

HEATHER GARDENS METROPOLITAN DISTRICT

Budget Exceptions Report

Through: 10/31/22

	YTD ACTUAL	YTD BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)	% of Budget	Annual Budget	% of Annual Budget Spent
Total Revenue	\$ 2,875,065	\$ 2,860,704	\$ 14,361	0.5%	\$ 3,283,566	88%
Cost of Goods Sold	\$ 164,582	\$ 172,478	\$ 7,896	4.6%	\$ 205,724	80%
Gross Profit	\$ 2,710,483	\$ 2,688,226	\$ 22,257		\$ 3,077,842	
Operating Expenses	\$ 1,972,535	\$ 2,070,887	\$ 98,352	4.7%	\$ 2,721,539	72%
Net Operating Income/(Loss)	\$ 737,948	\$ 617,339	\$ 120,609		\$ 356,303	
Capital Improvements Exp	\$ 145,758	\$ 135,796	\$ (9,962)		\$ 533,089	
Non-Operating (Inc)/Exp	\$ 17,570	\$ -	\$ (17,570)		\$ -	
Net Surplus/(Loss)	\$ 574,620	\$ 481,543	\$ 93,077		\$ (176,786)	

Executive Summary

Club House

Revenue	\$ 142,812	\$ 140,800	\$ 2,012	1.4%	\$ 170,750	84%
Expenses	\$ 625,933	\$ 681,578	\$ 55,645	8.2%	\$ 808,976	77%
Net Subsidy	\$ (483,121)	\$ (540,777)	\$ 57,657		\$ (638,226)	

Golf

Revenue	\$ 422,565	\$ 396,162	\$ 26,403	6.7%	\$ 426,008	99%
Expenses	\$ 564,643	\$ 595,844	\$ 31,201	5.2%	\$ 687,742	82%
Net Subsidy	\$ (142,078)	\$ (199,682)	\$ 57,604		\$ (261,734)	

Restaurant

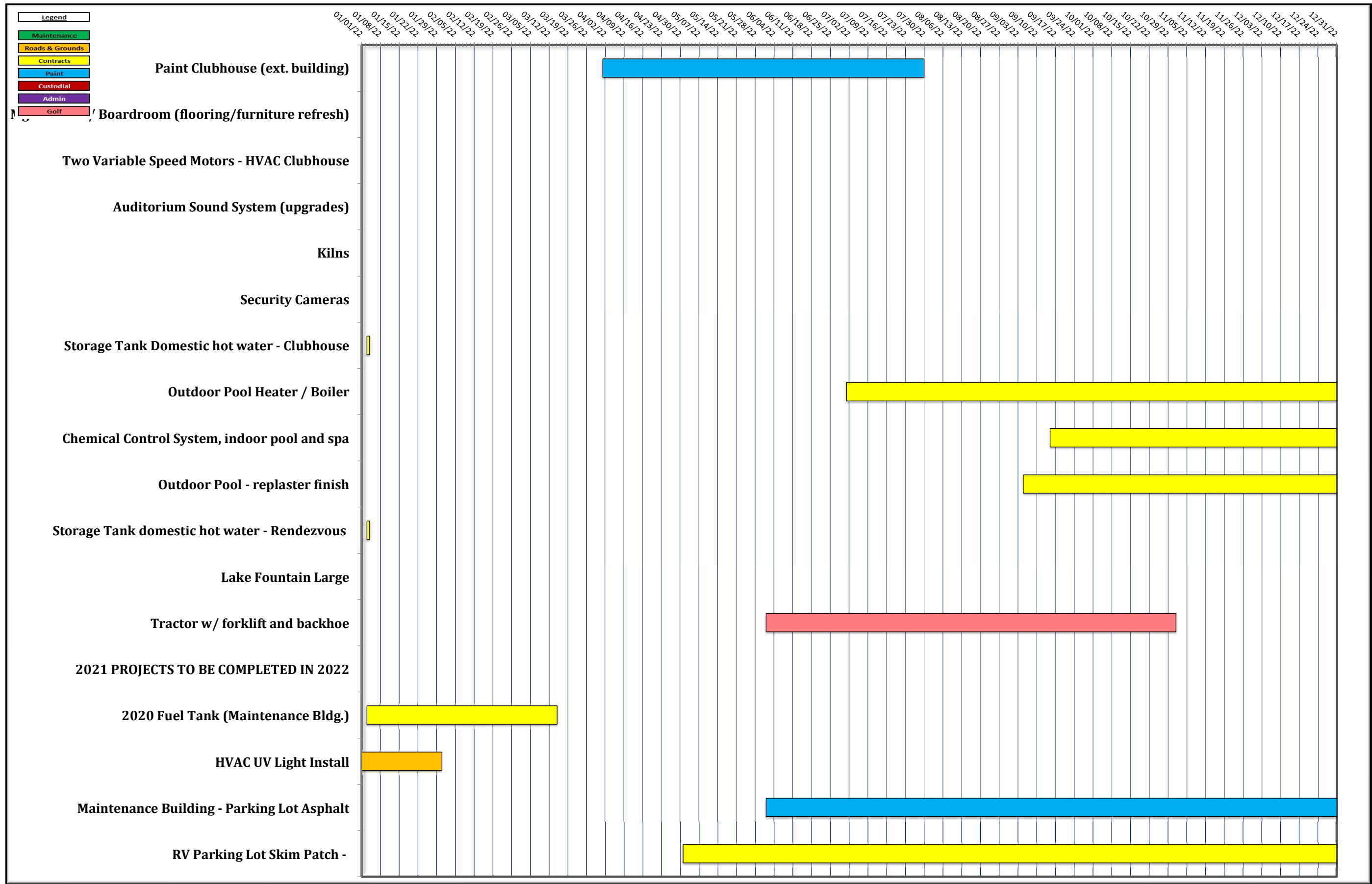
Revenue	\$ 476,462	\$ 504,198	\$ (27,736)	-5.5%	\$ 603,015	79%
Cost of Goods Sold	\$ 150,252	\$ 161,461	\$ 11,209	6.9%	\$ 193,106	78%
Gross Profit	\$ 326,210	\$ 342,737	\$ (16,527)	-4.8%	\$ 409,909	
Expenses	\$ 403,800	\$ 413,521	\$ 9,719	2.4%	\$ 498,106	81%
Net Subsidy	\$ (77,590)	\$ (70,784)	\$ (6,808)		\$ (88,197)	

