

Hérons Glen Homeowners Association, Inc.
August 31, 2025 Summary Report

| | <u>Operating</u> | <u>Replacement</u> |
|--|---------------------|-------------------------|
| Total Revenues | 2,970,074.68 | 503,765.12 |
| Expenses | | |
| Administrative | 111,141.67 | |
| Insurance | 32,158.20 | |
| Security | 308,694.04 | |
| Maintenance | 744,644.04 | |
| Utilities | 1,414,318.98 | |
| Payroll | 297,226.19 | |
| RSV- Gate House Roof | | 17,000.00 |
| RSV - Gate House Entry Gates | | |
| RSV - Gate House Painting | | |
| RSV - Office Computers & Equipment | | |
| RSV - Front Entry Wall - Herons Glen Signage | | 287.96 |
| RSV- Signs- Painting & Stucco | | 287.96 |
| RSV- Stormwater Connectors | | |
| RSV- Cameras - Guardhouse & Dennisport | | 2,877.18 |
| RSV- Def Maint- Landscaping | | 24,780.50 |
| RSV- Def Maint- Street & Traffic Signs | | 3,189.00 |
| RSV- Def Maint- Lake & Erosion Control | | 6,611.62 |
| RSV- Def Maint- Sidewalks | | 115,020.45 |
| RSV- Def Maint- Street Drains Maint/Repairs | | 31,432.96 |
| RSV- Def Maint- General Deferred | | 110,826.84 |
| RSV- Unanticipated Emergency | | |
| Total Expenses | 2,908,183.12 | 312,314.47 |
| Excess of Revenues Over/(Under) Expenses | 61,891.56 | 191,450.65 |
| Fiscal Year * | | |
| * Fund Balances- October 1, 2024 | 97,178.67 | |
| * Fund Balances- August 31, 2025 | 159,070.23 | 191,450.65 |
| Pooled Reserve Total Balance October 1, 2024 | | 1,111,881.10 |
| | | 191,450.65 |
| Total Pooled Reserve Balance- August 31, 2025 | | 1,303,331.75 |
| Not included in the pooled balance | | |
| Marathona Reserve Fund Balance- October 2024 | | 34,452.67 |
| Reserve Revenue through August 31, 2025 | | 13,750.00 |
| RSV- Def Maintenance- Painting | | |
| RSV-Def Maintenance- Pressure Cleaning | | |
| RSV- Def Maintenance- Mulch | | -3,520.00 |
| RSV- Def Maintenance- Tree Trimming | | -1,855.00 |
| Marathona Reserve Fund Balance- August 31, 2025 | | 42,827.67 |
| Interest | | \$657.84 |
| | | 43,485.51 |

Hérons Glen Homeowners Association, Inc

Balance Sheet
August 31, 2025

Assets

| | Operating | Reserves | Total |
|----------------------------------|----------------------|------------------------|------------------------|
| Cash | | | |
| American Momentum | \$ 194,012.98 | \$ 76,339.93 | \$ 270,352.91 |
| AMB MM | 28,387.11 | - | 28,387.11 |
| Bank Ozk | - | 128,133.65 | 128,133.65 |
| Centennial Bank | - | 242,631.64 | 242,631.64 |
| Valley National Bank | 49,492.73 | - | 49,492.73 |
| AMB - ICS Operating | 206,290.74 | - | 206,290.74 |
| Fidelity - Rsv | - | 915,744.53 | 915,744.53 |
| First Horizon Marathona MM | - | 14,735.51 | 14,735.51 |
| First Horizon Activities | 1,464.39 | - | 1,464.39 |
| First Horizon - Bingo | 2,973.65 | - | 2,973.65 |
| First Horizon - Bingo Reserves | - | 1,331.12 | 1,331.12 |
| First Horizon CD 10/8/25 3.65% | - | 30,000.00 | 30,000.00 |
| Total Cash | 482,621.60 | 1,408,916.38 | 1,891,537.98 |
| Accounts Receivable | | | |
| Accounts Receivable | 12,035.33 | - | 12,035.33 |
| Interfund Receivables | 43,268.00 | - | 43,268.00 |
| Total Accounts Receivable | 55,303.33 | - | 55,303.33 |
| Other Assets | | | |
| Prepaid Insurance | 30,411.98 | - | 30,411.98 |
| Prepaid Expense | 80,297.75 | - | 80,297.75 |
| Prepaid Cable Fee Expenses | 106,413.55 | - | 106,413.55 |
| Total Other Assets | 217,123.28 | - | 217,123.28 |
| Total Assets | \$ 755,048.21 | \$ 1,408,916.38 | \$ 2,163,964.59 |

Liabilities and Fund Balances

| | Operating | Reserves | Total |
|--|----------------------|------------------------|------------------------|
| Liabilities | | | |
| Accounts Payable | 39,897.04 | 17,500.00 | 57,397.04 |
| Assessments Rec'd In Advance | 20,290.92 | - | 20,290.92 |
| Capital Contributions Payable | 13,339.82 | - | 13,339.82 |
| Deferred Assessments | 306,841.00 | - | 306,841.00 |
| Deferred Income | 1,755.92 | - | 1,755.92 |
| Interfund Payables | - | 43,268.00 | 43,268.00 |
| Unearned Blue Stream Income | 202,926.97 | - | 202,926.97 |
| Contract Liability - Pooled | - | 1,111,881.10 | 1,111,881.10 |
| Contract Liability - Marathona | - | 34,452.67 | 34,452.67 |
| Contract Liability - Bingo | - | 826.12 | 826.12 |
| Total Liabilities | 585,051.67 | 1,207,927.89 | 1,792,979.56 |
| Fund Balance | | | |
| Fund Balance | 159,070.23 | 191,450.65 | 350,520.88 |
| Fund Balance Activities | 1,464.39 | - | 1,464.39 |
| Fund Balance Bingo | 2,973.65 | 505.00 | 3,478.65 |
| Fund Balance Marthona | 6,488.27 | 9,032.84 | 15,521.11 |
| Total Fund Balances | 169,996.54 | 200,988.49 | 370,985.03 |
| Total Liabilities and Fund Balances | \$ 755,048.21 | \$ 1,408,916.38 | \$ 2,163,964.59 |

