

HEATHER GARDENS METROPOLITAN DISTRICT

Budget Exceptions Report

Through: 09/30/22

	YTD ACTUAL	YTD BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)	% of Budget	Annual Budget	% of Annual Budget Spent
Total Revenue	\$ 2,625,494	\$ 2,624,544	\$ 950	0.0%	\$ 3,283,566	80%
Cost of Goods Sold	\$ 145,281	\$ 155,378	\$ 10,097	6.5%	\$ 205,724	71%
Gross Profit	\$ 2,480,213	\$ 2,469,166	\$ 11,047		\$ 3,077,842	
Operating Expenses	\$ 1,773,963	\$ 1,871,617	\$ 97,654	5.2%	\$ 2,721,539	65%
Net Operating Income/(Loss)	\$ 706,250	\$ 597,549	\$ 108,701		\$ 356,303	
Capital Improvements Exp	\$ 130,758	\$ 127,592	\$ (3,166)		\$ 533,089	
Net Surplus/(Loss)	\$ 575,492	\$ 469,957	\$ 105,535		\$ (176,786)	

Executive Summary

Club House

Revenue	\$ 125,091	\$ 127,125	\$ (2,034)	-1.6%	\$ 170,750	73%
Expenses	\$ 564,513	\$ 613,965	\$ 49,452	8.1%	\$ 808,976	70%
Net Subsidy	\$ (439,422)	\$ (486,839)	\$ 47,418		\$ (638,226)	

Golf

Revenue	\$ 382,470	\$ 358,653	\$ 23,817	6.6%	\$ 426,008	90%
Expenses	\$ 505,322	\$ 538,274	\$ 32,952	6.1%	\$ 687,742	73%
Net Subsidy	\$ (122,852)	\$ (179,621)	\$ 56,769		\$ (261,734)	

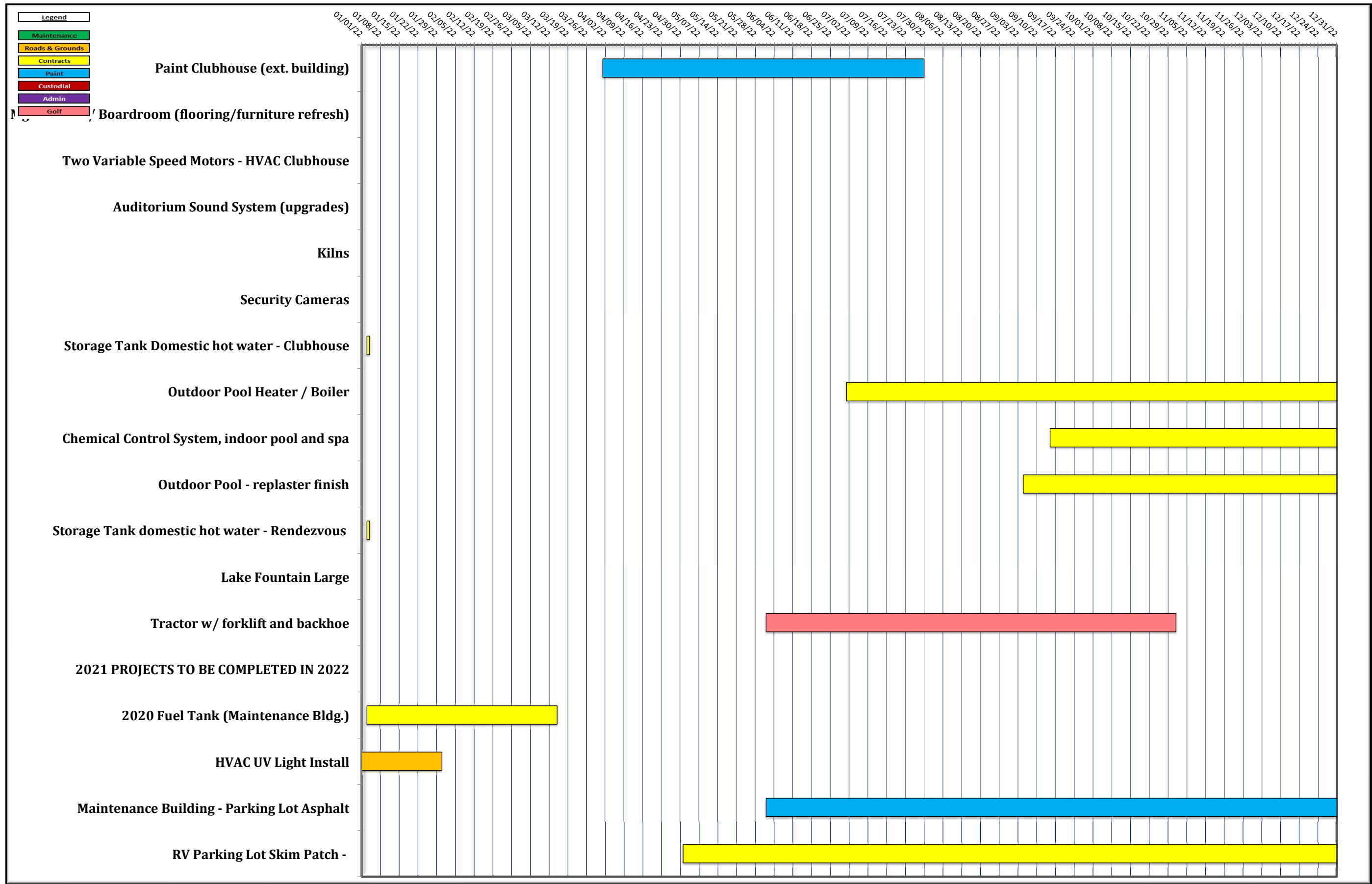
Restaurant

Revenue	\$ 423,413	\$ 455,663	\$ (32,250)	-7.1%	\$ 603,015	70%
Cost of Goods Sold	\$ 133,347	\$ 146,001	\$ 12,654	8.7%	\$ 193,106	69%
Gross Profit	\$ 290,066	\$ 309,662	\$ (19,596)	-6.3%	\$ 409,909	
Expenses	\$ 361,014	\$ 372,506	\$ 11,490	3.1%	\$ 498,106	72%
Net Subsidy	\$ (70,948)	\$ (62,844)	\$ (8,106)		\$ (88,197)	

Restricted Funds	Total Total Revenue	Total Expenses	Net Surplus/(Loss)	Cash Balance
Conservation Trust Fund	\$ 14,801	\$ 19,150	\$ (4,349)	\$ 167,589
Debt Service Fund	\$ 524,144	\$ 238,029	\$ 286,115	\$ 546,403
Foundation Fund	\$ 2,800	\$ 888	\$ 1,912	\$ 191,165

