

MEMORANDUM

TO: GOLF ADVISORY COMMITTEE

THROUGH: Trustee Michaela Tonking

FROM: Adam Cripps, Assistant Director of Finance, and Committee Member Todd Wilson

SUBJECT: Review, Discuss, and Recommend Golf Pricing and Course Utilization for the Incline Village General Improvement District (IVGID) Board of Trustees Consideration. (Requesting Staff Member: Assistant Director of Finance Adam Cripps, and Committee Member Todd Wilson)

DATE: March 14, 2024

I. ATTACHMENTS

- a. 2024-0309_H.Swenson_Recommendations
- b. 2024-0310_TWilson_Recommendations
- c. 2023 Utilization and Pass Analysis
- d. 0307_GAC_Meeitng_Item_E1_Golf_Data
- e. 0222_GAC_Meeting_ItemF2_Golf_Data_Discussion

Email from H. Swenson
2024-0309

Hello Michaela,

Below are some suggestions that I believe will be very beneficial to assist in assuring financial stability for the golf courses.

- 1) A goal of 85% tee time utilization on the Champ course. We currently achieve at best, 81% during our best month and in the 60s and 70s during the rest of the season. If we were able to achieve 80% throughout the season we would definitely close the operational cost excluding food and beverage losses.
- 2) I believe we should reinstate the Couples all you can play pass at 150% of the current all you can play which should be good at both courses. This would provide a benefit to both the courses in terms of usage and revenue.
- 3) The limited AYCP pass should be allowed to purchase an upgrade for morning weekend play at a \$50/round.
- 4) An AYCP pass with an \$800 food allowance at the Courses Food and Beverages venues for an increase of \$400 over the current Limited AYCP pass. This will increase more after golf drinks and meals at the courses, not only for the one with the benefit but his/her playing partners.
- 5) Guest fees, playing with a resident, should be 35% of the daily residence amount. We had a big drop off of guests play last year due to the excessive costs.
- 6) Allow the Golf course to use demand pricing for under-utilized tee times and last minute openings.
- 7) Maintain last year's pricing for residents, possibly use the 4% recommended increase for non-resident play.

I think these will close the gap in operations costs for the Courses, not including the outrageous losses we have in the Food and Beverage operations.

Best Regards,

Harry Swenson
IVGID Golf Committee Member
Sent from my iPhone

To: Heidi White
From: Todd Wilson
cc: Michaela Tonking
Date: March 11, 2024
Re: Recommendations

In anticipation of the upcoming budget process and pursuant to the request by Golf Committee Chair Tonking, I recommend the following to the committee:

- 2024 Target of $\geq 80\%$ utilization which should be achievable by
 - o Dynamic pricing and advertising for open tee times (see below)
 - o Reduced downtime (no cart path project)
 - o Slightly more favorable weather/start dates anticipated

- Keep 2023 Pricing unchanged for the 2024 season, except for the following:

(Introducing increases for the upcoming season could result in a reduction in overall revenue. While the proposed 4% is understandable and in line with inflationary pressures, the perception of further increases, no matter the size, could result in negative price elasticity and decreased revenue. The casual, non-resident golfer may not even notice the increase from \$247 to \$257 but the public nature of the Improvement District and the transparency regarding pricing will have a pronounced effect in the community and may result in further reductions in local demand. As an alternative, focusing on increased utilization to increase revenue will be more effective.)

- o Reintroduce the Couples pass for all Play Passes

(Adding back the couples pass for all Play passes, just as the Rec Center pricing and the couples pass pricing that previously existed for both courses should bring back incremental revenue from some partner golfers that would not otherwise participate.)

- o Adjust All Play to include discounted rates (50% off) for Restricted times

(Adding back an affordable option for restricted times will create goodwill with local regular golfers and should bring back additional All Play passholders to more than offset the cost.)

- o Extend all Championship Course Play Passes for use at Mountain Course

(There is no additional cost to the district to allow use of Championship Course play passes at the Mountain Course. In fact, it would open up available tee times at the Championship

Course which have greater revenue potential than a Mountain Course tee time. Further, it provides more flexibility and, therefore, incentivizes the Championship Course All Play pass.)

- Introduce dynamic pricing to be adjusted at the discretion of the Director

(There are several options for dynamic pricing, but the paramount objective is filling open tee times. The Director and the Director's team should have discretion to conduct A/B testing on open tee times through adjusting price and advertising to find the right mix that will attract golfers to these open times.)

- Set 2025 Pricing prior to January 1st, 2025

(Competing golf courses in the area set rates on or near January 1st. The delay in setting rates puts the district at a disadvantage in providing quotes and securing top-priced tee times for non-residents and clubs/tournaments.)

- Make Period-based Financials available in order for the committee to properly advise on golf-related budgeting

(The seasonality of the short golf season in Incline Village combined with the fiscal calendar of the district make it nearly impossible to provide useful input on financials. While a period-based financial reporting won't be perfect due to accruals and adjustments, it will be far better aligned to the golf season and, therefore, make it possible to provide better input to the Board of Trustees.)

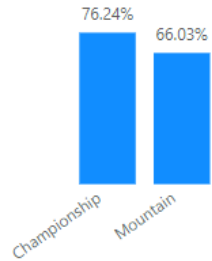
2023 Utilization Analysis

Source: [Round Count 2023 season RB by month (5).xlsx] and [Play Pass Revenue 2023.xlsx] provided by Rob Bruce on February 22, 2024

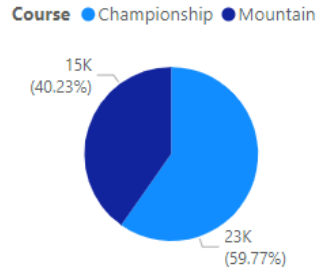
2023 Utilization Summary

Course	Utilization	Rounds Played	Total Available
Championship	76.24%	22612	29659
Mountain	66.03%	15219	23050
Total	71.77%	37831	52709

Utilization by Course



Rounds Played by Course



Course	Utilization	Rounds Played	Total Available
Championship	76.24%	22612	29659
Sunday	74.32%	2831	3809
Monday	67.19%	2814	4188
Tuesday	74.92%	3160	4218
Wednesday	82.22%	2927	3560
Thursday	77.55%	3395	4378
Friday	80.52%	3899	4842
Saturday	76.89%	3586	4664
Mountain	66.03%	15219	23050
Sunday	66.94%	2442	3648
Monday	63.96%	2108	3296
Tuesday	57.20%	1739	3040
Wednesday	67.02%	2185	3260
Thursday	67.33%	2164	3214
Friday	69.07%	2470	3576
Saturday	69.99%	2111	3016
Total	71.77%	37831	52709

Course	Utilization	Rounds Played	Total Available
Championship	76.24%	22612	29659
May	75.00%	840	1120
June	72.52%	4531	6248
July	84.94%	5730	6746
August	80.71%	5540	6864
September	71.39%	4168	5838
October	63.42%	1803	2843
Mountain	66.03%	15219	23050
June	56.36%	2624	4656
July	74.19%	4923	6636
August	72.79%	4471	6142
September	59.61%	2258	3788
October	51.59%	943	1828
Total	71.77%	37831	52709

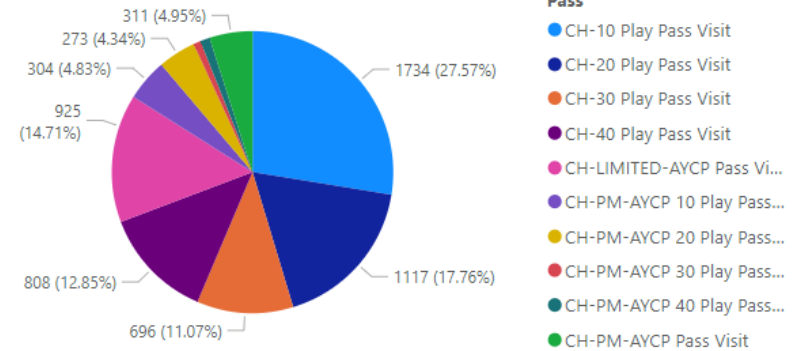
2023 Pass Summary

Course	Pass	Rounds Used	Revenue Recognized	Pass Price	Avg / Round
Championship	CH-10 Play Pass Visit	1734	\$154,326	\$890	89.00
Championship	CH-20 Play Pass Visit	1117	\$93,828	\$1,680	84.00
Championship	CH-30 Play Pass Visit	696	\$54,984	\$2,370	79.00
Championship	CH-40 Play Pass Visit	808	\$59,792	\$2,960	74.00
Championship	CH-LIMITED-AYCP Pass Visit	925	\$0	\$3,552	0.00
Championship	CH-PM-AYCP 10 Play Pass Visit	304	\$16,271	\$546	53.52
Championship	CH-PM-AYCP 20 Play Pass Visit	273	\$13,775	\$1,028	50.46
Championship	CH-PM-AYCP 30 Play Pass Visit	52	\$2,410	\$1,446	46.35
Championship	CH-PM-AYCP 40 Play Pass Visit	69	\$3,102	\$1,798	44.95
Championship	CH-PM-AYCP Pass Visit	311	\$0	\$2,158	0.00
Total		6289	\$398,488		

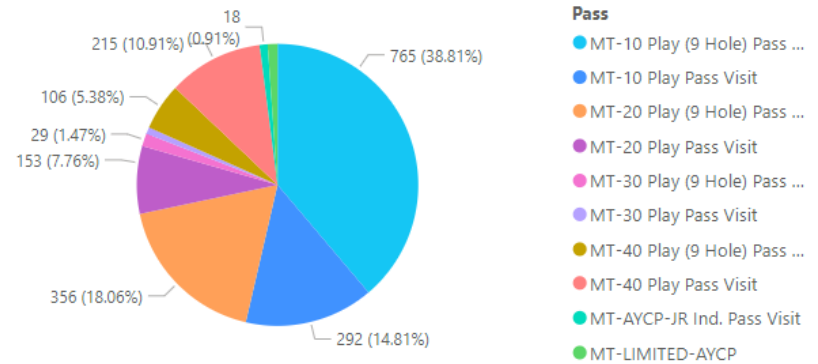
Course	Pass	Rounds Used	Revenue Recognized	Pass Price	Avg / Round
Mountain	MT-10 Play (9 Hole) Pass Visit	765	\$21,676	\$283	28.33
Mountain	MT-10 Play Pass Visit	292	\$12,089	\$414	41.40
Mountain	MT-20 Play (9 Hole) Pass Visit	356	\$9,470	\$532	26.60
Mountain	MT-20 Play Pass Visit	153	\$5,967	\$780	39.00
Mountain	MT-30 Play (9 Hole) Pass Visit	29	\$724	\$749	24.97
Mountain	MT-30 Play Pass Visit	15	\$548	\$1,096	36.53
Mountain	MT-40 Play (9 Hole) Pass Visit	106	\$2,470	\$932	23.30
Mountain	MT-40 Play Pass Visit	215	\$7,332	\$1,364	34.10
Mountain	MT-AYCP-JR Ind. Pass Visit	18	\$0	\$200	0.00
Mountain	MT-LIMITED-AYCP	22	\$0	\$1,637	0.00
Total		1971	\$60,276		

Note: Revenue for all versions of AYCP passes not yet recorded in reporting.