Hérons Glen Homeowners Association, Inc

Statement of Revenues, Expenses,

and Changes in Fund Balances

Common

For the 11 Months Ended August 31, 2025

| | Operating | Reserves | Total |
|--------------------------------|---------------------|-------------------|---------------------|
| Revenue | | | |
| Assessments | \$ 1,226,727.35 | \$ 462,198.00 | \$ 1,688,925.35 |
| Assessments Lawn Mowing | 557,604.65 | - | 557,604.65 |
| Assessments Cable | 1,102,053.35 | - | 1,102,053.35 |
| Interest | 6,617.41 | 41,567.12 | 48,184.53 |
| Blue Stream Income | 53,147.60 | - | 53,147.60 |
| Fines | 1,050.00 | - | 1,050.00 |
| HGRD Security Services | 19,315.08 | - | 19,315.08 |
| Late Fees / Interest | 3,525.24 | - | 3,525.24 |
| Miscellaneous | 34.00 | - | 34.00 |
| Total Revenue | 2,970,074.68 | 503,765.12 | 3,473,839.80 |
| Expenses | | | |
| Administrative | | | |
| Accounting Services | 26,015.00 | - | 26,015.00 |
| Accounting Office Supplies | 1,562.04 | - | 1,562.04 |
| Accounting Postage | 866.54 | - | 866.54 |
| Audit | 6,900.00 | - | 6,900.00 |
| Bad Debt | 1,792.13 | - | 1,792.13 |
| Cable Project Fees | 27,870.15 | - | 27,870.15 |
| Compliance | 5,135.12 | - | 5,135.12 |
| Collections Fees | 331.66 | - | 331.66 |
| Communications | 6,882.05 | - | 6,882.05 |
| Copier & Postage Lease | 4,671.69 | - | 4,671.69 |
| Corporate Annual Report | 122.50 | - | 122.50 |
| Licenses & Permits | 263.99 | - | 263.99 |
| Legal Fees | 6,451.38 | - | 6,451.38 |
| Office -HOA | 6,163.98 | - | 6,163.98 |
| Postage - HOA | 2,101.33 | - | 2,101.33 |
| Professional Fees | 5,491.31 | - | 5,491.31 |
| Supplies & Decorations | 3,051.34 | - | 3,051.34 |
| Volunteer | 5,469.46 | - | 5,469.46 |
| Total Administrative | 111,141.67 | - | 111,141.67 |
| Insurance | | | |
| Insurance - Auto | 3,967.69 | - | 3,967.69 |
| Insurance - D & O | 4,745.57 | - | 4,745.57 |
| Insurance - Crime | 1,037.19 | - | 1,037.19 |
| Insurance - General Liability | 9,342.13 | - | 9,342.13 |
| Insurance - Property Gatehouse | 3,597.69 | - | 3,597.69 |
| Insurance - Umbrella | 4,019.51 | - | 4,019.51 |
| Insurance - Workers Comp | 5,448.42 | - | 5,448.42 |
| Total Insurance | 32,158.20 | - | 32,158.20 |
| Security | | | |
| Security Contract | 274,507.32 | - | 274,507.32 |
| Security Access Control | 13,646.57 | - | 13,646.57 |
| Security Building & Gate R/M | 10,083.42 | - | 10,083.42 |
| Security Roving Patrol | 4,358.86 | - | 4,358.86 |
| Security Utilities | 6,097.87 | - | 6,097.87 |
| Total Security | 308,694.04 | - | 308,694.04 |

Hérons Glen Homeowners Association, Inc
Statement of Revenues, Expenses,
and Changes in Fund Balances
Common
For the 11 Months Ended August 31, 2025

