

FUND BALANCES

30-Nov-15

ACCOUNT DESCRIPTON

ACCOUNT DESCRIPTON	BANK NAME		BALANCE SHEET	BALANCE 11/30/2015				
OPERATING ACCOUNT								
	Petty Cash	#1010	Cash, Petty	500.00				
	CDARS-Golf Membership Funds	#1127	Cash, Operating	0.00				
	Finemark-Operating Funds	#1138	Cash, Operating	709,619.26				
TOTAL OPERATING ACCOUNTS					710,119.26			
RESERVES								
DEFERRED								
	Edison Nat'l Bank-Deferred Maint	#1139	Cash, Reserved	141,868.84				
TOTAL DEFERRED					141,868.84			
CAPITAL								
	Iberia Bank-Capital Funds	#1081	Cash, Reserved	86,147.86				
	CDARS-Capital Funds	#1126	Cash, Reserved	0.00				
TOTAL CAPITAL					86,147.86			
EMERGENCY								
	Finemark-Emergency	#1134	Cash, Reserved	54,144.25				
	SBA Fund A	#1130	Cash, Reserved	40,857.71				
	SBA Fund B	#1130	Cash, Reserved	0.00				
TOTAL EMERGENCY					95,001.96			
PROJECTS								
	Finemark Project Funds	#1128	Cash, Reserved	0.00				
	Golf Course Special Improvements	#1128	Cash, Reserved	97,918.40				
	CDARS Project Funds	#1129	Cash, Reserved	0.00				
	Edison Nat'l Bank-Projects	#1133	Cash, Reserved	0.00				
TOTAL PROJECTS					97,918.40			
TOTAL RESERVE ACCOUNTS					420,937.06			
TRUSTEE PROJECT FUND BALANCE								
	Renewal & Replacement							
TOTAL TRUSTEE BALANCE				U. S. BANK	#1397	Renewal & Replacement	13,909.79	13,909.79



Balance Sheet
Herons Glen Recreation District

Dates: Date Ending 11/30/2015

Account #	Account Name	This Year
Assets		
00-1010	Cash, petty	\$ 200.00
00-1012	Cash, Pro Shop regis	\$ 300.00
00-1028	Due from Fairway	\$ 99,025.88
00-1030	Due From Meadows	\$ 64,150.10
00-1081	Cash, Iberia Bank Ca	\$ 86,147.86
00-1128	Finemark Project Fun	\$ 97,918.40
00-1130	State Board Admin-Ca	\$ 40,857.71
00-1134	Finemark Bank-Emerge	\$ 54,144.25
00-1138	Finemark - Operating	\$ 709,619.26
00-1139	Edison Natl Bank-Def	\$ 141,868.84
00-1210	Accounts receivable	\$ 296,969.15
00-1291	Allowance for Bad De	(\$ 141,791.72)
00-1310	Prepaid insurance	\$ 66,250.63
00-1320	Prepaid social event	\$ 1,400.00
00-1390	Prepaid Expenses, ot	\$ 197,892.37
00-1397	Investments - 6206-R	\$ 13,909.79
00-1402	Bond Funds - Revenue	\$ 78,007.47
00-1408	Bond Fund -Prepaymen	\$ 0.08
00-1450	Inventory, Pro Shop,	\$ 60,583.37
00-1476	Inventory - gas	\$ 2,319.81
00-1510	Inventory, Herons Nest, food	\$ 20,509.40
00-1520	Inventory, Herons Nest, beverage	\$ 18,279.54
00-1600	Equipment	\$ 868,125.17
00-1601	Capital Lease	\$ 1,510,752.25
00-1602	Small Capital Improv	\$ 4,926.90
00-1604	Capital Replacement	\$ 2,234,186.34
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 & Improve	\$ 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	(\$ 9,243,435.88)
00-1901	Special Assessment R	\$ 21,136,863.10
00-1910	Deposits	\$ 3,105.00
00-1951	Bond Issuance-2006-N	\$ 339,366.04
00-1952	Bond Insurance Premi	\$ 620,312.50
00-1983	Due From (Due to) Fa	\$ 376.00
00-1984	Due From (Due to) Me	\$ 257.00
00-1990	Clearing	\$ 6,218.26
00-1991	Gratuities clearing	(\$ 6,104.27)
00-1992	Employee Christmas c	(\$ 14,845.82)
00-1999	Hole In One Account	(\$ 528.88)
Total Assets		\$ 46,390,191.77

Account #	Account Name	This Year
Liabilities		
00-2013	Due To Fairway	\$ 97,178.41
00-2014	Due To Meadows	\$ 62,650.10
00-2110	Accounts payable, tr	\$ 90,455.55
00-2190	Accounts payable, ot	\$ 5,378.42
00-2210	Sales taxes payable	\$ 8,331.33
00-2211	Sales Tax Payable-Rental	\$ 12.00
00-2240	Accrued salaries & w	\$ 52,660.14
00-2290	Other accrued Expens	\$ 22,825.00
00-2310	Advanced ticket sale	\$ 50,655.00
00-2321	Deposits-Locker Fees	\$ 540.00
00-2351	Gift Certificates -	\$ 15,369.12
00-2370	Pro Shop credit book	\$ 16,548.55
00-2390	S/A Bonds Payable-Sh	\$ 665,000.00
00-2410	Deferred assessments	\$ 119,297.81
00-2420	Deferred assmnts, Ca	\$ 26,666.04
00-2425	Deferred assessment,	\$ 13,346.71
00-2450	Deferred assmnts, CL	\$ 25,291.44
00-2510	Deferred golf, annua	\$ 1,061,494.90
00-2521	Deferred annual rang	\$ 4,325.75
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
Total Liabilities		\$ 22,062,253.66
Equity		
00-3005	Contributed Capital	\$ 27,644,172.85
00-3100	Capital Lease, Net o	\$ 251,719.26
00-3110	Association equity(d	(\$ 3,609,634.12)
00-3905	Retained Earnings-Re	\$ 845,482.14
Profit (Loss)		(\$ 803,802.02)
Total Equity Adjusted for Profit/Loss		\$ 24,327,938.11
Total Liability and Equity		\$ 46,390,191.77

