

CASH BALANCES								
31-Oct-17								
ACCOUNT DESCRIPTION	BANK NAME		INT RATE		BALANCE as of			
					October 31, 2017			
OPERATING ACCOUNTS								
	Petty Cash	#1010	0.00%	Cash, Petty	200.00			
	Finemark-Operating Funds	#1138	0.50%	Cash, Operating	1,164,359.89			
TOTAL OPERATING ACCOUNTS								1,164,559.89
RESERVES								
DEFERRED MAINTENANCE								
	Edison Nat'l Bank-Deferred Maint	#1139	0.03%	Cash, Reserved	267,940.83			
	SBA Florida Prime - Deferred Maint	#1131	1.36%	Cash, Reserved	125,455.22			
TOTAL DEFERRED MAINTENANCE								393,396.05
CAPITAL RESERVE								
	Cash, BB&T, Capital Reserve Savings	#1086	0.50%	Cash, Reserved	481,791.28			
	Cash, BB&T, Capital Reserve Checking	#1087	0.00%	Cash, Reserved	40,400.00			
	SBA Fund A - Florida Prime - Capital	#1130	1.36%	Cash, Reserved	142,196.94			
TOTAL CAPITAL RESERVE								664,388.22
EMERGENCY								
	Finemark-Emergency	#1134	0.30%	Cash, Reserved	261,290.08			
TOTAL EMERGENCY								261,290.08
PROJECTS								
	FineMark-Golf Course Capital Funds	#1128	0.30%	Cash, Reserved	179,489.14			
TOTAL PROJECTS								179,489.14
AUDIT - GM HALL RESTITUTION								
	FineMark GM Hall Restitution Funds	#1125	0.00%	Cash, Reserved	71,825.00			
TOTAL AUDIT - GM HALL RESTITUTION								71,825.00
TOTAL RESERVE ACCOUNTS								1,570,388.49
TRUSTEE PROJECT FUND BALANCE								
	U. S. BANK	#1397	0.61%	Renewal & Replacement	13,909.79			
TOTAL TRUSTEE BALANCE								13,909.79



Balance Sheet

Heron's Glen Recreation District

Date Ending 10/31/2017

Filtered By:

Dates:

Account #	Account Name	This Year
Assets		
00-1010	Cash, petty	\$ 200.00
00-1028	Due from Fairway	\$ 255,298.31
00-1030	Due From Meadows	\$ 163,277.94
00-1031	Due from Solana HOA	\$ 21,855.82
00-1086	Cash, BB&T, Capital Reserve Savings	\$ 481,791.28
00-1087	Cash, BB&T, Capital Reserve Checking	\$ 40,400.00
00-1125	FineMark Audit Acct	\$ 71,825.00
00-1128	Finemark GCM Special Improvements Funds	\$ 179,489.14
00-1130	FL Prime State Board Admin-Ca	\$ 142,196.94
00-1131	FL Prime State Board - Deferred	\$ 125,455.22
00-1134	Finemark Bank-Emerge	\$ 261,290.08
00-1138	Finemark - Operating	\$ 1,164,359.89
00-1139	Edison Natl Bank-Def	\$ 267,940.83
00-1210	Accounts receivable	\$ 156,149.91
00-1221	Due from - Irrigation Loan - Emergency Fund	\$ 87,377.14
00-1280	Accounts receivable,	\$ 25.70
00-1290	Accounts receivable,	\$ 61.99
00-1291	Allowance for Bad De	(\$ 39,847.32)
00-1310	Prepaid insurance	\$ 75,832.15
00-1320	Prepaid social event	\$ 5,300.00
00-1390	Prepaid Expenses, ot	\$ 126,962.11
00-1397	Investments - 6206-R	\$ 13,909.79
00-1402	Bond Funds - Revenue	\$ 516,460.72
00-1408	Bond Fund -Prepaymen	\$ 0.08
00-1450	Inventory, Pro Shop,	\$ 90,320.77
00-1476	Inventory - gas	\$ 4,148.11
00-1510	Inventory, Herons Nest, food	\$ 17,206.89
00-1520	Inventory, Herons Nest, beverage	\$ 15,044.42
00-1600	Equipment	\$ 820,105.91
00-1601	Capital Lease	\$ 1,596,508.20
00-1602	Small Capital Improv	\$ 4,926.90
00-1604	Capital Replacement	\$ 2,450,468.84
00-1609	Software	\$ 21,486.95
00-1610	Real Property and Im	\$ 4,617,690.00
00-1620	Land Lease	\$ 11,720,482.00
00-1621	Land - WasteWater/Ma	\$ 538,962.13
00-1622	Land - Pump House-My	\$ 30,000.00
00-1625	15 Unplatted TM Land	\$ 106,773.12
00-1690	Property & Improveme	\$ 978,344.88
00-1693	Pumphouse Project	\$ 242,377.67
00-1696	Portico Skylight	\$ 48,913.05
00-1697	Golf Course Renovati	\$ 1,242,346.84
00-1698	Parking Lot Project	\$ 999,724.40
00-1699	CLIS System	\$ 1,579,429.11
00-1700	Restaurant Project	\$ 2,401,176.18
00-1701	Clubhouse Project	\$ 320,927.28
00-1702	Golf Course Maintena	\$ 1,374,323.85
00-1703	Storm Drain Project	\$ 36,200.00
00-1704	Effluent Pond Projec	\$ 336,109.06
00-1705	Fitness Center	\$ 361,376.37
00-1731	Pump Station 2 Build	\$ 10,000.00
00-1732	Pump Station-Mystic	\$ 75,000.00
00-1733	Pump Station-Mystic	\$ 50,000.00
00-1735	Waste Water Treatmen	\$ 37,186.10