Restricted Funds	Total Total Revenue	Total Expenses	Net Surplus/(Loss)	Cash Balance
Conservation Trust Fund	\$ 14,834	\$ 21,586	\$ (6,752)	\$ 148,473
Debt Service Fund	\$ 528,204	\$ 263,651	\$ 264,553	\$ 550,458
Foundation Fund	\$ 3,009	\$ 3,677	\$ (668)	\$ 191,515

HGMD MONTHLY CAPITAL RESERVE REPORT FOR PERIOD ENDING:

October 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	
Completed	Brian/Greg	Golf	Tractor w/ forklift and backhoe	D601	\$48,873	\$15,000	-69%	06/01/22	11/01/22	153	\$15,000	\$0	0%	\$33,873	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%				\$53,000	\$23,380	-31%	\$286,123	
<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						\$53,000	\$41,077	\$344,293	
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. Gate is expected to be installed late November 2022.
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					\$145,758	\$50,208		\$387,331	
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					\$145,758	\$50,208		\$387,331	



**HEATHER GARDENS FOUNDATIONS
FOUNDATION DONATION SUMMARY
1/1/2022 - 10/31/2022**

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
Donations for September 2022	140.00					140.00
Sept Interest Income on US Treasury Bills and Notes	202.89					202.89
Donations for October 2022	0.00					0.00
Oct Interest Income on US Treasury Bills and Notes	209.65					209.65
Expenses for October - Two TVs for Restaurant	-2,789.96					-2,789.96
Balance at end of the month 10/31/2022	173,742.14	324.50	425.70	40.00	14,192.59	188,724.93

RECONCILIATION TO GL

D103.5 Foundation Checking Account - October 2022	\$	43,056
D106.1 Foundation Investment Account - October 2022	\$	148,459
D121 Owed to the Foundation from MD		
D121 Owed to MD from the Foundation	\$	(2,789.96)
		<u>\$ 188,724.93</u>
	\$	-

Heather Gardens Metropolitan District
Summary of Investments
10/31/22

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	\$ 49,945	\$ 18.91	Foundation	D106.1
US Treasury Notes 0.125% Coupons	2.413%	6/30/2023	Semi Annual	\$ 98,514	\$ 102.79	Foundation	D106.1
Foundation - checking				\$ 43,056		Foundation	D103.5
				<u>\$ 191,515</u>	<u>\$ 121.70</u>		
Key Bank - Conservation Trust Fund/Lottery							
			Monthly	\$ 148,473	\$ 1.29	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 Investment (1)				<u>\$ (19,104)</u>			
				<u>\$ 727,078</u>	<u>\$ 1,920.38</u>		
Total Investment				<u><u>\$ 1,067,065</u></u>	<u><u>\$ 2,043.36</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.

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	14,789	14,250	539	19,000
D504 Interest Income	1,643	135	1,508	5,333	1,350	3,983	1,620
D504.2 2010 Bond Restr Interest	960	9	951	3,137	82	3,055	100
D504.3 Interest Income Lottery	33	1	32	45	10	35	12
D505 Recreation Fee Income	124,672	124,728	(56)	1,247,590	1,247,280	310	1,496,736
Restaurant Income	53,048	48,534	4,514	476,461	504,198	(27,738)	603,015
D507 Golf Fees Daily	27,135	25,489	1,646	292,214	269,312	22,902	284,281
D507.1 Golf Simulator	40	44	(4)	942	1,308	(366)	1,578
D509.2 Golf Disc - 40 Play	1,337	1,361	(23)	17,960	24,770	(6,810)	25,211
D511 Golf Cart Rental Income	7,446	6,292	1,154	75,347	66,779	8,568	70,315
D511.1 Golf Merchandise	2,547	3,155	(608)	23,758	21,186	2,572	24,266
D511.2 Golf Lesson	835	550	285	7,275	7,892	(617)	8,900
D511.3 Golf Bag Storage	240	218	22	417	424	(7)	6,705
D511.4 Golf Pull Cart	516	402	114	4,652	4,491	161	4,752
D512 CH Building Rentals	1,671	1,300	371	21,530	13,000	8,530	15,600
D513 Events	4,563	2,085	2,478	23,130	24,900	(1,770)	31,670
D513.1 Trips Revenue	2,172	2,750	(578)	28,997	27,500	1,497	33,000
D514 RV Lot Income	8,087	7,380	707	30,577	29,520	1,057	29,520
D514.1 Garden Plot Income	0	0	0	2,645	2,520	125	2,520
D515 Classes	9,062	7,240	1,822	66,942	72,400	(5,458)	86,880
D515.1 Donation Revenue	0	0	0	2,108	0	2,108	0
D515.3 Interest Income - Foundation	210	0	210	902	0	902	0
D516 Miscellaneous Revenue	0	0	0	1,035	0	1,035	0
D516.1 Coffee Revenue	254	300	(46)	2,213	3,000	(787)	3,600
D517 Property Tax Revenue	391	1,397	(1,006)	498,484	496,614	1,871	500,785
D518 Specific Ownership Tax Revenue	2,710	2,791	(81)	26,583	27,918	(1,335)	33,500
TOTAL REVENUE	249,572	236,160	13,412	2,875,065	2,860,704	14,361	3,283,566
D590 Cost of Goods Sold	19,301	17,100	(2,201)	164,582	172,478	7,896	205,724
GROSS PROFIT	230,271	219,060	11,211	2,710,483	2,688,226	22,257	3,077,842
OPERATING EXPENSES							
D519 Zion Bank Payee Fee	0	0	0	1,000	1,400	400	1,400
D520 Debt Service Interest	25,616	25,617	1	256,166	256,170	4	306,470
D522 Services - Insurance	4,245	4,724	480	42,446	47,242	4,796	56,690
D523 Services - Audit	0	0	0	34,025	34,025	0	34,025
D524 Services - Professional	1,739	3,750	2,012	16,876	37,500	20,624	45,000
D525 County Collection Fee	6	17	11	7,485	7,870	385	7,915
D525.1 Election Expense	0	0	0	2,461	0	(2,461)	0
D526 Miscellaneous Expense	520	100	(420)	3,239	1,000	(2,239)	1,200
D526.1 SDA Membership Dues	0	0	0	1,238	1,500	263	1,500
D550 Club House Expenses	61,420	67,612	6,192	625,933	681,578	55,645	808,976
D555 Golf Course Expenses	56,925	55,928	(997)	550,313	584,826	34,513	675,123
D557 Restaurant Expenses	42,786	41,016	(1,770)	403,800	413,520	9,720	498,106
D560 RV Lot Expenses	90	254	164	2,290	2,542	251	3,050
D565 Garden Plot Expenses	0	252	252	0	1,715	1,715	2,084
D566 Conservation Expenses	2,436	0	(2,436)	21,586	0	(21,586)	0
D601 Capital Outlay	15,000	0	(15,000)	53,000	0	(53,000)	397,293
D601.2 2021 Cap Carry Foward Projects	0	8,204	8,204	92,758	135,796	43,038	135,796
D620 Foundation Expense	2,790	0	(2,790)	3,677	0	(3,677)	0
D700 Bond Principal Payment	0	0	0	0	0	0	280,000
TOTAL OPERATING EXPENSES	213,573	207,474	(6,098)	2,118,294	2,206,683	88,390	3,254,628
NET OPERATING REVENUE/EXPENSE	16,698	11,585	5,113	592,190	481,543	110,647	(176,786)
NON OPERATING EXPENSE							
D605 Gain/Loss Asset Disp	0	0	0	(1,534)	0	1,534	0
D605.1 Net (Incr)/Decr in FMV of Inve	19,104	0	(19,104)	19,104	0	(19,104)	0
TOTAL NON OPERATING EXPENSE	19,104	0	(19,104)	17,570	0	(17,570)	0
NET REVENUE EXPENSE	(2,406)	11,585	(13,991)	574,620	481,543	93,077	(176,786)

