

**Hérons Glen Homeowners Association, Inc.**  
**June 30, 2025 Summary Report**

	<u>Operating</u>	<u>Replacement</u>
<b>Total Revenues</b>	<b>2,429,103.42</b>	<b>409,525.16</b>
 <b>Expenses</b>		
Administrative	95,732.02	
Insurance	25,837.16	
Security	250,293.19	
Maintenance	612,096.06	
Utilities	1,146,978.34	
Payroll	249,740.67	
RSV- Gate House Roof		5,100.00
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		21,355.50
RSV- Def Maint- Street & Traffic Signs		3,189.00
RSV- Def Maint- Lake & Erosion Control		1,132.20
RSV- Def Maint- Sidewalks		54,650.00
RSV- Def Maint- Street Drains Maint/Repairs		31,432.96
RSV- Def Maint- General Deferred		108,951.84
RSV- Unanticipated Emergency		
<b>Total Expenses</b>	<b>2,380,677.44</b>	<b>229,264.60</b>
 Excess of Revenues Over/(Under) Expenses	 48,425.98	 180,260.56
 Fiscal Year *		
* Fund Balances- October 1, 2024	97,178.67	
* Fund Balances- June 30, 2025	<b>145,604.65</b>	<b>180,260.56</b>
 Pooled Reserve Total Balance October 1, 2024		 <b>1,111,881.10</b>
		 <b>180,260.56</b>
Total Pooled Reserve Balance- June 30, 2025		<b>1,292,141.66</b>
 <b>Not included in the pooled balance</b>		
Marathona Reserve Fund Balance- October 2024		<b>34,452.67</b>
Reserve Revenue through June 30, 2025		11,250.00
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- June 30, 2025		<b>40,327.67</b>
Interest		\$584.16
		<b>40,911.83</b>

Hérons Glen Homeowners Association, Inc

Balance Sheet

June 30, 2025

Assets

	Operating	Reserves	Total
<b>Cash</b>			
American Momentum	\$ 1,350.08	\$ 18,429.60	\$ 19,779.68
AMB MM	349,357.30	-	349,357.30
Bank Ozk	-	136,647.97	136,647.97
Centennial Bank	-	241,802.72	241,802.72
Valley National Bank	8,863.94	-	8,863.94
AMB - ICS Operating	5,821.13	-	5,821.13
Fidelity - Rsv	-	906,499.07	906,499.07
First Horizon Marathona MM	-	10,911.83	10,911.83
First Horizon Activities	926.39	-	926.39
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
<b>Total Cash</b>	<b>369,292.49</b>	<b>1,345,622.31</b>	<b>1,714,914.80</b>
<b>Accounts Receivable</b>			
Accounts Receivable	7,944.08	-	7,944.08
Interfund Receivables	4,062.70	-	4,062.70
<b>Total Accounts Receivable</b>	<b>12,006.78</b>	<b>-</b>	<b>12,006.78</b>
<b>Other Assets</b>			
Prepaid Insurance	35,878.19	-	35,878.19
Prepaid Expense	59,371.93	-	59,371.93
Prepaid Cable Fee Expenses	111,480.85	-	111,480.85
<b>Total Other Assets</b>	<b>206,730.97</b>	<b>-</b>	<b>206,730.97</b>
<b>Total Assets</b>	<b>\$ 588,030.24</b>	<b>\$ 1,345,622.31</b>	<b>\$ 1,933,652.55</b>

Liabilities and Fund Balances

	Operating	Reserves	Total
<b>Liabilities</b>			
Accounts Payable	39,021.62	7,175.00	46,196.62
Assessments Rec'd In Advance	166,428.08	-	166,428.08
Capital Contributions Payable	13,339.82	-	13,339.82
Interfund Payables	-	4,062.70	4,062.70
Unearned Blue Stream Income	212,590.17	-	212,590.17
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
<b>Total Liabilities</b>	<b>431,379.69</b>	<b>1,158,397.59</b>	<b>1,589,777.28</b>
<b>Fund Balance</b>			
Fund Balance	145,604.65	180,260.56	325,865.21
Fund Balance Activities	926.39	-	926.39
Fund Balance Bingo	2,973.65	505.00	3,478.65
Fund Balance Marthona	7,145.86	6,459.16	13,605.02
<b>Total Fund Balances</b>	<b>156,650.55</b>	<b>187,224.72</b>	<b>343,875.27</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 588,030.24</b>	<b>\$ 1,345,622.31</b>	<b>\$ 1,933,652.55</b>

