

HEATHER GARDENS METROPOLITAN DISTRICT

Budget Exceptions Report

Through: 11/30/22

	YTD ACTUAL	YTD BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)	% of Budget	Annual Budget	% of Annual Budget Spent
Total Revenue	\$ 3,084,202	\$ 3,068,947	\$ 15,255	0.5%	\$ 3,283,566	94%
Cost of Goods Sold	\$ 178,290	\$ 186,847	\$ 8,557	4.6%	\$ 205,724	87%
Gross Profit	\$ 2,905,912	\$ 2,882,100	\$ 23,812		\$ 3,077,842	
Operating Expenses	\$ 2,183,733	\$ 2,255,025	\$ 71,292	3.2%	\$ 2,721,539	80%
Net Operating Income/(Loss)	\$ 722,179	\$ 627,075	\$ 95,104		\$ 356,303	
Capital Improvements Exp	\$ 148,303	\$ 135,796	\$ (12,507)		\$ 533,089	
Non-Operating (Inc)/Exp	\$ 15,502	\$ -	\$ (15,502)		\$ -	
Net Surplus/(Loss)	\$ 558,374	\$ 491,279	\$ 67,095		\$ (176,786)	

Executive Summary

Club House

Revenue	\$ 156,827	\$ 155,125	\$ 1,702	1.1%	\$ 170,750	92%
Expenses	\$ 695,154	\$ 744,315	\$ 49,161	6.6%	\$ 808,976	86%
Net Subsidy	<u>\$ (538,327)</u>	<u>\$ (589,189)</u>	<u>\$ 50,863</u>		<u>\$ (638,226)</u>	

Golf

Revenue	\$ 439,974	\$ 418,192	\$ 21,782	5.2%	\$ 426,008	103%
Expenses	\$ 618,331	\$ 643,096	\$ 24,765	3.9%	\$ 687,742	90%
Net Subsidy	<u>\$ (178,357)</u>	<u>\$ (224,904)</u>	<u>\$ 46,547</u>		<u>\$ (261,734)</u>	

Restaurant

Revenue	\$ 521,548	\$ 547,201	\$ (25,653)	-4.7%	\$ 603,015	86%
Cost of Goods Sold	\$ 164,267	\$ 175,263	\$ 10,996	6.3%	\$ 193,106	85%
Gross Profit	\$ 357,281	\$ 371,938	\$ (14,657)	-3.9%	\$ 409,909	
Expenses	\$ 450,469	\$ 453,582	\$ 3,111	0.7%	\$ 498,106	90%
Net Subsidy	<u>\$ (93,188)</u>	<u>\$ (81,644)</u>	<u>\$ (11,546)</u>		<u>\$ (88,197)</u>	

Restricted Funds	Total Total Revenue	Total Expenses	Net Surplus/(Loss)	Cash Balance
Conservation Trust Fund	\$ 14,875	\$ 23,281	\$ (8,406)	\$ 146,077
Debt Service Fund	\$ 532,662	\$ 289,277	\$ 243,385	\$ 554,907
Foundation Fund	\$ 4,362	\$ 5,075	\$ (713)	\$ 188,928

HGMD MONTHLY CAPITAL RESERVE REPORT FOR PERIOD ENDING:

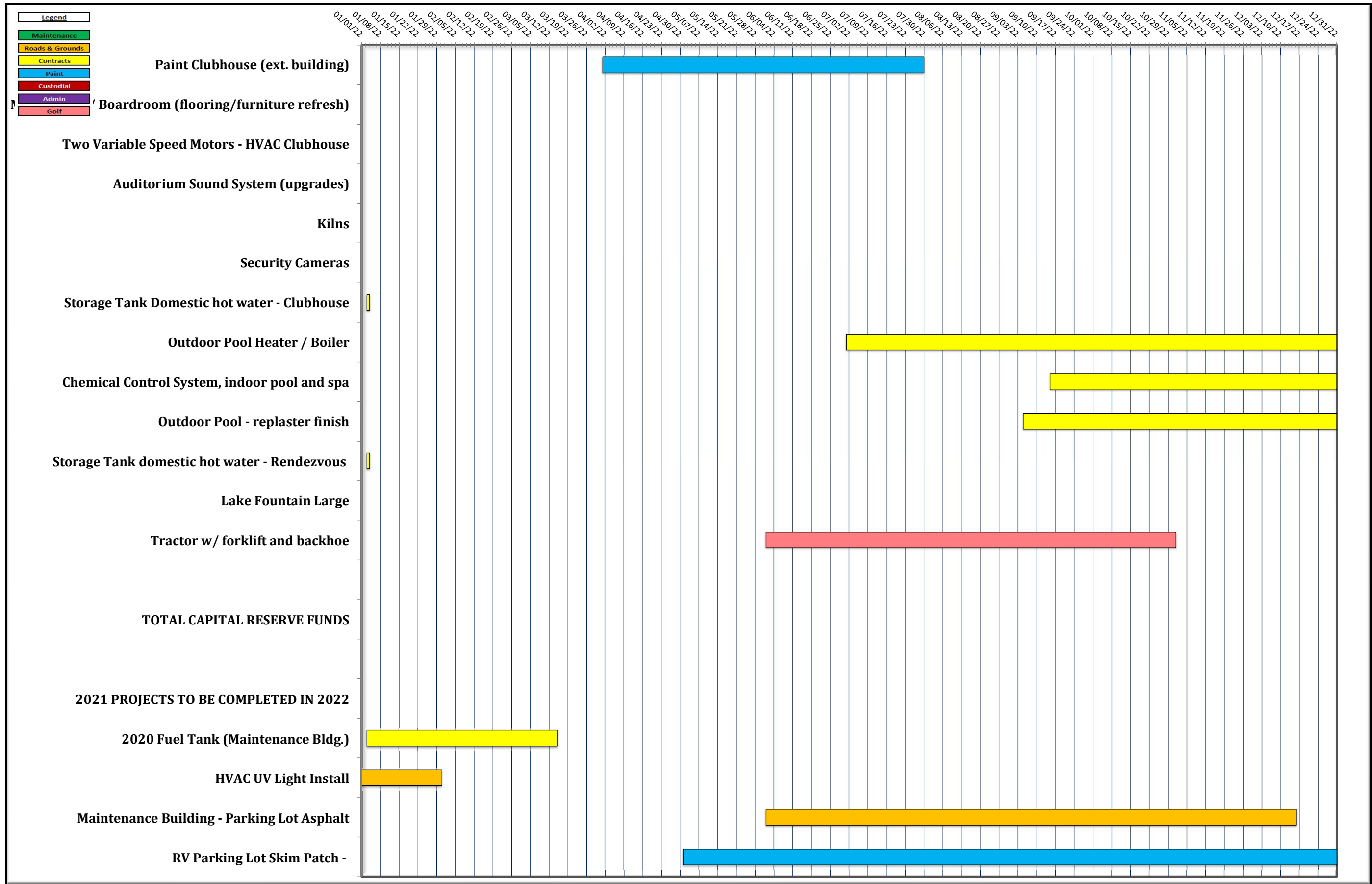
November 2022

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	REALLOCATE 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	(\$14,672)	
not-started	Jason	Admin.	Mgmt Office / Boardroom (flooring/furniture refresh)	D601	\$20,960		-100%			0	\$0	\$0	#DIV/0!	\$20,960	(\$20,960)	
not-started	Jon H	Clubhouse	Two Variable Speed Motors - HVAC Clubhouse	D601	\$11,285		-100%			0	\$0	\$0	#DIV/0!	\$11,285	(\$11,285)	Not Needed at this time.
not-started	Montrell	Clubhouse	Auditorium Sound System (upgrades)	D601	\$6,885		-100%			0	\$0	\$0	#DIV/0!	\$6,885	(\$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	\$0	#DIV/0!	\$28,212	(\$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	\$0	#DIV/0!	\$6,478		Researching what rooms in the clubhouse need cameras 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	(\$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	(\$7,536)	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	(\$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	(\$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.
In Process	Jon H	Clubhouse	Update CH HVAC System Software and Computer	D601		\$17,697	#DIV/0!	09/28/22	12/31/22	94	\$2,545	\$15,152	-86%	(\$2,545)	\$17,697	10/4/22 - We are submitting for MC approval
In Process	Don	Admin.	RV Lot Lighting and other Security											\$50,000	Reviewing options. Recommendation will be given to the HGMD President.	
In Process	Don	Clubhouse	Clubhouse Card Entry Security System/Security											\$80,000	A walk-through with CEO, HGMD President, and Security will help to develop recommendation.	
In Process	Matt	Admin.	Garden Plot Water System Design and Installation											\$30,000		
TOTAL 2022 FUNDED PROJECTS					\$339,123	\$94,077	-72%				\$55,545	\$38,532	-41%	\$283,578	\$11,956	
<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	\$58,170							\$0	#DIV/0!	\$58,170	(\$11,956)	
not-started				D601								\$0	#DIV/0!	\$0		
TOTAL 2022 CONTINGENCY PROJECTS					\$58,170	\$0					\$0	\$0		\$58,170	(\$11,956)	
TOTAL CAPITAL RESERVE FUNDS					\$397,293	\$94,077					\$55,545	\$38,532		\$341,748	\$0	
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	12/16/22	198	\$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. 11/30/22 - Contractor was delayed by weather. They are going to set the post on 12/2 and finish the work the following week once the concrete footing for the post is set.

HGMD MONTHLY CAPITAL RESERVE REPORT FOR PERIOD ENDING:

November 2022

STATUS	PROJECT OWNER	DEPT.	2022 APPROVED PROJECTS	ACCT	2022 APPROVED BUDGET AMOUNT	2022 SIGNED CONTRACT AMOUNT	%	START DATE	FINISH DATE	#DAYS	2022 INVOICES PAID	+/- SIGNED CONTRACT AMOUNT	% VAR FROM CONTRACT	TOTAL UNDER / (OVER) BUDGET	REALLOCATE BUDGET	PROJECT Notes / Comments
					A	B					D	B-C-D	A-C-D			
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	\$0	
GRAND TOTAL PER BUDGET					\$533,089	\$195,966					\$148,303	\$47,663		\$384,785	\$0	
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	\$0	
GRAND TOTAL					\$533,089	\$195,966					\$148,303	\$47,663		\$384,785	\$0	



**HEATHER GARDENS FOUNDATIONS
FOUNDATION DONATION SUMMARY
1/1/2022 - 11/30/2022**

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
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
Donations for November 2022	125.00				1,025.00	1,150.00
Nov Interest Income on US Treasury Bills and Notes	202.89					202.89
Expenses for November - Two TVs for Restaurant	-795.33					-795.33
Expenses for November - 6' Bench	-602.16					-602.16
Balance at end of the month 11/30/2022	172,672.54	324.50	425.70	40.00	15,217.59	188,680.33

RECONCILIATION TO GL

D103.5 Foundation Checking Account - November 2022	\$	40,266
D106.1 Foundation Investment Account - November 2022	\$	148,662
D121 Owed to the Foundation from MD		
D121 Owed to MD from the Foundation	\$	(247.49)
		<u>\$ 188,680.33</u>
	\$	-

