

**CASH BALANCES**

**30-Nov-16**

**ACCOUNT DESCRIPTON**

**BANK NAME**

**INT RATE**

**BALANCE as of**  
November 30, 2016

**OPERATING ACCOUNTS**

Petty Cash	#1010/1012	Cash, Petty	500.00
Finemark-Operating Funds	#1138	0.50% Cash, Operating	<u>1,226,181.61</u>

**TOTAL OPERATING ACCOUNTS**

**1,226,681.61**

**RESERVES**

**DEFERRED MAINTENANCE**

Edison Nat'l Bank-Deferred Maint	#1139	0.03% Cash, Reserved	<u>141,915.13</u>
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**TOTAL DEFERRED MAINTENANCE**

141,915.13

**CAPITAL RESERVE**

Iberia Bank-Capital Funds	#1081	0.10% Cash, Reserved	86,234.06
SBA Fund A - Florida Prime	#1130	0.86% Cash, Reserved	41,120.19

**TOTAL CAPITAL RESERVE**

127,354.25

**EMERGENCY**

Finemark-Emergency	#1134	0.30% Cash, Reserved	<u>53,667.22</u>
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**TOTAL EMERGENCY**

53,667.22

**PROJECTS**

FineMark-Golf Course Capital Funds	#1128	0.30% Cash, Reserved	148,498.76
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**TOTAL PROJECTS**

148,498.76

**AUDIT - GM HALL RESTITUTION**

FineMark GM Hall Restitution Funds	#1125	0.00% Cash, Reserved	100,204.45
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**TOTAL AUDIT - GM HALL RESTITUTION**

100,204.45

**TOTAL RESERVE ACCOUNTS**

**571,639.81**

**TRUSTEE PROJECT FUND BALANCE**

**RENEWAL & REPLACEMENT**

U. S. BANK	#1397	0.006% Renewal & Replacement	<u>13,909.79</u>
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**TOTAL TRUSTEE BALANCE**

**13,909.79**



**Balance Sheet**

Herons Glen Recreation District

**Filtered By:** Show accounts with zero balances is not set

**Dates:** Date Ending 11/30/2016

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	\$ 176,000.71
00-1030	Due From Meadows	\$ 112,557.97
00-1081	Cash, Iberia Bank Ca	\$ 86,234.06
00-1125	FineMark Audit Acct	\$ 100,204.45
00-1128	Finemark Project Fun	\$ 148,498.76
00-1130	State Board Admin-Ca	\$ 41,120.19
00-1134	Finemark Bank-Emerge	\$ 53,667.22
00-1138	Finemark - Operating	\$ 1,226,181.61
00-1139	Edison Natl Bank-Def	\$ 141,915.13
00-1210	Accounts receivable	\$ 330,511.38
00-1220	Due from - Irrigation Loan - GC Special	\$ 43,377.14
00-1221	Due from - Irrigation Loan - Emergency	\$ 100,000.00
00-1280	Accounts receivable,	\$ 6.56
00-1291	Allowance for Bad De	(\$ 170,404.56)
00-1310	Prepaid insurance	\$ 60,325.69
00-1320	Prepaid social event	\$ 1,100.00
00-1390	Prepaid Expenses, ot	\$ 141,390.46
00-1397	Investments - 6206-R	\$ 13,909.79
00-1402	Bond Funds - Revenue	\$ 77,939.41
00-1408	Bond Fund -Prepayment	\$ 0.08
00-1450	Inventory, Pro Shop,	\$ 103,071.60
00-1476	Inventory - gas	\$ 5,753.93
00-1510	Inventory, Herons Nest, food	\$ 21,173.23
00-1520	Inventory, Herons Nest, beverage	\$ 19,703.90
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	\$ 2,402,117.21
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	(\$ 10,143,004.55)
00-1901	Special Assessment R	\$ 21,136,863.10

