

NOTICE OF MEETING

The Regular Meeting of the Incline Village General Improvement District Golf Advisory Committee will be held starting at 3:00 PM on March 14, 2024 Via Zoom Only.

Public comment is allowed and the public is welcome to make their public comment via telephone at (877)853-5247 (the webinar ID will be posted to our website on the day of the meeting). The meeting will be available for viewing at <https://livestream.com/accounts/3411104>.

- A. PLEDGE OF ALLEGIANCE*
- B. INITIAL PUBLIC COMMENTS - *Unless otherwise determined, the time limit shall be three minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comment. The Golf Advisory Committee may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*
- C. APPROVAL OF AGENDA *(for possible action)*
The Golf Advisory Committee may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.
-OR- The Golf Advisory Committee may make a motion to accept and follow the agenda as submitted/posted.
- D. CONSENT CALENDAR (for possible action)
1. **SUBJECT:** Approval of the Golf Advisory Meeting Minutes for February 22, 2024. – **pages 3 - 25**
- E. GENERAL BUSINESS (for possible action)
1. **SUBJECT:** Questions for the New General Manager of Golf Operations. (Requesting Staff Member: General Manager of Golf Operations Timothy Sands)
 2. **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)
– **pages 26 - 86**
- F. LONG RANGE CALENDAR
- G. FINAL PUBLIC COMMENTS - Limited to a maximum of three minutes in duration.
- H. ADJOURNMENT (for possible action)

Incline Village General Improvement District

Incline Village General Improvement District is a fiscally responsible community partner which provides superior utility services and community oriented recreation programs and facilities with passion for the quality of life and our environment while investing in the Tahoe basin.

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • EMAIL: info@ivgid.org

www.yourtahoeplace.com

NOTICE OF MEETING

Agenda for the Board Meeting of March 14, 2024 - Page 2

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before 9:00 A.M. Monday, March 11, 2024, a copy of this agenda (Golf Advisory Committee Session of March 14, 2024) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 213:

1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
2. IVGID's website (www.yourtahoeplace.com/ivgid/board-of-trustees/meetings-and-agendas)
3. State of Nevada public noticing website (<https://notice.nv.gov/>)
4. IVGID's Recreation Center (980 Incline Way, Incline Village, Nevada)

Persons may request copies of all agenda materials by contacting the District Clerk or by visiting the Administrative Offices at the address listed above

/s/ Heidi H. White

Heidi H. White

District Clerk (e-mail: hhw@ivgid.org/phone # 775-832-1268)

Golf Advisory Committee: *Michaela Tonking, Todd Wilson, Harry Swenson, Robert Riccitelli, Jay Simon*

Notes: *Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk (*) are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. **IVGID'S agenda packets are available at IVGID's website, www.yourtahoeplace.com; go to "Board Meetings and Agendas".***

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1 INCLINE VILLAGE
2 GENERAL IMPROVEMENT DISTRICT
3 GOLF ADVISORY COMMITTEE

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8 TRANSCRIPT OF HEARING
9 PUBLIC MEETING
10 Via Zoom

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12 Held via Zoom

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14 Thursday, February 22, 2024

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23
24 Reported by: Brandi Ann Vianney Smith
25 Job Number: IVGID 24

1 APPEARANCES

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3 **COMMITTEE MEMBERS PRESENT**
4 MICHAELA TONKING, CHAIR
5 TODD WILSON, MEMBER
6 ROBERT RICCITELLI, MEMBER
7 JAY SIMON, MEMBER
8 HARRY SWENSON, MEMBER

9
10 **ALSO PRESENT**
11 ANNE BRANHAM, LEGAL COUNSEL
12 HEIDI WHITE, DISTRICT CLERK

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1 Incline Village, Nevada - 2/22/2024 - 3:00 P.M.

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5 CHAIR TONKING: Let's begin. We will
6 start with the Pledge of Allegiance.

7 A. PLEDGE OF ALLEGIANCE
8 (Pledge of Allegiance.)

9 CHAIR TONKING: Thank you. That leads us
10 to the next agenda item which is initial public
11 comment.

12 B. INITIAL PUBLIC COMMENT

13 CHAIR TONKING: Do we have any public
14 comment?

15 MATT: We do have one in the queue.

16 MR. DOBLER: This is Cliff Dobler,
17 president.

18 I wanted to draw you guys' attention to
19 pages 60 to 67, which is the financial data on the
20 two golf courses. And I see that the recommendation
21 that should be coming out of you today was to
22 present to the Board a five-year financial
23 comparison. The report here has six years, but
24 that's beside the point.

25 Now, the problem that you're going to have

5

1 here as you read this through is a complete lack of
 2 consistency from one year to the next. And more
 3 importantly, these were done on a cash basis, but
 4 under general accepted accounting principles and the
 5 law, enterprise funds are supposed to be on an
 6 accrual basis. I'll try to run through a bunch of
 7 items that you might want to consider, but I
 8 certainly wouldn't use these sheets to present to
 9 the Board of Trustees because you might be quite
 10 embarrassed by it.

11 We'll start with the Championship Golf
 12 Course. The admissions and fees fell from 2019 to
 13 2021 because catering was part of the golf, then was
 14 eliminated and became part of the facilities fees.
 15 So the last couple of years do not have the facility
 16 costs for the food and beverage.

17 Now, you'll notice that the parcel owner
 18 discounts were stopped in 2022. This was a
 19 ridiculous idea of creating market prices and then
 20 reducing the prices down to actual rates, totally
 21 (inaudible) and then creating a parcel owner's
 22 allowance. That was again stopped.

23 Merchandise sales will probably not hit
 24 the 2024 budget.

25 Notice the large increase in salaries from

6

1 2022 to 2023, almost 32 percent. That should be
 2 considered.

3 Workman's comp benefits from 2024 exceeded
 4 the budget by one hundred percent. For only six
 5 months of this year, this has got to be incorrect.

6 No buildings maintenance service has been
 7 done in 2024 at all, and you wonder why.

8 Now debt service principal repayments are
 9 not an expense item. That's a balance sheet item
 10 and should not be recorded as an operating income or
 11 expense. The transaction out in 2020 could never
 12 have happened because there was no money to transfer
 13 out.

14 Food and beverage will probably fall short
 15 with only 45 days during the 2024 fiscal year, so it
 16 will drop by probably around 25 percent.

17 The Mountain Course partial owner
 18 allowances are the same as the Championship Golf
 19 Course.

20 (Expiration of three minutes.)

21 MR. JOHNSON: Hi. This is John Johnson.
 22 I would just like to say that the golfers
 23 of Incline Village Golf Club has been formed
 24 officially in the Northern California Golf
 25 Association. I'd like to thank Rob for finding us

7

1 some dates where we can have some events. We're
 2 going to have four of them at the Championship Golf
 3 Course, and I believe we have eight scheduled in the
 4 afternoon during the week at the Mountain Course.
 5 We hope the group can grow.

6 If you have any questions, I don't think
 7 I'm very hard to find, you know, either by email or
 8 by phone, about the club itself. I would encourage
 9 members of the community to reach out and join. You
 10 can find us on Facebook or, again, pretty easy to
 11 find me locally either by phone or email.

12 Thank you very much, and I look forward to
 13 the meeting.

14 MATT: That's our last public comment in
 15 the queue.

16 CHAIR TONKING: That closes out public
 17 comment. The next thing is item C.

18 C. APPROVAL OF AGENDA

19 CHAIR TONKING: Does anyone have any
 20 changes to the agenda?

21 Great. So then the agenda is approved as
 22 is.

23 D. REPORTS TO THE COMMITTEE

24 D 1. Golf Operations GM Update

25 CHAIR TONKING: Subject, verbal update

8

1 regarding the hiring of the general manager of golf
 2 operations. Requesting staff member Director of
 3 Human Resources Erin Feore.

4 MS. FEORE: Quick update. We met with
 5 our -- one of our finalists for a big decision on
 6 Wednesday. We did a second round of interviews, got
 7 some great background and information from this
 8 candidate, and then did a quick tour of the
 9 facilities. Was able to introduce this candidate to
 10 some of the golf staff, Mr. Clothier, Mr. Bruce,
 11 Mr. Merritt, and, again, just kind of toured around
 12 the facility. This person has expressed agreed
 13 interest in working with our district. This person
 14 actually has been kind of on the fringes of our
 15 district for a really long time. They're an avid
 16 skier, and they skied at Diamond Peak several times.
 17 They've golfed our golf courses. So far, really
 18 great candidate. It was wonderful to meet with
 19 them.

20 We do have one more interview coming up
 21 tomorrow. And following that interview, we'll have
 22 an idea as to whether or not that candidate would
 23 move on to a second round. And we're still kind of
 24 working out some -- I'll defer a little of this over
 25 to IGM Bandelin, but we're still working out some

9

1 ideas of the organization, but we are hoping -- I
 2 would say that -- and, Mr. Bandelin, please tell me
 3 if I'm being overly optimistic. I am hoping by the
 4 middle of next week, we'll have some information to
 5 present to everyone and a decision made on this
 6 particular position.
 7 CHAIR TONKING: Thank you for that update.
 8 That's really, really exciting.
 9 MEMBER SIMON: How many candidates did you
 10 get from the Northern California Golf Association?
 11 MS. FEORE: We received four candidates
 12 altogether. Let me rephrase that. We received --
 13 let me go in and take a quick look. I believe we
 14 received six candidates altogether. We narrowed
 15 that down to four, and of those four, we narrowed
 16 that further down to two.
 17 And one -- was what really odd was one had
 18 applied, and the very next day we reached out to
 19 talk about, potentially, scheduling an interview and
 20 they said that they had literally, that same day,
 21 accepted an offer with another employer. We were
 22 unfortunate that we weren't able to -- the timing
 23 was very odd because they had applied and literally
 24 the very next day they reached out, and they had
 25 already found other employment. So, it was great

10

1 that we did it, I'm glad that we did it because it
 2 was a good opportunity for us to review the
 3 applications that were coming in.
 4 Mr. Simon, as you know, some of the
 5 applications that we received fell into some of the
 6 buckets that we've seen previously where the
 7 candidates had strong head golf pro experience, but,
 8 perhaps, were missing a little of the financial
 9 experience that we're looking for this position.
 10 This one gentleman -- and I hope you were
 11 able to receive the email that I had sent, but I
 12 sent that candidate's information, just so you can
 13 review. I understand you may not be available
 14 tomorrow. We found the one candidate that remained
 15 and did want to move forward with the interview.
 16 MEMBER SIMON: I'll look for it after this
 17 meeting.
 18 CHAIR TONKING: Are there any other
 19 questions?
 20 Thank you. That will close out item D 1.
 21 D 2. Golf Club Agreement
 22 CHAIR TONKING: Then D 2 is verbal report
 23 on golf agreement. Requesting trustee Michaela
 24 Tonking.
 25 I have been asked to look into an

11

1 agreement to be treated between the clubs and the
 2 District. And so this agreement is to look -- and I
 3 guess I'll explain the process first.
 4 The process is I'm going to work with
 5 legal. They felt this conversation -- I'm going to
 6 tell you, some of things we were thinking about
 7 including, work with legal at our next meeting which
 8 is the first week in March, we will look at the
 9 agreement and see if there's any changes you all
 10 think. And I will be bringing it to the Board at
 11 our first March meeting. That's kind of the
 12 timeline on it.
 13 And so what this is is it's truly just an
 14 agreement, and I'm trying to make it be something
 15 that can be utilized as clubs may form throughout
 16 this District, so it's not just going to be golf
 17 related. But right now, that's our main and really
 18 only, (inaudible) clubs.
 19 And so what it's going to look at is what
 20 are some agreements that need to be laid out between
 21 the District and the club. Use of property, you
 22 guys, the clubs had access to some of our software
 23 system. So just kind of putting some rules and
 24 guidance around that. As well as membership, so
 25 making sure that, because there are priority times,

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1 that membership is only to residents or Picture Pass
 2 Holders. And then just basic rules of about use of
 3 space within IVGID.
 4 Are there any questions or things that you
 5 also think would be really important that is
 6 included in this type of policy or just questions
 7 about if I didn't explain that clearly?
 8 MEMBER WILSON: Just curious. What has
 9 been the process before? And is this something
 10 that's very new, and if so, what drove this
 11 direction to put this in place?
 12 CHAIR TONKING: No, we have not had a
 13 policy between the clubs. And I think there had
 14 been some confusion during our last cycle around --
 15 or last, like, budget cycle around what clubs have
 16 access to and what they don't. There was these
 17 concepts and rumors around the idea that they get
 18 huge deducted rates, all this different stuff.
 19 So, we were trying to, A, mitigate some of
 20 that confusion, and then, B, we have a software
 21 called "Golf Genius," that the District pays for and
 22 has a District logo on it, for example, and then the
 23 clubs have people who are allowed to utilize it.
 24 It was recommended by legal to ensure our
 25 own liability as the District, that we create some

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1 agreement between them on what that type of software
 2 can and can't be used for and that kind of stuff.
 3 So just making sure that if we're allowing
 4 indivial entities to do stuff, that there's some
 5 sort of an agreement between us, if that make sense.
 6 MR. BRUCE: As far as what you're talking
 7 about with Golf Genius, that situation has pretty
 8 much been resolved, so I don't know how much more we
 9 need to discuss that.
 10 But we've had meetings with the clubs, and
 11 we're going a different direction than having the
 12 Board pay for that.
 13 CHAIR TONKING: That's great. Again, it's
 14 any software that we end up using or anything, just
 15 to create some sort of agreement. Again, very
 16 generic, because I want it to be something that can
 17 be used for other organizations or clubs that may
 18 come up throughout the District so we don't run into
 19 any of these issues, if that make sense.
 20 MR. BRUCE: Yeah. Thank you.
 21 CHAIR TONKING: Thank you for that
 22 clarification.
 23 Then, IT, can we let in an attendee?
 24 That's Harry. He's calling.
 25 So, any other questions on this policy?

15

1 MR. BRUCE: Correct. All it is is you now
 2 have ownership of the Golf Genius instead of it
 3 being purchased through IVGID. It will be your own
 4 ownership, and the clubs will own their own Golf
 5 Genius. But I still have access that you give to
 6 me.
 7 MEMBER SIMON: What are you going to do
 8 for events that are non-club related? Are you going
 9 to have your own Golf Genius?
 10 MR. BRUCE: I'll have a different type of
 11 program. Or my own Golf Genius that's not the
 12 expensive one.
 13 CHAIR TONKING: Any other questions about
 14 the policy or ideas of things that you think need to
 15 be included or shouldn't be included?
 16 MEMBER SIMON: Is this going to be an
 17 agreement that you will be asking each of the club
 18 presidents to sign or what?
 19 CHAIR TONKING: I need to talk to legal a
 20 little bit more about what that would look like. It
 21 may just be, yes, something that they sign, or I'm
 22 really trying to make it be -- and the Board may
 23 feel different when they review it -- just like a
 24 guiding document of when you play at the golf
 25 course, for example, here are the rules that you

14

1 MEMBER RICCITELLI: When might we get a
 2 draft of this for the clubs to review?
 3 CHAIR TONKING: Yes. I'm going to work
 4 with legal, hopefully next week. I'm also out of
 5 the country, but I'll give them an outline of kind
 6 of an outline of what we're thinking and where we
 7 want that to look like, and then work with their
 8 recommendations. And then it will be at our -- I
 9 will make sure that it's part of that packet,
 10 hopefully, by the end of next week, so you can all
 11 have that posted.
 12 MEMBER SIMON: Question for Rob. Rob, I'm
 13 not aware of what happened with Golf Genius, so I
 14 don't know what -- how to respond to this.
 15 MR. BRUCE: As far as Golf Genius, we had
 16 a discussion with the president of the clubs, for
 17 the most part, one representative from each club,
 18 and decided to go a different direction as far the
 19 clubs will have their own Golf Genius. That way,
 20 IVGID will not have to purchase that for them. It
 21 will be their own property, their own ownership.
 22 That make sense?
 23 MEMBER SIMON: Yeah. But so you'll still
 24 be one of the administrators of each of the clubs
 25 then?

16

1 have to follow, and just kind of leave it at that.
 2 We'll see.
 3 Any other questions or concerns?
 4 Okay. That closes item D 2.
 5 E. CONSENT CALENDAR
 6 CHAIR TONKING: That brings us to E. On
 7 the consent calendar we have approval of the Golf
 8 Advisory meeting minutes for January 11th, 2024,
 9 those can be found on pages 3 to 25. And then
 10 approval of the Golf Advisory meeting minutes for
 11 January 25th, 2024, which can be found on pages 26
 12 to 39.
 13 Do I have a motion for any consents?
 14 MEMBER RICCITELLI: Motion to approve.
 15 MEMBER SIMON: Second.
 16 CHAIR TONKING: All in favor?
 17 MEMBER SIMON: Aye.
 18 MEMBER RICCITELLI: Aye.
 19 MEMBER SWENSON: Aye.
 20 CHAIR TONKING: Aye.
 21 MEMBER WILSON: Aye.
 22 All opposed? That's 5/0. Okay.
 23 That moves us on to general business.
 24 F. GENERAL BUSINESS
 25 F 1. Meeting Minutes Feedback

17

1 CHAIR TONKING: Item F 1, subject, review,
 2 discuss, and provide committee feedback regarding
 3 the draft Golf Advisory meeting minutes provided by
 4 the District Clerk for January 25th, 2024, which can
 5 be found on pages 40 to 44 in the packet.
 6 All this is is I wanted to see how you all
 7 felt, our District Clerk also provides board minutes
 8 that are much more concise than the court
 9 reporter minutes. They're just kind of information
 10 blurbs and then people can watch the meeting and
 11 really get the in-depth parts that they may want to
 12 hear, like the actual verbatim.
 13 And so I wanted to see if you guys felt
 14 that it was okay to use those types of
 15 meeting minutes versus the long form or what
 16 people's preferences were?
 17 MEMBER SIMON: I certainly prefer the
 18 shorter version.
 19 MEMBER RICCITELLI: Me too.
 20 MEMBER SWENSON: I was agreeing with the
 21 other two gentlemen that were on there. I agree
 22 that we should probably -- you know, if we have a
 23 bunch of discussion, if there's a consensus, it
 24 should just be "discussion about this," and then,
 25 "there was consensus reached on this," and if we did

18

1 any votes, that type of thing.
 2 Trying to sort through -- I read -- tried
 3 to read some of these, and it looks like what I
 4 said. I'm not sure it's worth our efforts. I mean,
 5 I'm a secretary for one of the golf clubs, and if I
 6 did that to them, they'd yell at me.
 7 CHAIR TONKING: Okay. So it sounds like a
 8 lot of people are in favor of the shorter
 9 meeting minutes.
 10 MEMBER WILSON: I'm in strong support. So
 11 would we continue to have both or just move to this
 12 condensed format?
 13 CHAIR TONKING: I'm going to propose that
 14 we move forward to this format. I will bring it up
 15 on my Board of Trustee update. If there is an issue
 16 with it, I will then bring it as an item. It has to
 17 be discussed as an item at the board meeting. I
 18 will do that if there seems to be more discussion,
 19 but our goal is to move to this.
 20 But, first, we have to make a motion of
 21 what our recommendation would be. Do I have a
 22 motion on this?
 23 MEMBER WILSON: So moved.
 24 MEMBER RICCITELLI: Second.
 25 MEMBER SWENSON: I have one more

19

1 discussion.
 2 CHAIR TONKING: Let me have it seconded,
 3 and then we can open it for discussion.
 4 Do I have a second?
 5 MEMBER RICCITELLI: Second.
 6 CHAIR TONKING: Do I have any discussion?
 7 MEMBER SWENSON: Yeah. We will always
 8 have the actual -- not the transcript, but the
 9 recordings; correct?
 10 CHAIR TONKING: Yes, the recordings will
 11 always be on there.
 12 MEMBER SWENSON: So I see no need to have
 13 a transcript.
 14 MEMBER WILSON: I just wanted to add one
 15 more thing, because I know that this is the
 16 direction that the Board of Trustees has gone in the
 17 past, and so for what it's worth, I definitely find
 18 that memorandum version of it captures the essence
 19 of it much better. We still have the chance to go
 20 back and review, it has to be approved as the
 21 official minutes from the previous meeting. And it,
 22 in my mind, captures the essence of what we talked
 23 about far better than trying to understand the back
 24 and forth and painfully going through all of my oral
 25 fillers and the grammatical errors that a transcript

20

1 might have. Instead, we go right to the point and
 2 make sure we all agree that that was the point.
 3 For what that's worth, because it may be
 4 different from the trustees -- the Board of Trustees
 5 perspective, but for what we're trying to accomplish
 6 here, I definitely think that's a much more
 7 efficient way to capture what we talk about.
 8 CHAIR TONKING: All those in favor, please
 9 say aye.
 10 MEMBER SIMON: Aye.
 11 MEMBER RICCITELLI: Aye.
 12 MEMBER SWENSON: Aye.
 13 MEMBER WILSON: Aye.
 14 CHAIR TONKING: Aye.
 15 Perfect. That passes five to zero.
 16 F 2. Golf Data
 17 CHAIR TONKING: Subject: Review and
 18 discuss golf data regarding the utilization of the
 19 District courses, the play mix, local course
 20 pricing, and a five-year financial comparison of the
 21 Championship and Mountain courses, which can be
 22 found on pages 45 to 67.
 23 MEMBER SWENSON: I have an initial
 24 question on this. It looks like this was -- at
 25 least it's titled that way, that 2019, 2020 data of

21

1 the golf course utilization.