Printed On Dec 09,2015 at 11:08
© Northstar Technologies

**Hérons Glen Recreation District
RECREATION DISTRICT TOTAL VARIANCE REPORT
Nov 30, 2015**

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE OVER (UNDER)	ACTUAL YTD	BUDGET YTD	VARIANCE OVER (UNDER)
ADMINISTRATION						
Operating Revenue	5,323	5,571	(248)	10,253	9,879	374
Operating Expenses	62,185	59,403	(2,782)	117,148	112,568	(4,580)
Operating Income	(56,862)	(53,832)	(3,030)	(106,895)	(102,689)	(4,206)
Assessment	53,832	53,832	0	102,688	102,689	(0)
Net Income	(3,030)	0	(3,030)	(4,207)	0	(4,207)
RESTAURANT						
Operating Revenue	117,826	117,183	644	198,766	197,834	932
Operating Expenses	141,939	141,636	(303)	247,828	250,632	2,803
Operating Income	(24,113)	(24,453)	340	(49,062)	(52,798)	3,735
Assessment	24,453	24,453	0	52,798	52,798	0
Net Income	340	(0)	340	3,736	0	3,736
CLUBHOUSE						
Operating Revenue	0	0	0	0	0	0
Operating Expenses	58,791	59,798	1,007	112,230	115,161	2,931
Operating Income	(58,791)	(59,798)	1,007	(112,230)	(115,161)	2,931
Assessment	59,798	59,798	0	115,161	115,161	(0)
Net Income	1,007	0	1,007	2,931	0	2,931
HAR-TRU COURTS						
Operating Revenue	0	0	0	12,000	12,000	0
Operating Expenses	907	309	(598)	1,485	2,298	813
Operating Income	(907)	(309)	(598)	10,515	9,703	813
Assessment	0	0	0	0	0	0
Net Income	(907)	(309)	(598)	10,515	9,703	813
CLIS Dept.						
Operating Revenue	14,260	14,430	(170)	32,078	32,417	(340)
Operating Expenses	29,013	31,340	2,327	67,627	70,499	2,872
Operating Income	(14,753)	(16,910)	2,157	(35,550)	(38,082)	2,532
Assessment	16,910	16,910	0	38,082	38,082	(0)
Net Income	2,157	0	2,157	2,532	0	2,532
Fitness Center						
Operating Revenue	0	0	0	0	0	0
Operating Expenses	3,370	2,710	(659)	6,581	6,107	(474)
Operating Income	(3,370)	(2,710)	(659)	(6,581)	(6,107)	(474)
Assessment	2,710	2,710	0	6,107	6,107	0
Net Income	(659)	0	(659)	(473)	0	(473)
SUBTOTAL						
Total Operating Revenues	137,408	137,183	225	253,096	252,130	966
Total Assessments	157,704	157,704	0	314,837	314,837	(0)
Total Operating Expenses	296,204	295,196	(1,008)	552,899	557,264	4,365
Net Income	(1,092)	(309)	(783)	15,034	9,703	5,331

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE OVER (UNDER)	ACTUAL YTD	BUDGET YTD	VARIANCE OVER (UNDER)
GOLF MAINTENANCE						
Operating Revenue	0	0	0	0	0	0
Operating Expenses	107,626	109,930	2,304	241,399	248,612	7,213
Net Income	(107,626)	(109,930)	2,304	(241,399)	(248,612)	7,213
PRO SHOP						
Operating Revenue	136,149	141,095	(4,946)	261,356	269,672	(8,316)
Operating Expenses	33,092	36,179	3,086	73,243	82,145	8,902
Net Income	103,056	104,916	(1,860)	188,113	187,527	586
ALL DEPARTMENTS						
Total Operating Revenues	273,557	278,278	(4,721)	514,452	521,802	(7,350)
Total Assessments	157,704	157,704	0	314,837	314,837	(0)
Total Operating Expenses	436,922	441,305	4,383	867,541	888,021	20,480
Net Income	(5,661)	(5,323)	(338)	(38,252)	(51,382)	13,130