Account #	Account Name		This Year
00-1790	Accumulated deprecia		(\$ 10,868,546.06)
00-1901	Special Assessment R		\$ 19,746,863.10
00-1910	Deposits		\$ 6,123.00
00-1951	Bond Issuance-2006-N		\$ 289,926.15
00-1952	Bond Insurance Premi		\$ 529,943.55
00-1982	Due From (Due to) SHOA		\$ 528.00
00-1983	Due From (Due to) FHOA		\$ 450.00
00-1984	Due From (Due to) MHOA		\$ 306.00
00-1988	PR Benefits Clearing Acct		(\$ 76.87)
00-1990	Clearing		(\$ 54.00)
00-1991	Gratuities clearing		(\$ 4,619.63)
00-1992	Employee Christmas c		(\$ 396.77)
00-1999	Hole In One Account		(\$ 565.47)
Total Assets			\$ 45,945,052.75
Liabilities			
00-2013	Due To Fairway		\$ 254,785.32
00-2014	Due To Meadows		\$ 163,552.93
00-2015	Due to Solana HOA		\$ 24,299.72
00-2110	Accounts payable, tr		\$ 121,381.46
00-2115	Accrued Interest		\$ 373,333.33
00-2210	Sales taxes payable		\$ 9,859.98
00-2211	Sales Tax Payable-Rental		\$ 6.00
00-2240	Accrued salaries & w		\$ 71,731.29
00-2290	Other accrued Expens		\$ 32,580.26
00-2295	GM Hall Restitution		\$ 71,825.00
00-2300	Due to - Irrigation Loan		\$ 87,469.14
00-2310	Advanced ticket sale		\$ 7,310.00
00-2320	Ballroom deposits		\$ 1,500.00
00-2321	Deposits-Locker Fees		\$ 590.00
00-2350	Groupons to be redeemed		\$ 890.94
00-2351	Gift Certificates -		\$ 16,262.22
00-2370	Pro Shop credit book		\$ 9,908.58
00-2390	S/A Bonds Payable-Sh		\$ 725,000.00
00-2410	Deferred assessments		\$ 299,575.28
00-2420	Deferred assmnts, Ca		\$ 55,785.58
00-2425	Deferred assessment,		\$ 33,766.98
00-2450	Deferred assmnts, CL		\$ 56,058.52
00-2510	Deferred golf, annua		\$ 1,145,825.06
00-2521	Deferred annual rang		\$ 5,170.00
00-2751	Bond Payable - 2006		\$ 19,005,000.00
00-2752	Bond Original Issue		(\$ 170,656.74)
00-2753	Deferred Loss on Ref		(\$ 526,972.42)
00-2790	Capital Lease Obligation - Short Term		\$ 136,717.47
00-2791	Capital Lease Obligation - Long Term		\$ 162,173.09
Total Liabilities			\$ 22,174,728.99
Equity			
00-3005	Contributed Capital		\$ 27,644,172.85
00-3110	Association equity(d		(\$ 4,653,698.70)
00-3905	Retained Earnings-Re		\$ 850,860.56
Profit (Loss)			(\$ 71,010.95)
Total Equity Adjusted for Profit/Loss			\$ 23,770,323.76
Total Liability and Equity			\$ 45,945,052.75
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Herons Glen Recreation District						
RECREATION DISTRICT TOTAL VARIANCE REPORT						
Oct 31, 2017						
DEPARTMENT	ACTUAL MTD	BUDGET MTD	VARIANCE OVER (UNDER)	ACTUAL YTD	BUDGET YTD	VARIANCE OVER (UNDER)
ADMINISTRATION						
Operating Revenue	7392	4706	2687	7392	4706	2687
Operating Expenses	63416	63434	(18)	63416	63434	(18)
Operating Income	(56024)	(58729)	2705	(56024)	(58729)	2705
Assessment	58729	58729	0	58729	58729	0
Net Income	2705	0	2705	2705	0	2705
RESTAURANT						
Operating Revenue	78737	80816	(2079)	78737	80816	(2079)
Operating Expenses	114048	114966	(917)	114048	114966	(917)
Operating Income	(35311)	(34149)	(1162)	(35311)	(34149)	(1162)
Assessment	34149	34149	0	34149	34149	0
Net Income	(1162)	0	(1162)	(1162)	0	(1162)
CLUBHOUSE						
Operating Revenue	12000	12000	0	12000	12000	0
Operating Expenses	44350	53776	(9426)	44350	53776	(9426)
Operating Income	(32350)	(41776)	9426	(32350)	(41776)	9426
Assessment	41776	41776	0	41776	41776	0
Net Income	9426	0	9426	9426	0	9426
CLIS Dept.						
Operating Revenue	20968	20794	174	20968	20794	174
Operating Expenses	35544	42671	(7127)	35544	42671	(7127)
Operating Income	(14576)	(21877)	7302	(14576)	(21877)	7302
Assessment	21877	21877	0	21877	21877	0
Net Income	7302	0	7302	7302	0	7302
Fitness Center						
Operating Revenue	0	0	0	0	0	0
Operating Expenses	4027	2845	1182	4027	2845	1182
Operating Income	(4027)	(2845)	(1182)	(4027)	(2845)	(1182)
Assessment	2845	2845	0	2845	2845	0
Net Income	(1182)	0	(1182)	(1182)	0	(1182)
SUBTOTAL						
Total Operating Revenues	119098	118316	782	119098	118316	782
Total Assessments	159376	159376	0	159376	159376	0
Total Operating Expenses	261385	277692	(16307)	261385	277692	(16307)
Net Income	17089	0	17089	17089	0	17089
GOLF MAINTENANCE						
Operating Revenue	0	0	0	0	0	0
Operating Expenses	142892	151872	(8980)	142892	151872	(8980)
Net Income	(142892)	(151872)	8980	(142892)	(151872)	8980
PRO SHOP						
Operating Revenue	127483	130237	(2754)	127483	130237	(2754)
Operating Expenses	54638	57803	(3165)	54638	57803	(3165)
Net Income	72845	72435	411	72845	72435	411
ALL DEPARTMENTS						
Total Operating Revenues	246581	248553	(1972)	246581	248553	(1972)
Total Assessments	159376	159376	0	159376	159376	0
Total Operating Expenses	458915	487367	(28452)	458915	487367	(28452)
Net Income	(52957)	(79437)	26480	(52957)	(79437)	26480
<i>From Golf Operations</i>	<i>(70047)</i>	<i>(79437)</i>	<i>9390</i>	<i>(70047)</i>	<i>(79437)</i>	<i>9390</i>
<i>From Other than Golf Operations</i>	<i>17089</i>	<i>0</i>	<i>17089</i>	<i>17089</i>	<i>0</i>	<i>17089</i>

