,579	1,595	(16)	1,253	1,724	1,740	(16)
0	0	0	0		TRAVEL	0	500	(500)	192	0	500	(500)
17	0	17	0		UNIFORM	1,201	1,600	(399)	1,064	1,201	1,600	(399)
70	123	(53)	65		WATER (ALLOCATION)	1,022	1,304	(282)	1,146	1,145	1,427	(282)
28,144	24,820	3,324	27,914		<b>TOTAL Expenses</b>	<b>314,015</b>	<b>321,988</b>	<b>(7,974)</b>	<b>328,270</b>	<b>338,365</b>	<b>346,313</b>	<b>(7,949)</b>
90,069	101,058	10,989	88,693		<b>Net Income/(Loss)</b>	<b>1,253,418</b>	<b>1,274,481</b>	<b>21,062</b>	<b>1,229,247</b>	<b>1,352,678</b>	<b>1,376,033</b>	<b>23,355</b>

**Hérons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT**  
**70 - Clubhouse,Pool,Spa**  
**As of August 31, 2016**

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	15-16 Forecast	Total Yr	Estimated
This Month	Budget	Over(Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance
					<b>Income</b>						
48,687	48,687	0	48,406		ASSESSMENTS, BASE	573,363	573,364	0	551,248	621,942	621,942
48,687	48,687	0	48,406		<b>TOTAL Income</b>	573,363	573,364	0	551,248	621,942	621,942
48,687	48,687	0	48,406		<b>Gross Profit Margin</b>	573,363	573,364	0	551,248	621,942	621,942
					<b>Expenses</b>						
9,926	11,275	(1,349)	10,475		PAYROLL	106,068	122,176	(16,107)	102,129	116,980	133,087
537	150	387	252		PAYROLL, O.T.	2,872	1,650	1,222	1,950	3,022	1,800
1,366	1,460	(94)	1,471		PAYROLL TAXES & FEES	15,749	18,934	(3,185)	15,410	17,163	20,348
1,276	1,547	(271)	1,169		PAYROLL BENEFITS	15,186	17,014	(1,827)	9,995	16,733	18,560
2,306	225	2,081	602		CHEMICALS	6,631	2,825	3,806	8,506	6,856	3,050
742	833	(91)	7,842		CLUBHOUSE-FACILITY IMPROVEMEN	20,416	9,163	11,253	18,760	21,416	10,000
769	750	19	117		CLEANING SUPPLIES	9,118	8,250	868	1,274	9,943	9,000
0	50	(50)	0		CONTINUING EDUCATION	409	550	(141)	50	409	600
3,427	3,686	(259)	3,315		ELECTRIC (ALLOCATION)	38,488	40,235	(1,746)	39,101	42,057	43,804
0	475	(475)	1,000		FOUNTAINS (ELECTRIC)	2,425	5,225	(2,800)	3,339	2,900	5,700
0	250	(250)	0		Fountain & Bubbler Maintenanc	0	2,750	(2,750)	0	150	3,000
52	75	(23)	102		GASOLINE	596	825	(229)	787	671	900
0	275	(275)	670		SMALL EQUIPMENT SOUND	2,697	3,025	(328)	1,226	2,797	3,300
2,789	2,754	35	2,754		INSURANCE (ALLOCATION)	30,307	29,590	717	29,592	33,061	32,344
3,425	2,925	500	3,270		LANDSCAPE PLANT/SUPPLIES	43,152	44,005	(853)	47,187	45,422	46,275
1,399	1,515	(116)	1,665		LEASE	15,394	16,815	(1,421)	19,219	16,809	18,330
0	0	0	(18)		LICENSES & TAXES	483	375	108	357	483	375
5,004	5,333	(329)	4,955		MAINTENANCE & REPAIRS	61,456	61,663	(207)	63,649	67,543	67,000
215	400	(185)	55		MAINTENANCE, POOL	6,015	4,400	1,615	11,021	6,415	4,800
159	20	139	0		OFFICE SUPPLIES	432	220	212	290	452	240
12	175	(163)	40		PROPANE GAS	336	1,925	(1,589)	7,405	386	2,100
265	292	(27)	273		REFUSE	3,345	3,208	137	3,008	3,637	3,500
0	40	(40)	0		RENTAL	0	440	(440)	0	0	480
1,173	1,173	(1)	1,139		SECURITY	12,898	12,905	(6)	12,524	14,071	14,078
13,510	10,813	2,697	12,039		SERVICE CONTRACTS	131,558	130,798	760	134,176	142,511	142,051
0	100	(100)	0		SMALL TOOLS	1,117	1,100	17	394	1,217	1,200
140	133	7	187		TELEPHONE (ALLOCATION)	1,568	1,467	101	1,446	1,701	1,600
0	167	(167)	0		TENNIS COURT MAINTENANCE	2,976	1,837	1,139	2,877	3,143	2,000
0	50	(50)	0		TRAVEL	432	950	(518)	327	432	1,000
0	0	0	0		UNIFORM	337	800	(463)	421	337	800
471	1,091	(620)	699		WATER (ALLOCATION)	8,004	11,091	(3,087)	10,810	8,945	12,182
2,943	655	2,288	464		Effluent Water	23,392	17,153	6,239	16,720	24,577	18,438
51,906	48,687	3,219	54,537		<b>TOTAL Expenses</b>	563,861	573,364	(9,503)	563,951	612,243	621,942
(3,219)	0	3,219	(6,131)		<b>Net Income/(Loss)</b>	9,502	(0)	(9,502)	(12,703)	9,700	0



