



Snowflake Lodge Restaurant Committee Report – 2020

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To view all of the responses, the complete text is available upon request from blsoffice@caltel.com

Executive Summary

In the July, 2020 Board of Directors' meeting, the Directors approved the formation of an ad hoc committee to look at the Snowflake Lodge Restaurant. The purpose of the ad hoc committee was to submit recommendations on revenue enhancement and cost containment. The newly formed committee began meeting on August 6th.

The HOA is in a unique position. The restaurant has been closed since COVID stay-at-home orders were issued. The executive chef resigned. The demographic of the Association is changing and the Board approved a change in the HOA's structure which will allow for some possibilities that were previously not viable.

Based on the Restaurant Committee's (RC) initial meeting and a cursory review of the data, two separate subcommittees were formed: a finance group and a survey group. The finance group leader, also a restaurant consultant, stated his email to the committee: *"This was an amenity that needed to be well managed and was likely not costing what was thought although it was impossible to tell given how the existing financials were laid out."*

Snowflake Lodge facility and Restaurant are unique amenities that serve homeowners and their guests. There is a desire to expand the restaurant amenity to encourage member patronage while appropriately containing the costs. Out of this concern and past reports, the RC developed a survey.

The survey was emailed to 2,024 HOA members that have emails on file with the office. Some were two surveys/property, some one survey/property. There are 2,004 properties in BLS, either improved or unimproved. Members were given two weeks to respond and property ownership was verified. Respondents were either 1 or 2 per property with 405 surveys returned (an approximate 20% response rate of total emails sent).

After review of the data; brainstorming the possibilities; and the results of the survey, the Restaurant Ad hoc Committee presents these recommendations to the Board of Directors for its consideration.

Finance Recommendations

Expense Containment (from review of the financial data):

To assist the Board and better inform the HOA members, the RC **recommends**:

1. Annual Report. **Recommend** a yearly report be prepared and delivered at the BLS Annual Meeting. The report can focus on such things as: menu mix; most popular item/s; number of patrons and an analysis of the effects of any changes to operating hours or menus.
2. Menu Items. Menu items should be chosen and priced as efficiently as possible. **Recommend** a targeted food cost of 35%.
3. Budget. In order to better manage each of the restaurant's elements (in-house dining, events and private parties) **recommend** the HOA expand budget line items to include and track those individual elements.
4. HOA Event Menu Costs. **Recommend** a review of the purpose for member events and determine an appropriate food cost parameter to be used by the Events Committee in its planning process.

5. Menu Review. **Recommend** minimally a quarterly review of the menu to ensure the guidelines are being met.

Revenue Enhancement:

Increasing patronage is one of the best ways to increase revenue. The seating capacity of the main dining space is 140 and the lounge is 50. The kitchen's small size limits the dining seating capacity to approximately 120 patrons over a 3-hour period in the main dining space; the lounge is currently used for diners waiting to be seated. Based on the limitations, the Committee **recommends** the following:

1. Hours Expansion. Since the survey was not definitive on alternate days members are in the area, **recommend** management experiment with expanding operating hours/days. For example: Thursday-Sunday. Marketing will be key.
2. Menu Update/Specials. **Recommend** implementing a menu that speaks to those who want a more casual experience, and those who enjoy something more. Consider adding seasonal, Italian and vegetarian options with the possible inclusion of "early bird" specials.
3. Lounge Dining. Utilize the lounge area (and the dining room) for walk ins, small plates, take out, etc.
4. Activities. There is a definite interest in other types of member events such as cooking classes, meet and greet and other social type events. **Recommend** a variety of events be explored. (see event suggestions, page 3, *Additional Suggestions and Ideas to Consider*, #1).
5. Open to Public. 79% of the respondents were in favor of opening the dining experience to the public. **Recommend** management explore how to implement this without impairing the amenity to the homeowners.
6. Live Music had overwhelming support from respondents. **Recommend** tasking management with integrating live music into dining nights or special events.
7. Liquor License. The respondents were not in favor of adding either a spirits or a beer/wine license by 58%, vs 41%. No information of the cost analysis, ROI, pros/cons, or the possible impact on liability insurance was provided in the 2020 survey. The RC does not recommend obtaining a Liquor License at this time, however, it does **recommend** exploring steps to obtain and maintain either a Beer/Wine license, or Beer/Wine/Spirits license. This would allow a future HOA survey to include information lacking in the 2020 survey as well as outline impacts either license would have on current amenities.

Survey & Committee Recommendations

The following is based on the comment sections of the survey as well as Restaurant Committee input:

General Recommendations:

1. Marketing. Getting the word out for the many changes and enhancements will be needed to encourage homeowners to return to and frequent the restaurant. Marketing is going to be very important. Email was the most requested method of communication, but the comments demonstrated the need for multiple forms of communication for the restaurant. **Recommend** exploring additional forms of communication such as a Facebook group or a NextDoor group.
2. Lodge Ambiance Updates. **Recommend** consideration of upgrades to the dining and lounge areas, replacing flooring, tables and chairs, lighting, and potential kitchen upgrades as budget provides.

3. Walk-Ins/Reservations. **Recommend** considering allowing walk ins and an easing of the reservation system, possibly allowing online reservations.
4. Menu Roll-Out. **Recommend** the addition of a menu showcase/open house to be used as Meet and Greet for all members as well as marketing for the restaurant.

Additional Suggestions and Ideas to Consider:

The individual respondent comments and individual committee member's ideas, are suggestions to consider as time and budget allow. Noted is that some suggestions from 2018 may have been attempted with varying results.

1. Event Ideas. Specific ideas that were suggested include a Future Farmers of America (FFA) night, sporting or music viewing events in the bar/lounge. Some ideas for the amphitheater include scheduling plays, dinner dances, live music, and children events.
2. Other Menu Ideas. Reduce menu size with more affordable options, weekly specials, take-out/to go, theme nights.
3. Equipment. Possibly purchase a pizza oven, large BBQ/smoker for events.
4. Other areas for review. Explore increasing member liquor locker fees, regular menu price increases tied to ingredient costs, cost of guests at member events, and facility usage fee.

FULL REPORT and ANALYSIS

The Ad Hoc Restaurant Committee

Purpose:

The Ad Hoc Restaurant Committee (RC) was authorized by the BLS HOA on July 18th after homeowners expressed some concern about the Restaurant. A request to serve was solicited and twenty-two homeowners volunteered. The Board deliberated over the committee makeup and it approved having the Committee consist of two Board members acting as chair and co-chair; nine homeowners; and one Staff member as a resource. The Board President, who is an ex-officio member on all committees, would also serve.

The Board tasked the Committee with giving its recommendations and suggestions on revenue enhancement, cost containment and related areas. Once the Committee began meeting another goal emerged: to improve communication with homeowners. The Board approves any or all of the suggestions/recommendations of the Restaurant Committee. It will be Management's responsibility to implement the decisions of the Board.