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
ENTERPRISE FUND							
REVENUE							
D504 Bnk Intrst Rsv Acct	1,643	135	1,508	5,333	1,350	3,983	1,620
D505 Rec Fee Income	124,672	124,728	(56)	1,247,590	1,247,280	310	1,496,736
Restaurant Income	53,048	48,534	4,514	476,461	504,198	(27,738)	603,015
D507 Golf Fees Daily	27,135	25,489	1,646	292,214	269,312	22,902	284,281
D507.1 Golf Simulator	40	44	(4)	942	1,308	(366)	1,578
D509.2 Golf Disc - 40 Play	1,337	1,361	(23)	17,960	24,770	(6,810)	25,211
D511 Golf Cart Rental Income	7,446	6,292	1,154	75,347	66,779	8,568	70,315
D511.1 Golf Merchandise	2,547	3,155	(608)	23,758	21,186	2,572	24,266
D511.2 Golf Lesson	835	550	285	7,275	7,892	(617)	8,900
D511.3 Golf Bag Storage	240	218	22	417	424	(7)	6,705
D511.4 Golf Pull Cart	516	402	114	4,652	4,491	161	4,752
D512 CH Building Rentals	1,671	1,300	371	21,530	13,000	8,530	15,600
D513 Events	4,563	2,085	2,478	23,130	24,900	(1,770)	31,670
D513.1 Trips Revenue	2,172	2,750	(578)	28,997	27,500	1,497	33,000
D514 RV Lot Income	8,087	7,380	707	30,577	29,520	1,057	29,520
D514.1 Garden Plot Income	0	0	0	2,645	2,520	125	2,520
D515 Classes	9,062	7,240	1,822	66,942	72,400	(5,458)	86,880
D516 Miscellaneous Revenue	0	0	0	1,035	0	1,035	0
D516.1 Coffee Revenue	254	300	(46)	2,213	3,000	(787)	3,600
TOTAL ENTERPRISE REVENUE	245,268	231,962	13,307	2,329,018	2,321,830	7,188	2,730,169
D590 Cost of Goods Sold	19,301	17,100	(2,201)	164,582	172,478	7,896	205,724
GROSS PROFIT	225,967	214,861	11,106	2,164,436	2,149,352	15,084	2,524,445
OPERATING EXPENSES							
D550 Club House Expenses	61,420	67,612	6,192	625,933	681,578	55,645	808,976
D555 Golf Course Expenses	56,925	55,928	(997)	550,313	584,826	34,513	675,123
D557 Restaurant Expenses	42,786	41,016	(1,770)	403,800	413,520	9,720	498,106
D560 RV Lot Expenses	90	254	164	2,290	2,542	251	3,050
D522 Services - Insurance	4,245	4,724	480	42,446	47,242	4,796	56,690
D523 Services - Audit	0	0	0	34,025	34,025	0	34,025
D524 Services - Professional	1,739	3,750	2,012	16,876	37,500	20,624	45,000
D525.1 Election Expense	0	0	0	2,461	0	(2,461)	0
D526 Miscellaneous Expense	520	100	(420)	3,239	1,000	(2,239)	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	252	252	0	1,715	1,715	2,084
D601 Capital Outlay	15,000	0	(15,000)	53,000	0	(53,000)	397,293
D601.2 2021 Cap Carry Foward Projects	0	8,204	8,204	92,758	135,796	43,038	135,796
TOTAL OPERATING EXPENSES	182,724	181,840	(884)	1,829,380	1,942,643	113,264	2,660,243
NET OPERATING REVENUE/EXPEN	43,243	33,021	10,222	335,057	206,709	128,348	(135,798)
NON OPERATING EXPENSE							
D605 Gain/Loss Asset Disp	0	0	0	(1,534)	0	1,534	0
D605.1 Net (Incr)/Decr in FMV of Inve	19,104	0	(19,104)	19,104	0	(19,104)	0
TOTAL NON OPERATIN EXPENSE	19,104	0	(19,104)	17,570	0	(17,570)	0
NET ENTERPRISE FUND REVENUE/EX	24,139	33,021	(8,882)	317,487	206,709	110,778	(135,798)