| | <u>Operating</u> | <u>Reserves</u> | <u>Total</u> |
|---|----------------------|----------------------|----------------------|
| Maintenance - Grounds | | | |
| Lawn & Landscape Contract - Common | 123,999.47 | - | 123,999.47 |
| Grounds Mulch | 1,877.50 | - | 1,877.50 |
| Grounds Landscape Replacement | 5,270.00 | - | 5,270.00 |
| Grounds Repairs/Maintenance | 10,389.75 | - | 10,389.75 |
| Lake/Fountain Maintenance | 10,040.98 | - | 10,040.98 |
| Lawn Mowing | 558,554.56 | - | 558,554.56 |
| Road Sweeping | 2,321.42 | - | 2,321.42 |
| Tree Trimming/Maintenance | 15,490.00 | - | 15,490.00 |
| Vehicle Maint/Repair | 199.10 | - | 199.10 |
| Wetland & Preserve Maintenance | 16,501.26 | - | 16,501.26 |
| Total Maintenance - Grounds | 744,644.04 | - | 744,644.04 |
| Utilities | | | |
| Cable & Internet Fees | 1,129,374.55 | - | 1,129,374.55 |
| Electricity - Fountains & Bubblers | 3,042.50 | - | 3,042.50 |
| Electricity - Street Lights | 49,917.89 | - | 49,917.89 |
| Telephone - Office | 2,079.04 | - | 2,079.04 |
| Water - CLIS Irrigation | 229,905.00 | - | 229,905.00 |
| Total Utilities | 1,414,318.98 | - | 1,414,318.98 |
| Payroll | | | |
| Payroll-Admin | 7,183.15 | - | 7,183.15 |
| Payroll-Benefits | 40,727.33 | - | 40,727.33 |
| Payroll-Staff | 230,138.15 | - | 230,138.15 |
| Payroll-Taxes | 19,177.56 | - | 19,177.56 |
| Total Payroll | 297,226.19 | - | 297,226.19 |
| Reserve | | | |
| Rsv Exp - Gate House Roofing | - | 17,000.00 | 17,000.00 |
| Rsv Exp - Front entry wall Herons Glen Glass signa | - | 287.96 | 287.96 |
| Rsv Exp - Sidewalk, Valley Gutter Repair & Paver M | - | 115,020.45 | 115,020.45 |
| Rsv Exp - Street Lighting & Traffic Signs | - | 3,189.00 | 3,189.00 |
| Rsv Exp - Signs- Painting & Stucco | - | 287.96 | 287.96 |
| Rsv Exp - Grounds Landscape replacement | - | 24,780.50 | 24,780.50 |
| Rsv Exp - Lake Management & Erosion Control | - | 6,611.62 | 6,611.62 |
| Rsv Exp - Street Drain Maintenance | - | 31,432.96 | 31,432.96 |
| Rsv Exp - General Deferred Maintenance & Repairs | - | 110,826.84 | 110,826.84 |
| Rsv Exp Cameras - Guardhouse & Dennis Port | - | 2,877.18 | 2,877.18 |
| Total Reserve | - | 312,314.47 | 312,314.47 |
| Total Expenses | 2,908,183.12 | 312,314.47 | 3,220,497.59 |
| Excess of Revenues Over (Under) Expenses | 61,891.56 | 191,450.65 | 253,342.21 |
| Fund Balance - October 1, 2024 | 97,178.67 | - | 97,178.67 |
| Fund Balance - August 31, 2025 | \$ 159,070.23 | \$ 191,450.65 | \$ 350,520.88 |

Hérons Glen Homeowners Association, Inc
Statement of Revenues, Expenses,
and Changes in Fund Balances
Activities
For the 11 Months Ended August 31, 2025

| | Operating | Reserves | Total |
|---|--------------------|-------------|--------------------|
| Revenue | | | |
| Activities Income | 2,356.75 | - | 2,356.75 |
| Total Revenue | 2,356.75 | - | 2,356.75 |
| Expenses | | | |
| Activities | | | |
| Activities Expense | 1,949.49 | - | 1,949.49 |
| Total Activities | 1,949.49 | - | 1,949.49 |
| Total Expenses | 1,949.49 | - | 1,949.49 |
| Excess of Revenues Over (Under) Expenses | 407.26 | - | 407.26 |
| Fund Balance - October 1, 2024 | 1,057.13 | - | 1,057.13 |
| Fund Balance - August 31, 2025 | \$ 1,464.39 | \$ - | \$ 1,464.39 |

Herons Glen Homeowners Association, Inc
Statement of Revenues, Expenses,
and Changes in Fund Balances

Bingo

For the 11 Months Ended August 31, 2025

| | Operating | Reserves | Total |
|---|--------------------|------------------|--------------------|
| Revenue | | | |
| Bingo | 3,420.00 | 505.00 | 3,925.00 |
| Total Revenue | 3,420.00 | 505.00 | 3,925.00 |
| Expenses | | | |
| Bingo | | | |
| Bingo Expense | 3,089.47 | - | 3,089.47 |
| Total Bingo | 3,089.47 | - | 3,089.47 |
| Total Expenses | 3,089.47 | - | 3,089.47 |
| Excess of Revenues Over (Under) Expenses | 330.53 | 505.00 | 835.53 |
| Fund Balance - October 1, 2024 | 2,643.12 | - | 2,643.12 |
| Fund Balance - August 31, 2025 | \$ 2,973.65 | \$ 505.00 | \$ 3,478.65 |

Herons Glen Homeowners Association, Inc
Statement of Revenues, Expenses,
and Changes in Fund Balances
Marathona
For the 11 Months Ended August 31, 2025

| | Operating | Reserves | Total |
|---|--------------------|--------------------|---------------------|
| Revenue | | | |
| Assessments Marathona | 12,917.65 | 13,750.00 | 26,667.65 |
| Interest | - | 657.84 | 657.84 |
| Total Revenue | 12,917.65 | 14,407.84 | 27,325.49 |
| Expenses | | | |
| Maintenance - Grounds | | | |
| Landscape Contract - Marathona | 12,056.88 | - | 12,056.88 |
| Total Maintenance - Grounds | 12,056.88 | - | 12,056.88 |
| Reserve | | | |
| Rsv Exp - Mulch - Marathona | - | 3,520.00 | 3,520.00 |
| Rsv Exp - Tree Trimming - Marathona | - | 1,855.00 | 1,855.00 |
| Total Reserve | - | 5,375.00 | 5,375.00 |
| Total Expenses | 12,056.88 | 5,375.00 | 17,431.88 |
| Excess of Revenues Over (Under) Expenses | 860.77 | 9,032.84 | 9,893.61 |
| Fund Balance - October 1, 2024 | 5,627.50 | - | 5,627.50 |
| Fund Balance - August 31, 2025 | \$ 6,488.27 | \$ 9,032.84 | \$ 15,521.11 |

