

HEATHER GARDENS METROPOLITAN DISTRICT

Budget Exceptions Report

Through: 5/31/2023

	YTD ACTUAL	YTD BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)	% Variance from Budget	Annual Budget	% of Annual Budget Spent
Total Revenue	\$ 1,580,668	\$ 1,594,153	\$ (13,485)	-0.8%	\$ 3,705,026	43%
Cost of Goods Sold	\$ 79,626	\$ 91,058	\$ 11,432	12.6%	\$ 234,140	34%
Gross Profit	\$ 1,501,042	\$ 1,503,095	\$ (2,053)	-0.1%	\$ 3,470,886	
Operating Expenses	\$ 1,014,766	\$ 1,111,035	\$ 96,269	8.7%	\$ 3,009,041	34%
Net Operating Income/(Loss)	\$ 486,276	\$ 392,060	\$ 94,216		\$ 461,845	
Capital Improvements Exp	\$ 58,990	\$ 43,000	\$ (15,990)	-37.2%	\$ 822,414	7%
Non-Operating (Inc)/Exp	\$ -	\$ -	\$ -		\$ -	
Net Surplus/(Loss)	\$ 427,286	\$ 349,060	\$ 78,226		\$ (360,569)	

Executive Summary

Club House

Revenue	\$ 66,993	\$ 82,771	\$ (15,778)	-19.1%	\$ 196,479	34%
Expenses	\$ 317,790	\$ 362,722	\$ 44,930	12.4%	\$ 881,232	36%
Net Subsidy	\$ (250,797)	\$ (279,951)	\$ 29,152		\$ (684,753)	

Golf

Revenue	\$ 129,473	\$ 126,910	\$ 2,563	2.0%	\$ 504,624	26%
Expenses	\$ 253,881	\$ 282,552	\$ 28,670	10.1%	\$ 760,610	33%
Net Subsidy	\$ (124,408)	\$ (155,642)	\$ 31,233		\$ (255,986)	

Restaurant

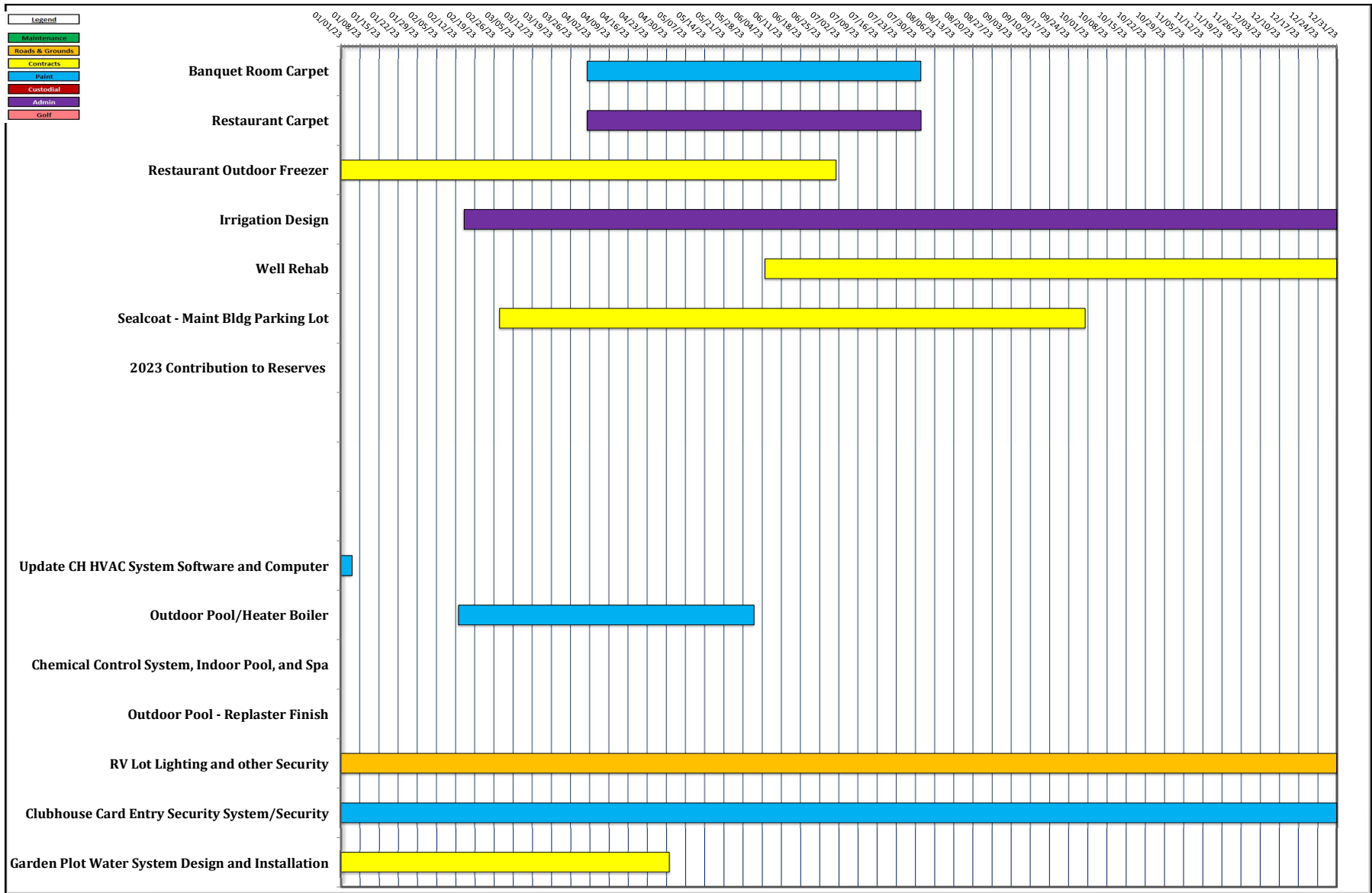
Revenue	\$ 228,517	\$ 266,583	\$ (38,066)	-14.3%	\$ 675,363	34%
Cost of Goods Sold	\$ 74,731	\$ 85,700	\$ 10,969	12.8%	\$ 216,506	35%
Gross Profit	\$ 153,786	\$ 180,883	\$ (27,097)	-15.0%	\$ 458,857	
Expenses	\$ 201,539	\$ 232,745	\$ 31,206	13.4%	\$ 562,957	36%
Net Subsidy	\$ (47,753)	\$ (51,862)	\$ 4,109		\$ (104,100)	

Restricted Funds	Total		Net	Cash Balance
	Total Revenue	Expenses	Surplus/(Loss)	
Conservation Trust Fund	\$ 6,784	\$ 6,656	\$ 128	\$ 149,863
Debt Service Fund	\$ 375,510	\$ 128,775	\$ 246,735	\$ 496,120
Foundation Fund	\$ 2,933	\$ 2,709	\$ 224	\$ 189,187

HGMD MONTHLY CAPITAL RESERVE REPORT FOR PERIOD ENDING:

May 2023

STATUS	PROJECT OWNER	DEPT.	2023 APPROVED PROJECTS	ACCT	2023	2023	% VAR	START DATE	FINISH DATE	#DAYS	2023 INVOICES PAID	+/-	%	TOTAL	PROJECT
					APPROVED BUDGET AMOUNT	SIGNED CONTRACT AMOUNT						SIGNED CONTRACT AMOUNT	VAR FROM CONTRACT	UNDER / (OVER) BUDGET	
					A	B					D	B-C-D	A-C-D		
In Process	Cormac	Restaurant	Banquet Room Carpet	D601	\$11,966		-100%	04/01/23	08/01/23	122		\$0	#DIV/0!	\$11,966	6/5/23 - Received pricing from Affordable Floors and Carpet Exchange. We are waiting on pricing from Carpet One.
In Process	Cormac	Restaurant	Restaurant Carpet	D601	\$11,194		-100%	04/01/23	08/01/23	122		\$0	#DIV/0!	\$11,194	6/5/23 - Received pricing from Affordable Floors and Carpet Exchange. We are waiting on pricing from Carpet One.
In Process	Cormac	Restaurant	Restaurant Outdoor Freezer	D601	\$30,000		-100%	01/01/23	07/01/23	181		\$0	#DIV/0!	\$30,000	5/24/23 - Sent completed HGMD Cap Ex and bids to Evelyn to determine approval process.
In Process	Brian/Greg	Golf	Irrigation Design	D601	\$13,031		-100%	02/15/23	12/31/23	319	\$5,000	(\$5,000)	#DIV/0!	\$8,031	2/3/23 - Researching
not-started	Brian/Greg	Golf	Well Rehab	D601	\$115,408		-100%	06/05/23	12/31/23	209		\$0	#DIV/0!	\$115,408	6/5/23 - L&G to discuss scope with Golf Pro
In Process	Don	Maint Bldg	Sealcoat - Maint Bldg Parking Lot	D601	\$35,000		-100%	02/28/23	09/30/23	214		\$0	#DIV/0!	\$35,000	5/24/23 - Sent completed HGMD Cap Ex and bids to Evelyn to determine approval process.
TOTAL 2023 FUNDED PROJECTS					\$216,599	\$0					\$5,000	(\$5,000)	#DIV/0!	\$211,599	
<i>2023 CONTINGENCY PROJECTS Future event or circumstance which is possible, but cannot be predicted with certainty</i>															
not-started	Management	Management	2023 Contribution to Reserves	D601	\$340,159					0		\$0	#DIV/0!	\$340,159	
										0		\$0	#DIV/0!	\$0	
					\$340,159	\$0					\$0	\$0	#DIV/0!	\$340,159	
TOTAL CAPITAL RESERVE FUNDS					\$556,758	\$0					\$5,000	(\$5,000)	#DIV/0!	\$551,758	
2022 PROJECTS TO BE COMPLETED IN 2023															
Completed	Jon H	Clubhouse	Update CH HVAC System Software and Computer	D601.2	\$5,395	\$5,395	0%	01/01/23	01/05/23	4	\$5,395	\$0	0%	\$ -	
Completed	Jon H	Clubhouse	Outdoor Pool/Heater Boiler	D601.2	\$22,880	\$22,880	0%	02/13/23	06/01/23	108	\$22,880	\$0	0%	\$ -	
not-started	Jon H	Clubhouse	Chemical Control System, Indoor Pool, and Spa	D601.2	\$17,361		-100%			0		\$0	#DIV/0!	\$ 17,361	
not-started	Jon H	Clubhouse	Outdoor Pool - Replaster Finish	D601.2	\$60,020		-100%			0		\$0	#DIV/0!	\$ 60,020	
In Process	Don	Admin.	RV Lot Lighting and other Security	D601.2	\$50,000		-100%	01/01/23	12/31/23	364		\$0	#DIV/0!	\$ 50,000	4/15/23 - Met with Securitas, ADP, Dark Horse and J7. We are waiting on pricing.
In Process	Don	Clubhouse	Clubhouse Card Entry Security System/Security	D601.2	\$80,000		-100%	01/01/23	12/31/23	364		\$0	#DIV/0!	\$ 80,000	4/15/23 - Waiting on pricing from Securitas, Dark Horse, ADP and J7.
In Process	Matt	Admin.	Garden Plot Water System Design and Installation	D601.2	\$30,000	\$28,258	-6%	01/01/23	05/01/23	120	\$25,715	\$2,543	-9%	\$4,285	5/2/23 - waiting on the contractor to complete the punchlist.
TOTAL PRIOR YEAR PROJECTS					\$265,656	\$56,533					\$53,990	\$2,543	-4%	\$211,666	
GRAND TOTAL PER BUDGET					\$822,414	\$56,533					\$58,990	(\$2,457)	4%	\$763,424	
PROJECTS TARGETED FOR COMPLETION IN 2023															
TOTAL PRIOR YEAR PROJECTS NOT BUDGETED IN 2023					\$0	\$0					\$0	\$0		\$0	
PROJECTS FUNDED BY THE CONSERVATION FUND															
In Process	Montrell	Pools	Pool Water Filter - (reimbursed through Conservation Fund)	D566	\$55,000		-100%	05/30/23	12/31/23	215		\$0	#DIV/0!	\$55,000	6/6/23 - collecting pricing
TOTAL PROJECTS FUNDED BY THE CONSERVATION FUND					\$55,000	\$0					\$0	\$0		\$55,000	
GRAND TOTAL					\$877,414	\$56,533					\$58,990	(\$2,457)		\$818,424	



**HEATHER GARDENS FOUNDATIONS
FOUNDATION DONATION SUMMARY
1/1/2023 - 5/31/2023**

Description	General	Roads & Grounds	Club House	Golf	Trees	Totals
Balance at beginning of January	170,246.99	324.50	425.70	40.00	15,217.59	186,254.78
Donations for Jan 2023	290.00					290.00
Jan Interest Income on US Treasury Bills and Notes	305.32					305.32
Donations for Feb 2023	50.00					50.00
Feb Interest Income on US Treasury Bills and Notes	341.21					341.21
Donations for Mar 2023	225.00					225.00
Mar Interest Income on US Treasury Bills and Notes	377.76					377.76
Donations for Apr 2023	600.00					600.00
Apr Interest Income on US Treasury Bills and Notes	365.57					365.57
Donations for May 2023	0.00					0.00
May Interest Income on US Treasury Bills and Notes	377.76					377.76
May Expenses - Soil and sod for Clubhouse and Yale Ave.	-2,709.29					-2,709.29
Balance at end of the month 5/31/2023	170,470.32	324.50	425.70	40.00	15,217.59	186,478.11

RECONCILIATION TO GL

D103.5 Foundation Checking Account - May 2023	\$ 38,610.64
Add Bond Discount Amortization	761.62
D106.1/D106.11 Foundation Investment Accounts - May 2023	\$ 149,815.14
D121 Owed to the Foundation from MD	
D121 Owed to MD from the Foundation	\$ (2,709.29)
	<u>\$ 186,478.11</u>

Heather Gardens Metropolitan District
Summary of Investments/Restricted Cash Accounts
05/31/23