HGRD Variance				
Nov-15				
	Actual	Budget	Variance	Explanation
	This Month	This Month	Over(Under)	
Administration				
Concert Series Revenue	3,060	2,000	-1,060	Sales of matinee series tickets are up 68% over last year
Payroll Benefits	4,303	3,296	1,007	401k contributions are up considerably
Restaurant	Actual	Budget	Variance	
	This Month	This Month	Over(Under)	
Total Restaurant Revenue	117,826	117,183	-643	Restaurant Revenue right at budget and \$4k ahead of Nov 2014; YTD \$1k better than budget and \$4k ahead of same time last year
Payroll, Kitchen	22,727	25,188	-2,461	Good job controlling labor while meeting budgeted food revenues
Entertainment/Decorations	1,810	300	1,510	Entertainment from Season Opener
Golf Maintenance	Actual	Budget	Variance	
	This Month	This Month	Over(Under)	
Payroll	36,439	38,683	-2,244	Short 2 employees for whole month
Payroll OT	2,576	898	1,678	Other employees working extra hours to make up for 2 employees short
Lease	18,500	15,644	2,856	Started new lease package 1 month early
Service Contracts	1,348	3,360	-2,012	Low expense for month
Pro Shop	Actual	Budget	Variance	
	This Month	This Month	Over(Under)	
Membership Fees Revenue	106,149	106,060	-89	615 golf members; budget for end of November was 624; structure of singles vs. couples continues to change as well
Public Play Fees Revenue	5,420	7,245	1,825	Low revenue for month; talking with Golfnow regarding the pricing of their bartered tee time (they are becoming more aggressive)
RNM Fees Revenue	9,571	10,800	1,229	Low revenue for month
Pro Shop Merchandise Revenue	7,777	9,000	1,223	Missed budget for the month but \$2100 better than last year
Payroll	18,229	16,994	1,235	\$800 attributable to labor needed to fish golf balls (thousands) out of lake banks that had been neglected for years
Lease	3,087	1,750	1,337	\$1,499 in property tax on golf cart rental fleet
Range Balls & Mats	-4,100	0	-4,100	Adequate supply of range balls on hand currently; will only need half the amount
Clubhouse	Actual	Budget	Variance	
	This Month	This Month	Over(Under)	
Payroll	9,212	10,594	-1,382	1 FT employee missed considerable time dealing with spouse's health conditions
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				

Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Nov 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/(Under)	Actual YTD Last Yr	
Income								
53,832	53,832	0	51,045	ASSESSMENTS, BASE	102,688	102,689	0	97,994
100	100	0	50	LEASE, RETAIL	200	200	0	100
3,060	2,000	(1,060)	0	CONCERT SERIES REVENUE	3,070	2,000	(1,070)	0
633	633	0	633	HOA ACCOUNTING INCOME	1,266	1,266	0	1,266
58	30	(28)	18	INTEREST INCOME	95	60	(35)	18
460	1,276	816	1,276	LATE FEE/MEMBER INTEREST	2,074	3,283	1,209	3,283
1,011	1,532	521	1,532	MISCELLANEOUS OTHER INCOME	3,547	3,070	(477)	3,070
59,155	59,403	248	54,553	TOTAL Income	112,941	112,568	(373)	105,731
59,155	59,403	248	54,553	Gross Profit Margin	112,941	112,568	(373)	105,731
Expenses								
26,868	27,187	(318)	24,995	PAYROLL	52,898	52,663	235	46,383
0	0	0	0	PAYROLL, O.T.	0	0	0	0
4,731	4,951	(220)	3,497	PAYROLL TAXES & FEES	10,196	10,437	(241)	7,207
4,303	3,296	1,007	3,490	PAYROLL BENEFITS	7,930	6,592	1,338	6,017
648	400	248	0	CONCERT SERIES EXPENSES	648	400	248	0
0	25	(25)	0	AED TRAINING & SUPPLIES	0	50	(50)	0
91	233	(142)	285	COMPLIMENTARY MEALS	280	466	(186)	285
2,934	3,300	(366)	2,905	COMPUTER SUPPORT	5,868	6,600	(732)	6,578
(0)	0	(0)	0	Contingency	(0)	0	(0)	0
1,995	2,300	(305)	2,020	CONTINUING EDUCATION	2,144	2,400	(256)	2,020
500	0	500	475	DUES & SUBSCRIPTIONS	605	0	605	475
1,577	1,642	(65)	1,594	ELECTRIC (ALLOCATION)	3,092	3,255	(163)	3,160
160	50	110	623	EMPLOYEE APPRECIATION	796	400	396	838
1,797	1,719	78	1,719	INSURANCE (ALLOCATION)	3,594	3,438	156	3,438
0	0	0	0	LEASE EXPENSE	0	0	0	550
1,355	500	855	706	LICENSES & TAXES	1,355	500	855	956
1,048	700	348	574	BANK CHARGES	1,625	1,250	375	1,167
1,742	1,490	252	2,001	OFFICE EQUIPMENT	3,610	2,980	630	3,089
1,218	900	318	1,577	OFFICE SUPPLIES	2,450	1,800	650	3,114
937	650	287	900	POSTAGE	1,937	1,300	637	2,257
9,279	9,250	29	10,142	PROFESSIONAL FEES	16,570	16,500	70	20,483
0	0	0	0	REC DISTRICT SOCIAL EVENT	0	0	0	0
0	0	0	0	SERVICE CONTRACTS	0	0	0	0
769	625	144	692	TELEPHONE (ALLOCATION)	1,555	1,250	305	1,659
165	100	65	73	TRAVEL	(125)	150	(275)	73
0	0	0	0	UNIFORM	0	0	0	0
67	85	(18)	83	WATER (ALLOCATION)	121	137	(16)	133
62,185	59,403	2,782	58,349	TOTAL Expenses	117,148	112,568	4,580	109,883
(3,030)	0	3,030	(3,796)	Net Income/(Loss)	(4,207)	0	4,207	(4,152)