**HGMD MONTHLY CAPITAL RESERVE REPORT FOR PERIOD ENDING:
SEPTEMBER 2022**

STATUS	PROJECT OWNER	DEPT.	2022 APPROVED PROJECTS	ACCT	2022 APPROVED BUDGET AMOUNT	2022 SIGNED CONTRACT AMOUNT	% VAR	START DATE	FINISH DATE	#DAYS	2022 INVOICES PAID	+/- SIGNED CONTRACT AMOUNT	% VAR FROM CONTRACT	TOTAL UNDER / (OVER) BUDGET	PROJECT Notes / Comments
					A	B				D	B-C-D	A-C-D			
Completed	Don	Clubhouse	Paint Clubhouse (ext. building)	D601	\$52,672	\$38,500	-27%	04/01/22	07/30/22	120	\$38,000	\$500	-1%	\$14,672	
not-started	Jason	Admin.	Mgmt Office / Boardroom (flooring/furniture refresh)	D601	\$20,960		-100%			0		\$0	#DIV/0!	\$20,960	
not-started	Jon H	Clubhouse	Two Variable Speed Motors - HVAC Clubhouse	D601	\$11,285		-100%			0		\$0	#DIV/0!	\$11,285	Not Needed at this time.
not-started	Montrell	Clubhouse	Auditorium Sound System (upgrades)	D601	\$6,885		-100%			0		\$0	#DIV/0!	\$6,885	Not needed at this time. Auditorium Sound System is working as it should.
not-started	Montrell	Clubhouse	Kilns	D601	\$28,212		-100%			0		\$0	#DIV/0!	\$28,212	Kilns appear to be working properly and most likely do not need to be replaced at this time.
not-started	Montrell	Clubhouse	Security Cameras	D601	\$6,478		-100%			0		\$0	#DIV/0!	\$6,478	Researching what rooms in the clubhouse need camers the most.
Completed	Jon H	Clubhouse	Storage Tank Domestic hot water - Clubhouse	D601	\$21,159		-100%	01/03/22	01/04/22	1	\$0	\$0	#DIV/0!	\$21,159	
In Process	Jon H	Pools	Outdoor Pool Heater / Boiler	D601	\$32,704	\$22,880	-30%	07/01/22	12/31/22	183		\$22,880	-100%	\$32,704	Working on receiving pricing. Once Heater/ Boiler is ordered there is a long lead time to receive the product. 10/4/22 - submitting for approval during B&F Meeting on 10/17/22.
not-started	Jon H	Pools	Chemical Control System, indoor pool and spa	D601	\$17,361		-100%	09/15/22	12/31/22	107		\$0	#DIV/0!	\$17,361	Researching if needed at this time.
In Process	Jon H	Pools	Outdoor Pool - replaster finish	D601	\$60,020		-100%	09/05/22	12/31/22	117		\$0	#DIV/0!	\$60,020	Working on receiving pricing. Might not get completed until next season.
Completed	Jon H	Restaurant	Storage Tank domestic hot water - Rendezvous	D601	\$21,159		-100%	01/03/22	01/04/22	1	\$0	\$0	#DIV/0!	\$21,159	
Completed	Brian/Greg	Golf	Lake Fountain Large	D601	\$11,355		-100%	06/13/22	05/25/22	-19		\$0	#DIV/0!	\$11,355	
In Process	Brian/Greg	Golf	Tractor w/ forklift and backhoe	D601	\$48,873	\$15,000	-69%	06/01/22	11/01/22	153		\$15,000	-100%	\$48,873	8/3/22 - Under-budgeted and not needed at this time per Brian Benko. 9/7/22 - Submitting for MC approval during the 9/12 meeting. 9/22/22 - HGMD Board Approved.
TOTAL 2022 FUNDED PROJECTS					\$339,123	\$76,380	-77%				\$38,000	\$38,380	-50%	\$301,123	
<i>Future event or circumstance which is possible, but cannot be predicted with certainty</i>					2022 CONTINGENCY PROJECTS										
not-started	Management	Management	2022 Contribution to Reserves	D601	\$40,473							\$0	#DIV/0!	\$40,473	
In Process	Jon H	Clubhouse	Update CH HVAC System Software and Computer	D601	\$17,697	\$17,697	0%	09/28/22	12/31/22	94		\$17,697	-100%	\$17,697	10/4/22 - We are submitting for MC approval
not-started				D601								\$0	#DIV/0!	\$0	
TOTAL 2022 CONTINGENCY PROJECTS					\$58,170	\$17,697					\$0	\$17,697		\$58,170	
TOTAL CAPITAL RESERVE FUNDS					\$397,293	\$94,077					\$38,000	\$56,077		\$359,293	
2021 PROJECTS TO BE COMPLETED IN 2022															
Completed	Don		2020 Fuel Tank (Maintenance Bldg.)	D601.2	\$45,373	\$45,373	0%	01/03/22	03/15/22	71	\$44,446	\$927	-2%	\$ 927	
Completed			HVAC UV Light Install	D601.2	\$22,937	\$10,297	-55%	01/01/22	01/31/22	30	\$10,297	\$0	0%	\$ 12,640	
In Process	Don		Maintenance Building - Parking Lot Asphalt	D601.2	\$59,282	\$38,015	-36%	06/01/22	12/31/22	213	\$38,015	\$0	0%	\$ 21,267	9/7/22 - Asphalt and Concrete are complete. Board Approved moving forward on 9/20/22. 10/4/22 - Asphalt and concrete completed for 2022. Waiting on AJI Fence to install new gate.
Completed			RV Parking Lot Skim Patch -	D601.2	\$8,204	\$8,204		05/01/22	12/31/22	244		\$8,204	-100%	\$8,204	8/2/22 - David Funk requested pricing on for security enhancements ie: street lamps, fence repairs, and cameras. David said the Security enhancement project is the direction we will move with the project.
TOTAL PRIOR YEAR PROJECTS					\$135,796	\$101,889					\$92,758	\$9,131		\$43,038	
GRAND TOTAL PER BUDGET					\$533,089	\$195,966					\$130,758	\$65,208		\$402,331	
PROJECTS TARGETED FOR COMPLETION IN 2022 BUT NOT IN THE PUBLISHED BUDGET															
TOTAL PRIOR YEAR PROJECTS NOT BUDGETED IN 2022					\$0	\$0					\$0	\$0		\$0	
GRAND TOTAL					\$533,089	\$195,966					\$130,758	\$65,208		\$402,331	



**HEATHER GARDENS FOUNDATIONS
FOUNDATION DONATION SUMMARY
1/1/2022 - 9/30/2022**

Description	General	Roads & Grounds	Club House	Golf	Trees	Totals
Balance at beginning of January	174,610.21	324.50	375.70	40.00	14,042.59	189,393.00
Donations for Jan 2022	100.00					100.00
Donation for Feb 2022	75.00				75.00	150.00
Refund for Legend 6' Teak Bench w/back rest	594.25					594.25
Donation for Mar 2022						0.00
Expenses March - TV for Lobby Flyer Display	-486.83					-486.83
Donation for Apr 2022	25.00					25.00
April Fundraiser Revenue	1,320.00					1,320.00
April Fundraiser Costs - Band	-450.00					-450.00
Donations for May 2022	25.00					25.00
Expenses for May - Planter boxes for Rest.	-401.20					-401.20
Donations for June 2022	100.00				75.00	175.00
Donations for June 2022 - Golf Shop sale of shirt	22.50					22.50
Expenses for June - Herbs for Rest. Planter boxes	-95.32					-95.32
Donations for July 2022	75.00					75.00
Expenses for July - Herbs for Rest. Planter boxes	-48.40					-48.40
Donations for August 2022	25.00		50.00			75.00
YTD Interest Income on US Treasury Bills and Notes	489.35					489.35
Donations for September 2022	140.00					140.00
Sept Interest Income on US Treasury Bills and Notes	202.89					202.89
Balance at end of the month 9/30/2022	176,322.45	324.50	425.70	40.00	14,192.59	191,305.24

