

# HEATHER GARDENS METROPOLITAN DISTRICT

## Budget Exceptions Report

Through: 08/31/22

	YTD ACTUAL	YTD BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)	% of Budget	Annual Budget	% of Annual Budget Spent
Total Revenue	\$ 2,362,746	\$ 2,364,309	\$ (1,563)	-0.1%	\$ 3,283,566	72%
Cost of Goods Sold	\$ 127,155	\$ 138,506	\$ 11,351	8.2%	\$ 205,724	62%
Gross Profit	\$ 2,235,591	\$ 2,225,803	\$ 9,788		\$ 3,077,842	
Operating Expenses	\$ 1,581,688	\$ 1,679,589	\$ 97,901	5.8%	\$ 2,721,539	58%
<b>Net Operating Income/(Loss)</b>	<b>\$ 653,903</b>	<b>\$ 546,214</b>	<b>\$ 107,689</b>		<b>\$ 356,303</b>	
Capital Improvements Exp	\$ 130,383	\$ 68,310	\$ (62,073)		\$ 473,807	
<b>Net Surplus/(Loss)</b>	<b>\$ 523,520</b>	<b>\$ 477,904</b>	<b>\$ 45,616</b>		<b>\$ (117,504)</b>	

### Executive Summary

#### Club House

Revenue	\$ 111,040	\$ 111,380	\$ (340)	-0.3%	\$ 170,750	65%
Expenses	\$ 498,978	\$ 552,395	\$ 53,417	9.7%	\$ 808,976	62%
<b>Net Subsidy</b>	<b>\$ (387,938)</b>	<b>\$ (441,014)</b>	<b>\$ 53,077</b>		<b>\$ (638,226)</b>	

#### Golf

Revenue	\$ 324,316	\$ 301,887	\$ 22,429	7.4%	\$ 426,008	76%
Expenses	\$ 448,060	\$ 481,221	\$ 33,161	6.9%	\$ 687,742	65%
<b>Net Subsidy</b>	<b>\$ (123,744)</b>	<b>\$ (179,334)</b>	<b>\$ 55,590</b>		<b>\$ (261,734)</b>	

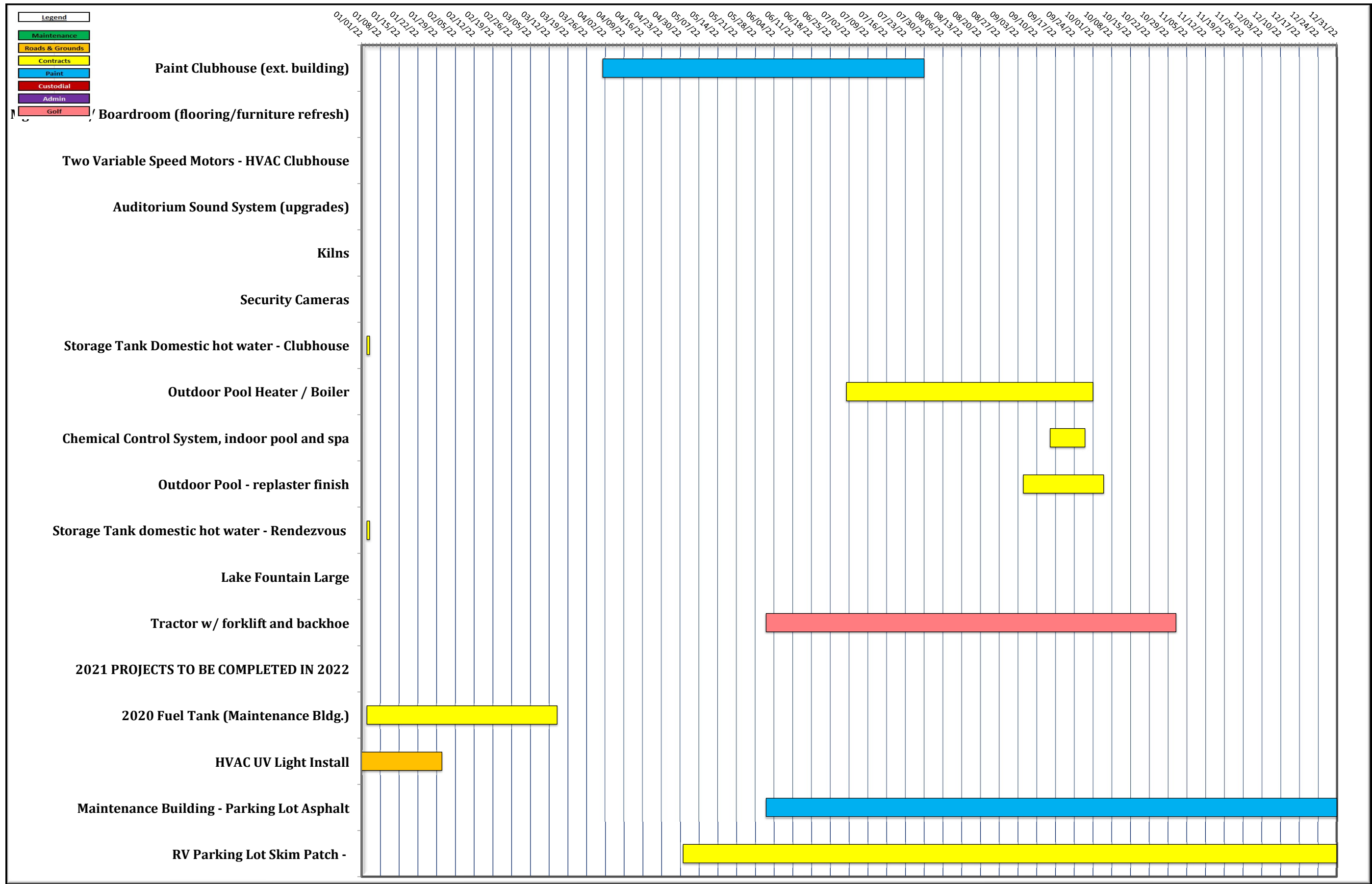
#### Restaurant

Revenue	\$ 372,514	\$ 407,353	\$ (34,839)	-8.6%	\$ 603,015	62%
Cost of Goods Sold	\$ 116,554	\$ 130,724	\$ 14,170	10.8%	\$ 193,106	60%
Gross Profit	\$ 255,960	\$ 276,629	\$ (20,669)	-7.5%	\$ 409,909	
Expenses	\$ 320,742	\$ 332,199	\$ 11,455	3.4%	\$ 498,106	64%
<b>Net Subsidy</b>	<b>\$ (64,782)</b>	<b>\$ (55,570)</b>	<b>\$ (9,214)</b>		<b>\$ (88,197)</b>	

Restricted Funds	Total Total Revenue	Total Expenses	Net Surplus/(Loss)	Cash Balance
Conservation Trust Fund	\$ 10,175	\$ 18,984	\$ (8,809)	\$ 162,963
Debt Service Fund	\$ 515,981	\$ 212,350	\$ 303,631	\$ 538,303
Foundation Fund	\$ 2,457	\$ 888	\$ 1,569	\$ 190,606