Committee Selection:

When it was learned that amongst the 22 volunteers there might be some participants who had restaurant experience, the Board asked volunteers for background information. With the added information, the Board chose the Committee based upon these criteria:

- experience and no experience;
- part time and full-time residents;
- never, sometimes and often visited the restaurant;
- male and female.

Any one of the initial volunteers would have been an amazing addition to the Committee. The decisions were difficult. So, the Board thanks everyone for stepping up.

Members of the Restaurant Committee included:

Volunteer Homeowners:

Jim Butera
Beverley Dierking
Nancy Dommes
John Fernandez
Rick Giorgetti
Ryan Hanneman
Izzy Kushnir
Kevin Prosis
Lynn Wilder

Staff & Board Members:

Joanne Schulz, RC Chair, Board Member
Roxanne Dubois, RC Co-Chair, Board Member
Doug Hjelmhaug, Ex-Officio Member, Board Pres.
Amber Meyer, Staff, BLS Assistant Gen'l Mgr.

Meeting Schedule:

The first Committee Zoom meeting was August 6th continuing on Thursdays (except 9/3) for a total of eight meetings. Members first introduced themselves then began brainstorming. The Committee requested documents of Staff to assist in its review:

- restaurant financials; four years of Restaurant and HOA financials
- current and past menus including the popularity of each menu item
- number of patrons per year by month

- the 2018 report and survey
- the calendar of ongoing scheduled activities in the Lodge facility.

In its second meeting, members discussed the requested data. The outcome was to form two subcommittees: one to develop a survey and the second to delve into the finances. The survey subcommittee worked quickly to produce a survey for committee review in its third meeting and dates were set for the survey distribution/response deadlines. The fourth meeting was specifically for financial review. The remaining meetings were solely to analyze the data results from the survey and develop recommendations.

Documents Reviewed:

1. Financials for 4 years from the Restaurant and the HOA.

The Financial Subcommittee was led by a member with a restaurant consulting background. After the subcommittee's review of the financials as a whole, it became clear that restaurant revenue/expenses are grouped in the financials with the entire Lodge operation. Because of this discovery, it would be difficult to determine the actual costs of in-house dining. When producing the budget, the current financials are based on two different systems. The subcommittee looked for evidence the restaurant was costing homeowners \$100,000* or more annually. The Financial Subcommittee's report stated, *"Nowhere in the financial report was I able to find any evidence of that*. The financial statements do not provide enough information regarding costs allocated to the restaurant, therefore, it is virtually impossible to determine what the restaurant is losing, if anything. The one thing the statements demonstrate is a surplus for the entire operation."*

General Ledger Accounts.

The Restaurant financials produced are derived, but not directly, from the general ledger account code structure and include much more than just the dine-in restaurant. There are only two actual accounts in the HOA financials that specifically relate to the restaurant:

- restaurant revenue
- cost of goods sold

However, those numbers include the dine-in two days per week amenity in addition to Member Events, Member Activities, Private Parties and Facility Rentals. Additionally, some of the expenses are Lodge expenses and some even relate to the HOA as a whole. Along with in-house dining, some member-sponsored activities include using the Lodge dining and other areas for Mahjong, Canasta, Bridge, and Poker; as well as group rentals (e.g., Lions Club, SIRS and Quilting Club, etc.).

Cost of Sales vs Revenue.

While it was difficult to determine Restaurant specifics in the actual financials, it was clear the revenue and cost of sales trend from 2016 through 2019 was disconcerting. Sales declined as the numbers of patrons decreased while the cost of sales increased. In 2016 cost of sales was 33.5% and by 2019 it increased to 49%.

Employee costs contributed to the downward trend due to increases in a State mandated minimum hourly wage.

It was noted non-dining Lodge activities likely escalated costs rather than the dine-in restaurant driving up costs. However, it's **recommended** to establish a goal to break even by achieving

lower cost of sales, and lower direct employee costs. Additionally, it would be paramount to separate the in-house dining costs/revenue from the events and private parties to ensure each activity can be properly priced.

The RC financial sub-committee concluded the email with, *“The restaurant is not a self-standing entity, it is a part of the amenities provided to the home owners. It is not built to accommodate a large number of diners as the kitchen is small and as such, on the two days a week that the restaurant is open for the members, it at almost full capacity.”* (See Appendix A – Restaurant Income & Expenses, 2016-2019)

2. Current and Past Menus.

In reviewing the menus, it was noted prices did not increase even while ingredient costs escalated steadily. The menu items remained unchanged and pricing was static. During the four-year period studied, a “Teen Cuisine” menu was added to meet the needs of younger diners who wanted different offerings from the “Young Diners” menu designed for eleven and under. (Appendix B)

The lack of increasing the menu pricing to cover accelerating costs clearly indicated the make-up of the menu items vs cost of goods needed review. The Finance Subcommittee suggested adding a better mix of items as well as adding desserts and salads that have a relatively low cost of sales.

3. Number of Patrons. (Appendix C)

A recap of annual patronage is:

- 2016 hit an all-time high of 9,320
- 2017 dropped to below 8,000
- 2019 steadily dropped to 7,523

The high number of patrons in 2016 is likely the result of a high volume of events and private parties although, because there are not separate line items in the Financial Statements for these differentials, it is not possible to confirm.

4. Activity in the Lodge Space.

A Committee member asked about other uses scheduled in the Lodge since in-house dining was only two nights a week. Staff provided the 2019 activity report by month demonstrating there are many member-generated activities regularly occurring in the Lodge as well as outside rentals with some requiring food service. (schedule included in Appendix D, 1st Qtr 2019 as a sample)

5. 2018 Report and Survey.

The 2018 report contained numerous recommendations to improve revenue, some were implemented with varying results. One widely believed homeowner misconception was “nothing changed” from the 2018 committee’s recommendations. The menu did not change, but many suggestions were made and tried. However, there was no consistent mechanism to report back to homeowners about the successes or difficulties in trying to implement those changes. This indicated communication about the restaurant dine-in activity should be improved so homeowners could be made aware of what occurs. Summer Recreation submits a report at the annual meeting, it makes sense to have an annual Lodge report to discuss its

aspects, including in-house dining, events, private parties and other activities. The suggestions from the 2018 report and the brainstorming done by the ad hoc committee were the foundation for the 2020 survey. (The 2018 amenity survey and restaurant report can be found in the July 2020 Lodge Log).