Bank	Yield	Maturity	Interest Paid	Principal	Monthly Interest	Fund	Account
Foundation							
US Treasury Bills	4.577%	1/25/2024	Maturity	\$ 48,555	\$ 183.85	Foundation	D106.1/D106.11/D106.12
US Treasury Notes 0.125% Coupons	2.413%	6/30/2023	Semi Annual	\$ 99,815	\$ 102.79	Foundation	D106.1/D106.11/D106.12
Foundation - checking				\$ 38,611		Foundation	D103.5
				<u>\$ 186,981</u>	<u>\$ 286.65</u>		
Key Bank - Conservation Trust Fund/Lottery			Monthly	\$ 149,863	\$ 50.00	Conservation	D104
US Treasury Notes 2.125% Coupons	2.870%	7/31/2024	Semi Annual	\$ 246,396	\$ 592.86	Enterprise	D106
Fed Farm Credit Bank Bonds	3.375%	8/26/2024	Semi Annual	\$ 249,785	\$ 702.52	Enterprise	D106
US Treasury Notes 3.00% Coupons	3.00%	7/31/2024	Semi Annual	\$ 250,000	\$ 625.00	Enterprise	D106
Net Inc/(Decr) in FMV of Investments	(1)			<u>\$ (16,791)</u>			D106.01
				<u>\$ 729,390</u>	<u>\$ 1,920.38</u>		
Zion Bank - Cash Account for Bond P&I				\$ 497,965		Bond P&I	D108.2/D108.21
KeyBanc Capital Mkts - Money Market							
Federated Hermis Govt Oblig SS	4.68%	N/A	Monthly	\$ 1,462,148	\$ 4,297.15	Enterprise	D103
Total Investments/Restricted Cash Accounts				<u><u>\$ 3,026,347</u></u>	<u><u>\$ 2,257.02</u></u>		

(1) - The Enterprise investments are held to maturity. Because the investments are considered LT, we are required to report them at market value. The net increase or decrease in fair market value will be eliminated at maturity. Adjustment will be made at the end of the year.

2888 So Heather Gardens Way
Aurora CO 80014

	CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET
REVENUE							
D503 Conservation Trust (Lottery)	0	0	0	6,536	5,500	1,036	20,075
D504 Interest Income	7,276	130	7,146	26,461	650	25,811	1,560
D504.2 2010 Bond Restr Interest	1,845	28	1,817	5,045	140	4,905	336
D504.3 Interest Income Lottery	51	1	50	248	5	243	12
D505 Recreation Fee Income	144,986	144,948	38	724,671	724,740	(69)	1,739,378
Restaurant Income	49,663	62,460	(12,798)	228,516	266,583	(38,067)	675,363
D507 Golf Fees Daily	41,395	40,691	704	89,031	90,689	(1,658)	346,760
D507.1 Golf Simulator	60	30	30	2,120	970	1,150	1,393
D509.2 Golf Disc - 40 Play	2,741	1,060	1,682	6,011	2,754	3,256	19,735
D511 Golf Cart Rental Income	10,026	9,715	311	19,546	19,161	385	83,432
D511.1 Golf Merchandise	3,275	3,479	(204)	7,798	9,331	(1,533)	30,711
D511.2 Golf Lesson	455	1,001	(546)	2,815	2,651	164	8,893
D511.3 Golf Bag Storage	80	0	80	280	0	280	7,970
D511.4 Golf Pull Cart	832	638	194	1,872	1,353	519	5,730
D512 CH Building Rentals	2,633	1,428	1,205	10,985	11,399	(414)	25,185
D513 Events	1,789	2,639	(850)	10,856	13,195	(2,339)	31,668
D513.1 Trips Revenue	1,994	3,025	(1,031)	4,235	15,125	(10,890)	36,300
D514 RV Lot Income	0	0	0	15,953	16,000	(47)	32,000
D514.1 Garden Plot Income	35	0	35	2,710	2,450	260	2,450
D515 Classes	6,984	8,360	(1,376)	39,939	41,802	(1,863)	100,326
D515.1 Donation Revenue	0	0	0	1,165	0	1,165	0
D515.3 Interest Income - Foundation	378	0	378	1,768	0	1,768	0
D516 Miscellaneous Revenue	10	0	10	665	0	665	0
D516.1 Coffee Revenue	190	250	(60)	978	1,250	(272)	3,000
D517 Property Tax Revenue	113,613	113,421	192	357,195	356,319	876	503,745
D518 Specific Ownership Tax Revenue	2,595	2,417	178	13,270	12,085	1,185	29,004
TOTAL REVENUE	392,906	395,721	(2,815)	1,580,668	1,594,153	(13,485)	3,705,027
D590 Cost of Goods Sold	18,204	22,324	4,120	79,626	91,058	11,432	234,140
GROSS PROFIT	374,702	373,397	1,304	1,501,042	1,503,095	(2,053)	3,470,886
OPERATING EXPENSES							
D519 Zion Bank Payee Fee	0	0	0	900	1,000	100	1,000
D520 Debt Service Interest	24,683	24,683	0	123,417	123,415	(2)	295,230
D522 Services - Insurance	4,651	4,882	230	23,257	24,409	1,152	58,581
D523 Services - Audit	2,200	2,200	0	36,000	36,000	0	36,000
D524 Services - Professional	15,409	4,000	(11,409)	21,697	20,000	(1,697)	48,000
D525 County Collection Fee	1,704	1,911	207	5,358	5,649	291	7,855
D525.1 Election Expense	8,095	9,751	1,657	21,324	25,000	3,676	25,000
D526 Miscellaneous Expense	1,565	200	(1,365)	2,319	1,000	(1,319)	2,400
D526.1 SDA Membership Dues	0	0	0	1,238	1,250	13	1,250
D550 Club House Expenses	63,518	69,543	6,025	317,790	362,723	44,933	881,231
D555 Golf Course Expenses	59,724	74,407	14,683	248,986	277,194	28,208	742,978
D557 Restaurant Expenses	44,691	49,751	5,060	201,539	232,745	31,206	562,956
D560 RV Lot Expenses	89	105	16	1,576	525	(1,051)	1,260
D565 Garden Plot Expenses	0	25	25	0	125	125	300
D566 Conservation Expenses	0	0	0	6,656	0	(6,656)	55,000
D601 Capital Outlay	5,000	0	(5,000)	5,000	0	(5,000)	556,758
D601.2 2022 Cap Carry Foward Projects	5,720	0	(5,720)	53,990	43,000	(10,990)	265,656
D620 Foundation Expense	2,709	0	(2,709)	2,709	0	(2,709)	0
D700 Bond Principal Payment	0	0	0	0	0	0	290,000
TOTAL OPERATING EXPENSES	239,758	241,458	1,700	1,073,756	1,154,035	80,279	3,831,455
NET OPERATING REVENUE/EXPENSE	134,944	131,939	3,005	427,286	349,060	78,227	(360,569)
NET REVENUE EXPENSE	134,944	131,939	3,005	427,286	349,060	78,227	(360,569)