**Heather Gardens Metropolitan District
Summary of Investments
11/30/22**

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	\$ 49,964	\$ 18.91	Foundation	D106.1
US Treasury Notes 0.125% Coupons	2.413%	6/30/2023	Semi Annual	\$ 98,698	\$ 102.79	Foundation	D106.1
Foundation - checking				\$ 40,266		Foundation	D103.5
				<u>\$ 188,928</u>	<u>\$ 121.70</u>		
Key Bank - Conservation Trust Fund/Lottery							
			Monthly	\$ 146,077	\$ 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>\$ (17,036)</u>			
				<u>\$ 729,145</u>	<u>\$ 1,920.38</u>		
Total Investment				<u><u>\$ 1,064,150</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	1,947	135	1,812	7,279	1,485	5,794	1,620
D504.2 2010 Bond Restr Interest	1,284	9	1,275	4,421	91	4,330	100
D504.3 Interest Income Lottery	41	1	40	86	11	75	12
D505 Recreation Fee Income	124,778	124,728	50	1,372,368	1,372,008	360	1,496,736
Restaurant Income	45,087	43,002	2,085	521,547	547,200	(25,653)	603,015
D507 Golf Fees Daily	9,043	13,319	(4,276)	301,257	282,631	18,626	284,281
D507.1 Golf Simulator	200	74	126	1,142	1,382	(240)	1,578
D509.2 Golf Disc - 40 Play	517	0	517	18,477	24,770	(6,293)	25,211
D511 Golf Cart Rental Income	2,232	3,339	(1,107)	77,579	70,118	7,461	70,315
D511.1 Golf Merchandise	788	1,090	(301)	24,547	22,276	2,270	24,266
D511.2 Golf Lesson	370	453	(83)	7,645	8,345	(700)	8,900
D511.3 Golf Bag Storage	4,090	3,592	498	4,507	4,016	491	6,705
D511.4 Golf Pull Cart	168	163	5	4,820	4,654	166	4,752
D512 CH Building Rentals	2,274	1,300	974	23,804	14,300	9,504	15,600
D513 Events	2,646	2,735	(89)	25,776	27,635	(1,859)	31,670
D513.1 Trips Revenue	2,530	2,750	(220)	31,527	30,250	1,277	33,000
D514 RV Lot Income	0	0	0	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	6,385	7,240	(855)	73,327	79,640	(6,313)	86,880
D515.1 Donation Revenue	1,150	0	1,150	3,258	0	3,258	0
D515.3 Interest Income - Foundation	203	0	203	1,105	0	1,105	0
D516 Miscellaneous Revenue	50	0	50	1,085	0	1,085	0
D516.1 Coffee Revenue	180	300	(120)	2,393	3,300	(907)	3,600
D517 Property Tax Revenue	585	1,222	(637)	499,070	497,836	1,234	500,785
D518 Specific Ownership Tax Revenue	2,589	2,791	(202)	29,172	30,709	(1,537)	33,500
TOTAL REVENUE	209,137	208,243	894	3,084,202	3,068,947	15,255	3,283,566
D590 Cost of Goods Sold	13,708	14,369	661	178,290	186,847	8,557	205,724
GROSS PROFIT	195,429	193,874	1,555	2,905,912	2,882,100	23,812	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	281,783	281,787	4	306,470
D522 Services - Insurance	4,245	4,724	480	46,690	51,966	5,276	56,690
D523 Services - Audit	0	0	0	34,025	34,025	0	34,025
D524 Services - Professional	8,265	3,750	(4,515)	25,141	41,250	16,109	45,000
D525 County Collection Fee	9	10	1	7,494	7,880	386	7,915
D525.1 Election Expense	0	0	0	2,461	0	(2,461)	0
D526 Miscellaneous Expense	0	100	100	3,239	1,100	(2,139)	1,200
D526.1 SDA Membership Dues	0	0	0	1,238	1,500	263	1,500
D550 Club House Expenses	69,221	62,737	(6,484)	695,154	744,315	49,161	808,976
D555 Golf Course Expenses	53,995	46,684	(7,311)	604,308	631,510	27,202	675,123
D557 Restaurant Expenses	46,669	40,063	(6,606)	450,469	453,583	3,114	498,106
D560 RV Lot Expenses	84	254	170	2,374	2,796	422	3,050
D565 Garden Plot Expenses	0	198	198	0	1,913	1,913	2,084
D566 Conservation Expenses	1,695	0	(1,695)	23,281	0	(23,281)	0
D601 Capital Outlay	2,545	0	(2,545)	55,545	0	(55,545)	397,293
D601.2 2021 Cap Carry Foward Projects	0	0	0	92,758	135,796	43,038	135,796
D620 Foundation Expense	1,397	0	(1,397)	5,075	0	(5,075)	0
D700 Bond Principal Payment	0	0	0	0	0	0	280,000
TOTAL OPERATING EXPENSES	213,742	184,137	(29,605)	2,332,036	2,390,821	58,785	3,254,628
NET OPERATING REVENUE/EXPENSE	(18,313)	9,737	(28,050)	573,876	491,279	82,597	(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	(2,068)	0	2,068	17,036	0	(17,036)	0
TOTAL NON OPERATING EXPENSE	(2,068)	0	2,068	15,502	0	(15,502)	0
NET REVENUE EXPENSE	(16,246)	9,737	(25,982)	558,374	491,279	67,095	(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	1,947	135	1,812	7,279	1,485	5,794	1,620
D505 Rec Fee Income	124,778	124,728	50	1,372,368	1,372,008	360	1,496,736
Restaurant Income	45,087	43,002	2,085	521,547	547,200	(25,653)	603,015
D507 Golf Fees Daily	9,043	13,319	(4,276)	301,257	282,631	18,626	284,281
D507.1 Golf Simulator	200	74	126	1,142	1,382	(240)	1,578
D509.2 Golf Disc - 40 Play	517	0	517	18,477	24,770	(6,293)	25,211
D511 Golf Cart Rental Income	2,232	3,339	(1,107)	77,579	70,118	7,461	70,315
D511.1 Golf Merchandise	788	1,090	(301)	24,547	22,276	2,270	24,266
D511.2 Golf Lesson	370	453	(83)	7,645	8,345	(700)	8,900
D511.3 Golf Bag Storage	4,090	3,592	498	4,507	4,016	491	6,705
D511.4 Golf Pull Cart	168	163	5	4,820	4,654	166	4,752
D512 CH Building Rentals	2,274	1,300	974	23,804	14,300	9,504	15,600
D513 Events	2,646	2,735	(89)	25,776	27,635	(1,859)	31,670
D513.1 Trips Revenue	2,530	2,750	(220)	31,527	30,250	1,277	33,000
D514 RV Lot Income	0	0	0	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	6,385	7,240	(855)	73,327	79,640	(6,313)	86,880
D516 Miscellaneous Revenue	50	0	50	1,085	0	1,085	0
D516.1 Coffee Revenue	180	300	(120)	2,393	3,300	(907)	3,600
TOTAL ENTERPRISE REVENUE	203,284	204,220	(935)	2,532,303	2,526,050	6,253	2,730,169
D590 Cost of Goods Sold	13,708	14,369	661	178,290	186,847	8,557	205,724
GROSS PROFIT	189,576	189,851	(275)	2,354,013	2,339,203	14,809	2,524,445
OPERATING EXPENSES							
D550 Club House Expenses	69,221	62,737	(6,484)	695,154	744,315	49,161	808,976
D555 Golf Course Expenses	53,995	46,684	(7,311)	604,308	631,510	27,202	675,123
D557 Restaurant Expenses	46,669	40,063	(6,606)	450,469	453,583	3,114	498,106
D560 RV Lot Expenses	84	254	170	2,374	2,796	422	3,050
D522 Services - Insurance	4,245	4,724	480	46,690	51,966	5,276	56,690
D523 Services - Audit	0	0	0	34,025	34,025	0	34,025
D524 Services - Professional	8,265	3,750	(4,515)	25,141	41,250	16,109	45,000
D525.1 Election Expense	0	0	0	2,461	0	(2,461)	0
D526 Miscellaneous Expense	0	100	100	3,239	1,100	(2,139)	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	198	198	0	1,913	1,913	2,084
D601 Capital Outlay	2,545	0	(2,545)	55,545	0	(55,545)	397,293
D601.2 2021 Cap Carry Foward Projects	0	0	0	92,758	135,796	43,038	135,796
TOTAL OPERATING EXPENSES	185,023	158,510	(26,513)	2,014,403	2,101,154	86,751	2,660,243
NET OPERATING REVENUE/EXPEN	4,553	31,341	(26,788)	339,610	238,050	101,560	(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	(2,068)	0	2,068	17,036	0	(17,036)	0
TOTAL NON OPERATIN EXPENSE	(2,068)	0	2,068	15,502	0	(15,502)	0
NET ENTERPRISE FUND REVENUE/EX	6,621	31,341	(24,720)	324,107	238,050	86,058	(135,798)