**Hérons Glen Homeowners Association, Inc**  
**Statement of Revenues, Expenses,**  
**and Changes in Fund Balances**  
**Common**  
**For the 9 Months Ended June 30, 2025**

	Operating	Reserves	Total
<b>Revenue</b>			
Assessments	\$ 1,003,686.01	\$ 378,162.00	\$ 1,381,848.01
Assessments Lawn Mowing	456,221.99	-	456,221.99
Assessments Cable	901,680.01	-	901,680.01
Interest	5,369.78	31,363.16	36,732.94
Blue Stream Income	43,484.40	-	43,484.40
Fines	50.00	-	50.00
HGRD Security Services	15,803.25	-	15,803.25
Late Fees / Interest	2,807.98	-	2,807.98
<b>Total Revenue</b>	<b>2,429,103.42</b>	<b>409,525.16</b>	<b>2,838,628.58</b>
<b>Expenses</b>			
<b>Administrative</b>			
Accounting Services	21,285.00	-	21,285.00
Accounting Office Supplies	1,496.44	-	1,496.44
Accounting Postage	816.96	-	816.96
Audit	6,900.00	-	6,900.00
Bad Debt	1,792.13	-	1,792.13
Cable Project Fees	22,802.85	-	22,802.85
Compliance	4,184.42	-	4,184.42
Collections Fees	331.66	-	331.66
Communications	5,935.67	-	5,935.67
Copier & Postage Lease	3,908.69	-	3,908.69
Corporate Annual Report	122.50	-	122.50
Licenses & Permits	263.99	-	263.99
Legal Fees	5,958.08	-	5,958.08
Office -HOA	4,986.41	-	4,986.41
Postage - HOA	2,101.33	-	2,101.33
Professional Fees	5,243.49	-	5,243.49
Supplies & Decorations	2,132.94	-	2,132.94
Volunteer	5,469.46	-	5,469.46
<b>Total Administrative</b>	<b>95,732.02</b>	<b>-</b>	<b>95,732.02</b>
<b>Insurance</b>			
Insurance - Auto	3,107.17	-	3,107.17
Insurance - D & O	3,892.97	-	3,892.97
Insurance - Crime	848.61	-	848.61
Insurance - General Liability	6,679.43	-	6,679.43
Insurance - Property Gatehouse	3,792.06	-	3,792.06
Insurance - Umbrella	2,923.33	-	2,923.33
Insurance - Workers Comp	4,593.59	-	4,593.59
<b>Total Insurance</b>	<b>25,837.16</b>	<b>-</b>	<b>25,837.16</b>
<b>Security</b>			
Security Contract	224,362.04	-	224,362.04
Security Access Control	8,703.82	-	8,703.82
Security Building & Gate R/M	8,692.49	-	8,692.49
Security Roving Patrol	3,517.99	-	3,517.99
Security Utilities	5,016.85	-	5,016.85
<b>Total Security</b>	<b>250,293.19</b>	<b>-</b>	<b>250,293.19</b>

**Hérons Glen Homeowners Association, Inc**  
**Statement of Revenues, Expenses,**  
**and Changes in Fund Balances**  
**Common**  
**For the 9 Months Ended June 30, 2025**