RECONCILIATION TO GL

D103.5 Foundation Checking Account - September 2022	\$	42,916
D106.1 Foundation Investment Account - September 2022	\$	148,249
D121 Owed to the Foundation from MD	\$	140.00
D121 Owed to MD from the Foundation		
		\$ 191,305.24
	\$	-

Heather Gardens Metropolitan District
 Summary of Investments
 09/30/22

Bank	Yield	Maturity	Interest Paid	Principal	Monthly Interest	Fund	Account
Key Bank - Foundation							
Bank of America							
US Treasury Bills	0.458%	1/26/2023	Maturity	\$ 49,926	\$ 18.91	Foundation	D106.1
US Treasury Notes 0.125% Coupons	2.413%	6/30/2023	Semi Annual	\$ 98,323	\$ 102.79	Foundation	D106.1
Foundation - checking				\$ 42,916		Foundation	D103.5
				<u>\$ 191,165</u>	<u>\$ 121.70</u>		
Key Bank - Conservation Trust Fund/Lottery							
			Monthly	\$ 162,963	\$ 1.29	Conservation	D104
US Treasury Notes 2.125% Coupons	2.870%	7/31/2024	Semi Annual	\$ 246,720	\$ 592.86	Enterprise	D106
Fed Farm Credit Bank Bonds	3.375%	8/26/2024	Semi Annual	\$ 249,792	\$ 702.54	Enterprise	D106
US Treasury Notes 3.00% Coupons	3.00%	7/31/2024	Semi Annual	\$ 250,000	\$ 625.00	Enterprise	D106
				<u>\$ 746,512</u>	<u>\$ 1,920.39</u>		
Total Investment				<u><u>\$ 1,100,640</u></u>	<u><u>\$ 2,043.38</u></u>		

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)	4,625	4,750	(125)	14,789	14,250	539	19,000
D504 Interest Income	1,735	135	1,600	3,689	1,215	2,474	1,620
D504.2 2010 Bond Restr Interest	970	9	961	2,177	73	2,104	100
D504.3 Interest Income Lottery	1	1	0	12	9	3	12
D505 Recreation Fee Income	124,778	124,728	50	1,122,919	1,122,552	367	1,496,736
Restaurant Income	50,899	48,312	2,587	423,412	455,664	(32,252)	603,015
D507 Golf Fees Daily	40,279	40,957	(677)	265,079	243,823	21,255	284,281
D507.1 Golf Simulator	0	33	(33)	902	1,264	(362)	1,578
D509.2 Golf Disc - 40 Play	2,338	1,818	520	16,623	23,409	(6,786)	25,211
D511 Golf Cart Rental Income	11,545	9,451	2,094	67,901	60,487	7,414	70,315
D511.1 Golf Merchandise	2,750	3,068	(317)	21,212	18,032	3,180	24,266
D511.2 Golf Lesson	590	708	(118)	6,440	7,342	(902)	8,900
D511.3 Golf Bag Storage	0	0	0	177	206	(29)	6,705
D511.4 Golf Pull Cart	650	732	(82)	4,136	4,089	47	4,752
D512 CH Building Rentals	1,261	1,300	(39)	19,859	11,700	8,159	15,600
D513 Events	5,779	4,155	1,624	18,568	22,815	(4,247)	31,670
D513.1 Trips Revenue	1,071	2,750	(1,679)	26,825	24,750	2,075	33,000
D514 RV Lot Income	(1)	0	(1)	22,490	22,140	350	29,520
D514.1 Garden Plot Income	0	0	0	2,645	2,520	125	2,520
D515 Classes	5,748	7,240	(1,492)	57,880	65,160	(7,280)	86,880
D515.1 Donation Revenue	140	0	140	2,108	0	2,108	0
D515.3 Interest Income - Foundation	203	0	203	692	0	692	0
D516 Miscellaneous Revenue	0	0	0	1,035	0	1,035	0
D516.1 Coffee Revenue	193	300	(107)	1,959	2,700	(741)	3,600
D517 Property Tax Revenue	3,970	6,999	(3,028)	498,093	495,216	2,877	500,785
D518 Specific Ownership Tax Revenue	3,222	2,791	431	23,873	25,127	(1,254)	33,500
TOTAL REVENUE	262,747	260,235	2,512	2,625,494	2,624,544	950	3,283,566
D590 Cost of Goods Sold	18,126	16,872	(1,254)	145,281	155,378	10,097	205,724
GROSS PROFIT	244,621	243,364	1,258	2,480,213	2,469,166	11,046	3,077,842
OPERATING EXPENSES							
D519 Zion Bank Payee Fee	0	0	0	1,000	1,400	400	1,400
D520 Debt Service Interest	25,617	25,617	0	230,550	230,553	3	306,470
D522 Services - Insurance	4,245	4,724	480	38,201	42,518	4,317	56,690
D523 Services - Audit	0	0	0	34,025	34,025	0	34,025
D524 Services - Professional	251	3,750	3,499	15,138	33,750	18,612	45,000
D525 County Collection Fee	62	41	(21)	7,479	7,853	374	7,915
D525.1 Election Expense	0	0	0	2,461	0	(2,461)	0
D526 Miscellaneous Expense	0	100	100	2,719	900	(1,819)	1,200
D526.1 SDA Membership Dues	0	0	0	1,238	1,500	263	1,500
D550 Club House Expenses	65,535	61,570	(3,965)	564,513	613,966	49,453	808,976
D555 Golf Course Expenses	55,929	55,458	(471)	493,388	528,898	35,510	675,123
D557 Restaurant Expenses	40,272	40,307	35	361,014	372,504	11,490	498,106
D560 RV Lot Expenses	198	254	56	2,200	2,288	87	3,050
D565 Garden Plot Expenses	0	207	207	0	1,463	1,463	2,084
D566 Conservation Expenses	166	0	(166)	19,150	0	(19,150)	0
D601 Capital Outlay	0	0	0	38,000	0	(38,000)	397,293
D601.2 2021 Cap Carry Foward Projects	375	0	(375)	92,758	127,592	34,834	135,796
D620 Foundation Expense	0	0	0	888	0	(888)	0
D700 Bond Principal Payment	0	0	0	0	0	0	280,000
TOTAL OPERATING EXPENSES	192,650	192,028	(622)	1,904,721	1,999,209	94,488	3,254,628
NET OPERATING REVENUE/EXPENSE	51,971	51,336	636	575,492	469,957	105,534	(176,786)
NON OPERATING EXPENSE							
D605 Gain/Loss Asset Disp	0	0	0	(1,534)	0	1,534	0
TOTAL NON OPERATING EXPENSE	0	0	0	(1,534)	0	1,534	0
NET REVENUE EXPENSE	51,971	51,336	636	577,026	469,957	107,068	(176,786)