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
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	41	1	40	86	11	75	12
TOTAL LOTTERY REVENUE	41	1	40	14,875	14,261	614	19,012
EXPENSES							
D566 Conservation Expenses	1,695	0	(1,695)	23,281	0	(23,281)	0
TOTAL LOTTERY EXPENSES	1,695	0	(1,695)	23,281	0	(23,281)	0
REVENUE OVER(UNDER) EXPENSES	(1,654)	1	1,655	(8,406)	14,261	22,667	19,012
FOUNDATION FUND							
REVENUE							
D515.1 Donation Revenue	1,150	0	1,150	3,258	0	3,258	0
D515.3 Interest Inc - Found	203	0	203	1,105	0	1,105	0
TOTAL FOUNDATION REVENUE	1,353	0	1,353	4,362	0	4,362	0
EXPENSES							
D620 Foundation Expense	1,397	0	(1,397)	5,075	0	(5,075)	0
TOTAL FOUNDATION EXPENSES	1,397	0	(1,397)	5,075	0	(5,075)	0
REVENUE OVER(UNDER) EXPENSES	(45)	0	(45)	(713)	0	(713)	0
DEBT SERVICE FUND 2010 BOND ISSUE							
REVENUE							
D517 Property Tax Revenue	585	1,222	(637)	499,070	497,836	1,234	500,785
D518 Specific Ownership Tax	2,589	2,791	(202)	29,172	30,709	(1,537)	33,500
Bond Restricted Interest	1,284	9	1,275	4,421	91	4,330	100
TOTAL DEBT SERVICE REVENUE	4,458	4,022	436	532,662	528,636	4,027	534,385
EXPENSES							
D520 Debt Serv Interest	25,617	25,617	0	281,783	281,787	4	306,470
D525 Cnty Collection Fee	9	10	1	7,494	7,880	386	7,915
D700 Bond Principal Pymnt	0	0	0	0	0	0	280,000
TOTAL DEBT SERVICE EXPENSES	25,626	25,627	1	289,277	289,667	390	594,385
REVENUE OVER (UNDER) EXPENSES	(21,168)	(21,605)	437	243,385	238,969	4,417	(60,000)

	10/31/2022	10/31/2022	9/30/2022	12/31/2021
CURRENT ASSETS				
Cash - Operating	565,212	584,454	535,538	355,135
Capital Projects - Savings	768,212	749,892	717,003	654,961
Conservation (Lottery) Bank Acct	146,077	148,473	167,589	173,157
Investments	729,145	727,078	746,512	750,000
Investments - Foundation	148,662	148,459	148,249	150,000
Zion Debt Service	554,907	550,458	546,403	183,438
Foundation Account	40,266	43,056	42,916	38,293
Accrued Interest	6,503	4,768	2,952	438
Accounts Receivable Net of Allowance	7,653	7,774	8,510	24,789
Inventory	46,465	43,840	45,693	41,182
Prepaid Expenses	7,545	8,489	12,734	50,935
Prop Tax Receivable	500,779	500,779	500,779	500,779
TOTAL CURRENT ASSETS	3,521,425	3,517,519	3,474,878	2,923,106
BUILDING, LAND & EQUIPMENT (Net of Depr)				
CIP Asset	0	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	8,438,907	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	14,244,882	14,240,976	14,198,334	13,646,563
CURRENT LIABILITIES				
Accounts & Interest Payable	159,637	132,900	108,069	80,988
Due To/From HGA	86,196	82,791	56,246	114,306
Bonds Payable - Short Term	280,000	280,000	280,000	280,000
Unearned Revenue	48,073	54,020	61,543	51,699
Prepaid Rec Fees	23,338	25,327	25,899	33,629
Gift Cards	10,957	11,128	11,397	11,938
Sales Tax Payable	6,851	8,006	7,315	5,662
Server Tips Payable	4,368	5,097	3,717	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	1,150,369	1,130,217	1,085,134	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	1,400	1,435	1,715
TOTAL CURRENT & LONG TERM LIABILITIES	8,576,391	8,556,239	8,511,191	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)	558,374	574,620	577,026	137,156
Total Equity	5,668,491	5,684,737	5,687,143	5,110,117
TOTAL LIABILITIES AND EQUITY	14,244,882	14,240,976	14,198,334	13,646,563