**Hérons Glen Recreation District**

**INCOME STATEMENT**

**76 - CLIS**

**As of August 31, 2016**

<b>Actual This Month</b>	<b>This Mth Budget</b>	<b>Variance Over(Under)</b>	<b>Actual Same Mth Last Yr</b>		<b>Actual Year To Date</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Actual YTD Last Yr</b>	<b>15-16 Forecast Budget</b>	<b>Total Yr Budget</b>	<b>Estimated YE Variance</b>
				<b>Income</b>							
16,998	16,998	0	16,020	ASSESSMENTS, BASE	178,296	178,296	0	164,349	193,255	193,255	(0)
14,333	14,333	0	13,516	CLIS Income	150,414	150,414	(0)	138,737	163,011	163,011	(0)
0	170	170	0	MISCELLANEOUS OTHER INCOME	756	1,870	1,114	1,082	886	2,000	1,114
31,330	31,500	170	29,536	<b>TOTAL Income</b>	329,467	330,580	1,114	304,168	357,153	358,266	1,114
31,330	31,500	170	29,536	<b>Gross Profit Margin</b>	329,467	330,580	1,114	304,168	357,153	358,266	1,114
				<b>Expenses</b>							
13,745	16,508	(2,762)	14,792	PAYROLL	140,922	151,682	(10,760)	136,693	154,010	165,269	(11,259)
308	180	128	420	PAYROLL, O.T.	3,738	2,833	905	3,104	3,768	3,013	755
1,978	2,279	(301)	1,889	PAYROLL TAXES & FEES	20,954	25,240	(4,287)	20,683	22,860	27,146	(4,286)
526	1,534	(1,008)	908	PAYROLL BENEFITS	9,045	16,878	(7,834)	9,536	9,979	18,413	(8,434)
0	0	0	1,750	COMPUTER SUPPORT	0	1,400	(1,400)	1,750	0	1,400	(1,400)
0	20	(20)	0	CONTINUING EDUCATION	279	1,180	(901)	1,414	299	1,200	(901)
0	175	(175)	0	Contract Labor - Technical	221	1,925	(1,704)	1,889	221	2,100	(1,879)
0	0	0	0	DUES & SUBSCRIPTIONS	360	350	10	631	360	350	10
2,292	2,841	(549)	2,229	ELECTRIC (ALLOCATION)	29,214	31,643	(2,428)	31,743	32,055	34,483	(2,428)
126	167	(41)	140	GASOLINE	1,310	1,837	(527)	1,818	1,473	2,000	(527)
1,302	1,285	17	1,285	INSURANCE (ALLOCATION)	14,143	13,807	336	13,810	15,428	15,092	336
393	757	(364)	964	LEASE	7,747	12,317	(4,570)	10,599	8,204	13,074	(4,870)
0	0	0	0	LICENSES & TAXES	0	0	0	0	0	0	0
0	150	(150)	145	MAINTENANCE & REPAIRS	631	1,650	(1,019)	2,785	781	1,800	(1,019)
4,882	4,000	882	6,152	PARTS & SUPPLIES	48,883	44,000	4,883	43,778	53,183	48,000	5,183
290	50	240	0	OFFICE SUPPLIES	1,040	550	490	505	1,090	600	490
0	0	0	0	SERVICE CONTRACTS	0	0	0	0	0	0	0
0	0	0	0	PUMP MAINTENANCE	9,560	9,122	438	8,970	9,560	9,122	438
0	0	0	0	RENTAL	0	0	0	1,254	0	0	0
0	75	(75)	273	SEED, SOD, SAND	298	825	(527)	567	373	900	(527)
0	50	(50)	172	SMALL TOOLS	0	550	(550)	341	50	600	(550)
135	150	(15)	135	TELEPHONE (ALLOCATION)	1,386	1,650	(264)	1,479	1,536	1,800	(264)
0	750	(750)	629	TRAVEL	1,827	2,250	(423)	2,392	1,827	2,250	(423)
323	232	91	281	UNIFORM	3,766	2,726	1,040	2,724	4,056	3,016	1,040
19	23	(4)	19	WATER (ALLOCATION)	230	240	(10)	223	253	263	(10)
275	275	0	0	Effluent Water	5,925	5,925	0	4,400	6,375	6,375	0
26,595	31,500	(4,905)	32,184	<b>TOTAL Expenses</b>	301,479	330,580	(29,101)	303,087	327,741	358,266	(30,525)
4,735	0	(4,735)	(2,648)	<b>Net Income/(Loss)</b>	27,988	0	(27,988)	1,081	29,412	0	(29,412)