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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	1,735	135	1,600	3,689	1,215	2,474	1,620
D505 Rec Fee Income	124,778	124,728	50	1,122,919	1,122,552	367	1,496,736
Restaurant Income	50,899	48,312	2,587	423,412	455,664	(32,252)	603,015
D507 Golf Fees Daily	40,279	40,957	(677)	265,079	243,823	21,255	284,281
D507.1 Golf Simulator	0	33	(33)	902	1,264	(362)	1,578
D509.2 Golf Disc - 40 Play	2,338	1,818	520	16,623	23,409	(6,786)	25,211
D511 Golf Cart Rental Income	11,545	9,451	2,094	67,901	60,487	7,414	70,315
D511.1 Golf Merchandise	2,750	3,068	(317)	21,212	18,032	3,180	24,266
D511.2 Golf Lesson	590	708	(118)	6,440	7,342	(902)	8,900
D511.3 Golf Bag Storage	0	0	0	177	206	(29)	6,705
D511.4 Golf Pull Cart	650	732	(82)	4,136	4,089	47	4,752
D512 CH Building Rentals	1,261	1,300	(39)	19,859	11,700	8,159	15,600
D513 Events	5,779	4,155	1,624	18,568	22,815	(4,247)	31,670
D513.1 Trips Revenue	1,071	2,750	(1,679)	26,825	24,750	2,075	33,000
D514 RV Lot Income	(1)	0	(1)	22,490	22,140	350	29,520
D514.1 Garden Plot Income	0	0	0	2,645	2,520	125	2,520
D515 Classes	5,748	7,240	(1,492)	57,880	65,160	(7,280)	86,880
D516 Miscellaneous Revenue	0	0	0	1,035	0	1,035	0
D516.1 Coffee Revenue	193	300	(107)	1,959	2,700	(741)	3,600
TOTAL ENTERPRISE REVENUE	249,616	245,686	3,930	2,083,750	2,089,869	(6,119)	2,730,169
D590 Cost of Goods Sold	18,126	16,872	(1,254)	145,281	155,378	10,097	205,724
GROSS PROFIT	231,490	228,814	2,676	1,938,469	1,934,491	3,978	2,524,445
OPERATING EXPENSES							
D550 Club House Expenses	65,535	61,570	(3,965)	564,513	613,966	49,453	808,976
D555 Golf Course Expenses	55,929	55,458	(471)	493,388	528,898	35,510	675,123
D557 Restaurant Expenses	40,272	40,307	35	361,014	372,504	11,490	498,106
D560 RV Lot Expenses	198	254	56	2,200	2,288	87	3,050
D522 Services - Insurance	4,245	4,724	480	38,201	42,518	4,317	56,690
D523 Services - Audit	0	0	0	34,025	34,025	0	34,025
D524 Services - Professional	251	3,750	3,499	15,138	33,750	18,612	45,000
D525.1 Election Expense	0	0	0	2,461	0	(2,461)	0
D526 Miscellaneous Expense	0	100	100	2,719	900	(1,819)	1,200
D526.1 SDA Membership Dues	0	0	0	1,238	1,500	263	1,500
D519 Zion Bank Payee Fee	0	0	0	1,000	1,400	400	1,400
D565 Garden Plot Expenses	0	207	207	0	1,463	1,463	2,084
D601 Capital Outlay	0	0	0	38,000	0	(38,000)	397,293
D601.2 2021 Cap Carry Foward Projects	375	0	(375)	92,758	127,592	34,834	135,796
TOTAL OPERATING EXPENSES	166,805	166,370	(435)	1,646,655	1,760,803	114,148	2,660,243
NET OPERATING REVENUE/EXPEN	64,685	62,444	2,241	291,814	173,688	118,125	(135,798)
NON OPERATING EXPENSE							
D605 Gain/Loss Asset Disp	0	0	0	(1,534)	0	1,534	0
TOTAL NON OPERATIN EXPENSE	0	0	0	(1,534)	0	1,534	0
NET ENTERPRISE FUND REVENUE/EX	0	0	0	1,534	0	1,534	0

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RESTRICTED FUNDS							
CONSERVATION TRUST FUND (Lottery)							
REVENUE							
D503 Conservation Trust (Lottery Ac	4,625	4,750	(125)	14,789	14,250	539	19,000
D504.3 Interest Inc Lottery	<u>1</u>	<u>1</u>	<u>0</u>	<u>12</u>	<u>9</u>	<u>3</u>	<u>12</u>
TOTAL LOTTERY REVENUE	4,626	4,751	(125)	14,801	14,259	542	19,012
EXPENSES							
D566 Conservation Expenses	<u>166</u>	<u>0</u>	<u>(166)</u>	<u>19,150</u>	<u>0</u>	<u>(19,150)</u>	<u>0</u>
TOTAL LOTTERY EXPENSES	166	0	(166)	19,150	0	(19,150)	0
REVENUE OVER(UNDER) EXPENSES	<u>4,460</u>	<u>4,751</u>	<u>291</u>	<u>(4,349)</u>	<u>14,259</u>	<u>18,608</u>	<u>19,012</u>
FOUNDATION FUND							
REVENUE							
D515.1 Donation Revenue	140	0	140	2,108	0	2,108	0
D515.3 Interest Inc - Found	<u>203</u>	<u>0</u>	<u>203</u>	<u>692</u>	<u>0</u>	<u>692</u>	<u>0</u>
TOTAL FOUNDATION REVENUE	343	0	343	2,800	0	2,800	0
EXPENSES							
D620 Foundation Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>888</u>	<u>0</u>	<u>(888)</u>	<u>0</u>
TOTAL FOUNDATION EXPENSES	0	0	0	888	0	(888)	0
REVENUE OVER(UNDER) EXPENSES	<u>343</u>	<u>0</u>	<u>343</u>	<u>1,912</u>	<u>0</u>	<u>1,912</u>	<u>0</u>
DEBT SERVICE FUND 2010 BOND ISSUE							
REVENUE							
D517 Property Tax Revenue	3,970	6,999	(3,028)	498,093	495,216	2,877	500,785
D518 Specific Ownership Tax	3,222	2,791	431	23,873	25,127	(1,254)	33,500
Bond Restricted Interest	<u>970</u>	<u>9</u>	<u>961</u>	<u>2,177</u>	<u>73</u>	<u>2,104</u>	<u>100</u>
TOTAL DEBT SERVICE REVENUE	8,162	9,799	(1,637)	524,144	520,416	3,727	534,385
EXPENSES							
D520 Debt Serv Interest	25,617	25,617	0	230,550	230,553	3	306,470
D525 Cnty Collection Fee	62	41	(21)	7,479	7,853	374	7,915
D700 Bond Principal Pymnt	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>280,000</u>
TOTAL DEBT SERVICE EXPENSES	25,679	25,658	(21)	238,029	238,406	377	594,385
REVENUE OVER (UNDER) EXPENSES	<u>(17,517)</u>	<u>(15,859)</u>	<u>(1,658)</u>	<u>286,115</u>	<u>282,010</u>	<u>4,105</u>	<u>(60,000)</u>