2 CHAIR TONKING: I believe that it should

3 be the up-to-date one.

4 MR. BRUCE: Yeah, that's up to date.

5 Sorry. I just didn't change the title. My bad. I

6 put so many numbers in there, I forgot to change the

7 title.

8 MR. BANDELIN: Rob Bruce put these graphs

9 together talking about the utilization at both

10 courses. And I think he would be the one to kind of

11 at least tell us kind of how these sheets lay out as

12 far as utilization at the two courses.

13 I'll turn it over to Rob Bruce.

14 MR. BRUCE: Let's see. Going to -- let me

15 get on to right page here. Basically what I did was

16 I took each month, each day of each month, and put

17 in the play makeup, whether it be residents, guests,

18 or non-residents. And then attached to that, what

19 resident passes were used. That gives us a lot of

20 information here. Not sure if you guys have had a

21 chance to look at it. Hopefully you have.

22 It shows the percentage of residents to

23 guests to non-residents, and also shows the

24 percentages of how much Play Passes were used. If

25 you go down to -- I kind of gave the information

22

1 where it shows most of what was used. It's showing

2 that in 2023, and this is 2023 season, not a

3 fiscal year but the actual from May until October of

4 2023.

5 MR. BANDELIN: Can you reference the page

6 number of the sheet that you're speaking to? It

7 starts on page 46, and that's attachment 1.

8 MR. BRUCE: Correct.

9 Page 47, starting on the utilization for

10 2023, it shows -- I kind of wanted to separate the

11 high season from shoulder season, so if you look at

12 Champ 2023, high season, which is June, July,

13 August, used 78 percent of our utilization. If you

14 use the whole season, it's 75 percent.

15 If you look at the Mountain Course,

16 obviously a lot lower. Your high season percentage

17 was 69 percent, and the overall season was 63

18 percent. The reason I broke that down is because

19 early season/late season, there could be some issues

20 with weather, could be fires, but last year was just

21 weather issues, plus we opened up late due to snow

22 last year.

23 Also on that page, it kinda of shows you

24 who the passes were and what passes were used most.

25 The passes at the Champ Course, the one that was

23

1 used the most, which is 10-play pass, then your

2 20-play pass, then your limited pass, then your

3 40-play, and then your 30-play.

4 Fairly similar at the Mountain, but the

5 Mountain Course had an option for 9-hole play, which

6 is what the Mountain Niners use mostly. So the most

7 used up there was that 10-play nine-hole pass,

8 secondly was the limited pass, then the 20-play

9 nine-hole pass, and then the 10-play pass, finally

10 the 40-play pass.

11 If you move down to, starting on page 48,

12 it shows kind of the breakdown of each month,

13 starting with May at the Champ. Once again on that

14 page on that spreadsheet, it's going to show you the

15 percentage of players, number of players, the

16 breakdown of who played, and then also the total

17 amount of play for that month plus the revenues

18 collected.

19 Now the one thing about that revenue

20 collected, it does not calculate the revenue

21 received for the Play Passes. So that's only

22 revenue from residents, non-residents, and guests.

23 But you look at each month, May was 75

24 percent used, June was 73 percent utilization. We

25 get into July, 86 percent, that's usually our

24

1 busiest month. August is 81 percent, September,

2 down to 73 percent, and then October, 54 percent.

3 If you look at the last page on page 53,

4 it shows a breakdown of the average utilization by

5 each individual resident, guest, or non-resident.

6 But if you look at Champ Course for 2023, residents

7 play was 59 percent and guest play was 10 percent,

8 your non-resident play was 21 percent. That's

9 fairly historical since I've been here the last

10 ten years. That's about, rough estimate, 68 to 32

11 percent; 68 being residents, 32 being non-residents.

12 So as far as the makeup of play between residents

13 and non-residents, very similar to season pass.

14 Keep going down into the Mountain Course.

15 Obviously, we were not open at all in May of

16 last year due to snow. We didn't open up until the

17 9th of June. If you go down now to your next

18 spreadsheet, page 55, the month of June, we were at

19 56 percent usage. July, we were up to 75 percent;

20 August, 72 percent; September, 61 percent. And

21 remember that in September there was quite a large

22 cart project, so we were basically closed for a week

23 plus a couple extra days here and there due to that

24 cart project. That percentage is going to be a

25 little bit lower than normal. Then in October, we

25

1 were down to 52.
2 Overall average is pretty close.
3 Residents were 64 percent, the guests is 10 percent,
4 and non-residents, 26 percent. Very similar
5 to years past as far as the breakup in percentage,
6 but it appears, overall, the usage was slightly down
7 maybe five to eight percent.
8 That's really all I have on usage. Is
9 there any questions on those spreadsheets that I can
10 help clarify a little bit?
11 MEMBER SWENSON: When you say "usage," do
12 you mean that somebody was out at the tee time or
13 was a four-person, four people out on the tee time?
14 MR. BRUCE: Not necessarily. I went by
15 number of players for the day, not per tee time, but
16 per player.
17 So we could have three players, but I
18 tallied it as three players, not four. It's the
19 individual count of players.
20 MEMBER WILSON: With respect to the closed
21 cart path project effect, it looks like the
22 available slots are not included, and so as a
23 utilization number, we're already taking out the
24 cart path so it wouldn't remain in the denominator
25 with your slots taken on the numerator, right?

27

1 percent just because it's just not getting filled,
2 80 to 85 percent of usage is pretty high.
3 MEMBER SIMON: When you talk about 80 to
4 85 percent as being good, is that adjusted for
5 weather or are you just saying that that's overall?
6 MR. BRUCE: Yeah, an overall percentage.
7 You could have weather involved in there, but you
8 have to expect some weather up in Tahoe, especially
9 early and late season.
10 MEMBER SIMON: The thing that probably
11 sticks out to me, I mean, a couple of things like
12 total rounds of 22,612 was lower than the total
13 rounds in 2022, and there was 20 percent more tee
14 times. So that's -- I mean, that's something that
15 tells me that there's room to grow.
16 MR. BRUCE: I do agree. I wish I had this
17 same kind of format for prior years, say, three to
18 five years back. Moving forward, obviously I'll
19 keep this format and be able to do it moving
20 forward, but I feel like we were probably five to
21 eight percent, probably, down from what we were
22 previous years.
23 MEMBER SWENSON: Let me follow up on that
24 question. Because it may seem like there's total
25 rounds, but we're losing utilization based upon --

26

1 MR. BRUCE: Yeah. The overall percentage,
2 that's correct. Overall percentage -- because I
3 didn't add the total -- there was no times available
4 on those dates, so the total number would be
5 excluding the availability of those dates. Correct.
6 MEMBER RICCITELLI: What percentage do you
7 expect to use like in the key months, June, July,
8 August?
9 MR. BRUCE: I called a couple of other
10 courses around just to talk to some of their
11 professionals, and they're saying anywhere from 80
12 to 85 percent is pretty good, pretty solid.
13 MEMBER RICCITELLI: I would think that as
14 well.
15 MR. BRUCE: What you have is as we looked
16 at the times that were utilized at the Champ Course
17 from 4:30 to 6:00, even though times were available,
18 they didn't get filled a lot. Those aren't your
19 prime times, but they still calculate it as tee
20 times available.
21 And at the Mountain Course, which is
22 opposite, is the seven o'clock to about 8:30 a.m.
23 were not filled as much either, still calculated in
24 the available tee times.
25 So, if you're already losing eight to ten

28

1 okay. Let me try it this way.
2 I think I'm reading this right. We're
3 counting, you're counting a lower number now with
4 higher capacities because -- are you counting --
5 sorry. I'm struggling with this because I really
6 want to understand this. I'll look at a particular
7 example. Let's just say July 4th, the amount of
8 people that were serviced that day, that's close to
9 a total number, I don't know if it's July 3rd or
10 something, that's a high-round day, right?
11 MR. BRUCE: Correct.
12 MEMBER SWENSON: And your total numbers of
13 people playing that day would be a lot more; is that
14 right?
15 MR. BRUCE: Yeah. Correct. If you're
16 looking at the spreadsheet, in row O, in which I
17 have total rounds played, and then on OF, it shows
18 what was actually available.
19 Each day is slightly different because of
20 different events, if there's a shotgun, so on and so
21 forth. I tried to get exactly how many were
22 available and then how many actually played. So,
23 yes, you will see some numbers available less than
24 different days.
25 Was that your question, Harry?

29

1 CHAIR TONKING: Did that answer your
 2 question?
 3 MEMBER SWENSON: Yes, it did.
 4 CHAIR TONKING: And I do kind of want to
 5 be careful -- to Jay's point -- about trying to
 6 compare this to last year's data and data before
 7 because this is the first time Rob has ever laid
 8 this data out this way. So some of the decision
 9 points that were made, especially around shotguns
 10 and things like that, are different than decision
 11 points that Darren made or had in his more rough
 12 analysis pulling out of the other system.
 13 And so we do have to kind of think about
 14 that a little bit and figure out a way to get some
 15 more apples to apples. And, Rob, we can talk about
 16 that. I don't want us to have this perfect idea
 17 that we're using apples-to-apples comparison.
 18 MEMBER SIMON: It's close.
 19 CHAIR TONKING: Yes, it is close. I just
 20 want to make sure that do we know that there's some
 21 decision points made that were made that would be a
 22 little bit different.
 23 MEMBER SIMON: I know some really high
 24 revenue days were, it looks like, outside play like
 25 in July somebody by the name of "Doc" had 44

30

1 players. I mean, that's a big revenue day.
 2 So, do you -- is it hard to get a group
 3 like that size on a Saturday?
 4 MR. BRUCE: I can tell you right now in
 5 the last two weeks, I have 32 requests for similar
 6 events, and that's just a start. I'll get another,
 7 probably, 30 in March, and probably another 30ish or
 8 so in April. But these tournament groups know that
 9 we fill up, and they want to get these on the books
 10 prior to us opening our tee sheets.
 11 I do sell a lot of those events. I have
 12 to turn some of them away, obviously, but for the
 13 most part, I can usually get these groups in,
 14 whether they're 16 to 50, 60 players, and, yeah,
 15 there definitely the high-revenue groups.
 16 MEMBER SIMON: Yeah, that's big money.
 17 I went through this and I was trying to
 18 figure out if there -- I mean, I was just looking
 19 for things that were exceptions or stuck out to me.
 20 And I went into two busiest months, July and August,
 21 and I just figured out what days were the busiest.
 22 And took out if there was a rain day or something, I
 23 took it out, or if there was an IBGC or TIGC
 24 invitational, I took it out.
 25 Saturday, I would have thought Saturday

31

1 would be the busiest day, and it's not. In fact,
 2 Saturday is only the second-busiest day in terms of
 3 utilization, Tuesday being the lowest, at least in
 4 one month. I mean, it changes, Monday, Tuesday.
 5 But consistently, Saturday is only like an
 6 80 percent utilization day, overall. So that's
 7 surprised me because, I mean, there's a -- well,
 8 people with Play Passes can't play, and I think a
 9 lot of the locals don't play.
 10 But it seems like there's room for you to
 11 book more of those high-revenue groups.
 12 MR. BRUCE: Yep, I agree.
 13 I can tell you what happens with some of
 14 those groups is when I tell them a \$247 green fee
 15 versus \$226 green fee, Thursday sounds really good
 16 to them. So, Thursdays and Fridays seem to book up
 17 a lot more than Saturday/Sundays. Friday is still
 18 considered a weekend rate. But I do get a lot of
 19 groups that say, okay, Saturday is too expensive,
 20 let's look at Thursday.
 21 So it could be just a conscience of their
 22 group and what they can afford to pay.
 23 MEMBER WILSON: Just to make sure I
 24 understand the way this shows up at the spreadsheet,
 25 if we have, let's say, a group of 40 and they play

32

1 on a given day and it's recorded in those time
 2 slots, it's recorded on whatever Play Pass or not
 3 that they have. Is that right? Rather than this
 4 being separate for that group.
 5 MR. BRUCE: I'm not sure I understand the
 6 question. As far as the outside groups, they're all
 7 going to be, at least 90 percent of them,
 8 non-resident. So they will be calculated as
 9 non-resident rather than non-resident green fee
 10 revenue.
 11 MEMBER WILSON: Right. So it would be
 12 showing up on those columns, it's not separated out
 13 to say this is an organized event. It would be
 14 captured, even if most of it's showing up in
 15 non-resident?
 16 MR. BRUCE: Correct. So like if you look
 17 at one where there's a day it's higher non-residents
 18 than resident, that means it's an outside group,
 19 which will calculate their number of play as
 20 non-resident versus resident or guest.
 21 I will say that on some of the events,
 22 especially in September, the revenue is not
 23 collected on that day. Some of our groups have
 24 invoices through either the Hyatt or some other
 25 invoice through them, so sometimes that revenue

33

1 doesn't collect that day. But for the most part,
2 the group should be collected for payment of day of
3 play.
4 MEMBER WILSON: I just want to say thank
5 you, Rob. This is really great information. I'm
6 sure it took some time to put together, so thank you
7 for all that.
8 MR. BRUCE: My pleasure. It helps me as
9 well because I can see what's going on now.
10 MEMBER WILSON: Maybe I'm pushing it too
11 much to ask, but is it possible to make the
12 spreadsheet available? I just think there's so much
13 value here in taking this and applying some
14 additional analytics and statistical analysis based
15 on the Play Pass combinations and days. It might
16 even get us a step further to see whether or not it
17 make senses with some pricing elasticity with the
18 key times that are left open.
19 MR. BRUCE: Absolutely. As long as it's
20 okay with legal, I'll send it to everybody.
21 CHAIR TONKING: Anne, I don't see there's
22 an issue -- right? -- with having it be an Excel
23 document.
24 MS. BRANHAM: No. It's the same
25 information that's already been a part of this

35

1 Not really having a lot of understanding
2 of golf course, but in column S, "Total Available,"
3 it seems like the top number, if I look at some of
4 the peak months, is 256 rounds. Is that the max
5 rounds the golf has team calculated per tee times
6 and so forth that the course is available to handle?
7 MR. BRUCE: Correct. On each day, I
8 counted what tee times were available for that day
9 and put that down in S. Correct. Some days, full
10 course, is 256 for the Champ.
11 MR. BANDELIN: So that's the percentage
12 drop of the utilization of the total available.
13 That's good to know that that's the amount of
14 players that we might see on a perfect day with
15 total, one hundred percent utilization is 256 on
16 some of those days, outside of events and so forth.
17 MR. BRUCE: Correct.
18 MEMBER WILSON: One last question, Rob.
19 Given that it's the first time that you broke it
20 down into this level of detail, is there anything
21 that stands out to you in terms of either
22 opportunity for additional revenue, opportunity for
23 increased utilization? Obviously, you know the
24 course way better and this probably means a lot more
25 to you that it does to us even.

34

1 package. It's in the Excel format.
2 CHAIR TONKING: Yes. So that members
3 could use it to look at different things, other than
4 just what's displayed the sheet.
5 MS. BRANHAM: Yes. As long as there's not
6 metadata that contains anything confidential to the
7 District or that could be used against the District
8 at any point.
9 But, yeah, as long as it's just a normal
10 Excel sheet, that should be totally fine.
11 CHAIR TONKING: It's all normal Excel with
12 formulas for basic additions, subtraction, and
13 percentages. But we can hard code all numbers in
14 there, if that's easier.
15 Rob, could you just hard code all the
16 numbers in there, if you don't mind?
17 MR. BRUCE: Show me how to do that and
18 I'll do that.
19 CHAIR TONKING: You can send it to me, and
20 I'll hard code it for you. Thank you for putting
21 this together, it's really great and really helpful.
22 Any more questions on this?
23 MR. BANDELIN: I do have a question for
24 Rob. And, again, I think all of us want to thank
25 you very much for putting this together.

36

1 Anything in particular that stands out to
2 you and would be something for us to consider?
3 MR. BRUCE: The biggest thing I noticed
4 was, obviously, your weekday day play, most of your
5 Monday through Thursday, when there are more usage
6 of Play Passes, there's less opportunity for tee
7 times, and there's less revenue coming in --
8 MEMBER SIMON: Is that a function of the
9 shotguns?
10 MR. BRUCE: Correct. When you use a
11 shotgun, you take away the possibility of available
12 tee times.
13 MEMBER SIMON: What if you added players
14 to the shotgun?
15 MR. BRUCE: That would be my suggestion.
16 If we were to have an ideal world, would be to have
17 instead of three to four days a week with shotguns,
18 have two days a week with shotguns and have more
19 people in their shotguns.
20 MEMBER SIMON: Do you currently -- if
21 somebody wants to play on Tuesday, Wednesday, or
22 Thursday when there's a shotgun, do you give them an
23 opportunity now to play at the end of the shotgun or
24 not at all?
25 MR. BRUCE: Let's say historically, no, we

37

1 have not. There's some times when we have a group
 2 of 20 that wants to play, and the only thing they
 3 can do is play in the mornings, then, yes, I would
 4 add that group to the, say, morning shotgun and make
 5 it a larger shotgun. The issue with that, although
 6 it's nice to have all your tee times full, is now
 7 you start running into pay-for-play issue. If you
 8 have an 80-player shotgun, it runs fairly smoothly,
 9 you start going to a 100-plus, now you have some
 10 timing issues, little more harder work for the
 11 rangers to keep pace of play, and that can hinder
 12 possible available tee times later.

13 MEMBER SIMON: And most of the shotguns
 14 that are during week are not 80 players, are they?

15 MR. BRUCE: No. It depends. Some of them
 16 are simply 20 to 36, which if it's that small, we do
 17 a reverse shotgun. Once the players get through the
 18 number one tee, then I can open that tee back up,
 19 which gives us, again, more available tee times.

20 I'm trying to understand the pace of play
 21 and how quickly people come through in a reverse
 22 shotgun and allow you to open up X amount of tee
 23 times. I would say, historically, we probably lost
 24 two to four tee times after a shotgun just because
 25 of pace of play.

39

1 MR. BRUCE: Correct.

2 I think from looking at -- I have another
 3 spreadsheet that shows just the total dollar amount
 4 of Play Passes sold, which I have about half
 5 a million dollars, 500,000, so that revenue is in
 6 there, it's just not attached to my spreadsheet.

7 MEMBER WILSON: We could roughly estimate
 8 that, right? I mean, we know how much a 10-play
 9 pass costs, assuming it's mostly used, we know the
 10 cost per round. I'm not suggesting you to do that,
 11 I'm just saying that could be added in as a very
 12 good estimate of what the total revenue on
 13 those days would be.

14 MEMBER SIMON: You have a dollar-per-round
 15 revenue, I think sent out to you, it has --

16 MR. BRUCE: You showed it to me.

17 CHAIR TONKING: And that has it included,
 18 I believe, to your point.

19 MEMBER SIMON: My point is if you want to
 20 extrapolate out. You're saying that the revenue --
 21 you're not just talking about All You Can Play
 22 Passes, you're talking about all the Play Passes.

23 MR. BRUCE: Correct. Anything that's a
 24 Play Pass, which is in that rust color on my
 25 spreadsheet, that shows the number of passes that

38

1 MEMBER SIMON: I think you got to do what
 2 you gotta do. Yeah. And the pace of play will have
 3 to be dealt with by the rangers.

4 MR. BRUCE: I agree. It's always been an
 5 issue. With all clubs, it's a high point of
 6 conversation about pace of play.

7 We've done better than we have in the
 8 past. Since I've been back here the last ten years,
 9 I know the pace of play has gotten increasingly
 10 better. The last couple of years, it started to
 11 slow down a little bit, but I think that's just the
 12 number of players we're having in our shotgun.

13 MEMBER RICCITELLI: Where do the Play
 14 Passes show up on this revenue thing? Are they in
 15 column R or someplace else?

16 MR. BRUCE: They're on the spreadsheet, we
 17 don't have any revenue from the Play Passes. The
 18 only revenue you see on here is from revenue
 19 collected from daily residents, guest, or
 20 non-resident. The deferred payments in the Play
 21 Passes are shown somewhere else, but I don't have
 22 that on this spreadsheet.