**HGMD MONTHLY CAPITAL RESERVE REPORT FOR PERIOD ENDING:  
AUGUST 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	
not-started	Jon H	Pools	Outdoor Pool Heater / Boiler	D601	\$32,704		-100%	07/01/22	10/01/22	92		\$0	#DIV/0!	\$32,704	Working on receiving pricing. Once Heater/ Boiler is ordered there is a long lead time to receive the product.
not-started	Jon H	Pools	Chemical Control System, indoor pool and spa	D601	\$17,361		-100%	09/15/22	09/28/22	13		\$0	#DIV/0!	\$17,361	Researching if needed at this time.
not-started	Jon H	Pools	Outdoor Pool - replaster finish	D601	\$60,020		-100%	09/05/22	10/05/22	30		\$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	
not-started	Brian/Greg	Golf	Tractor w/ forklift and backhoe	D601	\$48,873		-100%	06/01/22	11/01/22	153		\$0	#DIV/0!	\$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.
<b>TOTAL 2022 FUNDED PROJECTS</b>					<b>\$339,123</b>	<b>\$38,500</b>	<b>-89%</b>				<b>\$38,000</b>	<b>\$500</b>	<b>-1%</b>	<b>\$301,123</b>	
<i>Future event or circumstance which is possible, but cannot be predicted with certainty</i>															
<b>2022 CONTINGENCY PROJECTS</b>															
not-started	Management	Management	2022 Contribution to Reserves	D601	\$58,170							\$0	#DIV/0!	\$58,170	
not-started				D601								\$0	#DIV/0!	\$0	
not-started				D601								\$0	#DIV/0!	\$0	
<b>TOTAL 2022 CONTINGENCY PROJECTS</b>					<b>\$58,170</b>	<b>\$0</b>					<b>\$0</b>	<b>\$0</b>		<b>\$58,170</b>	
<b>TOTAL CAPITAL RESERVE FUNDS</b>					<b>\$397,293</b>	<b>\$38,500</b>					<b>\$38,000</b>	<b>\$500</b>		<b>\$359,293</b>	
<b>2021 PROJECTS TO BE COMPLETED IN 2022</b>															
Completed	Don		2020 Fuel Tank (Maintenance Bldg.)	D601.2	\$45,373	\$45,373	0%	01/03/22	03/15/22	71	\$44,071	\$1,302	-3%	\$ 1,302	
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 for 2022 waiting on B&F and HGMD Board Approvals for the 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 asked me to forward 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
<b>TOTAL PRIOR YEAR PROJECTS</b>					<b>\$135,796</b>	<b>\$101,889</b>					<b>\$92,383</b>	<b>\$9,506</b>		<b>\$43,413</b>	
<b>GRAND TOTAL PER BUDGET</b>					<b>\$533,089</b>	<b>\$140,389</b>					<b>\$130,383</b>	<b>\$10,006</b>		<b>\$402,706</b>	
<b>PROJECTS TARGETED FOR COMPLETION IN 2022 BUT NOT IN THE PUBLISHED BUDGET</b>															
<b>TOTAL PRIOR YEAR PROJECTS NOT BUDGETED IN 2022</b>					<b>\$0</b>	<b>\$0</b>					<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	
<b>GRAND TOTAL</b>					<b>\$533,089</b>	<b>\$140,389</b>					<b>\$130,383</b>	<b>\$10,006</b>		<b>\$402,706</b>	



**HEATHER GARDENS FOUNDATIONS  
FOUNDATION DONATION SUMMARY  
1/1/2022 - 8/31/2022**

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
Balance at end of the month <b>8/31/2022</b>	175,979.56	324.50	425.70	40.00	14,192.59	190,962.35

**RECONCILIATION TO GL**

D103.5 Foundation Checking Account - August 2022	\$	42,559
D106.1 Foundation Investment Account - August 2022	\$	148,047
D121 Owed to the Foundation from MD	\$	356.30
D121 Owed to MD from the Foundation		
		\$ 190,962.35
	\$	-