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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	14,789	14,250	539	19,000
D504.3 Interest Inc Lottery	33	1	32	45	10	35	12
TOTAL LOTTERY REVENUE	33	1	32	14,834	14,260	574	19,012
EXPENSES							
D566 Conservation Expenses	2,436	0	(2,436)	21,586	0	(21,586)	0
TOTAL LOTTERY EXPENSES	2,436	0	(2,436)	21,586	0	(21,586)	0
REVENUE OVER(UNDER) EXPENSES	(2,403)	1	2,404	(6,752)	14,260	21,012	19,012
FOUNDATION FUND							
REVENUE							
D515.1 Donation Revenue	0	0	0	2,108	0	2,108	0
D515.3 Interest Inc - Found	210	0	210	902	0	902	0
TOTAL FOUNDATION REVENUE	210	0	210	3,009	0	3,009	0
EXPENSES							
D620 Foundation Expense	2,790	0	(2,790)	3,677	0	(3,677)	0
TOTAL FOUNDATION EXPENSES	2,790	0	(2,790)	3,677	0	(3,677)	0
REVENUE OVER(UNDER) EXPENSES	(2,580)	0	(2,580)	(668)	0	(668)	0
DEBT SERVICE FUND 2010 BOND ISSUE							
REVENUE							
D517 Property Tax Revenue	391	1,397	(1,006)	498,484	496,614	1,871	500,785
D518 Specific Ownership Tax	2,710	2,791	(81)	26,583	27,918	(1,335)	33,500
Bond Restricted Interest	960	9	951	3,137	82	3,055	100
TOTAL DEBT SERVICE REVENUE	4,061	4,197	(137)	528,204	524,614	3,590	534,385
EXPENSES							
D520 Debt Serv Interest	25,616	25,617	1	256,166	256,170	4	306,470
D525 Cnty Collection Fee	6	17	11	7,485	7,870	385	7,915
D700 Bond Principal Pymnt	0	0	0	0	0	0	280,000
TOTAL DEBT SERVICE EXPENSES	25,622	25,634	12	263,651	264,040	389	594,385
REVENUE OVER (UNDER) EXPENSES	(21,562)	(21,437)	(125)	264,553	260,574	3,980	(60,000)

	10/31/2022	9/30/2022	8/31/2022	12/31/2021
CURRENT ASSETS				
Cash - Operating	584,454	535,538	511,189	355,135
Capital Projects - Savings	749,892	717,003	721,904	654,961
Conservation (Lottery) Bank Acct	148,473	167,589	162,963	173,157
Investments	727,078	746,512	746,573	750,000
Investments - Foundation	148,459	148,249	148,047	150,000
Zion Debt Service	550,458	546,403	538,303	183,438
Foundation Account	43,056	42,916	42,559	38,293
Accounts Receivable Net of Allowance	12,542	11,462	12,391	25,227
Inventory	43,840	45,693	45,218	41,182
Prepaid Expenses	8,489	12,734	16,978	50,935
Prop Tax Receivable	500,779	500,779	500,779	500,779
TOTAL CURRENT ASSETS	3,517,519	3,474,878	3,446,904	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	10,723,457	10,723,456
TOTAL ASSETS	14,240,976	14,198,334	14,170,360	13,646,563
CURRENT LIABILITIES				
Accounts & Interest Payable	132,900	108,069	76,850	80,988
Due To/From HGA	82,791	56,246	121,225	114,306
Bonds Payable - Short Term	280,000	280,000	280,000	280,000
Unearned Revenue	54,020	61,543	49,709	51,699
Prepaid Rec Fees	25,327	25,899	28,825	33,629
Gift Cards	11,128	11,397	11,074	11,938
Sales Tax Payable	8,006	7,315	7,510	5,662
Server Tips Payable	5,097	3,717	2,955	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	1,130,217	1,085,134	1,109,097	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	1,400	1,435	1,470	1,715
TOTAL CURRENT & LONG TERM LIABILITIES	8,556,239	8,511,191	8,535,189	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)	574,620	577,026	525,054	137,156
Total Equity	5,684,737	5,687,143	5,635,171	5,110,117
TOTAL LIABILITIES AND EQUITY	14,240,976	14,198,334	14,170,360	13,646,563

