

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

	<u>Operating</u>	<u>Replacement</u>
Total Revenues	2,160,001.00	366,380.83
 Expenses		
Administrative	86,123.42	
Insurance	21,845.59	
Security	223,550.06	
Maintenance	537,308.01	
Utilities	1,021,136.31	
Payroll	225,148.10	
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		
RSV- Def Maint- Sidewalks		30,600.00
RSV- Def Maint- Street Drains Maint/Repairs		31,432.96
RSV- Def Maint- General Deferred		87,976.84
RSV- Unanticipated Emergency		
Total Expenses	2,115,111.49	183,107.40
 Excess of Revenues Over/(Under) Expenses	 44,889.51	 183,273.43
 Fiscal Year *		
* Fund Balances- October 1, 2024	97,178.67	
* Fund Balances- May 31, 2025	142,068.18	183,273.43
 Pooled Reserve Total Balance October 1, 2024		 1,111,881.10
		 97,178.67
Total Pooled Reserve Balance- May 31, 2025		1,209,059.77
 Not included in the pooled balance		
Marathona Reserve Fund Balance- October 2024		34,452.67
Reserve Revenue through May 31, 2025		10,000.00
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- May 31, 2025		39,077.67
Interest		\$555.09
		39,632.76

Hérons Glen Homeowners Association, Inc

Balance Sheet

May 31, 2025

Assets

	Operating	Reserves	Total
Cash			
American Momentum	\$ 160,854.40	\$ 69,168.44	\$ 230,022.84
AMB MM	70,510.83	-	70,510.83
Bank Ozk	-	137,721.69	137,721.69
Centennial Bank	-	241,393.27	241,393.27
Valley National Bank	68,799.15	-	68,799.15
AMB - ICS Operating	195,769.94	-	195,769.94
Fidelity - Rsv	-	905,844.79	905,844.79
First Horizon Marathona MM	-	10,882.76	10,882.76
First Horizon Activities	926.39	-	926.39
First Horizon - Bingo	2,973.65	-	2,973.65
First Horizon - Bingo Reserves	-	1,236.12	1,236.12
First Horizon CD 10/8/25 3.65%	-	30,000.00	30,000.00
Total Cash	499,834.36	1,396,247.07	1,896,081.43
Accounts Receivable			
Accounts Receivable	16,034.26	-	16,034.26
Interfund Receivables	47,330.70	-	47,330.70
Total Accounts Receivable	63,364.96	-	63,364.96
Other Assets			
Prepaid Insurance	1,467.54	-	1,467.54
Prepaid Expense	79,432.67	-	79,432.67
Prepaid Cable Fee Expenses	114,014.50	-	114,014.50
Total Other Assets	194,914.71	-	194,914.71
Total Assets	\$ 758,114.03	\$ 1,396,247.07	\$ 2,154,361.10

Liabilities and Fund Balances

	Operating	Reserves	Total
Liabilities			
Accounts Payable	44,724.62	12,892.96	57,617.58
Assessments Rec'd In Advance	21,251.65	-	21,251.65
Capital Contributions Payable	13,406.84	-	13,406.84
Deferred Assessments	306,841.00	-	306,841.00
Deferred Income	1,755.91	-	1,755.91
Interfund Payables	-	47,330.70	47,330.70
Unearned Blue Stream Income	217,421.77	-	217,421.77
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	605,401.79	1,207,383.55	1,812,785.34
Fund Balance			
Fund Balance	142,068.18	183,273.43	325,341.61
Fund Balance Activities	926.39	-	926.39
Fund Balance Bingo	2,973.65	410.00	3,383.65
Fund Balance Marthona	6,744.02	5,180.09	11,924.11
Total Fund Balances	152,712.24	188,863.52	341,575.76
Total Liabilities and Fund Balances	\$ 758,114.03	\$ 1,396,247.07	\$ 2,154,361.10

