

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

	<u>Operating</u>	<u>Replacement</u>
<b>Total Revenues</b>	<b>3,239,518.67</b>	<b>547,025.05</b>
<b>Expenses</b>		
Administrative	123,474.33	
Insurance	40,308.49	
Security	337,715.38	
Maintenance	813,836.76	
Utilities	1,545,203.35	
Payroll	321,629.24	
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		
<b>Total Expenses</b>	<b>3,182,167.55</b>	<b>312,314.47</b>
Excess of Revenues Over/(Under) Expenses	57,351.12	234,710.58
Fiscal Year *		
* Fund Balances- October 1, 2024	97,178.67	
* Fund Balances- September 30, 2025	<b>154,529.79</b>	<b>234,710.58</b>
Pooled Reserve Total Balance October 1, 2024		<b>1,111,881.10</b>
		<b>234,710.58</b>
Total Pooled Reserve Balance- September 30, 2025		<b>1,346,591.68</b>
<b>Not included in the pooled balance</b>		
Marathona Reserve Fund Balance- October 2024		<b>34,452.67</b>
Reserve Revenue through September 30, 2025		15,000.00
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- September 30, 2025		<b>44,077.67</b>
Interest		\$696.19
		<b>44,773.86</b>

Heron's Glen Homeowners Association, Inc

Balance Sheet

September 30, 2025

Assets

	Operating	Reserves	Total
<b>Cash</b>			
American Momentum	\$ 94,432.86	\$ 58,845.13	\$ 153,277.99
AMB MM	46,796.48	-	46,796.48
Bank Ozk	-	128,189.82	128,189.82
Centennial Bank	-	243,030.49	243,030.49
Valley National Bank	9,582.58	-	9,582.58
AMB - ICS Operating	206,630.11	-	206,630.11
Fidelity - Rsv	-	916,526.24	916,526.24
First Horizon Marathona MM	-	14,773.86	14,773.86
First Horizon Activities	1,442.59	-	1,442.59
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>361,858.27</b>	<b>1,392,696.66</b>	<b>1,754,554.93</b>
<b>Accounts Receivable</b>			
Accounts Receivable	9,746.43	-	9,746.43
<b>Total Accounts Receivable</b>	<b>9,746.43</b>	<b>-</b>	<b>9,746.43</b>
<b>Other Assets</b>			
Prepaid Insurance	27,249.44	-	27,249.44
Prepaid Expense	62,538.99	-	62,538.99
Prepaid Cable Fee Expenses	103,879.90	-	103,879.90
<b>Total Other Assets</b>	<b>193,668.33</b>	<b>-</b>	<b>193,668.33</b>
<b>Total Assets</b>	<b>\$ 565,273.03</b>	<b>\$ 1,392,696.66</b>	<b>\$ 1,957,969.69</b>

Liabilities and Fund Balances

	Operating	Reserves	Total
<b>Liabilities</b>			
Accounts Payable	27,844.91	-	27,844.91
Assessments Rec'd In Advance	160,980.54	-	160,980.54
Capital Contributions Payable	13,339.82	-	13,339.82
Unearned Blue Stream Income	198,095.37	-	198,095.37
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>400,260.64</b>	<b>1,147,159.89</b>	<b>1,547,420.53</b>
<b>Fund Balance</b>			
Fund Balance	154,529.79	234,710.58	389,240.37
Fund Balance Activities	1,442.59	-	1,442.59
Fund Balance Bingo	2,973.65	505.00	3,478.65
Fund Balance Marthona	6,066.36	10,321.19	16,387.55
<b>Total Fund Balances</b>	<b>165,012.39</b>	<b>245,536.77</b>	<b>410,549.16</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 565,273.03</b>	<b>\$ 1,392,696.66</b>	<b>\$ 1,957,969.69</b>