23 CHAIR TONKING: All the review is slightly
 24 understated, then; is that correct? If there was a
 25 pass play.

40

1 were used and which passes were used, but it does
 2 not calculate revenue attached to it.

3 MEMBER RICCITELLI: That gets booked when
 4 you buy the pass?

5 MR. BRUCE: When you check in, there's a
 6 deferred payment calculated as we swipe your card or
 7 check you in under your Play Pass. I personally
 8 don't know how that deferment is calculated. I just
 9 know that it's shown daily on a report.

10 The only thing I had, if you look at page
 11 53, and shows the total revenue, if you just add
 12 half a million to that, that would be your total
 13 revenue including Play Passes sold. But it won't
 14 show where the Play Passes were used.

15 CHAIR TONKING: Any more questions on
 16 utilization data?

17 MEMBER SWENSON: Rob, I do appreciate,
 18 really do appreciate this data and the work that
 19 went into it.

20 You got me thinking about these shotguns
 21 again. I don't know if I'm looking at an anecdotal
 22 piece of data here or not, but it looks like you do
 23 much better if you have two shotguns a day versus
 24 one, and then you reduce the number of a.m. shotguns
 25 per week. Would that be helpful at all to condense

41

1 the shotguns into morning/afternoon on the same day
 2 and then morning/afternoon on the next day, and then
 3 leave the rest of the time available? Am I thinking
 4 I'm seeing something in the data that doesn't exist?
 5 MR. BRUCE: You're close. If we had a
 6 shotgun in the morning, 8:30 shotgun, usually around
 7 1:00 to 1:30, I can open up the tee sheet. If I can
 8 get from 1:00 to 6:00 full of daily play, you're
 9 going to get more revenue than if you did an 8:30
 10 and a 1:30 shotgun.
 11 A lot of times I do an 8:30 and 1:30
 12 shotgun because of groups that want to play. Like a
 13 group of 40 wants to try to finish at the same time,
 14 I try to match those up with days that there are
 15 resident or open shotguns in the morning and fill
 16 the shotgun in the afternoon.
 17 But a lot of groups don't like to have a
 18 shotgun. A lot of, let's just say, regular, daily
 19 golfers don't want to start on hole 3. They want to
 20 see the golf course from 1 on.
 21 So if you're talking about revenue from
 22 your non-residents, it's better to have just a
 23 morning shotgun and then open times in the
 24 afternoon. But if we're talking a group and a
 25 group, then a morning shotgun and afternoon shotgun.

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1 a lot of stuff done just because we have the whole
 2 back nine open and part of the front nine before
 3 that first group will catch us to really get out and
 4 do whatever we need to do. A lot of times it's just
 5 doing some hand watering or some of the stuff that
 6 we missed in the morning before the shotgun.
 7 But the shotguns, the more -- I've said it
 8 three years and I know it's tough, but the more we
 9 can condense shotguns from three or four a week to
 10 maybe a little bit less would certainly be a benefit
 11 to maintenance.
 12 CHAIR TONKING: Any other questions? Or
 13 my next question on this is any idea on
 14 recommendations they have just based off of
 15 utilization or would you like to move to the next
 16 component, financials?
 17 MEMBER WILSON: We talked about the number
 18 of shotguns. How does that decision get made? Is
 19 it something that we can recommend you take on at
 20 your discretion or do we wait until the new
 21 director?
 22 As we talk about it, I'm just wondering
 23 what's the action on that? I think that's
 24 independent of the rest of the discussion, at least
 25 it seems like it would be.

42

1 There's about 12 to 15 days were we have
 2 an 8:30 and a 1:30 shotgun to maximize the revenue
 3 there. But I still believe that if you have open
 4 tee times in the afternoon after a morning shotgun,
 5 you'll still collect more revenue.
 6 MR. CLOUTHIER: If I could throw my two
 7 cents in here on the shotguns. I totally agree with
 8 Rob as far as if we can condense shotguns down to
 9 maybe two days a week instead of four. Shotguns are
 10 tough on maintenance, and it really depends on the
 11 size of the shotgun, but shotguns can be really
 12 tough for us to get a lot done, to get anything
 13 done, other than get the golf course prepared and
 14 just get out of way. When you have three or four of
 15 those a week, that's where it really starts to back
 16 up on you, and we start to really have to defer
 17 things and you start missing things.
 18 And I also agree with Rob on the if we're
 19 going to have a double shotgun or if you're trying
 20 to get two shotguns in a day, if it's groups,
 21 absolutely, if we can do that. But if the morning
 22 shotgun goes instead of having the group in the
 23 afternoon, we can usually sneak out on the backside
 24 and really do a lot of work right after that first
 25 shotgun's over. There's a lot of times where we get

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1 CHAIR TONKING: I think the number of
 2 shotguns is probably not something that the Board
 3 would recommend because it's not like it's
 4 operational, so the Board would not oversee that.
 5 I think this is something, though, that I
 6 can put out there, like a conversation to have with
 7 the new director of golf, and just like some of the
 8 things we're hearing and thoughts that we can
 9 consider within the new role in thinking about
 10 operations. I'll have that flagged for discussion
 11 once that person is in the role.
 12 MEMBER SIMON: Like I said, I would say if
 13 you can move all those outside groups that want to
 14 book, if you can work them for a little higher fee
 15 on a Saturday, I'd get them in.
 16 MR. BRUCE: I tell them.
 17 CHAIR TONKING: I don't know if this is at
 18 all what people would think, but do you think there
 19 should be some sort of policy about when you reach X
 20 number people in your group that you have to play
 21 during certain times or book during certain times or
 22 anything like that? I don't know if that's helpful
 23 or not helpful. I'm trying to gauge thoughts.
 24 MR. BRUCE: When you're trying to sell a
 25 tournament event, you kind of want to get what

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1 they're looking for so they want to use your
 2 facilities, because they can go somewhere else and
 3 get what they want somewhere else, probably. I
 4 usually try to sell what I can.
 5 Now, like I said, I've been talking with
 6 lots of people lately, which I've added some to some
 7 morning shotguns, I've made afternoon shotguns.
 8 Once again, it's usually going to be available for
 9 when they're in town. A lot of these people are
 10 like convention people who are up for some of kind
 11 of convention or group meeting, they're staying at
 12 the Hyatt or down in Reno, and they're only here for
 13 certain days. It's hard to change their dates
 14 except the day they're here.
 15 But, yeah, I definitely try to get the
 16 tournament groups to be in the best position for the
 17 availability of the golf course.
 18 MEMBER SWENSON: Rob, does it make sense
 19 to discount them after they get to a certain number?
 20 MR. BRUCE: There is a tournament rate,
 21 per say. Basically what I push for our tournament
 22 groups is that, A, they're an outside group that
 23 doesn't have to pay a pre-book fee, so they're
 24 saving \$15 a player already. Then I quote them a
 25 rate, and in that rate, I say they're going to get X

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1 able to push more to a higher price a day is
 2 probably easier than trying to get more players.
 3 CHAIR TONKING: Any other questions or
 4 ideas on utilization? Again, of course we can
 5 continue to talk about utilization, but before we
 6 move to the next piece.
 7 MEMBER SWENSON: I'd love to see an expert
 8 on analytics in our group take these numbers, put it
 9 in a table, and figure out what to do with it.
 10 CHAIR TONKING: Yeah. I think I gave
 11 Heidi the clean one. So she has all the clean ones,
 12 so that can be sent out. Then I think at our next
 13 meeting, if anyone has any data they want added to
 14 the packet of someone else's stuff they did, please
 15 send it to me. Or if you have an idea on an
 16 analysis that you don't know how to do, please reach
 17 out and I or someone else can figure our how to do
 18 it for you. But that's a great point.
 19 We'll move over into the financial realm.
 20 I believe that Adam is going to be presenting, or
 21 Bobby?
 22 MR. MAGEE: I've asked Mr. Cripps to
 23 present today. Thank you.
 24 CHAIR TONKING: I was hoping you could
 25 talk a little about the financials, and really

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1 amount of dollars per person back in a gift card,
 2 which they can use for shop merchandise.
 3 So, yes, there is a little bit of a
 4 discount, but I don't want to go below a certain
 5 rate because now you're just kind of discounting
 6 golf when you can sell it at a full rate.
 7 MEMBER SWENSON: I know that. Well, I
 8 wasn't sure of that. I was just wondering, let's
 9 just say you had a group of 80 -- would you say a
 10 group of 50 and say, well, if you get it up to 80 we
 11 can give you this rate, or something like that? I
 12 was just wondering if that would make any sense.
 13 Because that's just straight cash to you guys,
 14 right?
 15 MR. BRUCE: Sure. And I understand that.
 16 But most of the time, these groups are already, I
 17 got 20 guys, I'm coming. It's nothing like, okay, I
 18 can get 40. They already have a number in their
 19 head, they want four or five tee times, or they have
 20 80 already and want a group of 80.
 21 So more often than not they'll say a
 22 number, and they usually come with less anyway.
 23 They want 24 players and they come with 20.
 24 I'm trying to upsell more players,
 25 probably not something that would happen, but being

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1 spending some time, because golf is a really
 2 confusing area because it's split into two
 3 fiscal years. So if you can kind of work with us to
 4 make sure that everyone gets that, and I'm sure
 5 there will be a lot of questions around how to
 6 interpret it and to go from there.
 7 I don't know if you have an intro that you
 8 want to give. I can have people start asking
 9 questions. If you could walk through the data a
 10 little bit with us.
 11 MR. CRIPPS: As far as an official intro,
 12 no. It was really to touch base on what we're
 13 looking at here. We see, of course, the year as
 14 '19, '20, '21, I did want to separate that line
 15 where we're looking on finances in at a fiscal year
 16 now, where we're splitting that season in half
 17 depending on when you start. As Rob eluded to
 18 earlier, they had a year where they started in May
 19 because of snow. That means you're going to be a
 20 little shy at the end of one fiscal year for
 21 revenues, whereas if you extend the season, you
 22 might see revenues be a little bit higher in that
 23 fiscal year.
 24 There is a separation that we have to deal
 25 with in finance. We get the lovely life of living

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1 on two calendars, and we have January through
 2 December and June through July. But I am happy to
 3 also go through any questions we have.
 4 What you'll be looking at is your
 5 summarized versions of what our revenue codes are
 6 compared with what our expenditure codes are for
 7 golf specifically. So then with that, I do want to
 8 open it up to some questions anybody may have.
 9 MEMBER SWENSON: When's your fiscal year?
 10 MR. CRIPPS: July 1 to June 30.
 11 CHAIR TONKING: My first question --
 12 MEMBER SIMON: I have a lot of questions.
 13 CHAIR TONKING: I was going to do a quick
 14 preface question to kinda get people thinking about
 15 the two-year split, and then, Jay, we can jump into
 16 your tons of questions, if that works.
 17 My one question that I really wanted to
 18 look into is how do you allocate, then, Play Passes
 19 that are purchased? Do you allocate those just when
 20 they're bought in May or June, or is it or allocated
 21 across the season? What does that look like?
 22 MR. CRIPPS: That's gets into more like
 23 the accounting details, but where we'll have a
 24 deferred revenue. So if you buy a pass, at what
 25 point do you actually use it?

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1 of the season is when we -- that would be the
 2 reconciliation, it would be done at the end of the
 3 season.
 4 We would need to know when the season is
 5 done. We don't really have a hard date where it's
 6 -- I would think November, because we want -- we're
 7 still going to have things trickle in and we have
 8 our postings. I would think November would probably
 9 be a month that we review that, but then it would be
 10 trued up at the end of the season.
 11 CHAIR TONKING: I have one follow-up
 12 question on that. In this financial sheet we're
 13 looking at for the most current year, fiscal year,
 14 it has been trued up as of December, we believe, or
 15 have you guys got to that? I know there's some
 16 delays in financials in general this week within
 17 your department.
 18 MR. CRIPPS: Yeah. The revenue office,
 19 they are caught up. I believe these are fairly
 20 accurate.
 21 MEMBER SIMON: 2024 actual is from July
 22 1st of this year -- or of 2023, through what?
 23 MR. CRIPPS: The 2024 actual, yes, July 1
 24 of 2023 through January. I believe our revenue
 25 office is caught up through January.

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1 CHAIR TONKING: So the revenue that we are
 2 looking at right now is the utilization of those
 3 Play Passes; is that correct? Or is that also --
 4 MR. CRIPPS: Correct.
 5 CHAIR TONKING: Great.
 6 MR. CRIPPS: And it does go -- if I was to
 7 buy a pass, let's say a 10-play pass, and I bought
 8 it June 15th and I used one of them, then in
 9 whatever fiscal year that -- let's say I did it last
 10 year, so in '23, you would see one usage of that,
 11 and then I used the rest of them in July, August,
 12 September, you would see that carry over into the
 13 next year.
 14 MEMBER SIMON: When do you true it up?
 15 The month of October is your financial statement
 16 where you zero out the deferred revenue account.
 17 MR. CRIPPS: When it comes to deferred
 18 revenue, if the pass is still valid, then it's still
 19 going to be deferred. So that's really going to
 20 depend on if there's an expiration or not.
 21 MEMBER SIMON: They all expire.
 22 CHAIR TONKING: They all expire at the end
 23 of October because the season ends. So do we then
 24 do it then?
 25 MR. CRIPPS: Yes. It would be at the end

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1 MEMBER SIMON: So through January 31st?
 2 MR. CRIPPS: Yes.
 3 MEMBER SIMON: I was surprised to see a
 4 budget. You've already done the budget for 2024?
 5 MR. CRIPPS: Yes. Because our fiscal year
 6 goes from July 1 to June 30, we prepared the budget
 7 for 2024 because the start of the fiscal year
 8 happens July 1 of 2023, and then carries 12 months
 9 to June into 2024.
 10 MEMBER SIMON: Right. So all that
 11 budgeting is already done for the fiscal year that
 12 will end June 30th? You're all done with that?
 13 MR. CRIPPS: That's correct. We're
 14 actually in the process of budgeting for the
 15 upcoming fiscal year.
 16 MEMBER SIMON: How are these generated?
 17 Is this from your general ledger? Where do those
 18 numbers/statements come from? Is it a division
 19 within the general ledger? Help me understand where
 20 this came from.
 21 MR. CRIPPS: Yeah, it is from the general
 22 ledger. And what goes into that and why I said it's
 23 a summarized version, we have our point of sales
 24 system that we're collecting the revenues based on
 25 the metrics that we're receiving them, resident,

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1 non-resident, and from there it's going to go to our
 2 revenue office. They're going to then say where
 3 it's going to book to our general ledger, and that's
 4 where you see as the separation between your
 5 Championship and Mountain. That way, we know what
 6 course actually generated these numbers. They'll
 7 book those through our accounting system to the
 8 general ledger.
 9 So the numbers that you see underneath the
 10 revenue column and expenditure column, for example,
 11 those are our object numbers in our general ledger
 12 for revenues and expenditures.
 13 MEMBER SIMON: I don't know what we can
 14 possibly use this for, Michaela.
 15 CHAIR TONKING: What do you mean?
 16 MEMBER SIMON: Well, does this mean
 17 anything to you?
 18 MEMBER RICCITELLI: To me, it means that
 19 if you look at the 2024 actuals versus the 2024
 20 budget, you're going to have whenever we open in May
 21 until the end of June to make up this shortfall --
 22 CHAIR TONKING: In revenues, yes.
 23 MEMBER RICCITELLI: -- across all these.
 24 Which is probably unlikely. It looks like a big gap
 25 to do in four or five weeks.

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1 MEMBER RICCITELLI: Yeah. If you look
 2 down that list, there's four categories of revenue,
 3 and they're all short by three, four, seven, million
 4 bucks.
 5 MR. BRUCE: Yeah.
 6 CHAIR TONKING: Yeah.
 7 MEMBER RICCITELLI: So 300 won't --
 8 MR. BRUCE: Yeah, I see when you're
 9 saying.
 10 MEMBER RICCITELLI: Not that it's a big
 11 deal. It's just, to the earlier point, the way the
 12 thing is split, it's just the way it is. Makes it
 13 hard to read it. It would be like looking at
 14 October or something of a calendar year. But that's
 15 the way it is. I get it.
 16 CHAIR TONKING: It's frustrating. It's
 17 also frustrating as a board member when trying to
 18 budget.
 19 MEMBER SIMON: What would \$521,000 of
 20 facility fees be in 2023?
 21 CHAIR TONKING: 2023 facility fee.
 22 MEMBER SIMON: It's a credit.
 23 MEMBER RICCITELLI: That's also confusing
 24 because it looks like the revenues are shown as --
 25 what is that? -- counter.

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1 CHAIR TONKING: Yes. Or to cut the
 2 expenditures to ensure that we keep --
 3 MEMBER RICCITELLI: Yeah, and all that.
 4 MEMBER SIMON: In terms of the revenue,
 5 the revenue is also from the budget, it doesn't make
 6 any sense.
 7 MEMBER RICCITELLI: Because there's still
 8 six weeks or something like that left in that year,
 9 as I understand it.
 10 CHAIR TONKING: That's correct. Whenever
 11 we open. If we open in May or June, yeah.
 12 I think the concern is I think we're --
 13 what? -- 60 percent of where we should be, and we
 14 don't have that much left of the season. I think
 15 that's a good point to look at.
 16 MR. BRUCE: If you look from the month of
 17 May and the month of June in 2023, we made \$380,000.
 18 If you add \$380,000 to our 2024 budget, it looks
 19 like a pretty close to what that 680 is.
 20 MEMBER RICCITELLI: Yeah. That's true.
 21 Does that 300 include all these categories or just
 22 passes?
 23 MR. BRUCE: That is just the revenue for
 24 green fees for residents, guests, and non-residents.
 25 It does not include passes.

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1 CHAIR TONKING: I don't see your 5,000 of
 2 --
 3 MEMBER SIMON: 521,000 in 2023 column
 4 under facility fees.
 5 MR. CRIPPS: Look toward the bottom third
 6 of that first page. There's a small break, and
 7 you'll see facilities fees of 4490.
 8 CHAIR TONKING: I just don't see 5,000.
 9 MEMBER SIMON: It's 521,000.
 10 CHAIR TONKING: I see. Yeah. Well,
 11 that's a revenue. We used to -- to back up. The
 12 facility fee is what we would allocate when we
 13 raised it from everyone's parcel, and every parcel
 14 owner pay their facility fees. And within that, we
 15 need to allocate that, then, to each of the venues.
 16 So that must have been the allocation of facility
 17 fee that was put in to cover the allocation in 2023.
 18 MEMBER SIMON: But this is a credit.
 19 CHAIR TONKING: I shouldn't be.
 20 MEMBER RICCITELLI: All the revenues show
 21 that way.
 22 CHAIR TONKING: It's just how the profit
 23 and loss statements look. All your revenues are
 24 going to be in the negative form, and all your
 25 expenditures will be in the positive.

