

Heather Ridge Metropolitan District  
Financial Statements

December 31, 2020

ACCOUNTANT'S COMPILATION REPORT

Board of Directors  
Heather Ridge Metropolitan District

Management is responsible for the accompanying financial statements of each major fund of Heather Ridge Metropolitan District, as of and for the period ended December 31, 2020, which are comprised of the Balance Sheet and the related Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual for the Governmental Funds, Enterprise Fund and account groups for the twelve months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with the Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit the Statement of Net Position, Statement of Activities, Statement of Cash Flow, Management Discussion and Analysis and all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Heather Ridge Metropolitan District because we performed certain accounting services that impaired our independence.

*Simmons & Wheeler P.C.*

January 15, 2021  
Englewood, Colorado

Heather Ridge Metropolitan District  
Balance Sheet - Governmental Funds and Account Groups  
Governmental Funds  
December 31, 2020

Assets	General Fund	Capital Fund	Catastrophic Fund	Debt Service Fund	Enterprise Fund	Account Groups	Total All Funds
<b>Current assets</b>							
Cash in checking	\$ 59,198	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 359,198
Cash in US Bank	-	-	-	-	73,284	-	73,284
Cash in COLOTRUST	8,417	345,076	-	325,154	439,613	-	1,118,260
Cash in COLOTRUST-Catastrophic	-	-	200,036	-	-	-	200,036
Petty Cash	-	-	-	-	2,450	-	2,450
Accounts receivable - taxes	1,603	-	-	2,100	-	-	3,703
Cash - Trustee	-	-	-	-	-	-	-
Prepaid Expense	10,373	-	-	-	6,579	-	16,952
Inventory	-	-	-	-	19,967	-	19,967
Receivable - Noonans/Misc	-	-	-	-	-	-	-
Receivable - GCAT	-	-	-	-	(15,203)	-	(15,203)
Receivable - rent	4,000	-	-	-	-	-	4,000
	<u>83,591</u>	<u>345,076</u>	<u>200,036</u>	<u>327,254</u>	<u>826,690</u>	<u>-</u>	<u>1,782,647</u>
<b>Other assets</b>							
Improvements	-	-	-	-	-	3,146,317	3,146,317
Amount available in debt service	-	-	-	-	-	327,254	327,254
Amount to be provided for retirement of debt	-	-	-	-	-	5,277,746	5,277,746
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,751,317</u>	<u>8,751,317</u>
	<u>\$ 83,591</u>	<u>\$ 345,076</u>	<u>\$ 200,036</u>	<u>\$ 327,254</u>	<u>\$ 826,690</u>	<u>\$ 8,751,317</u>	<u>\$ 10,533,964</u>
<b>Liabilities and Equity</b>							
<b>Current Liabilities</b>							
Accounts payable	\$ 19,887	\$ 13,806	\$ -	\$ -	\$ 11,397	\$ -	\$ 45,090
Payable to Clubs	-	-	-	-	4,342	-	4,342
Payable to Gift Cards	-	-	-	-	8,825	-	8,825
Outstanding Premium Cards	-	-	-	-	27,821	-	27,821
Sales Tax Payable	-	-	-	-	(6,491)	-	(6,491)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Long Term Liabilities</b>							
General obligation Bonds	-	-	-	-	-	5,605,000	5,605,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,605,000</u>	<u>5,605,000</u>
<b>Total Liabilities</b>	<u>19,887</u>	<u>13,806</u>	<u>-</u>	<u>-</u>	<u>45,894</u>	<u>5,605,000</u>	<u>5,684,587</u>
<b>Fund Equity</b>							
Investment in improvements	-	-	-	-	-	3,146,317	3,146,317
Fund Balance assigned for Roof	-	-	-	-	-	-	-
Fund balance	63,704	331,270	200,036	327,254	780,796	-	1,703,060
	<u>63,704</u>	<u>331,270</u>	<u>200,036</u>	<u>327,254</u>	<u>780,796</u>	<u>3,146,317</u>	<u>4,849,377</u>
	<u>\$ 83,591</u>	<u>\$ 345,076</u>	<u>\$ 200,036</u>	<u>\$ 327,254</u>	<u>\$ 826,690</u>	<u>\$ 8,751,317</u>	<u>\$ 10,533,964</u>