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	CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET
ENTERPRISE FUND							
REVENUE							
D504 Bnk Intrst Rsv Acct	7,276	130	7,146	26,461	650	25,811	1,560
D505 Rec Fee Income	144,986	144,948	38	724,671	724,740	(69)	1,739,378
Restaurant Income	49,663	62,460	(12,798)	228,516	266,583	(38,067)	675,363
D507 Golf Fees Daily	41,395	40,691	704	89,031	90,689	(1,658)	346,760
D507.1 Golf Simulator	60	30	30	2,120	970	1,150	1,393
D509.2 Golf Disc - 40 Play	2,741	1,060	1,682	6,011	2,754	3,256	19,735
D511 Golf Cart Rental Income	10,026	9,715	311	19,546	19,161	385	83,432
D511.1 Golf Merchandise	3,275	3,479	(204)	7,798	9,331	(1,533)	30,711
D511.2 Golf Lesson	455	1,001	(546)	2,815	2,651	164	8,893
D511.3 Golf Bag Storage	80	0	80	280	0	280	7,970
D511.4 Golf Pull Cart	832	638	194	1,872	1,353	519	5,730
D512 CH Building Rentals	2,633	1,428	1,205	10,985	11,399	(414)	25,185
D513 Events	1,789	2,639	(850)	10,856	13,195	(2,339)	31,668
D513.1 Trips Revenue	1,994	3,025	(1,031)	4,235	15,125	(10,890)	36,300
D514 RV Lot Income	0	0	0	15,953	16,000	(47)	32,000
D514.1 Garden Plot Income	35	0	35	2,710	2,450	260	2,450
D515 Classes	6,984	8,360	(1,376)	39,939	41,802	(1,863)	100,326
D516 Miscellaneous Revenue	10	0	10	665	0	665	0
D516.1 Coffee Revenue	190	250	(60)	978	1,250	(272)	3,000
TOTAL ENTERPRISE REVENUE	274,424	279,854	(5,430)	1,195,442	1,220,104	(24,662)	3,151,855
D590 Cost of Goods Sold	18,204	22,324	4,120	79,626	91,058	11,432	234,140
GROSS PROFIT	256,220	257,530	(1,311)	1,115,816	1,129,046	(13,230)	2,917,714
OPERATING EXPENSES							
D550 Club House Expenses	63,518	69,543	6,025	317,790	362,723	44,933	881,231
D555 Golf Course Expenses	59,724	74,407	14,683	248,986	277,194	28,208	742,978
D557 Restaurant Expenses	44,691	49,751	5,060	201,539	232,745	31,206	562,956
D560 RV Lot Expenses	89	105	16	1,576	525	(1,051)	1,260
D522 Services - Insurance	4,651	4,882	230	23,257	24,409	1,152	58,581
D523 Services - Audit	2,200	2,200	0	36,000	36,000	0	36,000
D524 Services - Professional	15,409	4,000	(11,409)	21,697	20,000	(1,697)	48,000
D525.1 Election Expense	8,095	9,751	1,657	21,324	25,000	3,676	25,000
D526 Miscellaneous Expense	1,565	200	(1,365)	2,319	1,000	(1,319)	2,400
D526.1 SDA Membership Dues	0	0	0	1,238	1,250	13	1,250
D519 Zion Bank Payee Fee	0	0	0	900	1,000	100	1,000
D565 Garden Plot Expenses	0	25	25	0	125	125	300
D601 Capital Outlay	5,000	0	(5,000)	5,000	0	(5,000)	556,758
D601.2 2022 Cap Carry Foward Projects	5,720	0	(5,720)	53,990	43,000	(10,990)	265,656
TOTAL OPERATING EXPENSES	210,661	214,864	4,203	935,616	1,024,971	89,355	3,183,370
NET OPERATING REVENUE/EXPEN	45,558	42,666	2,892	180,200	104,075	76,125	(265,656)
NET ENTERPRISE FUND REVENUE/EX	45,558	42,666	2,892	180,200	104,075	76,125	(265,656)

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	CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET
RESTRICTED FUNDS							
CONSERVATION TRUST FUND (Lottery)							
REVENUE							
D503 Conservation Trust (Lottery Ac	0	0	0	6,536	5,500	1,036	20,075
D504.3 Interest Inc Lottery	51	1	50	248	5	243	12
TOTAL LOTTERY REVENUE	51	1	50	6,784	5,505	1,279	20,087
EXPENSES							
D566 Conservation Expenses	0	0	0	6,656	0	(6,656)	55,000
TOTAL LOTTERY EXPENSES	0	0	0	6,656	0	(6,656)	55,000
REVENUE OVER(UNDER) EXPENSES	51	1	(50)	128	5,505	5,377	(34,913)
FOUNDATION FUND							
REVENUE							
D515.1 Donation Revenue	0	0	0	1,165	0	1,165	0
D515.3 Interest Inc - Found	378	0	378	1,768	0	1,768	0
TOTAL FOUNDATION REVENUE	378	0	378	2,933	0	2,933	0
EXPENSES							
D620 Foundation Expense	2,709	0	(2,709)	2,709	0	(2,709)	0
TOTAL FOUNDATION EXPENSES	2,709	0	(2,709)	2,709	0	(2,709)	0
REVENUE OVER(UNDER) EXPENSES	(2,332)	0	(2,332)	223	0	223	0
DEBT SERVICE FUND 2010 BOND ISSUE							
REVENUE							
D517 Property Tax Revenue	113,613	113,421	192	357,195	356,319	876	503,745
D518 Specific Ownership Tax	2,595	2,417	178	13,270	12,085	1,185	29,004
Bond Restricted Interest	1,845	28	1,817	5,045	140	4,905	336
TOTAL DEBT SERVICE REVENUE	118,053	115,866	2,187	375,510	368,544	6,966	533,085
EXPENSES							
D520 Debt Serv Interest	24,683	24,683	0	123,417	123,415	(2)	295,230
D525 Cnty Collection Fee	1,704	1,911	207	5,358	5,649	291	7,855
D700 Bond Principal Pymnt	0	0	0	0	0	0	290,000
TOTAL DEBT SERVICE EXPENSES	26,387	26,594	207	128,775	129,064	289	593,085
REVENUE OVER (UNDER) EXPENSES	91,666	89,272	2,394	246,735	239,480	7,255	(60,000)