	9/30/2022	8/31/2022	7/31/2022	12/31/2021
CURRENT ASSETS				
Cash - Operating	535,538	511,189	478,057	355,135
Capital Projects - Savings	717,003	721,904	726,784	654,961
Conservation (Lottery) Bank Acct	167,589	162,963	162,962	173,157
Investments	746,512	746,573	749,023	750,000
Investments - Foundation	148,249	148,047	147,839	150,000
Zion Debt Service	546,403	538,303	526,219	183,438
Foundation Account	42,916	42,559	42,718	38,293
Accounts Receivable Net of Allowance	11,462	12,391	12,008	25,227
Inventory	45,693	45,218	38,860	41,182
Prepaid Expenses	12,734	16,978	21,223	50,935
Prop Tax Receivable	500,779	500,779	500,779	500,779
TOTAL CURRENT ASSETS	3,474,878	3,446,904	3,406,471	2,923,106
BUILDING, LAND & EQUIPMENT (Net of Depr)				
CIP Asset	32,195	32,195	32,195	32,195
Restaurant Equipment	144,891	144,891	144,891	144,891
Equipment	281,468	281,468	281,468	281,468
Property	8,406,712	8,406,712	8,406,712	8,406,712
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	10,723,457	10,723,457	10,723,456	10,723,456
TOTAL ASSETS	14,198,334	14,170,360	14,129,927	13,646,563
CURRENT LIABILITIES				
Accounts & Interest Payable	108,069	76,850	51,274	80,988
Due To/From HGA	56,246	121,225	116,636	114,306
Bonds Payable - Short Term	280,000	280,000	280,000	280,000
Unearned Revenue	61,543	49,709	51,486	51,699
Prepaid Rec Fees	25,899	28,825	26,161	33,629
Gift Cards	11,397	11,074	11,279	11,938
Sales Tax Payable	7,315	7,510	7,931	5,662
Server Tips Payable	3,717	2,955	2,537	939
Deferred Property Tax	500,779	500,779	500,779	500,779
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	1,085,134	1,109,097	1,078,251	1,110,109
LONG TERM DEBT				
Bond Issue	7,405,000	7,405,000	7,405,000	7,405,000
Deferred Loss Series 2017 Refunding Bond	(614,585)	(614,585)	(614,585)	(614,585)
Original Issue Premium 2017 Bonds	634,207	634,207	634,207	634,207
RV Lot Gate Opener Deposit	1,435	1,470	1,505	1,715
TOTAL CURRENT & LONG TERM LIABILITIES	8,511,191	8,535,189	8,504,379	8,536,446
FUND EQUITY				
Investment In Property	3,007,866	3,007,866	3,007,866	3,007,866
Debt Service Fund	183,438	183,438	183,438	183,438
Conservation Trust Fund (Lottery)	152,789	152,789	152,789	152,789
Heather Gardens Foundation	189,393	189,393	189,393	187,778
Unrestricted Net Assets	1,560,801	1,560,801	1,560,801	1,425,259
Tabor Reserve	15,831	15,831	15,831	15,831
Net Income/(Loss)	577,026	525,054	515,432	137,156
Total Equity	5,687,143	5,635,171	5,625,549	5,110,117
TOTAL LIABILITIES AND EQUITY	14,198,334	14,170,360	14,129,927	13,646,563

**Heather Gardens Metropolitan District
Club House P&L
9/30/2022**

10/5/2022
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	CURRENT ACTUAL	CURRENT BUDGET	CURRENT VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET	
REVENUE								
D512	CH Building Rentals	1,261	1,300	(39)	19,859	11,700	8,159	15,600
D515	Classes	5,748	7,240	(1,492)	57,880	65,160	(7,280)	86,880
D513	Events	5,779	4,155	1,624	18,568	22,815	(4,247)	31,670
D516.1	Coffee Revenue	193	300	(107)	1,959	2,700	(741)	3,600
D513.1	Trips Revenue	1,071	2,750	(1,679)	26,825	24,750	2,075	33,000
	TOTAL REVENUE	14,052	15,745	(1,693)	125,091	127,125	(2,034)	170,750
WAGES/BENEFITS								
C500	Salaries - FTP	8,704	8,805	101	79,028	80,102	1,074	108,305
C510	Salaries - Part Time	6,780	6,701	(79)	57,232	57,161	(71)	75,376
C520	Salaries - Overtime	0	0	0	204	0	(204)	0
C530	Salaries - Teachers	4,708	6,972	2,264	63,288	69,020	5,732	89,935
C540	Taxes - Payroll	2,175	2,093	(82)	19,184	20,365	1,181	26,803
C550	Retirement Expense	0	430	430	0	3,915	3,915	5,234
C553	Insurance - Personnel	975	1,195	220	8,715	10,753	2,038	14,338
C574	Recruit/Train/Services	10	110	100	252	990	738	1,320
C575	Employee Incentive	0	0	0	456	450	(6)	600
C588	Workers Comp Insurance	503	230	(273)	2,654	2,070	(584)	2,829
	TOTAL WAGES/BENEFITS	23,855	26,536	2,681	231,013	244,826	13,813	324,740
OPERATING EXPENSES								
C675.2	Salaries-Charge Out	0	0	0	0	0	0	0
C673	Maintenance Hours	1,463	1,359	(105)	46,039	20,267	(25,772)	27,043
C676	Golf Hours	0	0	0	0	0	0	0
C677	R & G Hours	0	0	0	4,813	0	(4,813)	0
C678	Custodial Hours	5,794	9,548	3,754	64,817	85,934	21,117	114,579
	CHARGE-OUT SUBTOTALS	7,257	10,907	3,649	115,669	106,201	-9,468	141,622
C621.1	Mileage Reimbursement	0	8	8	0	72	72	96
C627	Pool Care & Supplies	1,925	1,139	(786)	11,321	14,821	3,500	19,738
C639	Software & IT	357	340	(17)	3,620	3,060	(560)	4,080
C640	Electric	7,441	6,975	(466)	67,325	67,637	311	93,261
C643	Gas	1,250	1,578	329	14,109	15,503	1,394	20,077
C662	Office Supplies & Postage	970	600	(370)	6,400	5,400	(1,000)	7,200
C662.1	CC & ActiveNet	1,526	1,050	(476)	8,054	9,450	1,396	12,600
C671	Outside Contractors	5,210	1,521	(3,689)	10,387	14,309	3,922	19,662
C683	Repairs - Equipment	6,873	503	(6,370)	7,416	6,999	(417)	9,246
C684	Supplies	95	1,250	1,155	12,103	16,175	4,072	18,750
C684.1	Custodial Supplies	1,734	2,000	266	16,718	18,000	1,282	24,000
C684.2	Coffee Supplies	98	230	132	1,450	2,070	620	2,760
C686.1	Special Event Supplies	1,203	691	(512)	8,560	11,940	3,380	14,420
C686.2	Special Event Contractors	575	1,175	600	2,993	10,875	7,882	17,250
C687	Trips Expense	3,115	2,750	(365)	24,192	24,750	558	33,000
C688	Non Capital Equipment	60	0	(60)	2,801	22,740	19,939	22,740
C689	Phone & Internet	454	370	(84)	3,630	3,330	(300)	4,440
C698	Water & Sewer	1,541	1,948	407	16,752	15,806	(946)	19,294
	TOTAL OPERATING EXPENSES	41,684	35,035	(6,649)	333,500	369,138	35,637	484,236
	NET REVENUE & EXPENSE	(51,487)	(45,826)	(5,661)	(439,422)	(486,839)	47,416	(638,226)