	Operating	Reserves	Total
<b>Maintenance - Grounds</b>			
Lawn & Landscape Contract - Common	100,454.40	-	100,454.40
Grounds Mulch	1,565.00	-	1,565.00
Grounds Landscape Replacement	5,270.00	-	5,270.00
Grounds Repairs/Maintenance	8,720.12	-	8,720.12
Lake/Fountain Maintenance	8,024.66	-	8,024.66
Lawn Mowing	456,857.14	-	456,857.14
Road Sweeping	2,321.42	-	2,321.42
Tree Trimming/Maintenance	15,490.00	-	15,490.00
Vehicle Maint/Repair	102.42	-	102.42
Wetland & Preserve Maintenance	13,290.90	-	13,290.90
<b>Total Maintenance - Grounds</b>	<b>612,096.06</b>	<b>-</b>	<b>612,096.06</b>
<b>Utilities</b>			
Cable & Internet Fees	911,358.20	-	911,358.20
Electricity - Fountains & Bubblers	2,428.04	-	2,428.04
Electricity - Street Lights	41,055.48	-	41,055.48
Telephone - Office	1,691.62	-	1,691.62
Water - CLIS Irrigation	190,445.00	-	190,445.00
<b>Total Utilities</b>	<b>1,146,978.34</b>	<b>-</b>	<b>1,146,978.34</b>
<b>Payroll</b>			
Payroll-Admin	5,909.67	-	5,909.67
Payroll-Benefits	33,123.51	-	33,123.51
Payroll-Staff	194,476.98	-	194,476.98
Payroll-Taxes	16,230.51	-	16,230.51
<b>Total Payroll</b>	<b>249,740.67</b>	<b>-</b>	<b>249,740.67</b>
<b>Reserve</b>			
Rsv Exp - Gate House Roofing	-	5,100.00	5,100.00
Rsv Exp - Front entry wall Herons Glen	-	287.96	287.96
Glass signa			
Rsv Exp - Sidewalk, Valley Gutter	-	54,650.00	54,650.00
Repair & Paver M			
Rsv Exp - Street Lighting & Traffic	-	3,189.00	3,189.00
Signs			
Rsv Exp - Signs- Painting & Stucco	-	287.96	287.96
Rsv Exp - Grounds Landscape	-	21,355.50	21,355.50
replacement			
Rsv Exp - Lake Management & Erosion	-	1,132.20	1,132.20
Control			
Rsv Exp - Street Drain Maintenance	-	31,432.96	31,432.96
Rsv Exp - General Deferred	-	108,951.84	108,951.84
Maintenance & Repairs			
Rsv Exp Cameras - Guardhouse &	-	2,877.18	2,877.18
Dennis Port			
<b>Total Reserve</b>	<b>-</b>	<b>229,264.60</b>	<b>229,264.60</b>
<b>Total Expenses</b>	<b>2,380,677.44</b>	<b>229,264.60</b>	<b>2,609,942.04</b>
<b>Excess of Revenues Over</b>			
<b>(Under) Expenses</b>	<b>48,425.98</b>	<b>180,260.56</b>	<b>228,686.54</b>
<b>Fund Balance - October 1, 2024</b>	<b>97,178.67</b>	<b>-</b>	<b>97,178.67</b>
<b>Fund Balance - June 30, 2025</b>	<b>\$ 145,604.65</b>	<b>\$ 180,260.56</b>	<b>\$ 325,865.21</b>

**Hérons Glen Homeowners Association, Inc**  
**Statement of Revenues, Expenses,**  
**and Changes in Fund Balances**  
**Activities**  
**For the 9 Months Ended June 30, 2025**

	Operating	Reserves	Total
<b>Revenue</b>			
Activities Income	1,818.75	-	1,818.75
<b>Total Revenue</b>	<b>1,818.75</b>	<b>-</b>	<b>1,818.75</b>
<b>Expenses</b>			
<b>Activities</b>			
Activities Expense	1,949.49	-	1,949.49
<b>Total Activities</b>	<b>1,949.49</b>	<b>-</b>	<b>1,949.49</b>
<b>Total Expenses</b>	<b>1,949.49</b>	<b>-</b>	<b>1,949.49</b>
<b>Excess of Revenues Over     (Under) Expenses</b>	<b>(130.74)</b>	<b>-</b>	<b>(130.74)</b>
<b>Fund Balance - October 1, 2024</b>	<b>1,057.13</b>	<b>-</b>	<b>1,057.13</b>
<b>Fund Balance - June 30, 2025</b>	<b>\$ 926.39</b>	<b>\$ -</b>	<b>\$ 926.39</b>

