

FUND BALANCES
30-Jun-15
ACCOUNT DESCRIPTON

	BANK NAME		BALANCE SHEET	BALANCE 6/30/2015				
OPERATING ACCOUNT								
	Petty Cash	#1010	Cash, Petty	470.74				
	CDARS-Golf Membership Funds	#1127	Cash, Operating	0.00				
	Finemark-Operating Funds	#1138	Cash, Operating	387,839.37				
TOTAL OPERATING ACCOUNTS					388,310.11			
RESERVES								
DEFERRED								
	Edison Nat'l Bank-Deferred Maint	#1139	Cash, Reserved	135,108.23				
TOTAL DEFERRED					135,108.23			
CAPITAL								
	Iberia Bank-Capital Funds	#1081	Cash, Reserved	41,316.92				
	CDARS-Capital Funds	#1126	Cash, Reserved	0.00				
TOTAL CAPITAL					41,316.92			
EMERGENCY								
	Finemark-Emergency	#1134	Cash, Reserved	394.25				
	SBA Fund A	#1130	Cash, Reserved	37,961.50				
	SBA Fund B	#1130	Cash, Reserved	0.00				
TOTAL EMERGENCY					38,355.75			
PROJECTS								
	Finemark Project Funds	#1128	Cash, Reserved	0.00				
	Golf Course Special Improvements	#1128	Cash, Reserved	47,829.90				
	CDARS Project Funds	#1129	Cash, Reserved	0.00				
	Edison Nat'l Bank-Projects	#1133	Cash, Reserved	0.00				
TOTAL PROJECTS					47,829.90			
TOTAL RESERVE ACCOUNTS					262,610.80			
TRUSTEE PROJECT FUND BALANCE								
	Renewal & Replacement							
TOTAL TRUSTEE BALANCE				U. S. BANK	#1397	Renewal & Replacement	13,909.79	13,909.79



Balance Sheet
Heron's Glen Recreation District
As of June 30, 2015

Account #	Account Name	Amount
Assets		
00-1010	Cash, petty	\$ 200.00
00-1012	Cash, Pro Shop regis	\$ 270.74
00-1028	Due from Fairway	\$ 61,574.69
00-1030	Due From Meadows	\$ 39,655.31
00-1081	Cash, Iberia Bank Ca	\$ 41,316.92
00-1128	Finemark Project Fun	\$ 47,829.90
00-1130	State Board Admin-Ca	\$ 37,961.50
00-1134	Finemark Bank-Emerge	\$ 394.25
00-1138	Finemark - Operating	\$ 387,839.37
00-1139	Edison Natl Bank-Def	\$ 135,108.23
00-1210	Accounts receivable	\$ 711,554.41
00-1291	Allowance for Bad De	(\$ 131,349.23)
00-1310	Prepaid insurance	\$ 27,149.44
00-1320	Prepaid social event	\$ 1,400.00
00-1390	Prepaid Expenses, ot	\$ 100,197.57
00-1397	Investments - 6206-R	\$ 13,909.79
00-1402	Bond Funds - Revenue	\$ 501,914.93
00-1408	Bond Fund -Prepaymen	\$ 0.28
00-1450	Inventory, Pro Shop,	\$ 56,815.05
00-1476	Inventory - gas	\$ 3,745.21
00-1510	Inventory, Herons Nest, food	\$ 19,986.45
00-1520	Inventory, Herons Nest, beverage	\$ 15,440.66
00-1600	Equipment	\$ 915,563.17
00-1601	Capital Lease	\$ 1,483,762.25
00-1602	Small Capital Improv	\$ 4,926.90
00-1604	Capital Replacement	\$ 2,083,665.45
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	(\$ 8,810,412.17)
00-1901	Special Assessment R	\$ 21,776,862.30
00-1910	Deposits	\$ 3,105.00
00-1951	Bond Issuance-2006-N	\$ 364,833.15
00-1952	Bond Insurance Premi	\$ 666,862.70
00-1983	Due From (Due to) Fa	\$ 376.00
00-1984	Due From (Due to) Me	\$ 257.00
00-1991	Gratuities clearing	(\$ 3,402.68)
00-1992	Employee Christmas c	(\$ 1,850.82)
00-1999	Hole In One Account	(\$ 764.80)
Total Assets		\$ 47,578,754.79

Account #	Account Name	Amount
Liabilities		
00-2013	Due To Fairway	\$ 77,655.15
00-2014	Due To Meadows	\$ 50,117.10
00-2110	Accounts payable, tr	\$ 119,118.14
00-2190	Accounts payable, ot	\$ 5,378.42
00-2210	Sales taxes payable	\$ 2,816.66
00-2211	Sales Tax Payable-Re	\$ 83.04
00-2240	Accrued salaries & w	\$ 54,011.23
00-2290	Other accrued Expens	\$ 11,211.63
00-2321	Deposits-Locker Fees	\$ 570.00
00-2351	Gift Certificates -	\$ 14,785.41
00-2370	Pro Shop credit book	\$ 15,878.65
00-2410	Deferred assessments	\$ 399,754.00
00-2420	Deferred assmnts, Ca	\$ 89,360.02
00-2425	Deferred assessment,	\$ 38,509.07
00-2450	Deferred assmnts, CL	\$ 79,160.75
00-2460	Deferred Membership,	\$ 1,415.10
00-2510	Deferred golf, annua	\$ 326,539.24
00-2511	Deferred Golf - Adva	(\$ 1,821.72)
00-2521	Deferred annual rang	\$ 1,402.98
00-2751	Bond Payable - 2006	\$ 21,091,020.00
00-2752	Bond Original Issue	(\$ 214,748.58)
00-2753	Deferred Loss on Ref	(\$ 693,943.98)
00-2790	Capital Lease Obliga	\$ 346,364.42
Total Liabilities		\$ 21,814,636.73
Equity		
00-3005	Contributed Capital	\$ 27,644,172.85
00-3100	Capital Lease, Net o	\$ 235,326.76
00-3110	Association equity(d	(\$ 3,609,634.12)
00-3905	Retained Earnings-Re	\$ 888,951.97
Profit (Loss)		\$ 605,300.60
Total Equity Adjusted for Profit/Loss		\$ 25,764,118.06
Total Liability and Equity		\$ 47,578,754.79

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Heron's Glen Recreation District
RECREATION DISTRICT TOTAL VARIANCE REPORT
Jun 30, 2015