Herons Glen Recreation District												
DEPARTMENTAL INCOME STATEMENT												
77 - Fitness Center												
As of August 31, 2016												
Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	15-16 Forecast	Total Yr	Estimated	
This Month	Budget	Over(Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget	Budget	YE Variance	
					<b>Income</b>							
2,570	2,570	0	2,476		ASSESSMENTS, BASE	31,813	31,812	(0)	32,133	34,601	34,600	(0)
2,570	2,570	0	2,476		<b>TOTAL Income</b>	31,813	31,812	(0)	32,133	34,601	34,600	(0)
2,570	2,570	0	2,476		<b>Gross Profit Margin</b>	31,813	31,812	(0)	32,133	34,601	34,600	(0)
					<b>Expenses</b>							
108	300	(192)	0		CLEANING SUPPLIES	2,140	3,300	(1,160)	0	2,340	3,600	(1,260)
722	414	308	843		ELECTRIC (ALLOCATION)	6,656	5,675	981	6,695	7,070	6,089	981
140	416	(276)	0		FITNESS CENTER MAINTENANCE	15,018	4,576	10,442	2,292	15,642	5,000	10,642
620	612	8	612		INSURANCE (ALLOCATION)	6,735	6,576	159	6,576	7,347	7,188	159
1,191	703	488	495		LEASE	11,169	9,505	1,664	7,557	11,872	10,208	1,664
0	0	0	0		LICENSES & TAXES	0	0	0	0	0	0	0
0	0	0	0		REFUSE	(0)	0	(0)	0	(0)	0	(0)
0	0	0	0		SERVICE CONTRACTS	420	630	(210)	630	630	840	(210)
57	51	6	54		TELEPHONE (ALLOCATION)	618	561	57	598	669	612	57
115	74	40	80		WATER (ALLOCATION)	1,091	989	102	970	1,165	1,063	102
2,952	2,570	382	2,085		<b>TOTAL Expenses</b>	43,848	31,812	12,036	25,318	46,736	34,600	12,136
(382)	0	382	391		<b>Net Income/(Loss)</b>	(12,035)	0	12,035	6,815	(12,135)	0	12,135

**Hérons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT**  
**90 - Debt Service**  
**As of August 31, 2016**

<b>Actual</b>	<b>This Mth</b>	<b>Variance</b>	<b>Actual Same</b>		<b>Actual Year</b>	<b>YTD</b>	<b>Variance</b>	<b>Actual YTD</b>	<b>Total Yr</b>
<b>This Month</b>	<b>Budget</b>	<b>Over(Under)</b>	<b>Mth Last Yr</b>		<b>To Date</b>	<b>Budget</b>	<b>Over (Under)</b>	<b>Last Yr</b>	<b>Budget</b>
					<b>Income</b>				
0	0	0	36043		DEBT SERVICE-SPECIAL ASSESSME	1623188	0	(1623188)	1691797
0	0	0	36043		<b>TOTAL Income</b>	1623188	0	(1623188)	1691797
0	0	0	36043		<b>Gross Profit Margin</b>	1623188	0	(1623188)	1691797
					<b>Other Income(Loss)</b>				
0	0	0	0		INTEREST EXPENSE	554428	0	554428	569362
0	0	0	0		<b>TOTAL Other Income (Loss)</b>	554428	0	554428	569362
0	0	0	36043		<b>Net Income/(Loss)</b>	1068760	0	(1068760)	1122435