Summary of the Statistical Survey Results:

The remaining meetings of the ad hoc committee were spent reviewing the mountain of information obtained from the survey. A huge thank you to the 405 residents who responded to the survey. There is a wealth of information that provided an excellent source of recommendations for the Committee. Appendix E is the statistical sections of the survey. The responses to the open ended questions (anecdotal) can be received by emailing blsoffice@caltel.com. A summary follows:

1. 81% of the respondents are part time
2. 66% of the respondents are in the area in all seasons
3. Replies were ambiguous in terms of days of the week when most are in the area. Part timers are a big part of clientele of the restaurant so this was an important question.
4. 19% of the respondents have never been to the restaurant
5. 79 respondents rated the following being important to be enticed to patronize the restaurant
 - 1) Menu - make more casual (23)
 - 2) Menu quality (22)
 - 3) Reduce costs (20)
 - 4) Ambience - make more casual (16)
 - 5) Ambience - update dining room (13)
6. 79% of respondents are OK with opening the dining to the public
7. Even though ambience was a problem for 29 respondents, 55% wanted it to stay the same
8. Live music was well received at 81%
9. 89% favored a casual experience in the Lounge area
10. In general, the existing menu received high marks
11. Offering early bird specials received a 67% approval
12. Top 3 menu items respondents would add are Italian, Seasonal and Casual/Pub. More vegetarian items were also high on the list
13. 58% did not want beer, wine, or spirits to be sold but perhaps there was insufficient information provided for members to assess this completely.
14. While not very many of the respondents had participated in the social events there was interest in other types of social event, especially ways for residents to meet each other.
15. There was high interest in holding private events, e.g., parties, weddings, celebrations, etc.
16. Email ranked the highest way to communicate with an over 60% preference, although, as was pointed out by a committee member, that level of preference might have been due to the survey being emailed.
17. There was a great deal of rich data from the dialogue questions the committee summarized in the survey recommendations. The whole survey was given to the Board for consideration at its September 19th Board Meeting.

The complete Statistical survey results can be found in appendix E. For the complete list of anecdotal responses to the open ended questions, contact blsoffice@caltel.com

Notes for a Future Survey:

After review of the data the 2020 survey subcommittee would like to add suggestions to consider including in any future survey.

- Necessary questions - Include only questions that elicit responses that guides the decision-making process, e.g., is it helpful or necessary to ask members about children accompanying them, number of guests in their party, what season/s residents frequent, etc. Ask residents to answer and focus on the most important questions.
- Phrasing of questions. Be thoughtful about phrasing written-response questions to elicit the information the committee needs; focusing on a single thought rather than where a global response might be received
- Expand results - Solicit the Events and Long-Range Planning Committees, and BLS Staff for any information each may want to receive. This so a survey encompasses all aspects of the Association.
- Educational Tool. Use survey as an educational tool as well as a questionnaire. For instance, prominently say the Lodge is available for event rental to members and the public. Have you....? or There are two young person menus (Young Diners - 11 years old/younger; and Teen Cuisine). Do children who accompany you enjoy these menus? Y/N, what item/s would you add to either?
- Response Time. Allow no more than two weeks for members to respond. Longer timeframe provides opportunity to get lost or left unreturned.

A mark-up of the 2020 Survey has been forwarded to management for consideration in the next survey

Next Steps:

The Board will discuss and approve recommendations.

Assignments can then be made by Management staff or to appropriate Board committees.

The last assignment of the Restaurant Ad Hoc Committee will be to suggest additional marketing ideas. That meeting will take place on October 22nd.

Restaurant/Lodge Income statement

	Restaurant Income & Expenses 2019			Restaurant Income & Expenses 2018		
	Budget	Actual	Difference	Budget	Actual	Difference
Income						
Dining Sales	187,084.00	187,514.00	430.00	184,759.00	188,615.00	3,856.00
Dining Tips	8,799.00	257.00	(8,542.00)	8,799.00	24,762.00	15,963.00
Locker Fees	2,450.00	4,625.00	2,175.00	2,912.00	2,349.00	(563.00)
Total Income	198,333.00	192,396.00	(5,937.00)	196,470.00	215,726.00	19,256.00
Cost of Sales	86,983.00	91,303.00	4,320.00	84,084.00	85,340.00	1,256.00
Cost of sales to total Dining Revenue		0.49			0.45	

The items up to this point (revenue & cost of goods sold) are the accounts that can be directly traced to the Financial Statements

Net Revenue	111,350.00	101,093.00	(10,257.00)	112,386.00	130,386.00	18,000.00
Direct Expenses						
Employee Wages/Salary	132,209.00	115,116.20	(17,092.80)	143,771.00	147,923.00	4,152.00
Payroll Taxes	15,913.00	16,351.00	438.00	17,253.00	20,216.00	2,963.00
Workers Comp Insurance	9,615.00	2,821.00	(6,794.00)	10,424.00	12,682.00	2,258.00
Health & Dental	7,800.00	3,250.00	(4,550.00)	7,800.00	7,150.00	(650.00)
Total Direct Expenses	165,537.00	137,538.20	(27,998.80)	179,248.00	187,971.00	8,723.00
Net Income after Direct Expenses	(54,187.00)	(36,445.20)	17,741.80	(66,862.00)	(57,585.00)	9,277.00

Some of expenses below belong to the Lodge and others relate to the whole HOA.*

Liability Insurance	5,186.00	4,976.00	(210.00)	8,252.00	5,647.00	(2,605.00)
Equipment Rental, repair, purchase	15,750.00	6,887.00	(8,863.00)	17,550.00	15,205.00	(2,345.00)
Materials & Supplies	6,000.00	4,852.00	(1,148.00)	6,960.00	8,328.00	1,368.00
Outside Services	1,200.00	5,865.00	4,665.00	1,200.00	3,961.00	2,761.00
Linen & Laundry	9,690.00	10,907.00	1,217.00	9,750.00	13,613.00	3,863.00
Miscellaneous	2,200.00	1,200.00	(1,000.00)	2,115.00	2,818.00	703.00
Total Indirect Expense	40,026.00	34,687.00	(5,339.00)	45,827.00	49,572.00	3,745.00
Net Income (loss)	(94,213.00)	(71,132.20)	23,080.80	(112,689.00)	(107,157.00)	5,532.00

* These are items that could not be directly traced to the dine in restaurant. Nothing in the Revenue and Expense Financial Report showed these separated by function even the employee expenses were not delineated other than compensation as a whole.