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

Common

For the 12 Months Ended September 30, 2025

	Operating	Reserves	Total
<b>Revenue</b>			
Assessments	\$ 1,338,248.01	\$ 504,216.00	\$ 1,842,464.01
Assessments Lawn Mowing	608,295.99	-	608,295.99
Assessments Cable	1,202,240.01	-	1,202,240.01
Interest	7,051.81	42,809.05	49,860.86
Blue Stream Income	57,979.20	-	57,979.20
Fines	1,050.00	-	1,050.00
HGRD Security Services	21,071.00	-	21,071.00
Late Fees / Interest	3,528.65	-	3,528.65
Miscellaneous	54.00	-	54.00
<b>Total Revenue</b>	<b>3,239,518.67</b>	<b>547,025.05</b>	<b>3,786,543.72</b>
<b>Expenses</b>			
<b>Administrative</b>			
Accounting Services	28,380.00	-	28,380.00
Accounting Office Supplies	1,961.92	-	1,961.92
Accounting Postage	910.16	-	910.16
Audit	6,900.00	-	6,900.00
Bad Debt	1,792.13	-	1,792.13
Cable Project Fees	30,403.80	-	30,403.80
Compliance	5,610.47	-	5,610.47
Collections Fees	331.66	-	331.66
Communications	7,462.25	-	7,462.25
Copier & Postage Lease	5,053.19	-	5,053.19
Corporate Annual Report	122.50	-	122.50
Licenses & Permits	263.99	-	263.99
Legal Fees	6,592.88	-	6,592.88
Miscellaneous Contingency	5,075.00	-	5,075.00
Office -HOA	6,245.66	-	6,245.66
Postage - HOA	2,101.33	-	2,101.33
Professional Fees	5,746.59	-	5,746.59
Supplies & Decorations	3,051.34	-	3,051.34
Volunteer	5,469.46	-	5,469.46
<b>Total Administrative</b>	<b>123,474.33</b>	<b>-</b>	<b>123,474.33</b>
<b>Insurance</b>			
Insurance - Auto	4,397.95	-	4,397.95
Insurance - D & O	5,171.87	-	5,171.87
Insurance - Crime	1,131.48	-	1,131.48
Insurance - General Liability	15,206.13	-	15,206.13
Insurance - Property Gatehouse	3,929.94	-	3,929.94
Insurance - Umbrella	4,567.60	-	4,567.60
Insurance - Workers Comp	5,903.52	-	5,903.52
<b>Total Insurance</b>	<b>40,308.49</b>	<b>-</b>	<b>40,308.49</b>
<b>Security</b>			
Security Contract	299,808.88	-	299,808.88
Security Access Control	13,646.57	-	13,646.57
Security Building & Gate R/M	12,844.39	-	12,844.39
Security Roving Patrol	4,805.74	-	4,805.74
Security Utilities	6,609.80	-	6,609.80
<b>Total Security</b>	<b>337,715.38</b>	<b>-</b>	<b>337,715.38</b>