Hérons Glen Homeowners Association, Inc
Common
Supplementary Information
Schedule I
Statement of Revenues, Expenses -
Actual vs. Budget for the

| | 1 Month Ended August 31, 2025 | | | 11 Months Ended August 31, 2025 | | |
|--------------------------------|----------------------------------|-------------------|-----------------|------------------------------------|---------------------|-------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance |
| Revenue | | | | | | |
| Assessments - Operating | \$ 111,520.67 | \$ 111,521.92 | \$ (1.25) | \$ 1,226,727.35 | \$ 1,226,741.12 | \$ (13.77) |
| Assessment - Lawn Mowing | 50,691.33 | 50,692.42 | (1.09) | 557,604.65 | 557,616.62 | (11.97) |
| Assessment - Cable TV | 100,186.67 | 100,184.33 | 2.34 | 1,102,053.35 | 1,102,027.63 | 25.72 |
| Interest | 824.64 | - | 824.64 | 6,617.41 | - | 6,617.41 |
| Blue Stream Income | 4,831.60 | 4,166.67 | 664.93 | 53,147.60 | 45,833.37 | 7,314.23 |
| Fines | - | - | - | 1,050.00 | - | 1,050.00 |
| HGRD Security Services | 1,755.92 | 1,755.92 | - | 19,315.08 | 19,315.12 | (0.04) |
| Late Fees / Interest | 52.86 | - | 52.86 | 3,525.24 | - | 3,525.24 |
| Miscellaneous | - | - | - | 34.00 | - | 34.00 |
| Total Revenue | 269,863.69 | 268,321.26 | 1,542.43 | 2,970,074.68 | 2,951,533.86 | 18,540.82 |
| Expense | | | | | | |
| Administrative | | | | | | |
| Accounting Services | 2,365.00 | 2,365.00 | - | 26,015.00 | 26,015.00 | - |
| Accounting Office Supplies | - | 100.00 | 100.00 | 1,562.04 | 1,100.00 | (462.04) |
| Accounting Postage | - | 83.33 | 83.33 | 866.54 | 916.63 | 50.09 |
| Audit | - | 575.00 | 575.00 | 6,900.00 | 6,325.00 | (575.00) |
| Bad Debt | - | 208.33 | 208.33 | 1,792.13 | 2,291.63 | 499.50 |
| Cable Project Fees | 2,533.65 | 2,533.65 | - | 27,870.15 | 27,870.15 | - |
| Compliance | 475.35 | 633.33 | 157.98 | 5,135.12 | 6,966.63 | 1,831.51 |
| Collections Fees | - | 83.33 | 83.33 | 331.66 | 916.63 | 584.97 |
| Communications | 451.20 | 807.75 | 356.55 | 6,882.05 | 8,885.25 | 2,003.20 |
| Copier & Postage Lease | 381.50 | 460.25 | 78.75 | 4,671.69 | 5,062.75 | 391.06 |
| Corporate Annual Report | - | 5.17 | 5.17 | 122.50 | 56.87 | (65.63) |
| Dues & subscriptions | - | 8.33 | 8.33 | - | 91.63 | 91.63 |
| Licenses & Permits | - | - | - | 263.99 | - | (263.99) |
| Legal Fees | 441.50 | 808.33 | 366.83 | 6,451.38 | 8,891.63 | 2,440.25 |
| Miscellaneous Contingency | - | 625.00 | 625.00 | - | 6,875.00 | 6,875.00 |
| Office -HOA | 763.93 | 750.00 | (13.93) | 6,163.98 | 8,250.00 | 2,086.02 |
| Postage - HOA | - | 266.68 | 266.68 | 2,101.33 | 2,933.48 | 832.15 |
| Professional Fees | 69.91 | 408.33 | 338.42 | 5,491.31 | 4,491.63 | (999.68) |
| Supplies & Decorations | - | 291.67 | 291.67 | 3,051.34 | 3,208.37 | 157.03 |
| Tax Expense | - | 125.00 | 125.00 | - | 1,375.00 | 1,375.00 |
| Volunteer | - | 416.67 | 416.67 | 5,469.46 | 4,583.37 | (886.09) |
| Total Administrative | 7,482.04 | 11,555.15 | 4,073.11 | 111,141.67 | 127,106.65 | 15,964.98 |
| Insurance | | | | | | |
| Insurance - Auto | 430.26 | 340.25 | (90.01) | 3,967.69 | 3,742.75 | (224.94) |
| Insurance - D & O | 426.30 | 432.92 | 6.62 | 4,745.57 | 4,762.12 | 16.55 |
| Insurance - Crime | 94.29 | 94.33 | 0.04 | 1,037.19 | 1,037.63 | 0.44 |
| Insurance - General Liability | 1,331.35 | 707.25 | (624.10) | 9,342.13 | 7,779.75 | (1,562.38) |
| Insurance - Property Gatehouse | 332.25 | 375.58 | 43.33 | 3,597.69 | 4,131.38 | 533.69 |
| Insurance - Umbrella | 548.09 | 311.67 | (236.42) | 4,019.51 | 3,428.37 | (591.14) |
| Insurance - Workers Comp | 431.81 | 494.58 | 62.77 | 5,448.42 | 5,440.38 | (8.04) |
| Total Insurance | 3,594.35 | 2,756.58 | (837.77) | 32,158.20 | 30,322.38 | (1,835.82) |
| Security | | | | | | |
| Security Contract | 23,958.77 | 25,416.67 | 1,457.90 | 274,507.32 | 279,583.37 | 5,076.05 |