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Nov 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
Income								
24,453	24,453	0	23,164	ASSESSMENTS, BASE	52,798	52,798	(0)	50,356
40,353	38,643	(1,710)	37,517	FOOD SALES-DINING ROOM	61,518	57,879	(3,640)	56,194
8,941	6,934	(2,007)	6,732	BEVERAGE SALES-DINING ROOM	14,258	11,798	(2,461)	11,453
30,086	27,696	(2,390)	27,696	FOOD SALES - LOUNGE	58,580	56,857	(1,723)	56,856
14,789	18,087	3,298	17,908	BEVERAGE REVENUE - LOUNGE	33,330	36,796	3,466	36,432
18,235	18,840	605	17,040	CATERING FOOD-RESIDENTS	19,682	22,146	2,464	20,346
3,938	3,761	(177)	3,361	CATERING BEVERAGES-RESIDENTS	6,219	5,914	(305)	5,514
1,130	2,272	1,142	2,079	CATERING FOOD-OUTSIDE	4,013	4,544	531	5,706
254	600	346	271	CATERING BEVERAGE-OUTSIDE	1,065	1,200	135	668
0	0	0	0	CATERING, ROOM RENT	0	0	0	0
100	350	250	1,465	CATERING, OTHER REVENUES	100	700	600	1,547
142,279	141,636	(644)	137,233	TOTAL Income	251,564	250,632	(932)	245,073
Cost of Revenues								
35,056	35,855	(798)	37,528	COS, FOOD	56,726	57,985	(1,259)	60,758
6,711	7,346	(635)	6,715	COS, BEVERAGE	13,288	13,927	(639)	12,259
41,767	43,200	(1,433)	44,243	TOTAL Cost of Revenues	70,014	71,912	(1,897)	73,017
100,512	98,435	(2,077)	92,989	Gross Profit Margin	181,549	178,720	(2,829)	172,056
Expenses								
22,727	25,188	(2,462)	20,104	PAYROLL, KITCHEN	42,025	45,915	(3,890)	39,465
589	683	(94)	2,918	PAYROLL, KITCHEN, OT	589	863	(274)	3,038
23,274	22,501	773	22,501	PAYROLL, SERVICE	41,883	40,578	1,305	40,579
132	0	132	128	PAYROLL, SERVICE, OT	132	0	132	128
19,391	19,145	245	10,664	PAYROLL TAXES & FEES	28,746	28,497	249	19,811
4,700	4,706	(5)	4,487	PAYROLL BENEFITS	7,239	9,411	(2,172)	6,573
550	500	50	756	ADVERTISING	1,549	1,000	549	809
0	0	0	(257)	CHEMICALS	0	0	0	(257)
0	0	0	0	CLUBHOUSE FACILITY IMPROVEMENTS	0	0	0	243
274	550	(276)	556	CLEANING SUPPLIES	663	1,100	(437)	762
353	275	78	55	COMPLIMENTARY MEALS	606	550	56	55
0	0	0	0	CONTINUING EDUCATION	2,100	2,100	0	100
162	300	(138)	69	DISHES & GLASSWARE	191	600	(409)	929
0	0	0	0	DUES & SUBSCRIPTIONS	695	0	695	200
3,646	3,797	(151)	3,686	ELECTRIC (ALLOCATION)	7,149	7,526	(377)	7,307

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
584	536	48	(372) EMPLOYEE MEALS	1,010	650	360	(916)
1,075	850	225	1,000 Entertainment-Dining Room	1,075	1,450	(375)	1,000
1,050	1,050	0	1,000 ENTERTAINMENT LOUNGE	2,700	2,700	0	2,400
1,810	300	1,510	(233) ENTERTAINMENT/DECORATIONS	2,688	600	2,088	166
0	0	0	0 INVENTORY WRITEOFF	0	0	0	0
770	0	770	0 GRATIS FOOD/BEV	1,403	0	1,403	0
1,198	1,146	52	1,146 INSURANCE (ALLOCATION)	2,396	2,292	104	2,292
601	780	(179)	545 LEASE	1,303	1,560	(257)	1,260
357	357	0	0 LICENSES & TAXES	357	357	0	0
2,072	1,635	437	1,635 LINEN	3,347	2,822	525	2,822
1,005	800	205	566 MAINTENANCE & REPAIRS	1,932	1,600	332	1,322
5,757	5,307	450	5,651 MEMBER REWARDS-FOOD	10,142	9,179	963	9,852
2,228	2,077	151	2,195 MEMBER REWARDS-BEVERAGE	4,277	4,033	243	4,267
468	175	293	843 OFFICE SUPPLIES	670	350	320	3,223
1,385	1,075	310	1,000 PROPANE GAS	2,687	3,190	(503)	3,064
0	0	0	(2,098) Resident Event Decoration/Ent	(875)	0	(875)	(2,098)
636	658	(22)	655 REFUSE	1,228	1,316	(88)	655
0	0	0	0 RENTAL	0	0	0	0
242	835	(593)	1,108 SERVICE CONTRACTS	484	970	(486)	1,838
135	75	60	0 Small Equipment-Kitchen	299	150	149	257
2,012	1,833	179	1,936 SUPPLIES	3,866	3,666	200	3,122
181	225	(44)	177 TELEPHONE (ALLOCATION)	361	450	(89)	406
0	75	(75)	0 TRAVEL	690	1,575	(885)	639
135	150	(15)	364 UNIFORM	999	300	699	1,153
0	0	0	0 UTENSILS	0	0	0	0
675	852	(177)	827 WATER (ALLOCATION)	1,210	1,370	(160)	1,330
100,172	98,435	1,736	83,612 TOTAL Expenses	177,814	178,720	(906)	157,795
340	(0)	(340)	9,377 Net Income/(Loss)	3,736	0	(3,736)	14,261