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1 It is revenue that was given to golf
 2 courses from the facility fee.
 3 MEMBER SIMON: I don't get it. Why would
 4 that be out there in one year, not even in 2022, and
 5 a small number in previous years?
 6 CHAIR TONKING: We can look at how it was
 7 allocated each year. I'm not sure why this -- why
 8 we don't have longevity. I'm not sure why 2022
 9 doesn't have a facility fee in it. It may not have
 10 ended up needing it. I'd have to look at the
 11 bottom.
 12 But then, yeah, there is usually an
 13 allocation every year to cover things. The facility
 14 fee also could have been higher in that year to
 15 cover some additional capital work that was done.
 16 MR. BANDELIN: That's correct, Michaela.
 17 MEMBER SIMON: Some of things that Cliff
 18 brought up, like the increase and labor costs of
 19 31 percent from '22 into '23, is interesting.
 20 CHAIR TONKING: Good point.
 21 MR. BRUCE: I can mention something to
 22 that. We were way out of line as far as
 23 comparatively to other pay scales in the District.
 24 For instance, if you worked at Diamond Peak, you
 25 would get \$20 an hour, and you come down here and I

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1 can only pay you 15 for doing, basically, the same
 2 type of job. So there was quite a bit of an
 3 increase in just hourly rates last year compared to
 4 2022.
 5 CHAIR TONKING: There were also different
 6 staffing in 2022. Weren't we short staffed?
 7 MR. BRUCE: Slightly but not a lot. There
 8 was definitely a little bit of increase in staffing
 9 for 2023.
 10 CHAIR TONKING: Adam, when I'm looking at
 11 your expenditure section, do we know if there's been
 12 any changes of what's included and excluded from
 13 year to year? Are there some apples to apples we're
 14 missing? Food service, I know, is one big one where
 15 that's kind of been in two different buckets for a
 16 while.
 17 I want to make sure that we're looking at
 18 the same thing.
 19 MR. CRIPPS: If there was ever any kind of
 20 organizational change, I wouldn't personally know
 21 those types of intricacies right now.
 22 If we did have, let's say, golf oversee
 23 their own food and beverage operations instead of as
 24 the District as whole, then you could see a
 25 year-over-year change in those types of

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1 expenditures. I think a lot of it would come down
 2 to that, like if there was any kind of change in
 3 what actually golf does for themselves.
 4 But other than that, as far as when you do
 5 see the lines, the comparable lines, if there is
 6 information there then that would be consistent, for
 7 the most part, year over year.
 8 MEMBER SIMON: One of the items that I
 9 don't understand how you do the accounting is fleet
 10 maintenance services. Is that an allocated expense
 11 or how does that work?
 12 MR. BANDELIN: Fleet maintenance is an
 13 internal division within the District that charges
 14 out for services at all venues, including Public
 15 Works, ski golf, Parks and Rec, and any over-turf
 16 vehicles, over-snow vehicles, rolling stock, as a
 17 department of a certain amount of what we call
 18 "mechanics," and we budget a particular amount for
 19 the year, and then they perform those services.
 20 What you'll see in call center 7540 for
 21 fleet maintenance services is the cost on an annual
 22 basis, and then of course, 2024 budgeting amount of
 23 the cost of the services for fleet maintenance.
 24 MEMBER SIMON: It would be each fleet
 25 maintenance guy or gal would charge ten hours of

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1 their standard fee of \$60 an hour and it would get
 2 charged here?
 3 MR. BANDELIN: That's correct. All the
 4 mechanics report to the fleet division, and we show
 5 in the budget as one internal services department,
 6 just the same as buildings, and we know what the
 7 cost is to employ and/or service all the vehicles in
 8 the District. Then through over time, we know what
 9 we budget out for each one of those venues, and
 10 that's the number that you see to cover the costs as
 11 a whole, as a district, for fleet maintenance
 12 services.
 13 When you're seeing the numbers across the
 14 board from five years ago, you're looking at between
 15 250 and 300,000. And then we can see that we had a
 16 case where the number has bumped up from '23 actual
 17 to '24 budget from 265,000 to 392,000. That's
 18 because we knew, one, the cost of the mechanics
 19 probably went up, and we knew that maybe we had
 20 older equipment that we were looking at that was
 21 going to cost more to maintain.
 22 The budget's put together from the fleet
 23 services manager. So it's a tough --
 24 MEMBER SIMON: This doesn't include any
 25 equipment costs. This is all labor allocated?

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1 MR. BANDELIN: No. Let me clarify. It's,
 2 one, -- you don't see in the wages section of your
 3 report -- you don't see fleet maintenance wage in
 4 there; you see in that particular object code, 7540,
 5 is all labor and materials and supplies and parts
 6 for the equipment at the golf course.
 7 MEMBER SIMON: Labor, material, and parts.
 8 But not the cost of the equipment being depreciated
 9 or cost for this?
 10 MR. BANDELIN: That's correct. So you
 11 would never see a new replacement piece of equipment
 12 within fleet maintenance services. That would be in
 13 the capital improvement section.
 14 MEMBER RICCITELLI: Depreciation shows up
 15 somewhere on here?
 16 MR. CRIPPS: You're not going to see it on
 17 these sheets. What this here is just to give you a
 18 side-by-side comparison of revenues versus
 19 expenditures. When it comes to the depreciation,
 20 now we're talking about balance sheet items, which
 21 is recorded in a different way.
 22 MEMBER RICCITELLI: It's not broken down
 23 at this, it's somewhere higher up.
 24 MR. CRIPPS: Correct.
 25 MR. BANDELIN: I'll just continue on real

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1 quick. That's the same for building maintenance
 2 services, object code 7550. That would include
 3 parts, material, labor all categorized in that
 4 object codes for the actuals for all the years, and
 5 then the budget amount of \$104,200.
 6 MEMBER SIMON: When these people keep a
 7 time sheet and allocate their time for the day and
 8 they cost it out to different divisions within the
 9 District, is that true?
 10 MR. BANDELIN: That's true. Yep. And
 11 we're actually -- the interim Finance Director and
 12 Adam and myself have been asked to maybe take a look
 13 at fleet maintenance services across the District,
 14 just to do some analytics and analyze the department
 15 to see if any changes need to be made.
 16 MEMBER SIMON: Is that whole system of
 17 charging by all these different people, is that all
 18 part of the payroll system?
 19 MR. BANDELIN: It's actually in a program
 20 called "CFA." It's the -- each piece of equipment
 21 and each hour of labor is tracked in a software or
 22 in a system to be able to know what the actual cost
 23 is, by month, that's allocated in the journal to
 24 that particular call center for each one of the
 25 venues.

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1 This is all a government financing, Jay,
 2 and so -- I can kind of go through each one of these
 3 object codes and tell you --
 4 MEMBER SIMON: No. I don't want to
 5 dominate. All I would say is that no golf courses
 6 can sustain these level of fleet maintenance
 7 services.
 8 MR. BANDELIN: You're right. Who wants to
 9 do the quick math? We're budgeted at 392,000, 494,
 10 and we divide that by 22,000 rounds, it's a fairly
 11 expensive piece of the puzzle as it relates to
 12 expenses.
 13 CHAIR TONKING: Any other thoughts on
 14 these financials?
 15 MEMBER WILSON: Back to the split with the
 16 fiscal calendar. Is it possible to split out on a
 17 calendar basis or to use our reporting capability
 18 from our source system to provide July through
 19 December of last year?
 20 It just seems difficult to try to
 21 recommend any pricing for this coming season when we
 22 won't really know the relatively accurate numbers
 23 until August, maybe September. I don't know what
 24 the normal end-of-the-year process is.
 25 CHAIR TONKING: You want to know what do

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1 profit and loss statements look like if it was just
 2 pulled from July 1, 2022, to December 30th, 2022,
 3 and then compare it to the 2023? I'm just seeing if
 4 I understand the question.
 5 MEMBER WILSON: Yeah. Well, ideally.
 6 Because the fair amount of the implementation,
 7 nothing new, but you typically would have the
 8 ability to report off of whatever periods, even if
 9 it were not your statutory requirements. And I
 10 certainly get that that's paramount.
 11 But, ideally, it would be a five-year
 12 calendar look, even if that doesn't align to the
 13 budget, we at least have an idea of. Did our
 14 pricing last year work rather than finding out late
 15 summer it wasn't even close.
 16 CHAIR TONKING: Does our system pull where
 17 you can put in start date/end date, and then get
 18 that one period of time with the same types of
 19 information?
 20 MR. CRIPPS: He did touch on it. It would
 21 be by period. We can definitely do period-specific
 22 reports.
 23 But what you will run into, it will be
 24 hard to tie it to budgets, and you really got to
 25 focus on what you're looking at. If we make

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1 something definitive and that hard-lined, it will be
 2 hard to expand on comparing it otherwise.
 3 It definitely will do period by period,
 4 but then at that point, we do kind of have to
 5 maintain what we're looking at.
 6 CHAIR TONKING: That's fair. If we have
 7 this, which is an actual what it looks like, and the
 8 analysis you did and we then we have that with
 9 budget, we could just do those couple periods.
 10 MR. CRIPPS: It would look similar, and so
 11 we would really have to make sure we notate that
 12 this is period -- what period are you looking at?
 13 Period one through six, to us, that's July through
 14 December. That's the first six months, and so we
 15 can break it up like that. Then we identify the
 16 periods of a fiscal year that we're looking at.
 17 That will help us identify how we can structure it
 18 to get into more of that seasonal mentality,
 19 calendar mentality.
 20 CHAIR TONKING: I think it will also help
 21 to understand what are some of the costs we bear in
 22 those off months, and just trying to understand how
 23 that looks as well if we can do it in those periods
 24 so we can break out a little more in detail, if
 25 possible, without looking at it on a monthly basis.

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1 Just truly whatever it spits out is
 2 perfect.
 3 MR. CRIPPS: If we're doing period by
 4 period, it would become, in essence, a monthly
 5 styled report, yeah. Each period is a month for us.
 6 But if we're looking at, let's say we
 7 wanted to see, okay, let's compare with Jeff's
 8 report here, he's looking at seasonally -- right? --
 9 from a calendar perspective. And if we want to try
 10 to then use his information with the additional
 11 information that I can provide as far as
 12 expenditures, of course, because Jeff's not going to
 13 know the details like I do, we can definitely work
 14 with that to form and get something along those
 15 lines.
 16 If that would be helpful, that's something
 17 that we can definitely do.
 18 MEMBER WILSON: I think that would be a
 19 huge help. Even if it doesn't align to the budget,
 20 frankly, I wouldn't even know where to start to
 21 analyze the budget or make a recommendation on it
 22 without having 12 months of data for all the last
 23 calendar year to compare to it.
 24 If we had that by period, from January of
 25 last year to December of last year, or some version

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1 of that that we could mass together with what we
 2 already have or what is currently available in the
 3 2024 period, then at least we have an idea of where
 4 to start that's going to be seasonal, and it should
 5 be because our golf is seasonal.
 6 MEMBER RICCITELLI: 2023, that's a full 12
 7 months, right?
 8 MR. CRIPPS: The fiscal year is
 9 twelve months, yes.
 10 MEMBER RICCITELLI: In 2023, what does
 11 line 31 all the way at the bottom mean? It looks
 12 like the expenses were 5-something million and the
 13 revenue was less. So what is that? I mean, if
 14 somebody looked at this sheet, would they assume
 15 that golf course had revenue of 4.392 million and
 16 costs of 5-something million?
 17 MR. CRIPPS: Yes.
 18 MEMBER RICCITELLI: And so there's a
 19 capital improvement of 773,000 in there. Because
 20 one of the things that I think, after we take a step
 21 back out of the mud, is that golf loses money. That
 22 was one of the initial headlines that I heard when
 23 we first started this thing.
 24 So if somebody looked at this spreadsheet,
 25 golf lost \$766,000 that year, of which 773 were some

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1 kind of capital improvement. Am I reading that
 2 correct?
 3 MR. CRIPPS: Correct. At that point, what
 4 you're looking at is expenditures over revenues.
 5 And the delta between those is, in fact, the
 6 expenditures were more.
 7 MEMBER SIMON: But nobody should assume
 8 that that is really what the golf course was. It's
 9 also got 183,000 in principal payments. I just want
 10 to make sure that when this gets in the public
 11 domain --
 12 MEMBER RICCITELLI: I get that. But if
 13 this is floating somewhere around and that's what
 14 somebody's looking at and it's misleading.
 15 CHAIR TONKING: I think it's important
 16 that we lay this out in a way that makes sense. I
 17 think -- and that's going to come from our
 18 recommendations, because this is exactly a very
 19 similar report to what the Board would get when we
 20 try to make a decision. And I think that
 21 conversation around debt and capital is key, and I
 22 think it gets confusing for some.
 23 I think the more straightforward we can
 24 show, to the community also, those should not be
 25 included or here are some of the reasons certain

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1 items are in here or should not be in here and why.
 2 That's super helpful.
 3 MEMBER RICCITELLI: When you get below
 4 central costs allocation, are these all allocations?
 5 Capital, debt service, are those allocations or are
 6 those actuals for the golf course?
 7 MR. CRIPPS: For your capital improvement
 8 and then the principal and interest, the capital
 9 improvement is not an allocation. The principal and
 10 interest, those are going to be an allocation based
 11 off of interest earned in our account. And then
 12 when you have your amortization, that's on a bond
 13 specifically to golf, so that's going to be
 14 specific. That's not going to be an allocation;
 15 it's just going to be an amortization table.
 16 It's a combination, so, yes, your interest
 17 is going to be allocated. Principal, no. Capital
 18 improvements, no. That's an expenditure line itself
 19 directly to --
 20 MEMBER RICCITELLI: But what is 773?
 21 Wouldn't that be depreciated in an income statement
 22 or is that the depreciated amount? The 773 on
 23 capital improvements. I'm just going back to the
 24 last, full fiscal --
 25 MR. CRIPPS: It's a more generalized line,

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1 though. Most likely what was used out of that line
 2 are depreciable assets, but it doesn't mean that,
 3 maybe, that the work is done on some of them. You
 4 can have projects that carry over a year if there
 5 was a purchase.
 6 It's hard to say completely -- like, you
 7 just can't take that as a whole number and say that
 8 whole entire thing was capitalized. And at what
 9 point then, yes, on a financial statement, if you're
 10 looking at it from that aspect, then it would be
 11 moved over to the balance sheet item and it would be
 12 showing up as an asset under a different line.
 13 MEMBER RICCITELLI: And then it would be
 14 depreciated here over whatever schedule it would be.
 15 MR. CRIPPS: Correct. Based on what it
 16 was.
 17 MEMBER SIMON: What was done that would
 18 amount to \$773,000 on the Championship Golf Course?
 19 CHAIR TONKING: I'm sure we can pull in
 20 that CIP line.
 21 MEMBER SIMON: Does it make sense?
 22 CHAIR TONKING: That was probably carts.
 23 Carts is probably in there.
 24 MEMBER RICCITELLI: That should be the
 25 depreciated amount.

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1 CHAIR TONKING: What we need to do, Adam,
 2 is figure out exactly what makes up that capital
 3 improvement so that people can better understand
 4 that line.
 5 MR. CRIPPS: I would like to add a little
 6 bit more, though. You're kind of teeter tottering
 7 on a delicate line here versus what is this really
 8 trying to show you.
 9 That 773 that's on this report, that was
 10 spent. So whether it's a depreciable asset or not,
 11 that was money that left the door. Now, whether
 12 reporting it on just your expenditures over revenues
 13 report, which this is more designed to do to give
 14 you that kind of just right-up-front indication, now
 15 we're looking at balance sheet items and what type
 16 of assets that an entity has where now we are at
 17 teeter tottering. And in the hands of certain
 18 people if they start asking those questions, this
 19 report is designed to try to simplify it to where it
 20 is specifically just your revenues, expenditures,
 21 and --
 22 MEMBER RICCITELLI: This would be like a
 23 cash flow statement almost.
 24 MR. CRIPPS: Yeah. But again, now we're
 25 -- depending on who you tell that word "cash flow"

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1 to, they're going to start picking on that term as
 2 well.
 3 But, yes, I mean, in a given year for a
 4 fiscal year, the revenues that we booked and the
 5 expenses that we booked.
 6 MEMBER RICCITELLI: Right. But in any
 7 good accounting system, things that have a useful
 8 life of more than a year -- I mean, if you sell a
 9 beer, that's gone. But if you buy tractor for
 10 \$100,000, that's not something that only serves one
 11 golf season so that's why it would be depreciated.
 12 The only reason why I'm asking that is
 13 because people look at this stuff, oh my god, the
 14 golf course loses \$800,000. And that's how we get
 15 in these conundrums, I think, of trying to defend
 16 golf clubs and tee times and green fees and all that
 17 stuff.
 18 MR. CRIPPS: Well, no, and understanding,
 19 too, and it comes back to really helping explain to
 20 the public what we're looking at. If we have a year
 21 where we're a lot heavier in capital, it's likely we
 22 had a large capital expense, whatever it could have
 23 been. Let's say we had to redo the kitchen or a
 24 large ADA compliance-type of project, and with that,
 25 though, what you're doing, through your fees and

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1 projections, is you're really trying to build your
 2 fund balance to support these types of activities
 3 because your assets are going to depreciate, and
 4 depreciation in the real world means deterioration.
 5 Right? You're going to lose them eventually.
 6 But, yes, you're not wrong. You do have
 7 these major assets and these major components that
 8 you are -- they are an equitable asset. You've
 9 traded the cash for an item that really holds value,
 10 but they do require maintenance and eventually you
 11 expect failure. And when failure happens, depending
 12 on the item, it can be expensive.
 13 And what you're hoping is that you're
 14 projecting far enough, maintaining enough in a way
 15 that you can budget for these items, then you will
 16 have some peaks and valleys to where some year could
 17 be heavier, especially in capital, compared with
 18 other ones.
 19 MEMBER RICCITELLI: Right. But you would
 20 allocate some income towards a balance sheet capital
 21 fund to replenish things that break. There's a cash
 22 flow thing, there's a balance sheet, and there's an
 23 income statement.
 24 I'm just saying that in this case, kind of
 25 those things are mixed together, and I understand

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1 MR. CRIPPS: It's already set up as an
 2 enterprise fund, which is, in essence, the same
 3 thing.
 4 MEMBER SIMON: Okay. I think our first
 5 step is to try and get a calendar year of numbers.
 6 CHAIR TONKING: We're going to get in
 7 periods, yes.
 8 MEMBER SIMON: Well, we need to get
 9 periods and add them up to a year.
 10 CHAIR TONKING: I want to try to avoid
 11 doing that because when we get to the Board setting,
 12 it's going to look like this, and so we need to be
 13 able -- because more people are watching the Board,
 14 we need to be able to refer back to this type of
 15 setting to educate the general public. So I do want
 16 to try to avoid that.
 17 I do think we can get it in periods.
 18 MEMBER RICCITELLI: It just needs to be
 19 more accurate.
 20 CHAIR TONKING: Yeah. And I think one of
 21 things I'm hearing is we need to look at it without
 22 the capital and debt. Is that correct? To look at
 23 it through that lens. Also, our facility fees
 24 should be covering the capital and debt, so that's
 25 the other dialogue we haven't had yet.

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1 why because you're just trying to show what the golf
 2 course costs in a given year. But I'm just saying
 3 if people glance at this, the headline's going to
 4 be, oh, the golf course lost \$766,000, oh my gosh.
 5 Right?
 6 But 700 of that is capital and 183 is debt
 7 service of some sort. Right? A million dollars.
 8 MR. CRIPPS: Yep. And it could be -- and
 9 if you, the people are able to follow the line,
 10 then, yes, when you look at just revenues over
 11 expenses, then you see that number.
 12 But if they're able, then, to formulate
 13 that idea that that's a loss, but then they can look
 14 at the financial statement, they'll actually see the
 15 asset line increased.
 16 MEMBER SIMON: That's not the way it works
 17 in real life, to the general public.
 18 MR. CRIPPS: You're only going to have a
 19 very small population that can follow that trail,
 20 but the trail does exist, and we are booking assets.
 21 MEMBER SIMON: I think the question is:
 22 Is it possible to generate a financial, P and L,
 23 that treats the golf course and the restaurant as a
 24 commercial enterprise accounting, like if I owned
 25 it, I want to know what my profit and loss was?

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1 MEMBER RICCITELLI: I'm just saying it
 2 should look like an income statement where things
 3 that are expensed are expensed and things that are
 4 depreciated are depreciated and allocations that
 5 come from the general district should be shown as
 6 such. Because the headline's going to be: Golf
 7 lost 7-, 800 grand, and we should do something about
 8 it.
 9 That's my take on it with this kind of a
 10 statement.
 11 CHAIR TONKING: I think we need to look at
 12 it -- is there a way to take out capital and debt
 13 and other, like, non-operating? Really, capital and
 14 debt, because that's what the facility fee's
 15 supposed to be covering.
 16 MR. CRIPPS: As far as taking it out, it
 17 is just a series of object codes. I mean, the debt
 18 one is -- that one being in there is a little bit
 19 more superficial, but the capital one, I don't know
 20 that I would remove it completely from the report
 21 because it is an expense that we had in that given
 22 year.
 23 MEMBER RICCITELLI: Sure. I would just
 24 show it as a depreciated expense not the full amount
 25 of the capital. And maybe that's a mix of

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1 depreciation and then expensed items that you
2 couldn't depreciate. I don't know what's in there,
3 but it's the difference between, you know, the
4 bottom being even or little off to being a cash
5 drainer.

6 MR. CRIPPS: Well, but it's still -- the
7 fact of the matter is that that amount of money was
8 still spent, though. That expense did happen.

9 CHAIR TONKING: Adam, in the past what
10 we've done, there's a pricing policy, and in that
11 pricing policy it talks a lot about how capital and
12 debt is covered through the facility fee. That's
13 the idea of that's what the facility fee can be used
14 for. What the Board has had done a lot in the past
15 is break out both that facility fee, which it's its
16 own item right now so it looks good, so breaking out
17 that facility fee then also breaking out that
18 capital and debt piece.

19 Is that something where we can just have
20 it, and then just have it look a little separate? I
21 think it would be easier for everyone to understand
22 it.

23 MR. CRIPPS: I think a separation would
24 probably be best for all of us at that so that way
25 we can isolate the components of it. You have an

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1 IVGID.