HGRD Variance				
Oct-17				
	Actual	Budget	Variance	Explanation
	This Month	This Month	Over(Under)	
Administration				
Miscellaneous Other Income	4,940	3,022	1,918	Increased estoppel fee & new account setup fee as of 10/01/17 from \$150 to \$200
Restaurant				
Total Food Sales	52,972	51,026	1,946	50th Anniversary Dinner, Wine Dinner, Birthday Party & Meek Wedding
Total Beverage Sales	25,293	28,790	(3,497)	Didn't have an Octoberfest event this year because the only weekend available was the same date as the Cape Coral Octoberfest which is highly attended by our members
COS, Food	22,637	20,410	2,227	COS 42.73% to a budget of 40%. Continuing to analyze inventory and best purchasing practices.
COS, Beverage	6,801	7,198	(397)	26.89% to a budget of 25%. Increased prices end of the month. Next month should be back in line with budget.
Payroll, Kitchen	21,307	20,181	1,126	Increase in outside catering events
Payroll Taxes & Fees	7,820	9,968	(2,148)	Server payroll better than budget and payroll taxes for grats based on 18% of revenue, which was under budget
H-2B Additional Expenses	6,156	3,250	2,906	Invoice for recruiting agency budgeted in March \$1200, \$1115 rent for Oct that will be collected starting in November over the next 6.5 months
Resident Event Decorations/Ent	(1,568)	-	(1,568)	Halloween Dance net income to expenses
Clubhouse				
Payroll	10,549	12,499	(1,950)	Short one employee
Lease	1,399	2,539	(1,140)	Security Camera Lease not implimented yet
Maintenance & Repairs	3,756	5,900	(2,144)	Dan was on vacation part of the month
Service Contracts	10,436	11,965	(1,529)	New Cleaning Contract with the day porter didn't start until November
CLIS				
Payroll	12,060	13,952	(1,892)	Short 1 person
Pump Maintenance	7,810	9,122	(1,312)	No non-contracted Hoover Pumping services for the month
Fitness Center				
No Significant Variances				
Golf Maintenance				
Payroll	36,574	39,249	(2,675)	Short 2 employees
Payroll, O.T.	2,489	951	1,538	Making up for being short 2 employees. Still better than budget between Payroll, OT by \$1,138
Payroll Benefits	5,114	6,861	(1,747)	Budgeted for the highest cost insurance plan. 6 employees selected lower cost plans.
Chemicals	22,707	24,000	(1,293)	Using some generics due to recent pattents ending to save money.
Contingency	1,118	-	1,118	Rental equipment was more than originally accrued for from Hurricane Irma cleanup
Irrigation	3,568	1,333	2,235	Replacement of 8" Gruvlok Check Valve and Repair to RCS (intake for pump station) didn't get done last year due to Hurricane Irma
Lease	8,185	14,893	(6,708)	\$4200.09 2013 GCM lease ended. Last invoice received in September. Auditors requested final lease allocation for annual GCM lease paid in Nov16 be expensed in FY17 \$2391.86.
Pro Shop				
Membership Fees	104,166	99,051	5,115	Right on budget with member counts of 561. Dollars are better than budget due to having 29 non-resident members.
Member Guest Fees	3,455	6,302	(2,847)	Still have 82 bag tags that have not been given out, signifying these members have not come back to Herons Glen yet. Additionally, many residents are not golfing due to age.
Public Play Fees	8,356	6,850	1,506	More room on the tee sheets due to less resident play. Continued success with online reviews.
Resident Non-Member Fees	3,325	6,291	(2,966)	Many residents have not returned from the north yet. Additionally, many residents are not golfing due to age.
Pro Shop, Mdse	4,270	7,661	(3,391)	Later merchandise receiving dates this year (1st few weeks of Nov)