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
Expenses								
36,439	38,683	(2,244)	40,147	PAYROLL	73,246	78,706	(5,460)	82,500
2,576	898	1,678	593	PAYROLL, O.T.	4,279	1,796	2,483	1,382
7,966	8,184	(218)	6,597	PAYROLL TAXES & FEES	16,952	17,544	(593)	14,248
4,725	5,615	(890)	4,487	PAYROLL BENEFITS	7,521	11,229	(3,708)	6,489
0	0	0	0	CASUAL LABOR	0	0	0	0
6,291	6,800	(509)	6,721	CHEMICALS	16,801	17,259	(458)	16,487
0	0	0	0	Contingency	0	0	0	0
100	0	100	85	CONTINUING EDUCATION	520	125	395	210
0	0	0	375	Contract Labor - Technical	0	0	0	375
375	385	(10)	385	DUES & SUBSCRIPTIONS	375	385	(10)	385
2,590	2,941	(350)	2,855	ELECTRIC (ALLOCATION)	4,315	5,356	(1,041)	5,200
0	0	0	0	EQUIPMENT RENTAL	0	0	0	0
4,097	4,600	(503)	5,343	FERTILIZER	18,834	19,042	(208)	22,814
1,468	850	618	835	FIELD SUPPLIES	8,600	7,364	1,236	13,723
1,812	2,299	(487)	2,299	GASOLINE	4,036	5,331	(1,295)	5,332
1,917	1,833	84	1,833	INSURANCE (ALLOCATION)	3,834	3,666	168	3,667
893	1,083	(190)	1,362	IRRIGATION	2,756	2,166	590	3,622
6,946	7,000	(54)	6,113	LANDSCAPE PLANT/SUPPLIES	10,825	11,400	(575)	10,198
18,500	15,644	2,856	16,128	LEASE	34,146	31,567	2,579	32,255
563	200	363	95	MAINTENANCE & REPAIRS	953	400	553	95
5,099	4,550	549	4,588	MAINTENANCE, EQUIPMENT	11,557	9,100	2,457	9,113
74	100	(26)	540	OFFICE SUPPLIES	165	200	(35)	597
525	525	0	507	REFUSE	931	1,350	(419)	1,408
1,873	2,600	(727)	5,164	SEED, SOD, SAND	4,106	6,900	(2,794)	8,673
1,348	3,360	(2,012)	448	SERVICE CONTRACTS	11,406	13,479	(2,073)	9,946
174	550	(376)	1,049	SMALL TOOLS	690	1,100	(410)	1,267
241	245	(4)	225	TELEPHONE (ALLOCATION)	652	490	162	823
0	50	(50)	0	TRAVEL	511	100	411	0
581	580	1	583	UNIFORM	2,510	1,880	630	1,456
453	355	98	345	WATER (ALLOCATION)	879	677	202	657
107,626	109,930	(2,304)	109,700	TOTAL Expenses	241,399	248,612	(7,213)	252,920
(107,626)	(109,930)	(2,304)	(109,700)	Net Income/(Loss)	(241,399)	(248,612)	(7,213)	(252,920)

**Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
60 - Pro Shop
As of November 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
				Income				
106,149	106,060	(89)	107,273	MEMBERSHIP FEES	211,031	209,241	(1,790)	208,039
433	250	(183)	399	ANNUAL RANGE MEMBERSHIP	774	500	(274)	800
6,475	6,650	175	5,945	Member Guest Fees	11,780	11,375	(405)	10,491
5,420	7,245	1,825	7,830	Public Play Fees	8,535	12,405	3,870	13,600
9,571	10,800	1,229	11,276	Resident Non-Member Fees	14,845	17,800	2,955	17,811
349	515	166	515	RANGE FEES	467	826	359	826
7,777	9,000	1,223	5,639	PRO SHOP, MDSE	13,192	16,000	2,808	11,688
90	475	385	123	PRO SHOP, FOOD & BEVERAGE	(117)	825	942	287
0	100	100	30	Pro shop, club rental	0	200	200	30
(115)	0	115	0	MISCELLANEOUS OTHER INCOME	848	500	(348)	1,198
136,149	141,095	4,946	139,030	TOTAL Income	261,356	269,672	8,316	264,769
				Cost of Revenues				
6,266	6,480	(214)	3,835	COS, PRO SHOP, MDSE	9,691	11,520	(1,829)	8,735
57	309	(252)	216	COS, PRO SHOP, FOOD&BEVERAGE	57	536	(479)	280
0	0	0	0	COS,PRO SHOP,BEVERAGE	0	0	0	0
6,323	6,789	(466)	4,051	TOTAL Cost of Revenues	9,748	12,056	(2,309)	9,015
129,826	134,306	(4,480)	134,979	Gross Profit Margin	251,608	257,616	(6,008)	255,755
				Expenses				
18,229	16,994	1,235	16,683	PAYROLL	34,875	32,701	2,174	31,954
50	0	50	0	PAYROLL, O.T.	64	0	64	0
3,130	3,055	74	2,984	PAYROLL TAXES & FEES	6,326	6,451	(125)	6,094
740	982	(242)	933	PAYROLL BENEFITS	1,000	1,964	(964)	1,398
0	100	(100)	0	ADVERTISING	0	200	(200)	0
0	0	0	0	CONTINUING EDUCATION	2,100	2,100	0	2,050
200	200	0	200	DUES & SUBSCRIPTIONS	1,600	1,620	(20)	1,600
1,386	1,423	(37)	1,382	ELECTRIC (ALLOCATION)	2,714	2,817	(103)	2,735
409	850	(441)	1,124	FIELD SUPPLIES	2,240	1,700	540	2,019
104	275	(171)	166	GASOLINE	277	550	(273)	469
2,516	2,406	110	2,406	INSURANCE (ALLOCATION)	5,032	4,812	220	4,813
3,087	1,750	1,337	1,380	LEASE	4,674	3,500	1,174	2,876
61	100	(39)	41	MAINTENANCE & REPAIRS	61	200	(139)	146
96	350	(254)	385	OFFICE SUPPLIES	464	700	(236)	3,084
(4,100)	0	(4,100)	62	RANGE BALLS & MATS	0	8,200	(8,200)	7,849
159	164	(5)	164	REFUSE	477	328	149	164
315	490	(175)	315	SERVICE CONTRACTS	630	980	(350)	630
151	145	6	199	TELEPHONE (ALLOCATION)	252	290	(38)	300
0	0	0	0	TRAVEL	0	0	0	0
149	0	149	617	UNIFORM	549	800	(251)	762
87	105	(18)	102	WATER (ALLOCATION)	159	176	(17)	171
26,769	29,390	(2,621)	29,142	TOTAL Expenses	63,495	70,089	(6,594)	69,113
103,056	104,916	1,860	105,837	Net Income/(Loss)	188,113	187,527	(586)	186,642

Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
70 - Clubhouse,Pool,Spa
As of November 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
59,798	59,798	0	56,655	Income				
				ASSESSMENTS, BASE	115,161	115,161	0	107,657
59,798	59,798	0	56,655	TOTAL Income	115,161	115,161	0	107,657
59,798	59,798	0	56,655	Gross Profit Margin	115,161	115,161	0	107,657
				Expenses				
9,212	10,594	(1,382)	8,149	PAYROLL	19,537	21,541	(2,004)	15,876
281	150	131	196	PAYROLL, O.T.	425	300	125	285
1,989	2,250	(262)	1,642	PAYROLL TAXES & FEES	4,442	4,744	(302)	2,850
1,780	1,547	233	928	PAYROLL BENEFITS	2,670	3,093	(424)	1,392
516	275	241	0	CHEMICALS	516	550	(34)	1,403
912	833	79	1,073	CLUBHOUSE-FACILITY IMPROVEMEN	2,977	1,666	1,311	2,252
1,169	750	419	297	CLEANING SUPPLIES	1,983	1,500	483	297
0	50	(50)	0	CONTINUING EDUCATION	409	100	309	50
3,568	3,687	(119)	3,580	ELECTRIC (ALLOCATION)	6,982	7,301	(318)	7,088
300	475	(175)	0	FOUNTAINS (ELECTRIC)	750	950	(200)	298
0	250	(250)	0	Fountain & Bubbler Maintenanc	0	500	(500)	0
43	75	(32)	38	GASOLINE	94	150	(56)	122
226	275	(49)	0	SMALL EQUIPMENT SOUND	260	550	(290)	27
2,695	2,578	117	2,578	INSURANCE (ALLOCATION)	5,391	5,156	235	5,156
11,158	10,250	908	10,071	LANDSCAPE PLANT/SUPPLIES	15,973	14,330	1,643	14,179
1,399	1,515	(116)	1,665	LEASE	2,799	3,180	(381)	3,330
107	0	107	0	LICENSES & TAXES	107	0	107	0
5,138	5,333	(195)	4,721	MAINTENANCE & REPAIRS	12,918	13,666	(748)	10,172
242	400	(158)	612	MAINTENANCE, POOL	578	800	(222)	1,539
111	20	91	0	OFFICE SUPPLIES	111	40	71	117
12	175	(163)	894	PROPANE GAS	24	350	(326)	1,194
265	292	(27)	273	REFUSE	961	583	378	273
0	40	(40)	0	RENTAL	0	80	(80)	0
1,139	1,173	(35)	1,139	SECURITY	2,277	2,346	(69)	2,277
13,180	13,297	(117)	13,111	SERVICE CONTRACTS	24,457	25,058	(601)	26,456
0	100	(100)	0	SMALL TOOLS	0	200	(200)	300
87	133	(47)	185	TELEPHONE (ALLOCATION)	173	267	(93)	271
97	167	(70)	256	TENNIS COURT MAINTENANCE	691	334	357	876
158	50	108	0	TRAVEL	158	100	58	0
0	0	0	232	UNIFORM	77	400	(323)	232
749	840	(91)	816	WATER (ALLOCATION)	1,327	1,396	(69)	1,355
2,260	2,223	37	2,223	Effluent Water	3,164	3,931	(767)	3,931
58,791	59,798	(1,007)	54,680	TOTAL Expenses	112,230	115,161	(2,931)	103,598
1,007	0	(1,007)	1,975	Net Income/(Loss)	2,931	0	(2,931)	4,059

**Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
71 - Har-Tru Tennis Courts
As of November 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
0	0	0	0	Income				
				MISCELLANEOUS OTHER INCOME	12,000	12,000	0	12,000
0	0	0	0	TOTAL Income	12,000	12,000	0	12,000
0	0	0	0	Gross Profit Margin	12,000	12,000	0	12,000
				Expenses				
650	225	425	84	PAYROLL	767	450	317	1,033
91	34	57	12	PAYROLL TAXES & FEES	107	68	40	12
0	0	0	0	Contingency	0	1,680	(1,680)	0
166	50	116	0	TENNIS COURT MAINTENANCE	611	100	511	0
907	309	598	95	TOTAL Expenses	1,485	2,298	(813)	1,045
(907)	(309)	598	(95)	Net Income/(Loss)	10,515	9,703	(813)	10,955