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

**Common**

**For the 12 Months Ended September 30, 2025**

	Operating	Reserves	Total
<b>Maintenance - Grounds</b>			
Lawn & Landscape Contract - Common	135,270.42	-	135,270.42
Grounds Mulch	2,190.00	-	2,190.00
Grounds Landscape Replacement	6,055.00	-	6,055.00
Grounds Repairs/Maintenance	12,232.65	-	12,232.65
Lake/Fountain Maintenance	11,299.14	-	11,299.14
Lawn Mowing	609,247.02	-	609,247.02
Road Sweeping	2,321.42	-	2,321.42
Tree Trimming/Maintenance	16,775.00	-	16,775.00
Vehicle Maint/Repair	339.67	-	339.67
Wetland & Preserve Maintenance	18,106.44	-	18,106.44
<b>Total Maintenance - Grounds</b>	<b>813,836.76</b>	<b>-</b>	<b>813,836.76</b>
<b>Utilities</b>			
Cable & Internet Fees	1,235,687.32	-	1,235,687.32
Electricity - Fountains & Bubblers	3,328.44	-	3,328.44
Electricity - Street Lights	54,279.65	-	54,279.65
Telephone - Office	2,272.94	-	2,272.94
Water - CLIS Irrigation	249,635.00	-	249,635.00
<b>Total Utilities</b>	<b>1,545,203.35</b>	<b>-</b>	<b>1,545,203.35</b>
<b>Payroll</b>			
Payroll-Admin	7,811.39	-	7,811.39
Payroll-Benefits	44,445.04	-	44,445.04
Payroll-Staff	248,693.17	-	248,693.17
Payroll-Taxes	20,679.64	-	20,679.64
<b>Total Payroll</b>	<b>321,629.24</b>	<b>-</b>	<b>321,629.24</b>
<b>Reserve</b>			
Rsv Exp - Gate House Roofing	-	17,000.00	17,000.00
Rsv Exp - Front entry wall Herons Glen	-	287.96	287.96
Glass signa			
Rsv Exp - Sidewalk, Valley Gutter	-	115,020.45	115,020.45
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	-	24,780.50	24,780.50
replacement			
Rsv Exp - Lake Management & Erosion	-	6,611.62	6,611.62
Control			
Rsv Exp - Street Drain Maintenance	-	31,432.96	31,432.96
Rsv Exp - General Deferred	-	110,826.84	110,826.84
Maintenance & Repairs			
Rsv Exp Cameras - Guardhouse &	-	2,877.18	2,877.18
Dennis Port			
<b>Total Reserve</b>	<b>-</b>	<b>312,314.47</b>	<b>312,314.47</b>
<b>Total Expenses</b>	<b>3,182,167.55</b>	<b>312,314.47</b>	<b>3,494,482.02</b>
<b>Excess of Revenues Over</b>			
<b>(Under) Expenses</b>	<b>57,351.12</b>	<b>234,710.58</b>	<b>292,061.70</b>
<b>Fund Balance - October 1, 2024</b>	<b>97,178.67</b>	<b>-</b>	<b>97,178.67</b>
<b>Fund Balance - September 30, 2025</b>	<b>\$ 154,529.79</b>	<b>\$ 234,710.58</b>	<b>\$ 389,240.37</b>

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

Activities

For the 12 Months Ended September 30, 2025

	Operating	Reserves	Total
<b>Revenue</b>			
Activities Income	2,356.75	-	2,356.75
<b>Total Revenue</b>	<b>2,356.75</b>	<b>-</b>	<b>2,356.75</b>
<b>Expenses</b>			
<b>Activities</b>			
Activities Expense	1,971.29	-	1,971.29
<b>Total Activities</b>	<b>1,971.29</b>	<b>-</b>	<b>1,971.29</b>
<b>Total Expenses</b>	<b>1,971.29</b>	<b>-</b>	<b>1,971.29</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>385.46</b>	<b>-</b>	<b>385.46</b>
<b>Fund Balance - October 1, 2024</b>	<b>1,057.13</b>	<b>-</b>	<b>1,057.13</b>
<b>Fund Balance - September 30, 2025</b>	<b>\$ 1,442.59</b>	<b>\$ -</b>	<b>\$ 1,442.59</b>

Draft as of 10/1/25

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

**Bingo**  
**For the 12 Months Ended September 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 - September 30, 2025</b>	<b>\$ 2,973.65</b>	<b>\$ 505.00</b>	<b>\$ 3,478.65</b>

Draft as of 10/1/25

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

Marathona

For the 12 Months Ended September 30, 2025

	Operating	Reserves	Total
<b>Revenue</b>			
Assessments Marathona	14,091.99	15,000.00	29,091.99
Interest	-	696.19	696.19
<b>Total Revenue</b>	<b>14,091.99</b>	<b>15,696.19</b>	<b>29,788.18</b>
<b>Expenses</b>			
<b>Maintenance - Grounds</b>			
Landscape Contract - Marathona	13,653.13	-	13,653.13
<b>Total Maintenance - Grounds</b>	<b>13,653.13</b>	<b>-</b>	<b>13,653.13</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>13,653.13</b>	<b>5,375.00</b>	<b>19,028.13</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>438.86</b>	<b>10,321.19</b>	<b>10,760.05</b>
<b>Fund Balance - October 1, 2024</b>	<b>5,627.50</b>	<b>-</b>	<b>5,627.50</b>
<b>Fund Balance - September 30, 2025</b>	<b>\$ 6,066.36</b>	<b>\$ 10,321.19</b>	<b>\$ 16,387.55</b>