**Heather Gardens Metropolitan District
Club House P&L
10/31/2022**

11/3/2022
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	CURRENT ACTUAL	CURRENT BUDGET	CURRENT VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET	
REVENUE								
D512	CH Building Rentals	1,671	1,300	371	21,530	13,000	8,530	15,600
D515	Classes	9,062	7,240	1,822	66,942	72,400	(5,458)	86,880
D513	Events	4,563	2,085	2,478	23,130	24,900	(1,770)	31,670
D516.1	Coffee Revenue	254	300	(46)	2,213	3,000	(787)	3,600
D513.1	Trips Revenue	2,172	2,750	(578)	28,997	27,500	1,497	33,000
	TOTAL REVENUE	17,722	13,675	4,047	142,812	140,800	2,012	170,750
WAGES/BENEFITS								
C500	Salaries - FTP	9,310	9,091	(218)	88,338	89,193	855	108,305
C510	Salaries - Part Time	6,418	6,072	(346)	63,650	63,233	(417)	75,376
C520	Salaries - Overtime	19	0	(19)	224	0	(224)	0
C530	Salaries - Teachers	8,552	6,972	(1,580)	71,840	75,992	4,152	89,935
C540	Taxes - Payroll	1,618	2,143	525	20,802	22,508	1,706	26,803
C550	Retirement Expense	0	445	445	0	4,360	4,360	5,234
C553	Insurance - Personnel	975	1,195	220	9,690	11,948	2,258	14,338
C574	Recruit/Train/Services	0	110	110	252	1,100	848	1,320
C575	Employee Incentive	0	150	150	456	600	144	600
C588	Workers Comp Insurance	616	253	(363)	3,270	2,323	(947)	2,829
	TOTAL WAGES/BENEFITS	27,508	26,431	(1,076)	258,522	271,257	12,735	324,740
OPERATING EXPENSES								
C675.2	Salaries-Charge Out	0	0	0	0	0	0	0
C673	Maintenance Hours	3,609	3,634	24	49,648	23,900	(25,748)	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	6,123	9,548	3,426	70,940	95,483	24,542	114,579
	CHARGE-OUT SUBTOTALS	9,732	13,182	3,450	125,401	119,383	-6,019	141,622
C621.1	Mileage Reimbursement	0	8	8	0	80	80	96
C627	Pool Care & Supplies	738	2,639	1,901	12,059	17,460	5,401	19,738
C639	Software & IT	266	340	74	3,886	3,400	(486)	4,080
C640	Electric	7,909	8,070	161	75,235	75,707	472	93,261
C643	Gas	1,107	1,542	435	15,216	17,045	1,829	20,077
C662	Office Supplies & Postage	1,075	600	(475)	7,475	6,000	(1,475)	7,200
C662.1	CC & ActiveNet	476	1,050	574	8,530	10,500	1,970	12,600
C671	Outside Contractors	492	2,321	1,829	10,879	16,630	5,751	19,662
C683	Repairs - Equipment	1,238	1,316	78	8,655	8,315	(340)	9,246
C684	Supplies	2,149	925	(1,224)	14,253	17,100	2,847	18,750
C684.1	Custodial Supplies	1,492	2,000	508	18,210	20,000	1,790	24,000
C684.2	Coffee Supplies	358	230	(128)	1,808	2,300	492	2,760
C686.1	Special Event Supplies	1,322	710	(612)	9,882	12,650	2,768	14,420
C686.2	Special Event Contractors	0	1,375	1,375	2,993	12,250	9,257	17,250
C687	Trips Expense	1,229	2,750	1,521	25,421	27,500	2,079	33,000
C688	Non Capital Equipment	1,200	0	(1,200)	4,001	22,740	18,739	22,740
C689	Phone & Internet	454	370	(84)	4,084	3,700	(384)	4,440
C698	Water & Sewer	2,671	1,754	(917)	19,423	17,560	(1,863)	19,294
	TOTAL OPERATING EXPENSES	33,908	41,182	7,274	367,411	410,320	42,908	484,236
	NET REVENUE & EXPENSE	(43,694)	(53,938)	10,245	(483,121)	(540,777)	57,655	(638,226)

**Heather Gardens Metropolitan District
Golf P&L
10/31/2022**

11/3/2022
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		CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET
REVENUE								
D507	Golf Fees Daily	27,135	25,489	1,646	292,214	269,312	22,902	284,281
D507.1	Golf Simulator	40	44	(4)	942	1,308	(366)	1,578
D509.2	Golf Disc - 40 Play	1,337	1,361	(23)	17,960	24,770	(6,810)	25,211
D511	Golf Cart Rental Income	7,446	6,292	1,154	75,347	66,779	8,568	70,315
D511.1	Golf Merchandise	2,547	3,155	(608)	23,758	21,186	2,572	24,266
D511.2	Golf Lesson	835	550	285	7,275	7,892	(617)	8,900
D511.3	Golf Bag Storage	240	218	22	417	424	(7)	6,705
D511.4	Golf Pull Cart	516	402	114	4,652	4,491	161	4,752
TOTAL REVENUE		40,096	37,511	2,586	422,565	396,162	26,403	426,008
WAGES/BENEFITS								
G500	Salaries - FTP	28,409	25,439	(2,970)	273,333	251,098	(22,236)	302,068
G510	Salaries - Part Time	3,471	5,860	2,389	54,299	82,794	28,494	91,736
G520	Salaries - Overtime	553	543	(10)	4,215	4,139	(76)	4,479
G540	Taxes - Payroll	2,530	2,568	38	28,304	28,970	666	33,787
G550	Retirement Expense	1,081	1,059	(21)	10,657	11,213	556	13,200
G553	Insurance - Personnel	1,798	2,749	951	19,286	25,989	6,703	31,487
G574	Recruit / Train / Service	0	0	0	6,642	5,997	(645)	5,997
G575	Employee Incentive	0	500	500	0	2,000	2,000	2,000
G588	Workers Comp Insurance	365	319	(46)	4,414	2,929	(1,485)	3,567
TOTAL WAGES/BENEFITS		38,207	39,037	831	401,150	415,129	13,977	488,321
OPERATING EXPENSES								
G675.2	Salaries-Charged Out	0	0	0	(2,084)	(1,000)	1,084	(1,500)
G450	COGS - Merchandise	2,396	1,640	(756)	14,330	11,017	(3,313)	12,618
G621	Fuel Expense	556	669	113	7,301	5,538	(1,763)	6,375
G621.1	Mileage Reimbursement	0	21	21	162	165	3	165
G624	Contingency-Water	2,785	5,000	2,215	8,277	10,300	2,023	10,300
G635	Tree & Shrub Replacement	0	0	0	0	714	714	714
G639	Software & IT	171	258	86	1,905	2,575	670	3,090
G640	Electric	931	918	(13)	7,709	8,060	351	9,312
G640.1	Electric - Pump	4,520	4,257	(263)	43,665	41,402	(2,263)	46,243
G643	Gas	182	117	(65)	1,074	930	(144)	1,198
G645	Uniforms	0	61	61	0	1,913	1,913	2,035
G662	Office Supplies & Postage	0	0	0	104	0	(104)	52
G662.1	Credit Card Expense	2,700	1,316	(1,384)	18,716	13,161	(5,555)	15,794
G665	Rent - Equipment	0	0	0	2,386	0	(2,386)	1,442
G670	Asphalt Repairs	0	0	0	2,400	4,896	2,496	4,896
G671	Outside Contractors	963	600	(363)	4,628	18,970	14,342	19,511
G676.1	Golf Shop Supplies	104	160	56	901	1,600	699	1,920
G680	Radio Communications	0	0	0	160	206	46	206
G683	Repairs - Equipment	696	600	(96)	13,748	11,400	(2,348)	14,400
G684	Supplies	4,796	2,200	(2,596)	33,838	41,700	7,862	42,050
G689	Telephone	265	300	35	2,555	3,000	445	3,600
G697	Marketing	50	416	366	1,718	4,168	2,450	5,000
TOTAL OPERATING EXPENSES		21,115	18,533	(2,583)	163,493	180,715	17,222	199,421
NET REVENUE & EXPENSE		(19,226)	(20,059)	834	(142,078)	(199,682)	57,602	(261,734)