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE OVER (UNDER)	ACTUAL YTD	BUDGET YTD	VARIANCE OVER (UNDER)	14-15 FY Forecast	FY Budget	VARIANCE OVER (UNDER)
ADMINISTRATION									
Operating Revenue	3,394	4,308	914	93,426	88,446	(4,980)	105,955	102,220	(3,735)
Operating Expenses	61,414	59,686	1,728	550,658	537,349	13,309	734,272	726,220	8,052
Operating Income	(58,020)	(55,378)	2,642	(457,232)	(448,903)	8,329	(628,317)	(624,000)	4,317
Assessment	55,380	55,380	0	448,915	448,915	0	624,016	624,016	0
Net Income	(2,640)	2	2,642	(8,317)	12	8,329	(4,301)	16	4,317
RESTAURANT									
Operating Revenue	47,884	46,436	(1,448)	986,946	975,546	(11,400)	1,120,987	1,117,162	(3,825)
Operating Expenses	83,152	88,408	(5,256)	1,161,467	1,153,046	8,421	1,426,612	1,423,565	3,047
Operating Income	(35,268)	(41,972)	(6,704)	(174,521)	(177,500)	(2,979)	(305,625)	(306,403)	(778)
Assessment	41,970	41,970	0	177,500	177,500	0	306,403	306,403	0
Net Income	6,702	(2)	(6,704)	2,979	0	(2,979)	778	0	(778)
CLUBHOUSE									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	55,670	48,897	6,773	459,138	454,069	5,069	604,446	599,619	4,827
Operating Income	(55,670)	(48,897)	6,773	(459,138)	(454,069)	5,069	(604,446)	(599,619)	4,827
Assessment	48,898	48,898	0	454,065	454,065	0	599,615	599,615	0
Net Income	(6,772)	1	6,773	(5,073)	(4)	5,069	(4,831)	(4)	4,827
HAR-TRU COURTS									
Operating Revenue	0	0	0	12,000	12,000	0	12,000	12,000	0
Operating Expenses	127	309	(182)	2,771	4,461	(1,690)	11,740	12,002	(262)
Operating Income	(127)	(309)	(182)	9,229	7,539	(1,690)	260	(2)	(262)
Assessment	0	0	0	0	0	0	0	0	0
Net Income	(127)	(309)	(182)	9,229	7,539	(1,690)	260	(2)	(262)
CLIS Dept.									
Operating Revenue	11,864	12,005	141	114,546	114,953	407	152,097	152,504	407
Operating Expenses	26,185	26,009	176	242,491	249,272	(6,781)	320,561	330,768	(10,207)
Operating Income	(14,321)	(14,004)	317	(127,945)	(134,319)	(6,374)	(168,464)	(178,264)	(9,800)
Assessment	14,005	14,005	0	134,327	134,327	0	178,273	178,273	0
Net Income	(316)	1	317	6,382	8	(6,374)	9,809	9	(9,800)
Fitness Center									
Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	2,040	2,686	(646)	19,891	26,443	(6,552)	26,688	34,821	(8,133)
Operating Income	(2,040)	(2,686)	(646)	(19,891)	(26,443)	(6,552)	(26,688)	(34,821)	(8,133)
Assessment	2,686	2,686	0	26,441	26,441	0	34,819	34,819	0
Net Income	646	0	(646)	6,550	(2)	(6,552)	8,131	(2)	(8,133)
SUBTOTAL									
Total Operating Revenues	63,142	62,749	(393)	1,206,918	1,190,945	(15,973)	1,391,039	1,383,886	(7,153)
Total Assessments	162,939	162,939	0	1,241,248	1,241,248	0	1,743,126	1,743,126	0
Total Operating Expenses	228,587	225,995	2,592	2,436,415	2,424,640	11,775	3,124,318	3,126,995	(2,677)
Net Income	(2,505)	(307)	2,198	11,751	7,553	(4,198)	9,847	17	(9,830)

GOLF MAINTENANCE

Operating Revenue	0	0	0	0	0	0	0	0	0
Operating Expenses	105,802	104,528	1,274	974,881	986,752	(11,871)	1,325,203	1,328,369	(3,166)
Net Income	(105,802)	(104,528)	1,274	(974,881)	(986,752)	(11,871)	(1,325,203)	(1,328,369)	(3,166)

PRO SHOP

Operating Revenue	120,651	128,017	7,366	1,383,351	1,396,907	13,556	1,760,820	1,779,608	18,788
Operating Expenses	26,526	29,887	(3,361)	331,353	362,042	(30,689)	416,477	451,224	(34,747)
Net Income	94,125	98,130	4,005	1,051,998	1,034,865	(17,133)	1,344,343	1,328,384	(15,959)

ALL DEPARTMENTS

Total Operating Revenues	183,793	190,766	6,973	2,590,269	2,587,852	(2,417)	3,151,859	3,163,494	11,635
Total Assessments	162,939	162,939	0	1,241,248	1,241,248	0	1,743,126	1,743,126	0
Total Operating Expenses	360,915	360,410	505	3,742,649	3,773,434	(30,785)	4,865,998	4,906,588	(40,590)
Net Income	(14,182)	(6,705)	7,477	88,868	55,666	(33,202)	28,987	32	(28,955)

HGRD Variance				
Jun-15				
	Actual	Budget	Variance	Explanation
	This Month	This Month	Over(Under)	
Administration				
Miscellaneous Other Income	1,713	3,000	1,287	lower CSI rebates as we get into summer
Payroll	24,072	22,571	1,501	Transition to having a Controller on board
Restaurant	Actual	Budget	Variance	
	This Month	This Month	Over(Under)	
Total Restaurant Revenue	47,884	46,436	-1,448	Restaurant Revenue better by 3% to budget and better than SMLY by \$2k; YTD \$11k better than budget; \$45k better than last year
Payroll, Kitchen	16,114	17,454	-1,340	Excellent job controlling labor over summer
Payroll, Service	17,843	19,763	-1,920	Excellent job controlling labor over summer
Payroll Taxes & Fees	6,119	7,965	-1,846	In line with decreased labor; decreased costs associated with consistant staff
Golf Maintenance	Actual	Budget	Variance	
	This Month	This Month	Over(Under)	
Payroll Benefits	3,467	4,693	-1,226	Turnover of employees; 60 day waiting period
Fertilizer	7,284	5,100	2,184	Bulk purchase in June; timing issue
Irrigation	773	1,800	-1,027	Decreased expenses with new system
Pro Shop	Actual	Budget	Variance	
	This Month	This Month	Over(Under)	
Membership Fees Revenue	108,846	110,058	1,212	Issued 1 refund last month
Public Play Fees Revenue	4,214	5,625	1,411	Partly due to aerifications and summer work
RNM Fees Revenue	1,973	4,800	2,827	Partly due to aerifications and summer work
Pro Shop Merchandise Revenue	2,253	4,000	1,747	low revenue for month
COS, Pro Shop Merchandise	1,628	2,800	-1,172	72% cost for month; budget was 70%
Clubhouse	Actual	Budget	Variance	
	This Month	This Month	Over(Under)	
Payroll	11,178	10,105	1,073	back at full staff; budgeted PT position now working FT hours
Maintenance & Repairs	10,305	4,833	5,472	\$4k in repairs to lightning detection units
Har-Tru Tennis Courts	Actual	Budget	Variance	
	This Month	This Month	Over(Under)	
No Significant Variances for Month				
CLIS	Actual	Budget	Variance	
	This Month	This Month	Over(Under)	
No Significant Variances for Month				
Fitness Center	Actual	Budget	Variance	
	This Month	This Month	Over(Under)	
No Significant Variances for Month				