**Herons Glen Recreation District**

**DEPARTMENTAL INCOME STATEMENT**

**92 - Revenue Fund Income**

**As of August 31, 2016**

<b>Actual This Month</b>	<b>This Mth Budget</b>	<b>Variance Over(Under)</b>	<b>Actual Same Mth Last Yr</b>		<b>Actual Year To Date</b>	<b>YTD Budget</b>	<b>Variance Over (Under)</b>	<b>Actual YTD Last Yr</b>	<b>Total Yr Budget</b>
					<b>Income</b>				
3	0	(3)	3		INTEREST INCOME	46	0	(46)	48
3	0	(3)	3		<b>TOTAL Income</b>	46	0	(46)	48
3	0	(3)	3		<b>Gross Profit Margin</b>	46	0	(46)	48
3	0	(3)	3		<b>Net Income/(Loss)</b>	46	0	(46)	48

**Hérons Glen Recreation District  
DEPARTMENTAL INCOME STATEMENT**

**93- Non-Operating Income**

As of 08/31/16

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				
29033	0	(29033)	20042	ASSESSMENTS, CAPITAL RESERVE	319367	0	(319367)	223925	0
14625	0	(14625)	14408	DEFERRED MAINTENANCE REVENUE	160875	0	(160875)	158600	0
10000	0	(10000)	7500	NEW OWNER WORKING CAPITAL	175000	0	(175000)	92500	0
39033	0	(39033)	27542	TOTAL Income	494367	0	(494367)	316425	0
39033	0	(39033)	27542	Gross Profit Margin	494367	0	(494367)	316425	0
					Expenses				
78319	0	78319	82156	DEPRECIATION	895296	0	895296	936249	0
465	0	465	2880	MAINTENANCE & REPAIRS	166071	0	166071	182215	0
78784	0	78784	85036	TOTAL Expenses	1061368	0	1061368	1118464	0
(39750)	0	39750	(57494)	Net Income/(Loss)	(567001)	0	567001	(802039)	0

Herons Glen Recreation District				
Restaurant Percentages				
As of Aug 31, 2016				
Restaurant Variance Report	Month to Date	Budget	Year to Date	Budget
Food Dining Room	7,434	13,230	345,613	338,476
Food Lounge	11,575	16,935	299,078	301,616
Catering Residents	2,708	470	152,447	138,721
Catering Food - outside	271	2,272	49,869	27,720
Resident Events	0	0	0	0
<b>TOTAL FOOD REVENUE</b>	<b>21,987</b>	<b>32,907</b>	<b>847,007</b>	<b>806,533</b>
COG Food	10,870	15,466	327,141	337,303
Percentage Revenue/COG Food	49.44%	47.00%	38.62%	41.82%
Beverage Dining Room	1,567	1,774	87,942	64,457
Beverage Lounge	8,468	11,281	183,326	188,244
Beverage Catering-Residents	1,415	0	35,056	33,438
Beverage Catering-Outside	0	600	12,697	6,600
<b>TOTAL BEVERAGE REVENUE</b>	<b>11,450</b>	<b>13,654</b>	<b>319,020</b>	<b>292,739</b>
COG Beverage	4,025	3,414	80,946	73,185
Percentage Revenue/COGS Bev	35.15%	25.00%	25.37%	25.00%
<b>PAYROLL PERCENTAGE</b>				
Total Operating Revenue	33,438	46,912	1,175,617	1,103,122
Total Payroll	44,316	49,011	676,252	679,233
% Payroll/Operating Revenue	132.53%	104.48%	57.52%	61.57%
Member Rewards-Food	1,674	2,413	52,004	51,207
Member Rewards-Beverage	917	1,084	22,839	20,974
% of food revenue coming from residents	88.04%	80.00%	80.67%	80.00%
% of bev revenue coming from residents	91.36%	83.00%	84.19%	83.00%