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

Bingo

For the 9 Months Ended June 30, 2025

	Operating	Reserves	Total
<b>Revenue</b>			
Bingo	3,420.00	505.00	3,925.00
<b>Total Revenue</b>	<b>3,420.00</b>	<b>505.00</b>	<b>3,925.00</b>
<b>Expenses</b>			
<b>Bingo</b>			
Bingo Expense	3,089.47	-	3,089.47
<b>Total Bingo</b>	<b>3,089.47</b>	<b>-</b>	<b>3,089.47</b>
<b>Total Expenses</b>	<b>3,089.47</b>	<b>-</b>	<b>3,089.47</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>330.53</b>	<b>505.00</b>	<b>835.53</b>
<b>Fund Balance - October 1, 2024</b>	<b>2,643.12</b>	<b>-</b>	<b>2,643.12</b>
<b>Fund Balance - June 30, 2025</b>	<b>\$ 2,973.65</b>	<b>\$ 505.00</b>	<b>\$ 3,478.65</b>

Herons Glen Homeowners Association, Inc  
Statement of Revenues, Expenses,  
and Changes in Fund Balances  
Marathona  
For the 9 Months Ended June 30, 2025

	Operating	Reserves	Total
<b>Revenue</b>			
Assessments Marathona	10,568.99	11,250.00	21,818.99
Interest	-	584.16	584.16
<b>Total Revenue</b>	<b>10,568.99</b>	<b>11,834.16</b>	<b>22,403.15</b>
<b>Expenses</b>			
<b>Maintenance - Grounds</b>			
Landscape Contract - Marathona	9,050.63	-	9,050.63
<b>Total Maintenance - Grounds</b>	<b>9,050.63</b>	<b>-</b>	<b>9,050.63</b>
<b>Reserve</b>			
Rsv Exp - Mulch - Marathona	-	3,520.00	3,520.00
Rsv Exp - Tree Trimming - Marathona	-	1,855.00	1,855.00
<b>Total Reserve</b>	<b>-</b>	<b>5,375.00</b>	<b>5,375.00</b>
<b>Total Expenses</b>	<b>9,050.63</b>	<b>5,375.00</b>	<b>14,425.63</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>1,518.36</b>	<b>6,459.16</b>	<b>7,977.52</b>
<b>Fund Balance - October 1, 2024</b>	<b>5,627.50</b>	<b>-</b>	<b>5,627.50</b>
<b>Fund Balance - June 30, 2025</b>	<b>\$ 7,145.86</b>	<b>\$ 6,459.16</b>	<b>\$ 13,605.02</b>