OCTOBER 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	39	\$ 351	385	\$ 3,465	\$ 9.00	31	\$ 279	388	\$ 3,492
Resident	\$ 9.95	0	\$ -	61	\$ 607	\$ 17.05	0	\$ -	1,195	\$ 9,606
Resident Everyday	\$ 10.00	488	\$ 4,878	4,894	\$ 48,928	\$ 10.00	506	\$ 5,060	4,477	\$ 44,770
Guest of Resident- weekday	\$ 13.00	98	\$ 1,274	712	\$ 9,256	\$ 13.00	77	\$ 1,001	732	\$ 9,572
Guest of Resident- weekend	\$ 17.00	64	\$ 1,088	561	\$ 9,535	\$ 17.00	74	\$ 1,258	551	\$ 9,367
Non-Resident Sr. - No Timeframe	\$ 18.20	(5)	\$ (91)	(51)	\$ (877)					
Non-Resident Sr. - Weekday	\$ 14.98	315	\$ 4,719	3,553	\$ 53,249	\$ 14.00	382	\$ 5,348	2,707	\$ 37,919
Non-Resident Sr. - Weekend	\$ 19.00	251	\$ 4,769	2,067	\$ 39,244	\$ 18.00	241	\$ 4,338	1,868	\$ 33,624
Non-Resident - Weekday	\$ 17.77	128	\$ 2,274	1,505	\$ 27,097	\$ 17.05	106	\$ 1,807	1,282	\$ 21,842
Non-Resident - Weekend	\$ 23.00	159	\$ 3,657	1,792	\$ 41,241	\$ 22.05	162	\$ 3,572	1,399	\$ 30,830
Junior- weekday	\$ 9.00	14	\$ 126	408	\$ 3,672	\$ 9.00	16	\$ 144	358	\$ 3,376
Junior- weekend	\$ 12.00	8	\$ 96	92	\$ 1,104	\$ 12.00	6	\$ 72	162	\$ 1,974
Twilight	\$ 14.00	0	\$ -	180	\$ 2,520	\$ 12.00	4	\$ 48	450	\$ 5,400
2 for 20 Special	\$ -		\$ -			\$ -	0	\$ -	9	\$ 99
2 for 24 Special	\$ 12.00	329	\$ 3,948	2,917	\$ 35,009	\$ 11.00	408	\$ 4,488	1,751	\$ 19,261
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	58	\$ 1,044	382	\$ 6,876
League - Weekday	\$ 15.00	0	\$ -	966	\$ 14,490	\$ 14.00	0	\$ -	1,378	\$ 19,292
40 Play Punches	\$ 8.97	157	\$ 1,408	1,758	\$ 15,804	\$ 8.54	219	\$ 1,869	3,260	\$ 26,990
Complimentary Round-Employee	\$ -		\$ -			\$ -	15	\$ -	115	\$ -
Complimentary Round	\$ -		\$ -			\$ -	4	\$ -	20	\$ -
Adjustment to Income	\$ -		\$ (25)		\$ 2,288	\$ -	0	\$ 485	0	\$ 3,372
Golf Daily Fee		2,045	\$ 28,472	21,851	\$ 307,550	\$ -	2,309	\$ 30,813	22,484	\$ 287,662

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	0	\$ -	324	\$ 2,625					
Rider Carts	\$ 8.67	859	\$ 7,446	8,695	\$ 75,347	\$ 8.67	951	\$ 8,247	8,228	\$ 71,117
Pull Cart	\$ 6.00	65	\$ 390	584	\$ 3,504	\$ 6.00	52	\$ 312	584	\$ 3,864
Golf Simulator	\$ 20.00	2	\$ 40	48	\$ 942	\$ 10.00	1	\$ 10	65	\$ 1,235
Golf Merchandise D511.1			\$ 2,547		\$ 23,759			\$ 2,603		\$ 20,348
Golf Lessons		14	\$ 835	73	\$ 7,275		7	\$ 860	94	\$ 8,375
Golf Bag Storage	\$ 120.00	2	\$ 240	4	\$ 417	\$ 120.00	1		8	\$ 590
Golf Club Rentals	\$ 14.00	9	\$ 126	82	\$ 1,148	\$ 12.00	5	\$ 60	25	\$ 240

Total Revenue		\$ 40,096		\$ 422,566		\$ 42,905		\$ 393,431
Golf Course Expenses		\$ 59,322		\$ 564,644		\$ 52,742		\$ 557,880
Profit/(Loss)		\$ (19,226)		\$ (142,078)		\$ (9,837)		\$ (164,449)