Herons Glen Homeowners Association, Inc
Statement of Revenues, Expenses,
and Changes in Fund Balances
Common
For the 8 Months Ended May 31, 2025

	Operating	Reserves	Total
Revenue			
Assessments	\$ 892,165.35	\$ 336,144.00	\$ 1,228,309.35
Assessments Lawn Mowing	405,530.65	-	405,530.65
Assessments Cable	801,493.35	-	801,493.35
Interest	5,215.02	30,236.83	35,451.85
Blue Stream Income	38,652.80	-	38,652.80
Fines	50.00	-	50.00
HGRD Security Services	14,047.34	-	14,047.34
Late Fees / Interest	2,846.49	-	2,846.49
Total Revenue	2,160,001.00	366,380.83	2,526,381.83
Expenses			
Administrative			
Accounting Services	18,920.00	-	18,920.00
Accounting Office Supplies	1,104.12	-	1,104.12
Accounting Postage	791.43	-	791.43
Audit	6,900.00	-	6,900.00
Bad Debt	1,792.13	-	1,792.13
Cable Project Fees	20,269.20	-	20,269.20
Compliance	3,811.80	-	3,811.80
Collections Fees	331.66	-	331.66
Communications	5,308.44	-	5,308.44
Copier & Postage Lease	3,370.36	-	3,370.36
Corporate Annual Report	122.50	-	122.50
Licenses & Permits	263.99	-	263.99
Legal Fees	5,206.08	-	5,206.08
Office -HOA	4,388.80	-	4,388.80
Postage - HOA	1,083.99	-	1,083.99
Professional Fees	4,891.65	-	4,891.65
Supplies & Decorations	2,097.81	-	2,097.81
Volunteer	5,469.46	-	5,469.46
Total Administrative	86,123.42	-	86,123.42
Insurance			
Insurance - Auto	2,721.92	-	2,721.92
Insurance - D & O	3,463.36	-	3,463.36
Insurance - Crime	754.32	-	754.32
Insurance - General Liability	5,660.00	-	5,660.00
Insurance - Property Gatehouse	2,610.72	-	2,610.72
Insurance - Umbrella	2,493.44	-	2,493.44
Insurance - Workers Comp	4,141.83	-	4,141.83
Total Insurance	21,845.59	-	21,845.59
Security			
Security Contract	199,797.94	-	199,797.94
Security Access Control	8,703.82	-	8,703.82
Security Building & Gate R/M	7,696.06	-	7,696.06
Security Roving Patrol	2,856.41	-	2,856.41
Security Utilities	4,495.83	-	4,495.83
Total Security	223,550.06	-	223,550.06

Hérons Glen Homeowners Association, Inc
Statement of Revenues, Expenses,
and Changes in Fund Balances
Common
For the 8 Months Ended May 31, 2025

	Operating	Reserves	Total
Maintenance - Grounds			
Lawn & Landscape Contract - Common	89,380.28	-	89,380.28
Grounds Mulch	1,565.00	-	1,565.00
Grounds Landscape Replacement	5,270.00	-	5,270.00
Grounds Repairs/Maintenance	8,436.99	-	8,436.99
Lake/Fountain Maintenance	7,266.50	-	7,266.50
Lawn Mowing	406,164.68	-	406,164.68
Road Sweeping	2,321.42	-	2,321.42
Tree Trimming/Maintenance	5,115.00	-	5,115.00
Vehicle Maint/Repair	102.42	-	102.42
Wetland & Preserve Maintenance	11,685.72	-	11,685.72
Total Maintenance - Grounds	537,308.01	-	537,308.01
Utilities			
Cable & Internet Fees	810,436.23	-	810,436.23
Electricity - Fountains & Bubblers	2,254.52	-	2,254.52
Electricity - Street Lights	36,444.35	-	36,444.35
Telephone - Office	1,503.55	-	1,503.55
Water - CLIS Irrigation	170,497.66	-	170,497.66
Total Utilities	1,021,136.31	-	1,021,136.31
Payroll			
Payroll-Admin	5,356.96	-	5,356.96
Payroll-Benefits	29,355.80	-	29,355.80
Payroll-Staff	175,609.66	-	175,609.66
Payroll-Taxes	14,825.68	-	14,825.68
Total Payroll	225,148.10	-	225,148.10
Reserve			
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	-	30,600.00	30,600.00
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 - Street Drain Maintenance	-	31,432.96	31,432.96
Rsv Exp - General Deferred	-	87,976.84	87,976.84
Maintenance & Repairs			
Rsv Exp Cameras - Guardhouse &	-	2,877.18	2,877.18
Dennis Port			
Total Reserve	-	183,107.40	183,107.40
Total Expenses	2,115,111.49	183,107.40	2,298,218.89
Excess of Revenues Over			
(Under) Expenses	44,889.51	183,273.43	228,162.94
Fund Balance - October 1, 2024	97,178.67	-	97,178.67
Fund Balance - May 31, 2025	\$ 142,068.18	\$ 183,273.43	\$ 325,341.61