Account #	Account Name	This Year
<b>Assets</b>		
00-1910	Deposits	\$ 6,163.00
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
00-1988	PR Benefits Clearing Acct	\$ 933.36
00-1990	Clearing	\$ 710.23
00-1991	Gratuities clearing	(\$ 6,254.99)
00-1992	Employee Christmas c	(\$ 17,578.03)
00-1999	Hole In One Account	(\$ 1,971.79)
<b>Total Assets</b>		<b>\$ 46,483,687.98</b>
<b>Liabilities</b>		
00-2013	Due To Fairway	\$ 175,205.71
00-2014	Due To Meadows	\$ 112,557.97
00-2110	Accounts payable, tr	\$ 190,767.56
00-2210	Sales taxes payable	\$ 9,409.21
00-2211	Sales Tax Payable-Rental	\$ 12.00
00-2240	Accrued salaries & w	\$ 65,430.07
00-2290	Other accrued Expens	\$ 12,192.59
00-2295	GM Hall Restitution	\$ 91,296.09
00-2300	Due to - Irrigation Loan	\$ 143,377.14
00-2310	Advanced ticket sale	\$ 52,825.00
00-2320	Ballroom deposits	\$ 1,000.00
00-2321	Deposits-Locker Fees	\$ 585.00
00-2350	Groupons to be redeemed	\$ 890.94
00-2351	Gift Certificates -	\$ 16,237.53
00-2370	Pro Shop credit book	\$ 9,639.35
00-2410	Deferred assessments	\$ 100,994.11
00-2420	Deferred assmnts, Ca	\$ 23,495.73
00-2425	Deferred assessment,	\$ 12,915.46
00-2450	Deferred assmnts, CL	\$ 23,922.00
00-2510	Deferred golf, annua	\$ 1,056,565.52
00-2521	Deferred annual rang	\$ 4,187.50
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>\$ 21,827,733.87</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	\$ 850,860.56
<b>Profit (Loss)</b>		<b>\$ 153,139.68</b>
<b>Total Equity Adjusted for Profit/Loss</b>		<b>\$ 24,655,954.11</b>
<b>Total Liability and Equity</b>		<b>\$ 46,483,687.98</b>
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Herons Glen Recreation District						
RECREATION DISTRICT TOTAL VARIANCE REPORT						
Nov 30, 2016						
DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE OVER (UNDER)	ACTUAL YTD	BUDGET YTD	VARIANCE OVER (UNDER)
<b>ADMINISTRATION</b>						
Operating Revenue	6794	5488	1307	10774	11133	(359)
Operating Expenses	127328	85497	41831	193993	145742	48250
Operating Income	(120534)	(80010)	(40524)	(183219)	(134610)	(48609)
Assessment	80010	80010	0	134610	134610	0
Net Income	(40524)	0	(40524)	(48609)	0	(48609)
<b>RESTAURANT</b>						
Operating Revenue	112305	119886	(7581)	202048	215559	(13511)
Operating Expenses	135691	145095	(9404)	245092	256714	(11623)
Operating Income	(23386)	(25209)	1823	(43044)	(41155)	(1889)
Assessment	25209	25209	0	41155	41155	0
Net Income	1823	0	1823	(1889)	0	(1889)
<b>CLUBHOUSE</b>						
Operating Revenue	0	0	0	12000	12000	0
Operating Expenses	55694	63026	(7332)	104157	116395	(12237)
Operating Income	(55694)	(63026)	7332	(92157)	(104395)	12237
Assessment	63026	63026	0	104394	104394	0
Net Income	7332	(0)	7332	12237	(0)	12237
<b>CLIS Dept.</b>						
Operating Revenue	14173	14223	(50)	34705	34170	535
Operating Expenses	24373	31149	(6776)	64450	74879	(10428)
Operating Income	(10200)	(16926)	6726	(29746)	(40709)	10963
Assessment	16926	16926	0	40709	40709	0
Net Income	6726	0	6726	10963	0	10963
<b>Fitness Center</b>						
Operating Revenue	0	0	0	0	0	0
Operating Expenses	3422	3382	41	6606	6342	264
Operating Income	(3422)	(3382)	(41)	(6606)	(6342)	(264)
Assessment	3382	3382	0	6342	6342	0
Net Income	(41)	0	(41)	(264)	0	(264)
<b>SUBTOTAL</b>						
Total Operating Revenues	133273	139597	(6324)	259526	272862	(13336)
Total Assessments	188553	188553	0	327211	327210	0
Total Operating Expenses	346508	328149	18359	614298	600072	14226
Net Income	(24683)	(0)	(24683)	(27561)	(0)	(27561)

DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE OVER (UNDER)	ACTUAL YTD	BUDGET YTD	VARIANCE OVER (UNDER)
<b>GOLF MAINTENANCE</b>						
Operating Revenue	0	0	0	0	0	0
Operating Expenses	101464	105028	(3565)	241715	244466	(2751)
Net Income	(101464)	(105028)	3565	(241715)	(244466)	2751
<b>PRO SHOP</b>						
Operating Revenue	147653	135271	12381	278785	258360	20425
Operating Expenses	43552	35996	7556	88726	81693	7033
Net Income	104100	99275	4825	190059	176667	13392
<b>ALL DEPARTMENTS</b>						
Total Operating Revenues	280925	274868	6057	538311	531222	7090
Total Assessments	188553	188553	0	327211	327210	0
Total Operating Expenses	491524	469174	22350	944739	926231	18508
Net Income	(22046)	(5753)	(16293)	(79217)	(67799)	(11418)
<i>From Golf Operations</i>	2637	(5753)	8390	(51656)	(67799)	16143
<i>From Other than Golf Operations</i>	(24683)	(0)	(24683)	(27561)	(0)	(27561)

<b>HGRD Variance</b>				
<b>Nov-16</b>				
	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>Explanation</b>
	<b>This Month</b>	<b>This Month</b>	<b>Over(Under)</b>	
<b>Administration</b>				
Miscellaneous Other Income	3,079	1,736	1,343	Had 8 home closings in November. Budget was based on last year's actuals and we only had 3
Payroll	31,834	29,824	2,010	Lynn's bonus was included in the pay period 11/06-11/19/16 \$5k
Payroll Benefits	3,082	4,234	(1,152)	Lorain's Cobra for November was paid in December
Contingency	16,214	19,410	(3,196)	Monthly GM Restitution Operating Budget Credit \$3,196. Bond Asmnt for 15 unplatted lots accrued into December because the land had not been acquired by the HGRD as of yet \$19,410
Continuing Education	40	2,300	(2,260)	BMI budgeted for previous GM
Dues & Subscriptions	1,345	-	1,345	Lorain's National & Florida CMAA dues - timing issue
Office Equipment	5,887	1,490	4,397	New furniture for Reception Area taken off capital last year and budgeted in operating Sep16 \$2778. New PC's for GM & Billing Coordinator \$1900
Forensic Audit	40,965	-	40,965	Oct & Nov were bills were both paid in November. Cost of forensic audit so far is \$62,551
<b>Restaurant</b>				
Food Sales - Dining Room	39,188	41,160	(1,972)	Actual chit count down 7% from last year
Food Sales - Lounge	25,510	27,696	(2,186)	Actual chit count down 10% from last year
Catering Food - Residents	17,482	18,840	(1,358)	\$2k posted in Nov 2015 was for Sep 2015 - budget based on actuals
Catering Food - Outside	503	2,770	(2,267)	4 outside events in 2015, but only 1 in 2016. Last year we did \$1130
COS, Food	33,858	36,186	(2,328)	40.95% food cost to a budget of 40%
COS, Beverage	7,614	7,105	509	25.79% to a budget of 25%
Payroll Kitchen	25,162	23,181	1,981	New chef - learning the needs of the line. Cost of dishwasher was higher than budgeted because we had to use a temp agency for the month at a difference of \$4/hr
Payroll Kitchen, OT	1,887	650	1,237	Same as above
Payroll, Service	22,194	23,740	(1,546)	Schedule prepared based on business
Payroll Taxes & Fees	9,589	20,860	(11,271)	1/2 H-2B Additional Expenses budgeted here for \$8500 - 19% increase in workers comp budgeted per NCCI
H-2B Additional Expenses	5,347	-	5,347	1/2 Pabian Law for H-2B Program Fees originally budgeted in Payroll Taxes & Fees
Entertainment/Decorations	(625)	1,810	(2,435)	Season Opener was better attended than anticipated
<b>Golf Maintenance</b>				
Payroll OT	2,971	951	2,020	budgeted in payroll to be short 2 employees, but didn't budget properly to make up for the shortage using temps or overtime
Payroll Taxes & Fees	5,411	8,221	(2,810)	19% increase in workers comp budgeted per NCCI
Chemicals	8,309	7,000	1,309	\$1200 Nematicide to control nematodes
Irrigation	275	1,500	(1,225)	low expense for the month - nothing broke
Landscape Plants & Supplies	5,508	8,800	(3,292)	Haven't put out all the pine straw yet
Maintenance, Equipment	6,690	4,550	2,140	\$1900 tri-plex repair
Seed, Sod, Sand	1,191	2,200	(1,009)	two loads of bunker sand have been put out in December
<b>Pro Shop</b>				
Membership Fees Revenue	105,657	102,784	2,873	596 to a budget of 592 - Success with the membership incentive program - picked up 4 members
Member Guest Fees	8,153	6,422	1,731	People in town for Thanksgiving - up 20% in dollars & 20% in rounds
Public Play Fees	9,800	6,930	2,870	More people in town - great reviews on Golf Now 316 rounds this year - last yr same time 201 rounds. Up 45% in dollars and 26% in rounds from last year
Pro Shop, MDSE	13,538	7,777	5,761	Deep discounts drove dollars higher. Brought in a lot more inventory than ever. More selection.
Miscellaneous Other Income	(1,078)	-	(1,078)	Late fees of people who are not rejoining
COS, Pro Shop, Mdse	10,734	5,522	5,212	Due to deep discounts on mchdse to make room for the upcoming season's new apparel
Payroll Taxes & Fees	2,409	3,489	(1,080)	19% increase in workers comp budgeted per NCCI
Advertising	3,611	650	2,961	7 \$500 credits on member accounts for membership incentive program
Lease	2,864	1,750	1,114	Annual Property Taxes on Golf Carts passed down from Yamaha
<b>Clubhouse</b>				
Payroll Benefits	875	2,005	(1,130)	4 people budgeted for insurance - only 2 people elected to take company coverage
Fountain Bubbler Maintenance	3,895	250	3,645	Fountain on #4 light kit and motor replacement
Landscape Plant/Supplies	6,473	12,400	(5,927)	timing issue
Maintenance & Repairs	4,193	6,000	(1,807)	budget increased to allow for major project repairs throughout the year
Effluent Water	3,789	2,260	1,529	drought conditions
<b>CLIS</b>				
Payroll	12,372	13,857	(1,485)	short one full time employee all month
Payroll Taxes & Fees	1,967	3,210	(1,243)	due to payroll being short and 19% increase in workers comp budgeted per NCCI
Payroll Benefits	442	1,487	(1,045)	3 people budgeted for insurance - only 1 person elected to take company coverage
Parts & Supplies	2,565	4,417	(1,852)	trying to save money to make up for the directional boring done in December
Travel	-	1,500	(1,500)	budgeted for National Irrigation Society Water Summit but Rich didn't go
<b>Fitness Center</b>				
No significant variances for the month				