Heather Gardens Metropolitan District  
 Summary of Investments  
 08/31/22

Bank	Yield	Maturity	Interest Paid	Principal	Monthly Interest	Fund	Account
<b>Key Bank - Foundation</b>							
Bank of America							
US Treasury Bills	0.458%	1/26/2023	Maturity	\$ 49,907	\$ 18.91	Foundation	D106.1
US Treasury Notes 0.125% Coupons	2.413%	6/30/2023	Semi Annual	\$ 98,139	\$ 102.79	Foundation	D106.1
Foundation - checking				\$ 42,559		Foundation	D103.5
				<u>\$ 190,606</u>	<u>\$ 121.70</u>		
<b>Key Bank - Conservation Trust Fund/Lottery</b>							
			Monthly	\$ 162,963	\$ 1.29	Conservation	D104
US Treasury Notes 2.125% Coupons	2.870%	7/31/2024	Semi Annual	\$ 246,573	\$ 592.86	Enterprise	D106
Synchrony BK Retail CTF	0.10%	9/8/2022	Semi Annual	\$ 250,000	\$ 20.83	Enterprise	D106
US Treasury Notes 3.00% Coupons	3.00%	7/31/2024	Semi Annual	\$ 250,000	\$ 625.00	Enterprise	D106
				<u>\$ 746,573</u>	<u>\$ 1,238.69</u>		
<b>Total Investment</b>				<u><u>\$ 1,100,142</u></u>	<u><u>\$ 1,361.68</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
<b>REVENUE</b>							
D503 Conservation Trust (Lottery)	0	0	0	10,164	9,500	664	19,000
D504 Interest Income	872	135	737	1,954	1,080	874	1,620
D504.2 2010 Bond Restr Interest	770	8	762	1,207	64	1,143	100
D504.3 Interest Income Lottery	1	1	0	11	8	3	12
D505 Recreation Fee Income	124,767	124,728	39	998,141	997,824	317	1,496,736
Restaurant Income	53,914	56,625	(2,711)	372,514	407,352	(34,838)	603,015
D507 Golf Fees Daily	48,938	48,013	925	224,799	202,866	21,933	284,281
D507.1 Golf Simulator	20	11	9	902	1,231	(329)	1,578
D509.2 Golf Disc - 40 Play	2,968	2,532	436	14,285	21,591	(7,306)	25,211
D511 Golf Cart Rental Income	13,221	11,098	2,123	56,356	51,036	5,320	70,315
D511.1 Golf Merchandise	3,258	2,506	752	18,461	14,964	3,497	24,266
D511.2 Golf Lesson	1,160	887	273	5,850	6,635	(785)	8,900
D511.3 Golf Bag Storage	(70)	0	(70)	177	206	(29)	6,705
D511.4 Golf Pull Cart	932	1,071	(139)	3,486	3,358	128	4,752
D512 CH Building Rentals	1,860	1,300	560	18,599	10,400	8,199	15,600
D513 Events	570	1,645	(1,075)	12,789	18,660	(5,871)	31,670
D513.1 Trips Revenue	3,186	2,750	436	25,754	22,000	3,754	33,000
D514 RV Lot Income	0	0	0	22,491	22,140	351	29,520
D514.1 Garden Plot Income	0	0	0	2,645	2,520	125	2,520
D515 Classes	6,229	7,240	(1,011)	52,132	57,920	(5,788)	86,880
D515.1 Donation Revenue	75	0	75	1,968	0	1,968	0
D515.3 Interest Income - Foundation	489	0	489	489	0	489	0
D516 Miscellaneous Revenue	0	0	0	1,035	0	1,035	0
D516.1 Coffee Revenue	167	300	(133)	1,766	2,400	(634)	3,600
D517 Property Tax Revenue	8,996	7,020	1,977	494,123	488,218	5,905	500,785
D518 Specific Ownership Tax Revenue	2,457	2,792	(335)	20,651	22,336	(1,685)	33,500
<b>TOTAL REVENUE</b>	<b>274,779</b>	<b>270,662</b>	<b>4,117</b>	<b>2,362,746</b>	<b>2,364,308</b>	<b>(1,562)</b>	<b>3,283,566</b>
D590 Cost of Goods Sold	16,315	19,313	2,998	127,155	138,506	11,351	205,724
<b>GROSS PROFIT</b>	<b>258,464</b>	<b>251,349</b>	<b>7,115</b>	<b>2,235,591</b>	<b>2,225,803</b>	<b>9,789</b>	<b>3,077,842</b>
<b>OPERATING EXPENSES</b>							
D519 Zion Bank Payee Fee	0	0	0	1,000	1,400	400	1,400
D520 Debt Service Interest	25,617	25,617	0	204,933	204,936	3	306,470
D522 Services - Insurance	4,245	4,724	480	33,957	37,794	3,837	56,690
D523 Services - Audit	0	0	0	34,025	34,025	0	34,025
D524 Services - Professional	1,306	3,750	2,445	14,887	30,000	15,113	45,000
D525 County Collection Fee	139	144	5	7,417	7,813	396	7,915
D525.1 Election Expense	0	0	0	2,461	0	(2,461)	0
D526 Miscellaneous Expense	1,400	100	(1,300)	2,719	800	(1,919)	1,200
D526.1 SDA Membership Dues	0	0	0	1,238	1,500	263	1,500
D550 Club House Expenses	60,828	65,583	4,755	498,978	550,107	51,129	808,976
D555 Golf Course Expenses	70,258	65,238	(5,020)	437,459	467,140	29,681	675,123
D557 Restaurant Expenses	44,565	42,299	(2,266)	320,742	332,197	11,455	498,106
D560 RV Lot Expenses	1,268	254	(1,014)	2,002	2,033	32	3,050
D565 Garden Plot Expenses	0	248	248	0	1,256	1,256	2,084
D566 Conservation Expenses	2,652	0	(2,652)	18,984	0	(18,984)	0
D601 Capital Outlay	0	0	0	38,000	0	(38,000)	397,293
D601.2 2021 Cap Carry Foward Projects	38,015	0	(38,015)	92,383	68,310	(24,073)	76,514
D620 Foundation Expense	0	0	0	888	0	(888)	0
D700 Bond Principal Payment	0	0	0	0	0	0	280,000
<b>TOTAL OPERATING EXPENSES</b>	<b>250,292</b>	<b>207,957</b>	<b>(42,335)</b>	<b>1,712,071</b>	<b>1,739,310</b>	<b>27,239</b>	<b>3,195,346</b>
<b>NET OPERATING REVENUE/EXPENSE</b>	<b>8,173</b>	<b>43,392</b>	<b>(35,220)</b>	<b>523,520</b>	<b>486,493</b>	<b>37,028</b>	<b>(117,504)</b>
<b>NON OPERATING EXPENSE</b>							
D605 Gain/Loss Asset Disp	(1,450)	0	1,450	(1,534)	0	1,534	0
<b>TOTAL NON OPERATING EXPENSE</b>	<b>(1,450)</b>	<b>0</b>	<b>1,450</b>	<b>(1,534)</b>	<b>0</b>	<b>1,534</b>	<b>0</b>
<b>NET REVENUE EXPENSE</b>	<b>9,623</b>	<b>43,392</b>	<b>(33,770)</b>	<b>525,054</b>	<b>486,493</b>	<b>38,562</b>	<b>(117,504)</b>

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
<b>ENTERPRISE FUND</b>							
<b>REVENUE</b>							
D504 Bnk Intrst Rsv Acct	872	135	737	1,954	1,080	874	1,620
D505 Rec Fee Income	124,767	124,728	39	998,141	997,824	317	1,496,736
Restaurant Income	53,914	56,625	(2,711)	372,514	407,352	(34,838)	603,015
D507 Golf Fees Daily	48,938	48,013	925	224,799	202,866	21,933	284,281
D507.1 Golf Simulator	20	11	9	902	1,231	(329)	1,578
D509.2 Golf Disc - 40 Play	2,968	2,532	436	14,285	21,591	(7,306)	25,211
D511 Golf Cart Rental Income	13,221	11,098	2,123	56,356	51,036	5,320	70,315
D511.1 Golf Merchandise	3,258	2,506	752	18,461	14,964	3,497	24,266
D511.2 Golf Lesson	1,160	887	273	5,850	6,635	(785)	8,900
D511.3 Golf Bag Storage	(70)	0	(70)	177	206	(29)	6,705
D511.4 Golf Pull Cart	932	1,071	(139)	3,486	3,358	128	4,752
D512 CH Building Rentals	1,860	1,300	560	18,599	10,400	8,199	15,600
D513 Events	570	1,645	(1,075)	12,789	18,660	(5,871)	31,670
D513.1 Trips Revenue	3,186	2,750	436	25,754	22,000	3,754	33,000
D514 RV Lot Income	0	0	0	22,491	22,140	351	29,520
D514.1 Garden Plot Income	0	0	0	2,645	2,520	125	2,520
D515 Classes	6,229	7,240	(1,011)	52,132	57,920	(5,788)	86,880
D516 Miscellaneous Revenue	0	0	0	1,035	0	1,035	0
D516.1 Coffee Revenue	167	300	(133)	1,766	2,400	(634)	3,600
<b>TOTAL ENTERPRISE REVENUE</b>	<b>261,991</b>	<b>260,842</b>	<b>1,149</b>	<b>1,834,134</b>	<b>1,844,183</b>	<b>(10,049)</b>	<b>2,730,169</b>
D590 Cost of Goods Sold	16,315	19,313	2,998	127,155	138,506	11,351	205,724
<b>GROSS PROFIT</b>	<b>245,676</b>	<b>241,529</b>	<b>4,147</b>	<b>1,706,979</b>	<b>1,705,677</b>	<b>1,302</b>	<b>2,524,445</b>
<b>OPERATING EXPENSES</b>							
D550 Club House Expenses	60,828	65,583	4,755	498,978	550,107	51,129	808,976
D555 Golf Course Expenses	70,258	65,238	(5,020)	437,459	467,140	29,681	675,123
D557 Restaurant Expenses	44,565	42,299	(2,266)	320,742	332,197	11,455	498,106
D560 RV Lot Expenses	1,268	254	(1,014)	2,002	2,033	32	3,050
D522 Services - Insurance	4,245	4,724	480	33,957	37,794	3,837	56,690
D523 Services - Audit	0	0	0	34,025	34,025	0	34,025
D524 Services - Professional	1,306	3,750	2,445	14,887	30,000	15,113	45,000
D525.1 Election Expense	0	0	0	2,461	0	(2,461)	0
D526 Miscellaneous Expense	1,400	100	(1,300)	2,719	800	(1,919)	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	248	248	0	1,256	1,256	2,084
D601 Capital Outlay	0	0	0	38,000	0	(38,000)	397,293
D601.2 2021 Cap Carry Foward Projects	38,015	0	(38,015)	92,383	68,310	(24,073)	76,514
<b>TOTAL OPERATING EXPENSES</b>	<b>221,883</b>	<b>182,196</b>	<b>(39,687)</b>	<b>1,479,850</b>	<b>1,526,561</b>	<b>46,711</b>	<b>2,600,961</b>
<b>NET OPERATING REVENUE/EXPEN</b>	<b>23,793</b>	<b>59,333</b>	<b>(35,540)</b>	<b>227,129</b>	<b>179,116</b>	<b>48,013</b>	<b>(76,516)</b>
<b>NON OPERATING EXPENSE</b>							
D605 Gain/Loss Asset Disp	(1,450)	0	1,450	(1,534)	0	1,534	0
<b>TOTAL NON OPERATIN EXPENSE</b>	<b>(1,450)</b>	<b>0</b>	<b>1,450</b>	<b>(1,534)</b>	<b>0</b>	<b>1,534</b>	<b>0</b>
<b>NET ENTERPRISE FUND REVENUE/EX</b>	<b>1,450</b>	<b>0</b>	<b>1,450</b>	<b>1,534</b>	<b>0</b>	<b>1,534</b>	<b>0</b>