<b><u>Mid Year 2015-2016 Def Maint Budget Review</u></b>				
<b>Def Maint Cash brought into 2015-16 Budget Yr</b>	\$ 141,865			
<b>Collected in this FY</b>	\$ 175,500			
		<i>Spent through</i>	<i>Planned expenditures</i>	
	2016 Budget	5/31/2016	before FY end	<i>Details</i>
Tree trimming throughout property & golf course	\$10,000	10,235	0	
Landscape (All Rec Dist facilities)	\$33,000	16,448	0	
Trees throughout property (replacement)	\$2,000	0	2,000	
Cart/Multi Use Path (asphalt Via La Quinta to Kaidon Ln)	\$3,000	0	3,000	<i>discussion of turning over our section of MUP to HOA</i>
Clean Clubhouse Roof - Wet it and forget it	\$3,000	428	2,572	<i>performed over summer</i>
Clubhouse Roof Checkup & Cracked Tile Repair	\$4,500	140	4,360	<i>performed next week</i>
Conservation Easement Maintenance (exotic removal)	\$10,500	5,750	4,750	
Palmetto Trimming (includes pinestraw & disposal)	\$25,500	38,402	0	<i>includes clean-up of 2 sliver parcels as well that have not been maintained</i>
Bulrush Trimming on Lake Banks	\$20,000	20,600	0	<i>eradication of all giant bulrush in next 2 weeks</i>
Lake erosion: property	\$50,000	0	50,000	
Clean, Repair & Seal all pool area pavers	\$7,500	2,564	4,936	<i>performed over summer</i>
Pool pipe/leak maintenance	\$2,500	0	0	
Paint (2013 outside/2016 inside)	\$1,500	0	0	<i>completed last year</i>
Wind screen	\$1,000	0	1,000	<i>new windcreens came with fence repair; going to purchase 3 ft. sections</i>
Nets (6)	\$900	0	900	
Court Maintenance	\$2,000	0	0	<i>new courts being constructed this summer</i>
	176,900			
<b>Items not in original budget but approved by Board:</b>				
Golf Course Restroom Renovations (approved in prior year)		9,146	0	<i>purchase outdoor grade ceiling fans over summer</i>
STRATEGIC PLANNING FEE FINAL PYMT?		1,500		
		105,214	73,518	
<b>Variance between budget &amp; FY end expenditures</b>				
Estimated carryforward into 2016-2017 Budget Yr			\$138,634	

<b>Mid Year 2015-16 Capital Budget Review</b>				
<b>Capital Cash brought into 2015-16 Budget Yr</b>	\$	136,169		
<b>Collected in this FY</b>	\$	348,400		
		<i>Spent through</i>	<i>Planned expenditures</i>	
	2016 Budget	5/31/2016	before FY end	Details
Replace Chillers (2)	\$145,000	8,792	0	
Payback Def Maint/GC Spec Imp fund/loan for Irrig Renov	\$50,000	50,000	0	<i>transfer done at beginning of year</i>
Coolers	\$15,000	0	3,000	<i>replace mug freezer now; hold off on the rest until next year</i>
Steamer (US Food)	\$17,000	0	0	<i>still in good shape; hold off until next year</i>
40 Qt Mixer	\$6,000	0	0	<i>still in good shape; hold off until next year</i>
Heavy Duty 36" Gas Range (2 @ \$4500 per)	\$9,000	0	0	<i>still in good shape; hold off until next year</i>
Gas 36" Salamander Broiler (2 @ \$2600 per)	\$5,200	0	0	<i>still in good shape; hold off until next year</i>
Convection Oven Double Deck (front line)	\$10,000	0	0	<i>ok currently but definitely needs to be replaced next year</i>
Convection Oven Double Deck (back line)	\$10,000	0	0	<i>ok currently but definitely needs to be replaced next year</i>
Solstice Fryer (70-90 lbs)	\$6,800	0	0	<i>still in good shape; hold off until next year</i>
83" Refrigerated Prep Table-Pantry	\$6,500	0	0	<i>still in good shape; hold off until next year</i>
Remote Beer System	\$5,500	0	0	<i>still in good shape; hold off until next year</i>
Oven-Dutch Alto Sham	\$5,300	0	0	<i>still in good shape; hold off until next year</i>
Tilt Skillet, Braising Pan 30 gal	\$10,400	0	10,400	<i>will get rid of Combi-oven this summer and purchase this unit</i>
Umbrellas w/stands	\$5,000	0	0	<i>current umbrellas in good shape; will hold off until next year</i>
Geothermal Pool Heat Conversion	\$65,000	44,705	0	
Air Handler - 3 large (ballroom)	\$33,000	0	33,000	<i>Ballroom unit replacement will take place over summer</i>
Air Handler - 1 large, 1 small	\$16,000	0	9,000	<i>Large lobby unit due to be replaced this summer</i>
Ballroom Chairs - replacement (425 chairs - 100 are red)	\$2,000	1,979	0	
Pickleball Court Project	\$150,000	82,739	67,261	<i>Project commences in May; Will be comepleted in July</i>
	\$	572,700		
<b>Items not in original budget but approved by Board:</b>				
Capital repairs to CLIS pumps in front section of community		13,900	0	
Kitchen hot box		5,244	0	
Dumpster Enclosure		14,628	0	
		\$221,987	\$122,661	
<b>Variance between budget (including donations) &amp; FY end expenditures</b>			\$228,052	
Estimated carryforward into 2016-2017 Budget Yr			\$139,921	