Hérons Glen Homeowners Association, Inc
Common
Supplementary Information
Schedule I
Statement of Revenues, Expenses -
Actual vs. Budget for the

| | 1 Month Ended August 31, 2025 | | | 11 Months Ended August 31, 2025 | | |
|--|----------------------------------|-------------------|--------------------|------------------------------------|---------------------|---------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance |
| Security Access Control | 2,625.75 | 1,000.00 | (1,625.75) | 13,646.57 | 11,000.00 | (2,646.57) |
| Security Building & Gate R/M | 1,145.56 | 1,250.00 | 104.44 | 10,083.42 | 13,750.00 | 3,666.58 |
| Security Roving Patrol | 450.18 | 366.67 | (83.51) | 4,358.86 | 4,033.37 | (325.49) |
| Security Utilities | 549.38 | 600.00 | 50.62 | 6,097.87 | 6,600.00 | 502.13 |
| Total Security | 28,729.64 | 28,633.34 | (96.30) | 308,694.04 | 314,966.74 | 6,272.70 |
| Maintenance - Grounds | | | | | | |
| Lawn & Landscape Contract - Common | 12,274.12 | 11,172.54 | (1,101.58) | 123,999.47 | 122,897.94 | (1,101.53) |
| Grounds Mulch | 312.50 | 833.33 | 520.83 | 1,877.50 | 9,166.63 | 7,289.13 |
| Grounds Landscape Replacement | - | 250.00 | 250.00 | 5,270.00 | 2,750.00 | (2,520.00) |
| Grounds Repairs/Maintenance | 841.40 | 916.67 | 75.27 | 10,389.75 | 10,083.37 | (306.38) |
| Lake/Fountain Maintenance | 1,258.16 | 913.33 | (344.83) | 10,040.98 | 10,046.63 | 5.65 |
| Lawn Mowing | 50,692.46 | 50,692.42 | (0.04) | 558,554.56 | 557,616.62 | (937.94) |
| Road Sweeping | - | 454.17 | 454.17 | 2,321.42 | 4,995.87 | 2,674.45 |
| Tree Trimming/Maintenance | - | 833.33 | 833.33 | 15,490.00 | 9,166.63 | (6,323.37) |
| Vehicle Maint/Repair | 96.68 | 100.00 | 3.32 | 199.10 | 1,100.00 | 900.90 |
| Wetland & Preserve Maintenance | 1,605.18 | 1,579.55 | (25.63) | 16,501.26 | 17,375.05 | 873.79 |
| Total Maintenance - Grounds | 67,080.50 | 67,745.34 | 664.84 | 744,644.04 | 745,198.74 | 554.70 |
| Utilities | | | | | | |
| Cable & Internet Fees | 106,312.77 | 104,351.00 | (1,961.77) | 1,129,374.55 | 1,147,861.00 | 18,486.45 |
| Electricity - Fountains & Bubblers | 296.14 | 291.67 | (4.47) | 3,042.50 | 3,208.37 | 165.87 |
| Electricity - Street Lights | 4,350.21 | 4,515.00 | 164.79 | 49,917.89 | 49,665.00 | (252.89) |
| Telephone - Office | 194.09 | 188.00 | (6.09) | 2,079.04 | 2,068.00 | (11.04) |
| Water - CLIS Irrigation | 19,730.00 | 20,802.92 | 1,072.92 | 229,905.00 | 228,832.12 | (1,072.88) |
| Total Utilities | 130,883.21 | 130,148.59 | (734.62) | 1,414,318.98 | 1,431,634.49 | 17,315.51 |
| Payroll | | | | | | |
| Payroll-Admin | 628.24 | 636.39 | 8.15 | 7,183.15 | 7,000.29 | (182.86) |
| Payroll-Benefits | 3,821.71 | 3,916.67 | 94.96 | 40,727.33 | 43,083.37 | 2,356.04 |
| Payroll-Staff | 18,087.16 | 21,196.62 | 3,109.46 | 230,138.15 | 233,162.82 | 3,024.67 |
| Payroll-Taxes | 1,510.09 | 1,732.57 | 222.48 | 19,177.56 | 19,058.27 | (119.29) |
| Total Payroll | 24,047.20 | 27,482.25 | 3,435.05 | 297,226.19 | 302,304.75 | 5,078.56 |
| Total Expense | 261,816.94 | 268,321.25 | 6,504.31 | 2,908,183.12 | 2,951,533.75 | 43,350.63 |
| Excess of Revenue Over (Under) Expenses | \$ 8,046.75 | \$ 0.01 | \$ 8,046.74 | \$ 61,891.56 | \$ 0.11 | \$ 61,891.45 |

Herons Glen Homeowners Association, Inc
Supplementary Information
Schedule II
Schedule of Changes in Replacement Fund
Common

For the 8 Months Ended August 31, 2025

| | Fund Balance January 1, 2025 | Assessments | Charges to Fund | Other | Interest | Fund Balance August 31, 2025 |
|---------------|---------------------------------|----------------------|------------------------|-------------|---------------------|---------------------------------|
| | \$ - | \$ 462,198.00 | \$ (312,314.47) | \$ - | \$ 41,567.12 | \$ 191,450.65 |
| Totals | \$ - | \$ 462,198.00 | \$ (312,314.47) | \$ - | \$ 41,567.12 | \$ 191,450.65 |