Heron's Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Jun 30, 2015
00 - Administration

Actual This Month	This Mth Budget	Variance Over(Under)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Over	Actual YTD Last Yr	14-15 Forecast Budget	Total Yr Budget	Estimate YE Variance
Income											
55,380	55,380	0	60,250	ASSESSMENTS, BASE	448,915	448,915	0	458,033	624,016	624,016	0
100	50	(50)	50	LEASE, RETAIL	500	450	(50)	450	650	600	(50)
10	0	(10)	0	CONCERT SERIES REVENUE	52,145	47,124	(5,021)	56,431	52,145	47,124	(5,021)
633	633	0	633	HOA ACCOUNTING INCOME	5,697	5,697	0	5,697	7,596	7,596	0
26	75	50	50	INTEREST INCOME	150	675	525	558	180	900	720
913	550	(363)	575	LATE FEE/MEMBER INTEREST	12,025	8,500	(3,525)	6,321	14,975	11,000	(3,975)
1,713	3,000	1,287	2,602	MISCELLANEOUS OTHER INCOME	22,909	26,000	3,091	21,240	30,409	35,000	4,591
58,774	59,688	914	64,160	TOTAL Income	542,341	537,361	(4,980)	548,729	729,971	726,236	(3,735)
58,774	59,688	914	64,160	Gross Profit Margin	542,341	537,361	(4,980)	548,729	729,971	726,236	(3,735)
Expenses											
24,072	22,571	1,501	21,021	PAYROLL	215,774	209,255	6,519	199,985	299,169	289,500	9,669
156	0	156	84	PAYROLL, O.T.	156	0	156	2,022	156	0	156
3,331	3,047	284	3,022	PAYROLL TAXES & FEES	32,496	31,268	1,228	30,319	43,780	42,101	1,679
3,564	2,720	844	2,656	PAYROLL BENEFITS	30,962	24,480	6,482	25,359	41,162	32,640	8,522
0	0	0	0	CONCERT SERIES EXPENSES	32,859	34,112	(1,253)	40,492	32,859	34,112	(1,253)
0	50	(50)	0	AED TRAINING & SUPPLIES	0	450	(450)	129	75	600	(525)
130	233	(103)	149	COMPLIMENTARY MEALS	2,360	2,097	263	1,855	3,063	2,800	263
2,896	3,300	(404)	7,000	COMPUTER SUPPORT	27,737	29,700	(1,963)	28,409	37,337	39,600	(2,263)
5,708	6,390	(682)	5,650	Contingency	18,053	19,170	(1,117)	16,950	23,884	33,560	(9,676)
1,200	1,275	(75)	950	CONTINUING EDUCATION	4,920	5,275	(355)	3,987	7,470	7,825	(355)
0	0	0	0	DUES & SUBSCRIPTIONS	1,694	1,550	144	2,418	4,444	4,300	144
1,593	1,286	307	1,530	ELECTRIC (ALLOCATION)	14,250	13,105	1,145	13,168	18,108	16,963	1,145
0	0	0	0	EMPLOYEE APPRECIATION	5,123	4,700	423	4,730	5,723	5,300	423
1,836	1,766	70	1,563	INSURANCE (ALLOCATION)	16,088	15,894	194	14,063	21,596	21,192	404
0	0	0	0	LEASE EXPENSE	550	0	550	0	550	0	550
0	0	0	0	LICENSES & TAXES	1,017	850	167	744	1,017	850	167
2,478	1,700	778	1,067	BANK CHARGES	17,874	13,050	4,824	11,972	21,074	17,350	3,724
921	1,208	(287)	954	OFFICE EQUIPMENT	11,895	10,872	1,023	10,779	16,119	14,496	1,623
1,153	900	253	1,195	OFFICE SUPPLIES	12,595	8,100	4,495	12,252	14,395	10,800	3,595
(13)	450	(463)	0	POSTAGE	5,491	4,050	1,441	3,677	7,441	5,400	2,041
11,524	12,022	(498)	11,898	PROFESSIONAL FEES	84,901	93,488	(8,587)	87,725	115,167	125,554	(10,387)
0	0	0	0	REC DISTRICT SOCIAL EVENT	3,455	2,550	905	2,415	3,455	2,550	905
0	0	0	0	SERVICE CONTRACTS	2,586	2,892	(306)	2,788	2,586	2,892	(306)
764	625	139	703	TELEPHONE (ALLOCATION)	7,053	5,625	1,428	6,107	9,003	7,500	1,503
24	50	(26)	86	TRAVEL	(54)	4,100	(4,154)	4,181	3,546	7,340	(3,794)
0	0	0	0	UNIFORM	0	0	0	0	0	0	0
78	93	(15)	61	WATER (ALLOCATION)	821	716	105	651	1,091	995	96
61,414	59,686	1,728	59,587	TOTAL Expenses	550,658	537,349	13,309	527,175	734,272	726,220	8,052
(2,640)	2	2,642	4,574	Net Income/(Loss)	(8,317)	12	8,329	21,554	(4,301)	16	4,317

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Jun 30, 2015
10 - Restaurant