Herons Glen Recreation District								
DEPARTMENTAL INCOME STATEMENT Oct 31, 2017								
00 - Administration								
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
					Income			
58729	58729	0	54600		ASSESSMENTS, BASE	58729	58729	0
100	100	0	100		LEASE, RETAIL	100	100	0
0	0	0	0		CONCERT SERIES REVENUE	0	0	0
1284	1284	0	633		HOA ACCOUNTING INCOME	1284	1284	0
520	175	345	100		INTEREST INCOME	520	175	345
549	125	424	125		LATE FEE/MEMBER INTEREST	549	125	424
4940	3022	1918	3022		MISCELLANEOUS OTHER INCOME	4940	3022	1918
66121	63434	2687	58579		TOTAL Income	66121	63434	2687
66121	63434	2687	58579		Gross Profit Margin	66121	63434	2687
					Expenses			
31512	31567	(55)	12308		PAYROLL	31512	31567	(55)
12	0	12	26		PAYROLL, O.T.	12	0	12
4469	3762	707	2610		PAYROLL TAXES & FEES	4469	3762	707
5064	5795	(731)	5307		PAYROLL BENEFITS	5064	5795	(731)
0	350	(350)	0		CONCERT SERIES EXPENSES	0	350	(350)
0	745	(745)	146		AED TRAINING & SUPPLIES	0	745	(745)
86	0	86	0		CASUAL LABOR	86	0	86
184	183	0	48		COMPLIMENTARY MEALS	184	183	0
3943	3440	503	3659		COMPUTER SUPPORT	3943	3440	503
0	0	0	(39322)		Contingency	0	0	0
975	750	225	40		CONTINUING EDUCATION	975	750	225
850	850	0	0		DUES & SUBSCRIPTIONS	850	850	0
1410	1484	(74)	1484		ELECTRIC (ALLOCATION)	1410	1484	(74)
0	50	(50)	0		EMPLOYEE APPRECIATION	0	50	(50)
0	0	0	0		GRATIS FOOD/BEV	0	0	0
1813	1813	(1)	1813		INSURANCE (ALLOCATION)	1813	1813	(1)
0	0	0	0		LEASE EXPENSE	0	0	0
0	0	0	0		LICENSES & TAXES	0	0	0
410	1086	(676)	1086		BANK CHARGES	410	1086	(676)
1143	2124	(981)	1911		OFFICE EQUIPMENT	1143	2124	(981)
1505	833	672	961		OFFICE SUPPLIES	1505	833	672
1504	542	962	576		POSTAGE	1504	542	962
6901	6170	731	8536		PROFESSIONAL FEES	6901	6170	731
0	0	0	21586		FORENSIC AUDIT	0	0	0
0	50	(50)	0		HGRD SOCIAL EVENTS / MEMBER RELATIONS	0	50	(50)
0	0	0	0		SERVICE CONTRACTS	0	0	0
496	530	(34)	655		TELEPHONE (ALLOCATION)	496	530	(34)
1073	960	113	492		TRAVEL	1073	960	113
0	300	(300)	0		UNIFORM	0	300	(300)
68	50	18	25		WATER (ALLOCATION)	68	50	18
63416	63434	(18)	23947		TOTAL Expenses	63416	63434	(18)
2705	0	2705	34632		Net Income/(Loss)	2705	0	2705