	5/31/2023	4/30/2023	3/31/2023	12/31/2022
CURRENT ASSETS				
Cash - Operating	27,689	50,670	80,301	537,432
Money Market	1,462,148	1,386,708	1,256,886	0
Capital Projects - Savings	3,112	2,882	26,477	799,028
Conservation (Lottery) Bank Acct	149,863	150,578	150,778	149,823
Enterprise Investments	729,390	729,390	729,390	729,390
Investments - Foundation	148,371	147,993	147,627	148,872
Zion Debt Service	497,965	381,616	326,640	127,813
Foundation Account	38,611	38,011	37,786	40,018
Accrued Interest	6,526	4,691	2,940	8,257
Accounts Receivable Net of Allowance	5,065	8,738	5,953	7,376
Inventory	45,749	49,372	49,263	43,040
Prepaid Expenses	33,560	37,211	41,863	59,117
Prop Tax Receivable	503,744	503,744	503,744	503,744
TOTAL CURRENT ASSETS	3,651,792	3,491,603	3,359,646	3,153,910
BUILDING, LAND & EQUIPMENT (Net of Depr)				
CIP Asset	10,460	10,460	10,460	10,460
Restaurant Equipment	128,042	128,042	128,042	128,042
Equipment	226,011	226,011	226,011	226,011
Property	8,123,985	8,123,985	8,123,985	8,123,985
Land At Cost	1,725,000	1,725,000	1,725,000	1,725,000
Intangible Assets	133,190	133,190	133,190	133,190
TOTAL BUILDING, LAND & EQUIPMENT	10,346,688	10,346,688	10,346,688	10,346,688
TOTAL ASSETS	13,998,480	13,838,292	13,706,335	13,500,598
CURRENT LIABILITIES				
Accounts & Interest Payable	166,728	124,156	99,201	26,000
Due To/From HGA	61,209	86,302	47,279	136,705
Bonds Payable - Short Term	290,000	290,000	290,000	290,000
Unearned Revenue	72,596	70,617	74,706	74,869
Prepaid Rec Fees	34,932	30,518	33,916	29,706
Gift Cards	11,317	11,171	11,107	11,859
Sales Tax Payable	4,102	4,060	7,949	6,087
Server Tips Payable	4,972	3,788	3,806	0
Deferred Property Tax	503,744	503,744	503,744	503,744
Deferred Insurance Claims	22,964	22,964	22,964	22,964
Deferred Revenue - PARQ	7,204	7,204	7,204	7,204
TOTAL CURRENT LIABILITIES	1,179,770	1,154,525	1,101,876	1,109,139
LONG TERM DEBT				
Bond Issue	7,115,000	7,115,000	7,115,000	7,115,000
Deferred Loss Series 2017 Refunding Bond	(582,096)	(582,096)	(582,096)	(582,096)
Original Issue Premium 2017 Bonds	600,681	600,681	600,681	600,681
RV Lot Gate Opener Deposit	1,295	1,295	1,295	1,330
TOTAL CURRENT & LONG TERM LIABILITIES	8,314,650	8,289,405	8,236,756	8,244,054
FUND EQUITY				
Investment In Property	2,912,134	2,912,134	2,912,134	2,912,134
Debt Service Fund	127,813	127,813	127,813	127,813
Conservation Trust Fund (Lottery)	149,735	149,735	149,735	149,735
Heather Gardens Foundation	186,255	186,255	186,255	189,393
Unrestricted Net Assets	1,864,624	1,864,624	1,864,624	1,715,059
Tabor Reserve	15,984	15,984	15,984	15,984
Net Income/(Loss)	427,286	292,342	213,034	146,427
Total Equity	5,683,830	5,548,887	5,469,579	5,256,544
TOTAL LIABILITIES AND EQUITY	13,998,480	13,838,292	13,706,335	13,500,598

**Heather Gardens Metropolitan District
Club House P&L
5/31/2023**

6/8/2023
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	CURRENT ACTUAL	CURRENT BUDGET	CURRENT VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET	
REVENUE								
D512	CH Building Rentals	2,633	1,428	1,205	10,985	11,399	(414)	25,185
D515	Classes	6,984	8,360	(1,376)	39,939	41,802	(1,863)	100,326
D513	Events	1,789	2,639	(850)	10,856	13,195	(2,339)	31,668
D516.1	Coffee Revenue	190	250	(60)	978	1,250	(272)	3,000
D513.1	Trips Revenue	1,994	3,025	(1,031)	4,235	15,125	(10,890)	36,300
	TOTAL REVENUE	13,590	15,702	(2,112)	66,993	82,771	(15,778)	196,479
WAGES/BENEFITS								
C500	Salaries - FTP	10,774	10,903	129	55,528	55,753	225	133,363
C510	Salaries - Part Time	7,385	6,013	(1,372)	36,772	31,506	(5,266)	73,595
C520	Salaries - Overtime	0	0	0	157	0	(157)	0
C530	Salaries - Teachers	8,623	10,306	1,683	39,593	45,025	5,433	104,159
C540	Taxes - Payroll	2,607	2,812	205	12,462	14,790	2,328	33,084
C550	Retirement Expense	281	0	(281)	1,125	0	(1,125)	0
C553	Insurance - Personnel	1,093	1,190	96	5,467	5,948	481	14,989
C574	Recruit/Train/Services	0	30	30	355	152	(203)	365
C588	Workers Comp Insurance	0	207	207	0	1,033	1,033	2,479
	TOTAL WAGES/BENEFITS	30,763	31,461	697	151,459	154,207	2,749	362,034
OPERATING EXPENSES								
C675.2	Salaries-Charge Out	(2,066)	(2,036)	30	(10,063)	(9,917)	146	(23,971)
C673	Maintenance Hours	4,617	5,493	877	24,406	32,493	8,086	87,742
C676	Golf Hours	0	0	0	3,751	1,773	(1,978)	1,963
C677	R & G Hours	148	368	220	148	3,382	3,234	5,403
C678	Custodial Hours	9,278	9,681	403	42,077	48,405	6,328	116,173
	CHARGE-OUT SUBTOTALS	11,977	13,506	1,530	60,319	76,136	15,816	187,310
C621.1	Mileage Reimbursement	0	8	8	0	40	40	103
C627	Pool Care & Supplies	1,719	1,944	225	6,048	11,148	5,100	23,685
C639	Software & IT	356	340	(16)	1,594	1,700	106	4,080
C640	Electric	6,804	6,792	(12)	38,783	39,480	697	98,884
C643	Gas	1,826	1,673	(153)	8,700	9,044	344	24,305
C662	Office Supplies & Postage	298	636	338	2,097	3,180	1,083	7,632
C662.1	CC & ActiveNet	731	598	(133)	3,794	4,817	1,023	13,489
C671	Outside Contractors	441	1,305	864	5,327	6,525	1,198	20,355
C683	Repairs - Equipment	0	513	513	1,106	2,565	1,459	6,156
C684	Supplies	1,860	1,125	(735)	4,310	8,062	3,752	21,000
C684.1	Custodial Supplies	1,602	2,000	398	8,587	10,000	1,413	24,000
C684.2	Coffee Supplies	0	230	230	792	1,150	358	2,760
C686.1	Special Event Supplies	6	516	510	2,743	4,325	1,582	7,933
C686.2	Special Event Contractors	800	790	(10)	2,789	3,952	1,163	9,484
C687	Trips Expense	1,688	3,025	1,337	8,160	15,125	6,965	36,300
C688	Non Capital Equipment	0	350	350	593	1,750	1,157	4,200
C689	Phone & Internet	520	377	(143)	2,328	1,885	(443)	4,524
C690	ROU Equip Leases	226	0	(226)	1,132	0	(1,132)	0
C698	Water & Sewer	1,900	2,354	454	7,129	7,631	503	22,998
	TOTAL OPERATING EXPENSES	32,754	38,082	5,329	166,331	208,515	42,184	519,198
	NET REVENUE & EXPENSE	(49,927)	(53,841)	3,914	(250,797)	(279,951)	29,155	(684,753)