**Heather Gardens Metropolitan District
Golf P&L
9/30/2022**

10/5/2022

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		CURR MONTH	CURR MONTH	CURR MONTH	YTD	YTD	YTD	ANNUAL
		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE	BUDGET
REVENUE								
D507	Golf Fees Daily	40,279	40,957	(677)	265,079	243,823	21,255	284,281
D507.1	Golf Simulator	0	33	(33)	902	1,264	(362)	1,578
D509.2	Golf Disc - 40 Play	2,338	1,818	520	16,623	23,409	(6,786)	25,211
D511	Golf Cart Rental Income	11,545	9,451	2,094	67,901	60,487	7,414	70,315
D511.1	Golf Merchandise	2,750	3,068	(317)	21,212	18,032	3,180	24,266
D511.2	Golf Lesson	590	708	(118)	6,440	7,342	(902)	8,900
D511.3	Golf Bag Storage	0	0	0	177	206	(29)	6,705
D511.4	Golf Pull Cart	650	732	(82)	4,136	4,089	47	4,752
TOTAL REVENUE		58,152	56,767	1,387	382,470	358,652	23,817	426,008
WAGES/BENEFITS								
G500	Salaries - FTP	27,443	24,720	(2,723)	244,925	225,659	(19,266)	302,068
G510	Salaries - Part Time	3,228	7,316	4,089	50,828	76,934	26,105	91,736
G520	Salaries - Overtime	163	750	587	3,661	3,596	(66)	4,479
G540	Taxes - Payroll	2,347	2,587	240	25,774	26,402	628	33,787
G550	Retirement Expense	1,123	1,067	(55)	9,576	10,154	577	13,200
G553	Insurance - Personnel	1,798	2,749	951	17,488	23,240	5,752	31,487
G574	Recruit / Train / Service	814	0	(814)	6,642	5,997	(645)	5,997
G575	Employee Incentive	0	0	0	0	1,500	1,500	2,000
G588	Workers Comp Insurance	1,143	290	(853)	4,048	2,610	(1,438)	3,567
TOTAL WAGES/BENEFITS		38,059	39,479	1,422	362,942	376,092	13,147	488,321
OPERATING EXPENSES								
G675.2	Salaries-Charged Out	0	0	0	(2,084)	(1,000)	1,084	(1,500)
G450	COGS - Merchandise	1,332	1,595	263	11,934	9,376	(2,557)	12,618
G621	Fuel Expense	843	713	(131)	6,745	4,869	(1,876)	6,375
G621.1	Mileage Reimbursement	55	21	(34)	162	144	(18)	165
G624	Contingency-Water	2,121	2,000	(121)	5,493	5,300	(193)	10,300
G635	Tree & Shrub Replacement	0	0	0	0	714	714	714
G639	Software & IT	313	258	(55)	1,734	2,318	584	3,090
G640	Electric	817	1,010	193	6,778	7,142	364	9,312
G640.1	Electric - Pump	5,137	5,807	670	39,146	37,145	(2,000)	46,243
G643	Gas	90	18	(72)	892	813	(79)	1,198
G645	Uniforms	0	61	61	0	1,851	1,851	2,035
G662	Office Supplies & Postage	0	0	0	104	0	(104)	52
G662.1	Credit Card Expense	3,036	1,316	(1,720)	16,016	11,845	(4,171)	15,794
G665	Rent - Equipment	0	0	0	2,386	0	(2,386)	1,442
G670	Asphalt Repairs	2,400	0	(2,400)	2,400	4,896	2,496	4,896
G671	Outside Contractors	0	1,100	1,100	3,665	18,370	14,705	19,511
G676.1	Golf Shop Supplies	68	160	92	797	1,440	643	1,920
G680	Radio Communications	0	0	0	160	206	46	206
G683	Repairs - Equipment	1,146	600	(546)	13,052	10,800	(2,252)	14,400
G684	Supplies	1,534	2,200	666	29,042	39,500	10,458	42,050
G689	Telephone	265	300	35	2,290	2,700	410	3,600
G697	Marketing	50	416	366	1,668	3,752	2,084	5,000
TOTAL OPERATING EXPENSES		19,207	17,575	(1,633)	142,380	162,181	19,803	199,421
NET REVENUE & EXPENSE		886	(287)	1,176	(122,852)	(179,621)	56,767	(261,734)

SEPTEMBER 2022

HGMD Golf Usage Report

Revenue	Current Year					Prior Year				
	Rate	MTD Tally	MTD Revenue	YTD Tally	YTD Revenue	Rate	MTD Tally	MTD Revenue	YTD Tally	YTD Revenue
Daily Rates										
85+	\$ 9.00	0	\$ -	346	\$ 3,114	\$ 9.00	40	\$ 360	357	\$ 3,213
Resident	\$ 9.95	0	\$ -	61	\$ 607	\$ 17.05	0	\$ -	1,195	\$ 9,606
Resident Everyday	\$ 10.00	734	\$ 7,340	4,406	\$ 44,050	\$ 10.00	647	\$ 6,470	3,971	\$ 39,710
Guest of Resident- weekday	\$ 13.00	88	\$ 1,144	614	\$ 7,982	\$ 13.00	90	\$ 1,170	655	\$ 8,571
Guest of Resident- weekend	\$ 17.00	129	\$ 2,193	497	\$ 8,447	\$ 17.00	66	\$ 1,122	477	\$ 8,109
Non-Resident Sr. - No Timeframe	\$ 15.64	(11)	\$ (172)	(46)	\$ (786)					
Non-Resident Sr. - Weekday	\$ 14.97	507	\$ 7,589	3,238	\$ 48,530	\$ 14.00	493	\$ 6,902	2,325	\$ 32,571
Non-Resident Sr. - Weekend	\$ 18.99	309	\$ 5,871	1,816	\$ 34,475	\$ 18.00	235	\$ 4,230	1,627	\$ 29,286
Non-Resident - Weekday	\$ 18.06	230	\$ 4,153	1,377	\$ 24,823	\$ 17.05	183	\$ 3,120	1,176	\$ 20,035
Non-Resident - Weekend	\$ 22.96	196	\$ 4,500	1,633	\$ 37,584	\$ 22.05	211	\$ 4,652	1,237	\$ 27,258
Junior- weekday	\$ 9.00	63	\$ 567	394	\$ 3,546	\$ 9.00	84	\$ 756	342	\$ 3,232
Junior- weekend	\$ 12.00	21	\$ 252	84	\$ 1,008	\$ 12.00	14	\$ 168	156	\$ 1,902
Twilight	\$ 14.00	0	\$ -	180	\$ 2,520	\$ 12.00	45	\$ 540	446	\$ 5,352
2 for 20 Special	\$ -		\$ -			\$ -	0	\$ -	9	\$ 99
2 for 24 Special	\$ 12.00	424	\$ 5,088	2,588	\$ 31,061	\$ 11.00	387	\$ 4,257	1,343	\$ 14,773
2 for 1	\$ 18.00		\$ -			\$ 18.00	0	\$ -	0	\$ -
2 for 1 (free player)	\$ -		\$ -			\$ -	0	\$ -	0	\$ -
League - Weekend	\$ 18.00	0	\$ -	51	\$ 918	\$ 18.00	83	\$ 1,494	324	\$ 5,832
League - Weekday	\$ 15.00	0	\$ -	966	\$ 14,490	\$ 14.00	0	\$ -	1,378	\$ 19,292
40 Play Punches	\$ 9.00	238	\$ 2,142	1,601	\$ 14,396	\$ 8.54	392	\$ 3,346	3,041	\$ 25,121
Complimentary Round-Employee	\$ -		\$ -			\$ -	20	\$ -	100	\$ -
Complimentary Round	\$ -		\$ -			\$ -	4	\$ -	16	\$ -
Adjustment to Income	\$ -		\$ 1,658		\$ 2,313	\$ -	0	\$ 900	0	\$ 2,827
Golf Daily Fee		2,928	\$ 42,325	19,806	\$ 279,078	\$ -	2,994	\$ 39,487	20,175	\$ 256,789