Championship Course Round Used by Play Pass

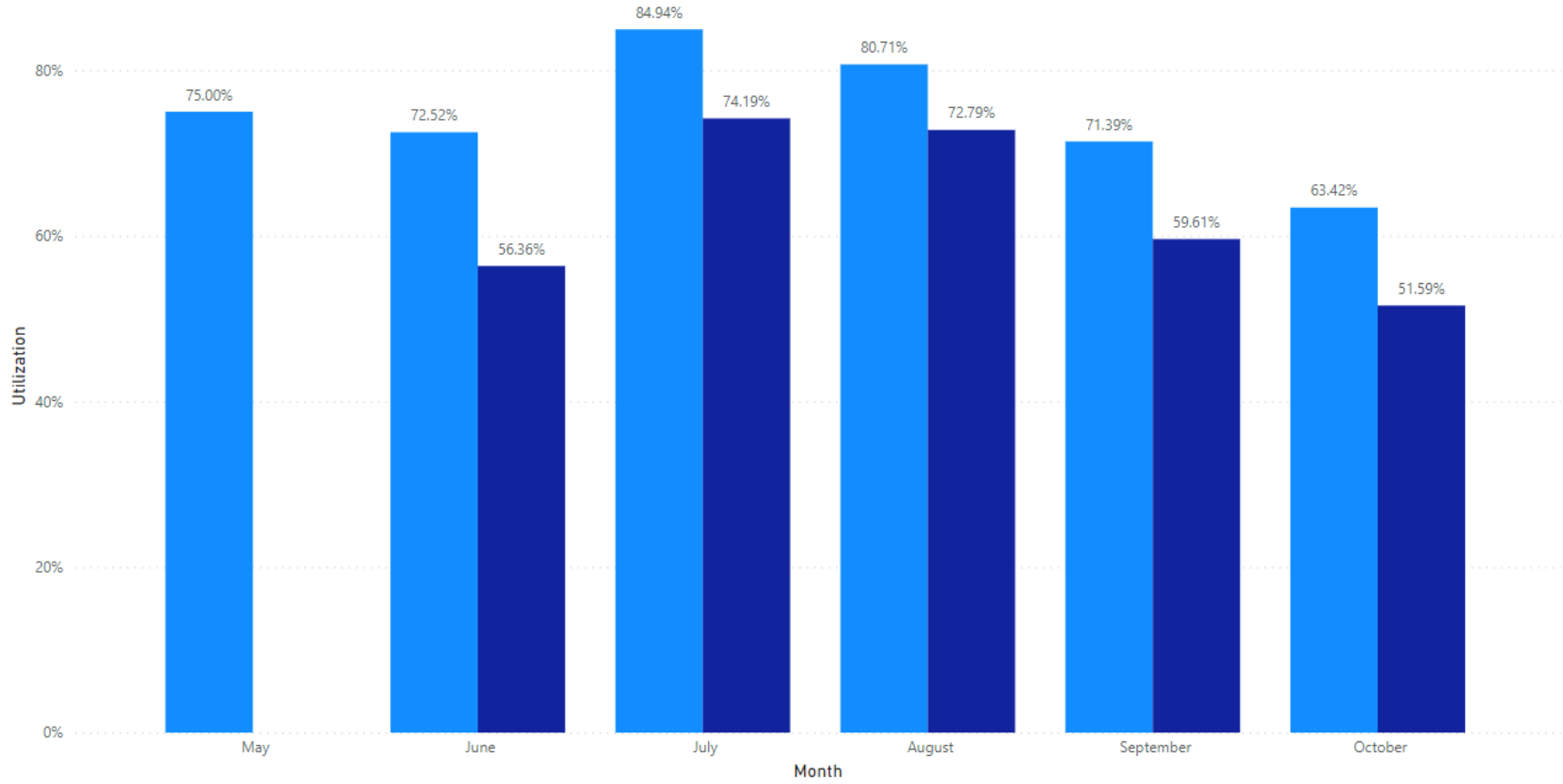


Mountain Course Round Used by Play Pass



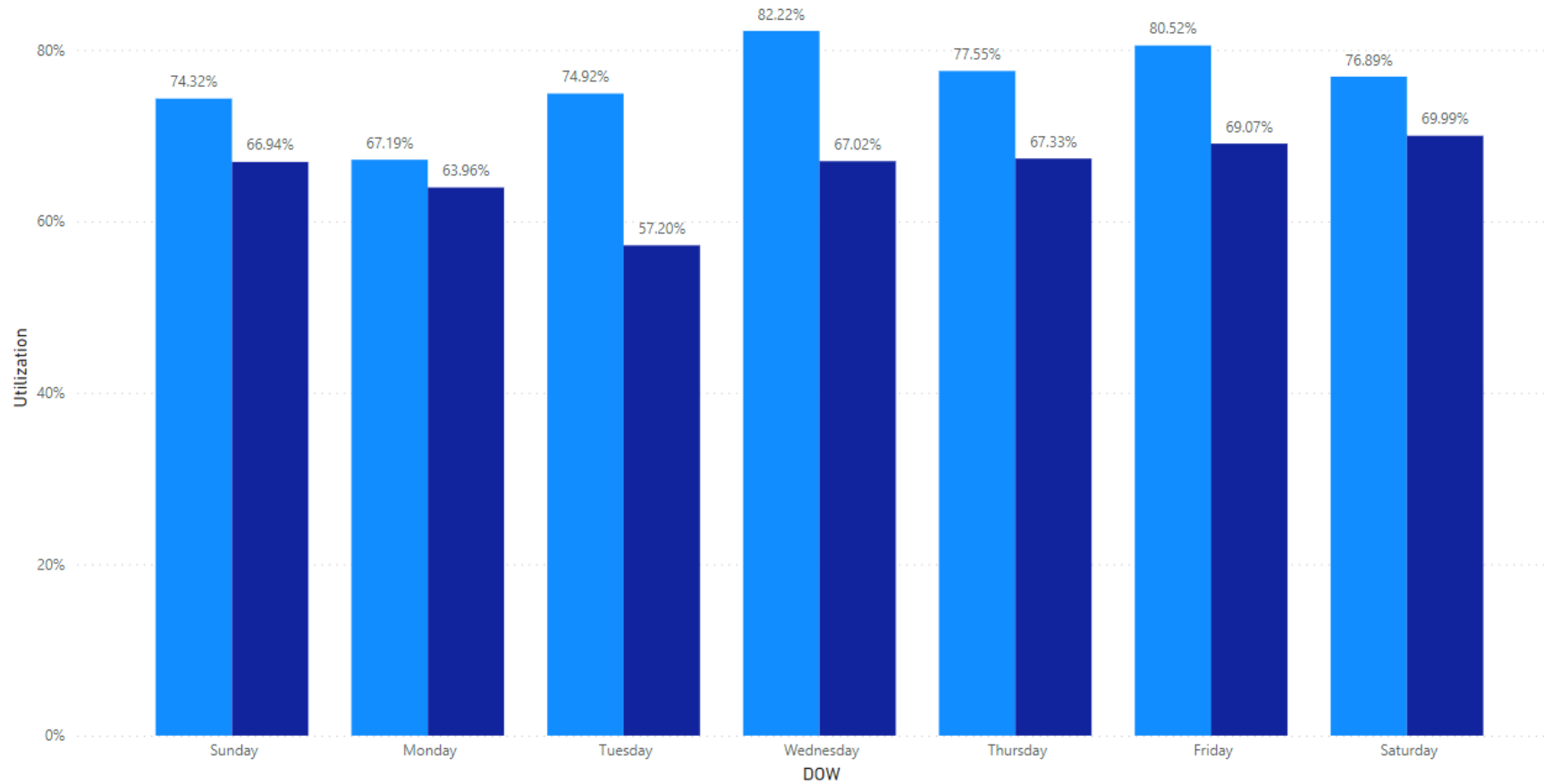
2023 Utilization by Month and Course

Course ● Championship ● Mountain

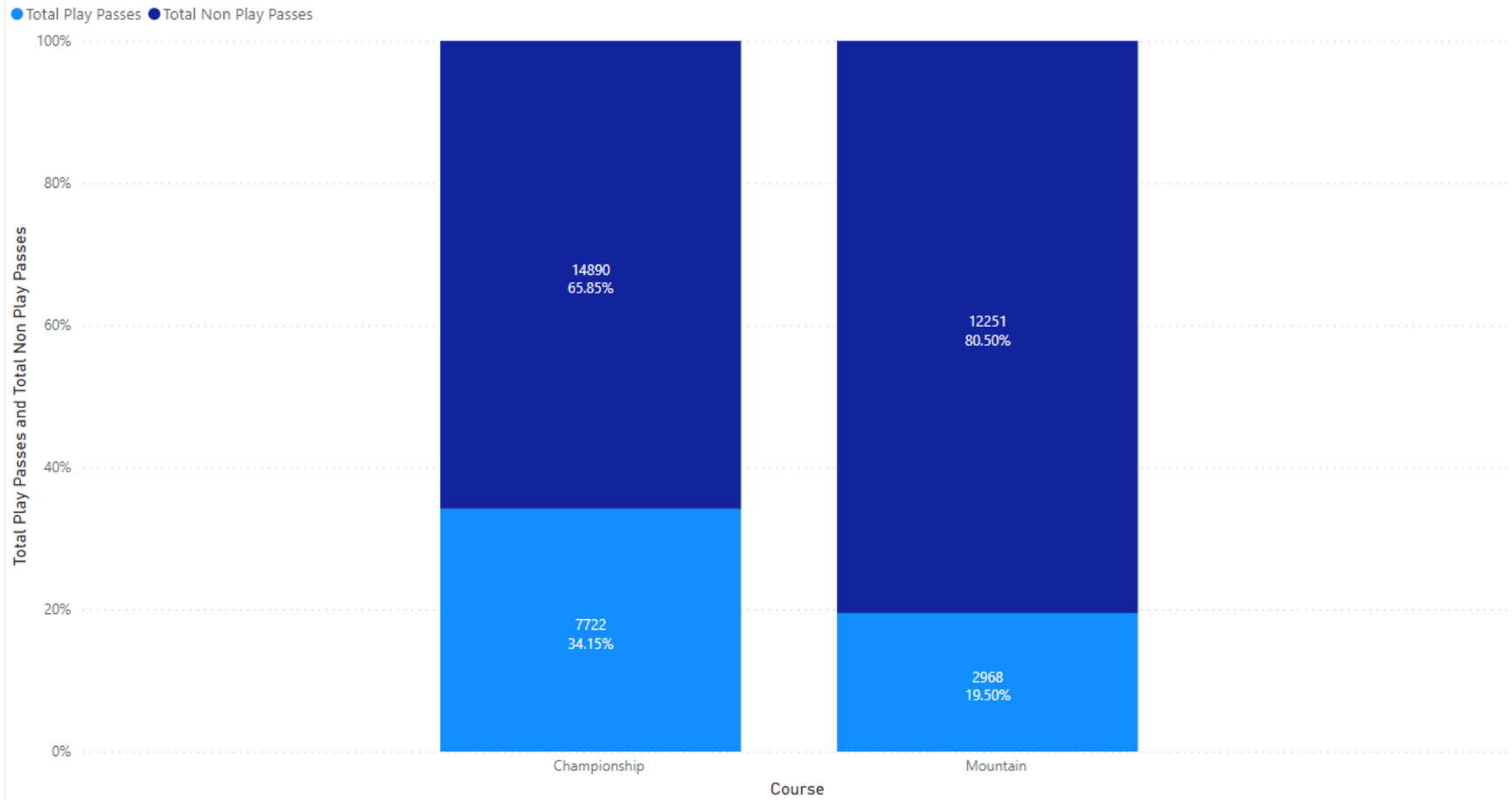


2023 Utilization by Day of Week and Course

Course ● Championship ● Mountain

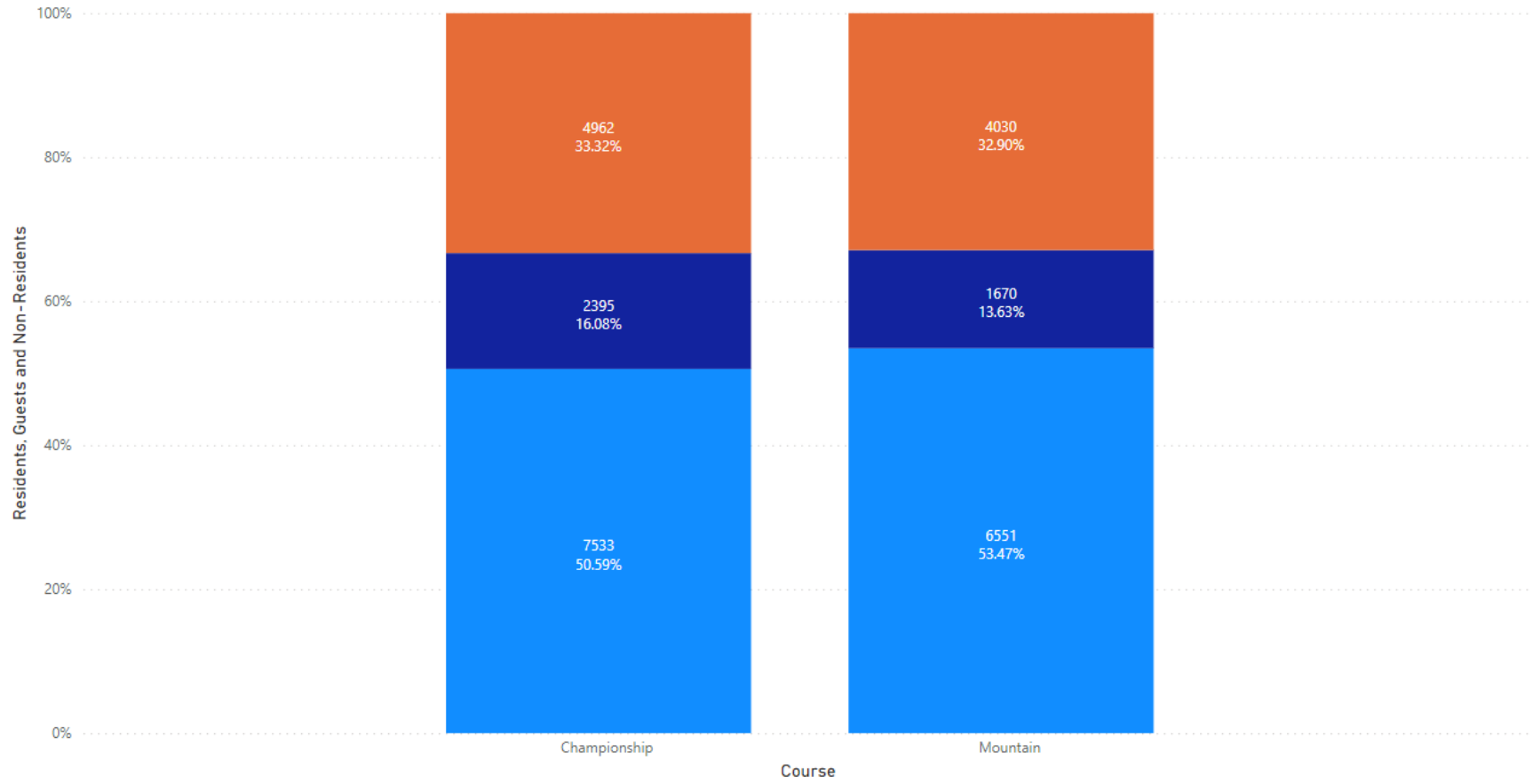


2023 Play Pass Totals vs Non-Play Pass Totals

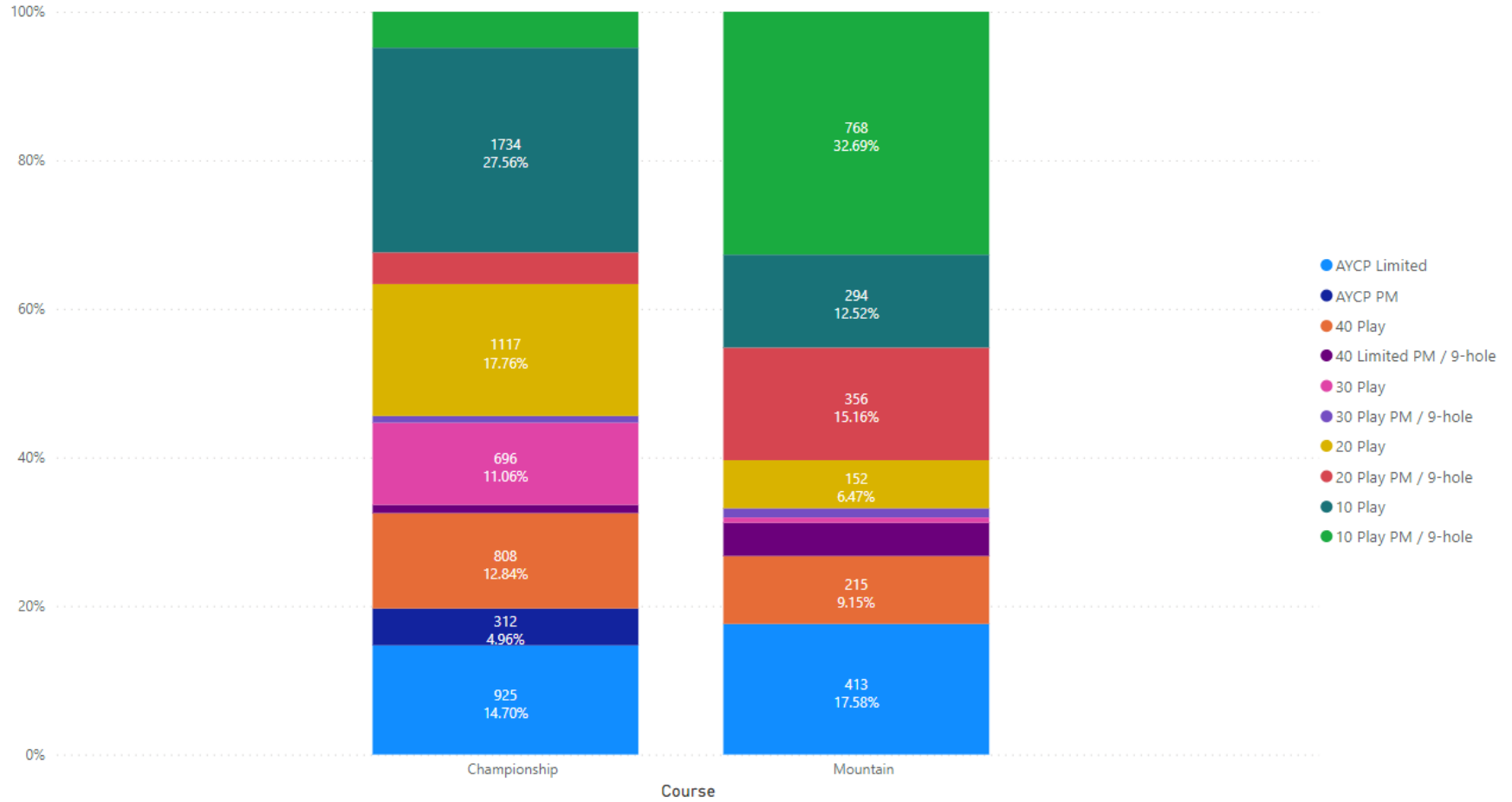


2023 Distribution of Non-Play Passes

● Residents ● Guests ● Non-Residents

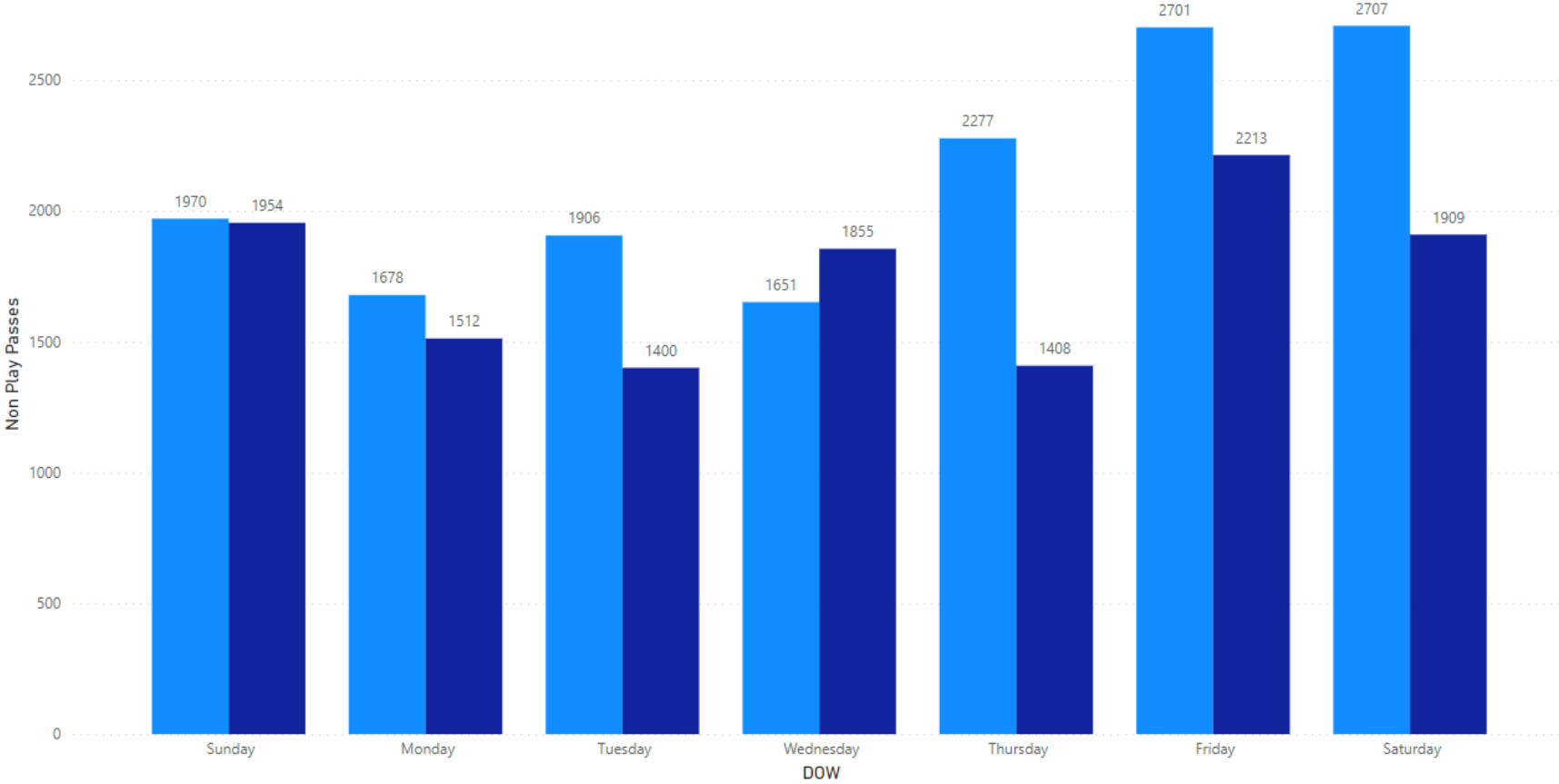


2023 Distribution of Play Passes



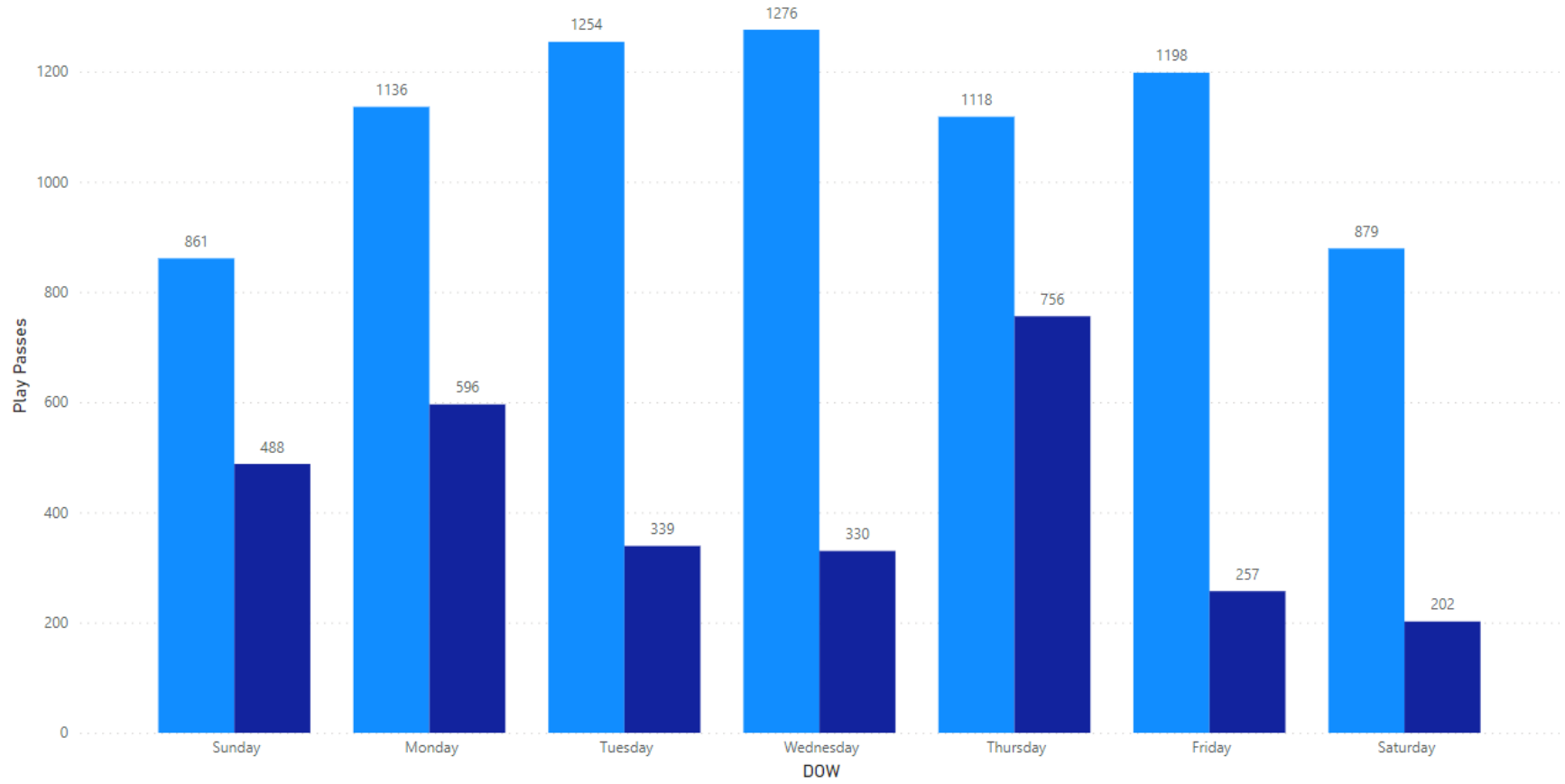
2023 Distribution of Non-Play Passes by Day of Week

Course ● Championship ● Mountain



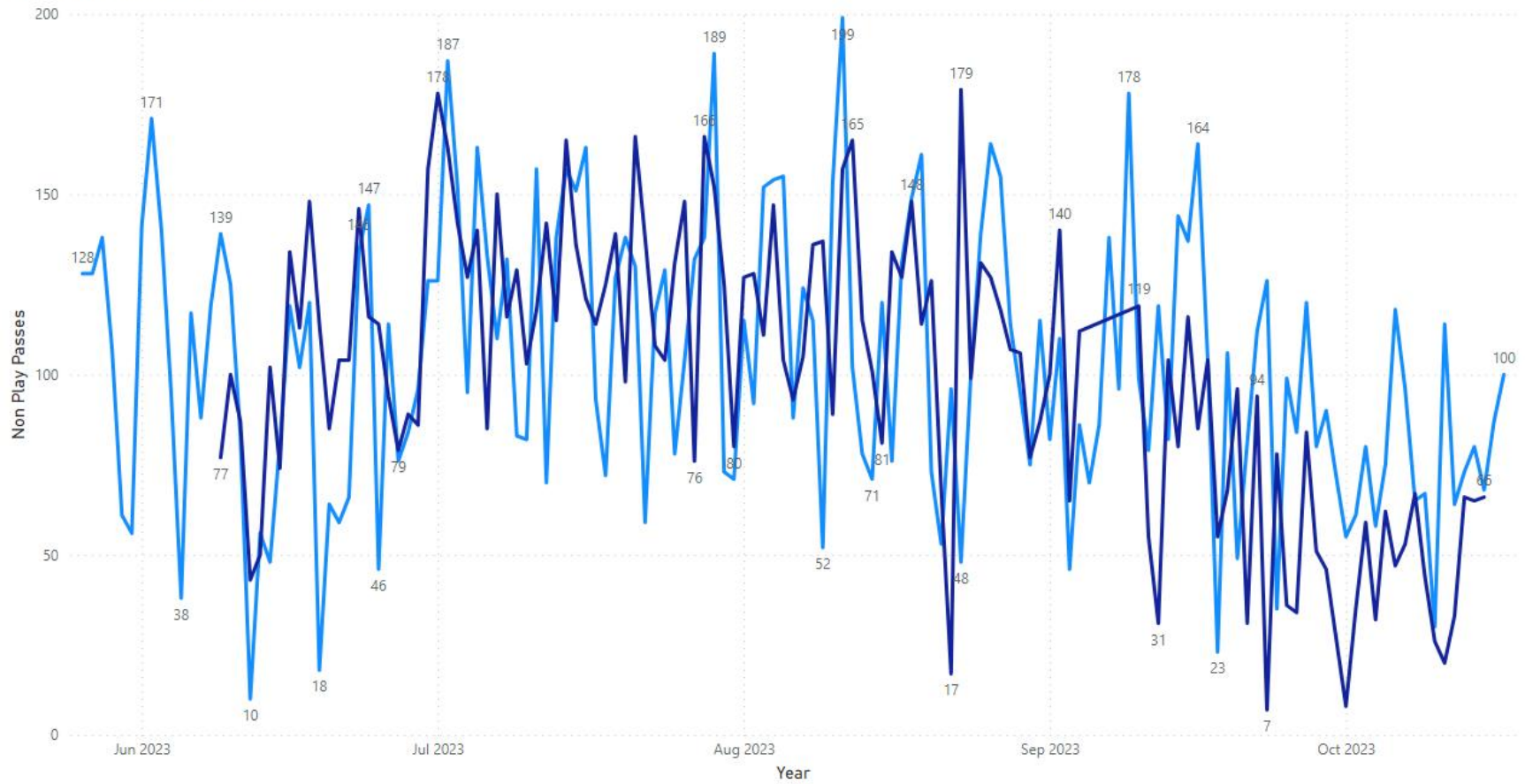
2023 Distribution of Play Passes by Day of Week

Course ● Championship ● Mountain



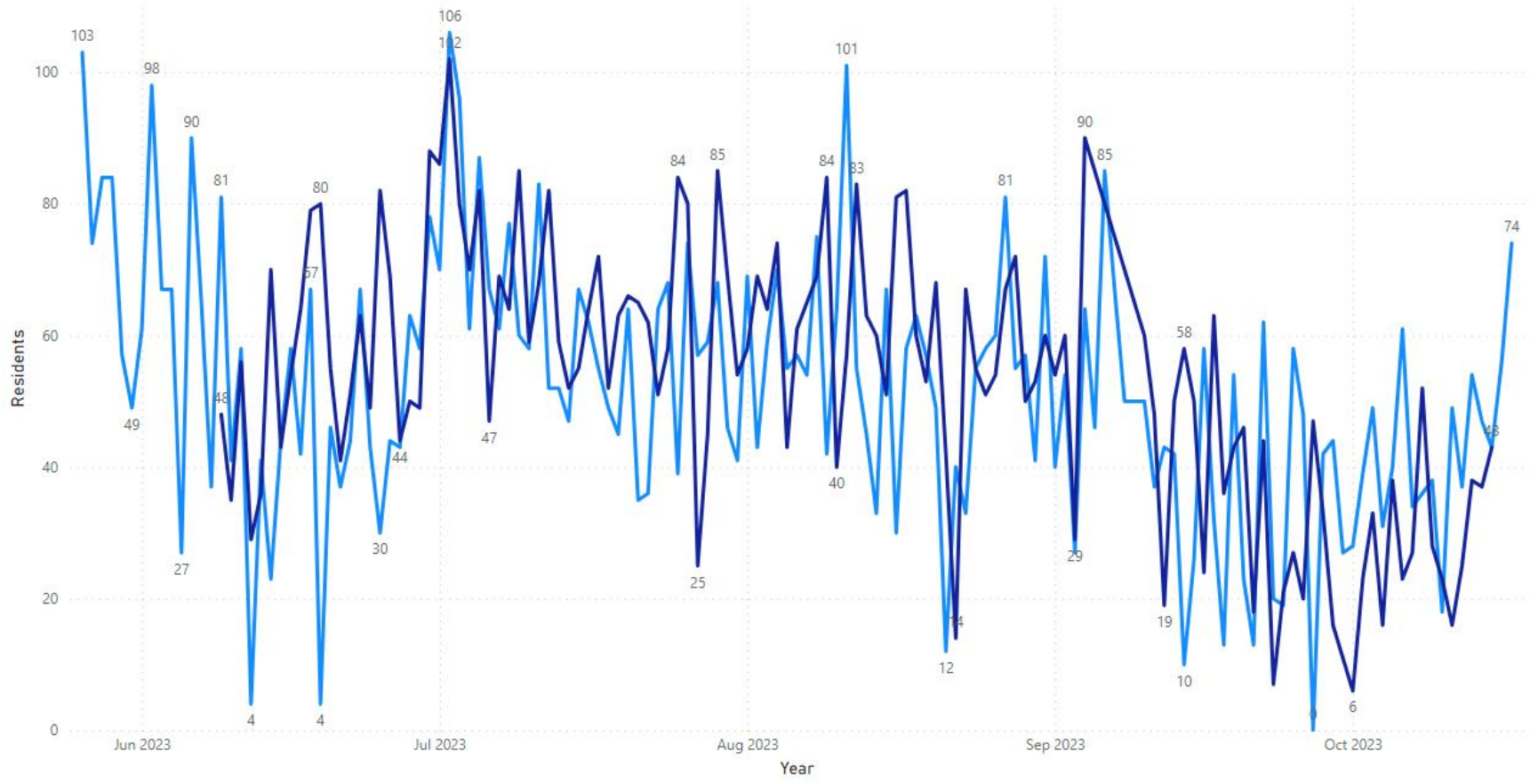
2023 Non-Play Passes Trend

Course ● Championship ● Mountain



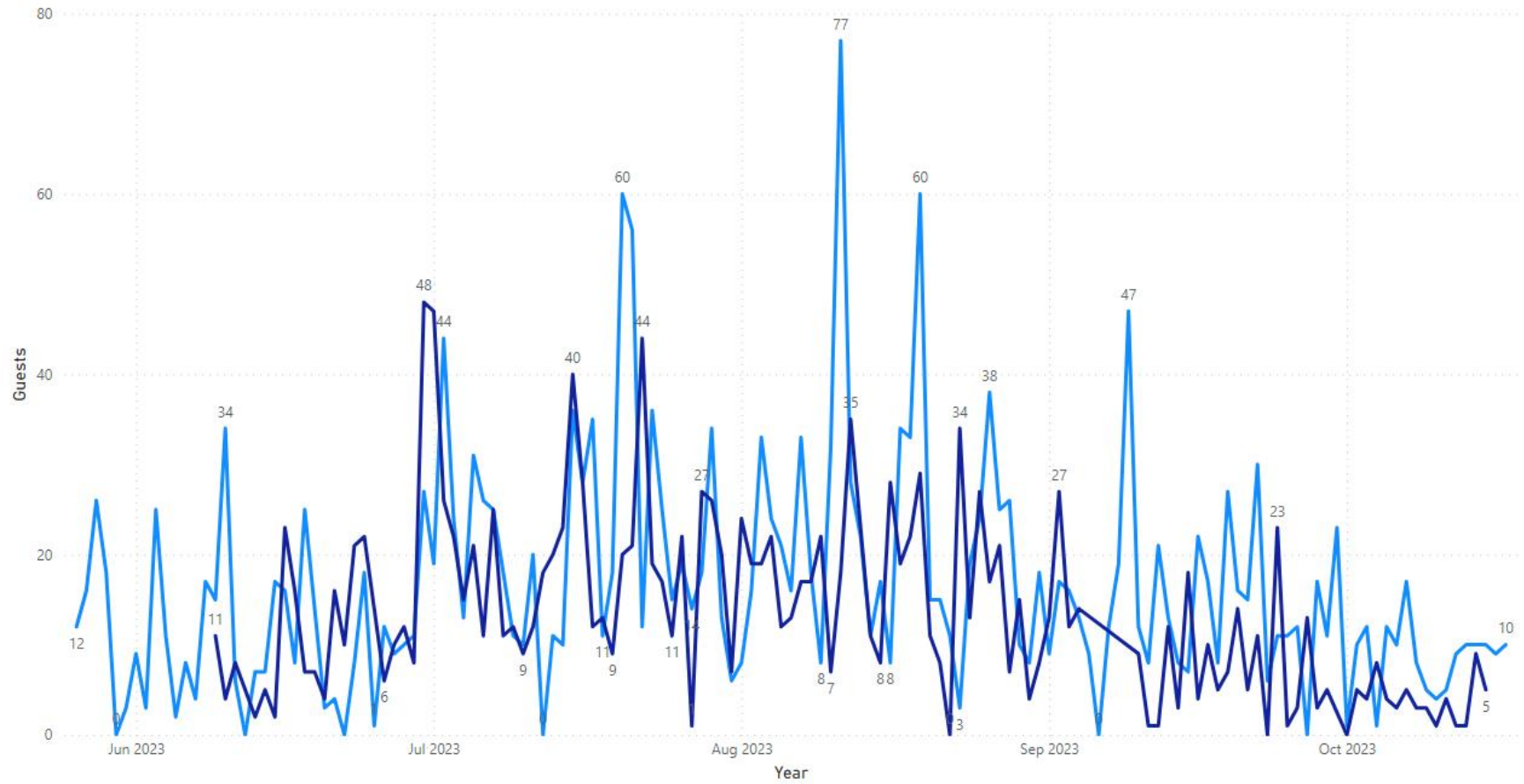
2023 Non-Play Passes Trend (Residents only)