Heather Ridge Metropolitan District  
Reconciliation of Cash to Fund Balance  
As of 12/31/2020

Total Cash	\$ 67,615	\$ 345,076	\$ 200,036	\$ 325,154	\$ 812,897
Petty cash	-	-	-	-	2,450
Accounts receivable taxes	1,603	-	-	2,100	-
Inventory	-	-	-	-	19,967
Receivable	-	-	-	-	(15,203)
Receivable Rent	4,000	-	-	-	-
Accounts Payable	(19,887)	(13,806)	-	-	(11,397)
Payable to clubs	-	-	-	-	(4,342)
Outstanding premium cards	-	-	-	-	(27,821)
Payable to Gift Cards	-	-	-	-	(8,825)
Sales tax payable	-	-	-	-	6,491
Fund balance	<u>\$ 63,704</u>	<u>\$ 331,270</u>	<u>\$ 200,036</u>	<u>\$ 327,254</u>	<u>\$ 780,796</u>

Heather Ridge Metropolitan District  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds  
Budget and Actual  
For the 12 Months Ended December 31, 2020  
General Fund  
See Accountant's Compilation Report

	Annual <u>Budget</u>	<u>Actual</u>	Year to <u>Date</u>	Variance Favorable <u>(Unfavorable)</u>	<u>Prior Year</u>	
					<u>Current Month</u>	<u>Year to Date</u>
<b>Revenues</b>						
Property taxes	\$ 327,554	\$ -	\$ 327,546	\$ (8)	\$ -	\$ 218,972
Specific ownership taxes	23,280	1,603	23,212	(68)	1,436	17,194
Misc Income	4,000	3,558	3,558	(442)	-	3,422
Rent Income	135,000	4,000	96,950	(38,050)	6,825	128,900
Transfer from Enterprise Fund	-	-	-	-	-	-
Interest income	5,000	6	1,695	(3,305)	208	5,064
	<u>494,834</u>	<u>9,167</u>	<u>452,961</u>	<u>(41,873)</u>	<u>8,469</u>	<u>373,552</u>
<b>Expenditures</b>						
Accounting	13,000	2,381	18,102	(5,102)	1,853	15,388
Audit	8,200	-	8,500	(300)	-	8,300
Legal	42,000	1,077	21,415	20,585	1,006	22,469
Insurance	11,000	-	12,067	(1,067)	-	9,675
Community Communication	45,000	3,699	44,567	433	3,699	45,375
Social function	4,000	-	-	4,000	-	-
Consultant Fees/Mgmt Fees	30,000	2,966	35,592	(5,592)	2,966	35,754
Professional Fees	-	-	950	(950)	-	-
Pest Control	1,200	-	-	1,200	-	690
Miscellaneous	1,000	-	-	1,000	892	1,000
Building Repairs/Interior	60,000	8,727	46,907	13,093	3,579	101,321
Building Repairs/Exterior	8,000	-	6,900	1,100	-	9,199
Building Repairs/Roofing	-	-	188,834	(188,834)	-	-
Building - Utilities/Electric	35,000	2,262	31,827	3,173	2,247	33,447
Building - Utilities/Gas	22,000	1,319	12,514	9,486	2,139	19,730
Building - Utilities/Water/Sewer	22,000	916	23,752	(1,752)	1,053	21,144
Utilities/Telephone	20,000	1,413	12,774	7,226	340	17,933
Landscaping	25,000	130	15,120	9,880	1,066	21,419
Security	13,000	440	4,980	8,020	90	10,202
Meals & Entertainment	2,500	954	1,753	747	706	3,270
Computer/Internet	3,000	-	-	3,000	-	2,022
Dues & Subscriptions	500	679	931	(431)	36	216
Licenses/Permits/Fees	200	-	-	200	-	-
Office Supplies/Expense	500	1,517	2,278	(1,778)	-	744
Advertising	500	-	-	500	-	-
Treasurer's Fees	4,913	-	4,918	(5)	-	3,288
Training/Education	1,500	-	-	1,500	-	2,214
Employee Relations	500	-	-	500	-	-
Janitorial Supplies	500	-	-	500	-	-
Trash Removal	8,000	864	10,011	(2,011)	794	8,881
Mileage/Travel/Lodging	2,500	226	1,709	791	193	2,572
Election	5,000	-	-	5,000	-	-
Contingency	103,968	-	-	103,968	-	-
Catastrophic Funds	107,308	-	-	107,308	-	-
Emergency reserve	11,379	-	-	11,379	-	-
	<u>613,168</u>	<u>29,570</u>	<u>506,401</u>	<u>106,767</u>	<u>22,659</u>	<u>396,253</u>
Excess (deficiency) of revenues over expenditures	(118,334)	(20,403)	(53,440)	64,894	(14,190)	(22,701)
Fund balance - beginning	118,334	84,107	117,144	(1,190)	118,941	127,452
Fund balance - ending	<u>\$ -</u>	<u>\$ 63,704</u>	<u>\$ 63,704</u>	<u>\$ 63,704</u>	<u>\$ 104,751</u>	<u>\$ 104,751</u>