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

	1 Month Ended September 30, 2025	1 Month Ended September 30, 2025	Variance	12 Months Ended September 30, 2025	12 Months Ended September 30, 2025	Variance
<b>Revenue</b>						
Assessments - Operating	\$ 111,520.66	\$ 111,521.88	\$ (1.22)	\$ 1,338,248.01	\$ 1,338,263.00	\$ (14.99)
Assessment - Lawn Mowing	50,691.34	50,692.38	(1.04)	608,295.99	608,309.00	(13.01)
Assessment - Cable TV	100,186.66	100,184.37	2.29	1,202,240.01	1,202,212.00	28.01
Interest	434.40	-	434.40	7,051.81	-	7,051.81
Blue Stream Income	4,831.60	4,166.63	664.97	57,979.20	50,000.00	7,979.20
Fines	-	-	-	1,050.00	-	1,050.00
HGRD Security Services	1,755.92	1,755.88	0.04	21,071.00	21,071.00	-
Late Fees / Interest	3.41	-	3.41	3,528.65	-	3,528.65
Miscellaneous	20.00	-	20.00	54.00	-	54.00
<b>Total Revenue</b>	<b>269,443.99</b>	<b>268,321.14</b>	<b>1,122.85</b>	<b>3,239,518.67</b>	<b>3,219,855.00</b>	<b>19,663.67</b>
<b>Expense</b>						
<b>Administrative</b>						
Accounting Services	2,365.00	2,365.00	-	28,380.00	28,380.00	-
Accounting Office Supplies	399.88	100.00	(299.88)	1,961.92	1,200.00	(761.92)
Accounting Postage	43.62	83.37	39.75	910.16	1,000.00	89.84
Audit	-	575.00	575.00	6,900.00	6,900.00	-
Bad Debt	-	208.37	208.37	1,792.13	2,500.00	707.87
Cable Project Fees	2,533.65	2,533.65	-	30,403.80	30,403.80	-
Compliance	475.35	633.37	158.02	5,610.47	7,600.00	1,989.53
Collections Fees	-	83.37	83.37	331.66	1,000.00	668.34
Communications	580.20	807.75	227.55	7,462.25	9,693.00	2,230.75
Copier & Postage Lease	381.50	460.25	78.75	5,053.19	5,523.00	469.81
Corporate Annual Report	-	5.13	5.13	122.50	62.00	(60.50)
Dues & subscriptions	-	8.37	8.37	-	100.00	100.00
Licenses & Permits	-	-	-	263.99	-	(263.99)
Legal Fees	141.50	808.37	666.87	6,592.88	9,700.00	3,107.12
Miscellaneous Contingency	5,075.00	625.00	(4,450.00)	5,075.00	7,500.00	2,425.00
Office - HOA	81.68	750.00	668.32	6,245.66	9,000.00	2,754.34
Postage - HOA	-	266.72	266.72	2,101.33	3,200.20	1,098.87
Professional Fees	255.28	408.37	153.09	5,746.59	4,900.00	(846.59)
Supplies & Decorations	-	291.63	291.63	3,051.34	3,500.00	448.66
Tax Expense	-	125.00	125.00	-	1,500.00	1,500.00
Volunteer	-	416.63	416.63	5,469.46	5,000.00	(469.46)
<b>Total Administrative</b>	<b>12,332.66</b>	<b>11,555.35</b>	<b>(777.31)</b>	<b>123,474.33</b>	<b>138,662.00</b>	<b>15,187.67</b>
<b>Insurance</b>						
Insurance - Auto	430.26	340.25	(90.01)	4,397.95	4,083.00	(314.95)
Insurance - D & O	426.30	432.88	6.58	5,171.87	5,195.00	23.13
Insurance - Crime	94.29	94.37	0.08	1,131.48	1,132.00	0.52
Insurance - General Liability	5,864.00	707.25	(5,156.75)	15,206.13	8,487.00	(6,719.13)
Insurance - Property Gatehouse	332.25	375.62	43.37	3,929.94	4,507.00	577.06
Insurance - Umbrella	548.09	311.63	(236.46)	4,567.60	3,740.00	(827.60)
Insurance - Workers Comp	455.10	494.62	39.52	5,903.52	5,935.00	31.48
<b>Total Insurance</b>	<b>8,150.29</b>	<b>2,756.62</b>	<b>(5,393.67)</b>	<b>40,308.49</b>	<b>33,079.00</b>	<b>(7,229.49)</b>
<b>Security</b>						
Security Contract	25,301.56	25,416.63	115.07	299,808.88	305,000.00	5,191.12