Course ● Championship ● Mountain



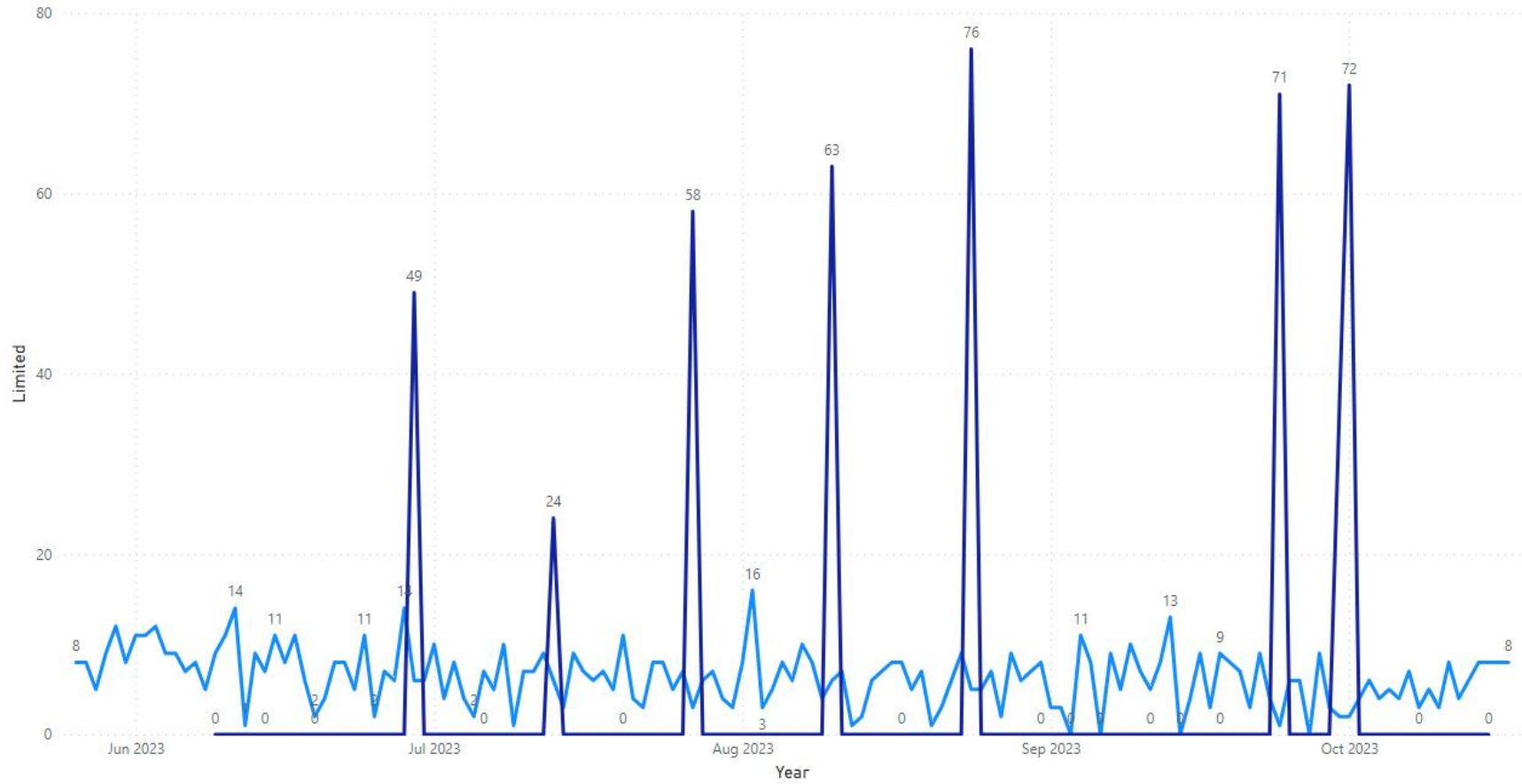
2023 Non-Play Passes Trend (Guests only)

Course ● Championship ● Mountain



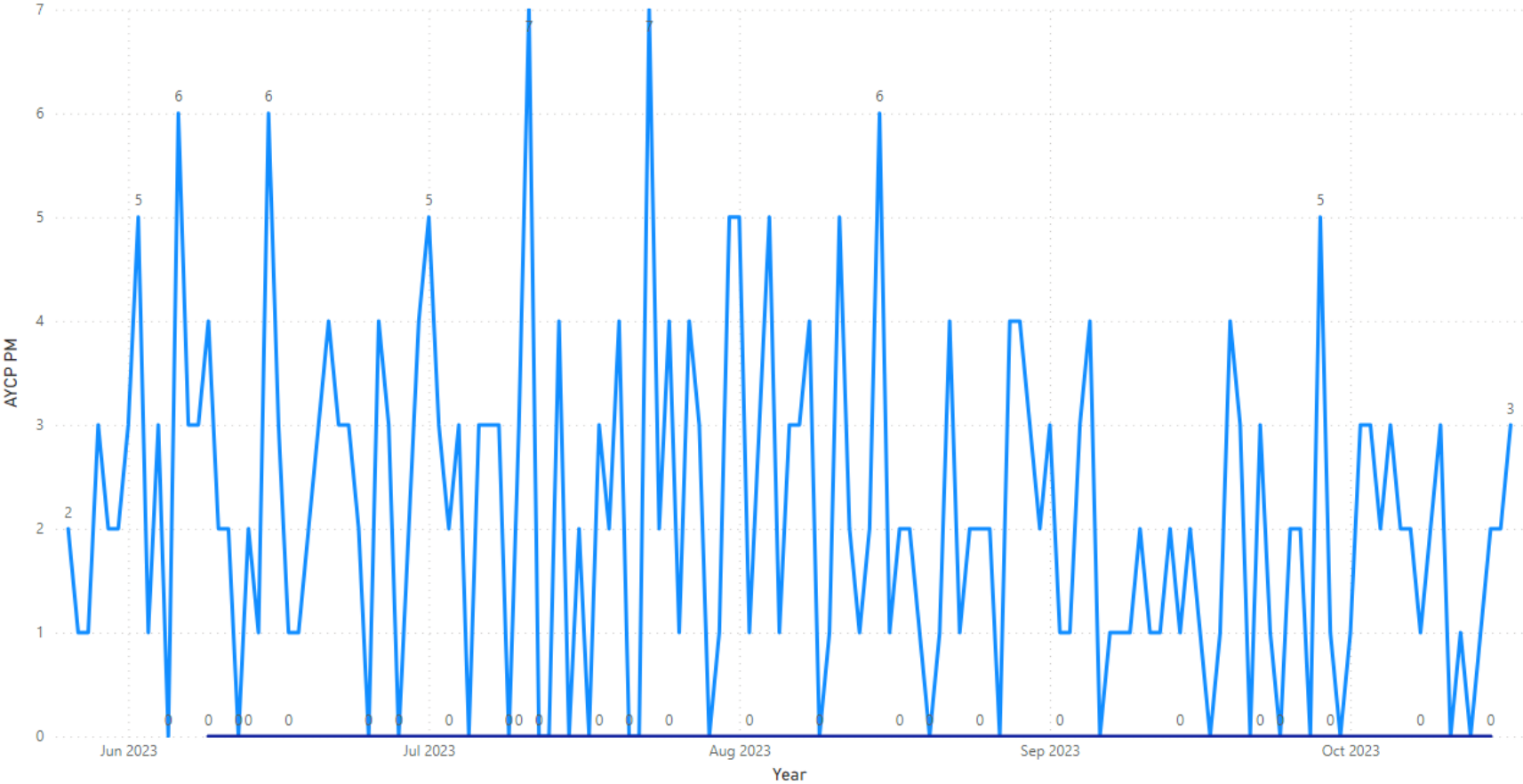
2023 Play Passes Trend (Limited only)

Course ● Championship ● Mountain



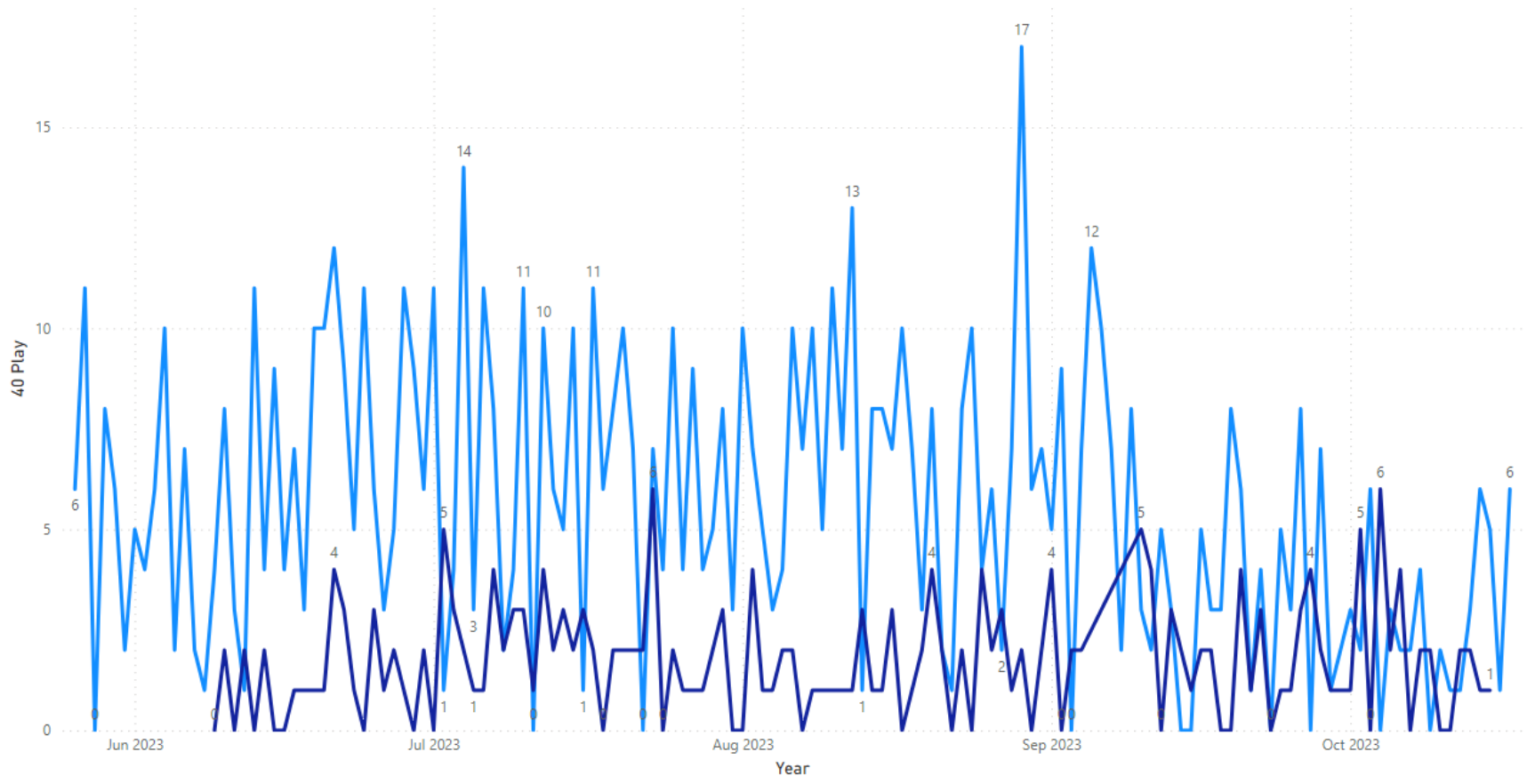
2023 Play Passes Trend (AYCP PM only)

Course ● Championship ● Mountain



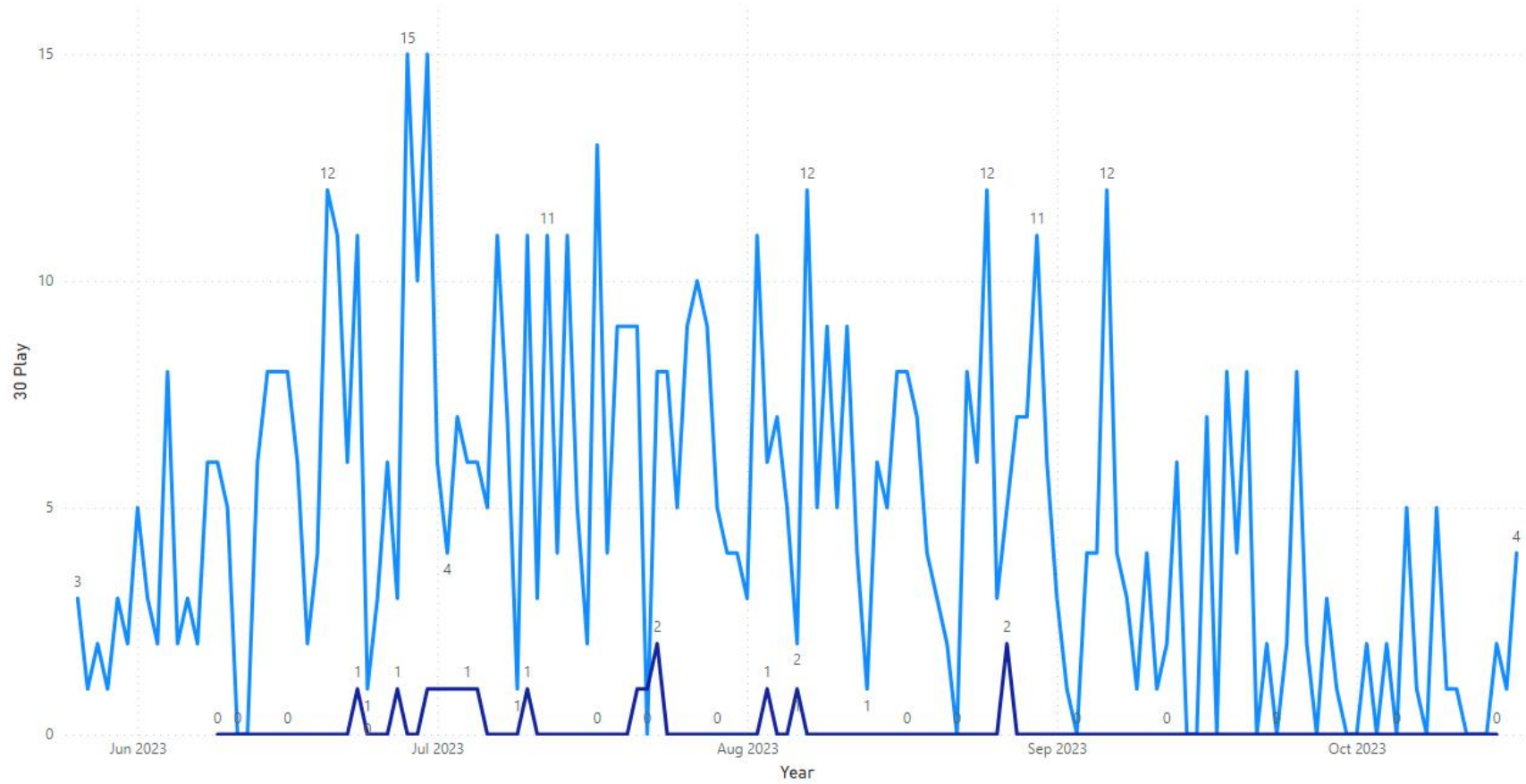
2023 Play Passes Trend (40-play only)

Course ● Championship ● Mountain



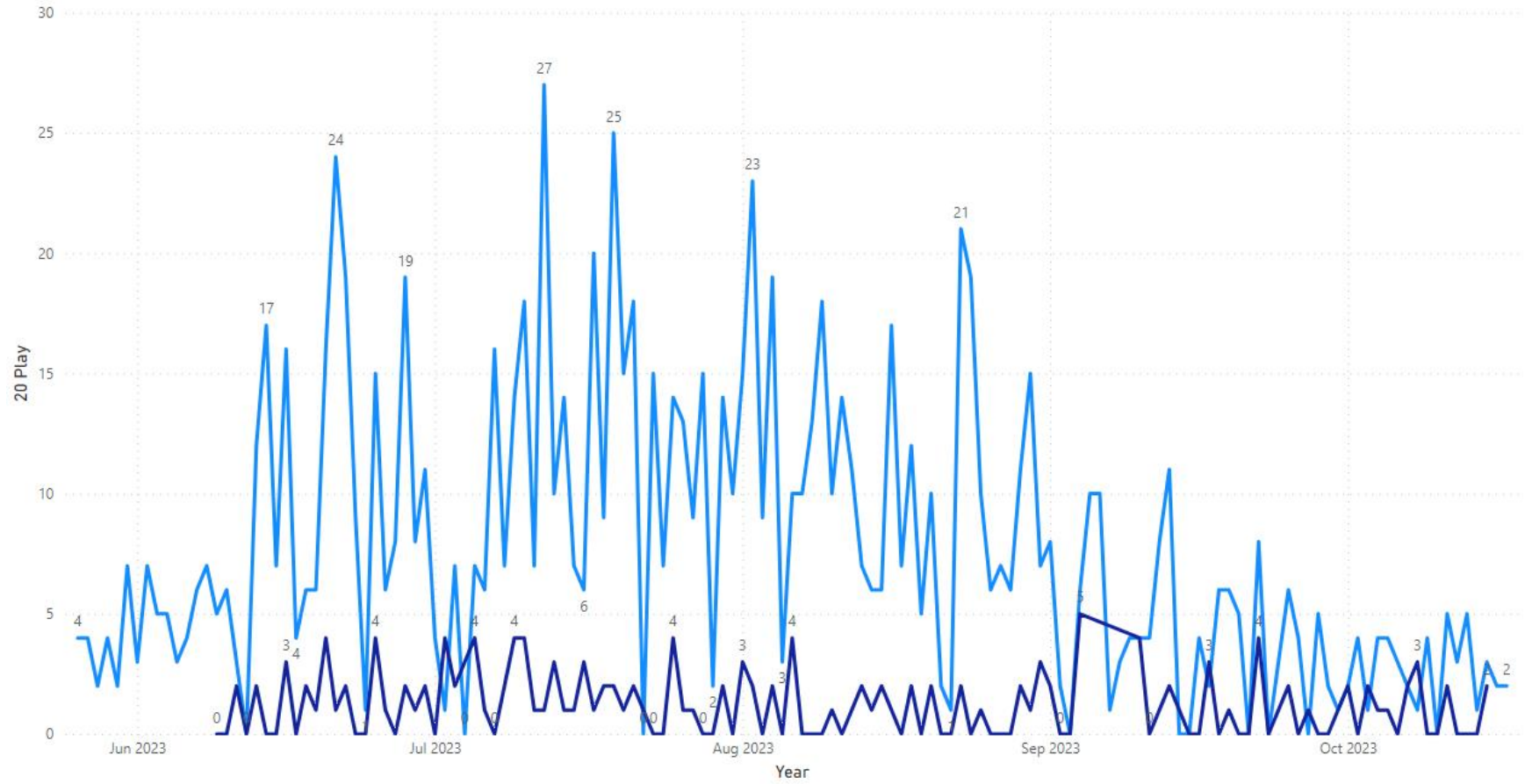
2023 Play Passes Trend (30-play only)

Course ● Championship ● Mountain



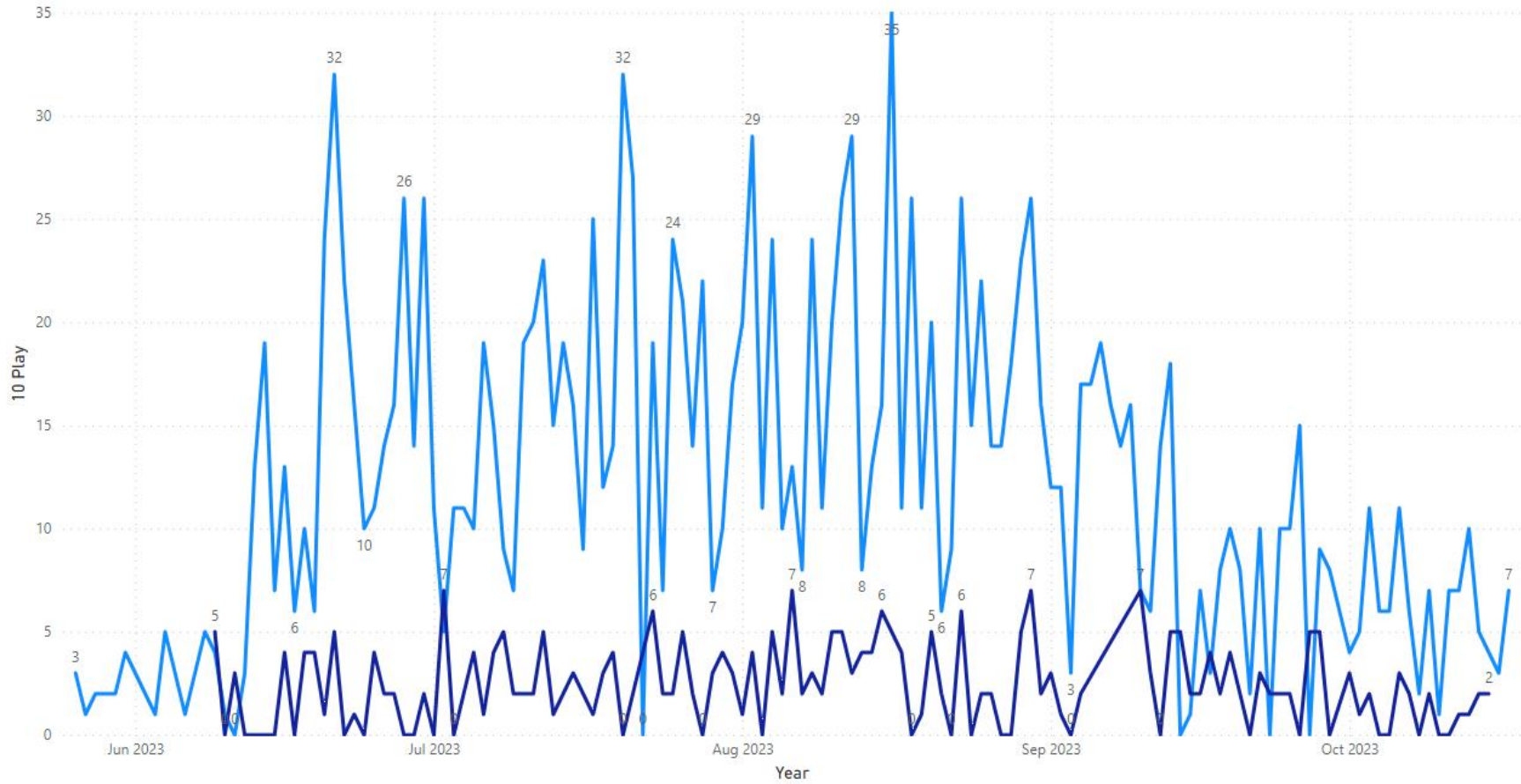
2023 Play Passes Trend (20-play only)

Course ● Championship ● Mountain



2023 Play Passes Trend (10-play only)

Course ● Championship ● Mountain



MEMORANDUM

TO: GOLF ADVISORY COMMITTEE

THROUGH: Michaela Tonking, Board of Trustees

FROM: 1st Assistant Golf Professional Robert Bruce, and Assistant Director of Finance Adam Cripps

SUBJECT: Review and discuss Golf Data regarding the utilization of the district courses, the play mix, local course pricing, and a 5-year financial comparison of the Championship and Mountain Courses.

DATE: Continued from February 22, 2024

I. RECOMMENDATION

Provide input and recommendations to be provided to the Board of Trustees regarding the Golf Data on utilization of the district courses, the play mix, local course pricing, and a 5-year financial comparison of the Championship and Mountain Courses.