Heather Ridge Metropolitan District  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds  
Budget and Actual  
For the 12 Months Ended December 31, 2020  
Capital Fund  
See Accountant's Compilation Report

	Annual Budget	Actual	Year to Date	Variance Favorable (Unfavorable)	Prior Year	
					Current Month	Year to Date
<b>Revenues</b>						
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium on Bonds	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Interest income	11,000	41	3,161	(7,839)	741	10,763
	<u>11,000</u>	<u>41</u>	<u>3,161</u>	<u>(7,839)</u>	<u>741</u>	<u>10,763</u>
<b>Expenditures</b>						
Capital Improvements	-	-	-	-	-	-
Planning & Engineering	-	-	-	-	-	-
Permits	-	-	-	-	-	-
Cart Path Improvements	429,886	-	96,381	333,505	-	-
Landscape Enhancements	-	13,806	13,806	(13,806)	-	-
Miscellaneous	-	-	-	-	-	-
	<u>429,886</u>	<u>13,806</u>	<u>110,187</u>	<u>319,699</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(418,886)	(13,765)	(107,026)	311,860	741	10,763
Fund balance - beginning	418,886	345,035	438,296	19,410	437,555	427,533
Fund balance - ending	<u>\$ -</u>	<u>\$ 331,270</u>	<u>\$ 331,270</u>	<u>\$ 331,270</u>	<u>\$ 438,296</u>	<u>\$ 438,296</u>

Heather Ridge Metropolitan District  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds  
Budget and Actual  
For the 12 Months Ended December 31, 2020  
Capital - Catastrophic Fund  
See Accountant's Compilation Report

	Annual Budget	Actual	Year to Date	Variance Favorable (Unfavorable)	Prior Year	
					Current Month	Year to Date
Revenues						
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium on Bonds	-	-	-	-	-	-
Miscellaneous Income	-	-	200,000	200,000	-	-
Interest income	-	21	36	36	-	-
	<u>-</u>	<u>21</u>	<u>200,036</u>	<u>200,036</u>	<u>-</u>	<u>-</u>
Expenditures						
Catastrophic Expense	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	21	200,036	200,036	-	-
Fund balance - beginning	<u>-</u>	<u>200,015</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 200,036</u>	<u>\$ 200,036</u>	<u>\$ 200,036</u>	<u>\$ -</u>	<u>\$ -</u>

Heather Ridge Metropolitan District  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds  
Budget and Actual  
For the 12 Months Ended December 31, 2020  
Debt Fund