	Restaurant Income & Expenses 2017			Restaurant Income & Expenses 2016		
	Budget	Actual	Difference	Budget	Actual	Difference
<u>Income</u>						
Dining Sales	191,282.00	200,903.00	9,621.00	214,901.00	222,992.00	8,091.00
Dining Tips	10,000.00	11,697.00	1,697.00	14,200.00	10,000.00	(4,200.00)
Locker Fees	2,837.00	2,872.00	35.00	3,570.00	3,470.00	(100.00)
<u>Total Income</u>	204,119.00	215,472.00	11,353.00	232,671.00	236,462.00	3,791.00
<u>Cost of Sales</u>	83,777.00	83,448.00	(329.00)	92,009.00	75,606.00	(16,403.00)
<u>Cost of sales to total Dining Revenue</u>		0.42			0.34	
-	-	-	-	-	-	-
<u>Net Revenue</u>	120,342.00	132,024.00	11,682.00	140,662.00	160,856.00	20,194.00
<u>Direct Expenses</u>						
Employee Wages/Salary	151,517.00	138,462.00	13,055.00	139,717.00	141,804.00	2,087.00
Payroll Taxes	18,182.00	17,314.00	868.00	16,764.00	14,104.00	(2,660.00)
Workers Comp Insurance	16,414.00	17,219.00	(805.00)	15,136.00	19,667.00	4,531.00
Health & Dental	6,600.00	7,800.00	(1,200.00)	6,600.00	6,050.00	(550.00)
<u>Total Direct Expenses</u>	192,713.00	180,795.00	11,918.00	178,217.00	181,625.00	3,408.00
<u>Net Income after Direct Expenses</u>	(72,371.00)	(48,771.00)	(236.00)	(37,555.00)	(20,769.00)	16,786.00
Liability Insurance	8,109.00	6,122.00	1,987.00	6,836.00	7,875.00	1,039.00
Equipment Rental, repair, purchase	17,448.00	779.00	(16,669.00)	21,184.00	18,072.00	(3,112.00)
Materials & Supplies	7,524.00	6,827.00	(697.00)	7,582.00	5,111.00	(2,471.00)
Outside Services	1,200.00	9,403.00	8,203.00	1,200.00	7,270.00	6,070.00
Linen & Laundry	9,770.00	9,551.00	(219.00)	10,233.00	11,802.00	1,569.00
Miscellaneous	2,115.00	1,555.00	(560.00)	2,115.00	2,596.00	481.00
<u>Total Indirect Expense</u>	46,166.00	34,237.00	(7,955.00)	49,150.00	52,726.00	3,576.00
<u>Net Income (loss)</u>	(118,537.00)	(83,008.00)	7,719.00	(86,705.00)	(73,495.00)	13,210.00

Blue Lake Springs Homeowners Association

Revenue and Expenses

Budget/Actual

Year Ends December 31

As of Date:

12/31/2019

	Year To Date 12/31/2019		
	Budget	Actual	Difference
Revenue			
Assessment Revenue			
4110 - Regular	1,473,780	1,473,722	(58)
	\$	\$	
Total Assessment Revenue	1,473,780	1,473,722	\$ (58)
Assessment Adjustments-Sch 1			
4180 - Uncollectible Provision	(2,500)	0	2,500
4190 - Other Adjustments	0	5,869	5,869
Total Assessment Adjustments	(2,500)	5,869	8,369
Interest Revenue-Sch 2			
4210 - Interest	4,900	14,517	9,617
Total Interest Revenue	4,900	14,517	9,617
Owner Fees-Sch 3			
4310 - Associate Fees	13,972	17,273	3,301
4320 - Transfer Fees	16,000	12,390	(3,610)
4330 - Architectural Review Fees	0	970	970
4340 - Family Member Passes	30,891	26,299	(4,592)
4350 - Late Payment Fees	1,360	659	(701)
Total Owner Fees	62,223	57,591	(4,632)
Restaurant-Sch 4			
4410 - Dining: Sales	187,084	187,514	430
4420 - Dining: Tips	8,799	257	(8,542)
4490 - Dining: Cost of Sales	(86,893)	(91,303)	(4,410)
Total Restaurant	108,990	96,468	(12,522)
Snack Bar-Sch 5			
4520 - Snack: Sales-Taxable	33,500	35,854	2,354
4590 - Snack: Costs of Sales	(14,000)	(10,980)	3,020
Total Snack Bar	19,500	24,874	5,374
Recreation-Sch 6			
4610 - Rec: Events	0	169	169
4620 - Rec: Sales-Taxable	7,400	5,495	(1,905)
4630 - Rec: Sales-Non Taxable	98,200	89,558	(8,642)
4690 - Rec: Cost of Sales	(10,800)	(7,576)	3,224
Total Recreation	94,800	87,646	(7,154)
Other Revenue-Sch 7			
4910 - Locker Fees	2,450	4,625	2,175
4970 - Discounts, Reimbursements,			
Refunds	5,550	4,029	(1,521)
4990 - Other Revenues	1,200	13,246	12,046
Total Other Revenue	9,200	21,900	12,700

Total Revenue	1,770,893	1,782,587	11,694
Expenses			
Operations			
Compensation-Sch 8			
5110 - Gross Pay-Salaries	186,454	501,951	(315,497)
5115 - Gross Pay-Wages	581,096	283,617	297,479
5120 - Payroll Taxes	92,154	86,013	6,141
5130 - Workers Compensation	43,003	29,542	13,461
5140 - Health & Dental	33,360	32,269	1,091
5180 - Compensation-Suspense	0	112	(112)
5190 - Compensation Allocation	0	25	(25)
Total Compensation	936,067	933,529	2,538
Maintenance-Sch 9			
5210 - Improvements	94,092	18,571	75,521
5220 - Dead Trees	0	19,285	(19,285)
5230 - Lakes	15,500	19,948	(4,448)
5240 - Pool	7,500	7,708	(208)
5260 - Vehicle	9,600	16,768	(7,168)
5290 - Other	0	11,239	(11,239)
Total Maintenance	126,692	93,519	33,173
Utilities-Sch 10			
5310 - Electrical	48,558	43,201	5,357
5320 - Cable TV	4,248	4,482	(234)
5330 - Telephones	10,200	11,811	(1,611)
5340 - Water	2,100	5,029	(2,929)
5350 - Propane	14,296	14,320	(24)
5360 - Pump	2,875	1,218	1,657
5370 - Garbage/Sewage	10,440	15,338	(4,898)
Total Utilities	92,717	95,399	(2,682)
Insurance-Sch 11			
5410 - Insurance: Liability	24,863	38,364	(13,501)
Total Insurance	24,863	38,364	(13,501)
Equipment-Sch 12			
5610 - Equipment: Purchases	0	4,970	(4,970)
5620 - Equipment: Repairs	53,438	4,858	48,580
5630 - Equipment: Rent	0	27,755	(27,755)
5690 - Equipment: Other	0	9,384	(9,384)
Total Equipment	53,438	46,967	6,471
Services-Sch 13			
5710 - Accounting: Operations	0	22,770	(22,770)
5720 - Accounting: CPA Audit	7,500	7,485	15
5730 - Linen & Laundry	9,690	10,907	(1,217)
5740 - Legal & Professional	100,000	33,244	66,756
5750 - Payroll Processing	0	1,492	(1,492)
5790 - Services: Other	49,040	75,435	(26,395)
Total Services	166,230	151,333	14,897
Owner Services-Sch 14			
5810 - Events	13,369	5,466	7,903
5820 - July 4th Event	1,500	1,600	(100)