Herons Glen Homeowners Association, Inc
Supplementary Schedule III
Monthly Comparison for 2024

| | <u>10/31/24</u> | <u>11/30/24</u> | <u>12/31/24</u> | <u>01/31/25</u> | <u>02/28/25</u> | <u>03/31/25</u> | <u>04/30/25</u> | <u>05/31/25</u> | <u>06/30/25</u> | <u>07/31/25</u> | <u>08/31/25</u> | <u>09/30/25</u> | <u>Total</u> | <u>Budget</u> | |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|---------------------|---------------------|---|
| Revenue | | | | | | | | | | | | | | | |
| Assessments - Operating | \$ 111,520.67 | \$ 111,520.67 | \$ 111,520.66 | \$ 111,520.67 | \$ 111,520.67 | \$ 111,520.67 | \$ 111,520.67 | \$ 111,520.67 | \$ 111,520.66 | \$ 111,520.67 | \$ 111,520.67 | \$ - | \$ 1,226,727.35 | \$ 1,338,263.00 | |
| Assessment - Lawn | 50,691.33 | 50,691.33 | 50,691.34 | 50,691.33 | 50,691.33 | 50,691.33 | 50,691.33 | 50,691.33 | 50,691.34 | 50,691.33 | 50,691.33 | - | 557,604.65 | 608,309.00 | |
| Mowing | | | | | | | | | | | | | | | |
| Assessment - Cable TV | 100,186.67 | 100,186.67 | 100,186.66 | 100,186.67 | 100,186.67 | 100,186.67 | 100,186.67 | 100,186.67 | 100,186.66 | 100,186.67 | 100,186.67 | - | 1,102,053.35 | 1,202,212.00 | |
| Assessment - Marathona | 1,174.33 | 1,174.33 | 1,174.34 | 1,174.33 | 1,174.33 | 1,174.33 | 1,174.33 | 1,174.33 | 1,174.34 | 1,174.33 | 1,174.33 | - | 12,917.65 | 14,092.00 | |
| Interest | 992.83 | 801.21 | 92.50 | 821.65 | 785.52 | 251.13 | 724.86 | 745.32 | 154.76 | 422.99 | 824.64 | - | 6,617.41 | - | |
| Blue Stream Income | 4,831.60 | 4,831.60 | 4,831.60 | 4,831.60 | 4,831.60 | 4,831.60 | 4,831.60 | 4,831.60 | 4,831.60 | 4,831.60 | 4,831.60 | - | 53,147.60 | 50,000.00 | |
| Fines | - | - | - | 1,000.00 | 25.00 | - | - | (975.00) | - | 1,000.00 | - | - | - | 1,050.00 | - |
| HGRD Security Services | 1,755.92 | 1,755.92 | 1,755.91 | 1,755.92 | 1,755.92 | 1,755.91 | 1,755.92 | 1,755.92 | 1,755.91 | 1,755.91 | 1,755.92 | - | 19,315.08 | 21,071.00 | |
| Late Fees / Interest | 871.46 | 217.27 | 34.37 | 866.38 | 145.32 | 27.79 | 580.58 | 103.32 | (38.51) | 664.40 | 52.86 | - | 3,525.24 | - | |
| Miscellaneous | - | - | - | - | - | - | - | - | - | 34.00 | - | - | 34.00 | - | |
| Activities Income | - | - | - | - | - | 1,144.75 | 674.00 | - | - | - | 538.00 | - | 2,356.75 | - | |
| Bingo Income | - | 425.00 | 390.00 | 1,155.00 | - | 580.00 | 580.00 | 290.00 | - | - | - | - | 3,420.00 | - | |
| Total Revenue | 272,024.81 | 271,604.00 | 270,677.38 | 274,003.55 | 271,116.36 | 272,164.18 | 272,719.96 | 270,324.16 | 270,276.76 | 272,281.90 | 271,576.02 | - | 2,988,769.08 | 3,233,947.00 | |
| Expense | | | | | | | | | | | | | | | |
| Accounting Services | 2,365.00 | 2,365.00 | 2,365.00 | 2,365.00 | 2,365.00 | 2,365.00 | 2,365.00 | 2,365.00 | 2,365.00 | 2,365.00 | 2,365.00 | - | 26,015.00 | 28,380.00 | |
| Accounting Office Supplies | 40.00 | - | 555.97 | - | 74.70 | 357.85 | 38.00 | 37.60 | 429.12 | 28.80 | - | - | 1,562.04 | 1,200.00 | |
| Accounting Postage | 62.55 | - | 623.46 | - | 50.64 | - | 27.18 | 27.60 | 48.30 | 26.81 | - | - | 866.54 | 1,000.00 | |