Actual This Month	This Mth Budget	Variance Over(Under)	Actual Same Mth Last Yr	Actual Year To Date	YTD Budget	Varianc Over	Actual YTD Last Yr	14-15 Forecast Budget	Total Yr Budget	Estimated YE Variance	
Income											
41,970	41,970	0	40,825	ASSESSMENTS, BASE	177,500	177,500	0	189,159	306,403	306,403	0
10,234	13,969	3,736	9,093	FOOD SALES-DINING ROOM	301,270	302,227	957	290,934	338,721	339,491	770
2,471	2,173	(298)	1,789	BEVERAGE SALES-DINING ROOM	59,771	62,939	3,168	61,175	65,493	69,193	3,700
15,726	15,122	(604)	14,911	FOOD SALES - LOUNGE	264,586	264,819	233	244,890	313,143	312,424	(719)
9,911	9,280	(631)	9,685	BEVERAGE REVENUE - LOUNGE	166,323	169,862	3,539	166,479	194,834	198,202	3,368
5,267	1,609	(3,658)	503	CATERING FOOD-RESIDENTS	127,497	109,207	(18,290)	108,410	135,372	117,082	(18,290)
CATERING BEVERAGES-											
2,749	0	(2,749)	386	RESIDENTS	34,386	27,945	(6,441)	29,935	35,811	29,370	(6,441)
1,265	3,333	2,068	5,649	CATERING FOOD-OUTSIDE	22,897	29,997	7,100	28,348	26,497	40,000	13,503
262	600	339	3,249	CATERING BEVERAGE-OUTSIDE	6,725	5,400	(1,325)	7,559	7,625	7,200	(425)
0	0	0	235	CATERING, ROOM RENT	0	0	0	287	0	0	0
0	350	350	572	CATERING, OTHER REVENUES	3,492	3,150	(342)	4,075	3,492	4,200	708
89,854	88,406	(1,448)	86,896	TOTAL Income	1,164,446	1,153,046	(11,400)	1,131,251	1,427,390	1,423,565	(3,825)
Cost of Revenues											
15,391	16,336	(945)	14,419	COS, FOOD	316,076	298,522	17,554	295,902	362,868	347,840	15,028
3,998	3,134	864	3,065	COS, BEVERAGE	64,838	69,197	(4,359)	67,251	73,978	79,030	(5,052)
19,389	19,470	(81)	17,484	TOTAL Cost of Revenues	380,915	367,719	13,196	363,153	436,847	426,870	9,977
70,465	68,936	(1,529)	69,412	Gross Profit Margin	783,531	785,327	1,796	768,098	990,543	996,695	(6,152)
Expenses											
16,114	17,454	(1,340)	16,230	PAYROLL, KITCHEN	184,722	203,052	(18,330)	191,058	235,515	257,445	(21,930)
0	0	0	(38)	PAYROLL, KITCHEN, OT	20,265	6,200	14,065	9,000	20,265	6,200	14,065
17,843	19,763	(1,920)	18,391	PAYROLL, SERVICE	202,122	209,968	(7,846)	186,664	262,502	270,348	(7,846)
0	0	0	0	PAYROLL, SERVICE, OT	1,296	450	846	1,003	1,296	450	846
6,119	7,965	(1,846)	7,337	PAYROLL TAXES & FEES	96,148	104,073	(7,925)	91,077	120,661	128,586	(7,925)
3,745	4,347	(602)	3,605	PAYROLL BENEFITS	32,341	39,123	(6,782)	33,597	45,382	52,164	(6,782)
44	933	(889)	90	ADVERTISING	1,461	8,397	(6,936)	4,384	4,264	11,200	(6,936)
0	0	0	0	CHEMICALS	0	0	0	0	0	0	0
CLUBHOUSE FACILITY											
0	0	0	0	IMPROVEMENTS	0	0	0	0	0	0	0

Actual This Month	This Mth Budget	Variance Over(Under)	Actual Same Mth Last Yr	Actual Year To Date	YTD Budget	Varianc Over	Actual YTD Last Yr	14-15 Forecast Budget	Total Yr Budget	Estimated YE Variance
447	550	(103)	344 CLEANING SUPPLIES	4,638	4,950	(312)	5,509	6,288	6,600	(312)
146	275	(129)	23 COMPLIMENTARY MEALS	3,005	2,475	530	2,763	3,830	3,300	530
0	0	0	0 CONTINUING EDUCATION	285	2,100	(1,815)	120	660	2,475	(1,815)
47	300	(253)	0 DISHES & GLASSWARE	4,708	3,001	1,707	2,295	5,308	3,901	1,407
1,200	1,200	0	0 DUES & SUBSCRIPTIONS	2,100	1,200	900	675	2,600	1,700	900
3,684	3,395	289	3,537 ELECTRIC (ALLOCATION)	32,954	30,895	2,059	30,451	43,679	41,080	2,599
192	(366)	558	(320) EMPLOYEE MEALS	(2,572)	(3,563)	991	(3,529)	(3,670)	(4,661)	991
0	0	0	0 Entertainment-Dining Room	4,850	5,815	(965)	4,915	4,850	5,815	(965)
1,350	1,458	(108)	1,300 ENTERTAINMENT LOUNGE	11,625	13,122	(1,497)	12,325	16,003	17,500	(1,497)
401	166	235	0 ENTERTAINMENT/DECORATIONS	4,715	1,494	3,221	628	5,213	2,000	3,213
0	0	0	0 Inventory Writeoff	0	0	0	32,000	0	0	0
1,224	1,177	47	1,042 INSURANCE (ALLOCATION)	10,704	10,593	111	9,375	14,376	14,124	252
601	780	(179)	804 LEASE	5,738	7,020	(1,282)	8,485	7,808	9,360	(1,552)
600	0	600	0 LICENSES & TAXES	6,245	5,260	985	5,259	6,245	5,260	985
1,152	900	252	641 LINEN	16,320	11,884	4,436	11,800	19,470	14,584	4,886
0	800	(800)	1,480 MAINTENANCE & REPAIRS	7,021	7,200	(179)	12,814	9,421	9,600	(179)
2,293	1,658	635	1,384 MEMBER REWARDS-FOOD	45,335	32,322	13,013	30,444	52,215	37,160	15,055
1,119	951	168	967 MEMBER REWARDS-BEVERAGE	19,124	19,322	(198)	18,972	21,995	22,193	(198)
833	175	658	0 OFFICE SUPPLIES	6,725	1,575	5,150	2,862	6,875	2,100	4,775
952	1,300	(348)	1,616 PROPANE GAS	15,887	16,437	(550)	16,752	19,787	20,337	(550)
0	0	0	(984) Resident Event Decoration/Ent	(4,535)	0	(4,535)	(2,921)	(4,535)	0	(4,535)
655	680	(25)	658 REFUSE	5,909	5,966	(57)	5,922	7,649	8,006	(357)
0	0	0	332 RENTAL	35	0	35	1,118	35	0	35
233	135	98	748 SERVICE CONTRACTS	6,838	4,545	2,293	4,171	9,758	7,465	2,293
0	75	(75)	0 Small Equipment-Kitchen	1,716	675	1,041	443	1,716	900	816
1,543	1,833	(290)	1,065 SUPPLIES	15,251	16,497	(1,246)	18,357	20,754	22,000	(1,246)
180	225	(45)	176 TELEPHONE (ALLOCATION)	1,659	2,025	(366)	1,786	2,334	2,700	(366)
0	75	(75)	0 TRAVEL	2,044	2,100	(56)	0	2,899	2,955	(56)
267	150	117	658 UNIFORM	5,663	2,350	3,313	3,538	6,113	2,800	3,313
0	0	0	0 UTENSILS	0	0	0	285	0	0	0
778	584	194	606 WATER (ALLOCATION)	8,214	6,804	1,410	6,511	10,208	9,048	1,160
63,763	68,938	(5,175)	61,693 TOTAL Expenses	780,552	785,327	(4,775)	760,906	989,765	996,695	(6,930)
6,702	(2)	(6,704)	7,719 Net Income/(Loss)	2,979	0	(2,979)	7,191	778	0	(778)