Total Owner Services	14,869	7,066	7,803
Other-Sch 15			
5905 - Supplies	91,067	93,863	(2,796)
5910 - Bank Charges	22,982	27,616	(4,634)
5915 - Cash: Over/Under	125	538	(413)
5920 - Certification	260	0	260
5925 - Credit Card Fees	0	2,494	(2,494)
5930 - Dues & Subscriptions	0	1,844	(1,844)
5935 - Education	3,600	928	2,672
5940 - Postage	5,229	9,695	(4,466)
5950 - Meals & Entertainment	0	637	(637)
5955 - Licenses	2,609	2,223	386
5965 - Travel	0	21	(21)
5970 - Meetings & Memberships	21,880	9,996	11,884
5975 - VIP/CCR	600	0	600
5980 - Property Taxes	0	616	(616)
5990 - Miscellaneous	3,282	18,270	(14,988)
5995 - Unidentified Net Audit Effect	0	10,028	(10,028)
Total Other	151,634	178,769	(27,135)
Total Operations	1,566,510	1,544,946	21,564
Non Cash Charges-Sch 16			
6010 - Replacement Provision	0	102,518	(102,518)
6020 - Depreciation Provision	0	7,962	(7,962)
Total Non Cash Charges	0	110,480	(110,480)
Income Tax Provision			
6120 - California	0	1,244	(1,244)
6130 - Prior Period	0	1,421	(1,421)
Total Income Tax Provision	0	2,665	(2,665)
Total Expenses	1,566,510	1,658,091	(91,581)
Excess (Shortage)	\$ 204,383	\$ 124,496	\$ (79,887)

SNOWFLAKE LODGE - Menu Comparisons

Compiled for Restaurant Committee

Menu Item		Price/Item			Bar Menu
		2/2018	3/2019	3/2020	2018
APPETIZERS	Baked Brie	10	10	10	10
	Porto Bella Fries	9	9	9	9
	Prawns Bruschetta	10	10	10	10
	Flat Bread Pizza-Gorgonzola	9			9
	Spinach/Artichoke French Bd		9	9	
SOUP/SALAD	Soup - cup/bowl	3.50/6.50	3.50/6.50	3.50/6.50	3.50/6.50
	Caesar Salad-Plain	10	20	10	18
	- with chicken	14	14	14	
	- with shrimp	18	18	18	
	Chicken Caesar Wedge			21	
	Beet/Orange Salad	11	11	11	11
	- with chicken	15	15	15	
	- with prawns	19			
	Ribeye/Tomato Salad	19	19	19	19
	Mystery Dinner	16.95	16.95	16.95	
Plate Splitting	5	5	5		
MEATS	Lamb Shank	28	28		
	Short Ribs			29	
	Ribeye-12oz	30	30		
	-with shrimp scampi	37	37		
	NY Steak			28	
	-with shrimp scampi			34	
	Porto Bello Bolognese Fettucine			18	
	Meatloaf	21			
	Baby Back Ribs-10oz/12oz		26/29		
	Prime Rib-10oz/12oz	26/29		26/29	
SE	Calamari Milanese	21	21	21	

YOUNG DINERS' MENU (11 & Under)

	Mac/Cheese	5
	Pasta-Alfredo	6
	-with butter	6
	Chicken Alfredo	9
	Prime Rib	11
	Chicken Grilles	8
SIDES	Fries	2
	Vegetables	3
	Soup/Salad	3
	Dessert	3

TEEN CUISINE

	Spinach/Artichoke Flat Bread	9
	Chicken Caesar Wrap	9
	Burger/Fries	9
	Cheeseburger/Fries	10
	BBQ Chicken Pizza	10
SIDES	Fruit	3
	French fries	3
	Soup/Cup	3.50
	Caesar Salad	3.50
	Orange/Beet Salad	3.50

	Lobster Tail	29	29	29
	Halibut	25	25	25
	Clams Vongole			18
POULTRY	Chicken Scaloppini	19		
	Chicken Caprese	21		
	Chicken/Spinach Ravioli			21
	Chicken Pesto 1/Zucc Pasta			21
VEGETAIRAN	Falafel & Lentils	18		
	Pasta Milanese (if anchovy/ sardines are omitted)		18	
DESSERT	Mud Pie	7	7	7
	Lava Cake	7	7	7
	Sundae	7	7	7
	Mystery Dessert	6	6	6
	Coffee/Tea	2	2	2

SNOWFLAKE LODGE RESTAURANT

	Patron counts compared with Revenue					Patrons by Month
	2016	2017	2018	2019	2020	
Jan	612	394	479	522	481	2488
Feb	987	716	638	627	629	3597
Mar	607	572	292	478		1949
Apr	559	676	542	633		2410
May	657	730	546	600		2533
Jun	907	502	597	664		2670
July	1366	850	884	849		3949
Aug	815	646	844	900		3205
Sep	1065	743	812	521		3141
Oct	561	713	644	396		2314
Nov	486	565	714	615		2380
Dec	698	795	727	718		2938
Annual Total	9320	7902	7719	7523	1110	33574
		-15%	-2%	-3%		
Ave Patrons/ Night @ est 110 open days/yr	85	72	70	68	65	73
Restaurant Revenue	\$222,992	\$200,903	\$188,615	\$187,084		
% Restaurant Revenue decline	1%	-10%	-6%	-1%		
Cost of Goods Sold	\$75,606	\$83,448	\$85,340	\$91,303		
Goods Sold % of Revenue	34%	42%	45%	49%		
Net Loss after Payroll*	-\$20,769	-\$48,771	-\$57,585	-\$36,445		
Loss % of Revenue	-9%	-24%	-31%	-19%		

*Excludes Assistant Manager's salary because Mgr's time is divided amongst all HOA operations.

Lodge Activity Report – First Quarter 2019

MAINTENANCE

SECURITY

FOOD

Revised: 12/28/18

January 2019

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
		1	2 <i>Lions 6 pm MS</i>	3 <i>Mahjong 10 am M</i>	4 <i>Bridge 9:30 am M</i>	5
6	7	8 <i>Bridge 3:00 pm M</i>	9 <i>Potluck 5:30 pm MS</i>	10 <i>Bridge 9:30 am M</i> <i>Texas Hold'em 2:00 M</i>	11 <i>Bridge 9:30 am M</i> <i>Manager Meeting 2pm</i>	12
13	14 <i>Arnold Angels</i> <i>Mailing 9:30 am M</i>	15 <i>Sirs 11 am MF</i> <i>LRP Meeting 1:00pm M</i> <i>Finance Comm. 2:30 M</i>	16 <i>Bridge Lesson 1 pm M</i> <i>Lions 6 pm MS</i>	17 <i>Mahjong 10 am MS</i>	18 <i>Bridge 9:30 am M</i>	19 <i>BLSHA Board 9am M</i>
20	21	22	23 <i>Lions Board 6: pm M</i>	24	25 <i>Bridge 9:30 am M</i>	26
27	28 <i>Bunco 5 pm M</i>	29 <i>Bridge 3:00 pm M</i>	30	31		