See Accountant's Compilation Report

	Annual Budget	Actual	Year to Date	Variance Favorable (Unfavorable)	Prior Year	
					Current Month	Year to Date
<b>Revenues</b>						
Property taxes	\$ 429,208	\$ -	\$ 429,200	\$ (8)	\$ -	\$ 418,919
Specific ownership taxes	30,045	2,100	30,416	371	2,747	32,893
Interest income	1,500	5	819	(681)	85	1,626
	<u>460,753</u>	<u>2,105</u>	<u>460,435</u>	<u>(318)</u>	<u>2,832</u>	<u>453,438</u>
<b>Expenditures</b>						
Bond Principal '16	205,000	-	205,000	-	-	195,000
Bond Interest '16	194,900	-	194,900	-	-	202,700
Trustee Fees	5,000	-	600	4,400	-	600
Treasurer Fees	6,438	-	6,444	(6)	-	6,290
Contingency	5,007	-	-	5,007	-	-
	<u>416,345</u>	<u>-</u>	<u>406,944</u>	<u>9,401</u>	<u>-</u>	<u>404,590</u>
Excess (deficiency) of revenues over expenditures	44,408	2,105	53,491	9,083	2,832	48,848
Fund balance - beginning	<u>269,793</u>	<u>325,149</u>	<u>273,763</u>	<u>3,970</u>	<u>270,931</u>	<u>224,915</u>
Fund balance - ending	<u>\$ 314,201</u>	<u>\$ 327,254</u>	<u>\$ 327,254</u>	<u>\$ 13,053</u>	<u>\$ 273,763</u>	<u>\$ 273,763</u>

Heather Ridge Metropolitan District  
Statement of Revenues, Expenditures and Changes in Fund Balance Budgetary Basis  
Enterprise Funds  
Budget and Actual  
For the 12 Months Ended December 31, 2020  
Enterprise Fund

See Accountant's Compilation Report

	Annual <u>Budget</u>	Current <u>Month</u>	Year to <u>Date</u>	Variance Favorable <u>(Unfavorable)</u>	<u>Prior Year</u>	
					Current <u>Month</u>	Year to <u>Date</u>
<b>Revenues</b>						
Golf Course Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Packages	30,000	-	19,480	(10,520)	-	18,800
Cart Packages	-	-	-	-	-	-
Men's Club Redeemed	1,000	-	(1,766)	(2,766)	-	474
Premium Cards Redeemed	(10,000)	-	(15,200)	(5,200)	(190)	(8,894)
Tournaments	-	-	-	-	-	-
Cart Fees	250,000	1,710	384,026	134,026	3,878	224,757
Green Fees	750,000	3,758	1,067,815	317,815	9,724	665,509
Range ball fees	50,000	173	27,074	(22,926)	599	43,274
Club Rentals	-	-	-	-	-	-
Merchandise	40,000	180	51,240	11,240	945	42,124
Miscellaneous Income	4,000	-	857	(3,143)	(25)	3,297
Interest income	-	62	4,669	4,669	852	12,392
	<u>1,115,000</u>	<u>5,883</u>	<u>1,538,195</u>	<u>423,195</u>	<u>15,783</u>	<u>1,001,733</u>
<b>Expenditures</b>						
Transfer to Catastrophic Fund	-	-	200,000	(200,000)	-	-
Golf Course operations	351,328	29,247	472,775	(121,447)	17,238	345,260
Administration Expenses	88,388	10,230	100,299	(11,911)	9,208	93,895
Grounds expense	483,337	28,547	508,581	(25,244)	31,305	438,289
	<u>923,053</u>	<u>68,024</u>	<u>1,281,655</u>	<u>(358,602)</u>	<u>57,751</u>	<u>877,444</u>
Excess (deficiency) of revenues over expenditures	191,947	(62,141)	256,540	64,593	(41,968)	124,289
Fund balance - beginning	<u>557,899</u>	<u>842,937</u>	<u>524,256</u>	<u>(33,643)</u>	<u>578,614</u>	<u>412,357</u>
Fund balance - ending	<u>\$ 749,846</u>	<u>\$ 780,796</u>	<u>\$ 780,796</u>	<u>\$ 30,950</u>	<u>\$ 536,646</u>	<u>\$ 536,646</u>