**Hérons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT Nov 30, 2016**  
**10 - Restaurant**

Actual This Month	This Mth Budget	Variance Over (Under)	Actual Same Mth Last Yr		Actual Year To Date	YTD Budget	Varianc Over (Under)	Actual YTD Last Yr
				Income				
25,209	25,209	0	24,453	ASSESSMENTS, BASE	41,155	41,155	0	52,798
39,188	41,160	(1,972)	40,353	FOOD SALES-DINING ROOM	54,116	62,749	(8,633)	61,518
8,684	9,120	(436)	8,941	BEVERAGE SALES-DINING ROOM	15,448	14,543	905	14,258
25,510	27,696	(2,186)	30,086	FOOD SALES - LOUNGE	52,484	56,857	(4,373)	58,580
16,645	14,789	1,855	14,789	BEVERAGE REVENUE - LOUNGE	34,496	33,330	1,166	33,330
17,482	18,840	(1,358)	18,235	CATERING FOOD-RESIDENTS	19,964	22,146	(2,182)	19,682
4,184	3,761	423	3,938	CATERING BEVERAGES- RESIDENTS	5,896	5,914	(18)	6,219
503	2,770	(2,267)	1,130	CATERING FOOD-OUTSIDE	10,302	12,770	(2,468)	4,013
10	750	(740)	254	CATERING BEVERAGE-OUTSIDE	5,659	3,250	2,409	1,065
100	1,000	(900)	100	CATERING, OTHER REVENUES	3,682	4,000	(318)	100
137,514	145,095	(7,581)	142,279	TOTAL Income	243,203	256,714	(13,511)	251,564
				Cost of Revenues				
33,858	36,186	(2,329)	35,056	COS, FOOD	59,282	61,809	(2,527)	56,726
7,614	7,105	509	6,711	COS, BEVERAGE	14,043	14,259	(217)	13,288
41,472	43,291	(1,820)	41,767	TOTAL Cost of Revenues	73,325	76,068	(2,743)	70,014
96,043	101,804	(5,761)	100,512	Gross Profit Margin	169,878	180,646	(10,768)	181,549
				Expenses				
25,162	23,181	1,980	22,727	PAYROLL, KITCHEN	45,026	42,865	2,161	42,025
1,887	650	1,237	589	PAYROLL, KITCHEN, OT	2,339	850	1,489	589
22,194	23,740	(1,546)	23,274	PAYROLL, SERVICE	42,559	42,721	(162)	41,883
152	0	152	132	PAYROLL, SERVICE, OT	141	0	141	132
9,589	20,860	(11,271)	19,391	PAYROLL TAXES & FEES	17,880	30,813	(12,933)	28,746
4,077	4,144	(67)	4,700	PAYROLL BENEFITS	7,811	8,288	(477)	7,239
5,347	0	5,347	0	H-2B Additional Expenses	8,039	0	8,039	0
348	400	(52)	550	ADVERTISING	697	800	(103)	1,549
0	0	0	0	CHEMICALS	0	0	0	0
0	0	0	0	CLUBHOUSE FACILITY IMPROVEMENTS	0	0	0	0
518	517	1	274	CLEANING SUPPLIES	1,203	1,033	169	663
437	375	62	353	COMPLIMENTARY MEALS	651	625	26	606
0	0	0	0	CONTINUING EDUCATION	0	0	0	2,100
0	217	(217)	162	DISHES & GLASSWARE	0	433	(433)	191
495	0	495	0	DUES & SUBSCRIPTIONS	495	695	(200)	695
3,114	3,646	(532)	3,646	ELECTRIC (ALLOCATION)	6,545	7,149	(604)	7,149
380	536	(156)	584	EMPLOYEE MEALS	829	650	179	1,010
915	915	0	1,075	Entertainment-Dining Room	915	1,715	(800)	1,075