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
<b>RESTRICTED FUNDS</b>							
<b>CONSERVATION TRUST FUND (Lottery)</b>							
REVENUE							
D503 Conservation Trust (Lottery Ac	0	0	0	10,164	9,500	664	19,000
D504.3 Interest Inc Lottery	1	1	0	11	8	3	12
TOTAL LOTTERY REVENUE	1	1	0	10,174	9,508	666	19,012
EXPENSES							
D566 Conservation Expenses	2,652	0	(2,652)	18,984	0	(18,984)	0
TOTAL LOTTERY EXPENSES	2,652	0	(2,652)	18,984	0	(18,984)	0
<b>REVENUE OVER(UNDER) EXPENSES</b>	<b>(2,651)</b>	<b>1</b>	<b>2,652</b>	<b>(8,809)</b>	<b>9,508</b>	<b>18,317</b>	<b>19,012</b>
<b>FOUNDATION FUND</b>							
REVENUE							
D515.1 Donation Revenue	75	0	75	1,968	0	1,968	0
D515.3 Interest Inc - Found	489	0	489	489	0	489	0
TOTAL FOUNDATION REVENUE	564	0	564	2,457	0	2,457	0
EXPENSES							
D620 Foundation Expense	0	0	0	888	0	(888)	0
TOTAL FOUNDATION EXPENSES	0	0	0	888	0	(888)	0
<b>REVENUE OVER(UNDER) EXPENSES</b>	<b>564</b>	<b>0</b>	<b>564</b>	<b>1,569</b>	<b>0</b>	<b>1,569</b>	<b>0</b>
<b>DEBT SERVICE FUND 2010 BOND ISSUE</b>							
REVENUE							
D517 Property Tax Revenue	8,996	7,020	1,977	494,123	488,218	5,905	500,785
D518 Specific Ownership Tax	2,457	2,792	(335)	20,651	22,336	(1,685)	33,500
Bond Restricted Interest	770	8	762	1,207	64	1,143	100
TOTAL DEBT SERVICE REVENUE	12,223	9,820	2,403	515,981	510,618	5,364	534,385
EXPENSES							
D520 Debt Serv Interest	25,617	25,617	0	204,933	204,936	3	306,470
D525 Cnty Collection Fee	139	144	5	7,417	7,813	396	7,915
D700 Bond Principal Pymnt	0	0	0	0	0	0	280,000
TOTAL DEBT SERVICE EXPENSES	25,756	25,761	5	212,350	212,749	399	594,385
<b>REVENUE OVER (UNDER) EXPENSES</b>	<b>(13,533)</b>	<b>(15,941)</b>	<b>2,408</b>	<b>303,631</b>	<b>297,869</b>	<b>5,763</b>	<b>(60,000)</b>



2888 So Heather Gardens Way  
Aurora CO 80014

Cash - Operating	511,189
Capital Projects - Savings	721,904
Conservation (Lottery) Bank Acct	162,963
Investments	746,573
Investments - Foundation	148,047
Zion Debt Service	538,303
Foundation Account	42,559
Accounts Receivable Net of Allowance	12,391
Inventory	45,218
Prepaid Expenses	16,978
Prop Tax Receivable	500,779
<b>TOTAL CURRENT ASSETS</b>	<b><u>3,446,904</u></b>
<b>BUILDING, LAND &amp; EQUIPMENT (Net of Depr)</b>	
CIP Asset	32,195
Restaurant Equipment	144,891
Equipment	281,468
Property	8,406,712
Land At Cost	1,725,000
Intangible Assets	133,190
<b>TOTAL BUILDING, LAND &amp; EQUIPMENT</b>	<b><u>10,723,457</u></b>
<b>TOTAL ASSETS &amp; OTHER DEBITS</b>	<b><u><u>14,170,360</u></u></b>
<b>CURRENT LIABILITIES</b>	
Accounts & Interest Payable	76,850
Due To/From HGA	121,225
Bonds Payable - Short Term	280,000
Unearned Revenue	49,709
Prepaid Rec Fees	28,825
Gift Cards	11,074
Sales Tax Payable	7,510
Server Tips Payable	2,955
Deferred Property Tax	500,779
Deferred Insurance Claims	22,964
Deferred Revenue - PARQ	7,204
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>1,109,097</u></b>
<b>LONG TERM DEBT</b>	
Bond Issue	7,405,000
Deferred Loss Series 2017 Refunding Bond	(614,585)
Original Issue Premium 2017 Bonds	634,207
RV Lot Gate Opener Deposit	1,470
<b>TOTAL CURRENT &amp; LONG TERM LIABILITIES</b>	<b><u>8,535,189</u></b>
<b>FUND EQUITY</b>	
Investment In Property	3,007,866
Debt Service Fund	183,438
Conservation Trust Fund (Lottery)	152,789
Heather Gardens Foundation	189,393
Unrestricted Net Assets	1,560,801
Tabor Reserve	15,831
Net Income/(Loss)	525,054
<b>Total Equity</b>	<b><u>5,635,171</u></b>

2888 So Heather Gardens Way  
Aurora CO 80014

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**TOTAL LIABILITIES AND EQUITY**