2 MR. CRIPPS: That's correct. It's not
3 just specific to golf, the amount, but that line
4 does --

5 MEMBER SWENSON: Is it allocated on head
6 count or something else?

7 MR. CRIPPS: There are a few metrics it's
8 allocated based off of. Head count is one of them.

9 MEMBER SWENSON: What are the other ones?

10 MR. CRIPPS: The accounting budget is one
11 of them, the HR budget is another one, and the
12 full-time staff by department and by fund.

13 MEMBER RICCITELLI: So if you didn't have
14 golf, then the allocations for other people would be
15 higher.

16 CHAIR TONKING: Yes.

17 MR. CRIPPS: If we had the same amount of
18 staff. If they maintained their levels of staff and
19 theirs would not be higher, no. If public works,
20 nothing changed, the only change was we just didn't
21 have golf, Public Works' allocation would not
22 increase.

23 MEMBER RICCITELLI: Wouldn't the
24 allocation per head count go up if there was less
25 head count and the spending was -- central services

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1 item covering these other items, then how about we
2 group those, that way we can see whether it was a
3 meaningful enough amount that -- did we allocate
4 enough facility fee that year to cover what those
5 expenses were.

6 MS. FEORE: Or did we not need to, yes,
7 because there's a surplus in our -- or if there was
8 a profit loss. Yes, I think that would be very
9 helpful. The lense, too, is trying to figure out
10 what are the operating -- what are the costs that
11 also need to be covered. That would be really
12 helpful, and maybe it'll be a little cleaner for
13 others to look at as well.

14 Any other questions?

15 MEMBER SWENSON: What are central services
16 cost allocation? I'm scratching my head on that one
17 because it's GNAs, you got basically full-burden
18 salaries already. What is that?

19 MR. CRIPPS: It's going to be very similar
20 to the fleet services and building services that
21 interim GM was talking about. That's actually for
22 the accounting and HR functions of the District that
23 they're providing for golf.

24 MEMBER SIMON: It's a central cost
25 allocated back to all the different divisions and

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1 didn't change?

2 CHAIR TONKING: Yeah. But where does that
3 go, to our general fund?

4 MR. CRIPPS: It goes to the general fund,
5 yes. But what it's really doing, if we're looking
6 at a total head count, added Public Works and golf,
7 you have more head count, and it's going to be
8 allocated between the two different departments and
9 the two different funds.

10 So sans one of those funds, then the other
11 one isn't going to have a heavier burden because
12 they're not receiving more benefits from finance or
13 HR or from the general --

14 CHAIR TONKING: So, the general fund
15 increases?

16 MR. CRIPPS: Correct.

17 CHAIR TONKING: Okay. It goes somewhere,
18 there's a counter to it, it's not just -- if golf
19 left, somebody bears the cost somewhere?

20 MR. CRIPPS: Correct. The general fund
21 would -- because they're general fund departments,
22 so they would maintain the cost there. Yeah, the
23 allocation wouldn't be divvied out at a higher rate
24 to other departments.

25 MEMBER RICCITELLI: It would go somewhere.

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1 MR. CRIPPS: Yeah. Just the general fund
 2 would not recoup that money is what would happen.
 3 MEMBER SWENSON: What would you do? I'm
 4 trying to wrap my head around this. And I thank Bob
 5 for that other thing that I really didn't look at on
 6 lack of depreciation.
 7 If it was just that pure-head-count thing,
 8 I could understand it. If it's something else, then
 9 it's a magic number, and I am just trying to figure
 10 out what makes up that magic number if it's not head
 11 count?
 12 CHAIR TONKING: I think Adam was saying
 13 that it's head count and then it's the amount of
 14 services that are offered to each of the funds, so
 15 like how much financial service --
 16 MR. CRIPPS: I'll help you out with that.
 17 I don't have the entire thing memorized, but there
 18 is a board policy on the cost allocation. Part of
 19 it is head count, and that's going to be by fund,
 20 whereas the other components of it are going to be
 21 the budget for finance, the budget for HR, as well
 22 as some IT components as well put in there.
 23 MEMBER RICCITELLI: I understand that.
 24 But if you didn't have golf, how much would those
 25 other ones really go down? Not that much.

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1 it through this, we've got to go back. In my mind,
 2 I just have to go to Darren's work and look at
 3 revenues only.
 4 CHAIR TONKING: Yeah. So, here's what I'm
 5 thinking we're going to do going forward on all
 6 these data points, this is what I have in my notes.
 7 I have utilization, you all should have
 8 the updated Excel spreadsheets and any other data
 9 and tables that want to be pulled out of that.
 10 We're going to get those included in our committee
 11 meeting packet.
 12 In terms of financials, I'm going to have
 13 it broken out into periods, unless it's easier to
 14 break it out monthly, broken out into periods so
 15 that we can actually do an apples-to-apples
 16 comparison of each of those lines, obviously no
 17 budget, and knowing that that is the specific period
 18 we're looking at so we can understand the cost, not
 19 understand the aggregate. And then looking at
 20 breaking out debt service and facility along with
 21 that facility fee revenue.
 22 I think those are the direction I was
 23 hearing. Is that correct? Am I missing something?
 24 MR. BANDELIN: Little bit off topic, but I
 25 had a question for Mr. Bruce. If Rob could tell the

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1 I'm trying to understand if you took
 2 another path on golf and you outsource the whole
 3 thing to somebody else, what is the impact of that
 4 on the other parts of IVGID that you would still
 5 keep because that would have to go into that
 6 calculation?
 7 That's why I'm trying to understand it.
 8 CHAIR TONKING: In this case, unless we
 9 increased head count in other places across the
 10 District, it would then end up going into our
 11 general fund, and our general fund would bear that
 12 burden. It's a fixed cost that wouldn't go away.
 13 It's not variable. Yeah, it's a fixed cost unless
 14 they were to change their structure.
 15 Heidi, can you make sure that we get
 16 everyone a copy for the next meeting of the board
 17 policy on allocation?
 18 MS. WHITE: Yes. Absolutely.
 19 CHAIR TONKING: Any other questions on
 20 these financials?
 21 MEMBER SIMON: I'm only going to
 22 conclude -- and I think Todd put it best -- if we
 23 don't have a meaningful financial statement, it's
 24 pretty hard to tell whether the policies adopted
 25 were good or bad. And if it's not -- if we can't do

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1 committee what would be a drop-dead date that you
 2 would need the Board of Trustees to approve the
 3 pricing for the upcoming season?
 4 MR. BRUCE: Absolutely. Every other golf
 5 course in the area has it done by January 1. They
 6 have their tee sheet open January 1. They can take
 7 tournaments, tournament pricing, take tee times.
 8 And here in Incline, it's been February, March,
 9 last year was almost May.
 10 But, yeah, the earlier the better because
 11 we can get things going and start filling up the tee
 12 sheet and making revenue.
 13 MR. BANDELIN: Could you be a little more
 14 precise on where we're at right now, February 22nd
 15 looking forward?
 16 CHAIR TONKING: I might be able to answer
 17 this, yes. We scheduled a special meeting to be the
 18 first week in March, the committee did, and that way
 19 we can have all this, hopefully, new data requests
 20 so that they can then make some ideas and see if
 21 there's anything else missing.
 22 Then we have another meeting that next
 23 week as well, and at that point can be giving
 24 recommendations to be giving to the Board.
 25 I have thought about timeline a little. I

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1 know it's not as fast as we want to go out to get
 2 some up-to-date financials, but I'm hoping with that
 3 extra meeting scheduled in that will have solved
 4 some of the timeline issues.

5 MR. BRUCE: Did you get my report that I
 6 sent to you about suggestions for rates for 2024?

7 CHAIR TONKING: I did. And I think that
 8 will be a perfect thing to include either in our
 9 meeting the first week of March, is what I'm
 10 guessing, to discuss as another discussion point.
 11 It may not get fully discussed at that point,
 12 depending how well the new information is for all of
 13 us, but it will be a good starting point for
 14 discussion. We didn't include it in this packet
 15 because we needed some base lining, but, yes.

16 Can you make sure you send that to Heidi
 17 before Thursday of next week to make sure that we
 18 have it all in there?

19 Then any other data that you all want
 20 included, ideally Thursday, but you can technically
 21 give it to us up until the day. The more time
 22 people have to review, the better. The agenda just
 23 has to be posted three days in advance.

24 Then, Adam, your financial data, I'm
 25 hoping around Thursday of next week. If that's too

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1 tight, I believe we have until that Monday.
 2 Correct, Heidi?
 3 MS. WHITE: You do have up until Monday,
 4 but I would prefer, as always, to post the Friday
 5 previous. And the reason being is that I do not
 6 have control over the campaign within Constant
 7 Contact and sometimes they have glitches. I would
 8 not want to fall behind being on an OML.

9 CHAIR TONKING: I'll make sure that we
 10 have the agenda item and the agenda posted by then.
 11 Then we'll get materials as soon as possible to
 12 everyone so they can start reviewing.

13 Does that work for everyone in terms of
 14 timing? Any other concerns on this item? Any data
 15 that's missing or anything else that you need on
 16 this item?

17 I think that closes then item F 2.
 18 G. LONG RANGE CALENDAR

19 CHAIR TONKING: Long range calendar, which
 20 I just talked about. In terms of long range
 21 calendar, we're going to have a meeting the first
 22 week. It's the first Thursday of March, the 7th.
 23 We'll have a meeting that day, same time, Zoom.

24 And then we will have all that updated
 25 data we just spoke about at the meeting. And the

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1 only agenda item on it -- well, two agenda items.
 2 There will be the policy and then this board
 3 discussion workshoping that we did today.

4 Anything else that people want on the long
 5 range in next meetings that I need to figure out?

6 MR. BRUCE: Just something the Golf
 7 Committee might want to bring to the Board, and it's
 8 just a question about as far as getting budget done
 9 properly, the directive of the Board, are we here
 10 for service or are we here for profit? That would
 11 be a good question on how we're going to go forward
 12 with out budgeting.

13 CHAIR TONKING: Great question that I
 14 think we should all discuss too as part of our
 15 financial conversation.

16 MEMBER SIMON: Should some of that come
 17 from the Board?

18 CHAIR TONKING: I think it should. We
 19 will be having a budget workshop the day before you
 20 all meet -- or we all meet. So, I will try to
 21 initiate some of that conversation, and so then we
 22 can give some more guidance and findings from what
 23 we talked about the night before.

24 Anything else?

25 MEMBER SIMON: I want to follow up on

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1 those golf rates.
 2 Rob, Old Greenwood and Gray's, those are
 3 unchanged or we don't have their new rates?

4 MR. BRUCE: I went off the sheet that you
 5 sent me, which was, I believe, populated by Nick
 6 last season, and those are the rates he had for
 7 2023. It looks like the 2024 is going to be the
 8 same for Old Greenwood, Gray's, and Edgewood.

9 MEMBER SIMON: Which is very interesting
 10 because they haven't raised their prices, all three
 11 of them.

12 MR. BRUCE: Correct. Yeah, from '23 to
 13 '24, they are staying the same rate.

14 CHAIR TONKING: That's a good comment to
 15 know.

16 Anything else that anyone needs?
 17 That closes item G.

18 H. FINAL PUBLIC COMMENTS

19 MR. DOBLER: Cliff Dobler. I think you
 20 cut me out about 30 seconds on the last opening
 21 public comments, so I wasn't able to get through it
 22 all.

23 I listened to the machinations that were
 24 going on with the revenues and expenses from this
 25 work -- this general ledger printout that was done.

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1 Until you start using generally accepted accounting
 2 principles to do your reports in the same fashion,
 3 you're going to be having all of these what if, why
 4 is this here, why is there, and this and that.
 5 It's done universally throughout America.
 6 Okay? These are enterprise funds, and they're
 7 supposed to done in accordance with generally
 8 accepted accounting principles for business
 9 activities.
 10 So when you have items like facility fees,
 11 that's a non-operating revenue. Lease income from
 12 non-operation, that's your cell towers, they should
 13 be separated between operating revenues and expenses
 14 and non-operating revenue and expenses.
 15 The way this is scattered throughout,
 16 you'll never be able to make heads nor tails of it.
 17 You got capital expenditures in here, you should
 18 only have depreciation, and you should only have --
 19 on debt service, you should only have interest. The
 20 other items are balance sheet items that can be done
 21 in a cash flow statement.
 22 This is garbage. And anybody that thinks
 23 that they can draw any conclusions from these
 24 revenues and expenses from these two sheets are
 25 smoking dope.

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1 One of the funny things about it is
 2 there's two golf courses here, A and B, and somebody
 3 was asking the question: What's this \$775,000?
 4 Well, that was in the Mountain Golf Course, had to
 5 do with cart paths. Okay? So you don't even know
 6 for sure what you're even looking at.
 7 I would have to agree with one of the
 8 members of the committee that this is a useless
 9 piece of information, and all it will do is turn
 10 around and make math confusion when you present it
 11 to the Board. I will deal with the Board and see
 12 what I can do. And I would highly suggest that Adam
 13 Cripps give me a call and I can him through these,
 14 with the history, because I'm well aware of it, and
 15 he can get a better flavor for what all this
 16 machination is.
 17 Again, you can make no heads or tails of
 18 transfers in, transfer out because it's just not
 19 done in accordance with generally accepted
 20 accounting principles, reporting-wise.
 21 Anyways, good luck on it. I would think
 22 you fellas should really consider not presenting
 23 anything to the Board because this is nonsense.
 24 Thank you very much.
 25 MR. JOHNSON: This is John Johnson.

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1 I really appreciate all your time. I
 2 understand the issues with gap accounting and how it
 3 can be extremely confusing. But I would disagree
 4 with anybody that thinks gap accounting applies to
 5 governmental accounting, because they are different,
 6 and I think it's important that the Board understand
 7 that. Confusing, absolutely, but it is what it is,
 8 and it's just a matter of understanding them.
 9 I thank you for your time.
 10 CHAIR TONKING: Any other public comment?
 11 MATT: That was our last comment.
 12 I. ADJOURNMENT
 13 CHAIR TONKING: That ends the meeting for
 14 the Golf Advisory Committee at 5:02 p.m.
 15 (Meeting ended at 5:02 p.m.)
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1 STATE OF NEVADA)
 2 COUNTY OF WASHOE) ss.
 3
 4 I, BRANDI ANN VIANNEY SMITH, do hereby
 5 certify:
 6 That on February 22, 2024, I attended the
 7 Golf Advisory Committee Public Meeting, and took
 8 stenotype notes of the proceedings entitled herein,
 9 and thereafter transcribed the same into typewriting
 10 as herein appears.
 11 That the foregoing transcript is a full,
 12 true, and correct transcription of my stenotype
 13 notes of said proceedings consisting of 92 pages,
 14 inclusive.
 15 DATED: At Reno, Nevada, this 3rd day of
 16 March, 2024.
 17
 18 /s/ Brandi Ann Vianney Smith
 19
 20 BRANDI ANN VIANNEY SMITH
 21
 22
 23
 24
 25

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.)

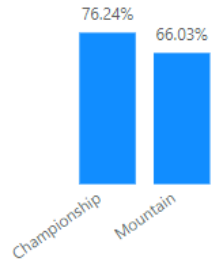
2023 Utilization Analysis

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

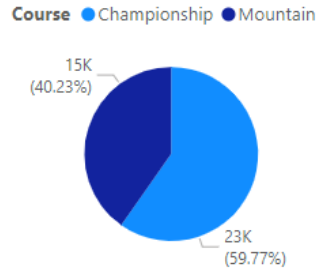
2023 Utilization Summary

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

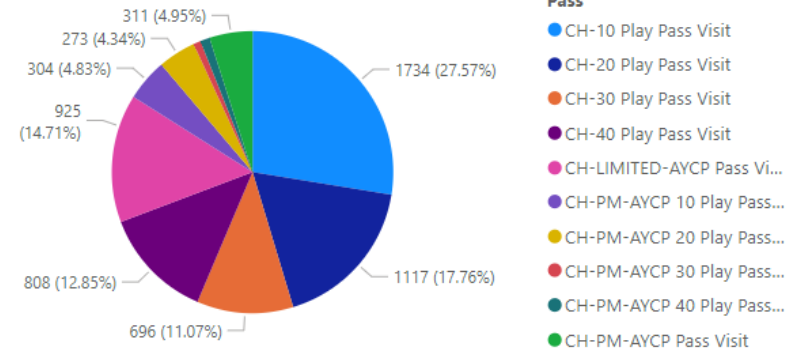
2023 Pass Summary

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		

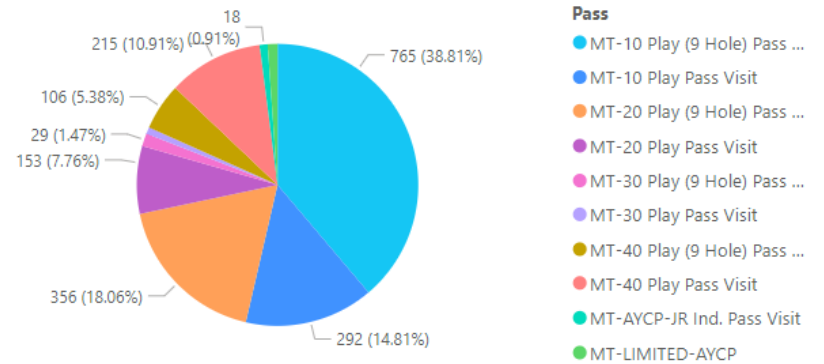
Course	Pass	Rounds Used	Revenue Recognized	Pass Price	Avg / Round
Mountain	MT-10 Play (9 Hole) Pass Visit	765	\$21,676	\$283	28.33
Mountain	MT-10 Play Pass Visit	292	\$12,089	\$414	41.40
Mountain	MT-20 Play (9 Hole) Pass Visit	356	\$9,470	\$532	26.60
Mountain	MT-20 Play Pass Visit	153	\$5,967	\$780	39.00
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