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
1,000	1,000	0	1,050	ENTERTAINMENT LOUNGE	2,350	2,350	0	2,700
(625)	1,810	(2,435)	1,810	ENTERTAINMENT/DECORATIONS	(350)	2,688	(3,038)	2,688
0	0	0	0	Equipment Rental	0	0	0	0
466	770	(303)	770	GRATIS FOOD/BEV	805	1,403	(598)	1,403
1,208	1,208	0	1,198	INSURANCE (ALLOCATION)	2,417	2,417	0	2,396
697	681	16	601	LEASE	1,393	1,362	31	1,303
357	357	0	357	LICENSES & TAXES	357	357	0	357
2,392	2,072	320	2,072	LINEN	4,480	3,347	1,133	3,347
352	800	(448)	1,005	MAINTENANCE & REPAIRS	1,216	1,600	(384)	1,932
5,447	5,502	(55)	5,757	MEMBER REWARDS-FOOD	9,184	9,556	(372)	10,142
2,285	1,996	289	2,228	MEMBER REWARDS-BEVERAGE	4,279	3,997	281	4,277
694	175	519	468	OFFICE SUPPLIES	1,101	350	751	670
516	1,454	(938)	1,385	PROPANE GAS	1,734	2,821	(1,087)	2,687
(40)	0	(40)	0	Resident Event Decoration/Ent	(968)	0	(968)	(875)
687	665	22	636	REFUSE	1,373	1,329	44	1,228
0	0	0	0	RENTAL	0	0	0	0
799	835	(36)	242	SERVICE CONTRACTS	1,870	1,470	400	484
0	75	(75)	135	Small Equipment-Kitchen	0	150	(150)	299
1,975	2,000	(25)	2,012	SUPPLIES	3,475	4,000	(525)	3,866
237	225	12	181	TELEPHONE (ALLOCATION)	475	450	25	361
0	75	(75)	0	TRAVEL	(225)	150	(375)	690
351	250	101	135	UNIFORM	615	1,000	(385)	999
0	0	0	0	UTENSILS	0	0	0	0
806	675	131	675	WATER (ALLOCATION)	1,057	1,210	(152)	1,210
94,220	101,804	(7,584)	100,172	TOTAL Expenses	171,767	180,646	(8,879)	177,814
1,823	0	1,823	340	Net Income/(Loss)	(1,889)	0	(1,889)	3,736

Herons Glen Recreation District  
DEPARTMENTAL INCOME STATEMENT  
30 - Golf Maintenance