**Heather Gardens Metropolitan District
Golf P&L
5/31/2023**

6/8/2023

1:43 PM

		CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET
REVENUE								
D507	Golf Fees Daily	41,395	40,691	704	89,031	90,689	(1,658)	346,760
D507.1	Golf Simulator	60	30	30	2,120	970	1,150	1,393
D509.2	Golf Disc - 40 Play	2,741	1,060	1,682	6,011	2,754	3,256	19,735
D511	Golf Cart Rental Income	10,026	9,715	311	19,546	19,161	385	83,432
D511.1	Golf Merchandise	3,275	3,479	(204)	7,798	9,331	(1,533)	30,711
D511.2	Golf Lesson	455	1,001	(546)	2,815	2,651	164	8,893
D511.3	Golf Bag Storage	80	0	80	280	0	280	7,970
D511.4	Golf Pull Cart	832	638	194	1,872	1,353	519	5,730
	TOTAL REVENUE	58,864	56,614	2,251	129,473	126,909	2,563	504,624
WAGES/BENEFITS								
G500	Salaries - FTP	20,135	28,537	8,402	129,515	144,160	14,645	340,950
G510	Salaries - Part Time	8,300	13,515	5,215	20,902	26,378	5,477	84,639
G520	Salaries - Overtime	253	1,150	897	529	2,132	1,603	5,522
G540	Taxes - Payroll	4,563	3,892	(671)	16,007	16,320	314	37,635
G550	Retirement Expense	1,855	1,339	(515)	6,242	5,353	(889)	13,364
G553	Insurance - Personnel	1,674	1,817	143	10,361	9,084	(1,277)	22,891
G574	Recruit / Train / Service	0	200	200	845	3,773	2,928	5,498
G588	Workers Comp Insurance	0	383	383	0	1,917	1,917	4,601
	TOTAL WAGES/BENEFITS	36,780	50,833	14,054	184,401	209,117	24,718	515,100
OPERATING EXPENSES								
G675.2	Salaries - Charged Out	0	0	0	(3,751)	(1,773)	1,978	(1,963)
G675.2	Salaries - Chg from R&G	4,618	0	(4,618)	4,618	0	(4,618)	0
G450	COGS - Merchandise	1,983	1,998	14	4,895	5,358	463	17,634
G621	Fuel Expense	862	689	(173)	2,183	2,378	195	11,862
G621.1	Mileage Reimbursement	0	42	42	132	168	36	325
G624	Contingency-Water	41	40	(1)	231	200	(31)	10,400
G639	Software & IT	386	258	(128)	1,696	1,290	(406)	3,096
G640	Electric	1,105	758	(348)	3,645	3,046	(598)	8,546
G640.1	Electric - Pump	5,493	5,895	402	10,116	11,272	1,156	51,114
G643	Gas	7	61	53	852	737	(115)	1,549
G645	Uniforms	1,252	1,362	110	1,252	1,610	358	2,044
G662	Office Supplies & Postage	0	0	0	60	100	40	200
G662.1	Credit Card Expense	2,091	2,246	155	4,616	5,157	541	22,156
G665	Rent - Equipment	0	0	0	0	0	0	2,500
G671	Outside Contractors	28	1,429	1,401	4,430	6,689	2,259	26,095
G676.1	Golf Shop Supplies	64	176	112	382	924	542	2,112
G680	Radio Communications	0	0	0	294	400	106	400
G683	Repairs - Equipment	1,254	2,450	1,196	14,664	8,250	(6,414)	21,400
G684	Supplies	5,194	7,450	2,256	16,287	24,047	7,760	52,440
G688	Non Capital Equipment	0	0	0	0	0	0	5,000
G689	Telephone	271	300	29	1,488	1,500	12	3,600
G697	Marketing	275	417	142	1,390	2,081	691	5,000
	TOTAL OPERATING EXPENSES	24,924	25,571	644	69,480	73,434	3,955	245,510
	NET REVENUE & EXPENSE	(2,840)	(19,790)	16,949	(124,408)	(155,642)	31,236	(255,986)

MAY 2023

HGMD Golf Usage Report

Revenue

Daily Rates

	Rate	MTD Tally	MTD Revenue	YTD Tally	YTD Revenue
85+	\$ 10.00	59	\$ 590	105	\$ 1,050
Resident	\$ 9.95		\$ -		
Resident Everyday	\$ 11.00	717	\$ 7,885	1,473	\$ 16,198
Guest of Resident- weekday	\$ 14.00	82	\$ 1,148	210	\$ 2,940
Guest of Resident- weekend	\$ 18.00	74	\$ 1,332	158	\$ 2,765
Non-Resident Sr. - No Timeframe	\$ 17.00		\$ -		
Non-Resident Sr. - Weekday	\$ 15.00	412	\$ 6,180	757	\$ 11,377
Non-Resident Sr. - Weekend	\$ 18.97	267	\$ 5,065	591	\$ 11,232
Non-Resident - Weekday	\$ 18.09	188	\$ 3,400	467	\$ 8,452
Non-Resident - Weekend	\$ 23.07	349	\$ 8,052	731	\$ 16,822
Junior- weekday	\$ 10.00	6	\$ 60	129	\$ 1,290
Junior- weekend	\$ 12.85	27	\$ 347	44	\$ 569
Twilight	\$ 14.00	4	\$ 56	4	\$ 56
2 for 20 Special	\$ -		\$ -		
2 for 26 Special	\$ 13.00	326	\$ 4,238	765	\$ 9,945
2 for 1	\$ 18.00		\$ -		
2 for 1 (free player)	\$ -		\$ -		
League - Weekend	\$ 18.00		\$ -		
League - Weekday	\$ 15.00	320	\$ 4,800	857	\$ 12,855
40 Play Punches	\$ 8.98	317	\$ 2,847	691	\$ 6,206
Complimentary Round-Employee	\$ -		\$ -		
Complimentary Round	\$ -		\$ -		
Adjustment to Income	\$ -		\$ (1,865)		\$ (6,715)
Golf Daily Fee		3,148	\$ 44,136	6,982	\$ 95,042

Prior Year

	Rate	MTD Tally	MTD Revenue	YTD Tally	YTD Revenue
\$ 9.00	53	\$ 477	110	\$ 990	
\$ 9.95	0	\$ -	61	\$ 607	
\$ 10.00	575	\$ 5,750	1,289	\$ 12,890	
\$ 13.00	78	\$ 1,014	205	\$ 2,665	
\$ 17.00	63	\$ 1,071	129	\$ 2,191	
\$ 16.00	0	\$ -	(8)	\$ (132)	
\$ 15.00	411	\$ 6,165	841	\$ 12,599	
\$ 18.95	284	\$ 5,383	525	\$ 9,902	
\$ 17.93	146	\$ 2,618	365	\$ 6,562	
\$ 23.00	228	\$ 5,244	478	\$ 11,014	
\$ 9.00	32	\$ 288	175	\$ 1,575	
\$ 12.00	2	\$ 24	14	\$ 168	
\$ 14.00	3	\$ 42	5	\$ 70	
\$ -		\$ -			
\$ 12.00	415	\$ 4,980	946	\$ 11,361	
\$ 18.00		\$ -			
\$ -		\$ -			
\$ 18.00	15	\$ 270	43	\$ 774	
\$ 15.00	686	\$ 10,290	942	\$ 14,130	
\$ 9.00	221	\$ 1,989	513	\$ 4,604	
\$ -		\$ -			
\$ -		\$ -			
\$ -		\$ (8,103)		\$ (8,050)	
\$ -	3,212	\$ 37,502	6,633	\$ 83,920	