Hérons Glen Recreation District
INCOME STATEMENT
76 - CLIS
As of November 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
				Income				
16,910	16,910	0	15,479	ASSESSMENTS, BASE	38,082	38,082	0	35,222
14,260	14,260	0	13,065	CLIS Income	32,078	32,077	(0)	29,690
0	170	170	0	MISCELLANEOUS OTHER INCOME	0	340	340	0
31,170	31,340	170	28,544	TOTAL Income	70,160	70,499	340	64,912
31,170	31,340	170	28,544	Gross Profit Margin	70,160	70,499	340	64,912
				Expenses				
12,657	13,331	(673)	11,177	PAYROLL	25,089	27,077	(1,988)	23,458
472	180	292	396	PAYROLL, O.T.	1,253	360	893	683
3,117	3,176	(59)	2,325	PAYROLL TAXES & FEES	6,292	6,490	(199)	5,003
991	1,534	(543)	908	PAYROLL BENEFITS	1,487	3,069	(1,582)	1,359
0	0	0	0	COMPUTER SUPPORT	0	0	0	0
0	20	(20)	984	CONTINUING EDUCATION	279	720	(441)	1,054
0	175	(175)	0	Contract Labor - Technical	221	350	(129)	416
0	0	0	0	DUES & SUBSCRIPTIONS	0	0	0	345
3,014	3,200	(186)	2,977	ELECTRIC (ALLOCATION)	5,182	5,600	(418)	5,130
124	167	(43)	123	GASOLINE	254	334	(80)	358
1,258	1,203	55	1,203	INSURANCE (ALLOCATION)	2,516	2,406	110	2,406
964	1,327	(363)	964	LEASE	1,927	2,654	(727)	1,927
0	0	0	0	LICENSES & TAXES	0	0	0	0
0	150	(150)	174	MAINTENANCE & REPAIRS	0	300	(300)	174
3,951	4,000	(49)	2,895	PARTS & SUPPLIES	9,864	8,000	1,864	6,003
0	50	(50)	295	OFFICE SUPPLIES	49	100	(51)	295
0	0	0	0	SERVICE CONTRACTS	0	0	0	0
0	0	0	0	PUMP MAINTENANCE	9,010	9,122	(112)	8,970
0	0	0	0	RENTAL	0	0	0	0
0	75	(75)	0	SEED, SOD, SAND	0	150	(150)	294
0	50	(50)	0	SMALL TOOLS	0	100	(100)	0
135	150	(15)	128	TELEPHONE (ALLOCATION)	270	300	(30)	308
1,223	1,500	(277)	1,285	TRAVEL	1,827	1,500	327	1,763
358	232	126	217	UNIFORM	937	522	415	553
26	20	6	19	WATER (ALLOCATION)	48	45	3	44
723	800	(77)	500	Effluent Water	1,123	1,300	(177)	1,000
29,013	31,340	(2,327)	26,570	TOTAL Expenses	67,627	70,499	(2,872)	61,544
2,157	0	(2,157)	1,974	Net Income/(Loss)	2,532	0	(2,532)	3,368

**Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
77 - Fitness Center
As of November 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
2,710	2,710	0	2,669	Income				
				ASSESSMENTS, BASE	6,107	6,107	(0)	6,136
2,710	2,710	0	2,669	TOTAL Income	6,107	6,107	(0)	6,136
2,710	2,710	0	2,669	Gross Profit Margin	6,107	6,107	(0)	6,136
				Expenses				
216	300	(84)	0	CLEANING SUPPLIES	216	600	(384)	0
685	539	147	523	ELECTRIC (ALLOCATION)	1,436	1,298	138	1,260
684	416	268	0	FITNESS CENTER MAINTENANCE	1,759	832	927	0
599	573	26	573	INSURANCE (ALLOCATION)	1,198	1,146	52	1,146
1,062	703	359	493	LEASE	1,713	1,849	(136)	1,793
0	0	0	0	LICENSES & TAXES	0	0	0	0
(0)	0	(0)	0	REFUSE	(0)	0	(0)	0
0	0	0	0	SERVICE CONTRACTS	0	0	0	0
54	51	3	22	TELEPHONE (ALLOCATION)	108	102	6	109
70	129	(59)	125	WATER (ALLOCATION)	151	280	(129)	272
3,370	2,710	659	1,735	TOTAL Expenses	6,581	6,107	474	4,579
(659)	0	659	934	Net Income/(Loss)	(473)	0	473	1,557

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
90 - Debt Service
As of November 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	Total Yr Budget
42343	0	(42343)	41309	Income					
				DEBT SERVICE-SPECIAL ASSESSME	43465	0	(43465)	41429	0
42343	0	(42343)	41309	TOTAL Income	43465	0	(43465)	41429	0
42343	0	(42343)	41309	Gross Profit Margin	43465	0	(43465)	41429	0
				Other Income(Loss)					
476050	0	476050	488850	INTEREST EXPENSE	78378	0	78378	80511	0
476050	0	476050	488850	TOTAL Other Income (Loss)	78378	0	78378	80511	0
(433707)	0	433707	(447541)	Net Income/(Loss)	(34913)	0	34913	(39083)	0

**Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
92 - Revenue Fund Income
As of November 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	Total Yr Budget
				Income					
3	0	(3)	3	INTEREST INCOME	5	0	(5)	5	0
<hr/>	<hr/>	<hr/>	<hr/>	TOTAL Income	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
3	0	(3)	3	Gross Profit Margin	5	0	(5)	5	0
<hr/>	<hr/>	<hr/>	<hr/>	Net Income/(Loss)	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
93- Non-Operating Income
As of 11/30/15