**Heather Gardens Metropolitan District
Club House P&L
11/30/2022**

12/6/2022
7:49 AM

	CURRENT ACTUAL	CURRENT BUDGET	CURRENT VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET	
REVENUE								
D512	CH Building Rentals	2,274	1,300	974	23,804	14,300	9,504	15,600
D515	Classes	6,385	7,240	(855)	73,327	79,640	(6,313)	86,880
D513	Events	2,646	2,735	(89)	25,776	27,635	(1,859)	31,670
D516.1	Coffee Revenue	180	300	(120)	2,393	3,300	(907)	3,600
D513.1	Trips Revenue	2,530	2,750	(220)	31,527	30,250	1,277	33,000
	TOTAL REVENUE	14,015	14,325	(310)	156,827	155,125	1,702	170,750
WAGES/BENEFITS								
C500	Salaries - FTP	9,993	8,805	(1,189)	98,331	97,998	(333)	108,305
C510	Salaries - Part Time	8,917	6,072	(2,846)	72,567	69,305	(3,262)	75,376
C520	Salaries - Overtime	8	0	(8)	232	0	(232)	0
C530	Salaries - Teachers	7,333	9,063	1,731	79,173	85,055	5,882	89,935
C540	Taxes - Payroll	2,519	2,080	(439)	23,321	24,588	1,267	26,803
C550	Retirement Expense	0	430	430	0	4,790	4,790	5,234
C553	Insurance - Personnel	975	1,195	220	10,665	13,143	2,478	14,338
C574	Recruit/Train/Services	40	110	71	291	1,210	919	1,320
C575	Employee Incentive	0	0	0	456	600	144	600
C588	Workers Comp Insurance	215	253	38	3,485	2,576	(909)	2,829
	TOTAL WAGES/BENEFITS	30,000	28,008	(1,992)	288,521	299,265	10,744	324,740
OPERATING EXPENSES								
C675.2	Salaries-Charge Out	0	0	0	0	0	0	0
C673	Maintenance Hours	7,408	258	(7,150)	57,056	24,158	(32,898)	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	6,093	9,548	3,455	77,033	105,031	27,998	114,579
	CHARGE-OUT SUBTOTALS	13,501	9,806	(3,695)	138,902	129,189	-9,713	141,622
C621.1	Mileage Reimbursement	0	8	8	0	88	88	96
C627	Pool Care & Supplies	1,388	1,139	(249)	13,446	18,599	5,153	19,738
C639	Software & IT	239	340	101	4,125	3,740	(385)	4,080
C640	Electric	8,033	8,654	621	83,268	84,361	1,093	93,261
C643	Gas	1,541	1,500	(41)	16,757	18,545	1,788	20,077
C662	Office Supplies & Postage	(2,051)	600	2,651	5,424	6,600	1,176	7,200
C662.1	CC & ActiveNet	274	1,050	776	8,805	11,550	2,745	12,600
C671	Outside Contractors	441	1,451	1,010	11,320	18,081	6,761	19,662
C683	Repairs - Equipment	858	528	(330)	9,513	8,843	(670)	9,246
C684	Supplies	738	650	(88)	14,990	17,750	2,760	18,750
C684.1	Custodial Supplies	2,042	2,000	(42)	20,251	22,000	1,749	24,000
C684.2	Coffee Supplies	185	230	45	1,992	2,530	538	2,760
C686.1	Special Event Supplies	213	710	497	10,095	13,360	3,265	14,420
C686.2	Special Event Contractors	1,209	2,025	816	4,202	14,275	10,073	17,250
C687	Trips Expense	3,230	2,750	(480)	28,651	30,250	1,599	33,000
C688	Non Capital Equipment	2,441	0	(2,441)	6,442	22,740	16,298	22,740
C689	Phone & Internet	454	370	(84)	4,538	4,070	(468)	4,440
C690	ROU Equip Leases	2,490	0	(2,490)	2,490	0	(2,490)	0
C698	Water & Sewer	1,999	918	(1,081)	21,422	18,478	(2,944)	19,294
	TOTAL OPERATING EXPENSES	39,225	34,729	(4,496)	406,633	445,049	38,416	484,236
	NET REVENUE & EXPENSE	(55,210)	(48,412)	(6,798)	(538,327)	(589,189)	50,862	(638,226)

**Heather Gardens Metropolitan District
Golf P&L
11/30/2022**

12/6/2022

7:50 AM

		CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET
REVENUE								
D507	Golf Fees Daily	9,043	13,319	(4,276)	301,257	282,631	18,626	284,281
D507.1	Golf Simulator	200	74	126	1,142	1,382	(240)	1,578
D509.2	Golf Disc - 40 Play	517	0	517	18,477	24,770	(6,293)	25,211
D511	Golf Cart Rental Income	2,232	3,339	(1,107)	77,579	70,118	7,461	70,315
D511.1	Golf Merchandise	788	1,090	(301)	24,547	22,276	2,270	24,266
D511.2	Golf Lesson	370	453	(83)	7,645	8,345	(700)	8,900
D511.3	Golf Bag Storage	4,090	3,592	498	4,507	4,016	491	6,705
D511.4	Golf Pull Cart	168	163	5	4,820	4,654	166	4,752
	TOTAL REVENUE	17,408	22,030	(4,621)	439,974	418,192	21,781	426,008
WAGES/BENEFITS								
G500	Salaries - FTP	25,261	24,312	(949)	298,594	275,409	(23,185)	302,068
G510	Salaries - Part Time	2,461	4,471	2,010	56,761	87,265	30,504	91,736
G520	Salaries - Overtime	666	238	(428)	4,881	4,376	(504)	4,479
G540	Taxes - Payroll	2,354	2,319	(36)	30,659	31,289	630	33,787
G550	Retirement Expense	1,122	956	(166)	11,780	12,170	390	13,200
G553	Insurance - Personnel	1,800	2,749	949	21,086	28,738	7,652	31,487
G574	Recruit / Train / Service	100	0	(100)	6,742	5,997	(745)	5,997
G575	Employee Incentive	0	0	0	0	2,000	2,000	2,000
G588	Workers Comp Insurance	365	319	(46)	4,779	3,248	(1,531)	3,567
	TOTAL WAGES/BENEFITS	34,129	35,364	1,234	435,282	450,492	15,211	488,321
OPERATING EXPENSES								
G675.2	Salaries-Charged Out	(1,479)	(250)	1,229	(3,563)	(1,250)	2,313	(1,500)
G450	COGS - Merchandise	(308)	567	874	14,023	11,584	(2,439)	12,618
G621	Fuel Expense	748	643	(105)	8,050	6,181	(1,868)	6,375
G621.1	Mileage Reimbursement	18	0	(18)	179	165	(15)	165
G624	Contingency-Water	39	0	(39)	8,317	10,300	1,983	10,300
G635	Tree & Shrub Replacement	0	0	0	0	714	714	714
G639	Software & IT	297	258	(40)	2,202	2,833	631	3,090
G640	Electric	683	695	11	8,392	8,755	362	9,312
G640.1	Electric - Pump	4,757	4,112	(644)	48,422	45,514	(2,908)	46,243
G643	Gas	185	148	(37)	1,259	1,078	(181)	1,198
G645	Uniforms	0	61	61	0	1,974	1,974	2,035
G662	Office Supplies & Postage	0	0	0	104	0	(104)	52
G662.1	Credit Card Expense	2,040	1,316	(724)	20,756	14,478	(6,278)	15,794
G665	Rent - Equipment	0	1,442	1,442	2,386	1,442	(944)	1,442
G670	Asphalt Repairs	0	0	0	2,400	4,896	2,496	4,896
G671	Outside Contractors	10,499	270	(10,229)	15,127	19,240	4,113	19,511
G676.1	Golf Shop Supplies	430	160	(270)	1,331	1,760	429	1,920
G680	Radio Communications	0	0	0	160	206	46	206
G683	Repairs - Equipment	584	1,700	1,116	14,332	13,100	(1,232)	14,400
G684	Supplies	57	50	(7)	33,896	41,750	7,854	42,050
G689	Telephone	265	300	35	2,820	3,300	480	3,600
G697	Marketing	738	416	(322)	2,456	4,584	2,128	5,000
	TOTAL OPERATING EXPENSES	19,553	11,888	(7,667)	183,049	192,604	9,554	199,421
	NET REVENUE & EXPENSE	(36,274)	(25,222)	(11,054)	(178,357)	(224,904)	46,546	(261,734)