MAINTENANCE

SECURITY

FOOD

Revised: 01/31/19

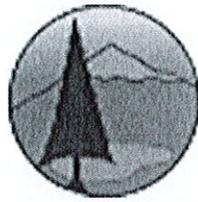
February 2019

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
					1 Bridge 9:30 am M	2
3	4	5	6 Lions Meeting 6:00 pm MS	7 Mahjong 10:00 am M Texas Hold'em 2:00 M	8 Bridge 9:30 am M	9 Fly-In HOA Meeting 10:00am-12:00 pm In Bar M
10	11	12 Bridge 3:00 pm M LRP Meeting 1:30 pm Finance Meeting 3:00 PM	13 Potluck 5:30 pm MS	14 Bridge 9:30 am M	15 Bridge 9:30 am M	16 Board Meeting 9:00 M
17 Crab Feed 4:00 PM MFS	18 Presidents Day Canasta 1:30-4:30 pm M	19 SIRS 11:00 am MFS	20 Lions Dinner 6:00 pm MFS	21 Mahjong 10:00 am M Texas Hold'em 2:00 pm MS	22 Bridge 9:30 am M	23
24	25	26 Bridge 3:00 pm M	27	28		

MAINTENANCE
 SECURITY
 FOOD
 Revised: 2/27/19

March 2019

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
					1 <i>Bridge 9:30 am M</i>	2
3	4	5	6 <i>Lions Meeting 6:00 pm MS</i>	7 <i>Mahjong 10:00 am M</i>	8 <i>Bridge 9:30 am M</i>	9
10	11	12 <i>Bridge 3:00 pm MS LRP Meeting 1:30 pm Finance Meeting 3:00 PM</i>	13 <i>Potluck 5:30 MS</i>	14 <i>Bridge 9:30 am M Texas Hold 'em 2:00 MS</i>	15 <i>Bridge 9:30 am</i>	16 <i>BOD Meeting 9:00 am M</i>
17	18 <i>Canasta 1:30 pm M</i>	19 <i>SIRS 11:00 am MFS</i>	20 <i>Lions Dinner 6:00 pm MFS</i>	21 <i>Mahjong 10:00 am M Volunteer Appreciation Dinner 6:00 pm MFS</i>	22 <i>Bridge 9:30 am M</i>	23
24	25 <i>Arnold Angels Fireman Meeting</i>	26 <i>Bridge 3:00 pm MS</i>	27	28	29 <i>Bridge 9:30 am M</i>	30



BLUE LAKE SPRINGS
HOMEOWNERS ASSOCIATION

Snowflake Lodge Restaurant Survey - 2020

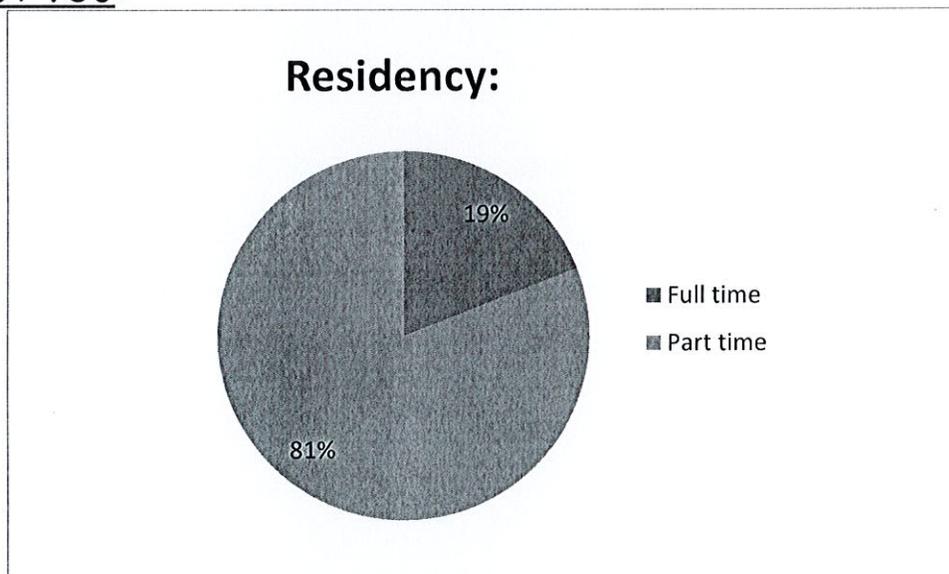
Statistical Results

for the complete survey with all responses

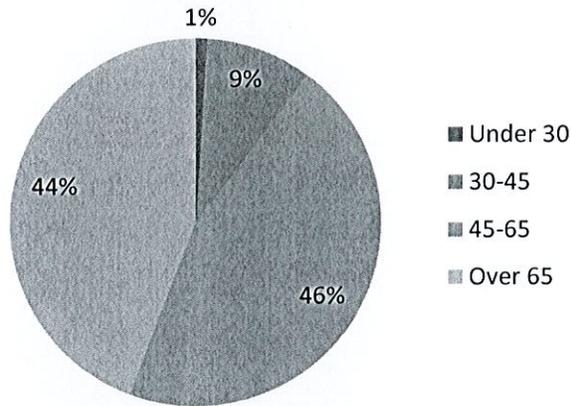
Contact blsoffice@caltel.com

Introduction: 2000 member emails were sent with the invitation to participate in the survey and 405 members or 20% responded. About 98% of all yes/no questions were answered, some not, but great comments were written. Answers are provided in charts and diagrams, and red text.

ABOUT YOU:



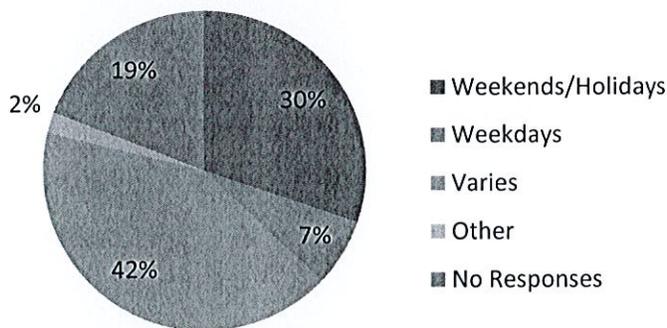
Your age range:



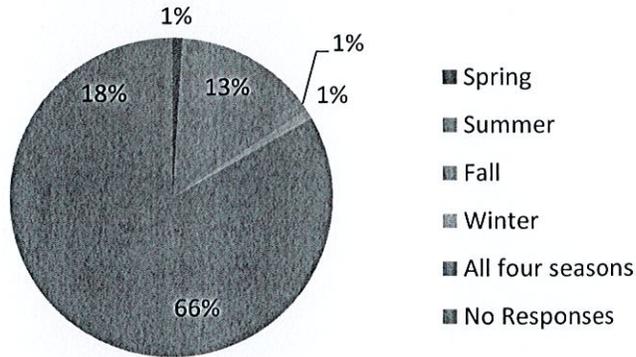
If you are part time, approximately how many times a year do you stay at your cabin (pre-COVID-19) 6-60 - at least 1/month the data is hard to process as it is not consistently entered

Average number of days you spend each trip: 2-5 days is common, the data is hard to process as it is not consistently entered

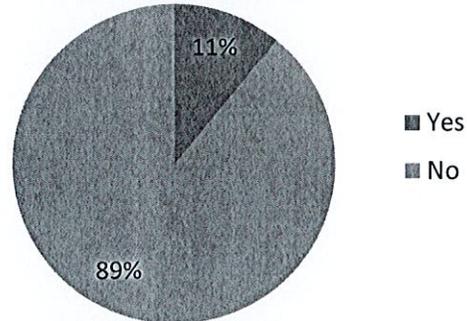
What part of the week do you typically come?