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

	1 Month Ended September 30, 2025	1 Month Ended September 30, 2025	Variance	12 Months Ended September 30, 2025	12 Months Ended September 30, 2025	Variance
Security Access Control	-	1,000.00	1,000.00	13,646.57	12,000.00	(1,646.57)
Security Building & Gate R/M	2,760.97	1,250.00	(1,510.97)	12,844.39	15,000.00	2,155.61
Security Roving Patrol	446.88	366.63	(80.25)	4,805.74	4,400.00	(405.74)
Security Utilities	511.93	600.00	88.07	6,609.80	7,200.00	590.20
<b>Total Security</b>	<b>29,021.34</b>	<b>28,633.26</b>	<b>(388.08)</b>	<b>337,715.38</b>	<b>343,600.00</b>	<b>5,884.62</b>
<b>Maintenance - Grounds</b>						
Lawn & Landscape Contract - Common	11,270.95	11,172.48	(98.47)	135,270.42	134,070.42	(1,200.00)
Grounds Mulch	312.50	833.37	520.87	2,190.00	10,000.00	7,810.00
Grounds Landscape Replacement	785.00	250.00	(535.00)	6,055.00	3,000.00	(3,055.00)
Grounds Repairs/Maintenance	1,842.90	916.63	(926.27)	12,232.65	11,000.00	(1,232.65)
Lake/Fountain Maintenance	1,258.16	913.37	(344.79)	11,299.14	10,960.00	(339.14)
Lawn Mowing	50,692.46	50,692.38	(0.08)	609,247.02	608,309.00	(938.02)
Road Sweeping	-	454.13	454.13	2,321.42	5,450.00	3,128.58
Tree Trimming/Maintenance	1,285.00	833.37	(451.63)	16,775.00	10,000.00	(6,775.00)
Vehicle Maint/Repair	140.57	100.00	(40.57)	339.67	1,200.00	860.33
Wetland & Preserve Maintenance	1,605.18	1,579.53	(25.65)	18,106.44	18,954.58	848.14
<b>Total Maintenance - Grounds</b>	<b>69,192.72</b>	<b>67,745.26</b>	<b>(1,447.46)</b>	<b>813,836.76</b>	<b>812,944.00</b>	<b>(892.76)</b>
<b>Utilities</b>						
Cable & Internet Fees	106,312.77	104,351.00	(1,961.77)	1,235,687.32	1,252,212.00	16,524.68
Electricity - Fountains & Bubblers	285.94	291.63	5.69	3,328.44	3,500.00	171.56
Electricity - Street Lights	4,361.76	4,515.00	153.24	54,279.65	54,180.00	(99.65)
Telephone - Office	193.90	188.00	(5.90)	2,272.94	2,256.00	(16.94)
Water - CLIS Irrigation	19,730.00	20,802.88	1,072.88	249,635.00	249,635.00	-
<b>Total Utilities</b>	<b>130,884.37</b>	<b>130,148.51</b>	<b>(735.86)</b>	<b>1,545,203.35</b>	<b>1,561,783.00</b>	<b>16,579.65</b>
<b>Payroll</b>						
Payroll-Admin	628.24	636.43	8.19	7,811.39	7,636.72	(174.67)
Payroll-Benefits	3,717.71	3,916.63	198.92	44,445.04	47,000.00	2,554.96
Payroll-Staff	18,555.02	21,196.61	2,641.59	248,693.17	254,359.43	5,666.26
Payroll-Taxes	1,502.08	1,732.58	230.50	20,679.64	20,790.85	111.21
<b>Total Payroll</b>	<b>24,403.05</b>	<b>27,482.25</b>	<b>3,079.20</b>	<b>321,629.24</b>	<b>329,787.00</b>	<b>8,157.76</b>
<b>Total Expense</b>	<b>273,984.43</b>	<b>268,321.25</b>	<b>(5,663.18)</b>	<b>3,182,167.55</b>	<b>3,219,855.00</b>	<b>37,687.45</b>
<b>Excess of Revenue Over (Under) Expenses</b>	<b>\$ (4,540.44)</b>	<b>\$ (0.11)</b>	<b>\$ (4,540.33)</b>	<b>\$ 57,351.12</b>	<b>\$ -</b>	<b>\$ 57,351.12</b>