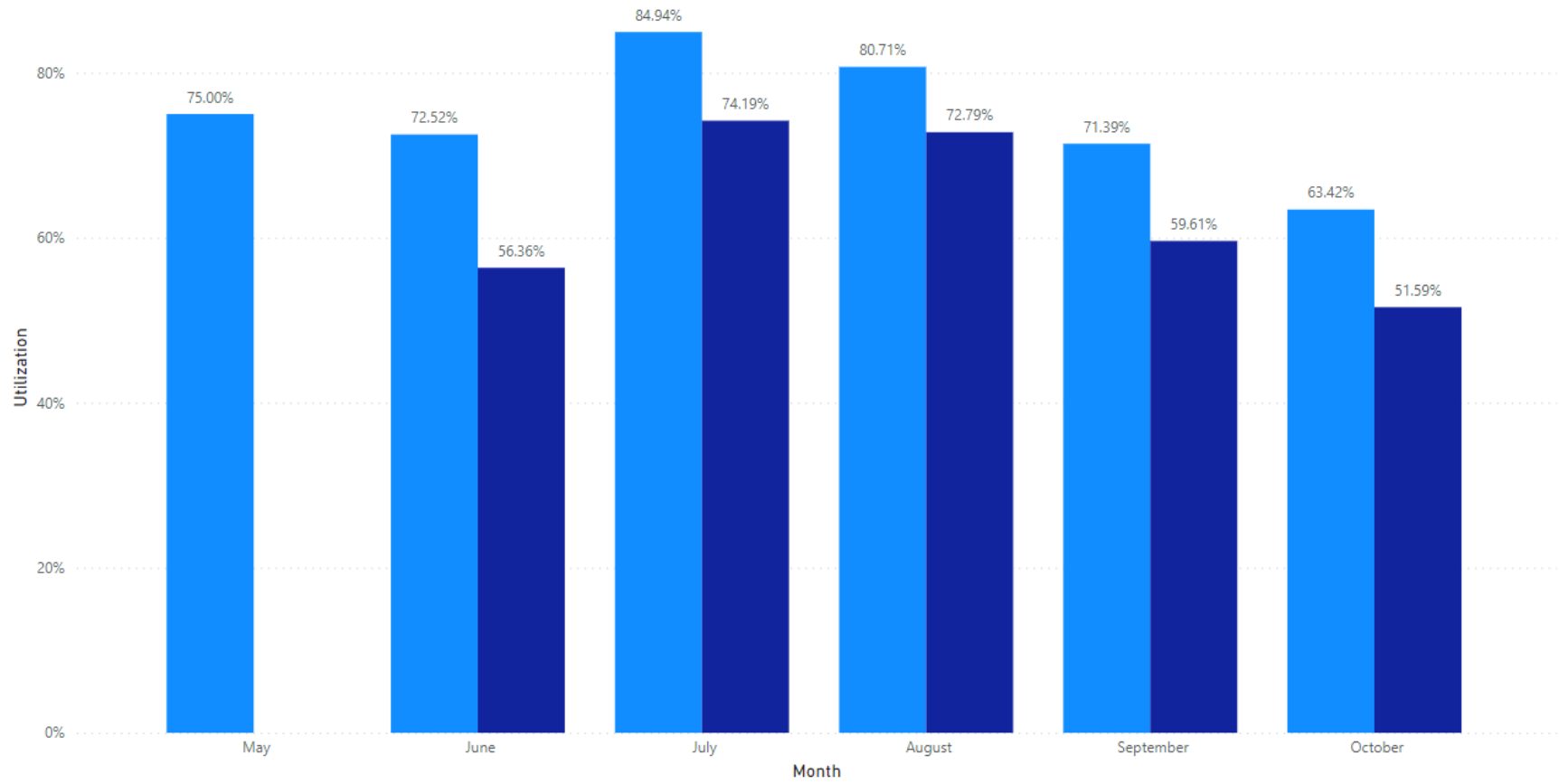


Mountain Course Round Used by Play Pass



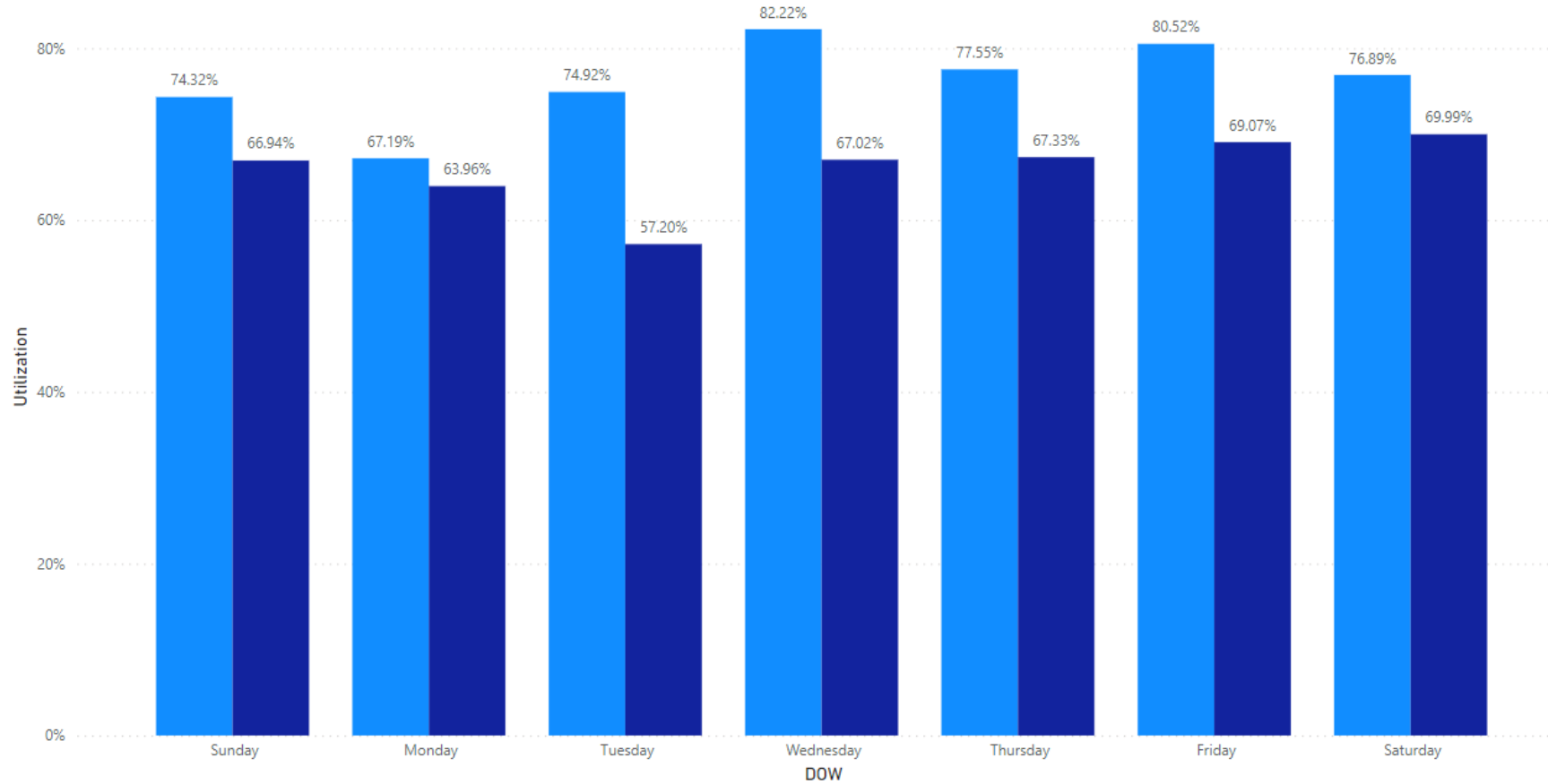
2023 Utilization by Month and Course

Course ● Championship ● Mountain

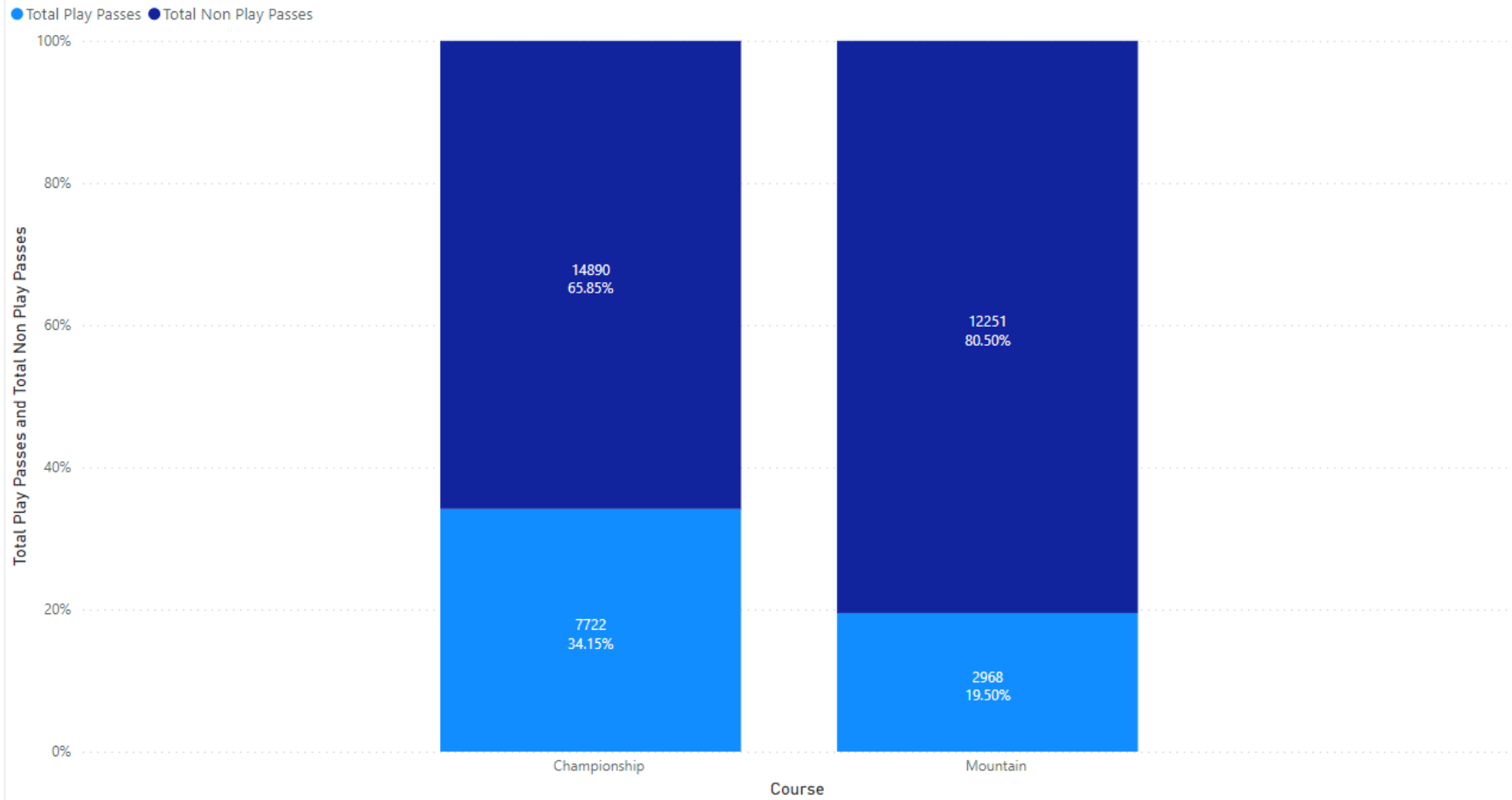


2023 Utilization by Day of Week and Course

Course ● Championship ● Mountain

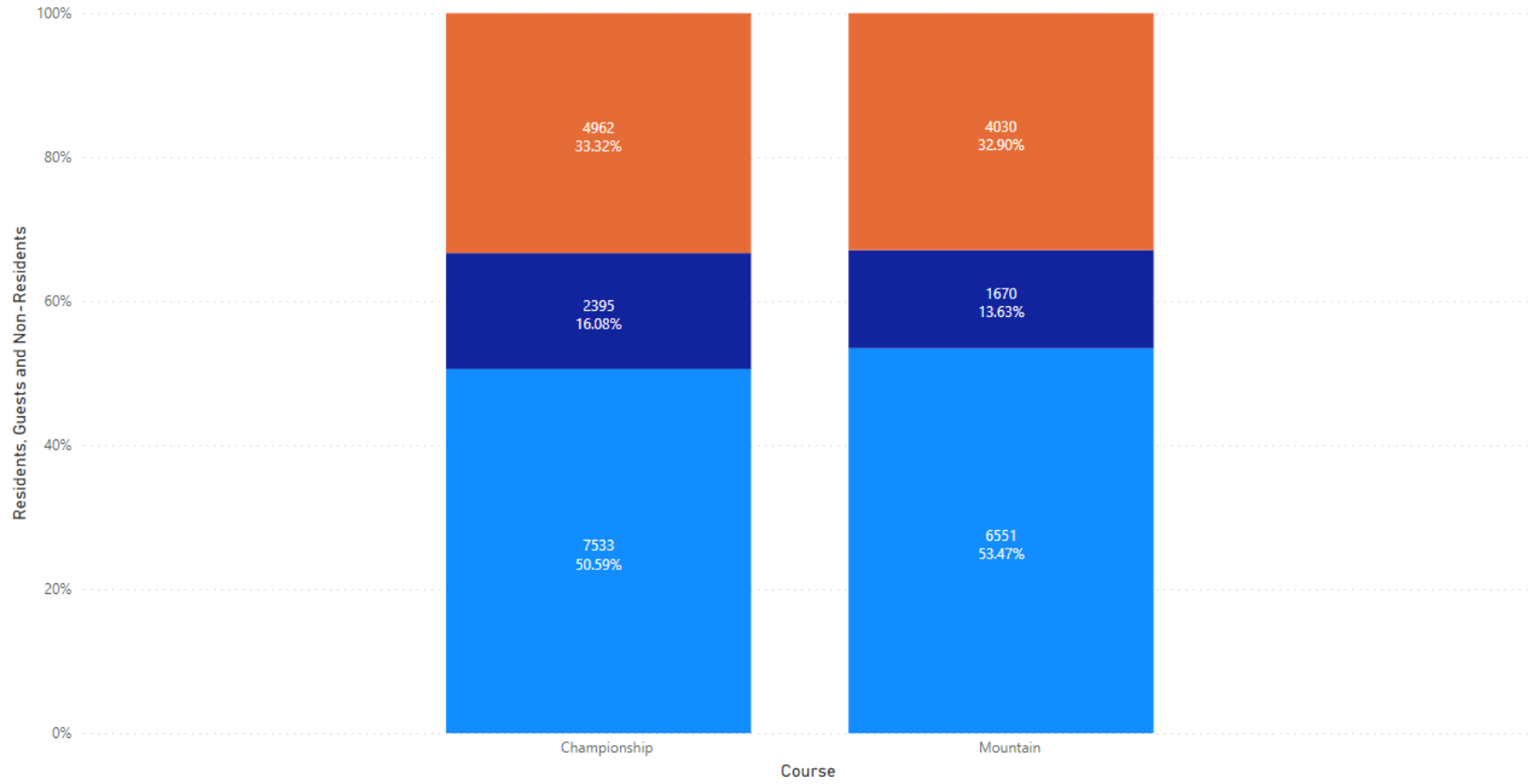


2023 Play Pass Totals vs Non-Play Pass Totals

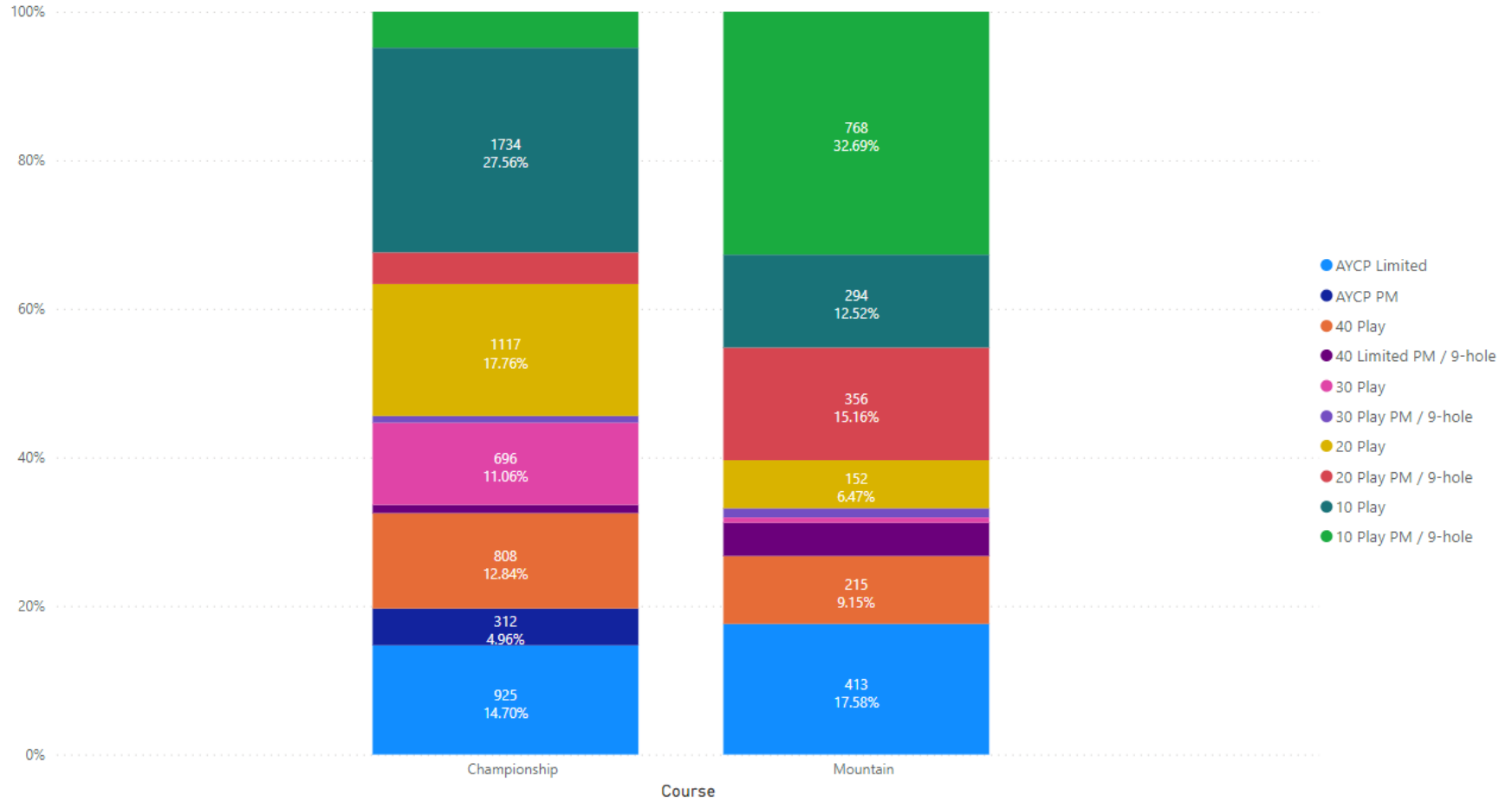


2023 Distribution of Non-Play Passes

● Residents ● Guests ● Non-Residents

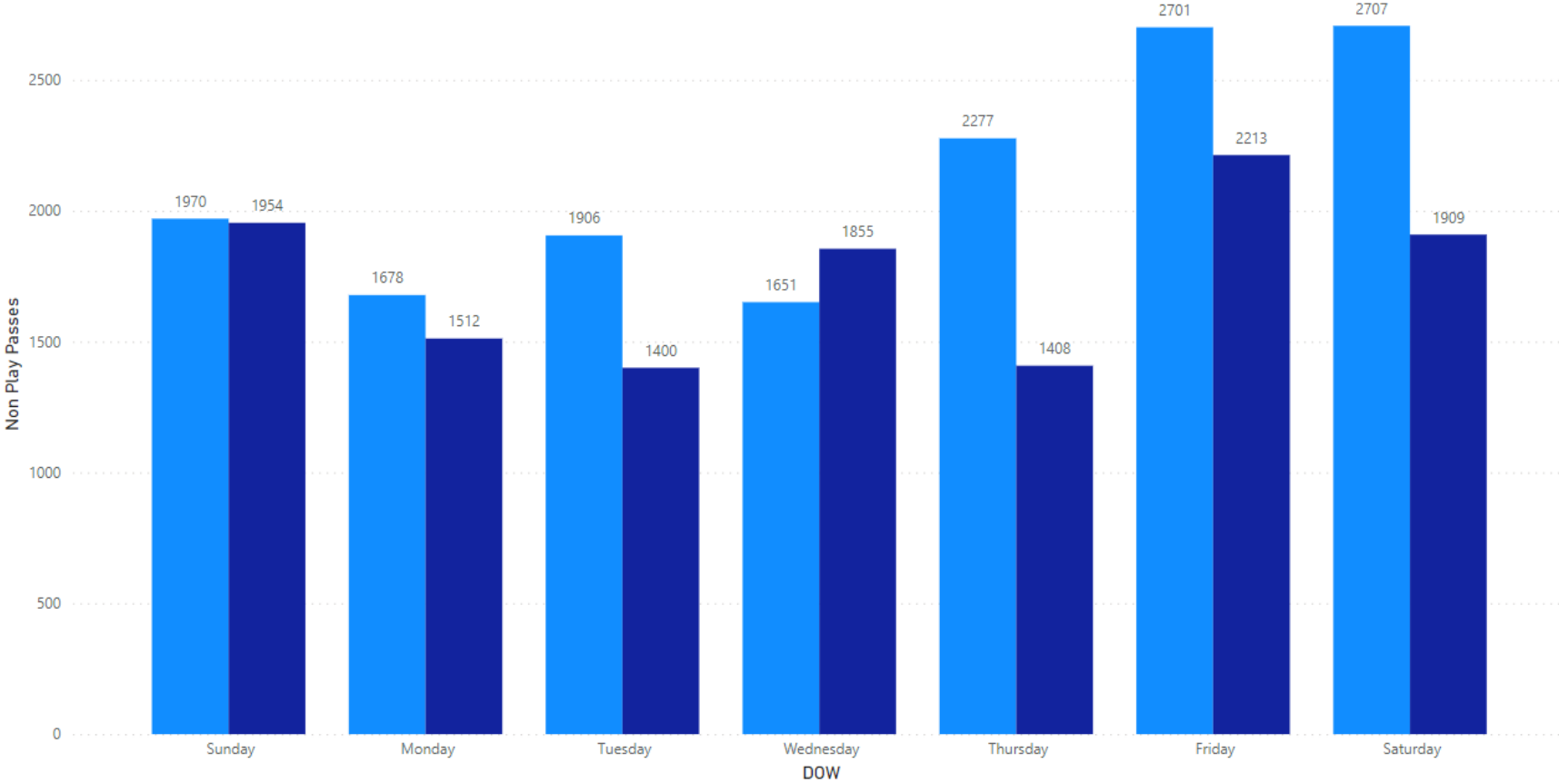


2023 Distribution of Play Passes



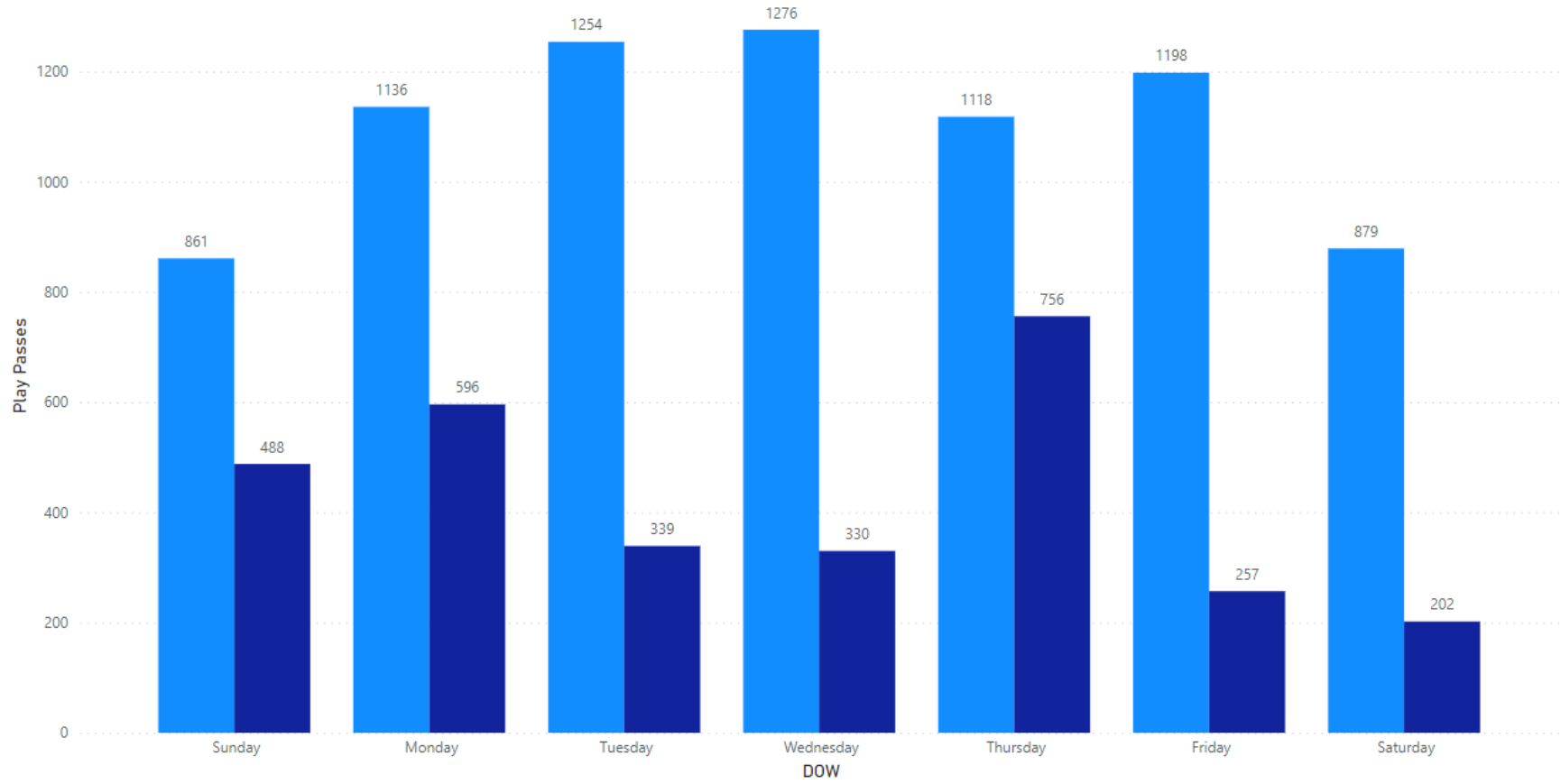