14,170,360

**Heather Gardens Metropolitan District  
Club House P&L  
8/31/2022**

9/7/2022  
11:26 AM

	CURRENT ACTUAL	CURRENT BUDGET	CURRENT VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET	
<b>REVENUE</b>								
D512	CH Building Rentals	1,860	1,300	560	18,599	10,400	8,199	15,600
D515	Classes	6,229	7,240	(1,011)	52,132	57,920	(5,788)	86,880
D513	Events	570	1,645	(1,075)	12,789	18,660	(5,871)	31,670
D516.1	Coffee Revenue	167	300	(133)	1,766	2,400	(634)	3,600
D513.1	Trips Revenue	3,186	2,750	436	25,754	22,000	3,754	33,000
	<b>TOTAL REVENUE</b>	<b>12,012</b>	<b>13,235</b>	<b>(1,223)</b>	<b>111,040</b>	<b>111,380</b>	<b>(340)</b>	<b>170,750</b>
<b>WAGES/BENEFITS</b>								
C500	Salaries - FTP	9,621	9,091	(530)	70,324	71,297	973	108,305
C510	Salaries - Part Time	6,647	6,701	53	50,452	50,461	8	75,376
C520	Salaries - Overtime	0	0	0	204	0	(204)	0
C530	Salaries - Teachers	9,270	9,063	(207)	58,580	62,048	3,468	89,935
C540	Taxes - Payroll	2,300	2,119	(181)	17,010	18,272	1,262	26,803
C550	Retirement Expense	0	445	445	0	3,485	3,485	5,234
C553	Insurance - Personnel	975	1,195	220	7,740	9,558	1,818	14,338
C574	Recruit/Train/Services	39	110	71	242	880	638	1,320
C575	Employee Incentive	0	0	0	456	450	(6)	600
C588	Workers Comp Insurance	774	230	(544)	2,152	1,840	(312)	2,829
	<b>TOTAL WAGES/BENEFITS</b>	<b>29,626</b>	<b>28,954</b>	<b>(673)</b>	<b>207,160</b>	<b>218,291</b>	<b>11,130</b>	<b>324,740</b>
<b>OPERATING EXPENSES</b>								
C675.2	Salaries-Charge Out	0	0	0	0	0	0	0
C673	Maintenance Hours	4,487	1,628	(2,859)	44,576	18,908	(25,668)	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	6,650	9,548	2,898	59,023	76,386	17,363	114,579
	<b>CHARGE-OUT SUBTOTALS</b>	<b>11,137</b>	<b>11,176</b>	<b>39</b>	<b>108,412</b>	<b>95,294</b>	<b>-13,118</b>	<b>141,622</b>
C621.1	Mileage Reimbursement	0	8	8	0	64	64	96
C627	Pool Care & Supplies	199	2,309	2,111	9,396	13,682	4,286	19,738
C639	Software & IT	589	340	(249)	3,264	2,720	(544)	4,080
C640	Electric	6,558	7,259	701	59,885	60,662	777	93,261
C643	Gas	1,362	1,488	126	12,859	13,925	1,066	20,077
C662	Office Supplies & Postage	944	600	(344)	5,429	4,800	(629)	7,200
C662.1	CC & ActiveNet	731	1,050	319	6,528	8,400	1,872	12,600
C671	Outside Contractors	441	1,581	1,140	5,177	12,788	7,611	19,662
C683	Repairs - Equipment	0	403	403	543	6,496	5,953	9,246
C684	Supplies	418	650	232	12,008	14,925	2,917	18,750
C684.1	Custodial Supplies	1,667	2,000	333	14,985	16,000	1,015	24,000
C684.2	Coffee Supplies	0	230	230	1,352	1,840	488	2,760
C686.1	Special Event Supplies	2,977	2,959	(18)	7,357	11,249	3,892	14,420
C686.2	Special Event Contractors	209	975	766	2,418	9,700	7,282	17,250
C687	Trips Expense	0	2,750	2,750	21,077	22,000	923	33,000
C688	Non Capital Equipment	790	0	(790)	2,741	22,740	19,999	22,740
C689	Phone & Internet	454	370	(84)	3,176	2,960	(216)	4,440
C698	Water & Sewer	2,723	2,770	47	15,211	13,858	(1,353)	19,294
	<b>TOTAL OPERATING EXPENSES</b>	<b>31,199</b>	<b>38,918</b>	<b>7,720</b>	<b>291,818</b>	<b>334,103</b>	<b>42,285</b>	<b>484,236</b>
	<b>NET REVENUE &amp; EXPENSE</b>	<b>(48,813)</b>	<b>(54,637)</b>	<b>5,824</b>	<b>(387,938)</b>	<b>(441,014)</b>	<b>53,075</b>	<b>(638,226)</b>

**Heather Gardens Metropolitan District  
Golf P&L  
8/31/2022**

9/7/2022  
11:26 AM

		<b>CURR MONTH</b>	<b>CURR MONTH</b>	<b>CURR MONTH</b>	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>ANNUAL</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>BUDGET</b>
<b>REVENUE</b>								
D507	Golf Fees Daily	48,938	48,013	925	224,799	202,866	21,933	284,281
D507.1	Golf Simulator	20	11	9	902	1,231	(329)	1,578
D509.2	Golf Disc - 40 Play	2,968	2,532	436	14,285	21,591	(7,306)	25,211
D511	Golf Cart Rental Income	13,221	11,098	2,123	56,356	51,036	5,320	70,315
D511.1	Golf Merchandise	3,258	2,506	752	18,461	14,964	3,497	24,266
D511.2	Golf Lesson	1,160	887	273	5,850	6,635	(785)	8,900
D511.3	Golf Bag Storage	(70)	0	(70)	177	206	(29)	6,705
D511.4	Golf Pull Cart	932	1,071	(139)	3,486	3,358	128	4,752
<b>TOTAL REVENUE</b>		<b>70,427</b>	<b>66,118</b>	<b>4,309</b>	<b>324,316</b>	<b>301,887</b>	<b>22,429</b>	<b>426,008</b>
<b>WAGES/BENEFITS</b>								
G500	Salaries - FTP	31,712	25,669	(6,043)	217,482	200,939	(16,543)	302,068
G510	Salaries - Part Time	9,429	12,824	3,395	47,601	69,618	22,017	91,736
G520	Salaries - Overtime	511	227	(284)	3,498	2,846	(652)	4,479
G540	Taxes - Payroll	3,165	3,119	(46)	23,427	23,816	389	33,787
G550	Retirement Expense	1,099	1,287	188	8,454	9,087	633	13,200
G553	Insurance - Personnel	1,801	2,749	948	15,690	20,491	4,802	31,487
G574	Recruit / Train / Service	1,431	0	(1,431)	5,828	5,997	169	5,997
G575	Employee Incentive	0	0	0	0	1,500	1,500	2,000
G588	Workers Comp Insurance	349	290	(59)	2,906	2,320	(586)	3,567
<b>TOTAL WAGES/BENEFITS</b>		<b>49,497</b>	<b>46,165</b>	<b>(3,332)</b>	<b>324,886</b>	<b>336,614</b>	<b>11,729</b>	<b>488,321</b>
<b>OPERATING EXPENSES</b>								
G675.2	Salaries-Charged Out	0	0	0	(2,084)	(1,000)	1,084	(1,500)
G450	COGS - Merchandise	1,887	1,303	(584)	10,601	7,781	(2,820)	12,618
G621	Fuel Expense	840	685	(154)	5,902	4,156	(1,746)	6,375
G621.1	Mileage Reimbursement	16	0	(16)	107	124	17	165
G624	Contingency-Water	3,098	3,300	202	3,372	3,300	(72)	10,300
G635	Tree & Shrub Replacement	0	0	0	0	714	714	714
G639	Software & IT	148	258	110	1,421	2,060	639	3,090
G640	Electric	1,253	1,137	(116)	5,961	6,132	171	9,312
G640.1	Electric - Pump	6,428	7,127	699	34,008	31,338	(2,670)	46,243
G643	Gas	48	18	(30)	802	795	(7)	1,198
G645	Uniforms	0	61	61	0	1,790	1,790	2,035
G662	Office Supplies & Postage	0	0	0	104	0	(104)	52
G662.1	Credit Card Expense	2,986	1,316	(1,669)	12,981	10,529	(2,451)	15,794
G665	Rent - Equipment	0	0	0	2,386	0	(2,386)	1,442
G670	Asphalt Repairs	0	4,896	4,896	0	4,896	4,896	4,896
G671	Outside Contractors	639	1,100	462	3,665	17,270	13,605	19,511
G676.1	Golf Shop Supplies	0	160	160	729	1,280	551	1,920
G680	Radio Communications	0	0	0	160	206	46	206
G683	Repairs - Equipment	565	600	35	11,907	10,200	(1,707)	14,400
G684	Supplies	4,424	4,000	(424)	27,509	37,300	9,791	42,050
G689	Telephone	265	300	35	2,025	2,400	375	3,600
G697	Marketing	50	416	366	1,618	3,336	1,718	5,000
<b>TOTAL OPERATING EXPENSES</b>		<b>22,647</b>	<b>26,677</b>	<b>4,033</b>	<b>123,174</b>	<b>144,607</b>	<b>21,434</b>	<b>199,421</b>
<b>NET REVENUE &amp; EXPENSE</b>		<b>(1,717)</b>	<b>(6,724)</b>	<b>5,010</b>	<b>(123,744)</b>	<b>(179,334)</b>	<b>55,592</b>	<b>(261,734)</b>