| Audit | - | - | 2,000.00 | - | - | - | 4,900.00 | - | - | - | - | - | 6,900.00 | 6,900.00 | |
| Bad Debt | 674.00 | - | - | - | - | - | - | 1,118.13 | - | - | - | - | 1,792.13 | 2,500.00 | |
| Cable Project Fees | 2,533.65 | 2,533.65 | 2,533.65 | 2,533.65 | 2,533.65 | 2,533.65 | 2,533.65 | 2,533.65 | 2,533.65 | 2,533.65 | 2,533.65 | - | 27,870.15 | 30,403.80 | |
| Compliance | 475.35 | - | 475.35 | 476.85 | 958.20 | 475.35 | 475.35 | 475.35 | 372.62 | 475.35 | 475.35 | - | 5,135.12 | 7,600.00 | |
| Collections Fees | - | 30.00 | 301.66 | - | - | - | - | - | - | - | - | - | 331.66 | 1,000.00 | |
| Communications | 458.14 | - | 488.14 | 852.13 | 1,396.32 | 1,077.31 | 518.20 | 518.20 | 627.23 | 495.18 | 451.20 | - | 6,882.05 | 9,693.00 | |
| Copier & Postage Lease | 381.50 | 381.50 | 381.50 | 543.03 | - | 763.00 | 538.33 | 381.50 | 538.33 | 381.50 | 381.50 | - | 4,671.69 | 5,523.00 | |
| Corporate Annual Report | - | - | - | - | 122.50 | - | - | - | - | - | - | - | 122.50 | 62.00 | |
| Dues & subscriptions | - | - | - | - | - | - | - | - | - | - | - | - | - | 100.00 | |
| Licenses & Permits | - | - | - | 263.26 | 25.33 | - | (24.60) | - | - | - | - | - | 263.99 | - | |
| Legal Fees | (340.00) | (1,950.00) | 930.62 | 1,170.84 | 686.10 | 3,405.52 | 965.50 | 337.50 | 752.00 | 51.80 | 441.50 | - | 6,451.38 | 9,700.00 | |
| Miscellaneous Contingency | - | - | - | - | - | - | - | - | - | - | - | - | - | 7,500.00 | |
| Office -HOA | 531.59 | 194.88 | 230.82 | 167.92 | 818.92 | 191.11 | 195.54 | 2,058.02 | 597.61 | 413.64 | 763.93 | - | 6,163.98 | 9,000.00 | |
| Postage - HOA | 542.00 | - | - | - | 541.99 | - | - | - | 1,017.34 | - | - | - | 2,101.33 | 3,200.20 | |
| Professional Fees | 1,968.53 | 154.76 | 337.65 | 670.00 | 908.86 | 553.93 | 214.92 | 83.00 | 367.84 | 161.91 | 69.91 | - | 5,491.31 | 4,900.00 | |
| Supplies & Decorations | - | - | 442.88 | 250.45 | 717.20 | - | 371.71 | 315.57 | 35.13 | 918.40 | - | - | 3,051.34 | 3,500.00 | |
| Tax Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,500.00 | |
| Volunteer | - | - | - | - | - | - | 5,469.46 | - | - | - | - | - | 5,469.46 | 5,000.00 | |
| Insurance - Auto | 340.24 | 340.24 | 340.24 | 340.24 | 340.24 | 340.24 | 340.24 | 340.24 | 385.25 | 430.26 | 430.26 | - | 3,967.69 | 4,083.00 | |
| Insurance - D & O | 432.92 | 432.92 | 432.92 | 432.92 | 432.92 | 432.92 | 432.92 | 432.92 | 429.61 | 426.30 | 426.30 | - | 4,745.57 | 5,195.00 | |
| Insurance - Crime | 94.29 | 94.29 | 94.29 | 94.29 | 94.29 | 94.29 | 94.29 | 94.29 | 94.29 | 94.29 | 94.29 | - | 1,037.19 | 1,132.00 | |
| Insurance - General | 707.50 | 707.50 | 707.50 | 707.50 | 707.50 | 707.50 | 707.50 | 707.50 | 1,019.43 | 1,331.35 | 1,331.35 | - | 9,342.13 | 8,487.00 | |
| Liability | | | | | | | | | | | | | | | |
| Insurance - Property | 326.34 | 326.34 | 326.34 | 326.34 | 326.34 | 326.34 | 326.34 | 326.34 | 326.34 | 328.38 | 332.25 | - | 3,597.69 | 4,507.00 | |
| Gatehouse | | | | | | | | | | | | | | | |
| Insurance - Umbrella | 311.68 | 311.68 | 311.68 | 311.68 | 311.68 | 311.68 | 311.68 | 311.68 | 429.89 | 548.09 | 548.09 | - | 4,019.51 | 3,740.00 | |