Herons Glen Homeowners Association, Inc
Statement of Revenues, Expenses,
and Changes in Fund Balances
Activities
For the 8 Months Ended May 31, 2025

	Operating	Reserves	Total
Revenue			
Activities Income	1,818.75	-	1,818.75
Total Revenue	1,818.75	-	1,818.75
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	(130.74)	-	(130.74)
Fund Balance - October 1, 2024	1,057.13	-	1,057.13
Fund Balance - May 31, 2025	\$ 926.39	\$ -	\$ 926.39

Herons Glen Homeowners Association, Inc
Statement of Revenues, Expenses,
and Changes in Fund Balances
Bingo
For the 8 Months Ended May 31, 2025

	Operating	Reserves	Total
Revenue			
Bingo	3,420.00	410.00	3,830.00
Total Revenue	3,420.00	410.00	3,830.00
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	410.00	740.53
Fund Balance - October 1, 2024	2,643.12	-	2,643.12
Fund Balance - May 31, 2025	\$ 2,973.65	\$ 410.00	\$ 3,383.65

Herons Glen Homeowners Association, Inc
Statement of Revenues, Expenses,
and Changes in Fund Balances
Marathona
For the 8 Months Ended May 31, 2025

	Operating	Reserves	Total
Revenue			
Assessments Marathona	9,394.65	10,000.00	19,394.65
Interest	-	555.09	555.09
Total Revenue	9,394.65	10,555.09	19,949.74
Expenses			
Maintenance - Grounds			
Landscape Contract - Marathona	8,278.13	-	8,278.13
Total Maintenance - Grounds	8,278.13	-	8,278.13
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	8,278.13	5,375.00	13,653.13
Excess of Revenues Over (Under) Expenses	1,116.52	5,180.09	6,296.61
Fund Balance - October 1, 2024	5,627.50	-	5,627.50
Fund Balance - May 31, 2025	\$ 6,744.02	\$ 5,180.09	\$ 11,924.11