NOVEMBER 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	9	\$ 81	394	\$ 3,546	\$ 9.00	27	\$ 243	415	\$ 3,735
Resident	\$ 9.95	0	\$ -	61	\$ 607	\$ 17.05	381	\$ 6,496	1,576	\$ 16,102
Resident Everyday	\$ 10.00	177	\$ 1,770	5,071	\$ 50,698	\$ 10.00		\$ -	4,477	\$ 44,770
Guest of Resident- weekday	\$ 13.00	33	\$ 429	745	\$ 9,685	\$ 13.00	50	\$ 650	782	\$ 10,222
Guest of Resident- weekend	\$ 17.00	29	\$ 493	590	\$ 10,028	\$ 17.00	34	\$ 578	585	\$ 9,945
Non-Resident Sr. - No Timeframe	\$ 23.00	(4)	\$ (92)	(55)	\$ (969)					
Non-Resident Sr. - Weekday	\$ 15.00	111	\$ 1,665	3,664	\$ 54,914	\$ 14.00	206	\$ 2,884	2,913	\$ 40,803
Non-Resident Sr. - Weekend	\$ 19.00	69	\$ 1,311	2,136	\$ 40,555	\$ 18.00	82	\$ 1,476	1,950	\$ 35,100
Non-Resident - Weekday	\$ 18.00	25	\$ 450	1,530	\$ 27,547	\$ 17.05	53	\$ 904	1,335	\$ 22,746
Non-Resident - Weekend	\$ 23.00	36	\$ 828	1,828	\$ 42,069	\$ 22.05	82	\$ 1,808	1,481	\$ 32,638
Junior- weekday	\$ 9.00	0	\$ -	408	\$ 3,672	\$ 9.00	13	\$ 117	371	\$ 3,493
Junior- weekend	\$ 12.00	1	\$ 12	93	\$ 1,116	\$ 12.00	6	\$ 72	168	\$ 2,046
Twilight	\$ 14.00	0	\$ -	180	\$ 2,520	\$ 12.00	4	\$ 48	454	\$ 5,448
2 for 20 Special	\$ -		\$ -			\$ -	0	\$ -	9	\$ 99
2 for 24 Special	\$ 12.00	174	\$ 2,088	3,091	\$ 37,097	\$ 11.00	168	\$ 1,848	1,919	\$ 21,109
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	38	\$ 684	420	\$ 7,560
League - Weekday	\$ 15.00	0	\$ -	966	\$ 14,490	\$ 14.00	0	\$ -	1,378	\$ 19,292
40 Play Punches	\$ 8.89	59	\$ 525	1,817	\$ 16,329	\$ 8.54	168	\$ 1,434	3,428	\$ 28,424
Complimentary Round-Employee	\$ -		\$ -			\$ -	15	\$ -	115	\$ -
Complimentary Round	\$ -		\$ -			\$ -	4	\$ -	20	\$ -
Adjustment to Income	\$ -		\$ -		\$ 2,288	\$ -	0	\$ 174	0	\$ 3,546
Golf Daily Fee		719	\$ 9,560	22,570	\$ 317,110	\$ -	1,331	\$ 19,416	23,796	\$ 307,078

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		3	\$ 1,080	1,080	\$ 1,080
Rider Carts	\$ 8.68	257	\$ 2,232	8,952	\$ 77,579	\$ 8.67	535	\$ 4,640	8,763	\$ 75,757
Pull Cart	\$ 6.00	14	\$ 84	598	\$ 3,588	\$ 6.00	31	\$ 186	615	\$ 4,050
Golf Simulator	\$ 17.39	12	\$ 200	60	\$ 1,142	\$ 10.00	4	\$ 35	69	\$ 1,270
Golf Merchandise D511.1			\$ 788		\$ 24,547			\$ 1,481		\$ 21,829
Golf Lessons		2	\$ 370	75	\$ 7,645			\$ 185	94	\$ 8,560
Golf Bag Storage	\$ 120.29	34	\$ 4,090	38	\$ 4,507	\$ 120.00		\$ 4,007	8	\$ 4,597
Golf Club Rentals	\$ 14.00	6	\$ 84	88	\$ 1,232	\$ 12.00	2	\$ 24	27	\$ 264

Total Revenue		\$ 17,408		\$ 439,974		\$ 31,053		\$ 424,485
Golf Course Expenses		\$ 53,682		\$ 618,331		\$ 44,115		\$ 601,996
Profit/(Loss)		\$ (36,274)		\$ (178,357)		\$ (13,062)		\$ (177,511)

# of Days Golf Course Closed	2	73	0	61
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**Heather Gardens Metropolitan District
Restaurant P&L
11/30/2022**