2023 Distribution of Non-Play Passes by Day of Week

Course ● Championship ● Mountain



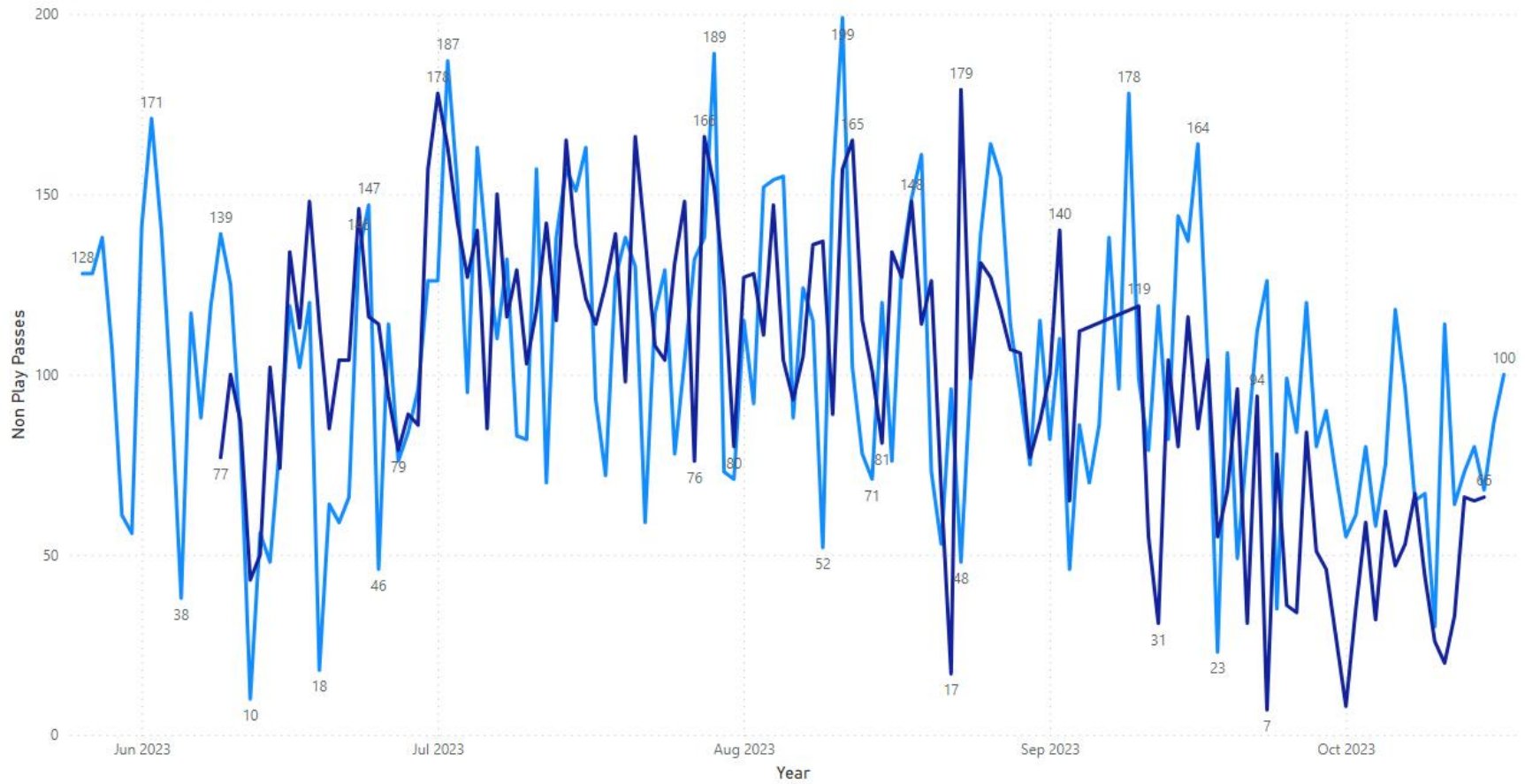
2023 Distribution of Play Passes by Day of Week

Course ● Championship ● Mountain



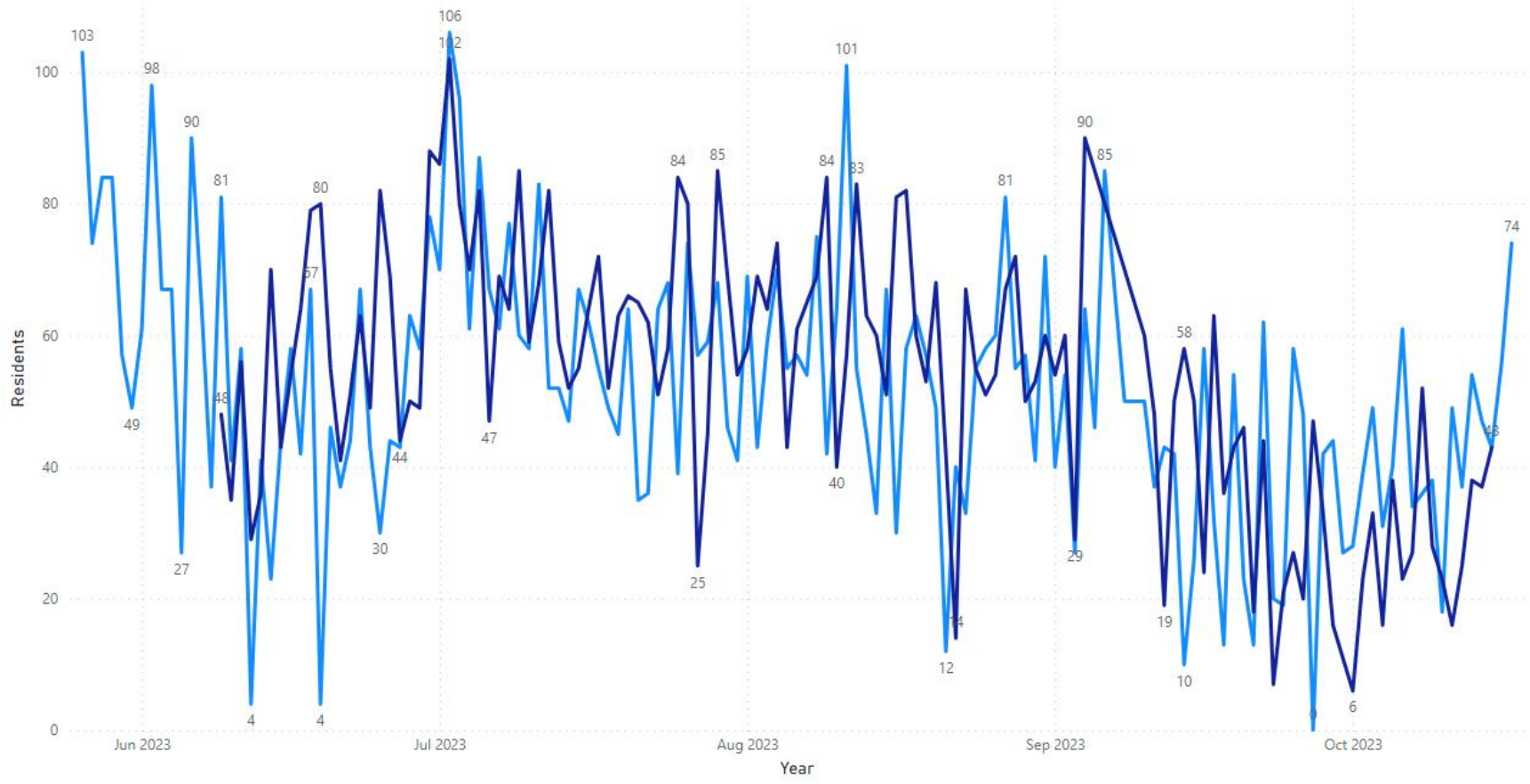
2023 Non-Play Passes Trend

Course ● Championship ● Mountain



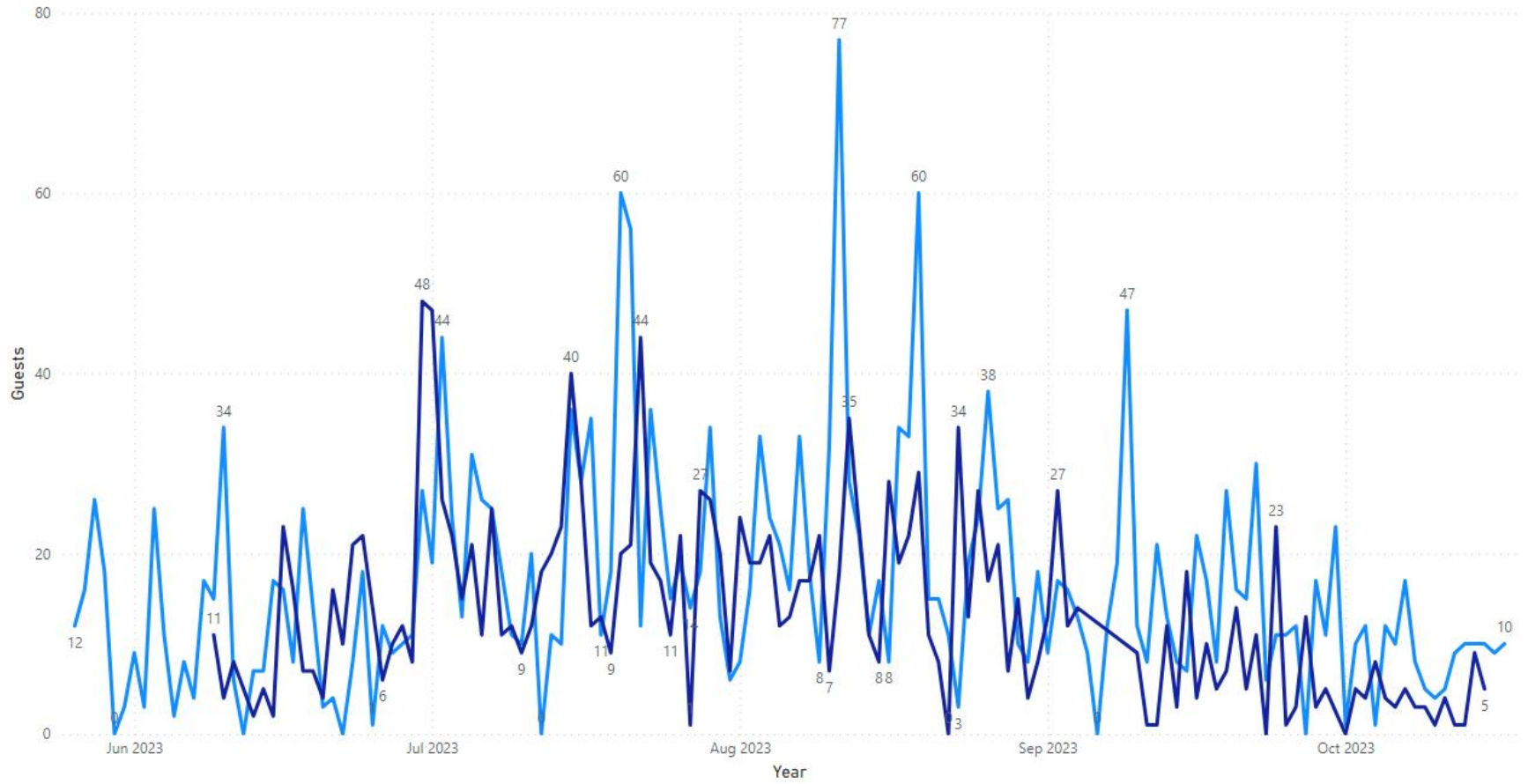
2023 Non-Play Passes Trend (Residents only)

Course ● Championship ● Mountain



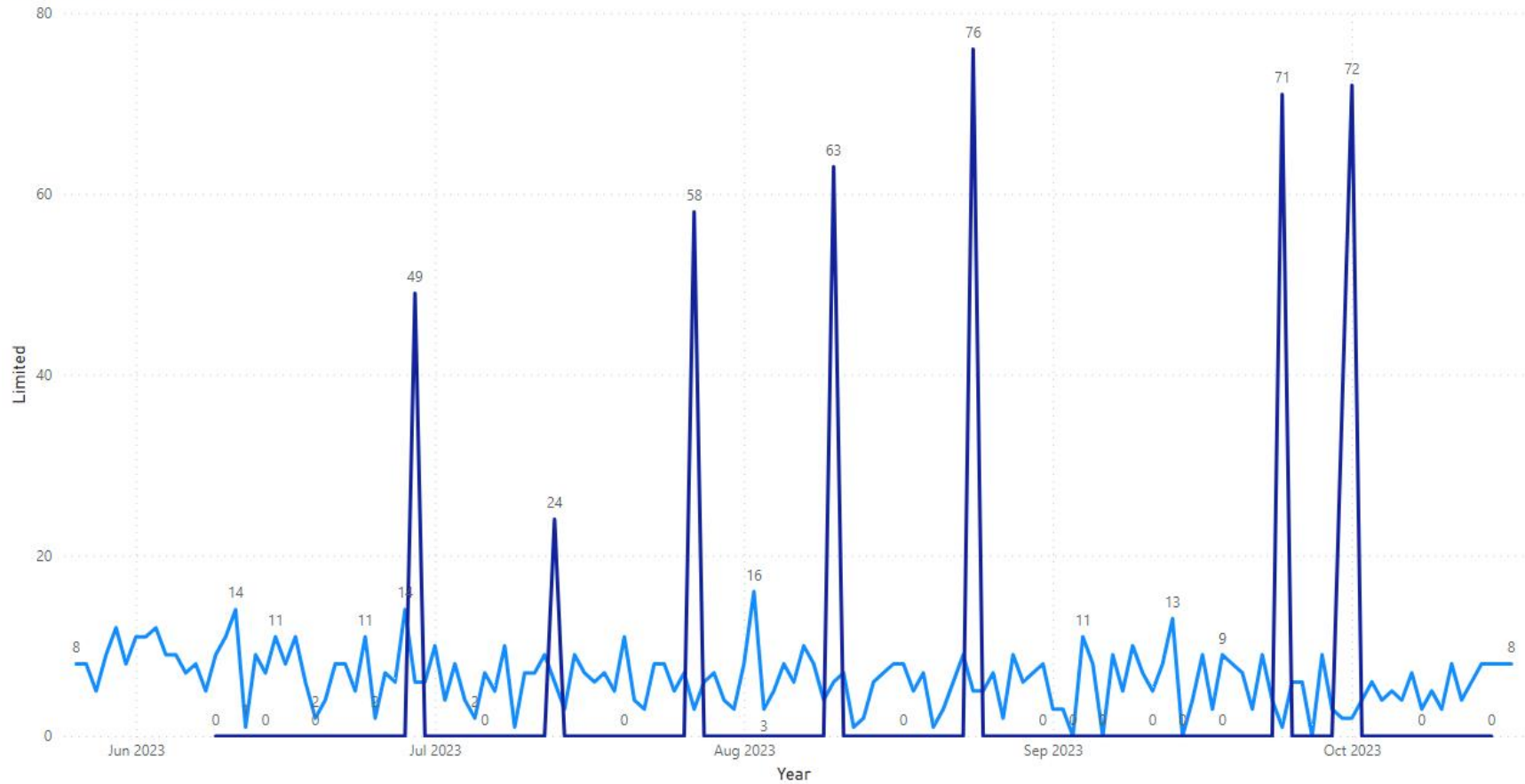
2023 Non-Play Passes Trend (Guests only)

Course ● Championship ● Mountain



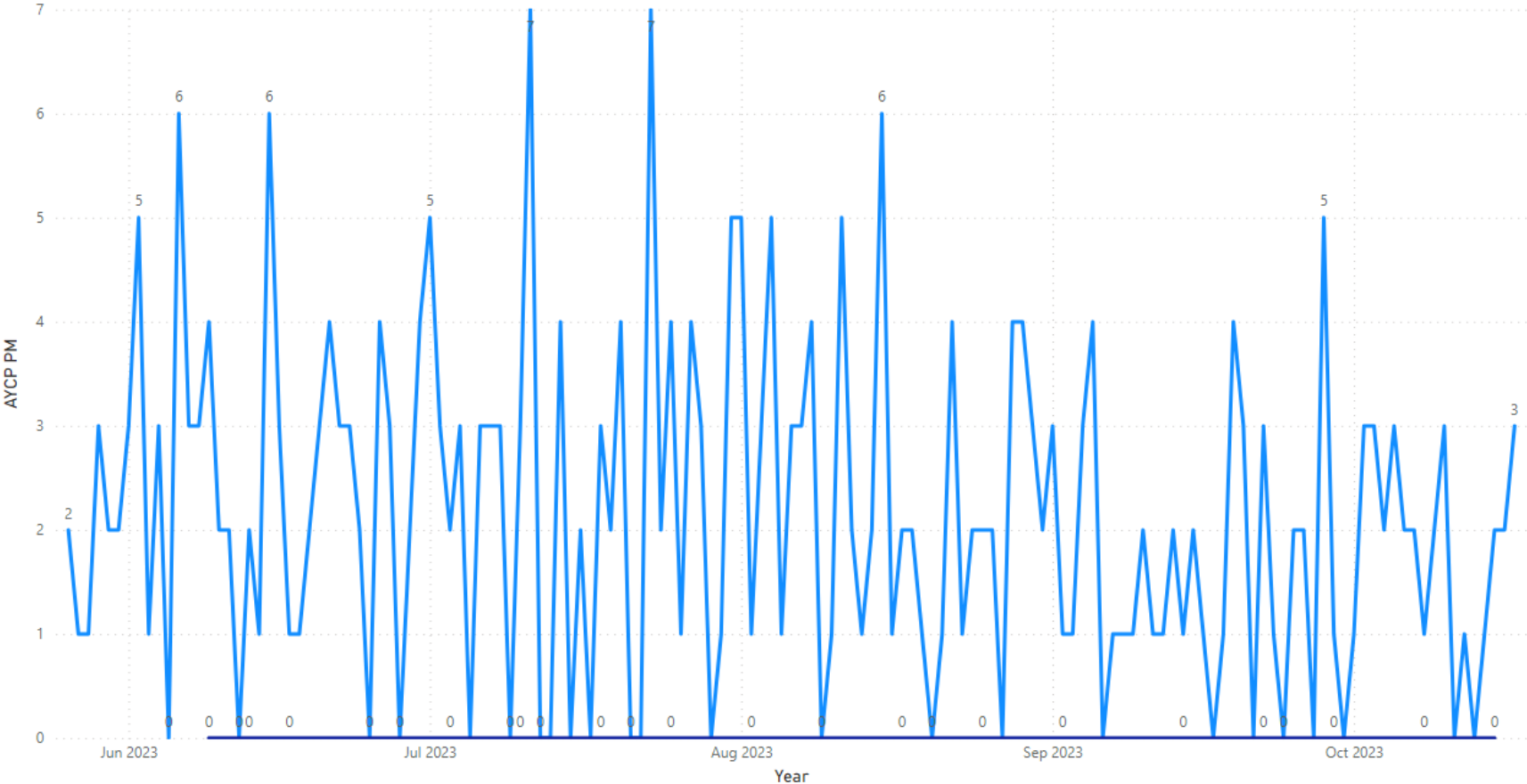
2023 Play Passes Trend (Limited only)