# of Days Golf Course Closed	2	73	0	61
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**Heather Gardens Metropolitan District
Restaurant P&L
10/31/2022**

11/3/2022
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		CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET		
SUMMARY										
	Sales	53,049	48,535	4,513	476,462	504,198	(27,737)	603,015		
	Cost of Goods Sold	16,905	15,460	(1,445)	150,252	161,461	11,209	193,106		
	Gross Profit	36,144	33,075	3,069	326,210	342,737	(16,527)	409,909		
	Wages & Benefits	35,591	31,226	(4,364)	315,136	312,010	(3,128)	375,186		
	Operating Expense	7,188	9,789	2,601	88,664	101,511	12,847	122,919		
	Net Income/(Loss)	(6,635)	(7,940)	1,305	(77,590)	(70,784)	(6,806)	(88,196)		
SALES										
D506	Restaurant Food	44,605	40,311	4,293	395,478	427,071	(31,593)	511,205		
D506.1	Restaurant Beer	3,147	2,450	697	30,670	21,952	8,718	25,580		
D506.2	Restaurant Wine	2,637	3,062	(425)	23,587	27,897	(4,310)	33,752		
D506.3	Restaurant Liquor	2,660	2,712	(52)	26,727	27,278	(552)	32,478		
	TOTAL SALES	53,049	48,535	4,513	476,462	504,198	(27,737)	603,015		
COST OF GOODS SOLD										
H450	COGS - Food	15,121	13,706	(1,415)	134,020	145,204	11,184	173,810	COGS Percentages	
H455	COGS - Beer	704	735	31	7,411	6,586	(826)	7,674	<u>Current</u>	<u>YTD</u>
H455.1	COGS - Wine	511	612	101	5,269	5,579	311	6,750	33.9%	33.9%
H455.2	COGS - Liquor	569	407	(162)	3,552	4,092	540	4,872	22.4%	24.2%
	TOTAL COST OF GOODS	16,905	15,460	(1,445)	150,252	161,461	11,209	193,106	19.4%	22.3%
	GROSS PROFIT	36,144	33,075	3,069	326,210	342,737	(16,527)	409,909	21.4%	13.3%
		68%	68%		68%	68%			31.9%	31.5%
WAGES/BENEFITS										
H500	Salaries - Full Time	19,125	13,953	(5,172)	179,129	136,830	(42,300)	165,849		
H510	Salaries - Part Time	7,066	11,163	4,097	57,407	115,966	58,559	138,694		
H520	Salaries - Overtime	1,028	0	(1,028)	8,691	0	(8,691)	0		
H540	Taxes - Payroll	2,869	2,451	(418)	29,136	26,395	(2,741)	31,329		
H550	Retirement Expense	314	698	384	3,087	6,841	3,754	8,214		
H553	Insurance Emp Health	2,402	1,988	(413)	23,020	18,800	(4,221)	22,776		
H574	Recruiting/Training	2,052	265	(1,787)	10,094	2,750	(7,344)	3,280		
H575	Employee Incentive	0	400	400	658	1,600	942	1,600		
H588	Workers Com Insurance	735	308	(427)	3,914	2,828	(1,086)	3,444		
	TOTAL WAGES/BENEFITS	35,591	31,226	(4,364)	315,136	312,010	(3,128)	375,186		
OPERATING EXPENSES										
H673	Maintenance Hours	56	130	74	2,836	2,356	(480)	2,551		
H674	Custodial Hours	595	525	(70)	3,332	5,250	1,918	6,300		
	CHARGE-OUTS SUBTOTAL	651	655	4	6,168	7,606	1,438	8,851		

**Heather Gardens Metropolitan District
Restaurant P&L
10/31/2022**

11/3/2022
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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)	5,371	5,000	(371)	6,000
H640	Electric	1,977	2,018	40	18,809	18,927	118	23,315
H643	Gas	277	385	109	3,804	4,261	457	5,019
H644	Water	224	174	(50)	1,825	1,707	(118)	1,858
H645	Phone & TV	330	300	(30)	3,282	3,000	(282)	3,600
H646	Trash Removal	400	400	0	3,875	4,000	125	4,800
H651	Uniforms	78	0	(78)	254	750	496	900
H652	Discounts & Comps	(778)	500	1,278	771	5,000	4,229	6,000
H655	Linen Service	149	0	(149)	1,679	0	(1,679)	0
H662	Office Supplies	209	100	(109)	921	400	(521)	500
H671	Outside Contractors	210	357	147	4,995	4,860	(135)	6,000
H681	Credit Card Fees	1,463	1,100	(363)	13,641	11,000	(2,641)	13,200
H683	Repairs - Equipment	0	300	300	461	3,000	2,539	3,600
H684	China/Glass/Flatware	0	200	200	390	2,000	1,610	2,400
H684.1	Kitchen Supplies	1,051	1,500	449	10,089	15,000	4,911	18,000
H685	Cleaning Supplies	347	300	(47)	4,469	3,000	(1,469)	3,600
H688	Non Capital Equipment	0	500	500	4,551	5,000	449	6,000
H689	Marketing	50	500	450	1,360	5,000	3,640	6,000
H690	Licenses	0	0	0	1,949	2,000	51	3,276
	TOTAL OPERATING EXPENSES	7,188	9,789	2,601	88,664	101,511	12,847	122,919
	NET REVENUE & EXPENSE	(6,635)	(7,940)	1,306	(77,590)	(70,784)	(6,808)	(88,196)