Heather Ridge Metropolitan District  
Statement of Revenues, Expenditures and Changes in Fund Balance Budgetary Basis  
Governmental Funds  
Budget and Actual  
For the 12 Months Ended December 31, 2020  
Enterprise Fund

See Accountant's Compilation Report

	Annual Budget	Current Month	Year to Date	Variance Favorable (Unfavorable)	Prior Year	
					Current Month	Year to Date
Golf Course operations						
Merchandise	\$ 24,000	\$ 2,204	\$ 40,268	\$ (16,268)	\$ 1,834	\$ 28,947
Equipment lease	-	-	-	-	-	-
Professional Fees	-	2,750	2,750	(2,750)	-	-
F&B Expenses promo	-	-	-	-	-	-
Tournament commissions	-	-	-	-	-	-
Tournament Expense	-	-	-	-	-	1,158
Wages and benefits	134,333	10,644	190,687	(56,354)	5,829	131,287
Business licenses and permits	-	-	-	-	-	-
Advertising	1,300	-	376	924	-	3,255
Credit Card Fees	15,000	1,692	30,328	(15,328)	511	18,593
Meals and entertainment	700	-	708	(8)	11	538
Charitable community relations	-	-	-	-	-	-
Club Rental Expense	400	-	4,884	(4,484)	-	1,203
Computer and internet expenses	3,000	-	-	3,000	-	-
Driving range supplies	21,000	-	8,595	12,405	135	2,049
Dues and subscriptions	300	150	150	150	-	150
Employee relations	600	-	1,651	(1,051)	-	554
Equipment facility rental	-	-	-	-	-	-
GHIN expense	750	-	1,180	(430)	150	1,050
Golf Club Repairs	-	-	-	-	-	-
Golf Cart Lease	55,000	4,884	78,665	(23,665)	4,884	67,348
Golf Lessons	700	-	-	700	-	-
Golf Cart Repairs	8,000	145	10,139	(2,139)	-	3,136
Janitorial expense	2,500	-	3,277	(777)	-	2,730
Laundry/Cleaning expense	-	-	-	-	-	-
Licenses/Permits/Fees	245	-	245	-	36	381
Insurance	8,000	-	6,046	1,954	-	9,668
Office Supplies/Expenses	1,500	213	3,840	(2,340)	95	1,535
Operating Supplies	12,000	240	9,211	2,789	-	7,613
Golf Supplies	-	-	-	-	-	-
Pest control	100	-	-	100	-	-
Postage and Delivery	100	-	22	78	22	42
Printing Stationary	-	-	-	-	-	-
Repairs/Maintenance	4,000	1,494	28,409	(24,409)	291	4,544
Training education	-	-	75	(75)	-	-
Trash removal	1,500	-	-	1,500	-	-
Utilities -electric	17,500	1,347	18,236	(736)	1,257	17,879
Utilities -gas	11,000	517	4,100	6,900	558	5,333
Utilities - water	6,000	229	4,914	1,086	263	5,971
Utilities telephone	6,000	1,233	4,950	1,050	184	3,748
Clubhouse Improvements	-	-	-	-	-	-
Security	1,000	432	5,034	(4,034)	82	7,889
Custodial Supplies	-	-	-	-	-	-
District Management	12,000	1,000	12,000	-	1,000	12,000
Travel/Mileage/Lodging	-	73	1,192	(1,192)	81	705
Miscellaneous expense	2,800	-	843	1,957	-	38
Building Maintenance	-	-	-	-	15	5,916
Costs Associated with 2nd Floor	-	-	-	-	-	-
<b>Total Golf Course Operations</b>	<b>\$ 351,328</b>	<b>\$ 29,247</b>	<b>\$ 472,775</b>	<b>\$ (121,447)</b>	<b>\$ 17,238</b>	<b>\$ 345,260</b>