Course ● Championship ● Mountain



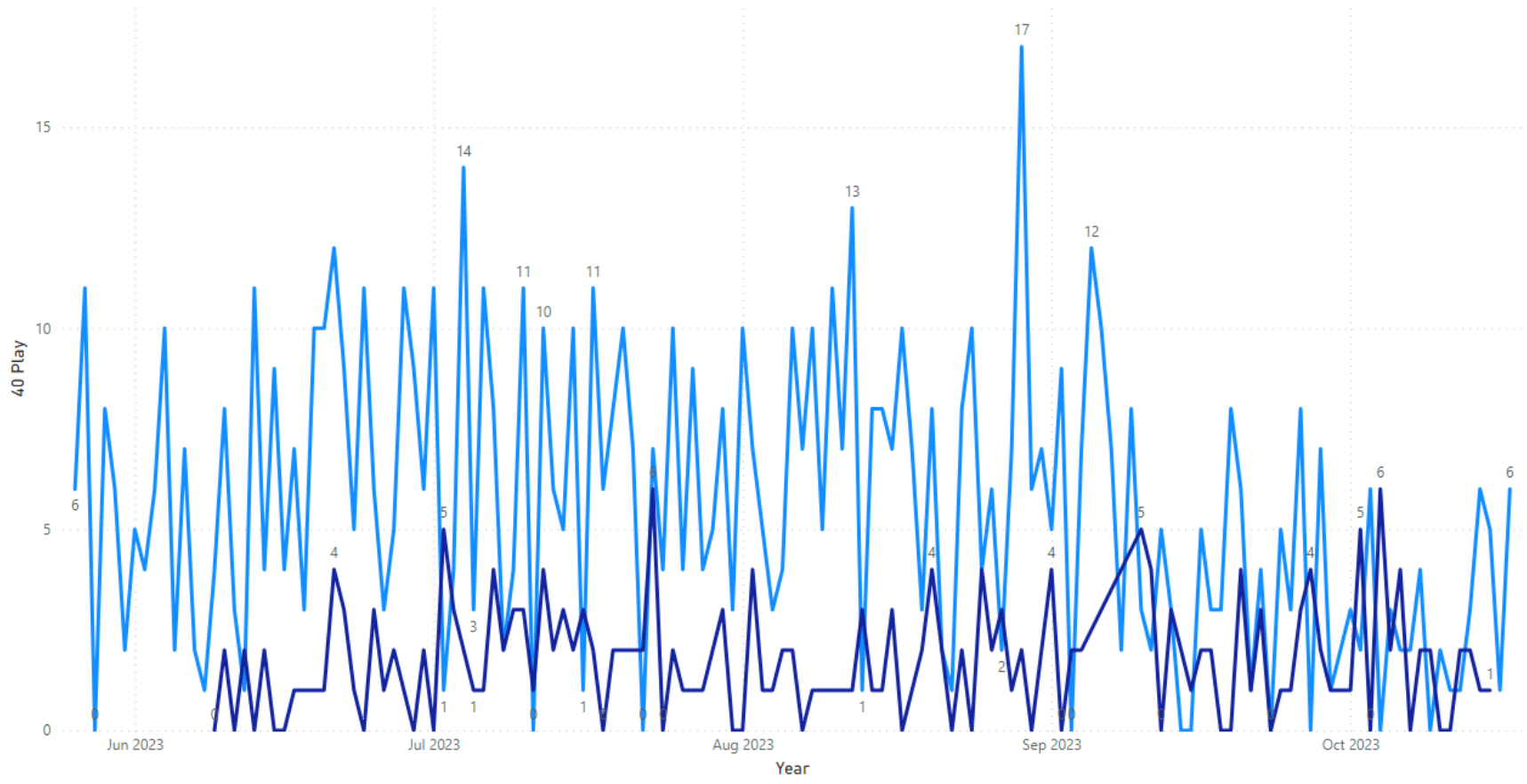
2023 Play Passes Trend (AYCP PM only)

Course ● Championship ● Mountain



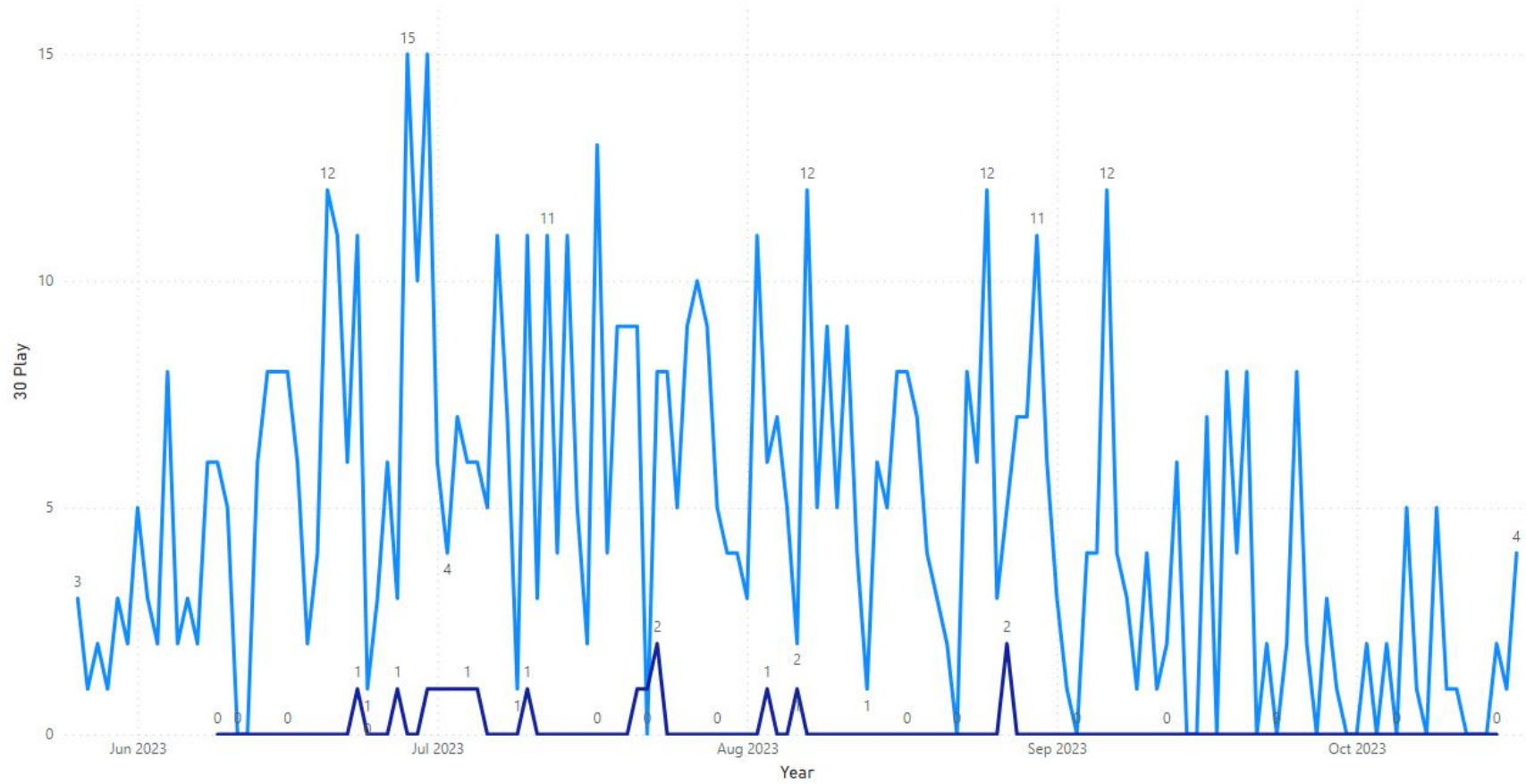
2023 Play Passes Trend (40-play only)

Course ● Championship ● Mountain



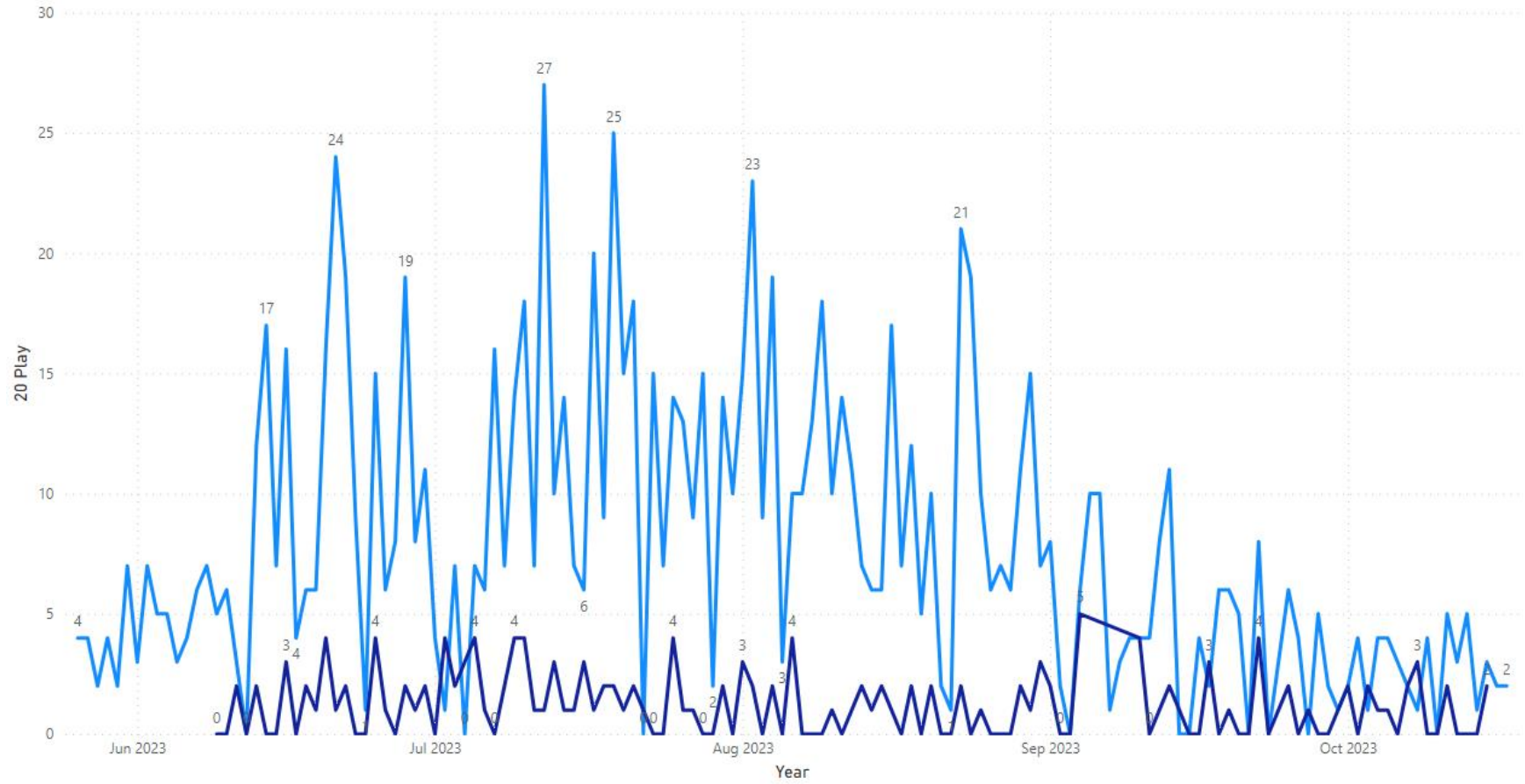
2023 Play Passes Trend (30-play only)

Course ● Championship ● Mountain



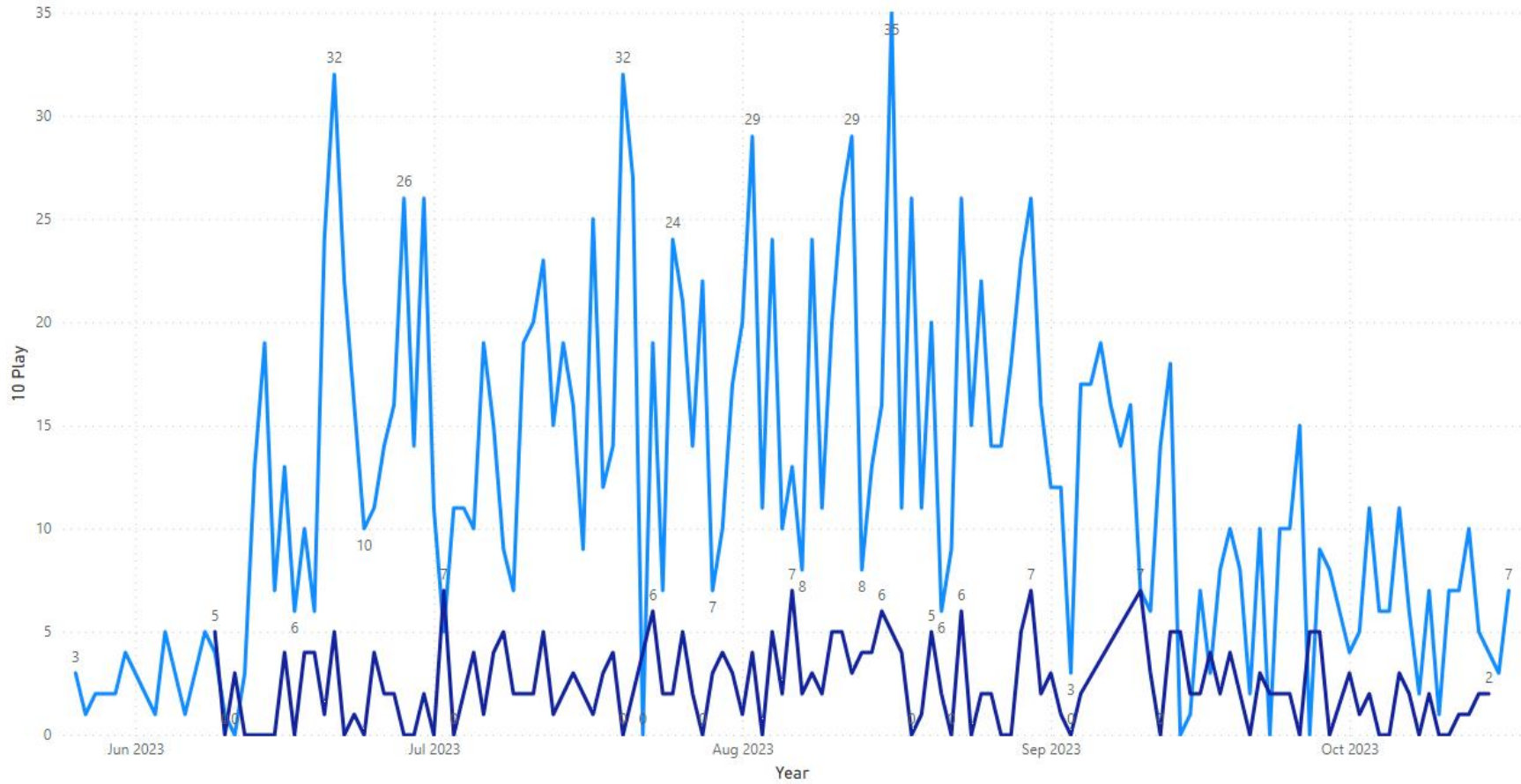
2023 Play Passes Trend (20-play only)

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

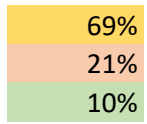
Mountain 2023 season usage	63%	least used		
High season July-Sept	69%		7:00am - 9:00am	12:30pm - 1:30pm
			54%	63%

Mountain 2023
 Resident
 Non Res
 Guest

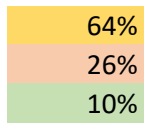
Passes useage				
Champ	most used	passes		
	10play	20play	limited	40play
				30play
Passes useage				
Mountain	most used	passes		
	10play 9hole	limited	20play 9 hole	10play
				40play

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	1	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	8	187	\$ 10,012.00	224	83%			
79	Sunday	2	102	26	35	7	4	1	5	0	1	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	9	191	\$ 8,168.00	224	85%	Res group		
81	Tuesday	4	70	15	42	2	3	1	2	0	1	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	11	169	\$ 7,166.50	224	75%			
83	Thursday	6	47	11	27	1	1	0	1	0	8	0	1	1	6	104	\$ 4,286.00	224	46%			
84	Friday	7	69	25	56	4	0	0	4	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	11	140	\$ 7,171.00	224	63%			
86	Sunday	9	85	12	32	2	4	0	3	0	4	1	0	0	3	146	\$ 6,748.00	224	65%			
87	Monday	10	59	9	35	2	4	1	3	0	27	9	1	1	4	155	\$ 5,072.00	224	69%	Res group		
88	Tuesday	11	68	12	38	2	1	0	1	0	10	6	0	0	4	142	\$ 5,715.00	224	63%			
89	Wednesday	12	82	18	42	5	1	0	4	0	5	2	0	0	12	171	\$ 7,282.00	224	76%			
90	Thursday	13	59	20	36	1	3	0	2	24	17	9	1	1	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	183	\$ 10,819.50	224	82%		Jude Smails (12)	
92	Saturday	15	55	40	41	3	1	0	2	0	0	0	0	1	8	151	\$ 7,611.00	224	67%			
93	Sunday	16	64	28	29	2	3	0	3	0	2	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	5	159	\$ 5,497.00	212	75%	Res group		
95	Tuesday	18	52	13	60	3	2	0	0	0	11	9	0	0	9	159	\$ 6,796.00	224	71%			
96	Wednesday	19	63	9	67	4	2	0	2	0	2	1	0	0	6	156	\$ 7,714.50	224	70%			
97	Thursday	20	66	20	12	0	1	0	2	0	26	10	1	1	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	6	183	\$ 10,583.00	224	82%		Dobrez (16)	
99	Saturday	22	62	44	32	4	1	1	2	0	3	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	10	137	\$ 7,175.00	188	73%	Res group		
101	Monday	24	58	17	29	2	0	0	0	0	26	10	1	1	11	155	\$ 5,504.00	224	69%	Res group		
102	Tuesday	25	84	11	36	2	4	0	2	0	6	4	0	1	3	153	\$ 6,768.50	180	85%	Res SG		
103	Wednesday	26	80	22	46	5	1	0	1	0	7	1	1	1	6	171	\$ 7,164.00	224	76%			
104	Thursday	27	25	1	50	2	1	0	1	58	22	14	1	2	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	9	182	\$ 11,062.00	204	89%		Ellis (16)	
106	Saturday	29	85	26	41	3	0	0	2	0	1	2	0	3	6	169	\$ 9,035.00	204	83%			
107	Sunday	30	69	20	36	4	2	0	3	0	0	0	0	1	16	151	\$ 6,510.50	204	74%			
108	Monday	31	54	7	19	3	0	0	0	0	24	11	1	1	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%