Herons Glen Homeowners Association, Inc

Common

Supplementary Information

Schedule I

Statement of Revenues, Expenses -

Actual vs. Budget for the

	1 Month Ended May 31, 2025			1 Month Ended May 31, 2025			8 Months Ended May 31, 2025			8 Months Ended May 31, 2025		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
Revenue												
Assessments - Operating	\$ 111,520.67	\$ 111,521.92	\$ (1.25)	\$ 892,165.35	\$ 892,175.36	\$ (10.01)						
Assessment - Lawn Mowing	50,691.33	50,692.42	(1.09)	405,530.65	405,539.36	(8.71)						
Assessment - Cable TV	100,186.67	100,184.33	2.34	801,493.35	801,474.64	18.71						
Interest	745.32	-	745.32	5,215.02	-	5,215.02						
Blue Stream Income	4,831.60	4,166.67	664.93	38,652.80	33,333.36	5,319.44						
Fines	(975.00)	-	(975.00)	50.00	-	50.00						
HGRD Security Services	1,755.92	1,755.92	-	14,047.34	14,047.36	(0.02)						
Late Fees / Interest	103.32	-	103.32	2,846.49	-	2,846.49						
Total Revenue	268,859.83	268,321.26	538.57	2,160,001.00	2,146,570.08	13,430.92						
Expense												
Administrative												
Accounting Services	2,365.00	2,365.00	-	18,920.00	18,920.00	-						
Accounting Office Supplies	37.60	100.00	62.40	1,104.12	800.00	(304.12)						
Accounting Postage	27.60	83.33	55.73	791.43	666.64	(124.79)						
Audit	-	575.00	575.00	6,900.00	4,600.00	(2,300.00)						
Bad Debt	1,118.13	208.33	(909.80)	1,792.13	1,666.64	(125.49)						
Cable Project Fees	2,533.65	2,533.65	-	20,269.20	20,269.20	-						
Compliance	475.35	633.33	157.98	3,811.80	5,066.64	1,254.84						
Collections Fees	-	83.33	83.33	331.66	666.64	334.98						
Communications	518.20	807.75	289.55	5,308.44	6,462.00	1,153.56						
Copier & Postage Lease	381.50	460.25	78.75	3,370.36	3,682.00	311.64						
Corporate Annual Report	-	5.17	5.17	122.50	41.36	(81.14)						
Dues & subscriptions	-	8.33	8.33	-	66.64	66.64						
Licenses & Permits	-	-	-	263.99	-	(263.99)						
Legal Fees	337.50	808.33	470.83	5,206.08	6,466.64	1,260.56						
Miscellaneous Contingency	-	625.00	625.00	-	5,000.00	5,000.00						
Office -HOA	2,058.02	750.00	(1,308.02)	4,388.80	6,000.00	1,611.20						
Postage - HOA	-	266.68	266.68	1,083.99	2,133.44	1,049.45						
Professional Fees	83.00	408.33	325.33	4,891.65	3,266.64	(1,625.01)						
Supplies & Decorations	315.57	291.67	(23.90)	2,097.81	2,333.36	235.55						
Tax Expense	-	125.00	125.00	-	1,000.00	1,000.00						
Volunteer	-	416.67	416.67	5,469.46	3,333.36	(2,136.10)						
Total Administrative	10,251.12	11,555.15	1,304.03	86,123.42	92,441.20	6,317.78						
Insurance												
Insurance - Auto	340.24	340.25	0.01	2,721.92	2,722.00	0.08						
Insurance - D & O	432.92	432.92	-	3,463.36	3,463.36	-						
Insurance - Crime	94.29	94.33	0.04	754.32	754.64	0.32						
Insurance - General Liability	707.50	707.25	(0.25)	5,660.00	5,658.00	(2.00)						
Insurance - Property Gatehouse	326.34	375.58	49.24	2,610.72	3,004.64	393.92						
Insurance - Umbrella	311.68	311.67	(0.01)	2,493.44	2,493.36	(0.08)						
Insurance - Workers Comp	478.98	494.58	15.60	4,141.83	3,956.64	(185.19)						
Total Insurance	2,691.95	2,756.58	64.63	21,845.59	22,052.64	207.05						
Security												
Security Contract	25,926.68	25,416.67	(510.01)	199,797.94	203,333.36	3,535.42						
Security Access Control	845.61	1,000.00	154.39	8,703.82	8,000.00	(703.82)						