Which seasons do you most frequently visit your cabin?

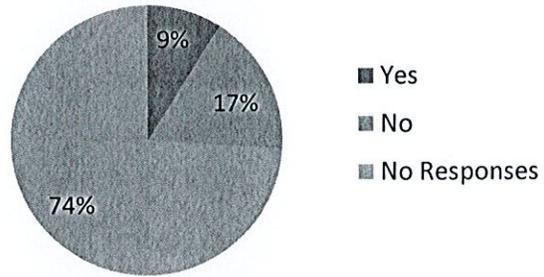


Do you offer your property for short-term rental?



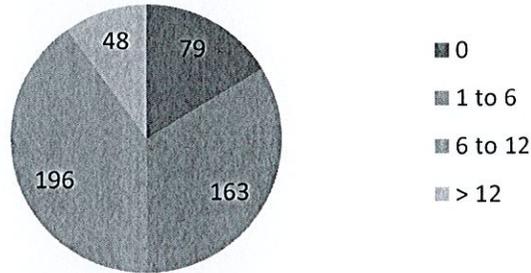
If yes, how many times a year on average? some people put in 0 so this makes it hard to average the results. Many rentals are booked all the time, while some are not.

If you do rent your cabin, do you invite your guests to utilize the Restaurant?



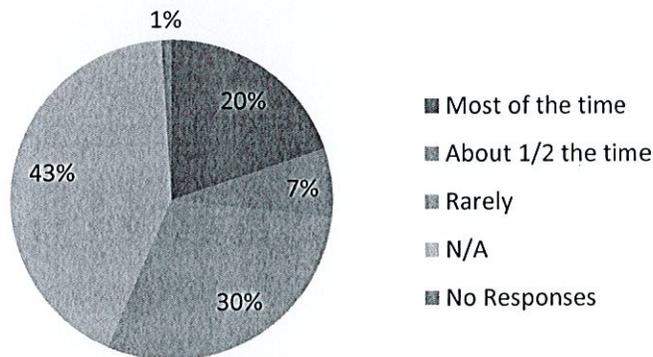
DINING:

In a typical year (pre-COVID-19), my family dines at the Snowflake Lodge on an average of (times per year):



Each visit, approximately 2-4, some answers up to 10 or 12 the data is hard to summarize people are in my party.

Do you typically bring minor children to dine with you:

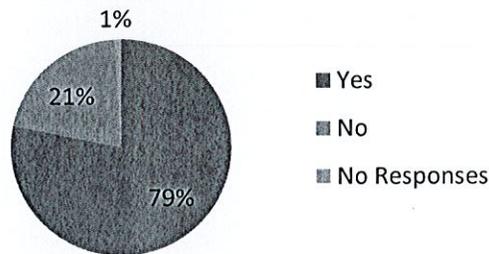


If you seldom or have never dined at Snowflake Lodge, what would encourage you to take advantage of this amenity?

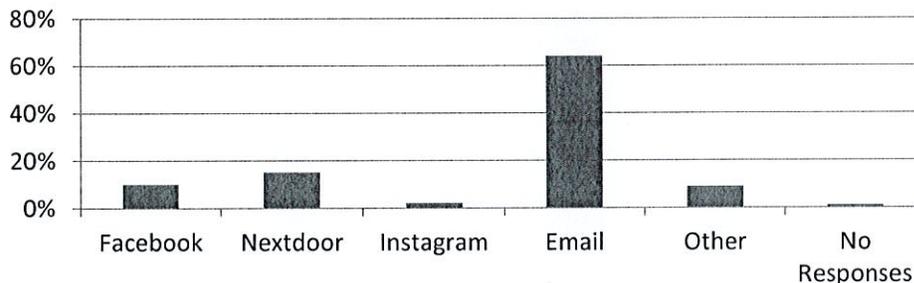
Here are the top ranked items that people mentioned in the comments: - *See Survey Remarks Excel Sheet for review of comments.*

1. Menu - make more casual (23)
2. Menu quality (22)
3. Reduce costs (20)
4. Ambience - make more casual (16)
5. Ambience - update dining room (13)

To generate income, would you support opening dinner reservations to non-members, provided members have priority?

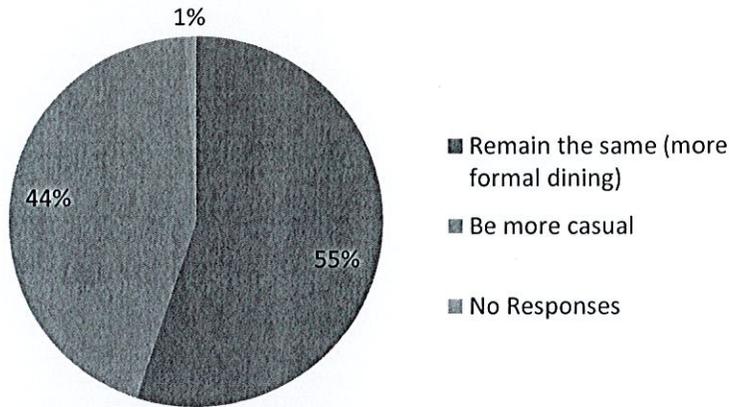


If the Snowflake Lodge were advertised, which platform would you prefer to hear about specials or news?

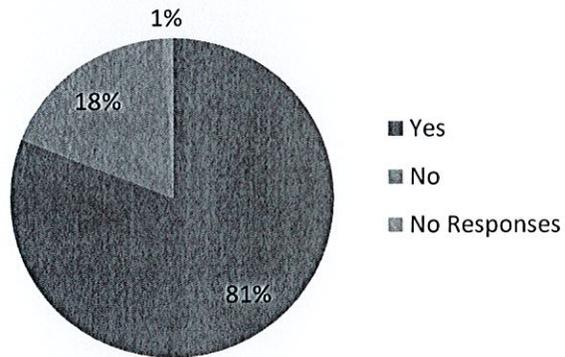


AMBIENCE:

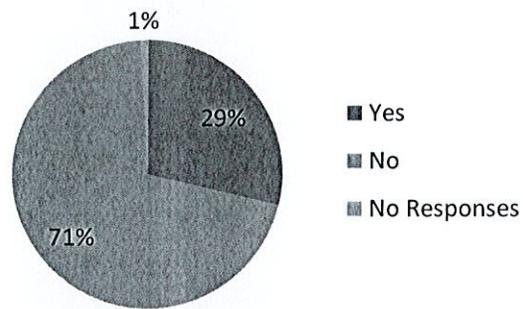
Would you like the ambience to:



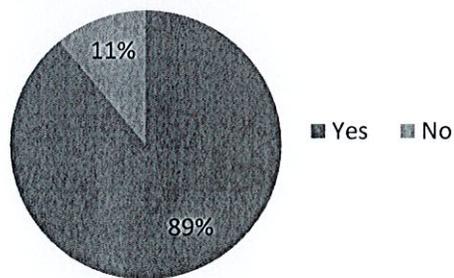
Would you support live music played on some nights?