Heather Ridge Metropolitan District  
Statement of Revenues, Expenditures and Changes in Fund Balance Budgetary Basis  
Governmental Funds  
Budget and Actual  
For the 12 Months Ended December 31, 2020  
Enterprise Fund

See Accountant's Compilation Report

	Annual Budget	Current Month	Year to Date	Variance Favorable (Unfavorable)	Prior Year	
					Current Month	Year to Date
<b>Administration Expenses</b>						
Accounting	\$ 10,080	\$ 1,446	\$ 9,891	\$ 189	\$ 979	\$ 9,379
Legal	-	-	8,470	(8,470)	-	6,492
Consulting fees	-	-	-	-	-	-
Wages and Benefits	77,588	8,773	81,656	(4,068)	8,221	77,593
Office operations	-	-	-	-	-	-
Travel/mileage/lodging	-	-	-	-	-	-
Miscellaneous	720	11	282	438	8	431
<b>Total Administrative expenses</b>	<b>\$ 88,388</b>	<b>\$ 10,230</b>	<b>\$ 100,299</b>	<b>\$ (11,911)</b>	<b>\$ 9,208</b>	<b>\$ 93,895</b>
<b>Grounds</b>						
Golf course amenities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wages and benefits	276,837	21,676	304,017	(27,180)	19,907	244,246
Fuel Charges	10,000	-	5,566	4,434	-	11,752
Dues and subscriptions	800	-	400	400	-	1,050
Employee relations	200	-	-	200	-	-
Advertising	-	-	45	(45)	-	135
Utility - electric	73,000	4,579	71,516	1,484	2,208	52,578
Utility - gas	1,200	119	1,061	139	134	1,070
Utility - water/sewer	1,500	118	1,522	(22)	97	1,492
Utility - telephone	1,600	197	2,223	(623)	146	2,569
Trash Removal	5,000	612	4,679	321	1,007	6,080
Education/seminars	200	-	-	200	-	-
Computer/Internet	100	-	-	100	-	-
Operating Supplies	-	-	551	(551)	-	-
Chemicals	6,000	-	4,521	1,479	-	4,405
Equipment repairs/maintenance	11,000	608	9,063	1,937	456	12,219
Equipment rental	1,400	385	385	1,015	434	434
Fertilizer	11,000	-	7,851	3,149	-	8,204
Golf course supplies	2,000	-	1,404	596	192	1,721
Ground improvements	1,000	-	-	1,000	-	-
Cart Paths, Sand Traps, Trees	50,000	-	63,301	(13,301)	6,500	19,918
Seed, Sod	2,000	-	919	1,081	-	-
Landscaping	-	-	-	-	-	-
Licenses/Permits/Fees	500	-	-	500	-	25
Irrigation repairs	1,500	71	14,434	(12,934)	150	27,840
Amenities	1,000	-	713	287	-	492
Sand, soil, gravel	2,000	-	4,824	(2,824)	-	2,398
Sanitation rental	6,000	-	2,430	3,570	-	5,297
Professional Fees	3,000	-	3,945	(945)	-	2,250
Repairs/Maint/Shop	2,000	-	529	1,471	-	1,114
Security	1,000	74	1,208	(208)	74	888
Small tools and equipment	10,000	-	518	9,482	-	28,994
Tires/batteries	1,000	-	-	1,000	-	908
Training/Education	500	-	230	270	-	210
Travel/Mileage	-	108	726	(726)	-	-
Landscape Maintenance	-	-	-	-	-	-
<b>Total Grounds expense</b>	<b>\$ 483,337</b>	<b>\$ 28,547</b>	<b>\$ 508,581</b>	<b>\$ (25,244)</b>	<b>\$ 31,305</b>	<b>\$ 438,289</b>