II. ATTACHMENTS

1. Golf YTD 03.01.2024
2. 2024 Rate Sheet edits REB 4% Increase

FUND	ORG	OBJECT	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET
300	30323140	4200	Passes	R	(617,046.00)	(617,046.00)	(428,651.25)	-	(188,394.75)
300	30323140	4205	Admissions & Fees	R	(797,463.00)	(797,463.00)	(486,674.60)	-	(310,788.40)
300	30323140	4206	Admissions & Fees - Guest	R	(378,428.00)	(378,428.00)	(298,900.50)	-	(79,527.50)
300	30323140	4207	Admissions & Fees - Non-Res	R	(991,636.00)	(991,636.00)	(766,196.66)	-	(225,439.34)
300	30323140	4240	Parcel Owner Allowances	R	-	-	6,776.00	-	(6,776.00)
300	30323140	4270	Charitable Allowances	R	2,300.00	2,300.00	-	-	2,300.00
300	30323140	4280	Employee Allowances	R	2,450.00	2,450.00	1,164.15	-	1,285.85
300	30323140	4417	Service & User Fees	R	(60,200.00)	(60,200.00)	(44,106.21)	-	(16,093.79)
			R Total		(2,840,023.00)	(2,840,023.00)	(2,016,589.07)	-	(823,433.93)
300	30323140	7340	Dues & Subscriptions	E	-	-	1,539.00	-	(1,539.00)
300	30323140	7455	Over & (Short)	E	-	-	(1,267.40)	-	1,267.40
300	30323140	8005	Depreciation	E	500.00	500.00	-	-	500.00
			E Total		500.00	500.00	271.60	-	228.40
	30323140		Total 30323140 Golf Champion Course		(2,839,523.00)	(2,839,523.00)	(2,016,317.47)	-	(823,205.53)
300	30323141	5010	Salary	E	208,172.00	208,172.00	69,278.84	-	138,893.16
300	30323141	5012	Hourly	E	-	-	61,492.75	-	(61,492.75)
300	30323141	5013	Other Earnings	E	-	-	1,851.92	-	(1,851.92)
300	30323141	5014	Overtime	E	-	-	7,322.61	-	(7,322.61)
300	30323141	5020	Other Earnings	E	1,341.00	1,341.00	10,862.13	-	(9,521.13)
300	30323141	5050	Taxes	E	16,453.00	16,453.00	11,590.49	-	4,862.51
300	30323141	5100	Retirement Fringe Ben	E	23,729.00	23,729.00	12,575.05	-	11,153.95
300	30323141	5200	Medical Fringe Ben	E	32,432.93	32,432.93	14,228.46	-	18,204.47
300	30323141	5250	Dental Fringe Ben	E	2,503.44	2,503.44	1,133.38	-	1,370.06
300	30323141	5300	Vision Fringe Ben	E	273.54	273.54	121.51	-	152.03
300	30323141	5400	Life Ins Fringe Ben	E	277.00	277.00	501.74	-	(224.74)
300	30323141	5500	Disability Fringe Ben	E	736.00	736.00	41.02	-	694.98
300	30323141	5600	Unemployment Fringe Ben	E	3,231.00	3,231.00	2,307.35	-	923.65
300	30323141	5700	Work Comp Fringe Ben	E	5,249.00	5,249.00	10,634.78	-	(5,385.78)
300	30323141	7300	Computer & IT Small Equip	E	320.00	320.00	-	-	320.00
300	30323141	7330	Contractual Services	E	3,500.00	3,500.00	3,290.00	-	210.00
300	30323141	7340	Dues & Subscriptions	E	2,360.00	2,360.00	-	-	2,360.00
300	30323141	7350	Employee Recruit & Retain	E	1,775.00	1,775.00	25.00	-	1,750.00
300	30323141	7405	Office Supplies	E	400.00	400.00	-	-	400.00
300	30323141	7415	Operating	E	7,760.00	7,760.00	98.73	-	7,661.27
300	30323141	7430	Uniforms	E	2,310.00	2,310.00	782.00	-	1,528.00
300	30323141	7510	R& M General	E	1,800.00	1,800.00	1,164.24	-	635.76
300	30323141	7840	Telephone	E	-	-	313.15	-	(313.15)
300	30323141	8005	Depreciation	E	86,900.00	86,900.00	-	-	86,900.00
300	30323141	8120	Capital Improvements	E	-	-	3,372.60	-	(3,372.60)
			E Total		401,522.91	401,522.91	212,987.75	-	188,535.16
	30323141		Total 30323141 Golf Champion Course		401,522.91	401,522.91	212,987.75	-	188,535.16
300	30323142	5010	Salary	E	629,894.00	629,894.00	173,637.73	-	456,256.27

300	30323142	5012	Hourly	E	-	-	154,346.47	-	(154,346.47)
300	30323142	5013	Other Earnings	E	-	-	3,161.38	-	(3,161.38)
300	30323142	5020	Other Earnings	E	10,223.00	10,223.00	10,340.23	-	(117.23)
300	30323142	5050	Taxes	E	50,006.00	50,006.00	25,835.38	-	24,170.62
300	30323142	5100	Retirement Fringe Ben	E	50,643.00	50,643.00	24,832.59	-	25,810.41
300	30323142	5200	Medical Fringe Ben	E	62,952.61	62,952.61	37,749.08	-	25,203.53
300	30323142	5250	Dental Fringe Ben	E	4,769.10	4,769.10	2,958.88	-	1,810.22
300	30323142	5300	Vision Fringe Ben	E	477.24	477.24	294.08	-	183.16
300	30323142	5400	Life Ins Fringe Ben	E	524.00	524.00	947.84	-	(423.84)
300	30323142	5500	Disability Fringe Ben	E	1,384.00	1,384.00	83.60	-	1,300.40
300	30323142	5600	Unemployment Fringe Ben	E	9,807.00	9,807.00	5,224.54	-	4,582.46
300	30323142	5700	Work Comp Fringe Ben	E	16,010.00	16,010.00	24,598.10	-	(8,588.10)
300	30323142	6030	Professional Consultants	E	1,700.00	1,700.00	970.00	-	730.00
300	30323142	7310	Computer License & Fees	E	2,500.00	2,500.00	-	-	2,500.00
300	30323142	7330	Contractual Services	E	180.00	180.00	-	-	180.00
300	30323142	7340	Dues & Subscriptions	E	1,315.00	1,315.00	949.49	-	365.51
300	30323142	7350	Employee Recruit & Retain	E	1,650.00	1,650.00	503.74	-	1,146.26
300	30323142	7405	Office Supplies	E	295.00	295.00	23.69	-	271.31
300	30323142	7415	Operating	E	132,440.00	132,440.00	90,286.65	7,516.61	34,636.74
300	30323142	7420	Fuel	E	3,200.00	3,200.00	-	-	3,200.00
300	30323142	7425	Chemical	E	51,825.00	51,825.00	17,744.44	-	34,080.56
300	30323142	7430	Uniforms	E	2,800.00	2,800.00	256.86	-	2,543.14
300	30323142	7435	Small Equipment	E	2,400.00	2,400.00	-	-	2,400.00
300	30323142	7450	Permits & Fees	E	700.00	700.00	815.00	-	(115.00)
300	30323142	7460	Postage	E	-	-	24.00	-	(24.00)
300	30323142	7480	Rental & Lease	E	4,000.00	4,000.00	1,690.48	-	2,309.52
300	30323142	7510	R& M General	E	10,250.00	10,250.00	6,930.01	-	3,319.99
300	30323142	7515	R&M Preventative	E	-	-	237.32	-	(237.32)
300	30323142	7525	Snow Removal	E	2,964.00	2,964.00	-	-	2,964.00
300	30323142	7530	Janitorial	E	2,700.00	2,700.00	-	-	2,700.00
300	30323142	7550	BLDGS Maintenance Services	E	35,385.00	35,385.00	11,935.21	-	23,449.79
300	30323142	7605	Security	E	1,400.00	1,400.00	789.03	-	610.97
300	30323142	7680	Training & Education	E	2,150.00	2,150.00	1,350.00	-	800.00
300	30323142	7685	Travel & Conferences	E	2,550.00	2,550.00	904.96	-	1,645.04
300	30323142	7810	Electricity	E	6,800.00	6,800.00	5,042.40	-	1,757.60
300	30323142	7815	Heating	E	3,500.00	3,500.00	2,886.38	-	613.62
300	30323142	7820	Water & Sewer	E	179,900.00	179,900.00	138,267.33	-	41,632.67
300	30323142	7825	Trash	E	21,900.00	21,900.00	19,721.54	-	2,178.46
300	30323142	7835	Cable TV	E	500.00	500.00	579.28	-	(79.28)
300	30323142	7840	Telephone	E	2,400.00	2,400.00	1,382.39	-	1,017.61
300	30323142	8005	Depreciation	E	23,000.00	23,000.00	-	-	23,000.00
300	30323142	8120	Capital Improvements	E	-	-	150,114.31	(105,096.02)	(45,018.29)
			E Total		1,337,093.95	1,337,093.95	917,414.41	(97,579.41)	517,258.95

	30323142		Total 30323142 Golf Champion Course		1,337,093.95	1,337,093.95	917,414.41	(97,579.41)	517,258.95
300	30323143	4200	Passes	R	(68,695.00)	(68,695.00)	(43,343.00)	-	(25,352.00)
300	30323143	4205	Admissions & Fees	R	(52,500.00)	(52,500.00)	(44,991.00)	-	(7,509.00)
300	30323143	4207	Admissions & Fees - Non-Res	R	(24,045.00)	(24,045.00)	(19,640.00)	-	(4,405.00)
300	30323143	4240	Parcel Owner Allowances	R	-	-	6.00	-	(6.00)
300	30323143	4410	Personal Services	R	(85,100.00)	(85,100.00)	(33,540.00)	-	(51,560.00)
			R Total		(230,340.00)	(230,340.00)	(141,508.00)	-	(88,832.00)
300	30323143	5010	Salary	E	4,160.00	4,160.00	-	-	4,160.00
300	30323143	5012	Hourly	E	-	-	16,267.80	-	(16,267.80)
300	30323143	5020	Other Earnings	E	42,701.00	42,701.00	14,695.71	-	28,005.29
300	30323143	5050	Taxes	E	3,586.00	3,586.00	2,368.70	-	1,217.30
300	30323143	5600	Unemployment Fringe Ben	E	702.00	702.00	473.76	-	228.24
300	30323143	5700	Work Comp Fringe Ben	E	1,171.00	1,171.00	2,332.51	-	(1,161.51)
300	30323143	7310	Computer License & Fees	E	380.00	380.00	-	-	380.00
300	30323143	7350	Employee Recruit & Retain	E	500.00	500.00	-	-	500.00
300	30323143	7415	Operating	E	14,550.00	14,550.00	11,065.00	-	3,485.00
300	30323143	7420	Fuel	E	400.00	400.00	244.06	-	155.94
300	30323143	7435	Small Equipment	E	2,000.00	2,000.00	3,738.32	-	(1,738.32)
300	30323143	7540	Fleet Maintenance Services	E	7,050.00	7,050.00	5,804.10	-	1,245.90
			E Total		77,200.00	77,200.00	56,989.96	-	20,210.04
	30323143		Total 30323143 Golf Champion Drivin		(153,140.00)	(153,140.00)	(84,518.04)	-	(68,621.96)
300	30323144	5010	Salary	E	118,801.00	118,801.00	-	-	118,801.00
300	30323144	5012	Hourly	E	-	-	56,152.20	-	(56,152.20)
300	30323144	5020	Other Earnings	E	4,800.00	4,800.00	2,881.18	-	1,918.82
300	30323144	5050	Taxes	E	9,087.00	9,087.00	4,516.15	-	4,570.85
300	30323144	5600	Unemployment Fringe Ben	E	1,783.00	1,783.00	903.22	-	879.78
300	30323144	5700	Work Comp Fringe Ben	E	2,972.00	2,972.00	3,959.22	-	(987.22)
300	30323144	7330	Contractual Services	E	5,040.00	5,040.00	3,200.00	-	1,840.00
300	30323144	7335	Discounts Earned	E	-	-	(2.10)	-	2.10
300	30323144	7350	Employee Recruit & Retain	E	200.00	200.00	-	-	200.00
300	30323144	7415	Operating	E	6,068.00	6,068.00	1,506.64	-	4,561.36
300	30323144	7430	Uniforms	E	2,000.00	2,000.00	636.37	-	1,363.63
300	30323144	7515	R&M Preventative	E	-	-	329.57	-	(329.57)
300	30323144	7540	Fleet Maintenance Services	E	19,994.04	19,994.04	6,127.16	-	13,866.88
300	30323144	7550	BLDGS Maintenance Services	E	17,260.00	17,260.00	7,887.39	-	9,372.61
300	30323144	7605	Security	E	4,200.00	4,200.00	985.50	-	3,214.50
300	30323144	7810	Electricity	E	7,300.00	7,300.00	6,460.77	-	839.23
300	30323144	7815	Heating	E	2,100.00	2,100.00	2,001.39	-	98.61
			E Total		201,605.04	201,605.04	97,544.66	-	104,060.38
	30323144		Total 30323144 Golf Champion Golf C		201,605.04	201,605.04	97,544.66	-	104,060.38
300	30323145	7420	Fuel	E	16,200.00	16,200.00	15,383.51	-	816.49
300	30323145	7540	Fleet Maintenance Services	E	352,860.00	352,860.00	171,938.70	-	180,921.30
300	30323145	7840	Telephone	E	600.00	600.00	339.68	-	260.32

			E Total	369,660.00	369,660.00	187,661.89	-	181,998.11
	30323145		Total 30323145 Golf Champion Equipm	369,660.00	369,660.00	187,661.89	-	181,998.11
300	30323146	4240	Parcel Owner Allowances	R	170,405.00	170,405.00	30,442.42	139,962.58
300	30323146	4405	Merchandise Sales	R	(674,100.00)	(674,100.00)	(322,925.95)	(351,174.05)
			R Total	(503,695.00)	(503,695.00)	(292,483.53)	-	(211,211.47)
300	30323146	5010	Salary	E	52,920.00	52,920.00	43,799.83	9,120.17
300	30323146	5013	Other Earnings	E	-	-	835.59	(835.59)
300	30323146	5020	Other Earnings	E	9,000.00	9,000.00	3,123.38	5,876.62
300	30323146	5050	Taxes	E	4,902.00	4,902.00	3,799.68	1,102.32
300	30323146	5100	Retirement Fringe Ben	E	9,153.00	9,153.00	8,262.27	890.73
300	30323146	5200	Medical Fringe Ben	E	17,000.80	17,000.80	6,044.76	10,956.04
300	30323146	5250	Dental Fringe Ben	E	548.10	548.10	440.36	107.74
300	30323146	5300	Vision Fringe Ben	E	68.16	68.16	53.60	14.56
300	30323146	5400	Life Ins Fringe Ben	E	96.00	96.00	413.36	(317.36)
300	30323146	5500	Disability Fringe Ben	E	262.00	262.00	30.40	231.60
300	30323146	5600	Unemployment Fringe Ben	E	961.00	961.00	730.73	230.27
300	30323146	5700	Work Comp Fringe Ben	E	1,553.00	1,553.00	3,476.43	(1,923.43)
300	30323146	7335	Discounts Earned	E	(5,065.00)	(5,065.00)	(313.07)	(4,751.93)
300	30323146	7340	Dues & Subscriptions	E	200.00	200.00	300.00	(100.00)
300	30323146	7415	Operating	E	2,030.00	2,030.00	1,193.46	836.54
300	30323146	7430	Uniforms	E	850.00	850.00	263.25	586.75
300	30323146	7435	Small Equipment	E	-	-	787.69	(787.69)
300	30323146	7680	Training & Education	E	450.00	450.00	-	450.00
300	30323146	7685	Travel & Conferences	E	2,275.00	2,275.00	-	2,275.00
300	30323146	7835	Cable TV	E	1,800.00	1,800.00	-	1,800.00
300	30323146	7840	Telephone	E	-	-	53.96	(53.96)
300	30323146	7940	Merchandise for resale	E	337,055.00	337,055.00	146,561.60	190,493.40
300	30323146	7945	Freight on Inventory Purchases	E	13,500.00	13,500.00	(2,254.71)	15,754.71
			E Total	449,559.06	449,559.06	217,602.57	-	231,956.49
	30323146		Total 30323146 Golf Champion Pro Sh	(54,135.94)	(54,135.94)	(74,880.96)	-	20,745.02
300	30323152	7810	Electricity	E	-	-	0.01	(0.01)
			E Total	-	-	0.01	-	(0.01)
	30323152		Total 30323152 Golf Champion Cateri	-	-	0.01	-	(0.01)
300	30323153	4240	Parcel Owner Allowances	R	14,500.00	14,500.00	13,493.10	1,006.90
300	30323153	4280	Employee Allowances	R	8,500.00	8,500.00	9,584.40	(1,084.40)
300	30323153	4285	Promotional Discounts	R	3,000.00	3,000.00	131.70	2,868.30
300	30323153	4420	Food Sales	R	(600,300.00)	(600,300.00)	(288,751.00)	(311,549.00)
300	30323153	4424	Beer Sales	R	(155,000.00)	(155,000.00)	(87,674.00)	(67,326.00)
300	30323153	4428	Wine Sales	R	(58,200.00)	(58,200.00)	(30,421.00)	(27,779.00)
300	30323153	4432	Liquor Sales	R	(155,000.00)	(155,000.00)	(99,776.00)	(55,224.00)
			R Total	(942,500.00)	(942,500.00)	(483,412.80)	-	(459,087.20)
300	30323153	5010	Salary	E	419,233.00	419,233.00	102,838.16	316,394.84
300	30323153	5012	Hourly	E	-	-	346,715.47	(346,715.47)

300	30323153	5013	Other Earnings	E	-	-	1,459.75	-	(1,459.75)
300	30323153	5014	Overtime	E	-	-	48.82	-	(48.82)
300	30323153	5020	Other Earnings	E	1,824.00	1,824.00	7,820.63	-	(5,996.63)
300	30323153	5030	Leave	E	-	-	11,317.61	-	(11,317.61)
300	30323153	5050	Taxes	E	32,216.00	32,216.00	32,768.93	-	(552.93)
300	30323153	5100	Retirement Fringe Ben	E	21,934.00	21,934.00	19,784.47	-	2,149.53
300	30323153	5200	Medical Fringe Ben	E	25,791.24	25,791.24	21,903.05	-	3,888.19
300	30323153	5250	Dental Fringe Ben	E	1,833.42	1,833.42	1,733.61	-	99.81
300	30323153	5300	Vision Fringe Ben	E	191.26	191.26	178.14	-	13.12
300	30323153	5400	Life Ins Fringe Ben	E	232.00	232.00	538.59	-	(306.59)
300	30323153	5500	Disability Fringe Ben	E	612.00	612.00	55.00	-	557.00
300	30323153	5600	Unemployment Fringe Ben	E	6,408.00	6,408.00	6,591.89	-	(183.89)
300	30323153	5700	Work Comp Fringe Ben	E	11,170.00	11,170.00	33,748.49	-	(22,578.49)
300	30323153	7200	Banking Fees & Processing	E	28,900.00	28,900.00	1,533.91	-	27,366.09
300	30323153	7310	Computer License & Fees	E	5,375.00	5,375.00	2,096.44	-	3,278.56
300	30323153	7350	Employee Recruit & Retain	E	1,000.00	1,000.00	124.80	-	875.20
300	30323153	7415	Operating	E	27,200.00	27,200.00	18,755.80	-	8,444.20
300	30323153	7420	Fuel	E	1,000.00	1,000.00	304.68	-	695.32
300	30323153	7425	Chemical	E	4,300.00	4,300.00	2,603.93	-	1,696.07
300	30323153	7430	Uniforms	E	2,000.00	2,000.00	-	-	2,000.00
300	30323153	7435	Small Equipment	E	5,000.00	5,000.00	-	-	5,000.00
300	30323153	7450	Permits & Fees	E	4,600.00	4,600.00	5,856.50	-	(1,256.50)
300	30323153	7455	Over & (Short)	E	-	-	2,077.71	-	(2,077.71)
300	30323153	7510	R& M General	E	200.00	200.00	283.71	-	(83.71)
300	30323153	7530	Janitorial	E	2,400.00	2,400.00	3,200.00	(900.00)	100.00
300	30323153	7540	Fleet Maintenance Services	E	12,589.92	12,589.92	1,909.20	-	10,680.72
300	30323153	7550	BLDGS Maintenance Services	E	31,855.00	31,855.00	10,994.80	-	20,860.20
300	30323153	7810	Electricity	E	2,200.00	2,200.00	2,880.95	-	(680.95)
300	30323153	7825	Trash	E	2,600.00	2,600.00	2,440.92	-	159.08
300	30323153	7835	Cable TV	E	1,800.00	1,800.00	1,712.93	-	87.07
300	30323153	7840	Telephone	E	4,300.00	4,300.00	857.53	-	3,442.47
300	30323153	7920	Food	E	161,600.00	161,600.00	75,363.68	-	86,236.32
300	30323153	7924	Beer	E	31,000.00	31,000.00	17,656.62	-	13,343.38
300	30323153	7928	Wine	E	23,200.00	23,200.00	12,168.36	-	11,031.64
300	30323153	7932	Liquor	E	32,600.00	32,600.00	20,950.83	-	11,649.17
300	30323153	8005	Depreciation	E	9,000.00	9,000.00	-	-	9,000.00
			E Total		916,164.84	916,164.84	771,275.91	(900.00)	145,788.93
	30323153		Total 30323153 Golf Champion Food &		(26,335.16)	(26,335.16)	287,863.11	(900.00)	(313,298.27)
300	30323197	8005	Depreciation	E	86,400.00	86,400.00	-	-	86,400.00
300	30323197	8120	Capital Improvements	E	-	-	49,900.00	-	(49,900.00)
			E Total		86,400.00	86,400.00	49,900.00	-	36,500.00
			Total 30323197 Golf Champion Shared		86,400.00	86,400.00	49,900.00	-	36,500.00
300	30323198	5010	Salary	E	32,049.00	32,049.00	14,903.72	-	17,145.28

300	30323198	5012	Hourly	E	-	-	2,294.03	-	(2,294.03)
300	30323198	5013	Other Earnings	E	-	-	126.65	-	(126.65)
300	30323198	5020	Other Earnings	E	270.00	270.00	377.33	-	(107.33)
300	30323198	5050	Taxes	E	2,587.00	2,587.00	1,272.50	-	1,314.50
300	30323198	5100	Retirement Fringe Ben	E	5,218.00	5,218.00	2,970.77	-	2,247.23
300	30323198	5200	Medical Fringe Ben	E	4,996.92	4,996.92	3,144.06	-	1,852.86
300	30323198	5250	Dental Fringe Ben	E	393.66	393.66	253.20	-	140.46
300	30323198	5300	Vision Fringe Ben	E	41.76	41.76	25.78	-	15.98
300	30323198	5400	Life Ins Fringe Ben	E	55.00	55.00	63.42	-	(8.42)
300	30323198	5500	Disability Fringe Ben	E	139.00	139.00	6.93	-	132.07
300	30323198	5600	Unemployment Fringe Ben	E	511.00	511.00	270.90	-	240.10
300	30323198	5700	Work Comp Fringe Ben	E	1,806.00	1,806.00	1,405.80	-	400.20
300	30323198	7010	Advertising - Paid	E	8,000.00	8,000.00	-	8,000.00	-
300	30323198	7350	Employee Recruit & Retain	E	-	-	180.00	-	(180.00)
300	30323198	7415	Operating	E	10,000.00	10,000.00	535.00	1,000.00	8,465.00
			E Total		66,067.34	66,067.34	27,830.09	9,000.00	29,237.25
	30323198		Total 30323198 Golf Champion Market		66,067.34	66,067.34	27,830.09	9,000.00	29,237.25
300	30323199	4205	Admissions & Fees	R	(5,750.00)	(5,750.00)	(2,579.00)	-	(3,171.00)
300	30323199	4710	Investment Earnings	R	-	-	27,723.02	-	(27,723.02)
			R Total		(5,750.00)	(5,750.00)	25,144.02	-	(30,894.02)
300	30323199	5010	Salary	E	139,943.00	139,943.00	85,199.13	-	54,743.87
300	30323199	5012	Hourly	E	-	-	20,432.59	-	(20,432.59)
300	30323199	5020	Other Earnings	E	1,880.00	1,880.00	1,094.47	-	785.53
300	30323199	5050	Taxes	E	11,475.00	11,475.00	7,728.25	-	3,746.75
300	30323199	5100	Retirement Fringe Ben	E	25,044.00	25,044.00	13,320.88	-	11,723.12
300	30323199	5200	Medical Fringe Ben	E	11,900.82	11,900.82	10,043.82	-	1,857.00
300	30323199	5250	Dental Fringe Ben	E	779.76	779.76	722.04	-	57.72
300	30323199	5300	Vision Fringe Ben	E	96.78	96.78	82.69	-	14.09
300	30323199	5400	Life Ins Fringe Ben	E	241.00	241.00	455.18	-	(214.18)
300	30323199	5500	Disability Fringe Ben	E	635.00	635.00	44.11	-	590.89
300	30323199	5600	Unemployment Fringe Ben	E	2,243.00	2,243.00	1,632.81	-	610.19
300	30323199	5700	Work Comp Fringe Ben	E	2,793.00	2,793.00	7,715.47	-	(4,922.47)
300	30323199	5999	Salary Savings	E	(66,500.00)	(66,500.00)	-	-	(66,500.00)
300	30323199	6020	Audit	E	4,680.00	4,680.00	-	-	4,680.00
300	30323199	7200	Banking Fees & Processing	E	67,900.00	67,900.00	75,030.11	-	(7,130.11)
300	30323199	7310	Computer License & Fees	E	30.00	30.00	-	-	30.00
300	30323199	7330	Contractual Services	E	8,323.00	8,323.00	6,349.96	-	1,973.04
300	30323199	7340	Dues & Subscriptions	E	625.00	625.00	-	-	625.00
300	30323199	7350	Employee Recruit & Retain	E	500.00	500.00	-	-	500.00
300	30323199	7405	Office Supplies	E	1,500.00	1,500.00	280.57	-	1,219.43
300	30323199	7415	Operating	E	4,310.00	4,310.00	1,078.81	-	3,231.19
300	30323199	7430	Uniforms	E	350.00	350.00	230.55	-	119.45
300	30323199	7433	Safety	E	1,980.00	1,980.00	200.00	-	1,780.00