Monthly Data from
SPOTON POS

Oct						
Sales per hour						
	Hour	Net Sales per hour		# Checks	# Guests	GCA
	8:00 AM	\$27.85		1498	3198	\$16.38
	9:00 AM	\$161.00				
	10:00 AM	\$2,379.55				
	11:00 AM	\$7,070.05				
	12:00 PM	\$10,147.52				
	1:00 PM	\$7,881.31				
	2:00 PM	\$3,468.35				
	3:00 PM	\$3,818.50				
	4:00 PM	\$5,028.85				
	5:00 PM	\$7,684.90				
	6:00 PM	\$3,276.70				
	7:00 PM	\$1,455.75				
	Grand Totals	\$52,400.33				
Top selling items						
	Sunday Brunch	563				
	Fish"n Chips	186				
	Lunch Special \$10.75	207				
	H. Gardens Cheeseburger	142				
	Dinner Special	105				
	Reuben Sandwich	92				
	Coconut Shrimp	103				
	Chicken Croissant Sand.	91				
	Chef Cobb Salad	74				
	Open Food	93				
	Turkey Club	75				
	Chicken Basket	83				
	Thai Chicken Salad	59				
	Bowl of Soup	133				
	Black and Bleu Burger	55				
	BBQ Bacon Cheeseburger	54				
	BBQ Pulled Pork Sand.	58				
	Beet Salad	46				
	Shrimp Louis	42				
	House Salad	67				
	Breaded Chicken Sand.	39				

Monthly Data from
SPOTON POS

Oct					
	Cup of Soup	89			
	Impossible Veg. Burger	28			
	Chili Rellanos	45			
	Chicken Caesar Salad	23			
	Meatloaf Dinner	23			
	Brat & Chips with Kraut	37			
	dinner special \$14	22			
	Steak of the Day	17			
	Gouda bites	28			
	Pie of the week	41			
	Sweet Potato Fries	137			
	Mozzarella Sticks	26			
	French Fries	216			
	califlower bites	37			
	Half Chicken Dinner	10			
	Warm Lattice Cherry Pie	24			
	Fries	30			
	Plain Burger	6			
	BLT	5			
	Ice Cream Sundae	8			
	Green Beans	8			
	BLT with Chips	2			
	Homemade Chips	458			
	Pepper cheese bites	2			
	Scoop Of Ice Cream	12			
	Caesar Salad	5			
	Box Lunch #1	1			
	Grilled Cheese	1			
	Bratwurst & Chips	1			
	Coleslaw	4			
	KIDS Brunch	1			
	Fruit	1			
	Mashed Potatoes	1			
	Cottage Cheese	1			
	Dinner Roll	1			

Monthly Data from
SPOTON POS

Jan thru Oct						
Sales per hour						
	Hour	Net Sales per hour		# Checks	# Guests	GCA
	6:00 AM	\$329.25		13838	29796	\$15.81
	7:00 AM	\$13.50				
	8:00 AM	\$34.85				
	9:00 AM	\$734.80				
	10:00 AM	\$22,396.23				
	11:00 AM	\$68,970.79				
	12:00 PM	\$90,672.07				
	1:00 PM	\$54,798.93				
	2:00 PM	\$35,772.03				
	3:00 PM	\$34,253.75				
	4:00 PM	\$57,549.40				
	5:00 PM	\$80,797.46				
	6:00 PM	\$17,708.57				
	7:00 PM	\$5,218.40				
	8:00 PM	\$653.05				
	9:00 PM	\$1,258.10				
	11:00 PM	\$35.50				
	Grand Totals	\$471,196.68				
	Top selling items					
	Sunday Brunch	4,423.00				
	Lunch Special \$10.75	2,409.00				
	Fish"n Chips	1,409.00				
	Dinner Special	1,275.00				
	H. Gardens Cheeseburger	1,381.00				
	Reuben Sandwich	884				
	Chef Cobb Salad	810				
	Coconut Shrimp	971				
	Chicken Croissant Sand.	884				
	Turkey Club	771				
	Thai Chicken Salad	559				
	Chicken Basket	725				
	BBQ Pulled Pork Sand.	590				
	Bowl of Soup	1,150.00				
	Open Food	688				
	Shrimp Louis	467				
	House Salad	744				
	BBQ Bacon Cheeseburger	456				
	Black and Bleu Burger	399				

Monthly Data from
SPOTON POS

Jan thru Oct					
	Meatloaf Dinner	333			
	Beet Salad	353			
	Chicken Caesar Salad	269			
	Breaded Chicken Sand.	314			
	Brat & Chips with Kraut	417			
	Chili Rellanos	405			
	Cup of Soup	783			
	Baja Style Fish Tacos	281			
	Impossible Veg. Burger	234			
	Steak of the Day	202			
	French Fries	2,448.00			
	Half Chicken Dinner	181			
	KIDS Brunch	171			
	Pie of the week	393.5			
	Mozzarella Sticks	276			
	Sweet Potato Fries	1,221.00			
	margaritaville	128			
	Gouda bites	183			
	califlower bites	196			
	Warm Lattice Cherry Pie	261			
	dinner special \$14	97			
	Lunch Memorial \$12.50	67			
	wednesday pork coupon	108			
	Fries	255			
	Ice Cream Sundae	124			
	BLT	79			
	4th july	37			
	Plain Burger	41			
	Side Salad	45			
	Lunch Memorial \$10	31			
	Scoop Of Ice Cream	206			
	Caesar Salad	84			
	Homemade Chips	4,233.50			
	Grilled Cheese	20			
	Golf Ladies Special	12			
	Turkey Club Sandwich	9			
	Brunch	9			
	Tortilla Chips	20			
	Cheesecake of the week	17			
	Salad Bar	10			
	Bratwurst & Chips	11			

Monthly Data from
SPOTON POS

Jan thru Oct						
	Coleslaw		40			
	Boston Cream Pie		11			
	Chicken Salad Croissant		4			
	Dinner Salad Bar		4			
	Golf ladies Wed Special		4			
	Cottage Cheese		19			
	Green Beans		13			
	Pepper cheese bites		3			
	Fruit		7			
	BLT with Chips		2			
	Chicken Quesadilla		3			
	Mashed Potatoes		6			
	Dinner Roll		14			
	Box Lunch #1		1			
	Salad Bar with Entree		2			
	Side Bacon		3			
	Onion Rings		2			
	Cookies		3			
	Add Guacamole		1			