12/6/2022
7:50 AM

		CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET		
SUMMARY										
	Sales	45,087	43,001	2,084	521,548	547,201	(25,653)	603,015		
	Cost of Goods Sold	14,015	13,803	(213)	164,267	175,263	10,997	193,106		
	Gross Profit	31,072	29,198	1,874	357,281	371,938	(14,657)	409,909		
	Wages & Benefits	33,385	28,995	(4,389)	348,521	341,006	(7,514)	375,186		
	Operating Expense	13,284	11,066	(2,220)	101,948	112,576	10,627	122,919		
	Net Income/(Loss)	(15,597)	(10,863)	(4,734)	(93,188)	(81,644)	(11,544)	(88,196)		
SALES										
D506	Restaurant Food	38,324	36,822	1,501	433,802	463,894	(30,092)	511,205		
D506.1	Restaurant Beer	2,266	1,532	734	32,936	23,484	9,452	25,580		
D506.2	Restaurant Wine	2,023	2,516	(493)	25,610	30,413	(4,803)	33,752		
D506.3	Restaurant Liquor	2,474	2,131	342	29,200	29,410	(210)	32,478		
	TOTAL SALES	45,087	43,001	2,084	521,548	547,201	(25,653)	603,015		
COST OF GOODS SOLD										
H450	COGS - Food	12,686	12,520	(167)	146,706	157,724	11,018	173,810	33.1%	33.8%
H455	COGS - Beer	544	460	(84)	7,955	7,045	(910)	7,674	24.0%	24.2%
H455.1	COGS - Wine	419	503	84	5,688	6,083	395	6,750	20.7%	22.2%
H455.2	COGS - Liquor	366	320	(46)	3,918	4,411	494	4,872	14.8%	13.4%
	TOTAL COST OF GOODS	14,015	13,803	(213)	164,267	175,263	10,997	193,106	31.1%	31.5%
	GROSS PROFIT	31,072	29,198	1,874	357,281	371,938	(14,657)	409,909		
		69%	68%		69%	68%				
WAGES/BENEFITS										
H500	Salaries - Full Time	17,156	13,503	(3,653)	196,285	150,333	(45,952)	165,849		
H510	Salaries - Part Time	8,466	9,890	1,424	65,873	125,856	59,983	138,694		
H520	Salaries - Overtime	1,115	0	(1,115)	9,805	0	(9,805)	0		
H540	Taxes - Payroll	3,098	2,366	(732)	32,235	28,761	(3,473)	31,329		
H550	Retirement Expense	301	675	374	3,388	7,517	4,129	8,214		
H553	Insurance Emp Health	2,386	1,988	(397)	25,406	20,788	(4,618)	22,776		
H574	Recruiting/Training	492	265	(227)	10,586	3,015	(7,571)	3,280		
H575	Employee Incentive	0	0	0	658	1,600	942	1,600		
H588	Workers Com Insurance	371	308	(63)	4,285	3,136	(1,149)	3,444		
	TOTAL WAGES/BENEFITS	33,385	28,995	(4,389)	348,521	341,006	(7,514)	375,186		
OPERATING EXPENSES										
H673	Maintenance Hours	1,616	56	(1,561)	4,452	2,412	(2,041)	2,551		
H674	Custodial Hours	525	525	0	3,857	5,775	1,918	6,300		
	CHARGE-OUTS SUBTOTAL	2,141	581	(1,561)	8,309	8,187	(123)	8,851		

**Heather Gardens Metropolitan District
Restaurant P&L
11/30/2022**

12/6/2022
7:50 AM

		CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET
H639	Software & IT	550	500	(50)	5,921	5,500	(421)	6,000
H640	Electric	2,008	2,163	155	20,817	21,090	273	23,315
H643	Gas	385	375	(10)	4,189	4,636	447	5,019
H644	Water	106	81	(26)	1,931	1,787	(144)	1,858
H645	Phone & TV	330	300	(30)	3,612	3,300	(312)	3,600
H646	Trash Removal	400	400	0	4,275	4,400	125	4,800
H651	Uniforms	183	150	(33)	437	900	463	900
H652	Discounts & Comps	747	500	(247)	1,518	5,500	3,982	6,000
H655	Linen Service	459	0	(459)	2,139	0	(2,139)	0
H662	Office Supplies	0	0	0	921	400	(521)	500
H671	Outside Contractors	1,001	340	(661)	5,996	5,200	(796)	6,000
H681	Credit Card Fees	1,534	1,100	(434)	15,174	12,100	(3,074)	13,200
H683	Repairs - Equipment	0	300	300	461	3,300	2,839	3,600
H684	China/Glass/Flatware	312	200	(112)	702	2,200	1,498	2,400
H684.1	Kitchen Supplies	1,282	1,500	218	11,370	16,500	5,130	18,000
H685	Cleaning Supplies	658	300	(358)	5,127	3,300	(1,827)	3,600
H688	Non Capital Equipment	0	500	500	4,551	5,500	949	6,000
H689	Marketing	1,188	500	(688)	2,549	5,500	2,951	6,000
H690	Licenses	0	1,276	1,276	1,949	3,276	1,327	3,276
	TOTAL OPERATING EXPENSES	13,284	11,066	(2,220)	101,948	112,576	10,627	122,919
	NET REVENUE & EXPENSE	(15,597)	(10,863)	(4,735)	(93,188)	(81,644)	(11,544)	(88,196)

Monthly Data from
SPOTON POS

Nov						
Sales per hour						
	Hour	Net Sales per hour		# Checks	# Guests	GCA
	9:00 AM	\$17.50		1302	2849	\$17.82
	10:00 AM	\$2,128.00				
	11:00 AM	\$5,306.53				
	12:00 PM	\$9,642.27				
	1:00 PM	\$5,156.25				
	2:00 PM	\$2,065.41				
	3:00 PM	\$2,832.80				
	4:00 PM	\$7,222.45				
	5:00 PM	\$7,490.70				
	6:00 PM	\$2,438.25				
	7:00 PM	\$74.50				
	Grand Totals	\$44,374.66				
Top selling items						
	Sunday Brunch	395				
	THANKSGIVING	270				
	Fish"n Chips	114				
	Lunch Special \$11.25	151				
	H. Gardens Cheeseburger	122				
	Coconut Shrimp	72				
	Turkey Club	61				
	Chicken Croissant Sand.	66				
	Open Food	58				
	Wrap Chicken	56				
	Chef Cobb Salad	46				
	Chicken Basket	66				
	Bowl of Soup	117				
	Meatloaf Dinner	38				
	Cup of Soup	117				
	House Salad	63				
	BBQ Bacon Cheeseburger	39				
	Asian Chicken Salad	31				
	Chili Rellanos	48				
	Black and Bleu Burger	31				
	BBQ Pulled Pork Sand.	34				