300	30323199	7460	Postage	E	-	-	2.76	-	(2.76)
300	30323199	7480	Rental & Lease	E	2,200.00	2,200.00	402.80	-	1,797.20
300	30323199	7510	R& M General	E	25,000.00	25,000.00	1,237.83	-	23,762.17
300	30323199	7530	Janitorial	E	9,300.00	9,300.00	2,190.00	6,610.00	500.00
300	30323199	7545	Engineering Services	E	6,900.00	6,900.00	4,947.00	-	1,953.00
300	30323199	7550	BLDGS Maintenance Services	E	19,700.00	19,700.00	4,238.03	-	15,461.97
300	30323199	7605	Security	E	3,300.00	3,300.00	1,904.94	-	1,395.06
300	30323199	7680	Training & Education	E	250.00	250.00	-	-	250.00
300	30323199	7685	Travel & Conferences	E	3,925.00	3,925.00	459.16	-	3,465.84
300	30323199	7710	General Liability	E	96,300.00	96,300.00	-	-	96,300.00
300	30323199	7810	Electricity	E	5,700.00	5,700.00	4,039.07	-	1,660.93
300	30323199	7815	Heating	E	8,500.00	8,500.00	10,450.21	-	(1,950.21)
300	30323199	7820	Water & Sewer	E	3,800.00	3,800.00	2,190.00	-	1,610.00
300	30323199	7830	Internet	E	4,300.00	4,300.00	3,808.95	-	491.05
300	30323199	7835	Cable TV	E	-	-	118.75	-	(118.75)
300	30323199	7840	Telephone	E	8,100.00	8,100.00	6,644.02	-	1,455.98
300	30323199	7980	Central Services Allocation Cs	E	252,974.00	334,174.00	-	-	334,174.00
300	30323199	8005	Depreciation	E	346,200.00	346,200.00	-	-	346,200.00
300	30323199	8120	Capital Improvements	E	229,500.00	229,500.00	6,419.00	(6,419.00)	229,500.00
300	30323199	8220	Interest	E	-	-	624.68	-	(624.68)
300	30323199	9560	Visits	E	22,850.00	22,850.00	(17,252.00)	-	40,102.00
300	30323199	9990	METRIC CONTRA CLEARING	E	(22,850.00)	(22,850.00)	17,252.00	-	(40,102.00)
			E Total		1,246,678.36	1,327,878.36	281,318.64	191.00	1,046,368.72
	30323199		Total 30323199 Golf Champion Admin		1,240,928.36	1,322,128.36	306,462.66	191.00	1,015,474.70
300	30323240	4200	Passes	R	(123,501.00)	(123,501.00)	(70,288.68)	-	(53,212.32)
300	30323240	4205	Admissions & Fees	R	(269,002.00)	(269,002.00)	(206,201.00)	-	(62,801.00)
300	30323240	4206	Admissions & Fees - Guest	R	(100,069.00)	(100,069.00)	(80,545.80)	-	(19,523.20)
300	30323240	4207	Admissions & Fees - Non-Res	R	(338,160.00)	(338,160.00)	(267,830.50)	-	(70,329.50)
300	30323240	4240	Parcel Owner Allowances	R	-	-	1,827.00	-	(1,827.00)
300	30323240	4270	Charitable Allowances	R	-	-	530.00	-	(530.00)
300	30323240	4417	Service & User Fees	R	(37,400.00)	(37,400.00)	(26,234.00)	-	(11,166.00)
			R Total		(868,132.00)	(868,132.00)	(648,742.98)	-	(219,389.02)
300	30323240	7010	Advertising - Paid	E	-	-	-	4,000.00	(4,000.00)
300	30323240	7455	Over & (Short)	E	-	-	99.51	-	(99.51)
			E Total		-	-	99.51	4,000.00	(4,099.51)
	30323240		Total 30323240 Golf Mountain Course		(868,132.00)	(868,132.00)	(648,643.47)	4,000.00	(223,488.53)
300	30323241	5010	Salary	E	72,054.00	72,054.00	13,524.00	-	58,530.00
300	30323241	5012	Hourly	E	-	-	47,488.29	-	(47,488.29)
300	30323241	5020	Other Earnings	E	2,400.00	2,400.00	2,200.92	-	199.08
300	30323241	5050	Taxes	E	5,559.00	5,559.00	4,835.90	-	723.10
300	30323241	5100	Retirement Fringe Ben	E	2,682.00	2,682.00	-	-	2,682.00
300	30323241	5200	Medical Fringe Ben	E	21,425.81	21,425.81	2,336.44	-	19,089.37
300	30323241	5250	Dental Fringe Ben	E	1,707.18	1,707.18	171.50	-	1,535.68

300	30323241	5300	Vision Fringe Ben	E	178.20	178.20	21.10	-	157.10
300	30323241	5400	Life Ins Fringe Ben	E	64.00	64.00	13.05	-	50.95
300	30323241	5500	Disability Fringe Ben	E	195.00	195.00	10.67	-	184.33
300	30323241	5600	Unemployment Fringe Ben	E	1,090.00	1,090.00	967.16	-	122.84
300	30323241	5700	Work Comp Fringe Ben	E	1,805.00	1,805.00	4,353.79	-	(2,548.79)
300	30323241	7340	Dues & Subscriptions	E	1,230.00	1,230.00	-	-	1,230.00
300	30323241	7350	Employee Recruit & Retain	E	400.00	400.00	25.00	-	375.00
300	30323241	7405	Office Supplies	E	600.00	600.00	55.00	-	545.00
300	30323241	7415	Operating	E	3,195.00	3,195.00	2,110.00	-	1,085.00
300	30323241	7430	Uniforms	E	1,200.00	1,200.00	-	-	1,200.00
300	30323241	7510	R& M General	E	1,680.00	1,680.00	2,052.72	-	(372.72)
300	30323241	7835	Cable TV	E	1,000.00	1,000.00	-	-	1,000.00
300	30323241	8005	Depreciation	E	37,600.00	37,600.00	-	-	37,600.00
300	30323241	8120	Capital Improvements	E	-	160,000.00	457,542.54	(175,648.77)	(121,893.77)
			E Total		156,065.19	316,065.19	537,708.08	(175,648.77)	(45,994.12)
	30323241		Total 30323241 Golf Mountain Course		156,065.19	316,065.19	537,708.08	(175,648.77)	(45,994.12)
300	30323242	5010	Salary	E	200,001.00	200,001.00	74,681.72	-	125,319.28
300	30323242	5012	Hourly	E	-	-	68,713.84	-	(68,713.84)
300	30323242	5013	Other Earnings	E	-	-	1,053.79	-	(1,053.79)
300	30323242	5020	Other Earnings	E	2,619.00	2,619.00	3,837.69	-	(1,218.69)
300	30323242	5050	Taxes	E	15,923.00	15,923.00	11,194.42	-	4,728.58
300	30323242	5100	Retirement Fringe Ben	E	20,938.00	20,938.00	14,100.53	-	6,837.47
300	30323242	5200	Medical Fringe Ben	E	33,433.38	33,433.38	18,315.52	-	15,117.86
300	30323242	5250	Dental Fringe Ben	E	2,709.60	2,709.60	1,503.32	-	1,206.28
300	30323242	5300	Vision Fringe Ben	E	277.02	277.02	152.80	-	124.22
300	30323242	5400	Life Ins Fringe Ben	E	213.00	213.00	322.88	-	(109.88)
300	30323242	5500	Disability Fringe Ben	E	580.00	580.00	38.00	-	542.00
300	30323242	5600	Unemployment Fringe Ben	E	3,114.00	3,114.00	2,268.83	-	845.17
300	30323242	5700	Work Comp Fringe Ben	E	5,067.00	5,067.00	10,491.81	-	(5,424.81)
300	30323242	6030	Professional Consultants	E	1,400.00	1,400.00	900.00	-	500.00
300	30323242	7340	Dues & Subscriptions	E	315.00	315.00	500.00	-	(185.00)
300	30323242	7350	Employee Recruit & Retain	E	400.00	400.00	112.85	-	287.15
300	30323242	7405	Office Supplies	E	100.00	100.00	-	-	100.00
300	30323242	7415	Operating	E	56,830.00	56,830.00	33,328.19	2,355.00	21,146.81
300	30323242	7420	Fuel	E	5,200.00	5,200.00	-	-	5,200.00
300	30323242	7425	Chemical	E	9,275.00	9,275.00	5,127.09	-	4,147.91
300	30323242	7430	Uniforms	E	1,000.00	1,000.00	144.79	-	855.21
300	30323242	7435	Small Equipment	E	1,500.00	1,500.00	-	-	1,500.00
300	30323242	7450	Permits & Fees	E	500.00	500.00	1,490.00	-	(990.00)
300	30323242	7455	Over & (Short)	E	-	-	31.00	-	(31.00)
300	30323242	7460	Postage	E	-	-	24.00	-	(24.00)
300	30323242	7480	Rental & Lease	E	1,500.00	1,500.00	1,573.46	-	(73.46)
300	30323242	7510	R& M General	E	15,000.00	15,000.00	414.06	-	14,585.94

300	30323242	7515	R&M Preventative	E	-	-	73.25	-	(73.25)
300	30323242	7520	R&M Corrective	E	-	-	441.10	-	(441.10)
300	30323242	7525	Snow Removal	E	2,860.00	2,860.00	193.75	-	2,666.25
300	30323242	7550	BLDGS Maintenance Services	E	28,635.00	28,635.00	7,456.87	-	21,178.13
300	30323242	7605	Security	E	690.00	690.00	694.17	-	(4.17)
300	30323242	7680	Training & Education	E	450.00	450.00	-	-	450.00
300	30323242	7810	Electricity	E	2,900.00	2,900.00	2,336.42	-	563.58
300	30323242	7815	Heating	E	3,800.00	3,800.00	2,805.02	-	994.98
300	30323242	7820	Water & Sewer	E	80,000.00	80,000.00	61,082.24	-	18,917.76
300	30323242	7825	Trash	E	5,100.00	5,100.00	2,418.38	-	2,681.62
300	30323242	7840	Telephone	E	800.00	800.00	1,687.92	-	(887.92)
300	30323242	8005	Depreciation	E	20,000.00	20,000.00	-	-	20,000.00
300	30323242	8120	Capital Improvements	E	-	-	-	20,040.00	(20,040.00)
			E Total		523,130.00	523,130.00	329,509.71	22,395.00	171,225.29
	30323242		Total 30323242 Golf Mountain Course		523,130.00	523,130.00	329,509.71	22,395.00	171,225.29
300	30323244	5010	Salary	E	83,260.00	83,260.00	-	-	83,260.00
300	30323244	5012	Hourly	E	-	-	58,164.25	-	(58,164.25)
300	30323244	5020	Other Earnings	E	3,500.00	3,500.00	2,384.35	-	1,115.65
300	30323244	5050	Taxes	E	6,371.00	6,371.00	4,632.05	-	1,738.95
300	30323244	5600	Unemployment Fringe Ben	E	1,247.00	1,247.00	926.44	-	320.56
300	30323244	5700	Work Comp Fringe Ben	E	2,081.00	2,081.00	4,167.53	-	(2,086.53)
300	30323244	7350	Employee Recruit & Retain	E	100.00	100.00	-	-	100.00
300	30323244	7415	Operating	E	2,470.00	2,470.00	-	-	2,470.00
300	30323244	7420	Fuel	E	5,400.00	5,400.00	5,555.54	-	(155.54)
300	30323244	7430	Uniforms	E	2,100.00	2,100.00	-	-	2,100.00
300	30323244	7480	Rental & Lease	E	-	-	1,007.13	-	(1,007.13)
300	30323244	7540	Fleet Maintenance Services	E	23,990.04	23,990.04	899.23	-	23,090.81
			E Total		130,519.04	130,519.04	77,736.52	-	52,782.52
	30323244		Total 30323244 Golf Mountain Golf C		130,519.04	130,519.04	77,736.52	-	52,782.52
300	30323245	7420	Fuel	E	3,900.00	3,900.00	4,929.05	-	(1,029.05)
300	30323245	7540	Fleet Maintenance Services	E	109,319.92	109,319.92	102,156.26	-	7,163.66
			E Total		113,219.92	113,219.92	107,085.31	-	6,134.61
	30323245		Total 30323245 Golf Mountain Equip		113,219.92	113,219.92	107,085.31	-	6,134.61
300	30323246	4240	Parcel Owner Allowances	R	27,720.00	27,720.00	40,908.49	-	(13,188.49)
300	30323246	4405	Merchandise Sales	R	(138,600.00)	(138,600.00)	(103,376.90)	-	(35,223.10)
			R Total		(110,880.00)	(110,880.00)	(62,468.41)	-	(48,411.59)
300	30323246	5010	Salary	E	6,614.00	6,614.00	-	-	6,614.00
300	30323246	5020	Other Earnings	E	2,000.00	2,000.00	-	-	2,000.00
300	30323246	5050	Taxes	E	681.00	681.00	-	-	681.00
300	30323246	5100	Retirement Fringe Ben	E	1,143.00	1,143.00	-	-	1,143.00
300	30323246	5200	Medical Fringe Ben	E	2,599.86	2,599.86	-	-	2,599.86
300	30323246	5250	Dental Fringe Ben	E	68.52	68.52	-	-	68.52
300	30323246	5300	Vision Fringe Ben	E	8.52	8.52	-	-	8.52

300	30323246	5400	Life Ins Fringe Ben	E	12.00	12.00	-	-	12.00
300	30323246	5500	Disability Fringe Ben	E	36.00	36.00	-	-	36.00
300	30323246	5600	Unemployment Fringe Ben	E	137.00	137.00	-	-	137.00
300	30323246	5700	Work Comp Fringe Ben	E	217.00	217.00	-	-	217.00
300	30323246	7940	Merchandise for resale	E	66,150.00	66,150.00	49,288.29	-	16,861.71
300	30323246	7945	Freight on Inventory Purchases	E	3,050.00	3,050.00	-	-	3,050.00
			E Total		82,716.90	82,716.90	49,288.29	-	33,428.61
	30323246		Total 30323246 Golf Mountain Pro Sh		(28,163.10)	(28,163.10)	(13,180.12)	-	(14,982.98)
300	30323253	4240	Parcel Owner Allowances	R	2,500.00	2,500.00	381.40	-	2,118.60
300	30323253	4280	Employee Allowances	R	2,500.00	2,500.00	213.00	-	2,287.00
300	30323253	4420	Food Sales	R	(87,000.00)	(87,000.00)	(36,986.50)	-	(50,013.50)
300	30323253	4424	Beer Sales	R	(39,600.00)	(39,600.00)	(34,241.00)	-	(5,359.00)
300	30323253	4428	Wine Sales	R	(6,300.00)	(6,300.00)	(2,605.00)	-	(3,695.00)
300	30323253	4432	Liquor Sales	R	(25,300.00)	(25,300.00)	(22,455.00)	-	(2,845.00)
			R Total		(153,200.00)	(153,200.00)	(95,693.10)	-	(57,506.90)
300	30323253	5010	Salary	E	39,072.00	39,072.00	11,529.78	-	27,542.22
300	30323253	5012	Hourly	E	-	-	27,234.71	-	(27,234.71)
300	30323253	5014	Overtime	E	-	-	3.82	-	(3.82)
300	30323253	5020	Other Earnings	E	1,600.00	1,600.00	1,939.48	-	(339.48)
300	30323253	5050	Taxes	E	2,955.00	2,955.00	3,213.89	-	(258.89)
300	30323253	5100	Retirement Fringe Ben	E	2,640.00	2,640.00	1,791.29	-	848.71
300	30323253	5200	Medical Fringe Ben	E	3,884.24	3,884.24	2,661.19	-	1,223.05
300	30323253	5250	Dental Fringe Ben	E	318.86	318.86	217.65	-	101.21
300	30323253	5300	Vision Fringe Ben	E	32.90	32.90	22.24	-	10.66
300	30323253	5400	Life Ins Fringe Ben	E	30.00	30.00	59.55	-	(29.55)
300	30323253	5500	Disability Fringe Ben	E	78.00	78.00	5.62	-	72.38
300	30323253	5600	Unemployment Fringe Ben	E	594.00	594.00	643.62	-	(49.62)
300	30323253	5700	Work Comp Fringe Ben	E	975.00	975.00	3,367.74	-	(2,392.74)
300	30323253	7200	Banking Fees & Processing	E	4,800.00	4,800.00	-	-	4,800.00
300	30323253	7310	Computer License & Fees	E	700.00	700.00	-	-	700.00
300	30323253	7350	Employee Recruit & Retain	E	600.00	600.00	99.80	-	500.20
300	30323253	7415	Operating	E	8,800.00	8,800.00	1,857.50	-	6,942.50
300	30323253	7430	Uniforms	E	1,000.00	1,000.00	-	-	1,000.00
300	30323253	7435	Small Equipment	E	1,500.00	1,500.00	-	-	1,500.00
300	30323253	7450	Permits & Fees	E	100.00	100.00	995.67	-	(895.67)
300	30323253	7455	Over & (Short)	E	-	-	(2.55)	-	2.55
300	30323253	7510	R & M General	E	200.00	200.00	-	-	200.00
300	30323253	7540	Fleet Maintenance Services	E	4,220.04	4,220.04	-	-	4,220.04
300	30323253	7550	BLDGS Maintenance Services	E	8,550.00	8,550.00	1,853.49	-	6,696.51
300	30323253	7810	Electricity	E	200.00	200.00	142.09	-	57.91
300	30323253	7820	Water & Sewer	E	1,200.00	1,200.00	864.09	-	335.91
300	30323253	7840	Telephone	E	700.00	700.00	60.78	-	639.22
300	30323253	7920	Food	E	23,100.00	23,100.00	5,535.86	-	17,564.14

300	30323253	7924	Beer	E	8,000.00	8,000.00	6,902.26	-	1,097.74
300	30323253	7928	Wine	E	2,500.00	2,500.00	1,042.00	-	1,458.00
300	30323253	7932	Liquor	E	5,300.00	5,300.00	4,714.79	-	585.21
300	30323253	8005	Depreciation	E	500.00	500.00	-	-	500.00
			E Total		124,150.04	124,150.04	76,756.36	-	47,393.68
	30323253		Total 30323253 Golf Mountain Food &		(29,049.96)	(29,049.96)	(18,936.74)	-	(10,113.22)
300	30323298	5010	Salary	E	15,306.00	15,306.00	7,451.76	-	7,854.24
300	30323298	5012	Hourly	E	-	-	909.10	-	(909.10)
300	30323298	5013	Other Earnings	E	-	-	63.31	-	(63.31)
300	30323298	5020	Other Earnings	E	139.00	139.00	177.59	-	(38.59)
300	30323298	5050	Taxes	E	1,231.00	1,231.00	617.03	-	613.97
300	30323298	5100	Retirement Fringe Ben	E	2,611.00	2,611.00	1,485.47	-	1,125.53
300	30323298	5200	Medical Fringe Ben	E	2,498.53	2,498.53	1,571.92	-	926.61
300	30323298	5250	Dental Fringe Ben	E	196.80	196.80	126.72	-	70.08
300	30323298	5300	Vision Fringe Ben	E	21.00	21.00	12.89	-	8.11
300	30323298	5400	Life Ins Fringe Ben	E	36.00	36.00	31.63	-	4.37
300	30323298	5500	Disability Fringe Ben	E	67.00	67.00	3.45	-	63.55
300	30323298	5600	Unemployment Fringe Ben	E	246.00	246.00	131.58	-	114.42
300	30323298	5700	Work Comp Fringe Ben	E	893.00	893.00	682.45	-	210.55
300	30323298	7010	Advertising - Paid	E	5,200.00	5,200.00	-	1,200.00	4,000.00
300	30323298	7350	Employee Recruit & Retain	E	-	-	180.00	-	(180.00)
300	30323298	7415	Operating	E	5,000.00	5,000.00	277.00	1,000.00	3,723.00
			E Total		33,445.33	33,445.33	13,721.90	2,200.00	17,523.43
	30323298		Total 30323298 Golf Mountain Market		33,445.33	33,445.33	13,721.90	2,200.00	17,523.43
300	30323299	4705	Non-Operating Lease Income	R	(44,383.00)	(44,383.00)	(25,879.29)	-	(18,503.71)
300	30323299	4710	Investment Earnings	R	-	-	27,723.00	-	(27,723.00)
			R Total		(44,383.00)	(44,383.00)	1,843.71	-	(46,226.71)
300	30323299	5010	Salary	E	39,672.00	39,672.00	26,448.81	-	13,223.19
300	30323299	5012	Hourly	E	-	-	3,334.89	-	(3,334.89)
300	30323299	5013	Other Earnings	E	-	-	215.39	-	(215.39)
300	30323299	5020	Other Earnings	E	599.00	599.00	1,332.41	-	(733.41)
300	30323299	5050	Taxes	E	3,266.00	3,266.00	2,264.49	-	1,001.51
300	30323299	5100	Retirement Fringe Ben	E	7,722.00	7,722.00	5,318.99	-	2,403.01
300	30323299	5200	Medical Fringe Ben	E	2,745.96	2,745.96	5,157.76	-	(2,411.80)
300	30323299	5250	Dental Fringe Ben	E	187.62	187.62	405.38	-	(217.76)
300	30323299	5300	Vision Fringe Ben	E	23.40	23.40	42.57	-	(19.17)
300	30323299	5400	Life Ins Fringe Ben	E	77.00	77.00	180.61	-	(103.61)
300	30323299	5500	Disability Fringe Ben	E	198.00	198.00	14.29	-	183.71
300	30323299	5600	Unemployment Fringe Ben	E	642.00	642.00	479.41	-	162.59
300	30323299	5700	Work Comp Fringe Ben	E	807.00	807.00	2,260.35	-	(1,453.35)
300	30323299	5999	Salary Savings	E	(71,100.00)	(71,100.00)	-	-	(71,100.00)
300	30323299	6020	Audit	E	1,170.00	1,170.00	-	-	1,170.00
300	30323299	7200	Banking Fees & Processing	E	17,000.00	17,000.00	17,646.82	-	(646.82)

300	30323299	7330	Contractual Services	E	240.00	240.00	674.29	-	(434.29)
300	30323299	7405	Office Supplies	E	900.00	900.00	-	-	900.00
300	30323299	7415	Operating	E	50.00	50.00	875.00	-	(825.00)
300	30323299	7430	Uniforms	E	400.00	400.00	-	-	400.00
300	30323299	7433	Safety	E	300.00	300.00	-	-	300.00
300	30323299	7450	Permits & Fees	E	-	-	347.75	-	(347.75)
300	30323299	7510	R& M General	E	3,780.00	3,780.00	-	-	3,780.00
300	30323299	7530	Janitorial	E	8,550.00	8,550.00	4,815.00	3,236.00	499.00
300	30323299	7545	Engineering Services	E	-	-	6,517.00	-	(6,517.00)
300	30323299	7550	BLDGS Maintenance Services	E	25,000.00	25,000.00	22,491.01	-	2,508.99
300	30323299	7605	Security	E	4,950.00	4,950.00	3,052.66	-	1,897.34
300	30323299	7710	General Liability	E	22,100.00	22,100.00	-	-	22,100.00
300	30323299	7810	Electricity	E	1,600.00	1,600.00	1,419.25	-	180.75
300	30323299	7815	Heating	E	2,400.00	2,400.00	2,888.51	-	(488.51)
300	30323299	7820	Water & Sewer	E	6,800.00	6,800.00	4,594.97	-	2,205.03
300	30323299	7840	Telephone	E	1,800.00	1,800.00	2,736.18	-	(936.18)
300	30323299	7980	Central Services Allocation Cs	E	81,257.00	107,057.00	-	-	107,057.00
300	30323299	8005	Depreciation	E	99,000.00	99,000.00	-	-	99,000.00
300	30323299	8120	Capital Improvements	E	100,000.00	100,000.00	-	-	100,000.00
300	30323299	8220	Interest	E	-	-	468.51	-	(468.51)
300	30323299	9560	Visits	E	16,500.00	16,500.00	(12,987.00)	-	29,487.00
300	30323299	9990	METRIC CONTRA CLEARING	E	(16,500.00)	(16,500.00)	12,987.00	-	(29,487.00)
			E Total		362,136.98	387,936.98	115,982.30	3,236.00	268,718.68
	30323299		Total 30323299 Golf Mountain Admin		317,753.98	343,553.98	117,826.01	3,236.00	222,491.97
			Grand Total		1,957,863.80	2,491,863.80	829,550.62	(466,212.36)	2,128,525.54
			Revenue Total		(5,698,903.00)	(5,698,903.00)	(3,713,910.16)	-	(1,984,992.84)
			Expense Total		6,677,834.90	6,944,834.90	4,128,685.47	(233,106.18)	3,049,255.61
			Grand Total		978,931.90	1,245,931.90	414,775.31	(233,106.18)	1,064,262.77

RESIDENT PLAY PASSES

** Must be a Valid IVGID Resident Picture Pass Holder **

CHAMPIONSHIP COURSE		
	2023 Rates	
10 Play Pass	890 / 926 = 92.60	ANYTIME
20 Play Pass	1680 / 1747 = 87.35	ANYTIME
30 Play Pass	2370 / 2465 = 82.16	ANYTIME
40 Play Pass	2960 / 3078 = 76.95	ANYTIME
LIMITED All You Can Play Season Pass - Individual	3552 / 3694	> Open - June 11 & Sept. 25- Closing = Unlimited Play Any Day/Any Time > June 12-Sept. 24 = Monday - Thursday Any Day/Any Time & Friday - Sunday After 12pm Only > If playing within Restricted times above = Applicable daily greens fee apply
UNLIMITED Junior Pass	315 / 328	> Walking Only, Up to age 17, Stand By Only
UNLIMITED College Pass	499 / 519	> Walking Only, Up to age 26, Currently Enrolled in College, Stand By Only
PM All You Can Play Season Pass - Individual	2158 / 2244	> Open - June 11 & Sept. 25 - Close = Unlimited Play AFTER 12pm > June 12-Sept. 24 = Unlimited Play AFTER 2pm > If playing within Restricted times above = Applicable daily greens fee apply
PM 10 Play	546 / 568 = 56.80	> Open - June 11 & Sept. 25 - Close = Unlimited Play AFTER 12pm > June 12-Sept. 24 = Unlimited Play AFTER 2pm > If playing within Restricted times above = Applicable daily greens fee apply
PM 20 Play	1028 / 1069 = 53.45	> Open - June 11 & Sept. 25 - Close = Unlimited Play AFTER 12pm > June 12-Sept. 24 = Unlimited Play AFTER 2pm > If playing within Restricted times above = Applicable daily greens fee apply
PM 30 Play	1446 / 1504 = 50.13	> Open - June 11 & Sept. 25 - Close = Unlimited Play AFTER 12pm > June 12-Sept. 24 = Unlimited Play AFTER 2pm > If playing within Restricted times above = Applicable daily greens fee apply
PM40 Play	1798 / 1870 / 46.75	> Open - June 11 & Sept. 25 - Close = Unlimited Play AFTER 12pm > June 12-Sept. 24 = Unlimited Play AFTER 2pm > If playing within Restricted times above = Applicable daily greens fee apply
MOUNTAIN COURSE		
	2023 Rates	
18 Holes		
10 Play Pass	414 / 431 = 43.10	
20 Play Pass	780 / 811 = 40.55	
30 Play Pass	1096 / 1140 = 38.00	
40 Play Pass	1364 / 1419 = 35.47	
Limited All You Can Play Season Pass - Individual	1637 / 1702	> Open - June 11 & Sept. 25- Closing = Unlimited Play Any Day/Any Time > June 12-Sept. 24 = Monday - Thursday Any Day/Any Time & Friday - Sunday After 12pm Only > If playing within Restricted times above = Applicable daily greens fee apply
9 Holes		

10 Play Pass - 9 Holes	283 / 294 = 29.40	ANYTIME (only 9 holes per day)
20 Play Pass - 9 Holes	532 / 553 = 27.65	ANYTIME (only 9 holes per day)
30 Play Pass - 9 Holes	749 / 779 = 25.96	ANYTIME (only 9 holes per day)
40 Play Pass - 9 Holes	932 / 969 = 24.22	ANYTIME (only 9 holes per day)
Limited All You Can Play 9 Hole Pass - Individual	1118 / 1163	ANYTIME (only 9 holes per day)
UNLIMITED Junior Pass	200 / 208	<i>> Walking Only, Up to age 17, Stand By Only</i>

MEMORANDUM

TO: GOLF ADVISORY COMMITTEE

THROUGH: Michaela Tonking, Board of Trustees

FROM: 1st Assistant Golf Professional Robert Bruce, and Assistant Director of Finance Adam Cripps

SUBJECT: Review and discuss Golf Data regarding the utilization of the district courses, the play mix, local course pricing, and a 5-year financial comparison of the Championship and Mountain Courses.