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

For the 9 Months Ended September 30, 2025

	Fund Balance January 1, 2025	Assessments	Charges to Fund	Other	Interest	Fund Balance September 30,
	\$ -	\$ 504,216.00	\$ (312,314.47)	\$ -	\$ 42,809.05	\$ 234,710.58
<b>Totals</b>	<b>\$ -</b>	<b>\$ 504,216.00</b>	<b>\$ (312,314.47)</b>	<b>\$ -</b>	<b>\$ 42,809.05</b>	<b>\$ 234,710.58</b>

Draft as of 10/1/25

**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>	
<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	\$ 111,520.67	\$ 111,520.67	\$ 111,520.66	\$ 1,338,248.01	\$ 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	50,691.33	50,691.33	50,691.34	608,295.99	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	100,186.67	100,186.67	100,186.66	1,202,240.01	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	1,174.33	1,174.33	1,174.34	14,091.99	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	434.40	7,051.81	-	
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	4,831.60	57,979.20	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	1,755.92	21,071.00	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	3.41	3,528.65	-	
Miscellaneous	-	-	-	-	-	-	-	-	-	34.00	-	20.00	54.00	-	
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	-	
<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>272,281.90</b>	<b>271,576.02</b>	<b>270,618.33</b>	<b>3,259,387.41</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	2,365.00	2,365.00	2,365.00	28,380.00	28,380.00	
Accounting Office Supplies	40.00	-	555.97	-	74.70	357.85	38.00	37.60	429.12	28.80	-	399.88	1,961.92	1,200.00	
Accounting Postage	62.55	-	623.46	-	50.64	-	27.18	27.60	48.30	26.81	-	43.62	910.16	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	2,533.65	30,403.80	30,403.80	
Compliance	475.35	-	475.35	476.85	958.20	475.35	475.35	475.35	372.62	475.35	475.35	475.35	5,610.47	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	580.20	7,462.25	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	381.50	5,053.19	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	141.50	6,592.88	9,700.00	
Miscellaneous Contingency	-	-	-	-	-	-	-	-	-	-	-	5,075.00	5,075.00	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	81.68	6,245.66	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	255.28	5,746.59	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	430.26	4,397.95	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	426.30	5,171.87	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	94.29	1,131.48	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	5,864.00	15,206.13	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	332.25	3,929.94	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	548.09	4,567.60	3,740.00	

**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>	<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	455.10	5,903.52	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	25,301.56	299,808.88	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	2,760.97	12,844.39	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	446.88	4,805.74	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	511.93	6,609.80	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	11,270.95	135,270.42	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	1,596.25	13,653.13	14,092.00
Grounds Mulch	-	1,125.00	440.00	-	-	-	-	-	-	-	312.50	312.50	2,190.00	10,000.00
Grounds Landscape Replacement	-	1,555.00	2,740.00	-	(225.00)	-	-	1,200.00	-	-	-	785.00	6,055.00	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	1,842.90	12,232.65	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	1,258.16	11,299.14	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	50,692.46	609,247.02	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	-	-	1,285.00	16,775.00	10,000.00
Vehicle Maint/Repair	92.42	-	-	-	10.00	-	-	-	-	-	96.68	140.57	339.67	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	1,605.18	18,106.44	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	106,312.77	1,235,687.32	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	285.94	3,328.44	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	4,361.76	54,279.65	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	193.90	2,272.94	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	19,730.00	249,635.00	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	628.24	7,811.39	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	3,717.71	44,445.04	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	18,555.02	248,693.17	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	1,502.08	20,679.64	20,790.85
Activities Expense	-	60.00	-	-	-	350.00	1,240.70	298.79	-	-	-	21.80	1,971.29	-
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>265,559.02</b>	<b>268,701.92</b>	<b>262,589.44</b>	<b>275,602.48</b>	<b>3,200,881.44</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>\$ 4,717.74</b>	<b>\$ 3,579.98</b>	<b>\$ 8,986.58</b>	<b>\$ (4,984.15)</b>	<b>\$ 58,505.97</b>	<b>\$ -</b>