Monthly Data from
SPOTON POS

Nov					
	Impossible Veg. Burger	27			
	Breaded Chicken Sand.	27			
	Brat & Chips with Kraut	36			
	Shrimp Louis	23			
	Two Piece F&Chips	24			
	Steak of the Day	15			
	Chicken Caesar Salad	14			
	Warm Lattice Cherry Pie	32			
	Chocolate Mousse	31			
	French Fries	192			
	Half Chicken Dinner	13			
	Greek Chicken Salad	13			
	Mozzarella Sticks	18			
	Mac and chez bites	17			
	Sweet Potato Fries	77			
	wednesday pork coupon	10			
	1/2 Chic Salad	19			
	1/2 Turk & Swiss	18			
	Jalapeno poppers	10			
	Dinner Special	6			
	Baja Style Fish Tacos	6			
	BLT	6			
	Caesar Salad	17			
	Fries	14			
	Ice Cream Sundae	8			
	Steak Philly	3			
	1/2 Ham and cheese	7			
	reuben	2			
	KIDS Brunch	3			
	Plain Burger	2			
	Homemade Chips	348			
	special \$5	4			
	Boston Cream Pie	3			
	Cottage Cheese	9			
	Scoop Of Ice Cream	12			
	Crispy Chicken Salad	1			
	Coleslaw	13			
	Chicken Quesadilla	1			
	Grilled Cheese	1			
	Lunch pork sand \$10	1			
	Pepper cheese bites	1			
	Kids- 2 Sliders w/ FF	1			

Monthly Data from
SPOTON POS

Nov						
	Kids- Hot DogN'FF		1			
	Green Beans		2			
	Brownie Ala Mode		1			
	Dinner Roll		4			
	Fruit		1			

Monthly Data from
SPOTON POS

Jan thru NOV						
Sales per hour						
	Hour	Net Sales per hour		# Checks	# Guests	GCA
	6:00 AM	\$329.25		15140	32645	\$15.79
	7:00 AM	\$13.50				
	8:00 AM	\$34.85				
	9:00 AM	\$752.30				
	10:00 AM	\$24,524.23				
	11:00 AM	\$74,277.32				
	12:00 PM	\$100,314.34				
	1:00 PM	\$59,955.18				
	2:00 PM	\$37,837.44				
	3:00 PM	\$37,086.55				
	4:00 PM	\$64,771.85				
	5:00 PM	\$88,288.16				
	6:00 PM	\$20,146.82				
	7:00 PM	\$5,292.90				
	8:00 PM	\$653.05				
	9:00 PM	\$1,258.10				
	11:00 PM	\$35.50				
	Grand Totals	\$515,571.34				
	Top selling items					
	Sunday Brunch	4,818.00				
	Lunch Special \$11.25	2,560.00				
	Fish"n Chips	1,523.00				
	Dinner Special	1,281.00				
	H. Gardens Cheeseburger	1,503.00				
	Wrap Chicken	940				
	Chef Cobb Salad	856				
	Coconut Shrimp	1,043.00				
	Chicken Croissant Sand.	950				
	Turkey Club	832				
	Asian Chicken Salad	590				
	Chicken Basket	791				
	BBQ Pulled Pork Sand.	624				
	Bowl of Soup	1,267.00				
	Open Food	746				
	THANKSGIVING	367				
	Shrimp Louis	490				
	House Salad	807				
	BBQ Bacon Cheeseburger	495				

Monthly Data from
SPOTON POS

Jan thru NOV					
	Black and Bleu Burger	430			
	Meatloaf Dinner	371			
	Greek Chicken Salad	366			
	Breaded Chicken Sand.	341			
	Cup of Soup	900			
	Brat & Chips with Kraut	453			
	Chicken Caesar Salad	283			
	Chili Rellanos	453			
	Impossible Veg. Burger	261			
	Baja Style Fish Tacos	287			
	Steak of the Day	217			
	French Fries	2,640.00			
	Half Chicken Dinner	194			
	Chocolate Mousse	424.5			
	KIDS Brunch	174			
	Mozzarella Sticks	294			
	Sweet Potato Fries	1,298.00			
	special \$5	132			
	Mac and chez bites	200			
	Warm Lattice Cherry Pie	293			
	Jalapeno poppers	206			
	wednesday pork coupon	118			
	Lunch Memorial \$12.50	67			
	Fries	269			
	Ice Cream Sundae	132			
	BLT	85			
	4th july	37			
	Plain Burger	43			
	Scoop Of Ice Cream	218			
	Lunch pork sand \$10	32			
	Side Salad	45			
	Caesar Salad	101			
	Two Piece F&Chips	24			
	Homemade Chips	4,581.50			
	Grilled Cheese	21			
	Golf Ladies Special	12			
	Turkey Club Sandwich	9			
	Brunch	9			
	Tortilla Chips	20			
	Brownie Ala Mode	18			
	Salad Bar	10			
	Coleslaw	53			

Monthly Data from
SPOTON POS

Jan thru NOV						
	1/2 Chic Salad		19			
	Boston Cream Pie		14			
	1/2 Turk & Swiss		18			
	Bratwurst & Chips		11			
	Cottage Cheese		28			
	Chicken Salad Croissant		4			
	Dinner Salad Bar		4			
	Golf ladies Wed Special		4			
	Green Beans		15			
	Pepper cheese bites		4			
	Steak Philly		3			
	1/2 Ham and cheese		7			
	Chicken Quesadilla		4			
	reuben		2			
	Fruit		8			
	BLT with Chips		2			
	Dinner Roll		18			
	Mashed Potatoes		6			
	Crispy Chicken Salad		1			
	Box Lunch #1		1			
	Salad Bar with Entree		2			
	Side Bacon		3			
	Kids- 2 Sliders w/ FF		1			
	Kids- Hot DogN'FF		1			
	Onion Rings		2			
	Cookies		3			
	Add Guacamole		1			