DATE: February 22, 2024

I. RECOMMENDATION

Provide input and recommendations to be provided to the Board of Trustees regarding the Golf Data on utilization of the district courses, the play mix, local course pricing, and a 5-year financial comparison of the Championship and Mountain Courses.

II. ATTACHMENTS

1. Utilization percentage report REB 2.13.24
2. Champ. Course ROUND COUNT 2023-Season
3. Mountain Course ROUND COUNT 2023 Season
4. 2024.01.22 - Championship Golf Course 5 Year Comparison
5. 2024.01.22 - Mountain Golf Course 5 Year Comparison

Utilization

Champ rounds 2023	22,612
Mt. rounds 2023	15,219
total	37,831

Champ 2023 season usage	75%	least used		
High season June-Sept	78%	8:30am	1:30pm - 1:50pm	4:50pm - 6:00pm
			65%	65%
				56%

Champ 2023 player type
 Resident
 Non Res
 Guest

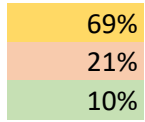
Mountain 2023 season usage	63%	least used		
High season July-Sept	69%		7:00am - 9:00am	12:30pm - 1:30pm
			54%	63%

Mountain 2023
 Resident
 Non Res
 Guest

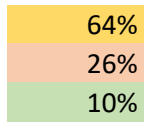
Passes usage				
Champ	most used	passes		
	10play	20play	limited	40play
				30play
Passes usage				
Mountain	most used	passes		
	10play 9hole	limited	20play 9 hole	10play
				40play

Highest local rates

Edgewood	\$	350.00	2024	\$	350.00	2023	grass range	included
Old Greenwood	\$	275.00	2024	\$	275.00	2023	grass range	included
Grays Crossing	\$	260.00	2024	\$	260.00	2023	grass range	included
Incline Championship		?	2024	\$	247.00	2023	mat range	not included
Coyote Moon	\$	190.00	2024	\$	190.00	2023	hitting net	included
Tahoe Donner		?	2024	\$	190.00	2023	mat range	
Grizzly Ranch	\$	175.00	2024				grass range	included
Whithawk	\$	149.00	2024					



play pass 26%



play pass 16%

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	2023	Champ Course			Play Passes																	
2		Residents	Guest	Non-Res	10 play	20 play	30 play	40 play	Limited	10 pm pl	20 pm pl	30 pm pl	40 limit pm	Pm AYCP	Other	Total Rounds	total revenue	Total available	% utilization	Weather	Outings	
3		MAY																				
4		1														0						
5		2														0						
6		3														0						
7		4														0						
8		5														0						
9		6														0						
10		7														0						
11		8														0						
12		9														0						
13		10														0						
14		11														0						
15		12														0						
16		13														0						
17		14														0						
18		15														0						
19		16														0						
20		17														0						
21		18														0						
22		19														0						
23		20														0						
24		21														0						
25		22														0						
26		23														0						
27		24														0						
28		25														0						
29	Friday	26	103	12	13	3	4	3	6	8	6	5	2	0	2	4	171	\$ 10,878.00	216	79%		
30	Saturday	27	74	16	38	1	4	1	11	8	0	1	0	1	1	4	160	\$ 12,763.50	216	74%		
31	Sunday	28	84	26	28	2	2	2	0	5	2	2	1	1	1	12	168	\$ 13,181.00	216	78%		
32	Monday	29	84	18	5	2	4	1	8	9	2	1	0	1	3	14	152	\$ 8,764.50	216	70%		
33	Tuesday	30	57	0	4	2	2	3	6	12	1	4	1	1	2	10	105	\$ 3,588.00	124	85%	Res SG bad weather	
34	Wednesday	31	49	3	4	4	7	2	2	8	0	0	1	0	2	2	84	\$ 4,025.50	132	64%	Res SG Maintenance day	
35		Total	451	75	92	14	23	12	33	50	11	13	5	4	11	46	840	\$ 53,200.50	Average usage	75%		
36		allocation	54%	9%	11%	2%	3%	1%	4%	6%	1%	2%	1%	0%	1%	5%						
37		Res/Passes	80%																			
38																						

2019/2020 Play totals and other data

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
39		Champ Course			Play Passes																	
40		Residents	Guest	Non-Res	10 play	20 play	30 play	40 play	Limited	10 pm pl	20 pm pl	30 pm pl	40 limit pm	Pm AYCP	Other	Total Rounds	total revenue	Total available	% utilization	Weather	Outings	
41		JUNE																				
42	Thursday	1	61	9	71	3	3	5	5	11	1	4	1	2	3	9	188	\$ 13,289.00	240	78%		Levingston group (30)
43	Friday	2	98	3	70	2	7	3	4	11	0	3	1	0	5	11	218	\$ 17,713.50	240	91%		
44	Saturday	3	67	25	48	1	5	2	6	12	1	2	0	1	1	12	183	\$ 14,896.00	240	76%		
45	Sunday	4	67	11	16	5	5	8	10	9	0	0	1	0	3	8	143	\$ 7,819.50	156	92%	Res SG pm	
46	Monday	5	27	2	9	3	3	2	2	9	0	0	0	0	0	2	59	\$ 3,403.00	132	45%	Res SG am	kids and horses charity
47	Tuesday	6	90	8	19	1	4	3	7	7	1	3	1	1	6	9	160	\$ 7,626.00	208	77%	Res am SG	
48	Wednesday	7	65	4	19	3	6	2	2	8	1	2	0	1	3	12	128	\$ 6,548.00	216	59%	Res am SG	
49	Thursday	8	37	17	65	5	7	6	1	5	0	3	1	3	3	4	157	\$ 12,926.50	228	69%		Cable group (16)
50	Friday	9	81	15	43	4	5	6	4	9	3	2	0	0	4	3	179	\$ 18,473.00	240	75%		Wayne group (16)
51	Saturday	10	41	34	50	1	6	5	8	11	2	3	1	0	2	6	170	\$ 15,608.50	228	75%		
52	Sunday	11	58	6	19	0	3	0	3	14	1	0	1	1	2	3	111	\$ 7,479.50	148	75%	Res SG am/pm	
53	Monday	12	4	0	6	3	0	0	1	1	1	1	0	0	0	11	28	\$ 1,393.00	224	13%	Awful Weather	
54	Tuesday	13	41	7	8	13	12	6	11	9	2	3	1	1	2	7	123	\$ 5,742.00	224	55%	Res am SG/ bad weather	
55	Wednesday	14	23	7	18	19	17	8	4	7	1	3	0	1	1	1	110	\$ 6,482.00	140	79%	Maintenance day	
56	Thursday	15	44	17	20	7	7	8	9	11	3	4	1	2	6	13	152	\$ 10,440.00	204	75%	Res SG am	
57	Friday	16	58	16	45	13	16	8	4	8	1	1	0	0	3	11	184	\$ 16,927.00	256	72%		
58	Saturday	17	42	8	52	6	4	6	7	11	2	1	0	1	1	5	146	\$ 16,047.00	256	57%		
59	Sunday	18	67	25	28	10	6	2	3	6	2	1	0	0	1	12	163	\$ 17,193.00	256	64%		
60	Monday	19	4	14	0	6	6	4	10	2	0	0	0	0	2	68	116	\$ 6,410.00	124	94%		Veterans Charity
61	Tuesday	20	46	3	15	24	16	12	10	4	2	3	0	2	3	9	149	\$ 6,167.00	184	81%	Res SG am	
62	Wednesday	21	37	4	18	32	24	11	12	8	0	3	0	0	4	6	159	\$ 5,981.00	192	83%	Res SG am	
63	Thursday	22	44	0	22	22	19	6	9	8	2	0	4	1	3	6	146	\$ 6,032.00	184	79%	Res SG am	Ahlstrom group (16)
64	Friday	23	67	8	59	16	9	11	5	5	3	2	0	1	3	11	200	\$ 19,089.00	256	78%		Ho Aloha (16) audino (12)
65	Saturday	24	43	18	86	10	1	1	11	11	2	0	0	2	2	16	203	\$ 23,941.00	256	79%		Lotti group (20)
66	Sunday	25	30	1	15	11	15	3	6	2	0	0	0	0	0	3	86	\$ 7,011.50	92	93%	Open SG am Res SG pm	
67	Monday	26	44	12	58	14	6	6	3	7	3	3	0	2	4	13	175	\$ 16,598.50	204	86%	Res SG am	Kaplan group (24)
68	Tuesday	27	43	9	24	16	8	3	5	6	0	3	1	0	3	11	132	\$ 8,769.00	208	63%	Res SG am	
69	Wednesday	28	63	10	11	26	19	15	11	14	1	1	0	0	0	4	175	\$ 6,924.00	200	88%		
70	Thursday	29	58	11	27	14	8	10	9	6	1	4	1	0	2	16	167	\$ 11,755.00	256	65%		
71	Friday	30	78	27	21	26	11	15	6	6	2	3	0	1	4	21	221	\$ 16,530.00	256	86%		
72		Total	1528	331	962	316	258	177	188	238	38	58	15	23	76	323	4531	\$ 335,214.50	Average usage	73%		
73		allocation	34%	7%	21%	7%	6%	4%	4%	5%	1%	1%	0%	1%	2%	7%						
74		Res/Passes	71%			31%																

2019/2020 Play totals and other data

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	
75		Champ Course			Play Passes																		
76		Residents	Guest	Non-Res	10 play	20 play	30 play	40 play	Limited	10 pm pl	20 pm pl	30 pm pl	40 limit pm	Pm AYCP	Other	Total Rounds	total revenue	Total available	% utilization	Weather	Outings		
77		JULY																					
78	Saturday	1	70	19	37	11	4	6	11	10	0	0	1	0	5	15	189	\$ 18,692.00	256	74%			
79	Sunday	2	106	44	37	5	1	4	1	4	0	3	0	1	3	19	228	\$ 26,088.00	256	89%			
80	Monday	3	96	24	32	11	7	7	4	8	2	4	1	1	2	14	213	\$ 20,542.00	256	83%			
81	Tuesday	4	61	13	21	11	0	6	14	4	2	1	0	0	3	8	144	\$ 13,364.00	232	62%			
82	Wednesday	5	87	31	45	10	7	6	3	2	1	3	0	0	0	12	207	\$ 23,067.00	256	81%			
83	Thursday	6	67	26	40	19	6	5	11	7	4	5	0	2	3	14	209	\$ 19,963.00	256	82%			
84	Friday	7	61	25	24	15	16	11	8	5	0	4	1	0	3	9	182	\$ 14,415.00	202	90%	Res SG am		
85	Saturday	8	77	18	37	9	7	7	2	10	2	0	0	1	3	12	185	\$ 19,713.00	256	72%			
86	Sunday	9	60	11	12	7	14	1	4	1	0	0	0	0	0	0	110	\$ 7,673.00	120	92%	Res SG am / pm		
87	Monday	10	58	10	14	19	18	11	11	7	4	5	1	0	3	11	172	\$ 8,624.00	208	83%	Res SG am		
88	Tuesday	11	83	20	54	20	7	3	0	7	4	4	2	0	7	15	226	\$ 21,040.00	256	88%			
89	Wednesday	12	52	0	18	23	27	11	10	9	0	0	0	0	0	1	151	\$ 6,715.00	164	92%	Res SG am / Maintenance		
90	Thursday	13	52	11	75	15	10	4	6	6	2	6	1	0	0	14	202	\$ 19,694.00	224	90%	Res SG am	Klein (16) Johnson (16) Smails (12)	
91	Friday	14	47	10	100	19	14	11	5	3	1	1	0	0	4	10	225	\$ 25,225.00	256	88%		Georgetown group (18)	
92	Saturday	15	67	36	48	16	7	5	10	9	2	2	0	0	0	20	222	\$ 23,172.00	256	87%			
93	Sunday	16	62	28	73	9	6	2	1	7	1	2	0	1	2	27	221	\$ 27,386.50	256	86%			
94	Monday	17	55	35	3	25	20	13	11	6	0	0	0	0	0	3	171	\$ 8,476.00	188	91%	Res SG am / pm		
95	Tuesday	18	49	11	12	12	9	4	6	7	4	7	1	0	3	19	144	\$ 6,572.00	192	75%	Res SG am		
96	Wednesday	19	45	18	64	14	25	9	8	5	3	3	0	0	2	12	208	\$ 17,674.00	228	91%	Res SG am		
97	Thursday	20	64	60	14	32	15	9	10	11	4	3	1	0	4	9	236	\$ 16,578.00	256	92%		Switzer (20)	
98	Friday	21	35	56	39	27	18	9	7	4	0	1	0	0	0	1	197	\$ 18,346.86	220	90%	Res SG pm	IVGC Invitational	
99	Saturday	22	36	12	11	0	0	0	0	3	1	1	0	0	0	3	67	\$ 5,245.00	72	93%	Res SG am	IVGC Invitational	
100	Sunday	23	64	36	17	19	15	8	7	8	3	1	0	0	7	7	192	\$ 13,341.00	200	96%	Res SG am	IVGC Invitational	
101	Monday	24	68	25	36	7	7	8	4	8	2	5	0	1	2	18	191	\$ 17,532.00	256	75%			
102	Tuesday	25	39	15	24	24	14	5	10	5	5	5	1	0	4	5	156	\$ 8,651.00	188	83%	Res SG am		
103	Wednesday	26	74	19	11	21	13	9	4	7	0	0	0	1	1	7	167	\$ 9,467.50	184	91%	Res AG am/pm Maintenance		
104	Thursday	27	57	14	61	14	9	10	9	3	3	1	1	2	4	12	200	\$ 18,854.50	256	78%			
105	Friday	28	59	18	61	22	15	9	4	6	6	4	0	2	3	19	228	\$ 20,793.00	256	89%		Hawkins (20)	
106	Saturday	29	68	34	87	7	2	5	5	7	2	2	0	0	0	11	230	\$ 30,149.50	256	90%		Doc (44)	
107	Sunday	30	46	13	14	10	14	4	8	4	0	4	0	0	1	4	122	\$ 8,295.00	136	90%	Res SG am/pm		
108	Monday	31	41	6	24	17	10	4	3	3	4	4	0	1	5	13	135	\$ 8,473.00	148	91%	Res SG am		
109		Total	1906	698	1145	470	337	206	197	186	62	81	11	13	74	344	5730	\$ 503,821.86	Average usage	86%			
110		allocation	33%	12%	20%	8%	6%	4%	3%	3%	1%	1%	0%	0%	1%	6%							
111		Res/Passes	68%			29%																	

2019/2020 Play totals and other data

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
113		Champ Course			Play Passes																	
114		Residents	Guest	Non-Res	10 play	20 play	30 play	40 play	Limited	10 pm pl	20 pm pl	30 pm pl	40 limit pm	Pm AYCP	Other	Total Rounds	total revenue	Total available	% utilization	Weather	Outings	
115		AUG																				
116	Tuesday	1	69	8	38	20	15	3	10	8	5	7	1	0	5	15	204	\$ 11,480.00	212	96%	Res SG am	
117	Wednesday	2	43	16	33	29	23	11	7	16	1	4	0	0	1	19	203	\$ 11,464.00	212	96%	Res SG am	
118	Thursday	3	59	33	60	11	9	6	5	3	3	2	0	1	3	14	209	\$ 22,873.50	256	82%		
119	Friday	4	70	24	60	24	19	7	3	5	4	3	0	0	5	16	240	\$ 2,335.00	256	94%		Stewart (12)
120	Saturday	5	55	21	79	10	3	5	4	8	2	3	0	0	1	17	208	\$ 26,884.00	256	81%		
121	Sunday	6	57	16	15	13	10	2	10	6	3	2	0	1	3	11	149	\$ 11,532.00	192	78%	Res SG am/pm	
122	Monday	7	54	33	37	8	10	12	7	10	4	2	0	1	3	11	192	\$ 17,200.00	256	75%		
123	Tuesday	8	75	18	22	24	13	5	10	8	3	5	1	0	4	12	200	\$ 11,551.00	232	86%	Res SG am	
124	Wednesday	9	42	8	2	11	18	9	5	4	0	0	0	0	0	1	100	\$ 4,095.00	136	74%	Res SG am/pm Maintenance	
125	Thursday	10	64	32	57	20	10	5	11	6	9	5	0	0	1	17	237	\$ 22,323.50	256	93%		
126	Friday	11	101	77	21	26	14	9	7	7	1	1	0	0	5	10	256	\$ 27,718.50	256	100%		
127	Saturday	12	55	28	19	29	11	4	13	1	1	0	0	1	2	5	169	\$ 10,960.00	196	86%	Res SG am	TIGC Invitational
128	Sunday	13	45	22	11	8	7	1	1	2	3	2	0	0	1	10	113	\$ 8,284.00	180	63%	Res SG am	TIGC Invitational
129	Monday	14	33	11	27	13	6	6	8	6	3	1	0	0	2	20	136	\$ 9,363.00	208	65%	Res SG am	TIGC Invitational
130	Tuesday	15	67	17	36	16	6	5	8	7	7	6	1	0	6	12	194	\$ 15,368.00	256	76%	Weather day	
131	Wednesday	16	30	8	38	35	17	8	7	8	0	0	0	0	1	5	157	\$ 9,595.00	188	84%	Res SG am/pm	
132	Thursday	17	58	34	39	11	7	8	10	8	5	2	0	0	2	15	199	\$ 17,328.50	256	78%		
133	Friday	18	63	33	53	26	12	7	7	5	3	2	1	1	2	19	234	\$ 22,759.00	256	91%		
134	Saturday	19	57	60	44	11	5	4	3	7	1	0	0	0	1	9	202	\$ 25,484.00	244	83%		Hennis (24)
135	Sunday	20	49	15	9	20	10	3	8	1	0	0	0	0	0	3	118	\$ 9,768.00	128	92%	Res SG am/pm	
136	Monday	21	12	15	26	6	2	2	2	3	2	1	1	0	1	7	80	\$ 8,869.50	256	31%	Weather day	
137	Tuesday	22	40	11	45	9	1	0	1	6	4	4	2	2	4	5	134	\$ 13,353.50	188	71%	AM Weather day	
138	Wednesday	23	33	3	12	26	21	8	8	9	3	4	0	0	1	5	133	\$ 5,753.00	172	77%	Res SG am Maintenance	
139	Thursday	24	55	19	26	15	19	6	10	5	4	1	1	1	2	4	168	\$ 10,234.00	184	91%	Res SG am	Gravatt (24)
140	Friday	25	58	24	57	22	10	12	4	5	2	1	0	0	2	10	207	\$ 22,068.00	256	81%		
141	Saturday	26	60	38	66	14	6	3	6	7	2	1	1	0	2	10	216	\$ 25,478.00	256	84%		
142	Sunday	27	81	25	49	14	7	5	2	2	1	0	0	0	0	7	193	\$ 20,127.00	200	97%	Res SG pm	
143	Monday	28	55	26	33	18	6	7	7	9	1	4	1	2	4	13	186	\$ 16,243.00	256	73%		
144	Tuesday	29	57	10	28	23	11	7	17	6	5	2	1	0	4	9	180	\$ 11,474.00	212	85%	Res SG am	
145	Wednesday	30	41	8	26	26	15	11	6	7	0	1	0	0	3	7	151	\$ 9,487.00	208	73%	Res SG am	
146	Thursday	31	72	18	25	16	7	6	7	8	0	3	1	0	2	6	172	\$ 13,474.00	244	70%		
147		Total	1710	711	1093	554	330	187	214	193	82	69	12	11	73	324	5540	\$ 454,927.00	Average usage	81%		
148		allocation	31%	13%	20%	10%	6%	3%	4%	3%	1%	1%	0%	0%	1%	6%						
149		Res/Passes	68%			31%																

2019/2020 Play totals and other data

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
151	Champ Course			Play Passes																		
152		Residents	Guest	Non-Res	10 play	20 play	30 play	40 play	Limited	10 pm pl	20 pm pl	30 pm pl	40 limit pm	Pm AYCP	Other	Total Rounds	total revenue	Total available	% utilization	Weather	Outings	
153	SEPT																					
154	Friday	1	40	9	33	12	8	3	5	3	7	4	0	0	3	5	132	\$ 13,417.00	244	54%	Weather day	
155	Saturday	2	54	17	39	12	2	1	9	3	1	0	0	0	1	13	152	\$ 17,723.00	240	63%		
156	Sunday	3	27	16	3	3	0	0	0	0	4	0	0	0	1	11	65	\$ 5,787.50	216	30%	AM Weather day	
157	Monday	4	64	13	9	17	6	4	7	11	4	2	0	2	3	11	153	\$ 10,746.00	240	64%		
158	Tuesday	5	46	9	15	17	10	4	12	8	4	4	2	1	4	5	141	\$ 8,372.00	184	77%	Res SG am	
159	Wednesday	6	85	0	1	19	10	12	10	0	0	0	0	0	0	0	137	\$ 4,300.00	148	93%	Res SG am Maintenance	
160	Thursday	7	67	12	59	16	1	4	7	9	3	1	2	0	1	13	195	\$ 20,268.00	244	80%		
161	Friday	8	50	19	27	14	3	3	2	5	1	1	0	0	1	5	131	\$ 13,966.00	240	55%		Garcia (16) pre charge grp
162	Saturday	9	50	47	81	16	4	1	8	10	0	0	0	0	1	4	222	\$ 32,971.00	240	93%		Grouchy Bear (40) x2
163	Sunday	10	50	12	37	7	4	4	3	7	0	2	0	1	2	13	142	\$ 15,385.00	228	62%		
164	Monday	11	37	8	34	6	4	1	2	5	1	1	0	0	1	15	115	\$ 12,238.00	216	53%		
165	Tuesday	12	43	21	55	14	8	2	5	8	3	5	1	0	1	5	171	\$ 18,233.00	228	75%		
166	Wednesday	13	42	13	27	18	11	6	3	13	4	1	0	1	2	1	142	\$ 10,060.50	160	89%	Res SG am	
167	Thursday	14	10	8	126	0	0	0	0	0	2	1	0	0	1	0	148	\$ 22,860.00	156	95%		TJ. Invitational
168	Friday	15	26	7	104	1	0	0	0	4	2	0	0	0	2	1	147	\$ 20,243.00	168	88%		TJ. Invitational
169	Saturday	16	58	22	84	7	4	7	5	9	2	1	0	0	1	2	202	\$ 25,493.00	232	87%		De Santiago (26)
170	Sunday	17	32	17	55	3	2	0	3	3	3	0	0	0	0	9	127	\$ 14,675.00	212	60%		LTI invitational not charged
171	Monday	18	13	8	2	8	6	8	3	9	2	0	0	0	1	0	60	\$ 3,001.00	72	83%		Assisi Charity not counted day of
172	Tuesday	19	54	27	25	10	6	4	8	8	7	2	1	0	4	5	161	\$ 13,043.00	216	75%		
173	Wednesday	20	23	16	10	8	5	8	6	7	5	2	1	1	3	80	175	\$ 10,390.00	192	91%		charity play rang in
174	Thursday	21	13	15	53	2	0	0	1	3	3	0	0	0	0	1	91	\$ 12,783.00	150	61%	PM Weather day	Park (50)
175	Friday	22	62	30	20	10	8	2	4	9	6	2	0	0	3	3	159	\$ 15,622.00	204	78%		
176	Saturday	23	20	6	100	0	0	0	0	4	1	1	0	1	1	4	138	\$ 20,233.00	160	86%		Stag Invitational
177	Sunday	24	19	11	5	10	3	2	5	1	0	0	0	0	0	62	118	\$ 9,731.00	160	74%	Open SG am / Charity pm	Golf from the Heart Charity
178	Monday	25	58	11	30	10	6	8	3	6	3	2	0	0	2	20	159	\$ 9,605.50	204	78%		
179	Tuesday	26	48	12	24	15	4	2	8	6	1	1	0	0	2	2	126	\$ 7,420.00	204	62%		
180	Wednesday	27	0	0	120	0	0	0	0	0	0	0	0	0	0	0	120	\$ 17,400.00	120	100%		CATT tourney (120)
181	Thursday	28	42	17	21	9	5	3	7	9	1	1	0	1	5	14	135	\$ 7,538.00	168	80%	Res SG am	
182	Friday	29	44	11	35	8	2	1	1	3	3	0	0	0	1	9	118	\$ 10,797.00	204	58%	PM Weather day	
183	Saturday	30	27	23	22	6	1	0	2	2	0	0	0	0	0	3	86	\$ 9,243.00	188	46%	PM Weather day	
184		Total	1204	437	1256	278	123	90	129	165	73	34	8	8	47	316	4168	\$ 413,544.50	Average usage	73%		
185		allocation	29%	10%	30%	7%	3%	2%	3%	4%	2%	1%	0%	0%	1%	8%						
186		Res/Passes	59%			23%																
187																						