Other Golf Revenue

40 Play Card	\$ 8.10		\$ -		
Rider Carts	\$ 8.62	1,163	\$ 10,026	2,264	\$ 19,546
Pull Cart	\$ 6.00	99	\$ 594	221	\$ 1,326
Golf Simulator	\$ 17.14	4	\$ 60	96	\$ 2,120
Golf Merchandise D511.1			\$ 3,275		\$ 7,798
Golf Lessons	\$ 113.75	4	\$ 455	25	\$ 2,815
Golf Bag Storage	\$ 80.00	1	\$ 80	3	\$ 280
Golf Club Rentals	\$ 14.00	17	\$ 238	39	\$ 546

\$ 8.10	56	\$ 454	127	\$ 1,029
\$ 8.66	1,020	\$ 8,832	2,014	\$ 17,419
\$ 6.00	71	\$ 426	163	\$ 978
\$ 13.50	2	\$ 27	45	\$ 882
		\$ 3,163		\$ 8,484
	8	\$ 910	21	\$ 2,410
\$ 120.00				
\$ 14.00	11	\$ 154	18	\$ 252

Total Revenue

Golf Course Expenses

Profit/(Loss)

	\$ 58,864	\$ 129,473	\$ 51,467	\$ 115,374
	\$ 61,704	\$ 253,881	\$ 61,385	\$ 231,501
	\$ (2,840)	\$ (124,408)	\$ (9,918)	\$ (116,127)

of Days Golf Course Closed

1	67	2	69
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**Heather Gardens Metropolitan District
Restaurant P&L
5/31/2023**

6/8/2023
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		CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET		
SUMMARY										
Sales		49,663	62,461	(12,797)	228,517	266,583	(38,067)	675,363		
Cost of Goods Sold		16,218	20,326	4,108	74,731	85,700	10,969	216,506		
Gross Profit		33,445	42,135	(8,690)	153,786	180,883	(27,097)	458,857		
Wages & Benefits		30,036	35,838	5,803	153,824	175,236	21,411	421,174		
Operating Expense		14,655	13,913	(743)	47,715	57,509	9,795	141,783		
Net Income/(Loss)		(11,246)	(7,616)	(3,630)	(47,753)	(51,862)	4,109	(104,100)		
SALES										
D506 Restaurant Food		40,940	53,680	(12,740)	188,827	221,126	(32,299)	559,959		
D506.1 Restaurant Beer		3,840	3,425	416	15,028	16,820	(1,792)	39,050		
D506.2 Restaurant Wine		2,436	2,678	(242)	12,847	15,297	(2,450)	38,235		
D506.3 Restaurant Liquor		2,447	2,678	(231)	11,815	13,340	(1,526)	38,119		
TOTAL SALES		49,663	62,461	(12,797)	228,517	266,583	(38,067)	675,363		
COST OF GOODS SOLD										
H450 COGS - Food		14,302	18,520	4,218	65,968	76,290	10,322	193,187	<u>COGS Percentages</u> Current	YTD
H455 COGS - Beer		859	853	(6)	3,362	4,188	826	9,723	34.9%	34.9%
H455.1 COGS - Wine		658	645	(13)	3,472	3,687	215	9,213	22.4%	22.4%
H455.2 COGS - Liquor		399	308	(91)	1,929	1,535	(394)	4,383	27.0%	27.0%
TOTAL COST OF GOODS		16,218	20,326	4,108	74,731	85,700	10,969	216,506	16.3%	16.3%
GROSS PROFIT		33,445	42,135	(8,690)	153,786	180,883	(27,097)	458,857	32.7%	32.7%
		67%	67%		67%	68%				
WAGES/BENEFITS										
H500 Salaries - Full Time		18,589	19,285	696	93,889	98,544	4,655	234,197		
H510 Salaries - Part Time		6,307	8,893	2,586	31,556	37,955	6,399	96,156		
H520 Salaries - Overtime		78	0	(78)	1,261	0	(1,261)	0		
H540 Taxes - Payroll		2,843	3,508	665	15,640	18,022	2,382	39,152		
H550 Retirement Expense		83	342	259	433	1,666	1,232	4,026		
H553 Insurance Emp Health		2,136	3,044	909	10,677	15,221	4,544	38,357		
H574 Recruiting/Training		0	451	451	368	2,255	1,887	5,511		
H588 Workers Com Insurance		0	315	315	0	1,573	1,573	3,775		
TOTAL WAGES/BENEFITS		30,036	35,838	5,803	153,824	175,236	21,411	421,174		
OPERATING EXPENSES										
H673 Maintenance Hours		199	398	199	1,261	1,934	672	4,937		
H674 Custodial Hours		859	716	(143)	4,153	3,580	(573)	8,593		
CHARGE-OUTS SUBTOTAL		1,058	1,114	56	5,414	5,514	99	13,530		

**Heather Gardens Metropolitan District
Restaurant P&L
5/31/2023**

6/8/2023
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		CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET
H639	Software & IT	616	500	(116)	3,005	2,500	(505)	6,000
H640	Electric	1,701	1,698	(3)	9,696	9,870	174	24,721
H643	Gas	456	418	(38)	2,175	2,261	86	6,076
H644	Water	187	234	47	674	714	41	2,229
H645	Phone & TV	356	350	(6)	1,753	1,750	(3)	4,200
H646	Trash Removal	400	430	30	2,002	2,150	148	5,160
H651	Uniforms	1,575	1,000	(575)	1,575	1,200	(375)	1,200
H652	Discounts & Comps	888	500	(388)	289	2,500	2,211	6,000
H655	Linen Service	925	350	(575)	1,910	1,750	(160)	4,200
H662	Office Supplies	0	150	150	118	750	632	2,100
H671	Outside Contractors	896	500	(396)	2,591	2,500	(91)	6,000
H681	Credit Card Fees	1,479	1,844	364	6,117	7,675	1,559	23,717
H683	Repairs - Equipment	0	150	150	0	750	750	1,800
H684	China/Glass/Flatware	0	125	125	82	625	543	1,500
H684.1	Kitchen Supplies	1,367	1,000	(367)	4,698	5,000	302	12,000
H685	Cleaning Supplies	355	500	145	1,861	2,500	639	6,000
H688	Non Capital Equipment	0	500	500	0	2,500	2,500	6,000
H689	Marketing	275	500	225	1,220	2,500	1,280	6,000
H690	Licenses	2,121	2,050	(71)	2,535	2,500	(35)	3,350
	TOTAL OPERATING EXPENSES	14,655	13,913	(743)	47,715	57,509	9,795	141,783
	NET REVENUE & EXPENSE	(11,246)	(7,616)	(3,630)	(47,753)	(51,862)	4,109	(104,100)