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
30 - Golf Maintenance

Actual This Month	This Mth Budget	Variance Over(Under)	Actual Same Mth Last Yr	Actual Year To Date	YTD Budget	Variance Over(Under)	Actual YTD Last Yr	14-15 Forecast Budget	Total Yr Budget	Estimated YE Variance	
Expenses											
40,617	40,127	490	38,994	PAYROLL	342,884	350,933	(8,049)	325,130	472,134	477,529	(5,395)
2,025	1,198	827	2,404	PAYROLL, O.T.	10,584	8,682	1,902	9,756	14,178	12,276	1,902
5,749	5,197	552	5,356	PAYROLL TAXES & FEES	52,333	52,513	(180)	52,167	68,834	69,014	(180)
3,467	4,693	(1,226)	3,904	PAYROLL BENEFITS	32,387	42,237	(9,850)	30,593	43,466	56,316	(12,850)
2,160	1,320	840	0	CASUAL LABOR	5,676	1,980	3,696	0	8,538	3,960	4,578
6,585	7,300	(715)	6,529	CHEMICALS	100,763	100,118	645	102,286	131,687	131,042	645
0	0	0	0	Contingency	0	0	0	0	0	0	0
75	0	75	0	CONTINUING EDUCATION	1,100	1,315	(215)	1,015	1,600	1,815	(215)
0	0	0	3,250	Contract Labor - Technical	375	0	375	12,616	375	0	375
520	0	520	365	DUES & SUBSCRIPTIONS	1,090	385	705	750	2,160	1,455	705
3,375	3,187	188	3,156	ELECTRIC (ALLOCATION)	23,323	21,775	1,548	20,637	32,743	31,195	1,548
0	0	0	0	EQUIPMENT RENTAL	0	0	0	691	0	0	0
7,284	5,100	2,184	7,560	FERTILIZER	69,048	62,337	6,711	63,700	96,148	89,437	6,711
409	800	(391)	1,908	FIELD SUPPLIES	20,483	17,750	2,733	14,447	22,883	20,150	2,733
3,753	4,500	(747)	3,559	GASOLINE	24,384	30,085	(5,701)	28,726	36,984	43,585	(6,601)
1,959	1,884	75	1,667	INSURANCE (ALLOCATION)	17,126	16,956	170	15,000	23,003	22,608	395
773	1,800	(1,027)	6,533	IRRIGATION	9,219	16,200	(6,981)	27,616	12,219	21,600	(9,381)
305	400	(95)	0	LANDSCAPE PLANT/SUPPLIES	16,508	16,200	308	11,864	17,708	17,400	308
15,925	15,274	651	12,306	LEASE	144,134	138,278	5,856	109,549	191,909	184,100	7,809
0	200	(200)	0	MAINTENANCE & REPAIRS	2,643	1,800	843	1,279	11,543	2,400	9,143
4,948	4,900	48	6,029	MAINTENANCE, EQUIPMENT	43,968	41,300	2,668	48,578	58,668	56,000	2,668
126	100	26	157	OFFICE SUPPLIES	1,502	900	602	4,733	1,802	1,200	602
207	825	(618)	807	REFUSE	3,850	5,625	(1,775)	4,362	6,325	8,100	(1,775)
2,537	3,100	(563)	1,405	SEED, SOD, SAND	18,568	23,100	(4,532)	20,721	27,868	32,400	(4,532)
210	760	(550)	748	SERVICE CONTRACTS	13,904	16,199	(2,295)	20,805	16,184	18,479	(2,295)
1,250	700	550	450	SMALL TOOLS	3,541	6,300	(2,759)	6,222	5,641	8,400	(2,759)
240	225	15	185	TELEPHONE (ALLOCATION)	2,677	2,025	652	2,264	3,352	2,700	652
0	50	(50)	0	TRAVEL	1,997	2,050	(53)	1,333	2,597	2,650	(53)
483	540	(57)	509	UNIFORM	6,762	6,015	747	6,580	8,867	7,820	1,047
822	348	474	315	WATER (ALLOCATION)	4,053	3,694	359	3,480	5,097	4,738	359
105,802	104,528	1,274	108,095	TOTAL Expenses	974,881	986,752	(11,871)	946,210	1,325,203	1,328,369	(3,166)
(105,802)	(104,528)	1,274	(108,095)	Net Income/(Loss)	(974,881)	(986,752)	(11,871)	(946,210)	(1,325,203)	(1,328,369)	(3,166)

**Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
60 - Pro Shop
As of June 30, 2015**

Actual This Month	This Mth Budget	Variance Over(Under)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Over (Under)	Actual YTD Last Yr	14-15 Forecast Budget	Total Yr Budget	Estimated YE Variance
				Income							
108,846	110,058	1,212	108,295	MEMBERSHIP FEES	974,376	973,989	(387)	963,462	1,302,777	1,304,163	1,386
468	250	(218)	485	ANNUAL RANGE MEMBERSHIP	4,132	2,250	(1,882)	3,895	5,482	3,000	(2,482)
3,029	2,784	(245)	1,195	Member Guest Fees	117,802	108,031	(9,771)	111,705	126,154	116,383	(9,771)
4,214	5,625	1,411	5,299	Public Play Fees	91,084	101,080	9,996	110,493	106,492	117,955	11,463
1,973	4,800	2,828	1,975	Resident Non-Member Fees	107,106	102,245	(4,861)	96,313	122,514	116,645	(5,869)
33	200	167	126	RANGE FEES	5,221	5,487	266	5,295	5,771	6,037	266
2,253	4,000	1,747	2,146	PRO SHOP, MDSE	79,402	98,000	18,598	83,258	86,402	108,000	21,598
(179)	200	379	228	PRO SHOP, FOOD & BEVERAGE	1,547	3,225	1,678	3,154	1,697	3,825	2,128
15	100	85	15	Pro shop, club rental	454	900	446	734	604	1,200	596
0	0	0	0	MISCELLANEOUS OTHER INCOME	2,226	1,700	(526)	1,789	2,926	2,400	(526)
120,651	128,017	7,366	119,764	TOTAL Income	1,383,351	1,396,907	13,556	1,380,097	1,760,820	1,779,608	18,788
				Cost of Revenues							
1,628	2,800	(1,172)	1,515	COS, PRO SHOP, MDSE	58,041	68,600	(10,559)	55,848	63,081	75,600	(12,519)
(415)	127	(542)	0	COS, PRO SHOP, FOOD&BEVERAGE	(183)	2,048	(2,231)	574	(18)	2,429	(2,447)
0	0	0	0	COS,PRO SHOP,BEVERAGE	0	0	0	0	0	0	0
1,213	2,927	(1,714)	1,515	TOTAL Cost of Revenues	57,858	70,648	(12,790)	56,422	63,063	78,029	(14,966)
119,438	125,090	(5,652)	118,249	Gross Profit Margin	1,325,493	1,326,259	(766)	1,323,675	1,697,757	1,701,579	(3,822)
				Expenses							
15,060	15,373	(313)	13,351	PAYROLL	151,763	162,417	(10,654)	154,268	198,616	209,270	(10,654)
0	0	0	(22)	PAYROLL, O.T.	429	0	429	44	429	0	429
2,248	2,105	143	2,004	PAYROLL TAXES & FEES	24,360	23,992	368	24,307	30,578	30,210	368
933	1,356	(423)	864	PAYROLL BENEFITS	7,928	12,204	(4,276)	8,697	10,727	16,272	(5,545)
0	0	0	0	ADVERTISING	0	1,200	(1,200)	0	0	1,200	(1,200)
0	0	0	0	CONTINUING EDUCATION	2,050	2,100	(50)	2,070	2,350	2,400	(50)
0	0	0	0	DUES & SUBSCRIPTIONS	2,500	2,520	(20)	2,510	2,500	2,520	(20)
1,379	1,301	78	1,302	ELECTRIC (ALLOCATION)	12,379	11,799	580	11,385	16,286	15,706	580
477	850	(373)	668	FIELD SUPPLIES	5,936	7,650	(1,714)	7,161	8,186	10,200	(2,014)
85	435	(350)	369	GASOLINE	2,017	3,915	(1,898)	4,218	2,842	5,200	(2,358)
2,571	2,472	99	2,188	INSURANCE (ALLOCATION)	22,478	22,248	230	19,688	30,191	29,664	527
1,788	1,750	38	1,750	LEASE	17,520	17,750	(230)	17,596	22,770	23,000	(230)
0	100	(100)	329	MAINTENANCE & REPAIRS	1,312	900	412	370	1,462	1,200	262
97	300	(203)	(6)	OFFICE SUPPLIES	4,607	4,300	307	2,896	5,507	5,200	307
0	0	0	0	RANGE BALLS & MATS	10,600	8,200	2,400	7,787	10,600	8,200	2,400
164	164	(0)	164	REFUSE	1,477	1,476	1	1,480	1,969	1,968	1
315	490	(175)	0	SERVICE CONTRACTS	2,835	4,410	(1,575)	4,085	4,305	5,880	(1,575)
101	145	(44)	99	TELEPHONE (ALLOCATION)	1,051	1,305	(254)	1,088	1,486	1,740	(254)
0	0	0	0	TRAVEL	192	500	(308)	245	192	500	(308)
0	0	0	0	UNIFORM	1,064	1,600	(536)	1,405	1,064	1,600	(536)
97	119	(22)	79	WATER (ALLOCATION)	997	908	89	816	1,354	1,265	89
25,313	26,960	(1,647)	23,138	TOTAL Expenses	273,495	291,394	(17,899)	272,114	353,414	373,195	(19,781)
94,125	98,130	4,005	95,111	Net Income/(Loss)	1,051,998	1,034,865	(17,133)	1,051,561	1,344,343	1,328,384	(15,959)

**Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
70 - Clubhouse,Pool,Spa
As of June 30, 2015**

Actual This Month	This Mth Budget	Variance Over(Under)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Over (Under)	Actual YTD Last Yr	14-15 Forecast Budget	Total Yr Budget	Estimated YE Variance
Income											
48,898	48,898	0	46,097	ASSESSMENTS, BASE	454,065	454,065	0	447,812	599,615	599,615	0
48,898	48,898	0	46,097	TOTAL Income	454,065	454,065	0	447,812	599,615	599,615	0
48,898	48,898	0	46,097	Gross Profit Margin	454,065	454,065	0	447,812	599,615	599,615	0
Expenses											
11,178	10,105	1,073	12,780	PAYROLL	81,118	90,272	(9,154)	124,414	110,539	121,193	(10,654)
(15)	150	(165)	229	PAYROLL, O.T.	1,479	1,350	129	3,929	1,929	1,800	129
1,515	1,384	131	1,871	PAYROLL TAXES & FEES	12,462	14,484	(2,022)	20,228	16,396	18,718	(2,322)
929	1,412	(483)	1,296	PAYROLL BENEFITS	7,897	12,708	(4,811)	9,308	11,683	16,944	(5,261)
1,094	1,025	69	1,000	CHEMICALS	7,181	8,873	(1,692)	9,637	8,381	11,948	(3,567)
934	600	334	1,785	CLUBHOUSE-FACILITY IMPROVEMEN	9,457	5,400	4,057	8,434	11,257	7,200	4,057
109	500	(391)	1,151	CLEANING SUPPLIES	1,154	4,500	(3,346)	13,659	1,604	6,000	(4,396)
0	83	(83)	0	CONTINUING EDUCATION	50	747	(697)	495	50	1,000	(950)
3,560	3,479	81	3,436	ELECTRIC (ALLOCATION)	32,276	30,612	1,664	30,040	42,899	40,935	1,964
0	500	(500)	0	FOUNTAINS (ELECTRIC)	1,839	4,254	(2,415)	3,796	3,939	5,754	(1,815)
0	250	(250)	0	Fountain & Bubblers Maintenan	0	2,250	(2,250)	0	750	3,000	(2,250)
147	125	22	95	GASOLINE	640	1,048	(408)	989	865	1,423	(558)
18	275	(257)	0	SMALL EQUIPMENT SOUND	529	2,475	(1,946)	2,847	2,089	3,300	(1,211)
2,754	2,649	105	2,344	INSURANCE (ALLOCATION)	24,083	23,841	242	21,094	32,345	31,788	557
3,755	2,925	830	2,270	LANDSCAPE PLANT/SUPPLIES	39,967	35,380	4,587	34,190	48,887	44,000	4,887
1,665	1,665	0	1,665	LEASE	15,888	14,985	903	14,156	20,883	19,980	903
0	0	0	375	LICENSES & TAXES	375	375	0	514	375	375	0
10,305	4,833	5,472	4,403	MAINTENANCE & REPAIRS	54,145	43,497	10,648	49,516	69,844	58,000	11,844
604	400	204	40	MAINTENANCE, POOL	10,193	3,600	6,593	4,841	10,643	4,800	5,843
0	20	(20)	60	OFFICE SUPPLIES	290	180	110	172	350	240	110
10	20	(10)	0	PROPANE GAS	7,305	6,446	859	6,386	7,365	6,506	859
273	292	(19)	305	REFUSE	2,462	2,628	(166)	2,749	3,338	3,504	(166)
0	40	(40)	0	RENTAL	0	360	(360)	0	120	480	(360)
1,139	1,155	(16)	1,065	SECURITY	10,247	10,395	(148)	9,589	13,712	13,860	(148)
12,431	12,001	430	6,530	SERVICE CONTRACTS	109,707	105,630	4,077	50,505	147,760	141,343	6,417
0	100	(100)	0	SMALL TOOLS	394	900	(506)	539	694	1,200	(506)
186	133	53	84	TELEPHONE (ALLOCATION)	1,172	1,197	(25)	1,111	1,571	1,596	(25)
277	167	110	0	TENNIS COURT MAINTENANCE	2,798	1,503	1,295	2,028	3,295	2,000	1,295
55	250	(195)	223	TRAVEL	327	850	(523)	672	477	1,000	(523)
0	0	0	0	UNIFORM	380	800	(420)	33	380	800	(420)
1,170	959	211	617	WATER (ALLOCATION)	8,632	7,268	1,364	6,553	11,809	10,145	1,664
1,575	1,400	175	916	Effluent Water	14,690	15,261	(571)	13,550	18,216	18,787	(571)
55,670	48,897	6,773	44,542	TOTAL Expenses	459,138	454,069	5,069	445,973	604,446	599,619	4,827
(6,772)	1	6,773	1,555	Net Income/(Loss)	(5,073)	(4)	5,069	1,839	(4,831)	(4)	4,827

**Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
71 - Har-Tru Tennis Courts
As of June 30, 2015**

Actual This Month	This Mth Budget	Variance Over(Under)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Over (Under)	Actual YTD Last Yr	14-15 Forecast Budget	Total Yr Budget	Estimated YE Variance
				Income							
0	0	0	0	MISCELLANEOUS OTHER INCOME	12,000	12,000	0	12,000	12,000	12,000	0
0	0	0	0	TOTAL Income	12,000	12,000	0	12,000	12,000	12,000	0
0	0	0	0	Gross Profit Margin	12,000	12,000	0	12,000	12,000	12,000	0
				Expenses							
111	225	(114)	88	PAYROLL	2,547	2,025	522	1,664	2,997	2,678	319
16	34	(18)	12	PAYROLL TAXES & FEES	224	306	(82)	234	293	404	(111)
0	0	0	0	Contingency	0	1,680	(1,680)	1,680	0	1,680	(1,680)
0	50	(50)	0	TENNIS COURT MAINTENANCE	0	450	(450)	3,391	8,450	7,240	1,210
127	309	(182)	101	TOTAL Expenses	2,771	4,461	(1,690)	6,970	11,740	12,002	(262)
(127)	(309)	(182)	(101)	Net Income/(Loss)	9,229	7,539	(1,690)	5,030	260	(2)	(262)

Herons Glen Recreation District
INCOME STATEMENT
76 - CLIS
As of June 30, 2015

Actual This Month	This Mth Budget	Variance Over(Under)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Over (Under)	Actual YTD Last Yr	14-15 Forecast Budget	Total Yr Budget	Estimated YE Variance
				Income							
14,034	14,005	(29)	13,405	ASSESSMENTS, BASE	134,368	134,327	(41)	130,359	178,314	178,273	(41)
11,835	11,835	0	11,333	CLIS Income	113,423	113,423	0	110,110	150,504	150,504	0
0	170	170	0	MISCELLANEOUS OTHER INCOME	1,082	1,530	448	2,024	1,552	2,000	448
25,869	26,010	141	24,738	TOTAL Income	248,873	249,280	407	242,493	330,370	330,777	407
25,869	26,010	141	24,738	Gross Profit Margin	248,873	249,280	407	242,493	330,370	330,777	407
				Expenses							
13,060	12,205	855	11,181	PAYROLL	109,097	110,681	(1,584)	104,730	147,536	150,920	(3,384)
39	455	(416)	180	PAYROLL, O.T.	2,377	2,445	(68)	2,126	2,917	2,985	(68)
1,649	1,819	(170)	1,667	PAYROLL TAXES & FEES	17,212	19,011	(1,799)	17,359	22,560	24,959	(2,399)
908	1,399	(491)	1,641	PAYROLL BENEFITS	7,719	12,591	(4,872)	10,537	10,443	16,788	(6,345)
0	0	0	0	COMPUTER SUPPORT	0	750	(750)	750	0	750	(750)
0	300	(300)	360	CONTINUING EDUCATION	1,074	1,140	(66)	1,165	1,134	1,200	(66)
0	200	(200)	156	Contract Labor - Technical	1,889	1,800	89	1,155	2,489	2,400	89
0	0	0	0	DUES & SUBSCRIPTIONS	631	0	631	0	631	0	631
3,637	2,758	879	3,408	ELECTRIC (ALLOCATION)	26,570	24,774	1,796	25,714	34,844	33,048	1,796
172	250	(78)	189	GASOLINE	1,502	2,354	(852)	2,271	1,952	3,104	(1,152)
1,285	1,236	49	1,094	INSURANCE (ALLOCATION)	11,239	11,124	115	9,844	15,094	14,832	262
964	956	8	964	LEASE	8,672	8,604	68	8,375	11,540	11,472	68
0	0	0	0	LICENSES & TAXES	0	0	0	0	0	0	0
912	150	762	123	MAINTENANCE & REPAIRS	2,640	1,350	1,290	123	3,090	1,800	1,290
3,031	3,500	(469)	2,691	PARTS & SUPPLIES	32,350	31,500	850	32,497	43,300	42,000	1,300
0	50	(50)	0	OFFICE SUPPLIES	505	450	55	950	655	600	55
0	0	0	0	SERVICE CONTRACTS	0	0	0	0	0	0	0
0	0	0	0	PUMP MAINTENANCE	8,970	9,122	(152)	6,480	8,970	9,122	(152)
0	75	(75)	0	SEED, SOD, SAND	294	675	(381)	319	519	900	(381)
0	50	(50)	0	SMALL TOOLS	169	450	(281)	0	319	600	(281)
148	150	(2)	142	TELEPHONE (ALLOCATION)	1,208	1,350	(142)	1,371	1,658	1,800	(142)
0	0	0	0	TRAVEL	1,763	1,500	263	890	2,513	2,250	263
217	184	33	216	UNIFORM	2,226	1,788	438	1,579	2,972	2,384	588
19	22	(3)	22	WATER (ALLOCATION)	185	413	(228)	398	251	479	(228)
143	250	(107)	190	Effluent Water	4,200	5,400	(1,200)	5,300	5,175	6,375	(1,200)
26,185	26,009	176	24,222	TOTAL Expenses	242,491	249,272	(6,781)	233,935	320,561	330,768	(10,207)
(316)	1	317	516	Net Income/(Loss)	6,382	8	(6,374)	8,558	9,809	9	(9,800)

**Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
77 - Fitness Center
As of June 30, 2015**

Actual This Month	This Mth Budget	Variance Over(Under)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Over (Under)	Actual YTD Last Yr	14-15 Forecast Budget	Total Yr Budget	Estimated YE Variance
				Income							
2,686	2,686	0	3,356	ASSESSMENTS, BASE	26,441	26,441	0	32,297	34,819	34,819	0
<u>2,686</u>	<u>2,686</u>	<u>0</u>	<u>3,356</u>	TOTAL Income	<u>26,441</u>	<u>26,441</u>	<u>0</u>	<u>32,297</u>	<u>34,819</u>	<u>34,819</u>	<u>0</u>
<u>2,686</u>	<u>2,686</u>	<u>0</u>	<u>3,356</u>	Gross Profit Margin	<u>26,441</u>	<u>26,441</u>	<u>0</u>	<u>32,297</u>	<u>34,819</u>	<u>34,819</u>	<u>0</u>
				Expenses							
0	300	(300)	638	CLEANING SUPPLIES	0	2,700	(2,700)	3,001	0	3,600	(3,600)
672	402	270	657	ELECTRIC (ALLOCATION)	5,042	4,670	372	4,866	6,248	5,876	372
221	500	(279)	169	FITNESS CENTER MAINTENANCE	1,259	4,500	(3,241)	4,902	2,009	6,000	(3,991)
612	589	23	521	INSURANCE (ALLOCATION)	5,352	5,301	51	4,687	7,188	7,068	120
212	562	(350)	395	LEASE	6,308	7,278	(970)	8,883	8,734	9,704	(970)
0	0	0	0	LICENSES & TAXES	0	272	(272)	272	0	272	(272)
0	0	0	0	REFUSE	0	0	0	0	0	0	0
210	210	0	0	SERVICE CONTRACTS	630	630	0	210	840	840	0
55	51	4	53	TELEPHONE (ALLOCATION)	490	459	31	478	643	612	31
59	72	(13)	54	WATER (ALLOCATION)	810	633	177	583	1,026	849	177
<u>2,040</u>	<u>2,686</u>	<u>(646)</u>	<u>2,486</u>	TOTAL Expenses	<u>19,891</u>	<u>26,443</u>	<u>(6,552)</u>	<u>27,882</u>	<u>26,688</u>	<u>34,821</u>	<u>(8,133)</u>
<u>646</u>	<u>0</u>	<u>(646)</u>	<u>870</u>	Net Income/(Loss)	<u>6,550</u>	<u>(2)</u>	<u>(6,552)</u>	<u>4,415</u>	<u>8,131</u>	<u>(2)</u>	<u>(8,133)</u>

**Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
90 - Debt Service
As of June 30, 2015**

Actual This Month	This Mth Budget	Variance Over(Under)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Over (Under)	Actual YTD Last Yr	13-14 Forecast Budget	Total Yr Budget	Estimated YE Variance
18043	0	(18043)	10807	Income							
				DEBT SERVICE-SPECIAL ASSESSME	1611044	0	(1611044)	1519874	0	0	0
18043	0	(18043)	10807	TOTAL Income	1611044	0	(1611044)	1519874	0	0	0
18043	0	(18043)	10807	Gross Profit Margin	1611044	0	(1611044)	1519874	0	0	0
				Other Income(Loss)							
0	0	0	0	INTEREST EXPENSE	569362	0	569362	583595	0	0	0
0	0	0	0	TOTAL Other Income (Loss)	569362	0	569362	583595	0	0	0
18043	0	(18043)	10807	Net Income/(Loss)	1041682	0	(1041682)	936280	0	0	0

**Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
92 - Revenue Fund Income
As of June 30, 2015**

Actual This Month	This Mth Budget	Variance Over(Under)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Over (Under)	Actual YTD Last Yr	13-14 Forecast Budget	Total Yr Budget	Estimated YE Variance
				Income							
3	0	(3)	4	INTEREST INCOME	42	0	(42)	42	0	0	0
3	0	(3)	4	TOTAL Income	42	0	(42)	42	0	0	0
3	0	(3)	4	Gross Profit Margin	42	0	(42)	42	0	0	0
3	0	(3)	4	Net Income/(Loss)	42	0	(42)	42	0	0	0

**Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
93 - Non-Operating Income
As of June 30, 2015**

Actual This Month	This Mth Budget	Variance Over(Under)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Variance Over (Under)	Actual YTD Last Yr	13-14 Forecast Budget	Total Yr Budget	Estimated YE Variance
				Income							
20042	0	(20042)	20042	ASSESSMENTS, CAPITAL RESERVE	183842	0	(183842)	180375	0	0	0
14408	0	(14408)	14408	DEFERRED MAINTENANCE REVENUE	129783	0	(129783)	129675	0	0	0
15000	0	(15000)	0	NEW OWNER WORKING CAPITAL	72500	0	(72500)	0	0	0	0
35042	0	(35042)	20042	TOTAL Income	256342	0	(256342)	180375	0	0	0
35042	0	(35042)	20042	Gross Profit Margin	256342	0	(256342)	180375	0	0	
				Expenses							
79079	0	79079	84019	DEPRECIATION	755736	0	755736	678457	0	0	0
28336	0	28336	19982	MAINTENANCE & REPAIRS	155682	0	155682	141104	0	0	0
107415	0	107415	104001	TOTAL Expenses	911418	0	911418	819561	0	0	0
(72373)	0	72373	(83960)	Net Income/(Loss)	(655076)	0	655076	(639186)	0	0	0

**Hérons Glen Recreation District
Restaurant Percentages
As of Jun 30, 2015**

Restaurant Variance Report	Month to Date	Budget	Year to Date	Budget
Food Dining Room	10,234	13,969	301,270	302,227
Food Lounge	15,726	15,122	264,586	264,819
Catering Residents	5,267	1,609	127,497	109,207
Catering Food - outside	1,265	3,333	22,897	29,997
Resident Events	0	0	0	0
TOTAL FOOD REVENUE	32,492	34,033	716,249	706,250
COG Food	15,391	16,336	316,076	298,522
Percentage Revenue/COG Food	47.37%	48.00%	44.13%	42.27%
Beverage Dining Room	2,471	2,173	59,771	62,939
Beverage Lounge	9,911	9,280	166,323	169,862
Beverage Catering-Residents	2,749	0	34,386	27,945
Beverage Catering-Outside	262	600	6,725	5,400
TOTAL BEVERAGE REVENUE	15,392	12,053	267,205	266,146
COG Beverage	3,998	3,134	64,838	69,197
Percentage Revenue/COGS Bev	25.97%	26.00%	24.27%	26.00%
PAYROLL PERCENTAGE				
Total Operating Revenue	47,884	46,436	986,946	975,546
Total Payroll	43,821	49,529	536,893	562,866
% Payroll/Operating Revenue	91.52%	106.66%	54.40%	57.70%
Member Rewards-Food	2,293	1,658	45,335	32,322
Member Rewards-Beverage	1,119	951	19,124	19,322
% of food revenue coming from residents	88.31%	56.99%	80.12%	57.00%
% of bev revenue coming from residents	90.41%	83.04%	84.58%	83.00%