2019/2020 Play totals and other data

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V					
188		Champ Course			Play Passes																						
189		Residents	Guest	Non-Res	10 play	20 play	30 play	40 play	Limited	10 pm pl	20 pm pl	30 pm pl	40 limit pm	Pm AYCP	Other	Total Rounds	total revenue	Total available	% utilization	Weather	Outings						
190		OCT																									
191	Sunday	1	28	1	26	4	2	0	3	2	1	0	0	0	1	3	71	\$ 5,867.50	184	39%	Weather day						
192	Monday	2	39	10	12	5	4	2	2	4	1	0	0	0	3	13	95	\$ 5,639.00	184	52%							
193	Tuesday	3	49	12	19	11	1	0	6	6	2	1	1	0	3	1	112	\$ 7,366.00	184	61%							
194	Wednesday	4	31	1	26	6	4	2	0	4	2	1	1	0	2	1	81	\$ 6,454.00	136	60%	Maintenance day						
195	Thursday	5	40	12	23	6	4	0	3	5	0	0	1	1	3	3	101	\$ 7,164.00	184	55%							
196	Friday	6	61	10	47	11	3	5	2	4	3	1	0	0	2	12	161	\$ 13,364.50	184	88%		Cooper (20)					
197	Saturday	7	34	17	45	6	2	1	2	7	4	0	0	1	2	4	125	\$ 13,013.50	184	68%							
198	Sunday	8	36	8	21	2	1	0	4	3	0	1	0	0	1	6	83	\$ 7,635.50	97	86%		Working Bears billed					
199	Monday	9	38	5	24	7	4	5	0	5	1	1	0	0	2	9	101	\$ 6,649.00	168	60%							
200	Tuesday	10	18	4	8	1	0	1	2	3	2	0	0	4	3	0	46	\$ 2,992.00	114	40%		Ortman (44) Kruegar (24) billed 10/11					
201	Wednesday	11	49	5	60	7	5	1	1	8	0	0	1	0	0	2	139	\$ 12,429.00	176	79%							
202	Thursday	12	37	9	18	7	3	0	1	4	1	0	0	0	1	2	83	\$ 6,140.00	176	47%							
203	Friday	13	54	10	9	10	5	0	3	6	4	2	1	0	0	5	109	\$ 7,174.00	176	62%							
204	Saturday	14	47	10	23	5	1	0	6	8	1	1	0	1	1	7	111	\$ 8,985.50	176	63%							
205	Sunday	15	43	10	15	4	3	2	5	8	4	1	0	0	2	11	108	\$ 7,190.00	176	61%							
206	Monday	16	56	9	22	3	2	1	1	8	6	1	0	0	2	14	125	\$ 8,425.50	172	73%							
207	Tuesday	17	74	10	16	7	2	4	6	8	6	3	1	4	3	8	152	\$ 8,149.00	172	88%							
208	Wednesday	18															0										
209	Thursday	19															0										
210	Friday	20															0										
211	Saturday	21															0										
212	Sunday	22															0										
213	Monday	23															0										
214	Tuesday	24															0										
215	Wednesday	25															0										
216	Thursday	26															0										
217	Friday	27															0										
218	Saturday	28															0										
219	Sunday	29															0										
220	Monday	30															0										
221	Tuesday	31															0										
222		Total	734	143	414	102	46	24	47	93	38	13	6	11	31	101	1803	\$ 134,638.00	Average usage	64%							
223		allocation	41%	8%	23%	6%	3%	1%	3%	5%	2%	1%	0%	1%	2%	6%											
224		Res/Passes	69%			23%											22612	\$ 1,895,346.36									
225																											
226																											
227																CHAMP	rounds	22612									
228																	revenue	\$ 1,895,346.36									
229						Champ	2023	Res	Gst	Non Res																	
230							Average	69%	10%	21%						Mountain	rounds	15219									
231																	revenue	\$ 659,025.50									
232																											
233						Mountain	2023	Res	Gst	Non Res						total rnds	37831										
234							Average	64%	10%	26%						total rev.	\$ 2,554,371.86										

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	
1		Mountain Course	Play Passes																				
2			Residents	Guest	Non-Res	10 play	20 play	30 play	40 play	Limited	10 pm pl	20 pm pl	30 pm pl	40 limit pm	Pm AYCP	Other	Total Rounds	total revenue	Total available	Weather	Outings		
3		MAY																					
4		1															0						
5		2															0						
6		3															0						
7		4															0						
8		5															0						
9		6															0						
10		7															0						
11		8															0						
12		9															0						
13		10															0						
14		11															0						
15		12															0						
16		13															0						
17		14															0						
18		15															0						
19		16															0						
20		17															0						
21		18															0						
22		19															0						
23		20															0						
24		21															0						
25		22															0						
26		23															0						
27		24															0						
28		25															0						
29	Friday	26															0						
30	Saturday	27															0						
31	Sunday	28															0						
32	Monday	29															0						
33	Tuesday	30															0						
34	Wednesday	31															0						
35		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$	-				
36		allocation																					
37		Res/Passes																					

2019/2020 Play totals and other data

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	
38																							
39		Mountain Course			Play Passes																		
40		Residents	Guest	Non-Res	10 play	20 play	30 play	40 play	Limited	10 play 9	20 play 9	30 play 9	40 play 9	Pm AYCP	Other	Total Rounds	total revenue	Total available	Weather	Outings			
41		JUNE																					
42	Thursday	1														0							
43	Friday	2														0							
44	Saturday	3														0							
45	Sunday	4														0							
46	Monday	5														0							
47	Tuesday	6														0							
48	Wednesday	7														0							
49	Thursday	8														0							
50	Friday	9	48	11	18	5	0	0	0	0	5	0	1	0	0	16	104	\$ 3,781.50	208	50%			
51	Saturday	10	35	4	61	0	0	0	2	0	1	0	0	0	0	3	106	\$ 5,638.00	208	51%			
52	Sunday	11	56	8	23	3	2	0	0	0	0	0	0	1	0	3	96	\$ 3,652.50	208	46%			
53	Monday	12	29	5	9	0	0	0	2	0	0	0	0	0	0	1	46	\$ 1,765.00	184	25%	Res SG am / Awful Weather		
54	Tuesday	13	36	2	12	0	2	0	0	0	3	4	0	0	0	2	61	\$ 1,785.00	216	28%	bad weather		
55	Wednesday	14	70	5	27	0	0	0	2	0	2	0	0	0	0	1	107	\$ 4,475.50	216	50%			
56	Thursday	15	43	2	29	0	0	0	0	0	0	0	0	0	0	5	79	\$ 3,392.00	192	41%	Res SG am		
57	Friday	16	54	23	57	4	3	0	0	0	1	2	0	1	0	4	149	\$ 8,275.00	216	69%			
58	Saturday	17	64	16	33	0	0	0	1	0	0	0	0	0	0	2	116	\$ 6,459.00	216	54%			
59	Sunday	18	79	7	62	4	2	0	1	0	3	0	0	0	0	2	160	\$ 8,048.00	216	74%			
60	Monday	19	80	7	27	4	1	0	1	0	20	9	1	1	0	6	157	\$ 5,087.50	224	70%	Res group		
61	Tuesday	20	55	4	26	1	4	0	1	0	8	2	0	2	0	4	107	\$ 3,823.50	224	48%			
62	Wednesday	21	41	16	47	5	1	0	4	0	3	1	0	1	0	7	126	\$ 5,335.50	224	56%			
63	Thursday	22	51	10	43	0	2	0	3	0	20	6	1	1	0	4	141	\$ 5,027.00	224	63%			
64	Friday	23	63	21	62	1	0	1	1	0	4	2	0	1	0	5	161	\$ 8,606.50	224	72%	Res group		
65	Saturday	24	49	22	45	0	0	0	0	0	3	1	0	0	0	7	127	\$ 6,827.50	160	79%		Buller Group (36)	
66	Sunday	25	82	14	18	4	4	0	3	0	0	3	0	3	0	4	135	\$ 5,406.00	224	60%			
67	Monday	26	69	6	19	2	1	0	1	0	21	7	0	0	0	11	137	\$ 4,180.00	224	61%	Res group		
68	Tuesday	27	44	10	25	2	0	1	2	0	8	2	0	2	0	4	100	\$ 3,867.50	224	45%			
69	Wednesday	28	50	12	27	0	2	0	1	0	0	0	0	0	0	6	98	\$ 3,581.50	176	56%	Res SG am		
70	Thursday	29	49	8	29	0	1	0	0	49	0	0	0	0	0	3	139	\$ 4,157.50	224	62%	9&Wine	Nine and Wine \$ not calculated	
71	Friday	30	88	48	21	2	2	1	2	0	1	0	0	2	0	5	172	\$ 7,862.50	224	77%			
72		Total	1235	261	720	37	27	3	27	49	103	39	3	15	0	105	2624	\$ 111,034.00	average usage	56%			
73		allocation	47%	10%	27%	1%	1%	0%	1%	2%	4%	1%	0%	1%	0%	4%							
74		Res/Passes	63%			12%																	

2019/2020 Play totals and other data

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
75		Mountain Course			Play Passes																	
76		Residents	Guest	Non-Res	10 play	20 play	30 play	40 play	Limited	10 play 9	20 play 9	30 play 9	40 play 9	Pm AYCP	Other	Total Rounds	total revenue	Total available	Weather	Outings		
77		JULY																				
78	Saturday	1	86	47	45	0	0	1	0	0	0	0	0	0	0	8	187	\$ 10,012.00	224	83%		
79	Sunday	2	102	26	35	7	4	1	5	0	1	0	0	0	0	7	188	\$ 8,431.00	224	84%		
80	Monday	3	80	22	40	0	2	1	3	0	22	10	1	1	0	9	191	\$ 8,168.00	224	85%	Res group	
81	Tuesday	4	70	15	42	2	3	1	2	0	1	0	0	0	0	2	138	\$ 6,913.00	224	62%		
82	Wednesday	5	82	21	37	4	4	1	1	0	6	1	0	1	0	11	169	\$ 7,166.50	224	75%		
83	Thursday	6	47	11	27	1	1	0	1	0	8	0	1	1	0	6	104	\$ 4,286.00	224	46%		
84	Friday	7	69	25	56	4	0	0	4	0	0	0	0	0	0	10	168	\$ 8,638.00	224	75%		
85	Saturday	8	64	11	41	5	2	0	2	0	3	0	0	1	0	11	140	\$ 7,171.00	224	63%		
86	Sunday	9	85	12	32	2	4	0	3	0	4	1	0	0	0	3	146	\$ 6,748.00	224	65%		
87	Monday	10	59	9	35	2	4	1	3	0	27	9	1	1	0	4	155	\$ 5,072.00	224	69%	Res group	
88	Tuesday	11	68	12	38	2	1	0	1	0	10	6	0	0	0	4	142	\$ 5,715.00	224	63%		
89	Wednesday	12	82	18	42	5	1	0	4	0	5	2	0	0	0	12	171	\$ 7,282.00	224	76%		
90	Thursday	13	59	20	36	1	3	0	2	24	17	9	1	1	0	5	178	\$ 6,584.50	164	109%	Res group	9&Wine
91	Friday	14	52	23	90	2	1	0	3	0	8	2	1	1	0	0	183	\$ 10,819.50	224	82%		Jude Smails (12)
92	Saturday	15	55	40	41	3	1	0	2	0	0	0	0	1	0	8	151	\$ 7,611.00	224	67%		
93	Sunday	16	64	28	29	2	3	0	3	0	2	0	0	0	0	6	137	\$ 6,500.50	224	61%		
94	Monday	17	72	12	30	1	1	0	2	0	21	12	1	2	0	5	159	\$ 5,497.00	212	75%	Res group	
95	Tuesday	18	52	13	60	3	2	0	0	0	11	9	0	0	0	9	159	\$ 6,796.00	224	71%		
96	Wednesday	19	63	9	67	4	2	0	2	0	2	1	0	0	0	6	156	\$ 7,714.50	224	70%		
97	Thursday	20	66	20	12	0	1	0	2	0	26	10	1	1	0	1	140	\$ 3,858.00	188	74%	Res SG am	
98	Friday	21	65	21	80	2	2	1	2	0	2	0	0	2	0	6	183	\$ 10,583.00	224	82%		Dobrez (16)
99	Saturday	22	62	44	32	4	1	1	2	0	3	0	0	0	0	2	151	\$ 8,424.00	204	74%		
100	Sunday	23	51	19	38	6	0	2	6	0	2	0	0	3	0	10	137	\$ 7,175.00	188	73%	Res group	
101	Monday	24	58	17	29	2	0	0	0	0	26	10	1	1	0	11	155	\$ 5,504.00	224	69%	Res group	
102	Tuesday	25	84	11	36	2	4	0	2	0	6	4	0	1	0	3	153	\$ 6,768.50	180	85%	Res SG	
103	Wednesday	26	80	22	46	5	1	0	1	0	7	1	1	1	0	6	171	\$ 7,164.00	224	76%		
104	Thursday	27	25	1	50	2	1	0	1	58	22	14	1	2	0	5	182	\$ 4,647.50	204	89%	Res group	9&Wine
105	Friday	28	45	27	94	0	0	0	1	0	3	2	1	0	0	9	182	\$ 11,062.00	204	89%		Ellis (16)
106	Saturday	29	85	26	41	3	0	0	2	0	1	2	0	3	0	6	169	\$ 9,035.00	204	83%		
107	Sunday	30	69	20	36	4	2	0	3	0	0	0	0	1	0	16	151	\$ 6,510.50	204	74%		
108	Monday	31	54	7	19	3	0	0	0	0	24	11	1	1	0	7	127	\$ 3,585.50	204	62%	Res group	
109		Total	2055	609	1336	83	51	10	65	82	270	116	12	26	0	208	4923	\$ 221,442.50	average usage	75%		
110		allocation	42%	12%	27%	2%	1%	0%	1%	2%	5%	2%	0%	1%	0%	4%						
111		Res/Passes	60%			15%																
112																						

2019/2020 Play totals and other data

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
113		Mountain Course			Play Passes																	
114		Residents	Guest	Non-Res	10 play	20 play	30 play	40 play	Limited	10 play 9	20 play 9	30 play 9	40 play 9	Pm AYCP	Other	Total Rounds	total revenue	Total available	Weather	Outings		
115		AUG																				
116	Tuesday	1	58	24	45	1	3	0	0	8	2	1	2	0	10	154	\$ 6,451.00	204	75%			
117	Wednesday	2	69	19	40	4	2	0	4	6	1	0	0	0	1	146	\$ 5,992.50	204	72%			
118	Thursday	3	64	19	28	0	0	1	1	0	25	11	0	3	3	155	\$ 4,869.50	204	76%	Res group		
119	Friday	4	74	22	51	5	2	0	1	0	2	0	0	0	1	158	\$ 7,890.00	204	77%			
120	Saturday	5	43	12	49	2	0	0	2	0	0	0	0	2	15	125	\$ 6,955.50	184	68%			
121	Sunday	6	61	13	19	7	4	1	2	0	2	0	0	2	13	124	\$ 5,016.00	204	61%			
122	Monday	7	65	17	23	2	0	0	0	0	29	7	0	1	8	152	\$ 5,097.50	204	75%	Res group		
123	Tuesday	8	69	17	50	3	0	0	1	0	11	5	0	2	5	163	\$ 6,735.50	204	80%			
124	Wednesday	9	84	22	31	2	0	0	1	0	4	1	0	0	4	149	\$ 6,754.50	204	73%			
125	Thursday	10	40	7	42	5	1	0	1	63	17	10	1	2	5	194	\$ 5,142.00	210	92%		9&Wine	
126	Friday	11	57	18	82	5	0	0	1	0	1	1	0	0	1	166	\$ 10,037.00	204	81%		Rubin (16)	
127	Saturday	12	83	35	47	3	1	0	1	0	0	0	0	3	0	173	\$ 9,846.50	204	85%		Adams (16)	
128	Sunday	13	63	23	29	4	2	0	3	0	1	2	0	0	5	132	\$ 6,488.50	204	65%			
129	Monday	14	60	11	30	4	1	0	1	0	21	10	0	2	11	151	\$ 4,664.50	204	74%	Res group		
130	Tuesday	15	51	8	22	6	2	0	1	0	5	5	0	3	1	104	\$ 3,866.00	204	51%			
131	Wednesday	16	81	28	25	5	1	0	3	0	3	1	0	1	6	154	\$ 6,124.50	204	75%			
132	Thursday	17	82	19	26	4	0	0	0	0	19	13	1	3	7	174	\$ 5,456.50	204	85%	Res group		
133	Friday	18	60	22	66	0	2	0	1	0	4	0	0	0	0	155	\$ 8,858.00	204	76%			
134	Saturday	19	53	29	32	1	0	0	2	0	0	0	0	1	12	130	\$ 6,496.50	204	64%			
135	Sunday	20	68	11	47	5	2	0	4	0	0	1	0	1	3	142	\$ 7,443.00	204	70%			
136	Monday	21	42	8	18	2	0	0	2	0	0	0	0	0	4	76	\$ 3,304.00	164	46%	Res SG am		
137	Tuesday	22	14	0	3	0	0	0	0	0	11	6	0	0	0	34	\$ 566.00	60	57%	Res SG pm	Hyatt team (36) not rang in	
138	Wednesday	23	67	34	78	6	2	0	2	0	2	2	0	3	10	206	\$ 9,984.50	212	97%		Hyatt rang in	
139	Thursday	24	55	13	31	0	0	0	0	76	18	9	1	1	7	211	\$ 5,365.50	224	94%	Res group	9&Wine	
140	Friday	25	51	27	53	2	1	0	4	0	5	3	0	0	4	150	\$ 8,583.50	204	74%		Kassul (12)	
141	Saturday	26	54	17	56	2	0	0	2	0	0	2	0	2	6	141	\$ 7,816.50	204	69%			
142	Sunday	27	67	21	30	0	0	2	3	0	0	3	0	3	8	137	\$ 6,217.00	204	67%			
143	Monday	28	72	7	28	0	0	0	1	0	21	11	0	1	1	142	\$ 4,828.00	192	74%	Res group		
144	Tuesday	29	50	15	41	5	2	0	2	0	10	3	0	2	11	141	\$ 5,542.00	204	69%			
145	Wednesday	30	53	4	20	7	1	0	0	0	4	5	0	1	5	100	\$ 3,559.00	204	49%			
146	Thursday	31	60	8	19	2	3	0	2	0	20	11	0	1	6	132	\$ 3,775.50	204	65%			
147		Total	1870	530	1161	94	32	4	48	139	249	125	4	42	0	173	4471	\$ 189,726.50	average usage	72%		
148		allocation	42%	12%	26%	2%	1%	0%	1%	3%	6%	3%	0%	1%	0%	4%						
149		Res/Passes	62%			16%																
150																						

2019/2020 Play totals and other data

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	
151	Mountain Course				Play Passes																	
152	Residents	Guest	Non-Res	10 play	20 play	30 play	40 play	Limited	10 play 9	20 play 9	30 play 9	40 play 9	Pm AYCP	Other	Total Rounds	total revenue	Total available	Weather	Outings			
153	SEPT																					
154	1	54	13	33	3	2	0	4	0	2	2	0	1	0	1	115	\$ 5,848.00	192	60%	Weather day		
155	2	60	27	53	1	0	0	0	0	1	1	0	1	0	6	150	\$ 7,915.50	192	78%			
156	3	29	12	24	0	0	0	2	0	0	1	0	0	0	5	73	\$ 3,831.00	192	38%	AM Weather day		
157	4	90	14	8	2	5	0	2	0	12	9	1	1	0	8	152	\$ 5,043.50	192	79%	Res SG am		
158	5															0				CLOSED cart project		
159	6															0				CLOSED cart project		
160	7															0				CLOSED cart project		
161	8															0				CLOSED cart project		
162	9															0				CLOSED cart project		
163	10	60	9	50	7	4	0	5	0	4	1	0	0	0	7	147	\$ 7,205.00	192	77%		REY cup (22)	
164	11	48	1	6	3	0	0	4	0	1	1	0	0	0	4	68	\$ 2,084.00	120	57%	cart project Res group		
165	12	19	1	11	0	1	0	0	0	2	0	0	0	0	4	38	\$ 4,615.00	68	56%		SWGL (80) not rang in	
166	13	50	12	42	5	2	0	3	0	6	3	0	0	0	3	126	\$ 5,760.50	152	83%			
167	14	58	3	19	5	1	0	2	0	0	0	0	0	0	2	90	\$ 3,442.00	120	75%		15 minute intervals cart project	
168	15	50	18	48	2	0	0	1	0	5	1	0	0	0	0	125	\$ 7,793.00	192	65%			
169	16	24	4	57	2	0	0	2	0	0	0	0	0	0	4	93	\$ 4,696.00	104	89%		LTI am SG (92) bill back	
170	17	63	10	31	4	3	0	2	0	5	3	0	2	0	9	132	\$ 5,876.00	192	69%			
171	18	36	5	14	2	0	0	0	0	7	5	0	0	0	1	70	\$ 2,321.00	148	47%	cart project Res group		
172	19	43	7	18	4	1	0	0	0	6	1	0	1	0	2	83	\$ 2,691.50	188	44%	cart project Res group		
173	20	46	14	36	2	0	0	4	0	4	6	0	0	0	1	113	\$ 4,445.00	188	60%	cart project Res group		
174	21	18	5	8	0	0	0	1	0	9	8	0	0	0	1	50	\$ 1,591.00	188	27%	Weather day		
175	22	44	11	39	3	4	0	3	0	4	1	0	2	0	1	112	\$ 5,645.00	188	60%	cart project Res group		
176	23	7	0	0	2	0	0	0	0	0	0	0	0	0	0	9	\$ 385.00	12	75%		Stag Invitational bill back	
177	24	21	23	34	2	1	0	1	71	2	1	0	1	0	2	159	\$ 7,121.00	188	85%		Charity event	
178	25	27	1	8	2	2	0	1	0	3	5	0	0	0	3	52	\$ 1,336.00	88	59%	Res group cart project		
179	26	20	3	11	0	0	0	3	0	8	1	1	1	0	7	55	\$ 1,519.00	128	43%	cart project Res group		
180	27	47	13	24	5	1	0	4	0	5	1	0	2	0	11	113	\$ 4,380.00	188	60%	cart project Res group		
181	28	33	3	15	5	0	0	2	0	10	5	1	0	0	2	76	\$ 1,914.00	188	40%	cart project Res group		
182	29	16	5	25	0	0	0	1	0	4	2	0	0	0	4	57	\$ 2,475.50	188	30%	cart project Res group	PM Weather day	
183	30															0				CLOSED cart project		
184	Total	963	214	614	61	27	0	47	71	100	58	3	12	0	88	2258	\$ 99,933.50	average usage	61%			
185	allocation	43%	9%	27%	3%	1%	0%	2%	3%	4%	3%	0%	1%	0%	4%							
186	Res/Passes	63%			17%																	
187																						