Hérons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT Oct 31, 2017
10 - Restaurant

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
				Income				
34,149	34,149	0	15,946	ASSESSMENTS, BASE	34,149	34,149	0	15,946
15,554	15,476	78	14,928	FOOD SALES-DINING ROOM	15,554	15,476	78	14,928
3,604	6,967	(3,363)	6,764	BEVERAGE SALES-DINING ROOM	3,604	6,967	(3,363)	6,764
26,041	27,983	(1,942)	26,974	FOOD SALES - LOUNGE	26,041	27,983	(1,942)	26,974
16,257	18,387	(2,130)	17,851	BEVERAGE REVENUE - LOUNGE	16,257	18,387	(2,130)	17,851
2,324	2,556	(232)	2,482	CATERING FOOD-RESIDENTS	2,324	2,556	(232)	2,482
617	1,764	(1,147)	1,713	CATERING BEVERAGES-RESIDENTS	617	1,764	(1,147)	1,713
9,053	5,010	4,043	9,799	CATERING FOOD-OUTSIDE	9,053	5,010	4,043	9,799
4,816	1,672	3,144	5,649	CATERING BEVERAGE-OUTSIDE	4,816	1,672	3,144	5,649
472	1,000	(528)	3,582	CATERING, OTHER REVENUES	472	1,000	(528)	3,582
112,887	114,966	(2,079)	105,689	TOTAL Income	112,887	114,966	(2,079)	105,689
				Cost of Revenues				
22,637	20,410	2,227	25,424	COS, FOOD	22,637	20,410	2,227	25,424
6,801	7,198	(396)	6,429	COS, BEVERAGE	6,801	7,198	(396)	6,429
29,438	27,608	1,831	31,853	TOTAL Cost of Revenues	29,438	27,608	1,831	31,853
83,448	87,358	(3,909)	73,836	Gross Profit Margin	83,448	87,358	(3,909)	73,836
				Expenses				
21,307	20,181	1,126	17,651	PAYROLL, KITCHEN	21,307	20,181	1,126	17,651
408	200	208	452	PAYROLL, KITCHEN, OT	408	200	208	452
20,225	20,875	(650)	16,490	PAYROLL, SERVICE	20,225	20,875	(650)	16,490
11	0	11	(11)	PAYROLL, SERVICE, OT	11	0	11	(11)
7,820	9,968	(2,147)	8,292	PAYROLL TAXES & FEES	7,820	9,968	(2,147)	8,292
4,864	5,545	(681)	3,734	PAYROLL BENEFITS	4,864	5,545	(681)	3,734
6,156	3,250	2,906	2,692	H-2B Additional Expenses	6,156	3,250	2,906	2,692
0	400	(400)	348	ADVERTISING	0	400	(400)	348
0	0	0	0	CASUAL LABOR	0	0	0	0
0	0	0	0	CHEMICALS	0	0	0	0
0	0	0	0	CLUBHOUSE FACILITY IMPROVEMENTS	0	0	0	0
419	517	(98)	685	CLEANING SUPPLIES	419	517	(98)	685
365	200	165	213	COMPLIMENTARY MEALS	365	200	165	213
0	0	0	0	CONTINGENCY	0	0	0	0
0	800	(800)	0	CONTINUING EDUCATION	0	800	(800)	0
2,025	2,100	(75)	0	DISHES & GLASSWARE	2,025	2,100	(75)	0
0	0	0	0	DUES & SUBSCRIPTIONS	0	0	0	0
3,260	3,431	(171)	3,431	ELECTRIC (ALLOCATION)	3,260	3,431	(171)	3,431
399	449	(50)	449	EMPLOYEE MEALS	399	449	(50)	449
0	0	0	0	Entertainment-Dining Room	0	0	0	0
1,400	1,400	0	1,350	ENTERTAINMENT LOUNGE	1,400	1,400	0	1,350
600	900	(300)	275	ENTERTAINMENT/DECORATIONS	600	900	(300)	275