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr
				<b>Expenses</b>				
37,900	37,492	409	36,439	PAYROLL	77,401	76,335	1,066	73,246
2,971	951	2,020	2,576	PAYROLL, O.T.	5,351	1,902	3,448	4,279
5,411	8,221	(2,810)	7,966	PAYROLL TAXES & FEES	10,851	17,635	(6,784)	16,952
4,414	4,992	(578)	4,725	PAYROLL BENEFITS	8,821	9,984	(1,163)	7,521
0	0	0	0	CASUAL LABOR	0	0	0	0
8,309	7,000	1,309	6,291	CHEMICALS	22,469	17,500	4,969	16,801
0	0	0	0	Contingency	0	0	0	0
0	0	0	100	CONTINUING EDUCATION	200	125	75	520
0	0	0	0	Contract Labor - Technical	0	0	0	0
0	375	(375)	375	DUES & SUBSCRIPTIONS	0	375	(375)	375
2,790	2,590	200	2,590	ELECTRIC (ALLOCATION)	5,135	4,315	820	4,315
0	0	0	0	EQUIPMENT RENTAL	0	0	0	0
5,075	4,900	175	4,097	FERTILIZER	20,019	19,700	319	18,834
1,665	850	815	1,468	FIELD SUPPLIES	11,026	9,504	1,522	8,600
1,407	1,962	(555)	1,812	GASOLINE	3,344	4,336	(992)	4,036
1,933	1,933	0	1,917	INSURANCE (ALLOCATION)	3,867	3,867	0	3,834
275	1,500	(1,225)	893	IRRIGATION	1,090	3,000	(1,910)	2,756
5,508	8,800	(3,292)	6,946	LANDSCAPE PLANT/SUPPLIES	13,998	17,000	(3,002)	10,825
12,796	13,219	(422)	18,500	LEASE	26,055	27,765	(1,710)	34,146
50	200	(150)	563	MAINTENANCE & REPAIRS	50	400	(350)	953
6,690	4,550	2,140	5,099	MAINTENANCE, EQUIPMENT	14,541	9,100	5,441	11,557
0	125	(125)	74	OFFICE SUPPLIES	80	250	(170)	165
289	530	(241)	525	REFUSE	828	1,364	(536)	931
1,191	2,200	(1,009)	1,873	SEED, SOD, SAND	3,066	4,700	(1,634)	4,106
763	760	3	1,348	SERVICE CONTRACTS	9,336	10,860	(1,524)	11,406
313	550	(237)	174	SMALL TOOLS	760	1,100	(340)	690
241	245	(4)	241	TELEPHONE (ALLOCATION)	481	490	(9)	652
0	50	(50)	0	TRAVEL	0	100	(100)	511
1,095	580	515	581	UNIFORM	2,412	1,880	532	2,510
377	453	(77)	453	WATER (ALLOCATION)	535	879	(344)	879
101,464	105,028	(3,565)	107,626	<b>TOTAL Expenses</b>	241,715	244,466	(2,751)	241,399
(101,464)	(105,028)	3,565	(107,626)	<b>Net Income/(Loss)</b>	(241,715)	(244,466)	2,751	(241,399)