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

	1 Month Ended June 30, 2025			1 Month Ended June 30, 2025			9 Months Ended June 30, 2025			9 Months Ended June 30, 2025		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Revenue</b>												
Assessments - Operating	\$ 111,520.66	\$ 111,521.92	\$ (1.26)	\$ 1,003,686.01	\$ 1,003,697.28	\$ (11.27)						
Assessment - Lawn Mowing	50,691.34	50,692.42	(1.08)	456,221.99	456,231.78	(9.79)						
Assessment - Cable TV	100,186.66	100,184.33	2.33	901,680.01	901,658.97	21.04						
Interest	154.76	-	154.76	5,369.78	-	5,369.78						
Blue Stream Income	4,831.60	4,166.67	664.93	43,484.40	37,500.03	5,984.37						
Fines	-	-	-	50.00	-	50.00						
HGRD Security Services	1,755.91	1,755.92	(0.01)	15,803.25	15,803.28	(0.03)						
Late Fees / Interest	(38.51)	-	(38.51)	2,807.98	-	2,807.98						
<b>Total Revenue</b>	<b>269,102.42</b>	<b>268,321.26</b>	<b>781.16</b>	<b>2,429,103.42</b>	<b>2,414,891.34</b>	<b>14,212.08</b>						
<b>Expense</b>												
<b>Administrative</b>												
Accounting Services	2,365.00	2,365.00	-	21,285.00	21,285.00	-						
Accounting Office Supplies	392.32	100.00	(292.32)	1,496.44	900.00	(596.44)						
Accounting Postage	25.53	83.33	57.80	816.96	749.97	(66.99)						
Audit	-	575.00	575.00	6,900.00	5,175.00	(1,725.00)						
Bad Debt	-	208.33	208.33	1,792.13	1,874.97	82.84						
Cable Project Fees	2,533.65	2,533.65	-	22,802.85	22,802.85	-						
Compliance	372.62	633.33	260.71	4,184.42	5,699.97	1,515.55						
Collections Fees	-	83.33	83.33	331.66	749.97	418.31						
Communications	627.23	807.75	180.52	5,935.67	7,269.75	1,334.08						
Copier & Postage Lease	538.33	460.25	(78.08)	3,908.69	4,142.25	233.56						
Corporate Annual Report	-	5.17	5.17	122.50	46.53	(75.97)						
Dues & subscriptions	-	8.33	8.33	-	74.97	74.97						
Licenses & Permits	-	-	-	263.99	-	(263.99)						
Legal Fees	752.00	808.33	56.33	5,958.08	7,274.97	1,316.89						
Miscellaneous Contingency	-	625.00	625.00	-	5,625.00	5,625.00						
Office -HOA	597.61	750.00	152.39	4,986.41	6,750.00	1,763.59						
Postage - HOA	1,017.34	266.68	(750.66)	2,101.33	2,400.12	298.79						
Professional Fees	351.84	408.33	56.49	5,243.49	3,674.97	(1,568.52)						
Supplies & Decorations	35.13	291.67	256.54	2,132.94	2,625.03	492.09						
Tax Expense	-	125.00	125.00	-	1,125.00	1,125.00						
Volunteer	-	416.67	416.67	5,469.46	3,750.03	(1,719.43)						
<b>Total Administrative</b>	<b>9,608.60</b>	<b>11,555.15</b>	<b>1,946.55</b>	<b>95,732.02</b>	<b>103,996.35</b>	<b>8,264.33</b>						
<b>Insurance</b>												
Insurance - Auto	385.25	340.25	(45.00)	3,107.17	3,062.25	(44.92)						
Insurance - D & O	429.61	432.92	3.31	3,892.97	3,896.28	3.31						
Insurance - Crime	94.29	94.33	0.04	848.61	848.97	0.36						
Insurance - General Liability	1,019.43	707.25	(312.18)	6,679.43	6,365.25	(314.18)						
Insurance - Property Gatehouse	1,181.34	375.58	(805.76)	3,792.06	3,380.22	(411.84)						
Insurance - Umbrella	429.89	311.67	(118.22)	2,923.33	2,805.03	(118.30)						
Insurance - Workers Comp	451.76	494.58	42.82	4,593.59	4,451.22	(142.37)						
<b>Total Insurance</b>	<b>3,991.57</b>	<b>2,756.58</b>	<b>(1,234.99)</b>	<b>25,837.16</b>	<b>24,809.22</b>	<b>(1,027.94)</b>						
<b>Security</b>												
Security Contract	24,564.10	25,416.67	852.57	224,362.04	228,750.03	4,387.99						
Security Access Control	-	1,000.00	1,000.00	8,703.82	9,000.00	296.18						