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Varianc	Actual YTD
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr
0	0	0	0	FOOD SPOILAGE	0	0	0	0
0	0	0	0	Equipment Rental	0	0	0	0
595	339	256	339	GRATIS FOOD/BEV	595	339	256	339
1,208	1,208	0	1,208	INSURANCE (ALLOCATION)	1,208	1,208	0	1,208
709	709	0	697	LEASE	709	709	0	697
0	0	0	0	LICENSES & TAXES	0	0	0	0
1,486	2,088	(602)	2,088	LINEN	1,486	2,088	(602)	2,088
212	800	(588)	864	MAINTENANCE & REPAIRS	212	800	(588)	864
3,689	3,247	443	3,737	MEMBER REWARDS-FOOD	3,689	3,247	443	3,737
1,806	2,058	(252)	1,993	MEMBER REWARDS-BEVERAGE	1,806	2,058	(252)	1,993
93	300	(207)	407	OFFICE SUPPLIES	93	300	(207)	407
1,456	1,367	89	1,218	PROPANE GAS	1,456	1,367	89	1,218
(1,568)	0	(1,568)	(928)	Resident Event Decoration/Ent	(1,568)	0	(1,568)	(928)
771	693	77	687	REFUSE	771	693	77	687
0	0	0	0	RENTAL	0	0	0	0
1,733	970	763	1,071	SERVICE CONTRACTS	1,733	970	763	1,071
0	75	(75)	0	Small Equipment-Kitchen	0	75	(75)	0
1,242	2,000	(758)	1,500	SUPPLIES	1,242	2,000	(758)	1,500
343	237	105	237	TELEPHONE (ALLOCATION)	343	237	105	237
354	0	354	(225)	TRAVEL	354	0	354	(225)
535	750	(215)	264	UNIFORM	535	750	(215)	264
0	0	0	0	UTENSILS	0	0	0	0
685	300	385	251	WATER (ALLOCATION)	685	300	385	251
84,610	87,358	(2,748)	71,460	TOTAL Expenses	84,610	87,358	(2,748)	71,460
(1,162)	0	(1,162)	2,376	Net Income/(Loss)	(1,162)	0	(1,162)	2,376

Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT
30 - Golf Maintenance
As of Oct 31, 2017

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
				Expenses				
36,574	39,249	(2,675)	26,616	PAYROLL	36,574	39,249	(2,675)	26,616
2,489	951	1,537	2,380	PAYROLL, O.T.	2,489	951	1,537	2,380
5,439	5,226	213	5,440	PAYROLL TAXES & FEES	5,439	5,226	213	5,440
5,114	6,861	(1,747)	4,407	PAYROLL BENEFITS	5,114	6,861	(1,747)	4,407
0	0	0	0	CASUAL LABOR	0	0	0	0
22,707	24,000	(1,293)	14,160	CHEMICALS	22,707	24,000	(1,293)	14,160
1,118	0	1,118	0	Contingency	1,118	0	1,118	0
0	479	(479)	200	CONTINUING EDUCATION	0	479	(479)	200
0	0	0	0	Contract Labor - Technical	0	0	0	0
0	0	0	0	DUES & SUBSCRIPTIONS	0	0	0	0
1,734	2,346	(611)	2,346	ELECTRIC (ALLOCATION)	1,734	2,346	(611)	2,346
0	0	0	0	EQUIPMENT RENTAL	0	0	0	0
14,418	14,944	(526)	14,944	FERTILIZER	14,418	14,944	(526)	14,944
7,276	7,200	76	9,361	FIELD SUPPLIES	7,276	7,200	76	9,361
2,121	2,087	34	1,937	GASOLINE	2,121	2,087	34	1,937
1,933	1,933	0	1,933	INSURANCE (ALLOCATION)	1,933	1,933	0	1,933
3,568	1,333	2,235	815	IRRIGATION	3,568	1,333	2,235	815
8,966	8,500	466	8,490	LANDSCAPE PLANT/SUPPLIES	8,966	8,500	466	8,490
8,185	14,893	(6,707)	10,405	LEASE	8,185	14,893	(6,707)	10,405
0	200	(200)	0	MAINTENANCE & REPAIRS	0	200	(200)	0
4,943	5,100	(157)	7,852	MAINTENANCE, EQUIPMENT	4,943	5,100	(157)	7,852
322	125	197	80	OFFICE SUPPLIES	322	125	197	80
230	544	(314)	539	REFUSE	230	544	(314)	539
3,184	2,500	684	1,875	SEED, SOD, SAND	3,184	2,500	684	1,875
10,723	10,723	0	8,573	SERVICE CONTRACTS	10,723	10,723	0	8,573
0	550	(550)	447	SMALL TOOLS	0	550	(550)	447
155	245	(90)	240	TELEPHONE (ALLOCATION)	155	245	(90)	240
0	50	(50)	0	TRAVEL	0	50	(50)	0
1,417	1,500	(83)	1,316	UNIFORM	1,417	1,500	(83)	1,316
275	333	(59)	158	WATER (ALLOCATION)	275	333	(59)	158
0	0	0	0	GAIN(LOSS) ON SALE OF EQUIP	0	0	0	0
142,892	151,872	(8,980)	124,513	TOTAL Expenses	142,892	151,872	(8,980)	124,513
(142,892)	(151,872)	8,980	(124,513)	Net Income/(Loss)	(142,892)	(151,872)	8,980	(124,513)