**AUGUST 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
<b>Daily Rates</b>										
85+	\$ 9.00	76	\$ 684	346	\$ 3,114	\$ 9.00	57	\$ 513	317	\$ 2,853
Resident	\$ 9.95	0	\$ -	61	\$ 607	\$ 17.05	0	\$ -	1,195	\$ 9,606
Resident Everyday	\$ 10.00	800	\$ 8,000	3,672	\$ 36,710	\$ 10.00	740	\$ 7,400	3,324	\$ 33,240
Guest of Resident- weekday	\$ 13.00	97	\$ 1,261	526	\$ 6,838	\$ 13.04	138	\$ 1,799	565	\$ 7,401
Guest of Resident- weekend	\$ 17.00	90	\$ 1,530	368	\$ 6,254	\$ 17.00	77	\$ 1,309	411	\$ 6,987
Non-Resident Sr. - No Timeframe	\$ 15.60	(15)	\$ (234)	(35)	\$ (614)					
Non-Resident Sr. - Weekday	\$ 15.00	661	\$ 9,915	2,731	\$ 40,941	\$ 14.02	633	\$ 8,872	1,832	\$ 25,669
Non-Resident Sr. - Weekend	\$ 18.99	330	\$ 6,268	1,507	\$ 28,604	\$ 18.00	323	\$ 5,814	1,392	\$ 25,056
Non-Resident - Weekday	\$ 18.00	288	\$ 5,184	1,147	\$ 20,670	\$ 17.07	227	\$ 3,874	993	\$ 16,915
Non-Resident - Weekend	\$ 23.00	312	\$ 7,176	1,437	\$ 33,084	\$ 22.00	225	\$ 4,950	1,026	\$ 22,606
Junior- weekday	\$ 9.00	102	\$ 918	331	\$ 2,979	\$ 10.52	101	\$ 1,063	258	\$ 2,476
Junior- weekend	\$ 12.00	25	\$ 300	63	\$ 756	\$ 12.37	81	\$ 1,002	142	\$ 1,734
Twilight	\$ 14.00	43	\$ 602	180	\$ 2,520	\$ 12.00	120	\$ 1,440	401	\$ 4,812
2 for 20 Special	\$ -		\$ -			\$ -	0	\$ -	9	\$ 99
2 for 24 Special	\$ 12.00	398	\$ 4,778	2,164	\$ 25,973	\$ 11.00	121	\$ 1,331	956	\$ 10,516
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	66	\$ 1,188	241	\$ 4,338
League - Weekday	\$ 15.00	0	\$ -	966	\$ 14,490	\$ 14.00	234	\$ 3,276	1,378	\$ 19,292
40 Play Punches	\$ 9.00	293	\$ 2,637	1,363	\$ 12,254	\$ 8.46	434	\$ 3,672	2,649	\$ 21,775
Complimentary Round-Employee	\$ -		\$ -			\$ -	0	\$ -	0	\$ -
Complimentary Round	\$ -		\$ -			\$ -	0	\$ -	0	\$ -
Adjustment to Income	\$ -		\$ 2,523		\$ 654	\$ -	0	\$ 1,514	0	\$ 1,987
<b>Golf Daily Fee</b>		3,500	\$ 51,542	16,878	\$ 236,752	\$ -	3,577	\$ 49,016	17,089	\$ 217,362

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	45	\$ 365	288	\$ 2,333					
Rider Carts	\$ 8.69	1,522	\$ 13,221	6,499	\$ 56,356	\$ 8.69	1,591	\$ 13,826	6,093	\$ 52,602
Pull Cart	\$ 6.00	111	\$ 666	434	\$ 2,604	\$ 6.00	80	\$ 480	440	\$ 3,000
Golf Simulator	\$ 20.00	1	\$ 20	46	\$ 902	\$ 10.00	1	\$ 10	62	\$ 1,195
Golf Merchandise D511.1			\$ 3,258		\$ 18,462			\$ 2,552		\$ 14,647
Golf Lessons		13	\$ 1,160	54	\$ 5,850		11	\$ 1,230	81	\$ 6,810
Golf Bag Storage	\$ 70.00	(1)	\$ (70)	2	\$ 177	\$ 35.09	2	\$ 70	6	\$ 470
Golf Club Rentals	\$ 14.00	19	\$ 266	63	\$ 882			\$ 120		\$ 120

<b>Total Revenue</b>		\$ 70,427		\$ 324,317		\$ 67,304		\$ 296,206
<b>Golf Course Expenses</b>		\$ 72,144		\$ 448,061		\$ 68,557		\$ 442,421
<b>Profit/(Loss)</b>		\$ (1,717)		\$ (123,744)		\$ (1,253)		\$ (146,215)

<b># of Days Golf Course Closed</b>	1	71	1	60
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**Heather Gardens Metropolitan District  
Restaurant P&L  
8/31/2022**