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

	1 Month Ended June 30, 2025			9 Months Ended June 30, 2025		
	Actual	Budget	Variance	Actual	Budget	Variance
Security Building & Gate R/M	996.43	1,250.00	253.57	8,692.49	11,250.00	2,557.51
Security Roving Patrol	661.58	366.67	(294.91)	3,517.99	3,300.03	(217.96)
Security Utilities	521.02	600.00	78.98	5,016.85	5,400.00	383.15
<b>Total Security</b>	<b>26,743.13</b>	<b>28,633.34</b>	<b>1,890.21</b>	<b>250,293.19</b>	<b>257,700.06</b>	<b>7,406.87</b>
<b>Maintenance - Grounds</b>						
Lawn & Landscape Contract - Common	11,074.12	11,172.54	98.42	100,454.40	100,552.86	98.46
Grounds Mulch	-	833.33	833.33	1,565.00	7,499.97	5,934.97
Grounds Landscape Replacement	-	250.00	250.00	5,270.00	2,250.00	(3,020.00)
Grounds Repairs/Maintenance	283.13	916.67	633.54	8,720.12	8,250.03	(470.09)
Lake/Fountain Maintenance	758.16	913.33	155.17	8,024.66	8,219.97	195.31
Lawn Mowing	50,692.46	50,692.42	(0.04)	456,857.14	456,231.78	(625.36)
Road Sweeping	-	454.17	454.17	2,321.42	4,087.53	1,766.11
Tree Trimming/Maintenance	10,375.00	833.33	(9,541.67)	15,490.00	7,499.97	(7,990.03)
Vehicle Maint/Repair	-	100.00	100.00	102.42	900.00	797.58
Wetland & Preserve Maintenance	1,605.18	1,579.55	(25.63)	13,290.90	14,215.95	925.05
<b>Total Maintenance - Grounds</b>	<b>74,788.05</b>	<b>67,745.34</b>	<b>(7,042.71)</b>	<b>612,096.06</b>	<b>609,708.06</b>	<b>(2,388.00)</b>
<b>Utilities</b>						
Cable & Internet Fees	100,921.97	104,351.00	3,429.03	911,358.20	939,159.00	27,800.80
Electricity - Fountains & Bubblers	173.52	291.67	118.15	2,428.04	2,625.03	196.99
Electricity - Street Lights	4,611.13	4,515.00	(96.13)	41,055.48	40,635.00	(420.48)
Telephone - Office	188.07	188.00	(0.07)	1,691.62	1,692.00	0.38
Water - CLIS Irrigation	19,947.34	20,802.92	855.58	190,445.00	187,226.28	(3,218.72)
<b>Total Utilities</b>	<b>125,842.03</b>	<b>130,148.59</b>	<b>4,306.56</b>	<b>1,146,978.34</b>	<b>1,171,337.31</b>	<b>24,358.97</b>
<b>Payroll</b>						
Payroll-Admin	552.71	636.39	83.68	5,909.67	5,727.51	(182.16)
Payroll-Benefits	3,767.71	3,916.67	148.96	33,123.51	35,250.03	2,126.52
Payroll-Staff	18,867.32	21,196.62	2,329.30	194,476.98	190,769.58	(3,707.40)
Payroll-Taxes	1,404.83	1,732.57	327.74	16,230.51	15,593.13	(637.38)
<b>Total Payroll</b>	<b>24,592.57</b>	<b>27,482.25</b>	<b>2,889.68</b>	<b>249,740.67</b>	<b>247,340.25</b>	<b>(2,400.42)</b>
<b>Total Expense</b>	<b>265,565.95</b>	<b>268,321.25</b>	<b>2,755.30</b>	<b>2,380,677.44</b>	<b>2,414,891.25</b>	<b>34,213.81</b>
<b>Excess of Revenue Over (Under) Expenses</b>	<b>\$ 3,536.47</b>	<b>\$ 0.01</b>	<b>\$ 3,536.46</b>	<b>\$ 48,425.98</b>	<b>\$ 0.09</b>	<b>\$ 48,425.89</b>

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

For the 6 Months Ended June 30, 2025

	Fund Balance January 1, 2025	Assessments	Charges to Fund	Other	Interest	Fund Balance June 30, 2025
	\$ -	\$ 378,162.00	\$ (229,264.60)	\$ -	\$ 31,363.16	\$ 180,260.56
<b>Totals</b>	<b>\$ -</b>	<b>\$ 256,158.49</b>	<b>\$ (229,264.60)</b>	<b>\$ -</b>	<b>\$ 31,363.16</b>	<b>\$ 180,260.56</b>