Herons Glen Homeowners Association, Inc

Common

Supplementary Information

Schedule I

Statement of Revenues, Expenses -

Actual vs. Budget for the

	1 Month Ended			8 Months Ended		
	May 31, 2025	May 31, 2025	Variance	May 31, 2025	May 31, 2025	Variance
	Actual	Budget		Actual	Budget	
Security Building & Gate R/M	703.29	1,250.00	546.71	7,696.06	10,000.00	2,303.94
Security Roving Patrol	132.81	366.67	233.86	2,856.41	2,933.36	76.95
Security Utilities	475.32	600.00	124.68	4,495.83	4,800.00	304.17
Total Security	28,083.71	28,633.34	549.63	223,550.06	229,066.72	5,516.66
Maintenance - Grounds						
Lawn & Landscape Contract - Common	11,270.95	11,172.54	(98.41)	89,380.28	89,380.32	0.04
Grounds Mulch	-	833.33	833.33	1,565.00	6,666.64	5,101.64
Grounds Landscape Replacement	1,200.00	250.00	(950.00)	5,270.00	2,000.00	(3,270.00)
Grounds Repairs/Maintenance	428.66	916.67	488.01	8,436.99	7,333.36	(1,103.63)
Lake/Fountain Maintenance	1,258.16	913.33	(344.83)	7,266.50	7,306.64	40.14
Lawn Mowing	50,692.46	50,692.42	(0.04)	406,164.68	405,539.36	(625.32)
Road Sweeping	-	454.17	454.17	2,321.42	3,633.36	1,311.94
Tree Trimming/Maintenance	1,335.00	833.33	(501.67)	5,115.00	6,666.64	1,551.64
Vehicle Maint/Repair	-	100.00	100.00	102.42	800.00	697.58
Wetland & Preserve Maintenance	1,605.18	1,579.55	(25.63)	11,685.72	12,636.40	950.68
Total Maintenance - Grounds	67,790.41	67,745.34	(45.07)	537,308.01	541,962.72	4,654.71
Utilities						
Cable & Internet Fees	100,921.97	104,351.00	3,429.03	810,436.23	834,808.00	24,371.77
Electricity - Fountains & Bubblers	281.54	291.67	10.13	2,254.52	2,333.36	78.84
Electricity - Street Lights	4,575.04	4,515.00	(60.04)	36,444.35	36,120.00	(324.35)
Telephone - Office	187.97	188.00	0.03	1,503.55	1,504.00	0.45
Water - CLIS Irrigation	19,947.33	20,802.92	855.59	170,497.66	166,423.36	(4,074.30)
Total Utilities	125,913.85	130,148.59	4,234.74	1,021,136.31	1,041,188.72	20,052.41
Payroll						
Payroll-Admin	587.44	636.39	48.95	5,356.96	5,091.12	(265.84)
Payroll-Benefits	3,767.71	3,916.67	148.96	29,355.80	31,333.36	1,977.56
Payroll-Staff	19,927.76	21,196.62	1,268.86	175,609.66	169,572.96	(6,036.70)
Payroll-Taxes	1,485.44	1,732.57	247.13	14,825.68	13,860.56	(965.12)
Total Payroll	25,768.35	27,482.25	1,713.90	225,148.10	219,858.00	(5,290.10)
Total Expense	260,499.39	268,321.25	7,821.86	2,115,111.49	2,146,570.00	31,458.51
Excess of Revenue Over (Under) Expenses	\$ 8,360.44	\$ 0.01	\$ 8,360.43	\$ 44,889.51	\$ 0.08	\$ 44,889.43