9/7/2022  
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		<b>CURR MONTH ACTUAL</b>	<b>CURR MONTH BUDGET</b>	<b>CURR MONTH VARIANCE</b>	<b>YTD ACTUAL</b>	<b>YTD BUDGET</b>	<b>YTD VARIANCE</b>	<b>ANNUAL BUDGET</b>	
<b>SUMMARY</b>									
	Sales	53,914	56,624	(2,710)	372,514	407,352	(34,838)	603,015	
	Cost of Goods Sold	14,427	18,010	3,583	116,554	130,724	14,171	193,106	
	<b>Gross Profit</b>	<b>39,487</b>	<b>38,614</b>	<b>873</b>	<b>255,960</b>	<b>276,628</b>	<b>(20,668)</b>	<b>409,909</b>	
	Wages & Benefits	35,068	32,619	(2,448)	246,882	250,494	3,611	375,186	
	Operating Expense	9,502	9,680	177	73,860	81,704	7,843	122,919	
	<b>Net Income/(Loss)</b>	<b>(5,083)</b>	<b>(3,685)</b>	<b>(1,398)</b>	<b>(64,782)</b>	<b>(55,570)</b>	<b>(9,212)</b>	<b>(88,196)</b>	
<b>SALES</b>									
D506	Restaurant Food	45,233	47,047	(1,814)	308,569	347,556	(38,987)	511,205	
D506.1	Restaurant Beer	3,435	2,764	671	24,402	16,662	7,740	25,580	
D506.2	Restaurant Wine	2,006	3,254	(1,248)	18,591	21,740	(3,149)	33,752	
D506.3	Restaurant Liquor	3,240	3,559	(319)	20,952	21,394	(442)	32,478	
	<b>TOTAL SALES</b>	<b>53,914</b>	<b>56,624</b>	<b>(2,710)</b>	<b>372,514</b>	<b>407,352</b>	<b>(34,838)</b>	<b>603,015</b>	
<b>COST OF GOODS SOLD</b>									
H450	COGS - Food	13,109	15,996	2,887	103,990	118,169	14,179	173,810	<u>COGS Percentages</u>
H455	COGS - Beer	746	829	83	5,961	4,998	(962)	7,674	<u>Current</u>
H455.1	COGS - Wine	193	651	458	4,189	4,348	159	6,750	<u>YTD</u>
H455.2	COGS - Liquor	379	534	155	2,414	3,209	795	4,872	29.0%
	<b>TOTAL COST OF GOODS</b>	<b>14,427</b>	<b>18,010</b>	<b>3,583</b>	<b>116,554</b>	<b>130,724</b>	<b>14,171</b>	<b>193,106</b>	33.7%
	<b>GROSS PROFIT</b>	<b>39,487</b>	<b>38,614</b>	<b>873</b>	<b>255,960</b>	<b>276,628</b>	<b>(20,668)</b>	<b>409,909</b>	21.7%
		73%	68%		69%	68%			24.4%
									9.6%
									22.5%
									11.7%
									11.5%
									<b>26.8%</b>
									<b>31.3%</b>
<b>WAGES/BENEFITS</b>									
H500	Salaries - Full Time	18,287	13,953	(4,334)	143,225	109,374	(33,851)	165,849	
H510	Salaries - Part Time	7,681	13,024	5,343	44,502	93,691	49,189	138,694	
H520	Salaries - Overtime	732	0	(732)	6,444	0	(6,444)	0	
H540	Taxes - Payroll	3,005	2,411	(594)	23,583	21,577	(2,006)	31,329	
H550	Retirement Expense	292	698	406	2,481	5,469	2,987	8,214	
H553	Insurance Emp Health	2,402	1,988	(413)	18,217	14,823	(3,394)	22,776	
H574	Recruiting/Training	2,358	265	(2,093)	5,364	2,120	(3,244)	3,280	
H575	Employee Incentive	0	0	0	658	1,200	542	1,600	
H588	Workers Com Insurance	311	280	(31)	2,408	2,240	(168)	3,444	
	<b>TOTAL WAGES/BENEFITS</b>	<b>35,068</b>	<b>32,619</b>	<b>(2,448)</b>	<b>246,882</b>	<b>250,494</b>	<b>3,611</b>	<b>375,186</b>	
<b>OPERATING EXPENSES</b>									
H673	Maintenance Hours	321	241	(80)	2,585	2,115	(470)	2,551	
H674	Custodial Hours	630	525	(105)	2,107	4,200	2,093	6,300	
	<b>CHARGE-OUTS SUBTOTAL</b>	<b>951</b>	<b>766</b>	<b>(185)</b>	<b>4,692</b>	<b>6,315</b>	<b>1,623</b>	<b>8,851</b>	

**Heather Gardens Metropolitan District  
Restaurant P&L  
8/31/2022**

9/7/2022  
11:27 AM

		<b>CURR MONTH ACTUAL</b>	<b>CURR MONTH BUDGET</b>	<b>CURR MONTH VARIANCE</b>	<b>YTD ACTUAL</b>	<b>YTD BUDGET</b>	<b>YTD VARIANCE</b>	<b>ANNUAL BUDGET</b>
H639	Software & IT	548	500	(48)	4,271	4,000	(271)	6,000
H640	Electric	1,639	1,815	175	14,971	15,166	194	23,315
H643	Gas	341	372	31	3,215	3,481	266	5,019
H644	Water	274	284	10	1,480	1,339	(141)	1,858
H645	Phone & TV	330	300	(30)	2,622	2,400	(222)	3,600
H646	Trash Removal	341	400	59	3,074	3,200	126	4,800
H651	Uniforms	0	0	0	175	600	425	900
H652	Discounts & Comps	(977)	500	1,477	2,377	4,000	1,623	6,000
H655	Linen Service	695	0	(695)	1,290	0	(1,290)	0
H662	Office Supplies	185	0	(185)	698	300	(398)	500
H671	Outside Contractors	995	343	(652)	4,405	3,703	(702)	6,000
H681	Credit Card Fees	1,717	1,100	(617)	10,624	8,800	(1,824)	13,200
H683	Repairs - Equipment	0	300	300	461	2,400	1,939	3,600
H684	China/Glass/Flatware	217	200	(17)	269	1,600	1,331	2,400
H684.1	Kitchen Supplies	1,810	1,500	(310)	8,229	12,000	3,771	18,000
H685	Cleaning Supplies	386	300	(86)	3,535	2,400	(1,135)	3,600
H688	Non Capital Equipment	0	500	500	4,551	4,000	(551)	6,000
H689	Marketing	50	500	450	972	4,000	3,028	6,000
H690	Licenses	0	0	0	1,949	2,000	51	3,276
	<b>TOTAL OPERATING EXPENSES</b>	<b>9,502</b>	<b>9,680</b>	<b>177</b>	<b>73,860</b>	<b>81,704</b>	<b>7,843</b>	<b>122,919</b>
	<b>NET REVENUE &amp; EXPENSE</b>	<b>(5,083)</b>	<b>(3,685)</b>	<b>(1,398)</b>	<b>(64,782)</b>	<b>(55,570)</b>	<b>(9,214)</b>	<b>(88,196)</b>

Monthly Data from  
SPOTON POS

<b>August</b>						
<b>Sales per hour</b>						
	<b>Hour</b>	<b>Net Sales per hour</b>		<b># Checks</b>	<b># Guests</b>	<b>GCA</b>
	9:00 AM	\$27.00		<b>1622</b>	<b>3570</b>	<b>\$14.92</b>
	10:00 AM	\$2,110.35				
	11:00 AM	\$7,930.25				
	12:00 PM	\$12,241.40				
	1:00 PM	\$6,816.53				
	2:00 PM	\$3,558.70				
	3:00 PM	\$4,028.25				
	4:00 PM	\$5,465.27				
	5:00 PM	\$9,444.41				
	6:00 PM	\$1,565.60				
	7:00 PM	\$83.00				
	<b>Grand Totals</b>	<b>\$53,270.76</b>				
<b>Top selling items</b>						
	<a href="#">Sunday Brunch</a>	521				
	<a href="#">Lunch Special \$10.75</a>	309				
	<a href="#">Dinner Special</a>	182				
	<a href="#">H. Gardens Cheeseburger</a>	167				
	<a href="#">Fish'n Chips</a>	120				
	<a href="#">Chef Cobb Salad</a>	103				
	<a href="#">Chicken Croissant Sand.</a>	119				
	<a href="#">Turkey Club</a>	107				
	<a href="#">Coconut Shrimp</a>	114				
	<a href="#">Reuben Sandwich</a>	90				
	<a href="#">Thai Chicken Salad</a>	80				
	<a href="#">Fried Chicken Basket</a>	90				
	<a href="#">BBQ Pulled Pork Sand.</a>	71				
	<a href="#">House Salad</a>	101				
	<a href="#">Chili Rellanos</a>	80				
	<a href="#">BBQ Bacon Cheeseburger</a>	53				
	<a href="#">Shrimp Louis</a>	45				
	<a href="#">Chicken Caesar Salad</a>	40				
	<a href="#">Open Food</a>	33				
	<a href="#">Black and Bleu Burger</a>	43				
	<a href="#">Bowl of Soup</a>	96				