2019/2020 Play totals and other data

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
188		Mountain Course			Play Passes																	
189		Residents	Guest	Non-Res	10 play	20 play	30 play	40 play	Limited	10 play 9	20 play 9	30 play 9	40 play 9	Pm AYCP	Other	Total Rounds	total revenue	Total available	Weather	Outings		
190		OCT																				
191	Sunday	1	6	0	2	3	2	0	1	72	1	0	0	0	0	1	88	\$ 2,661.00	108	81%		Rotary club charity
192	Monday	2	23	5	7	1	0	0	5	0	7	6	1	1	0	4	60	\$ 1,638.00	132	45%	Weather day	15 minute intervals cart project
193	Tuesday	3	33	4	22	2	2	0	0	0	6	1	0	0	0	7	77	\$ 3,110.00	132	58%	15 minute intervals cart project	
194	Wednesday	4	16	8	8	0	1	0	6	0	5	0	1	3	0	1	49	\$ 1,329.00	72	68%		Outing (48) not rang in
195	Thursday	5	38	4	20	0	1	0	2	0	4	0	0	0	0	6	75	\$ 2,911.00	132	57%		
196	Friday	6	23	3	21	3	0	0	4	0	2	0	0	1	0	1	58	\$ 2,759.00	132	44%		
197	Saturday	7	27	5	21	2	2	0	0	0	1	2	2	2	0	5	69	\$ 3,157.00	128	54%		
198	Sunday	8	52	3	12	0	3	0	2	0	1	1	0	1	0	3	78	\$ 3,041.00	128	61%		
199	Monday	9	28	3	13	2	0	0	2	0	5	2	1	0	0	2	58	\$ 2,185.00	132	44%		
200	Tuesday	10	23	1	2	0	0	0	0	0	2	0	0	0	0	2	30	\$ 956.00	132	23%		
201	Wednesday	11	16	4	0	0	2	0	0	0	4	1	0	0	0	4	31	\$ 792.00	120	26%		
202	Thursday	12	25	1	7	1	0	0	2	0	2	4	0	0	0	2	44	\$ 1,334.50	120	37%		
203	Friday	13	38	1	27	1	0	0	2	0	1	0	0	0	0	2	72	\$ 3,770.00	120	60%		
204	Saturday	14	37	9	19	2	0	0	1	0	3	0	2	0	0	1	74	\$ 3,760.50	120	62%		
205	Sunday	15	43	5	18	2	2	0	1	0	2	1	0	2	0	4	80	\$ 3,485.00	120	67%		
206	Monday	16															0					
207	Tuesday	17															0					
208	Wednesday	18															0					
209	Thursday	19															0					
210	Friday	20															0					
211	Saturday	21															0					
212	Sunday	22															0					
213	Monday	23															0					
214	Tuesday	24															0					
215	Wednesday	25															0					
216	Thursday	26															0					
217	Friday	27															0					
218	Saturday	28															0					
219	Sunday	29															0					
220	Monday	30															0					
221	Tuesday	31															0					
222		Total	428	56	199	19	15	0	28	72	46	18	7	10	0	45	943	\$ 36,889.00	average usage	52%		
223		allocation	45%	6%	21%	2%	2%	0%	3%	8%	5%	2%	1%	1%	0%	5%						
224		Res/Passes	73%			23%											15219	\$ 659,025.50				
225																						
226																						
227																	rounds	15219				
228																	revenue	\$ 659,025.50				
229						2023	Res	Gst	Non Res													
230						Average	64%	10%	26%													
231																						

CHAMPIONSHIP GOLF COURSE 5 YEAR COMPARISON

								2024	
								Actual	
								2024	% of
								Actual	Budget
		2019	2020	2021	2022	2023	2024 Budget		
31									
Revenue									
Sales & Fees									
4200	Passes	(670,004)	(836,839)	(795,397)	(463,932)	(908,205)	(685,741)	(464,475)	68%
4205	Admissions & Fees	(1,803,490)	(1,929,951)	(1,763,270)	(680,329)	(591,266)	(855,713)	(524,795)	61%
4206	Admissions & Fees - Guest			(59,570)	(258,838)	(279,003)	(378,428)	(295,087)	78%
4207	Admissions & Fees - Non-Resident			(176,985)	(568,998)	(864,425)	(1,015,681)	(772,102)	76%
4225	Sponsorships					-	-	-	0%
4240	Parcel Owner Allowances	926,288	905,155	689,403	132,201	106,409	184,905	49,086	27%
4241	Parcel Owner Allowance for Golf Passes		213,759	38,735		-	-	-	0%
4250	Inter-District Program Allowances	5,831	12,626			-	-	-	0%
4270	Charitable Allowances	1,520	5,000		300	-	2,300	-	0%
4280	Employee Allowances	27,943	20,303	15,278	14,021	15,711	10,950	10,769	98%
4285	Promotional Allowances	114,722	71,012	43,926	4,686	720	3,000	132	4%
4290	Yield Management Allowances					-	-	-	0%
4405	Merchandise Sales	(798,094)	(773,689)	(602,235)	(651,920)	(561,138)	(674,100)	(313,012)	46%
4409	Allocated to others	42,810	24,324			-	-	-	0%
4410	Personal Services	(45,248)	(43,844)	(58,563)	(54,185)	(59,545)	(85,100)	(32,290)	38%
4417	Service & User Fees	(60,180)	(71,014)	(22,277)	(48,750)	(47,480)	(60,200)	(43,071)	72%
4420	Food Sales	(1,152,004)	(1,128,348)	(333,277)	(279,673)	(390,631)	(600,300)	(289,129)	48%
4424	Beer Sales	(161,791)	(152,667)	(73,865)	(90,236)	(104,072)	(155,000)	(88,022)	57%
4428	Wine Sales	(182,725)	(166,548)	(45,179)	(31,922)	(45,254)	(58,200)	(30,579)	53%
4432	Liquor Sales	(198,568)	(186,375)	(71,674)	(85,053)	(115,334)	(155,000)	(100,087)	65%
Sales & Fees Total		(3,952,989)	(4,037,096)	(3,214,950)	(3,062,626)	(3,843,513)	(4,522,308)	(2,892,661)	64%
Facility Fee									
4490	Facility Fees	(217,866)	(171,994)	(33,019)		(521,513)	-	-	0%
Facility Fee Total		(217,866)	(171,994)	(33,019)		(521,513)	-	-	0%
Misc. Rev.									
4503	Operating Contributions					-	(11,305)	-	0%
Misc. Rev. Total						-	(11,305)	-	0%
Invest Inc.									
4710	Investment Earnings				(248)	6,000	-	9,471	n/a
Invest Inc. Total					(248)	6,000	-	9,471	n/a

Sale of Assets									
4730	Sales of Capital Assets	(17,032)	(10,330)	(14,176)	(21,446)	(21,850)	-	-	0%
Sale of Assets Total		(17,032)	(10,330)	(14,176)	(21,446)	(21,850)	-	-	0%
Transfers									
8820	In				(181,455)	-	-	-	0%
Transfers Total					(181,455)	-	-	-	0%
Revenue Total		(4,187,887)	(4,219,420)	(3,262,146)	(3,265,776)	(4,392,181)	(4,522,308)	(2,883,190)	64%
Expense									
Wages									
5010	Regular Earnings	1,419,789	1,413,731	1,087,390	1,167,248	1,535,167	1,538,672	386,968	25%
5012	Hourly					-	-	657,012	n/a
5013	Other Earnings					-	-	-	0%
5014	Overtime					-	-	-	0%
5020	Other Earnings	93,596	102,861	83,286	88,989	69,457	72,039	49,866	69%
5028	Wages applied to CIP Project	(3,509)	(4,763)			-	-	-	0%
5030	Leave					-	-	11,318	n/a
Wages Total		1,509,876	1,511,829	1,170,676	1,256,237	1,604,624	1,610,711	1,105,164	69%
Benefits									
5050	Taxes	110,459	111,183	95,314	103,027	123,582	130,312	81,696	63%
5100	Retirement Fringe Ben	82,761	101,882	88,046	93,362	119,578	135,721	76,190	56%
5200	Medical Fringe Ben	114,714	126,616	104,669	95,511	130,484	155,075	70,752	46%
5250	Dental Fringe Ben	10,570	10,938	8,282	7,349	9,903	10,827	5,517	51%
5300	Vision Fringe Ben	1,251	1,291	984	877	1,076	1,149	583	51%
5400	Life Ins Fringe Ben	581	663	507	452	2,549	1,425	2,281	160%
5500	Disability Fringe Ben	2,797	3,291	2,611	2,360	1,782	3,768	205	5%
5600	Unemployment Fringe Ben	22,456	22,233	18,487	20,567	24,707	25,646	16,516	64%
5700	Work Comp Fringe Ben	37,568	43,577	31,039	36,555	39,102	42,724	79,866	187%
Benefits Total		383,157	421,675	349,938	360,061	452,762	506,648	333,605	66%
Professional Services									
6020	Audit	4,440	4,560	4,735	3,434	3,920	4,680	-	0%
6030	Professional Consultants	2,192	1,450	1,668	1,800	1,040	1,700	970	57%
Professional Services Total		6,632	6,010	6,403	5,234	4,960	6,380	970	15%
Services & Supplies									
7010	Advertising - Paid	49,178	39,003	2,926	10,463	3,546	8,000	-	0%
7020	Advertising - Trade	4,800	1,760			-	-	-	0%
7200	Banking Fees & Processing	77,012	87,014	78,126	76,463	92,355	96,800	2,125	2%
7210	Community Relations					-	-	-	0%
7300	Computer & IT Small Equip	8,318	1,594	535	450	1,281	320	-	0%
7310	Computer License & Fees	10,094	6,617	1,889	4,890	9,674	8,285	1,530	18%

7330	Contractual Services	19,314	17,036	13,537	13,982	22,233	17,043	11,080	65%
7335	Discounts Earned	(4,496)	(6,339)	(5,135)	(5,176)	(5,061)	(5,065)	(315)	6%
7340	Dues & Subscriptions	11,469	4,372	6,111	4,199	3,589	4,500	300	7%
7350	Employee Recruit & Retain	7,462	2,307	2,289	591	2,415	5,625	640	11%
7405	Office Supplies	3,470	2,116	1,637	3,565	2,970	2,195	281	13%
7415	Operating	245,014	203,051	189,632	218,327	202,316	204,358	116,517	57%
7420	Fuel	23,101	14,787	18,556	17,249	33,961	20,800	15,431	74%
7425	Chemical	50,738	46,771	52,118	51,075	63,001	56,125	20,231	36%
7430	Uniforms	11,579	4,024	11,974	9,139	9,850	10,310	1,816	18%
7433	Safety	1,221	5,049	1,614	2,257	266	1,980	200	10%
7435	Small Equipment	5,041	9,597	5,020	7,108	6,445	9,400	4,526	48%
7450	Permits & Fees	2,914	5,761	5,171	5,614	5,453	5,300	6,039	114%
7455	Over & (Short)	(12,456)	(7,929)	(2,651)	(330)	8,057	-	(68)	n/a
7460	Postage	3	18	3	5	19	-	27	n/a
7480	Rental & Lease	27,185	11,437	3,523	5,782	10,771	6,200	1,307	21%
7505	Repairs & Maintenance				18,694	-	-	-	0%
7510	R& M General	11,152	273,181	11,935	16,392	3,267	37,250	6,841	18%
7515	R&M Preventative	4,506	1,778	2,626	824	3,988	-	330	n/a
7520	R&M Corrective	7,033				-	-	-	0%
7525	Snow Removal	3,564	1,408	1,223	1,680	12,585	2,964	-	0%
7530	Janitorial	10,160	5,223	426	11,263	6,016	14,400	5,130	36%
7540	Fleet Maintenance Services	276,693	283,902	298,788	342,172	265,385	392,494	131,287	33%
7545	Engineering Services					622	6,900	827	12%
7550	BLDGS Maintenance Services	119,477	88,226	86,894	61,623	53,237	104,200	-	0%
7605	Security	5,621	5,720	5,667	5,469	5,531	8,900	2,813	32%
7680	Training & Education	1,453	2,210	2,010	1,079	315	2,850	-	0%
7685	Travel & Conferences	8,669	9,994	834	975	6,890	8,750	459	5%
Services & Supplies Total		989,286	1,119,686	797,277	885,825	830,979	1,030,884	329,353	32%
Insurance									
7710	General Liability	45,516	68,363	72,765	77,941	88,080	96,300	-	0%
Insurance Total		45,516	68,363	72,765	77,941	88,080	96,300	-	0%
Utilities									
7810	Electricity	26,684	29,810	21,170	23,438	27,892	22,000	17,274	79%
7815	Heating	14,133	16,532	10,850	14,760	21,306	14,100	11,646	83%
7820	Water & Sewer	125,579	135,009	142,707	137,645	153,762	183,700	133,089	72%
7825	Trash	27,558	36,007	24,071	23,485	26,939	24,500	10,064	41%
7830	Internet	4,096	4,427	3,729	5,076	6,878	4,300	2,598	60%
7835	Cable TV	4,744	4,778	4,337	4,097	3,935	4,100	2,215	54%
7840	Telephone	18,759	18,051	21,096	15,488	20,172	15,400	4,278	28%

Utilities Total		221,553	244,614	227,960	223,990	260,885	268,100	181,164	68%
Cost of Goods Sold									
7920	Food	352,088	308,779	97,022	79,362	193,368	161,600	75,462	47%
7922	Food Waste & Employee Meals	11,161	42,290	12,494	16,943	29,836	-	-	n/a
7924	Beer	43,067	33,521	16,487	20,501	25,168	31,000	17,726	57%
7928	Wine	59,072	54,032	15,411	8,451	33,646	23,200	12,232	53%
7932	Liquor	47,356	32,255	15,885	15,371	73,239	32,600	21,016	64%
7940	Merchandise for resale	406,329	425,315	325,305	283,081	357,297	337,055	146,562	43%
7945	Freight on Inventory Purchases	21,430	17,084	9,257	13,880	12,639	13,500	(2,698)	-20%
Cost of Goods Sold Total		940,504	913,275	491,861	437,588	725,191	598,955	270,300	45%
Central Services Cost									
7980	Central Services Cost Allocation	188,900	236,800	225,626	179,012	232,561	252,974	-	0%
Central Services Cost Total		188,900	236,800	225,626	179,012	232,561	252,974	-	0%
Capital Expend.									
8120	Capital Improvements	-	(0)	0	96,520	773,707	209,500	208,375	99%
Capital Expend. Total		-	(0)	0	96,520	773,707	209,500	208,375	99%
Debt Service									
8210	Principal		-		177,395	183,496	-	-	0%
8220	Interest	(1,232)	-	(1,213)	4,910	1,586	-	469	n/a
Debt Service Total		(1,232)	-	(1,213)	182,305	185,083	-	469	n/a
Amortization									
8230	Amort Bond Disc/Prem/Iss Costs	784		1,567	784	-	-	-	0%
Amortization Total		784		1,567	784	-	-	-	0%
Transfers									
8840	Out		623,201			-	-	-	0%
Transfers Total			623,201			-	-	-	0%
Expense Total		4,284,975	5,145,453	3,342,861	3,705,496	5,158,832	4,580,452	2,429,400	53%
31 Total		97,088	926,034	80,715	439,720	766,652	58,144	(453,790)	-780%

MOUNTAIN GOLF COURSE 5 YEAR COMPARISON

								2024							
								Actual							
								2024	% of						
								Actual	Budget						
								2019	2020	2021	2022	2023	2024 Budget		
32															
Revenue															
Sales & Fees															
4200	Passes	(102,353)	(60,238)	(53,194)	(50,109)	(88,830)	(123,501)	(69,169)	56%						
4205	Admissions & Fees	(558,494)	(615,007)	(646,370)	(207,019)	(228,362)	(269,002)	(203,707)	76%						
4206	Admissions & Fees - Guest			(16,484)	(79,099)	(93,405)	(100,069)	(79,650)	80%						
4207	Admissions & Fees - Non-Resident			(70,688)	(220,518)	(257,396)	(338,160)	(263,779)	78%						
4215	Rental Income	(2,000)	(750)			-	-	-	0%						
4240	Parcel Owner Allowances	179,179	151,626	140,634	14,997	41,661	30,220	43,116	143%						
4241	Parcel Owner Allowance for Golf Passes		(8,636)	1,678		-	-	-	0%						
4270	Charitable Allowances	5,740	1,180	900	960	7,526	-	360	n/a						
4280	Employee Allowances	2,490	669	1,339	1,147	629	2,500	213	9%						
4285	Promotional Allowances	18,215	16,271	9,723	275	-	-	-	0%						
4405	Merchandise Sales	(104,852)	(104,965)	(81,155)	(65,601)	(105,613)	(138,600)	(103,377)	75%						
4417	Service & User Fees	(31,387)	(21,160)	(9,090)	(25,322)	(26,995)	(37,400)	(25,589)	68%						
4420	Food Sales	(36,628)	(26,059)	(28,185)	(32,581)	(27,853)	(87,000)	(36,698)	42%						
4424	Beer Sales	(28,622)	(35,557)	(32,896)	(29,797)	(32,987)	(39,600)	(33,359)	84%						
4428	Wine Sales	(14,840)	(7,416)	(4,173)	(7,001)	(2,262)	(6,300)	(2,605)	41%						
4432	Liquor Sales	(17,117)	(14,422)	(21,785)	(18,296)	(17,146)	(25,300)	(22,131)	87%						
4440	Insurance Proceeds - Operating	(50,300)				-	-	-	0%						
Sales & Fees Total		(740,968)	(724,464)	(809,745)	(717,965)	(831,032)	(1,132,212)	(796,374)	70%						
Facility Fee															
4490	Facility Fees	(328,831)	(327,607)	(222,882)		(1,142,639)	-	-	0%						
Facility Fee Total		(328,831)	(327,607)	(222,882)		(1,142,639)	-	-	0%						
Misc. Rev.															
4705	Non-Operating Lease Income	(39,239)	(40,256)	(41,464)	(41,962)	(42,130)	(44,383)	(22,028)	50%						
Misc. Rev. Total		(39,239)	(40,256)	(41,464)	(41,962)	(42,130)	(44,383)	(22,028)	50%						
Invest Inc.															
4710	Investment Earnings				(248)	6,000	-	9,471	n/a						
4715	Other Interest Income				(12,829)	(12,069)	-	-	0%						
Invest Inc. Total					(13,077)	(6,069)	-	9,471	n/a						
Sale of Assets															
4730	Sales of Capital Assets	(3,500)	(804)	8,002	(17,029)	(9,880)	-	-	0%						

4737	Insurance Proceeds - Capital		(243,548)			-	-	-	0%
Sale of Assets Total		(3,500)	(244,352)	8,002	(17,029)	(9,880)	-	-	0%
Transfers									
8820	In				-	-	-	-	0%
Transfers Total					-	-	-	-	0%
Revenue Total		(1,112,538)	(1,336,679)	(1,066,090)	(790,033)	(2,031,750)	(1,176,595)	(808,931)	69%
Expense									
Wages									
5010	Regular Earnings	330,614	311,279	338,123	347,061	403,605	384,879	107,325	28%
5012	Hourly					-	-	205,615	n/a
5013	Other Earnings					-	-	1,332	n/a
5014	Overtime					-	-	4	n/a
5020	Other Earnings	12,527	11,925	8,653	9,762	8,681	12,857	11,790	0%
5028	Wages applied to CIP Project	(3,129)	(2,811)			-	-	-	0%
5030	Leave					-	-	-	0%
Wages Total		340,012	320,393	346,777	356,823	412,285	397,736	326,067	82%
Benefits									
5050	Taxes	26,612	25,403	28,600	28,509	30,526	35,986	24,724	69%
5100	Retirement Fringe Ben	17,139	21,508	25,961	28,648	30,067	37,736	18,257	48%
5200	Medical Fringe Ben	32,612	33,044	38,375	37,300	40,207	66,588	22,982	35%
5250	Dental Fringe Ben	2,970	2,880	3,060	2,943	3,254	5,189	1,859	36%
5300	Vision Fringe Ben	340	335	359	345	353	541	196	36%
5400	Life Ins Fringe Ben	142	155	167	163	499	432	470	109%
5500	Disability Fringe Ben	590	670	757	931	504	1,154	58	5%
5600	Unemployment Fringe Ben	4,607	4,350	5,579	5,716	6,153	7,070	5,010	71%
5700	Work Comp Fringe Ben	8,511	8,237	9,598	11,182	11,684	11,845	23,306	197%
Benefits Total		93,523	96,581	112,455	115,737	123,247	166,540	96,861	58%
Professional Services									
6020	Audit	1,110	1,140	1,184	859	980	1,170	-	0%
6030	Professional Consultants	327	5,885	1,112	900	900	1,400	900	64%
Professional Services Total		1,437	7,025	2,296	1,759	1,880	2,570	900	35%
Services & Supplies									
7010	Advertising - Paid	28,759	19,927	2,088	6,269	1,915	5,200	-	0%
7020	Advertising - Trade	5,600	1,500			-	-	-	0%
7200	Banking Fees & Processing	10,981	13,219	18,122	17,999	(29,704)	21,800	-	0%
7300	Computer & IT Small Equip	2,297				-	-	-	0%
7310	Computer License & Fees	1,650	700			1,400	700	-	0%
7330	Contractual Services	2,695	443	396	489	443	240	81	34%
7340	Dues & Subscriptions	398	1,131	1,196	1,396	1,654	1,545	-	0%

7350	Employee Recruit & Retain	2,095	948	411	208	1,083	1,500	353	24%
7405	Office Supplies	544	917	73	20	60	1,600	55	3%
7415	Operating	49,262	59,373	56,877	88,472	55,781	76,345	35,314	46%
7420	Fuel	11,951	9,580	7,216	7,990	15,902	14,500	10,290	71%
7425	Chemical	6,222	6,257	10,104	8,212	9,663	9,275	5,127	55%
7430	Uniforms	3,646	616	3,721	3,959	2,646	5,700	145	3%
7433	Safety	152	60	90	1,950	31	300	-	0%
7435	Small Equipment		975	845	743	-	3,000	-	0%
7450	Permits & Fees	2,335	2,791	2,358	2,582	2,380	600	2,486	414%
7455	Over & (Short)	(277)	4,324	117	174	1,236	-	129	n/a
7480	Rental & Lease	1,487	1,367	34,008	2,820	5,947	1,500	1,794	120%
7505	Repairs & Maintenance				7,705	-	-	-	0%
7510	R& M General	7,780	167,652	5,836	9,535	3,898	20,660	1,954	9%
7515	R&M Preventative	1,397	2,227	1,634	1,405	383	-	-	0%
7520	R&M Corrective		1,417		1,677	-	-	441	n/a
7525	Snow Removal	6,209	4,411	6,004	4,648	17,231	2,860	-	0%
7530	Janitorial	6,272	3,281	85	9,766	5,601	8,550	4,815	56%
7540	Fleet Maintenance Services	90,712	132,353	135,185	129,946	165,798	137,530	72,349	53%
7545	Engineering Services					670	-	6,517	n/a
7550	BLDGS Maintenance Services	75,399	42,377	41,477	31,722	43,669	62,185	-	0%
7605	Security	5,269	5,349	5,462	5,669	5,743	5,640	2,928	52%
7680	Training & Education					-	450	-	0%
7685	Travel & Conferences		74			3	-	-	n/a
Services & Supplies Total		322,832	483,269	333,305	345,354	313,431	381,680	144,776	38%
Insurance									
7710	General Liability	15,782	15,687	16,725	17,932	20,265	22,100	-	0%
7720	Work Comp Excess Liability	-				-	-	-	0%
Insurance Total		15,782	15,687	16,725	17,932	20,265	22,100	-	0%
Utilities									
7810	Electricity	7,433	4,190	3,973	4,919	6,128	4,700	3,481	74%
7815	Heating	5,927	6,960	4,682	6,444	10,828	6,200	4,246	68%
7820	Water & Sewer	60,950	63,693	66,194	67,468	73,499	88,000	60,833	69%
7825	Trash	7,455	4,237	2,843	4,840	4,641	5,100	1,600	31%
7835	Cable TV	1,665	490	1,052	905	324	1,000	-	0%
7840	Telephone	4,104	4,126	5,372	3,616	6,682	3,300	2,273	69%
Utilities Total		87,535	83,695	84,117	88,192	102,104	108,300	72,433	67%
Cost of Goods Sold									
7920	Food	12,764	8,468	8,250	6,941	7,339	23,100	5,461	24%
7922	Food Waste & Employee Meals		39	1,629	222	415	-	-	0%

7924	Beer	7,147	6,496	7,563	6,732	7,264	8,000	6,726	84%
7928	Wine	(1,052)	655	1,350	(19)	829	2,500	1,042	42%
7932	Liquor	3,600	2,411	4,698	3,262	3,071	5,300	4,647	88%
7940	Merchandise for resale	29,047	46,511	36,708	30,342	105,316	66,150	49,288	75%
7945	Freight on Inventory Purchases	15		1,593	500	-	3,050	-	0%
Cost of Goods Sold Total		51,521	64,580	61,792	47,980	124,234	108,100	67,164	62%
Central Services Cost									
7980	Central Services Cost Allocation	47,800	54,000	56,533	61,381	70,989	81,257	-	0%
Central Services Cost Total		47,800	54,000	56,533	61,381	70,989	81,257	-	0%
Capital Expend.									
8120	Capital Improvements		0		556,500	99,859	100,000	271,765	272%
Capital Expend. Total			0		556,500	99,859	100,000	271,765	272%
Debt Service									
8220	Interest				1,225	156	-	469	n/a
Debt Service Total					1,225	156	-	469	n/a
Transfers									
8840	Out		1,592,962			-	-	-	0%
Transfers Total			1,592,962			-	-	-	0%
Expense Total		960,442	2,718,191	1,013,999	1,592,883	1,268,451	1,368,283	980,434	72%
32 Total		(152,096)	1,381,513	(52,090)	802,849	(763,299)	191,688	171,503	89%