Hérons Glen Recreation District								
INCOME STATEMENT								
76 - CLIS								
As of October 31, 2017								
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
					Income			
21,877	21,877	0	23,783		ASSESSMENTS, BASE	21,877	21,877	0
20,494	20,494	0	19,897		CLIS Income	20,494	20,494	0
474	300	174	635		MISCELLANEOUS OTHER INCOME	474	300	174
42,845	42,671	174	44,315		TOTAL Income	42,845	42,671	174
42,845	42,671	174	44,315		Gross Profit Margin	42,845	42,671	174
					Expenses			
12,060	13,952	(1,892)	12,161		PAYROLL	12,060	13,952	(1,892)
331	525	(193)	319		PAYROLL, O.T.	331	525	(193)
1,640	1,660	(20)	2,252		PAYROLL TAXES & FEES	1,640	1,660	(20)
922	1,597	(675)	420		PAYROLL BENEFITS	922	1,597	(675)
0	0	0	0		COMPUTER SUPPORT	0	0	0
0	0	0	0		CONTINGENCY	0	0	0
0	300	(300)	0		CONTINUING EDUCATION	0	300	(300)
0	0	0	0		Contract Labor - Technical	0	0	0
0	0	0	0		DUES & SUBSCRIPTIONS	0	0	0
2,023	2,304	(281)	2,304		ELECTRIC (ALLOCATION)	2,023	2,304	(281)
166	158	8	119		GASOLINE	166	158	8
1,269	1,269	0	1,269		INSURANCE (ALLOCATION)	1,269	1,269	0
5,458	5,458	0	5,458		LEASE	5,458	5,458	0
0	0	0	0		LICENSES & TAXES	0	0	0
0	150	(150)	0		MAINTENANCE & REPAIRS	0	150	(150)
3,483	4,217	(734)	5,118		PARTS & SUPPLIES	3,483	4,217	(734)
0	50	(50)	0		OFFICE SUPPLIES	0	50	(50)
0	0	0	0		SERVICE CONTRACTS	0	0	0
7,810	9,122	(1,312)	7,810		PUMP MAINTENANCE	7,810	9,122	(1,312)
0	0	0	0		RENTAL	0	0	0
0	75	(75)	0		SEED, SOD, SAND	0	75	(75)
135	50	85	0		SMALL TOOLS	135	50	85
166	195	(29)	165		TELEPHONE (ALLOCATION)	166	195	(29)
25	500	(475)	0		TRAVEL	25	500	(475)
27	564	(537)	619		UNIFORM	27	564	(537)
29	26	3	26		WATER (ALLOCATION)	29	26	3
0	500	(500)	500		Effluent Water	0	500	(500)
35,544	42,671	(7,127)	38,539		TOTAL Expenses	35,544	42,671	(7,127)
7,302	0	7,302	5,775		Net Income/(Loss)	7,302	0	7,302

**Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT**

**77 - Fitness Center
As of October 31, 2017**

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
					Income			
2,845	2,845	0	2,961	ASSESSMENTS, BASE	2,845	2,845	0	2,961
2,845	2,845	0	2,961	TOTAL Income	2,845	2,845	0	2,961
2,845	2,845	0	2,961	Gross Profit Margin	2,845	2,845	0	2,961
					Expenses			
374	225	149	351	CLEANING SUPPLIES	374	225	149	351
595	217	378	807	ELECTRIC (ALLOCATION)	595	217	378	807
521	250	271	91	FITNESS CENTER MAINTENANCE	521	250	271	91
604	604	0	604	INSURANCE (ALLOCATION)	604	604	0	604
1,245	992	253	1,245	LEASE	1,245	992	253	1,245
0	0	0	0	LICENSES & TAXES	0	0	0	0
0	0	0	0	REFUSE	0	0	0	0
426	400	26	0	RENTAL	426	400	26	0
210	0	210	0	SERVICE CONTRACTS	210	0	210	0
0	57	(57)	57	TELEPHONE (ALLOCATION)	0	57	(57)	57
51	100	(49)	29	WATER (ALLOCATION)	51	100	(49)	29
4,027	2,845	1,182	3,184	TOTAL Expenses	4,027	2,845	1,182	3,184
(1,182)	0	(1,182)	(223)	Net Income/(Loss)	(1,182)	0	(1,182)	(223)

Hérons Glen Recreation District

DEPARTMENTAL INCOME STATEMENT

92 - Revenue Fund Income

As of October 31, 2017

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	Total Yr
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget
					Income				
772	0	772	3		INTEREST INCOME	772	0	772	3 0
772	0	772	3		TOTAL Income	772	0	772	3 0
772	0	772	3		Gross Profit Margin	772	0	772	3 0
772	0	772	3		Net Income/(Loss)	772	0	772	3 0

**Herons Glen Recreation District
DEPARTMENTAL INCOME STATEMENT**

93- Non-Operating Income

As of 10/31/17

Actual	This Mth	Variance	Actual Same		Actual Year	YTD	Variance	Actual YTD	Total Yr
This Month	Budget	Over (Under)	Mth Last Yr		To Date	Budget	Over (Under)	Last Yr	Budget
					Income				
28270	0	28270	28600	ASSESSMENTS, CAPITAL RESERVE	28270	0	28270	28600	0
17133	0	17133	15600	DEFERRED MAINTENANCE REVENUE	17133	0	17133	15600	0
22500	0	22500	10000	NEW OWNER WORKING CAPITAL	22500	0	22500	10000	0
0	0	0	0	MISCELLANEOUS INCOME	0	0	0	0	0
28270	0	28270	28600	TOTAL Income	28270	0	28270	28600	0
28270	0	28270	28600	Gross Profit Margin	28270	0	28270	28600	0
				Expenses					
75507	0	75507	78655	DEPRECIATION	75507	0	75507	78655	0
8474	0	8474	38199	MAINTENANCE & REPAIRS	8474	0	8474	38199	0
0	0	0	(21561)	FORENSIC AUDIT	0	0	0	(21561)	0
75507	0	75507	57094	TOTAL Expenses	75507	0	75507	57094	0
(47237)	0	(47237)	(28494)	Net Income/(Loss)	(47237)	0	(47237)	(28494)	0

Heron's Glen Recreation District				
Restaurant Percentages				
As of Oct 31, 2017				
Restaurant Variance Report	Month to Date	Budget	Year to Date	Budget
Food Dining Room	15,554	15,476	15,554	15,476
Food Lounge	26,041	27,983	26,041	27,983
Catering Residents	2,324	2,556	2,324	2,556
Catering Food - outside	9,053	5,010	9,053	5,010
TOTAL FOOD REVENUE	52,972	51,026	52,972	51,026
COG Food	22,637	20,410	22,637	20,410
Percentage Revenue/COG Food	42.73%	40.00%	42.73%	40.00%
Beverage Dining Room	3,604	6,967	3,604	6,967
Beverage Lounge	16,257	18,387	16,257	18,387
Beverage Catering-Residents	617	1,764	617	1,764
Beverage Catering-Outside	4,816	1,672	4,816	1,672
TOTAL BEVERAGE REVENUE	25,293	28,790	25,293	28,790
COG Beverage	6,801	7,198	6,801	7,198
Percentage Revenue/COGS Bev	26.89%	25.00%	26.89%	25.00%
PAYROLL PERCENTAGE				
Catering, other Revenue	472	1,000	472	1,000
Total Operating Revenue	78,737	80,816	78,737	80,816
Total Payroll	54,635	56,769	54,635	56,769
% Payroll/Operating Revenue	69.39%	70.24%	69.39%	70.24%
Member Rewards-Food	3,689	3,247	3,689	3,247
Member Rewards-Beverage	1,806	2,058	1,806	2,058
% of food revenue coming from residents	88.70%	74.71%	88.70%	74.71%
% of bev revenue coming from residents	90.96%	81.18%	90.96%	81.18%
Food Inventory			17,207	
Beverage Inventory			15,044	