**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>
<b>Revenue</b>														
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	\$ -	\$ -	\$ -	\$ 1,003,686.01	\$ 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	-	-	-	456,221.99	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	-	-	-	901,680.01	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	-	-	-	10,568.99	14,092.00
Interest	992.83	801.21	92.50	821.65	785.52	251.13	724.86	745.32	154.76	-	-	-	5,369.78	-
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	-	-	-	43,484.40	50,000.00
Fines	-	-	-	1,000.00	25.00	-	-	(975.00)	-	-	-	-	50.00	-
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	-	-	-	15,803.25	21,071.00
Late Fees / Interest	871.46	217.27	34.37	866.38	145.32	27.79	580.58	103.32	(38.51)	-	-	-	2,807.98	-
Activities Income	-	-	-	-	-	1,144.75	674.00	-	-	-	-	-	1,818.75	-
Bingo Income	-	425.00	390.00	1,155.00	-	580.00	580.00	290.00	-	-	-	-	3,420.00	-
<b>Total Revenue</b>	<b>272,024.81</b>	<b>271,604.00</b>	<b>270,677.38</b>	<b>274,003.55</b>	<b>271,116.36</b>	<b>272,164.18</b>	<b>272,719.96</b>	<b>270,324.16</b>	<b>270,276.76</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,444,911.16</b>	<b>3,233,947.00</b>
<b>Expense</b>														
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	-	-	-	21,285.00	28,380.00
Accounting Office Supplies	40.00	-	555.97	-	74.70	357.85	38.00	37.60	392.32	-	-	-	1,496.44	1,200.00
Accounting Postage	62.55	-	623.46	-	50.64	-	27.18	27.60	25.53	-	-	-	816.96	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	-	-	-	22,802.85	30,403.80
Compliance	475.35	-	475.35	476.85	958.20	475.35	475.35	475.35	372.62	-	-	-	4,184.42	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	-	-	-	5,935.67	9,693.00
Copier & Postage Lease	381.50	381.50	381.50	543.03	-	763.00	538.33	381.50	538.33	-	-	-	3,908.69	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	-	-	-	5,958.08	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	-	-	-	4,986.41	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	351.84	-	-	-	5,243.49	4,900.00
Supplies & Decorations	-	-	442.88	250.45	717.20	-	371.71	315.57	35.13	-	-	-	2,132.94	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	-	-	-	3,107.17	4,083.00
Insurance - D & O	432.92	432.92	432.92	432.92	432.92	432.92	432.92	432.92	429.61	-	-	-	3,892.97	5,195.00
Insurance - Crime	94.29	94.29	94.29	94.29	94.29	94.29	94.29	94.29	94.29	-	-	-	848.61	1,132.00
Insurance - General	707.50	707.50	707.50	707.50	707.50	707.50	707.50	707.50	1,019.43	-	-	-	6,679.43	8,487.00
Liability														
Insurance - Property	326.34	326.34	326.34	326.34	326.34	326.34	326.34	326.34	1,181.34	-	-	-	3,792.06	4,507.00
Gatehouse														
Insurance - Umbrella	311.68	311.68	311.68	311.68	311.68	311.68	311.68	311.68	429.89	-	-	-	2,923.33	3,740.00
Insurance - Workers Comp	675.32	458.54	457.82	459.81	461.07	458.93	691.36	478.98	451.76	-	-	-	4,593.59	5,935.00

**Hérons 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>	<b>Total</b>	<b>Budget</b>
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	-	-	-	224,362.04	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	-	-	-	-	8,703.82	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	-	-	-	8,692.49	15,000.00
Security Roving Patrol	28.68	240.24	720.06	319.16	488.19	577.21	350.06	132.81	661.58	-	-	-	3,517.99	4,400.00
Security Utilities	488.72	465.72	614.25	687.91	788.11	526.74	449.06	475.32	521.02	-	-	-	5,016.85	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	-	-	-	100,454.40	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	-	-	-	9,050.63	14,092.00
Grounds Mulch	-	1,125.00	440.00	-	-	-	-	-	-	-	-	-	1,565.00	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	-	-	-	8,720.12	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	-	-	-	8,024.66	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	-	-	-	456,857.14	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	-	-	-	-	-	-	-	102.42	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	-	-	-	13,290.90	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	-	-	-	911,358.20	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	-	-	-	2,428.04	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	-	-	-	41,055.48	54,180.00
Telephone - Office	187.85	-	187.88	188.14	376.21	187.69	187.81	187.97	188.07	-	-	-	1,691.62	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	-	-	-	190,445.00	249,635.00
Payroll-Admin	881.16	587.44	587.44	587.44	587.44	587.44	951.16	587.44	552.71	-	-	-	5,909.67	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	-	-	-	33,123.51	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	-	-	-	194,476.98	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	-	-	-	16,230.51	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	-
<b>Total Expense</b>	<b>271,268.55</b>	<b>257,719.91</b>	<b>270,632.35</b>	<b>261,179.00</b>	<b>258,820.74</b>	<b>262,728.49</b>	<b>284,508.86</b>	<b>261,570.68</b>	<b>266,338.45</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,394,767.03</b>	<b>3,233,947.00</b>
<b>Excess of Revenues</b>														
<b>Over (Under) Expenses</b>	<b>\$ 756.26</b>	<b>\$ 13,884.09</b>	<b>\$ 45.03</b>	<b>\$ 12,824.55</b>	<b>\$ 12,295.62</b>	<b>\$ 9,435.69</b>	<b>\$ (11,788.90)</b>	<b>\$ 8,753.48</b>	<b>\$ 3,938.31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,144.13</b>	<b>\$ -</b>