Other Golf Revenue	Rate	MTD Tally	MTD Revenue	YTD Tally	YTD Revenue	Rate	MTD Tally	MTD Revenue	YTD Tally	YTD Revenue
40 Play Card	\$ 8.10	36	\$ 292	324	\$ 2,625					
Rider Carts	\$ 8.64	1,337	\$ 11,545	7,836	\$ 67,901	\$ 8.67	1,184	\$ 10,268	7,277	\$ 62,870
Pull Cart	\$ 6.00	85	\$ 510	519	\$ 3,114	\$ 6.00	92	\$ 552	532	\$ 3,552
Golf Simulator	\$ 20.00		\$ -	46	\$ 902	\$ 15.00	2	\$ 30	64	\$ 1,225
Golf Merchandise D511.1			\$ 2,750		\$ 21,212			\$ 3,098		\$ 17,745
Golf Lessons		5	\$ 590	59	\$ 6,440		6	\$ 705	87	\$ 7,515
Golf Bag Storage	\$ 70.00		\$ -	2	\$ 177	\$ 120.00	1	\$ 120	7	\$ 590
Golf Club Rentals	\$ 14.00	10	\$ 140	73	\$ 1,022	\$ 12.00	5	\$ 60	20	\$ 240

Total Revenue		\$ 58,152		\$ 382,470		\$ 54,320		\$ 350,526
Golf Course Expenses		\$ 57,266		\$ 505,322		\$ 42,009		\$ 505,138
Profit/(Loss)		\$ 886		\$ (122,852)		\$ 12,311		\$ (154,612)

# of Days Golf Course Closed	0	71	1	61
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**Heather Gardens Metropolitan District
Restaurant P&L
9/30/2022**

10/5/2022
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	CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET	
SUMMARY								
Sales	50,900	48,312	2,586	423,413	455,663	(32,252)	603,015	
Cost of Goods Sold	16,791	15,276	(1,515)	133,347	146,001	12,655	193,106	
Gross Profit	34,109	33,036	1,073	290,066	309,662	(19,596)	409,909	
Wages & Benefits	32,663	30,289	(2,374)	279,543	280,784	1,238	375,186	
Operating Expense	7,611	10,019	2,405	81,471	91,722	10,251	122,919	
Net Income/(Loss)	(6,165)	(7,272)	1,107	(70,948)	(62,844)	(8,104)	(88,196)	
SALES								
D506 Restaurant Food	42,305	39,204	3,101	350,873	386,760	(35,887)	511,205	
D506.1 Restaurant Beer	3,121	2,841	280	27,523	19,502	8,021	25,580	
D506.2 Restaurant Wine	2,359	3,095	(737)	20,950	24,835	(3,886)	33,752	
D506.3 Restaurant Liquor	3,115	3,172	(58)	24,067	24,566	(500)	32,478	
TOTAL SALES	50,900	48,312	2,586	423,413	455,663	(32,252)	603,015	
COST OF GOODS SOLD								
H450 COGS - Food	14,908	13,329	(1,579)	118,899	131,498	12,600	173,810	COGS Percentages
H455 COGS - Beer	746	852	106	6,707	5,851	(856)	7,674	Current YTD
H455.1 COGS - Wine	568	619	51	4,758	4,967	209	6,750	35.2% 33.9%
H455.2 COGS - Liquor	569	476	(93)	2,983	3,685	702	4,872	23.9% 24.4%
TOTAL COST OF GOODS	16,791	15,276	(1,515)	133,347	146,001	12,655	193,106	24.1% 22.7%
								18.3% 12.4%
								33.0% 31.5%
GROSS PROFIT	34,109	33,036	1,073	290,066	309,662	(19,596)	409,909	
	67%	68%		69%	68%			
WAGES/BENEFITS								
H500 Salaries - Full Time	16,779	13,503	(3,276)	160,004	122,877	(37,128)	165,849	
H510 Salaries - Part Time	5,838	11,112	5,273	50,340	104,803	54,463	138,694	
H520 Salaries - Overtime	1,218	0	(1,218)	7,662	0	(7,662)	0	
H540 Taxes - Payroll	2,684	2,366	(318)	26,267	23,944	(2,324)	31,329	
H550 Retirement Expense	292	675	383	2,773	6,144	3,370	8,214	
H553 Insurance Emp Health	2,402	1,988	(413)	20,619	16,811	(3,808)	22,776	
H574 Recruiting/Training	2,678	365	(2,313)	8,041	2,485	(5,556)	3,280	
H575 Employee Incentive	0	0	0	658	1,200	542	1,600	
H588 Workers Com Insurance	772	280	(492)	3,179	2,520	(659)	3,444	
TOTAL WAGES/BENEFITS	32,663	30,289	(2,374)	279,543	280,784	1,238	375,186	
OPERATING EXPENSES								
H673 Maintenance Hours	195	111	(85)	2,780	2,226	(554)	2,551	
H674 Custodial Hours	630	525	(105)	2,737	4,725	1,988	6,300	
CHARGE-OUTS SUBTOTAL	825	636	(190)	5,517	6,951	1,434	8,851	