Herons Glen Homeowners Association, Inc
Supplementary Schedule III
Monthly Comparison for 2024

| | <u>10/31/24</u> | <u>11/30/24</u> | <u>12/31/24</u> | <u>01/31/25</u> | <u>02/28/25</u> | <u>03/31/25</u> | <u>04/30/25</u> | <u>05/31/25</u> | <u>06/30/25</u> | <u>07/31/25</u> | <u>08/31/25</u> | <u>09/30/25</u> | <u>Total</u> | <u>Budget</u> |
|------------------------------------|-------------------|---------------------|-------------------|---------------------|---------------------|--------------------|----------------------|--------------------|--------------------|--------------------|--------------------|-----------------|---------------------|---------------------|
| Insurance - Workers Comp | 675.32 | 458.54 | 457.82 | 459.81 | 461.07 | 458.93 | 691.36 | 478.98 | 451.76 | 423.02 | 431.81 | - | 5,448.42 | 5,935.00 |
| Security Contract | 23,880.74 | 25,097.67 | 26,113.87 | 25,926.68 | 23,024.99 | 25,164.36 | 24,662.95 | 25,926.68 | 24,564.10 | 26,186.51 | 23,958.77 | - | 274,507.32 | 305,000.00 |
| Security Access Control | 1,553.42 | 845.61 | 421.91 | 1,173.29 | 1,176.56 | 1,177.81 | 1,509.61 | 845.61 | - | 2,317.00 | 2,625.75 | - | 13,646.57 | 12,000.00 |
| Security Building & Gate R/M | 554.97 | 1,120.65 | 847.65 | 1,086.57 | 560.27 | 1,398.97 | 1,423.69 | 703.29 | 996.43 | 245.37 | 1,145.56 | - | 10,083.42 | 15,000.00 |
| Security Roving Patrol | 28.68 | 240.24 | 720.06 | 319.16 | 488.19 | 577.21 | 350.06 | 132.81 | 661.58 | 390.69 | 450.18 | - | 4,358.86 | 4,400.00 |
| Security Utilities | 488.72 | 465.72 | 614.25 | 687.91 | 788.11 | 526.74 | 449.06 | 475.32 | 521.02 | 531.64 | 549.38 | - | 6,097.87 | 7,200.00 |
| Lawn & Landscape Contract - Common | 11,172.53 | 11,172.54 | 11,172.53 | 11,172.54 | 11,074.12 | 11,270.95 | 11,074.12 | 11,270.95 | 11,074.12 | 11,270.95 | 12,274.12 | - | 123,999.47 | 134,070.42 |
| Landscape Contract - Marathona | 772.50 | 772.50 | 1,609.38 | 1,596.25 | 772.50 | 772.50 | 1,210.00 | 772.50 | 772.50 | 2,233.75 | 772.50 | - | 12,056.88 | 14,092.00 |
| Grounds Mulch | - | 1,125.00 | 440.00 | - | - | - | - | - | - | - | 312.50 | - | 1,877.50 | 10,000.00 |
| Grounds Landscape Replacement | - | 1,555.00 | 2,740.00 | - | (225.00) | - | - | 1,200.00 | - | - | - | - | 5,270.00 | 3,000.00 |
| Grounds | 1,391.29 | (96.00) | 2,239.72 | 1,393.75 | 1,482.13 | 1,023.05 | 574.39 | 428.66 | 283.13 | 828.23 | 841.40 | - | 10,389.75 | 11,000.00 |
| Repairs/Maintenance | | | | | | | | | | | | | | |
| Lake/Fountain Maintenance | 729.00 | 729.00 | 729.00 | 729.00 | 729.00 | 1,605.18 | 758.16 | 1,258.16 | 758.16 | 758.16 | 1,258.16 | - | 10,040.98 | 10,960.00 |
| Lawn Mowing | 50,692.46 | 50,692.46 | 51,317.46 | 50,692.46 | 50,692.46 | 50,692.46 | 50,692.46 | 50,692.46 | 50,692.46 | 51,004.96 | 50,692.46 | - | 558,554.56 | 608,309.00 |
| Road Sweeping | - | 1,162.95 | - | - | - | 1,158.47 | - | - | - | - | - | - | 2,321.42 | 5,450.00 |
| Tree Trimming/Maintenance | - | - | - | 405.00 | - | - | 3,375.00 | 1,335.00 | 10,375.00 | - | - | - | 15,490.00 | 10,000.00 |
| Vehicle Maint/Repair | 92.42 | - | - | - | 10.00 | - | - | - | - | - | 96.68 | - | 199.10 | 1,200.00 |
| Wetland & Preserve Maintenance | 1,543.44 | 1,543.44 | 1,543.44 | 1,543.44 | 1,543.44 | 758.16 | 1,605.18 | 1,605.18 | 1,605.18 | 1,605.18 | 1,605.18 | - | 16,501.26 | 18,954.58 |
| Cable & Internet Fees | 101,359.18 | 101,359.18 | 101,359.18 | 101,359.18 | 101,359.18 | 101,359.18 | 101,359.18 | 100,921.97 | 100,921.97 | 111,703.58 | 106,312.77 | - | 1,129,374.55 | 1,252,212.00 |
| Electricity - Fountains & Bubblers | 269.95 | 279.63 | 286.17 | 284.14 | 289.59 | 284.45 | 279.05 | 281.54 | 173.52 | 318.32 | 296.14 | - | 3,042.50 | 3,500.00 |
| Electricity - Street Lights | 4,509.61 | 4,178.18 | 4,887.98 | 4,580.51 | 4,558.51 | 4,583.82 | 4,570.70 | 4,575.04 | 4,611.13 | 4,512.20 | 4,350.21 | - | 49,917.89 | 54,180.00 |
| Telephone - Office | 187.85 | - | 187.88 | 188.14 | 376.21 | 187.69 | 187.81 | 187.97 | 188.07 | 193.33 | 194.09 | - | 2,079.04 | 2,256.00 |
| Water - CLIS Irrigation | 24,028.00 | 24,028.00 | 24,028.00 | 19,506.33 | 19,506.33 | 19,506.34 | 19,947.33 | 19,947.33 | 19,947.34 | 19,730.00 | 19,730.00 | - | 229,905.00 | 249,635.00 |
| Payroll-Admin | 881.16 | 587.44 | 587.44 | 587.44 | 587.44 | 587.44 | 951.16 | 587.44 | 552.71 | 645.24 | 628.24 | - | 7,183.15 | 7,636.72 |
| Payroll-Benefits | 3,631.01 | 3,432.67 | 3,529.68 | 3,876.55 | 3,767.71 | 3,767.71 | 3,582.76 | 3,767.71 | 3,767.71 | 3,782.11 | 3,821.71 | - | 40,727.33 | 47,000.00 |
| Payroll-Staff | 28,773.68 | 19,531.53 | 19,419.72 | 19,612.01 | 19,608.40 | 19,514.41 | 29,222.15 | 19,927.76 | 18,867.32 | 17,574.01 | 18,087.16 | - | 230,138.15 | 254,359.43 |
| Payroll-Taxes | 2,147.34 | 1,455.20 | 1,499.54 | 2,492.74 | 1,861.67 | 1,700.48 | 2,183.27 | 1,485.44 | 1,404.83 | 1,436.96 | 1,510.09 | - | 19,177.56 | 20,790.85 |
| Activities Expense | - | 60.00 | - | - | - | 350.00 | 1,240.70 | 298.79 | - | - | - | - | 1,949.49 | - |
| Bingo Expense | - | - | - | - | 915.48 | 366.49 | 1,807.50 | - | - | - | - | - | 3,089.47 | - |
| Total Expense | 271,268.55 | 257,719.91 | 270,632.35 | 261,179.00 | 258,820.74 | 262,728.49 | 284,508.86 | 261,570.68 | 265,559.02 | 268,701.92 | 262,589.44 | - | 2,925,278.96 | 3,233,947.00 |
| Excess of Revenues | | | | | | | | | | | | | | |
| Over (Under) Expenses | \$ 756.26 | \$ 13,884.09 | \$ 45.03 | \$ 12,824.55 | \$ 12,295.62 | \$ 9,435.69 | \$(11,788.90) | \$ 8,753.48 | \$ 4,717.74 | \$ 3,579.98 | \$ 8,986.58 | \$ - | \$ 63,490.12 | \$ - |