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	\$ -	\$ -	\$ -	\$ -	\$ 892,165.35	\$ 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	-	-	-	-	405,530.65	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	-	-	-	-	801,493.35	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	-	-	-	-	9,394.65	14,092.00
Interest	992.83	801.21	92.50	821.65	785.52	251.13	724.86	745.32	-	-	-	-	5,215.02	-
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	-	-	-	-	38,652.80	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	-	-	-	-	14,047.34	21,071.00
Late Fees / Interest	871.46	217.27	34.37	866.38	145.32	27.79	580.58	103.32	-	-	-	-	2,846.49	-
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	-
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	-	-	-	-	2,174,634.40	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	-	-	-	-	18,920.00	28,380.00
Accounting Office Supplies	40.00	-	555.97	-	74.70	357.85	38.00	37.60	-	-	-	-	1,104.12	1,200.00
Accounting Postage	62.55	-	623.46	-	50.64	-	27.18	27.60	-	-	-	-	791.43	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	-	-	-	-	20,269.20	30,403.80
Compliance	475.35	-	475.35	476.85	958.20	475.35	475.35	475.35	-	-	-	-	3,811.80	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	-	-	-	-	5,308.44	9,693.00
Copier & Postage Lease	381.50	381.50	381.50	543.03	-	763.00	538.33	381.50	-	-	-	-	3,370.36	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	-	-	-	-	5,206.08	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	-	-	-	-	4,388.80	9,000.00
Postage - HOA	542.00	-	-	-	541.99	-	-	-	-	-	-	-	1,083.99	3,200.20
Professional Fees	1,968.53	154.76	337.65	670.00	908.86	553.93	214.92	83.00	-	-	-	-	4,891.65	4,900.00
Supplies & Decorations	-	-	442.88	250.45	717.20	-	371.71	315.57	-	-	-	-	2,097.81	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	-	-	-	-	2,721.92	4,083.00
Insurance - D & O	432.92	432.92	432.92	432.92	432.92	432.92	432.92	432.92	-	-	-	-	3,463.36	5,195.00
Insurance - Crime	94.29	94.29	94.29	94.29	94.29	94.29	94.29	94.29	-	-	-	-	754.32	1,132.00
Insurance - General	707.50	707.50	707.50	707.50	707.50	707.50	707.50	707.50	-	-	-	-	5,660.00	8,487.00
Liability														
Insurance - Property	326.34	326.34	326.34	326.34	326.34	326.34	326.34	326.34	-	-	-	-	2,610.72	4,507.00
Gatehouse														
Insurance - Umbrella	311.68	311.68	311.68	311.68	311.68	311.68	311.68	311.68	-	-	-	-	2,493.44	3,740.00
Insurance - Workers Comp	675.32	458.54	457.82	459.81	461.07	458.93	691.36	478.98	-	-	-	-	4,141.83	5,935.00

9
 No assurance is provided on these financial statements.

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>	<u>Total</u>	<u>Budget</u>
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	-	-	-	-	199,797.94	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	-	-	-	-	7,696.06	15,000.00
Security Roving Patrol	28.68	240.24	720.06	319.16	488.19	577.21	350.06	132.81	-	-	-	-	2,856.41	4,400.00
Security Utilities	488.72	465.72	614.25	687.91	788.11	526.74	449.06	475.32	-	-	-	-	4,495.83	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	-	-	-	-	89,380.28	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	-	-	-	-	8,278.13	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 Repairs/Maintenance	1,391.29	(96.00)	2,239.72	1,393.75	1,482.13	1,023.05	574.39	428.66	-	-	-	-	8,436.99	11,000.00
Lake/Fountain Maintenance	729.00	729.00	729.00	729.00	729.00	1,605.18	758.16	1,258.16	-	-	-	-	7,266.50	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	-	-	-	-	406,164.68	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	-	-	-	-	5,115.00	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	-	-	-	-	11,685.72	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	-	-	-	-	810,436.23	1,252,212.00
Electricity - Fountains & Bubblers	269.95	279.63	286.17	284.14	289.59	284.45	279.05	281.54	-	-	-	-	2,254.52	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	-	-	-	-	36,444.35	54,180.00
Telephone - Office	187.85	-	187.88	188.14	376.21	187.69	187.81	187.97	-	-	-	-	1,503.55	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	-	-	-	-	170,497.66	249,635.00
Payroll-Admin	881.16	587.44	587.44	587.44	587.44	587.44	951.16	587.44	-	-	-	-	5,356.96	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	-	-	-	-	29,355.80	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	-	-	-	-	175,609.66	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	-	-	-	-	14,825.68	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	-	-	-	-	2,128,428.58	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	\$ -	\$ -	\$ -	\$ -	\$ 46,205.82	\$ -