**Heather Gardens Metropolitan District
Restaurant P&L
9/30/2022**

10/5/2022
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		CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET
H639	Software & IT	550	500	(50)	4,821	4,500	(321)	6,000
H640	Electric	1,860	1,744	(117)	16,831	16,909	78	23,315
H643	Gas	312	395	82	3,527	3,876	349	5,019
H644	Water	121	194	73	1,601	1,533	(68)	1,858
H645	Phone & TV	330	300	(30)	2,952	2,700	(252)	3,600
H646	Trash Removal	400	400	0	3,474	3,600	126	4,800
H651	Uniforms	0	150	150	175	750	575	900
H652	Discounts & Comps	(828)	500	1,328	1,549	4,500	2,951	6,000
H655	Linen Service	240	0	(240)	1,530	0	(1,530)	0
H662	Office Supplies	14	0	(14)	712	300	(412)	500
H671	Outside Contractors	380	800	420	4,785	4,503	(282)	6,000
H681	Credit Card Fees	1,553	1,100	(453)	12,177	9,900	(2,277)	13,200
H683	Repairs - Equipment	0	300	300	461	2,700	2,239	3,600
H684	China/Glass/Flatware	121	200	79	390	1,800	1,410	2,400
H684.1	Kitchen Supplies	808	1,500	692	9,037	13,500	4,463	18,000
H685	Cleaning Supplies	587	300	(287)	4,122	2,700	(1,422)	3,600
H688	Non Capital Equipment	0	500	500	4,551	4,500	(51)	6,000
H689	Marketing	338	500	162	1,310	4,500	3,190	6,000
H690	Licenses	0	0	0	1,949	2,000	51	3,276
	TOTAL OPERATING EXPENSES	7,611	10,019	2,405	81,471	91,722	10,251	122,919
	NET REVENUE & EXPENSE	(6,165)	(7,272)	1,104	(70,948)	(62,844)	(8,107)	(88,196)

Monthly Data from
SPOTON POS

Sept						
Sales per hour						
	Hour	Net Sales per hour		# Checks	# Guests	GCA
	7:00 AM	\$13.50		1532	3279	\$15.32
	9:00 AM	\$17.50				
	10:00 AM	\$2,469.65				
	11:00 AM	\$8,430.85				
	12:00 PM	\$8,068.40				
	1:00 PM	\$5,872.13				
	2:00 PM	\$3,391.90				
	3:00 PM	\$2,772.90				
	4:00 PM	\$6,103.05				
	5:00 PM	\$7,890.30				
	6:00 PM	\$2,702.47				
	7:00 PM	\$2,505.00				
	Grand Totals	\$50,237.65				
Top selling items						
	Sunday Brunch	407				
	Lunch Special \$10.75	291				
	Fish"n Chips	124				
	H. Gardens Cheeseburger	150				
	Chef Cobb Salad	95				
	Dinner Special	95				
	Reuben Sandwich	95				
	Turkey Club	90				
	Chicken Croissant Sand.	93				
	Coconut Shrimp	99				
	italian dinner \$14	75				
	Open Food	83				
	Thai Chicken Salad	64				
	BBQ Pulled Pork Sand.	74				
	Bowl of Soup	140				
	House Salad	88				
	Shrimp Louis	51				
	Chicken Basket	63				
	Chicken Caesar Salad	43				
	Beet Salad	39				
	Chili Rellanos	60				
	Brat & Chips with Kraut	49				

Monthly Data from
SPOTON POS

Sept						
	Black and Bleu Burger	34				
	Meatloaf Dinner	30				
	BBQ Bacon Cheeseburger	30				
	Breaded Chicken Sand.	28				
	Cup of Soup	70				
	Pie of the week	49				
	Impossible Veg. Burger	21				
	French Fries	252				
	Sweet Potato Fries	129				
	Half Chicken Dinner	15				
	Mozzarella Sticks	26				
	Gouda bites	22				
	Warm Lattice Cherry Pie	34				
	Steak of the Day	9				
	Fries	21				
	KIDS Brunch	6				
	Plain Burger	5				
	Scoop Of Ice Cream	28				
	Chicken Salad Croissant	3				
	BLT	7				
	Homemade Chips	454				
	Ice Cream Sundae	6				
	Fried green beans	3				
	Caesar Salad	8				
	Grilled Cheese	2				
	Bratwurst & Chips	2				
	Chicken Quesadilla	1				
	Cottage Cheese	3				
	Tortilla Chips	1				
	Fruit	1				
	Side Bacon	1				
	Coleslaw	1				
	Dinner Roll	2				

Monthly Data from
SPOTON POS

Jan thru Sept						
Sales per hour						
	Hour	Net Sales per hour		# Checks	# Guests	GCA
	6:00 AM	\$329.25		12340	26598	\$15.74
	7:00 AM	\$13.50				
	8:00 AM	\$7.00				
	9:00 AM	\$573.80				
	10:00 AM	\$20,016.68				
	11:00 AM	\$61,900.74				
	12:00 PM	\$80,524.55				
	1:00 PM	\$46,917.62				
	2:00 PM	\$32,303.68				
	3:00 PM	\$30,435.25				
	4:00 PM	\$52,520.55				
	5:00 PM	\$73,112.56				
	6:00 PM	\$14,431.87				
	7:00 PM	\$3,762.65				
	8:00 PM	\$653.05				
	9:00 PM	\$1,258.10				
	11:00 PM	\$35.50				
	Grand Totals	\$418,796.35				
	Top selling items					
	Sunday Brunch	3,860.00				
	Lunch Special \$10.75	2,202.00				
	Fish"n Chips	1,223.00				
	Dinner Special	1,170.00				
	H. Gardens Cheeseburger	1,239.00				
	Reuben Sandwich	792				
	Chef Cobb Salad	736				
	Coconut Shrimp	868				
	Chicken Croissant Sand.	793				
	Turkey Club	696				
	Thai Chicken Salad	500				
	Chicken Basket	642				
	BBQ Pulled Pork Sand.	532				
	Shrimp Louis	425				
	Bowl of Soup	1,017.00				
	House Salad	677				
	Open Food	595				
	BBQ Bacon Cheeseburger	402				
	Meatloaf Dinner	310				

Monthly Data from
SPOTON POS

Jan thru Sept					
Black and Bleu Burger	344				
Beet Salad	307				
Chicken Caesar Salad	246				
Brat & Chips with Kraut	380				
Baja Style Fish Tacos	281				
Breaded Chicken Sand.	275				
Chili Rellanos	360				
Cup of Soup	694				
Steak of the Day	185				
Impossible Veg. Burger	206				
French Fries	2,232.00				
KIDS Brunch	170				
Half Chicken Dinner	171				
Pie of the week	352.5				
Mozzarella Sticks	250				
margaritaville	128				
Sweet Potato Fries	1,084.00				
Gouda bites	155				
Fried green beans	159				
Warm Lattice Cherry Pie	237				
italian dinner \$14	75				
Lunch Memorial \$12.50	67				
Stanley Deal	108				
Fries	225				
Ice Cream Sundae	116				
4th july	37				
BLT	74				
Plain Burger	35				
Side Salad	45				
Lunch Memorial \$10	31				
Scoop Of Ice Cream	194				
Caesar Salad	79				
Homemade Chips	3,775.50				
Grilled Cheese	19				
Golf Ladies Special	12				
Turkey Club Sandwich	9				
Brunch	9				
Tortilla Chips	20				
Cheesecake of the week	17				
Salad Bar	10				
Bratwurst & Chips	10				
Coleslaw	36				
Boston Cream Pie	11				

Monthly Data from
SPOTON POS

Jan thru Sept					
Chicken Salad Croissant		4			
Dinner Salad Bar		4			
Golf ladies Wed Special		4			
Cottage Cheese		18			
Chicken Quesadilla		3			
Fruit		6			
Green Beans		5			
Mashed Potatoes		5			
Dinner Roll		13			
Salad Bar with Entree		2			
Pepper cheese bites		1			
Side Bacon		3			
Onion Rings		2			
Cookies		3			