Monthly Data from
SPOTON POS

May-23						
Sales per hour						
	Hour	Net Sales per hour	# Checks	# Guests	GCA	
	10:00 AM	\$2,991.53	1983	2967	\$16.39	
	11:00 AM	\$7,633.14				
	12:00 PM	\$9,698.08				
	1:00 PM	\$6,702.13				
	2:00 PM	\$2,737.50				
	3:00 PM	\$3,526.29				
	4:00 PM	\$5,521.25				
	5:00 PM	\$7,728.51				
	6:00 PM	\$1,031.95				
	7:00 PM	\$814.50				
	8:00 PM	\$192.75				
	9:00 PM	\$79.75				
	Grand Totals	\$48,657.38				
Top selling items						
	Sunday Brunch	326				
	mothers day	196				
	Lunch Special \$11.75	199				
	H. Gardens Cheeseburger	160				
	Fish"n Chips	103				
	Coconut Shrimp	124				
	Dinner Special	108				
	Chef Cobb Salad	81				
	Chicken Basket	87				
	Chicken Croissant Sand.	69				
	Steak Philly	57				
	Baja Style Fish Tacos	59				
	reuben	56				
	Bowl of Soup	134				
	Asian Chicken Salad	44				
	Turkey Club	45				
	BBQ Pulled Pork Sand.	45				
	House Salad	59				
	Black and Bleu Burger	36				
	Breaded Chicken Sand.	34				
	Brat & Chips with Kraut	48				

Monthly Data from
SPOTON POS

May-23							
	Chili Rellanos	46					
	Shrimp Louis	31					
	Cubano	32					
	Cup of Soup	94					
	Wrap Chicken	29					
	Greek Chicken Salad	28					
	cinco de mayo	26					
	Chicken Caesar Salad	22					
	BBQ Bacon Cheeseburger	25					
	Crispy Chicken Salad	20					
	French Fries	258					
	Warm Lattice Cherry Pie	39					
	Impossible Veg. Burger	16					
	Mozzarella Sticks	23					
	Sweet Potato Fries	114					
	Mac and chez bites	14					
	Ice Cream Sundae	18					
	BLT	7					
	Fries	24					
	Gluten Free Basket	5					
	Homemade Chips	360					
	Scoop Of Ice Cream	32					
	KIDS Brunch	5					
	Open Food	8					
	Kids- Mac and Cheese	4					
	Brownie Ala Mode	6					
	Chicken Salad Croissant	2					
	Coleslaw	25					
	Cottage Cheese	11					
	Chicken Quesadilla	2					
	Grilled Cheese	2					
	Bratwurst & Chips	2					
	Rueben	1					
	Kids- Chick StripN"FF	2					
	Kids- Quesadilla	2					
	Tortilla Chips	2					
	Kids- 2 Sliders w/ FF	1					
	1/2 Chic Salad	1					
	Dinner Roll	2					

Monthly Data from
SPOTON POS

Jan thru May 23

Jan thru May 23					
Sales per hour					
	Hour	Net Sales per hour	# Checks	# Guests	GCA
	Hour	Net Sales	8679	13824	\$16.25
	8:00 AM	\$0.00			
	9:00 AM	\$923.75			
	10:00 AM	\$12,885.58			
	11:00 AM	\$28,412.04			
	12:00 PM	\$44,266.11			
	1:00 PM	\$27,718.39			
	2:00 PM	\$17,942.75			
	3:00 PM	\$14,255.82			
	4:00 PM	\$26,724.25			
	5:00 PM	\$40,409.92			
	6:00 PM	\$6,779.65			
	7:00 PM	\$2,697.25			
	8:00 PM	\$915.50			
	9:00 PM	\$807.25			
	10:00 PM	\$38.00			
	Grand Totals	\$224,776.26			
	Sunday Brunch	2,121.00			
	mothers day	594			
	Fish"n Chips	568			
	Lunch Special \$11.75	809			
	H. Gardens Cheeseburger	658			
	Dinner Special	538			
	Coconut Shrimp	468			
	Open Food	168			
	Chicken Basket	402			
	Chicken Croissant Sand.	339			
	reuben	275			
	Chef Cobb Salad	260			
	Baja Style Fish Tacos	267			
	Steak Philly	222			
	Turkey Club	237			
	Bowl of Soup	523			
	Asian Chicken Salad	174			

Monthly Data from
SPOTON POS

Jan thru May 23					
	BBQ Pulled Pork Sand.	190			
	Black and Bleu Burger	158			
	House Salad	248			
	Cup of Soup	458			
	Shrimp Louis	138			
	Greek Chicken Salad	143			
	Cubano	138			
	Breaded Chicken Sand.	133			
	Wrap Chicken	128			
	BBQ Bacon Cheeseburger	131			
	Brat & Chips with Kraut	170			
	Chili Rellanos	168			
	cops lunch	152			
	Chicken Caesar Salad	94			
	Impossible Veg. Burger	91			
	Crispy Chicken Salad	76			
	French Fries	1,112.00			
	Warm Lattice Cherry Pie	152			
	Mozzarella Sticks	92			
	Sweet Potato Fries	466			
	Mac and chez bites	54			
	BLT	36			
	VD DAY	29			
	cinco de mayo	29			
	Jalapeno poppers	37			
	Gluten Free Basket	22			
	Rueben	18			
	Fries	85			
	Ice Cream Sundae	50			
	Brownie Ala Mode	49			
	Dinner special Steak	15			
	KIDS Brunch	23			
	Homemade Chips	1,687.00			
	Kids- Mac and Cheese	22			
	Scoop Of Ice Cream	99			
	Coleslaw	124			
	Rosemary Chicken	10			
	Grilled Cheese	8			
	Cottage Cheese	40			
	Kids- Hot DogN'FF	7			
	Kids- Chick StripN'FF	6			
	Chicken Salad Croissant	3			
	Kids- Grill ChezN'FF	5			

Monthly Data from
SPOTON POS

Jan thru May 23						
	Turkey Club Sandwich	2				
	Tortilla Chips	5				
	Dinner Roll	25				
	Bratwurst & Chips	3				
	Fruit	8				
	BLT with Chips	2				
	Chicken Quesadilla	2				
	Kids- 2 Sliders w/ FF	2				
	Kids- Quesadilla	2				
	Two Piece F&Chips	1				
	Boston Cream Pie	1				
	Caesar Salad	1				
	Green Beans	1				
	1/2 Chic Salad	1				
	Add Guacamole	1				
	Pepper cheese bites	5				
	1/2 Ham and cheese	7				
	Chicken Quesadilla	4				
	Fruit	8				
	Kids- Mac and Cheese	3				
	BLT with Chips	2				
	Dinner Roll	18				
	Mashed Potatoes	6				
	Kids- Grill ChezN'FF	2				
	Kids- Hot DogN'FF	2				
	Box Lunch #1	1				
	Salad Bar with Entree	2				
	Side Bacon	3				
	Kids- 2 Sliders w/ FF	1				
	Onion Rings	2				
	Cookies	3				
	Add Guacamole	1				