**Herons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT**  
**60 - Pro Shop**  
**As of November 30, 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>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>Income</b>			
105,657	102,784	2,872	106,149		MEMBERSHIP FEES	209,849	6,893	211,031
419	573	(154)	433		ANNUAL RANGE MEMBERSHIP	863	(284)	774
8,153	6,422	1,731	6,475		Member Guest Fees	11,687	26	11,780
9,800	6,930	2,870	5,420		Public Play Fees	16,617	4,312	8,535
10,442	9,936	506	9,571		Resident Non-Member Fees	17,703	2,447	14,845
323	349	(25)	349		RANGE FEES	686	219	467
13,538	7,777	5,761	7,777		PRO SHOP, MDSE	21,199	8,007	13,192
385	400	(15)	90		PRO SHOP, FOOD & BEVERAGE	673	23	(117)
15	100	(85)	0		Pro shop, club rental	15	(185)	0
		0			Pro Shop, discounts		0	
(1,078)	0	(1,078)	(115)		MISCELLANEOUS OTHER INCOME	(532)	(1,032)	848
147,653	135,271	12,381	136,149		<b>TOTAL Income</b>	<b>278,785</b>	<b>20,425</b>	<b>261,356</b>
					<b>Cost of Revenues</b>			
10,734	5,522	5,212	6,266		COS, PRO SHOP, MDSE	16,499	7,132	9,691
265	260	5	57		COS, PRO SHOP, FOOD&BEVERAGE	470	48	57
0	0	0	0		COS,PRO SHOP,BEVERAGE	0	0	0
10,999	5,782	5,217	6,323		<b>TOTAL Cost of Revenues</b>	<b>16,969</b>	<b>7,180</b>	<b>9,748</b>
136,654	129,489	7,165	129,826		<b>Gross Profit Margin</b>	<b>261,816</b>	<b>13,245</b>	<b>251,608</b>
					<b>Expenses</b>			
16,946	17,258	(312)	18,229		PAYROLL	33,018	(1,702)	34,875
137	0	137	50		PAYROLL, O.T.	135	135	64
2,409	3,489	(1,080)	3,130		PAYROLL TAXES & FEES	4,664	(2,693)	6,326
852	1,023	(171)	740		PAYROLL BENEFITS	1,706	(340)	1,000
3,611	650	2,961	0		ADVERTISING	3,771	2,471	0
0	0	0	0		CONTINUING EDUCATION	0	665	2,100
0	0	0	200		DUES & SUBSCRIPTIONS	200	0	1,600
1,178	1,386	(208)	1,386		ELECTRIC (ALLOCATION)	2,463	(251)	2,714
1,117	800	317	409		FIELD SUPPLIES	4,806	2,606	2,240
150	225	(75)	104		GASOLINE	274	450	277
2,538	2,538	0	2,516		INSURANCE (ALLOCATION)	5,075	0	5,032
2,864	1,750	1,114	3,087		LEASE	4,451	951	4,674
(6)	100	(106)	61		MAINTENANCE & REPAIRS	73	(127)	61
126	283	(157)	96		OFFICE SUPPLIES	232	(334)	464
0	0	0	(4,100)		RANGE BALLS & MATS	8,316	116	0
172	166	6	159		REFUSE	343	12	477
315	315	(0)	315		SERVICE CONTRACTS	630	(0)	630
155	145	10	151		TELEPHONE (ALLOCATION)	310	20	252
0	0	0	0		TRAVEL	0	0	0
(109)	0	(109)	149		UNIFORM	1,145	(155)	549
100	87	13	87		WATER (ALLOCATION)	144	(15)	159
32,554	30,214	2,340	26,769		<b>TOTAL Expenses</b>	<b>71,757</b>	<b>(147)</b>	<b>63,495</b>
104,100	99,275	4,825	103,056		<b>Net Income/(Loss)</b>	<b>190,059</b>	<b>13,392</b>	<b>188,113</b>







**Hérons Glen Recreation District**  
**DEPARTMENTAL INCOME STATEMENT**  
**90 - Debt Service**  
**As of November 30, 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>				
47610	0	47610	42343		DEBT SERVICE-SPECIAL ASSESSME	48476	0	48476	43465
47610	0	47610	42343		<b>TOTAL Income</b>	48476	0	48476	43465
47610	0	47610	42343		<b>Gross Profit Margin</b>	48476	0	48476	43465
					<b>Other Income(Loss)</b>				
462334	0	462334	476050		INTEREST EXPENSE	462334	0	462334	78378
462334	0	462334	476050		<b>TOTAL Other Income (Loss)</b>	462334	0	462334	78378
(414724)	0	(414724)	(433707)		<b>Net Income/(Loss)</b>	(413858)	0	(413858)	(34913)





**Herons Glen Recreation District  
DEPARTMENTAL INCOME STATEMENT**

**93- Non-Operating Income**

As of 11/30/16

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					
28600	0	28600	29033	ASSESSMENTS, CAPITAL RESERVE	57200	0	57200	58067	0
15600	0	15600	14625	DEFERRED MAINTENANCE REVENUE	31200	0	31200	29250	0
15000	0	15000	2500	NEW OWNER WORKING CAPITAL	25000	0	25000	27500	0
43600	0	43600	31533	TOTAL Income	82200	0	82200	85567	0
43600	0	43600	31533	Gross Profit Margin	82200	0	82200	85567	0
				Expenses					
78319	0	78319	81073	DEPRECIATION	156974	0	156974	163229	0
3133	0	3133	14257	MAINTENANCE & REPAIRS	41331	0	41331	59926	0
81452	0	81452	95330	TOTAL Expenses	198306	0	198306	223155	0
(37852)	0	(37852)	(63796)	Net Income/(Loss)	(116106)	0	(116106)	(137588)	0