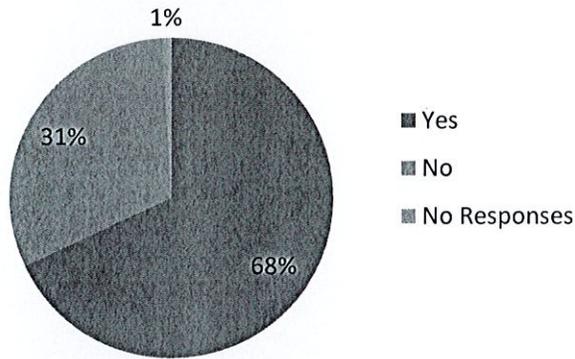
Would you like to see a community European style table to share with others?



Would you patron the Lounge area for a casual experience, with appetizers and/or small plates?



Would you be interested in specials for early arrivals (early bird)?



What items would you hope to see on the menu:

Top number is the count of respondents selecting the option. Bottom % is percent of the total respondents selecting the option.

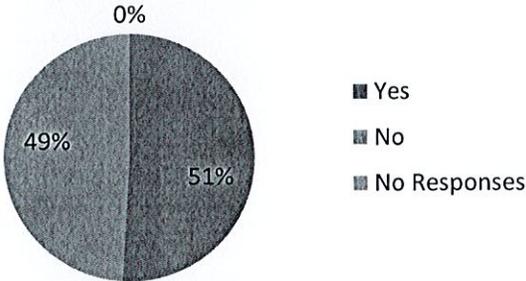
	Least Likely					Most Likely
Asian	89	71	84	63	58	58
	24%	19%	23%	17%	16%	
Mexican	55	38	82	87	103	103
	15%	10%	22%	24%	28%	
Italian	18	18	44	95	190	190
	5%	5%	12%	26%	52%	
Indian	181	65	55	32	32	32
	50%	18%	15%	9%	9%	
Mediterranean	47	33	54	94	137	137
	13%	9%	15%	26%	38%	
Casual/Pub menu	21	13	55	98	178	178
	6%	4%	15%	27%	49%	
Seasonal	7	17	46	109	186	186
	2%	5%	13%	30%	51%	
Vegan/Vegetarian	125	60	60	54	66	66
	34%	16%	16%	15%	18%	
Other	181	27	81	26	50	50
	50%	7%	22%	7%	14%	

**See Survey Remarks Excel Sheet for review of comments.*
See also following for "word cloud" for new menu suggestions*

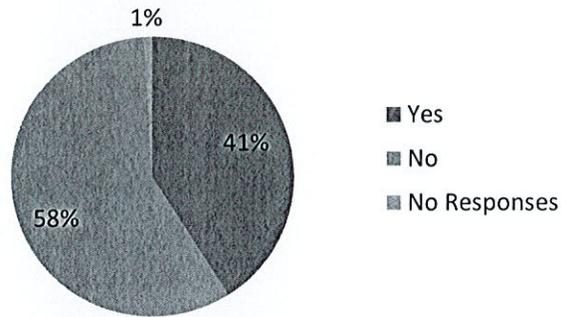


BEVERAGES:

If Snowflake lodge obtained a liquor or beer & wine license, would you support a corkage fee?

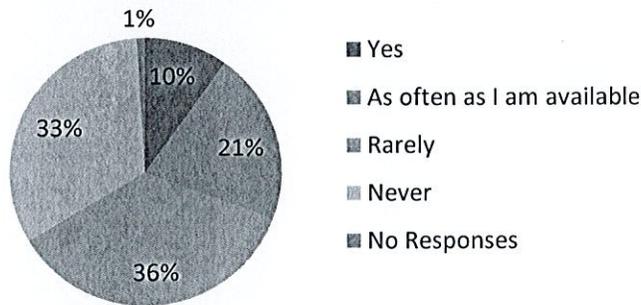


Would you like spirits/beer/wine available for purchase?

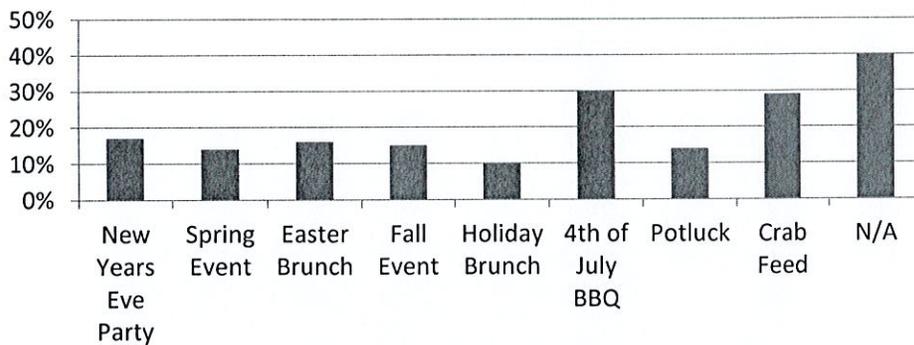


EVENTS:

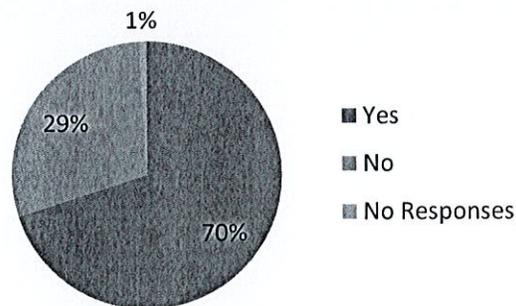
Do you typically participate in the annual member social events at the Snowflake Lodge (pre-COVID-19)



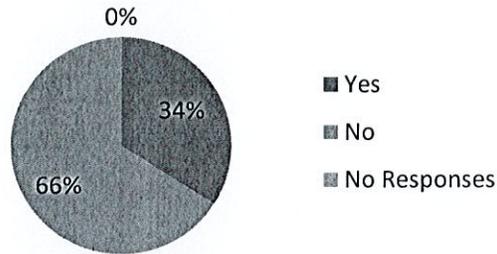
Please indicate which annual member events you typically attend (you may chose more than one):



Would you like to see other events such as a meet & greet, different social events, cooking classes, etc?



Would you, or have you booked a private event such as a wedding, retreat, or party at the Snowflake Lodge?



Suggestions for Events - Word Cloud