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	Total Yr Budget
				Income					
29033	0	(29033)	20042	ASSESSMENTS, CAPITAL RESERVE	58067	0	(58067)	43550	0
14625	0	(14625)	14408	DEFERRED MAINTENANCE REVENUE	29250	0	(29250)	28925	0
2500	0	(2500)	0	NEW OWNER WORKING CAPITAL	27500	0	(27500)	0	0
<u>31533</u>	<u>0</u>	<u>(31533)</u>	<u>20042</u>	TOTAL Income	<u>85567</u>	<u>0</u>	<u>(85567)</u>	<u>43550</u>	<u>0</u>
<u>31533</u>	<u>0</u>	<u>(31533)</u>	<u>20042</u>	Gross Profit Margin	<u>85567</u>	<u>0</u>	<u>(85567)</u>	<u>43550</u>	<u>0</u>
				Expenses					
81073	0	81073	88845	DEPRECIATION	163229	0	163229	177331	0
14257	0	14257	33962	MAINTENANCE & REPAIRS	59926	0	59926	43850	0
<u>95330</u>	<u>0</u>	<u>95330</u>	<u>122808</u>	TOTAL Expenses	<u>223155</u>	<u>0</u>	<u>223155</u>	<u>221181</u>	<u>0</u>
<u>(63796)</u>	<u>0</u>	<u>63796</u>	<u>(102766)</u>	Net Income/(Loss)	<u>(137588)</u>	<u>0</u>	<u>137588</u>	<u>(177631)</u>	<u>0</u>

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

Restaurant Variance Report	Month to Date	Budget	Year to Date	Budget
Food Dining Room	40,353	38,643	61,518	57,879
Food Lounge	30,086	27,696	58,580	56,857
Catering Residents	18,235	18,840	19,682	22,146
Catering Food - outside	1,130	2,272	4,013	4,544
Resident Events	0	0	0	0
TOTAL FOOD REVENUE	89,804	87,451	143,794	141,426
COG Food	35,056	35,855	56,726	57,985
Percentage Revenue/COG Food	39.04%	41.00%	39.45%	41.00%
Beverage Dining Room	8,941	6,934	14,258	11,798
Beverage Lounge	14,789	18,087	33,330	36,796
Beverage Catering-Residents	3,938	3,761	6,219	5,914
Beverage Catering-Outside	254	600	1,065	1,200
TOTAL BEVERAGE REVENUE	27,922	29,382	54,872	55,708
COG Beverage	6,711	7,346	13,288	13,927
Percentage Revenue/COGS Bev	24.03%	25.00%	24.22%	25.00%
PAYROLL PERCENTAGE				
Total Operating Revenue	117,826	117,183	198,766	197,834
Total Payroll	70,813	72,223	120,613	125,264
% Payroll/Operating Revenue	60.10%	61.63%	60.68%	63.32%
Member Rewards-Food	5,757	5,307	10,142	9,179
Member Rewards-Beverage	2,228	2,077	4,277	4,033
% of food revenue coming from residents	81.73%	80.00%	84.45%	80.00%
% of bev revenue coming from residents	93.89%	83.00%	89.87%	83.00%

Deferred Maintenance Account

HGRD

Deferred Maintenance Reconciliation
2015/16

Qtr. 1 transfer	43,875.00	Oct15-Dec15
Qtr. 2 transfer		Jan16-Mar16
Qtr. 3 transfer		Apr16-June16
Qtr. 4 transfer		July16-Sept16
	<hr/>	
	43,875.00	

Deferred Maintenance Expenditures

Golden Golf Services	12,950.00	Palmetto Trimming
Golden Golf Services	3,900.00	Palmetto Trimming
Wayne Wiles Flooring	2,334.50	Golf Course Restroom Renovation
Home Depot	176.78	Golf Course Restroom Renovation
Lowe's	60.98	Golf Course Restroom Renovation
John Deere Landscapes	839.88	Palmetto Trimming
Lowe's	104.21	Golf Course Restroom Renovation
Everglades Pinestraw	3,763.25	Palmetto Trimming
Go Figgers	1,625.00	Palmetto Trimming
Everglades Pinestraw	3,936.50	Palmetto Trimming
Woods & Wetlands	2,500.00	Conservation Easement Maintenance
Woods & Wetlands	3,250.00	Conservation Easement Maintenance
Gulf Coast Tree Experts	1,920.00	Tree Trimming
Lake & Wetland Management	2,600.00	Bulrush Remediation Testing
Everglades Pinestraw	7,687.50	Palmetto Trimming
Home Depot	50.00	Golf Course Restroom Renovation

47,698.60

Variance -3,823.60

**HGRD
Capital Reconciliation
2015/16**

Qtr. 1 transfer	87,100.00	Oct15-Dec15
Qtr. 2 transfer		Jan16-Mar16
Qtr. 3 transfer		Apr16-June16
Qtr. 4 transfer		July16-Sept16
	<hr/>	
	87,100.00	

Expenditures

McKee Engineering Consultants	100.00	Pickle Ball Court Project
Hoover Pumping Systems	295.00	Repairs to CLIS pumping station in front half of community
Hoover Pumping Systems	4,149.68	Repairs to CLIS pumping station in front half of community
Hoover Pumping Systems	2,290.20	Repairs to CLIS pumping station in front half of community
Hoover Pumping Systems	1,211.35	Repairs to CLIS pumping station in front half of community
Symbiont Service Corporation	515.00	Geothermal pool heaters
Symbiont Service Corporation	30,190.00	Geothermal pool heaters
Symbiont Service Corporation	14,000.00	Geothermal pool heaters

52,751.23

Donations

Variance 34,348.77

Capital Expenditures to be added to fixed asset list but not pd by capital account

0.00