Monthly Data from  
SPOTON POS

<a href="#">Fried Chicken Sand.</a>	38			
<a href="#">Brat &amp; Chips with Kraut</a>	53			
<a href="#">Meatloaf Dinner</a>	30			
<a href="#">Beet Salad</a>	34			
<a href="#">Impossible Veg. Burger</a>	28			
<a href="#">Cup of Soup</a>	78			
<a href="#">French Fries</a>	279			
<a href="#">Half Chicken Dinner</a>	21			
<a href="#">Mozzarella Sticks</a>	34			
<a href="#">Sweet Potato Fries</a>	155			
<a href="#">Pie of the week</a>	37			
<a href="#">Steak of the Day</a>	12			
<a href="#">Gouda bites</a>	19			
<a href="#">Warm Lattice Cherry Pie</a>	27			
<a href="#">Fried green beans</a>	15			
<a href="#">Plain Burger</a>	9			
<a href="#">Fries</a>	34			
<a href="#">Ice Cream Sundae</a>	14			
<a href="#">BLT</a>	7			
<a href="#">Scoop Of Ice Cream</a>	23			
<a href="#">Cheesecake of the week</a>	5			
<a href="#">Homemade Chips</a>	496			
<a href="#">Turkey Club Sandwich</a>	2			
<a href="#">Grilled Cheese</a>	2			
<a href="#">Caesar Salad</a>	6			
<a href="#">KIDS Brunch</a>	2			
<a href="#">Fruit</a>	3			
<a href="#">Coleslaw</a>	4			
<a href="#">Green Beans</a>	2			
<a href="#">Tortilla Chips</a>	1			
<a href="#">Cookies</a>	3			
<a href="#">Cottage Cheese</a>	2			

Monthly Data from  
SPOTON POS

<b>Jan thru August</b>						
<b>Sales per hour</b>						
	<b>Hour</b>	<b>Net Sales per hour</b>		<b># Checks</b>	<b># Guests</b>	<b>GCA</b>
	6:00 AM	\$329.25		<b>10808</b>	<b>23319</b>	<b>\$1,580.00</b>
	8:00 AM	\$7.00				
	9:00 AM	\$556.30				
	10:00 AM	\$17,547.03				
	11:00 AM	\$53,469.89				
	12:00 PM	\$72,456.15				
	1:00 PM	\$41,045.49				
	2:00 PM	\$28,911.78				
	3:00 PM	\$27,662.35				
	4:00 PM	\$46,417.50				
	5:00 PM	\$65,222.26				
	6:00 PM	\$11,729.40				
	7:00 PM	\$1,257.65				
	8:00 PM	\$653.05				
	9:00 PM	\$1,258.10				
	11:00 PM	\$35.50				
	<b>Grand Totals</b>	<b>\$368,558.70</b>				
	<b>Top selling items</b>					
	<a href="#">Sunday Brunch</a>	3,453.00				
	<a href="#">Lunch Special \$10.75</a>	1,911.00				
	<a href="#">Fish"n Chips</a>	1,099.00				
	<a href="#">Dinner Special</a>	1,075.00				
	<a href="#">H. Gardens Cheeseburger</a>	1,089.00				
	<a href="#">Reuben Sandwich</a>	697				
	<a href="#">Chef Cobb Salad</a>	641				
	<a href="#">Coconut Shrimp</a>	769				
	<a href="#">Chicken Croissant Sand.</a>	700				
	<a href="#">Turkey Club</a>	606				
	<a href="#">Thai Chicken Salad</a>	436				
	<a href="#">Fried Chicken Basket</a>	579				
	<a href="#">BBQ Pulled Pork Sand.</a>	458				
	<a href="#">Shrimp Louis</a>	374				
	<a href="#">Bowl of Soup</a>	877				
	<a href="#">House Salad</a>	589				
	<a href="#">BBQ Bacon Cheeseburger</a>	372				
	<a href="#">Meatloaf Dinner</a>	280				
	<a href="#">Black and Bleu Burger</a>	310				

Monthly Data from  
SPOTON POS

<a href="#">Open Food</a>	512			
<a href="#">Baja Style Fish Tacos</a>	281			
<a href="#">Beet Salad</a>	268			
<a href="#">Fried Chicken Sand.</a>	247			
<a href="#">Brat &amp; Chips with Kraut</a>	331			
<a href="#">Chicken Caesar Salad</a>	203			
<a href="#">Cup of Soup</a>	624			
<a href="#">Steak of the Day</a>	176			
<a href="#">Chili Rellanos</a>	300			
<a href="#">Impossible Veg. Burger</a>	185			
<a href="#">KIDS Brunch</a>	164			
<a href="#">French Fries</a>	1,980.00			
<a href="#">Half Chicken Dinner</a>	156			
<a href="#">margaritaville</a>	128			
<a href="#">Pie of the week</a>	303.5			
<a href="#">Mozzarella Sticks</a>	224			
<a href="#">Sweet Potato Fries</a>	955			
<a href="#">Fried green beans</a>	156			
<a href="#">Gouda bites</a>	133			
<a href="#">Warm Lattice Cherry Pie</a>	203			
<a href="#">Lunch Memorial \$12.50</a>	67			
<a href="#">Stanley Deal</a>	108			
<a href="#">Fries</a>	204			
<a href="#">Ice Cream Sundae</a>	110			
<a href="#">4th july</a>	37			
<a href="#">BLT</a>	67			
<a href="#">Plain Burger</a>	30			
<a href="#">Side Salad</a>	45			
<a href="#">Lunch Memorial \$10</a>	31			
<a href="#">Scoop Of Ice Cream</a>	166			
<a href="#">Caesar Salad</a>	71			
<a href="#">Homemade Chips</a>	3,321.50			
<a href="#">Grilled Cheese</a>	17			
<a href="#">Golf Ladies Special</a>	12			
<a href="#">Turkey Club Sandwich</a>	9			
<a href="#">Brunch</a>	9			
<a href="#">Tortilla Chips</a>	19			
<a href="#">Cheesecake of the week</a>	17			
<a href="#">Salad Bar</a>	10			
<a href="#">Coleslaw</a>	35			
<a href="#">Boston Cream Pie</a>	11			
<a href="#">Bratwurst &amp; Chips</a>	8			
<a href="#">Dinner Salad Bar</a>	4			
<a href="#">Golf ladies Wed Special</a>	4			
<a href="#">Cottage Cheese</a>	15			

Monthly Data from  
SPOTON POS

<a href="#">Fruit</a>	5			
<a href="#">Green Beans</a>	5			
<a href="#">Mashed Potatoes</a>	5			
<a href="#">Chicken Salad Croissant</a>	1			
<a href="#">Dinner Roll</a>	11			
<a href="#">Chicken Quesadilla</a>	2			
<a href="#">Salad Bar with Entree</a>	2			
<a href="#">Pepper cheese bites</a>	1			
<a href="#">Onion Rings</a>	2			
<a href="#">Side Bacon</a>	2			
<a href="#">Cookies</a>	3			
<a href="#">Add Guacamole</a>	1			