Herons Glen Recreation District				
Restaurant Percentages				
As of Nov 30, 2016				
Restaurant Variance Report	Month to Date	Budget	Year to Date	Budget
Food Dining Room	39,188	41,160	54,116	62,749
Food Lounge	25,510	27,696	52,484	56,857
Catering Residents	17,482	18,840	19,964	22,146
Catering Food - outside	503	2,770	10,302	12,770
Resident Events	0	0	0	0
<b>TOTAL FOOD REVENUE</b>	<b>82,683</b>	<b>90,466</b>	<b>136,866</b>	<b>154,522</b>
COG Food	33,858	36,186	59,282	61,809
Percentage Revenue/COG Food	40.95%	40.00%	43.31%	40.00%
Beverage Dining Room	8,684	9,120	15,448	14,543
Beverage Lounge	16,645	14,789	34,496	33,330
Beverage Catering-Residents	4,184	3,761	5,896	5,914
Beverage Catering-Outside	10	750	5,659	3,250
<b>TOTAL BEVERAGE REVENUE</b>	<b>29,523</b>	<b>28,420</b>	<b>61,500</b>	<b>57,038</b>
COG Beverage	7,614	7,105	14,043	14,259
Percentage Revenue/COGS Bev	25.79%	25.00%	22.83%	25.00%
<b>PAYROLL PERCENTAGE</b>				
Total Operating Revenue	112,305	119,886	202,048	215,559
Total Payroll	63,061	72,575	115,757	125,537
% Payroll/Operating Revenue	56.15%	60.54%	57.29%	58.24%
Member Rewards-Food	5,447	5,502	9,184	9,556
Member Rewards-Beverage	2,285	1,996	4,279	3,997
% of food revenue coming from residents	84.19%	79.90%	86.16%	79.90%
% of bev revenue coming from residents	90.22%	83.50%	85.67%	83.50%

<b>HGRD</b>			
<b>2016-17 Deferred Maintenance Reconciliation</b>			
<b>as of November 30, 2016</b>			
	Qtr. 1 transfer	46,801.48	Oct16-Dec17
	Qtr. 2 transfer		Jan17-Mar17
	Qtr. 3 transfer		Apr17-June17
	Qtr. 4 transfer		July17-Sept17
		46,801.48	
<b>Deferred Maintenance Expenditures</b>			
Oct-16	Home Depot 6732242/5020317/5350294	2,676.44	Ballroom Fans
Oct-16	2016-17 Monthly Restitution Def Maint Budget Credit	-1,258.34	Budgeted Credit
Nov-16	2016-17 Monthly Restitution Def Maint Budget Credit	-1,258.34	Budgeted Credit
Oct-16	Home Depot 1026635/8030981	453.51	Clubhouse Roof Cleaning
Nov-16	Supplyworks #382771855	24.00	Clubhouse Roof Cleaning - Bleach
Nov-16	Home Depot #9022309	155.80	Clubhouse Roof Cleaning - Wet it and Forget it
Oct-16	Amazon.com	3,912.20	Handicap Access for ballroom bathrooms
Nov-16	Home Depot #3021180/0022247	121.50	Handicap Access for ballroom bathrooms
Nov-16	Business Card 10/12/16	58.69	Handicap Access for ballroom bathrooms
Oct-16	Golden Golf Svcs #1951/1961/1979	22,200.00	Palmetto Trimming
Oct-16	Everglades Pinestraw #10134/10247	7,644.80	Palmetto Trimming - Pinestraw
Oct-16	Go Figgers, Inc #393/395	650.00	Palmetto Trimming - Removal
Nov-16	Go Figgers, Inc #418	975.00	Palmetto Trimming - Removal
Nov-16	Thomas Valentine dba PickleBall Goodies 10/18/16	528.00	Pickleballs
Nov-16	Richard Sanders Member Acct Credit	120.00	Pickleballs
Oct-16	Gulf Coast Tree Experts 3493	1,920.00	Tree Trimming
Nov-16	Extreme Golf Course Underwater #22365	2,408.00	Turbidity Barrier - 8 anchors installed
		41,331.26	
	Variance	5,470.22	

<b>HGRD</b>				
<b>2016-17 Capital Reconciliation</b>				
<b>as of November 30, 2016</b>				
	Qtr. 1 transfer	85,800.23		Oct16-Dec16
	Qtr. 2 transfer			Jan17-Mar17
	Qtr. 3 transfer			Apr17-June17
	Qtr. 4 transfer			July17-Sept17
		85,800.23		
<b>Capital Expenditures</b>				
Oct-16	Golden Golf Services LLC	5,425.25		Pickleball landscape
		5,425.25		
	Donations			
	Variance	80,374.98		
<b>Capital Expenditures to be added to fixed asset list but not pd by capital account</b>				