

**COUNTRY HILLS GOLF COURSE
HENDERSONVILLE, TENNESSEE**

**OPERATING BUDGET
JULY 2019 - JUNE 2020**

Prepared May 14, 2019

**Approved by
Hendersonville Golf Course Commission
May 20, 2019**

GMG

**GOLF MANAGEMENT GROUP
5210 Maryland Way, Suite 300
Brentwood, Tennessee 37027 (615) 373-9400**

COUNTRY HILLS

Description	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Rounds Played	22,526	23,319	23,303	21,073	21,487	22,475
Green Fees	376,506	379,458	369,607	337,011	361,424	363,888
Golf Carts	130,445	135,147	130,919	117,522	124,722	129,225
Driving Range Income	46,036	52,221	54,677	57,176	55,973	56,531
Pro Shop I	185,259	188,450	176,283	163,112	173,425	175,531
Golf Club Rental Income	1,055	1,790	2,908	3,144	2,235	2,454
Clubhouse Rental	12,025	8,768	7,760	7,650	7,943	8,000
Food	61,451	61,303	57,184	54,415	54,489	58,806
Beer	27,849	30,209	28,021	29,660	29,757	30,063
Taxes - Sales Tax	(71)	(88)	(74)	(61)	(180)	0
Disc Earned - Sales Tax	0	0	0	0	0	0
Security Deposits Forfeited	0	0	750	0	0	0
Other Income	0	0	0	0	0	0
Interest Income	191	198	163	254	15	101
TOTAL INCOME	840,746	857,456	828,198	769,883	809,803	824,599
Income Per Round	37.32	36.77	35.54	36.53	37.69	36.69
Food Purchases	27,998	28,228	24,190	22,163	22,544	26,463
Beer Purchases	12,197	13,804	13,128	12,727	13,039	13,528
Pro Shop Purchases	136,963	146,751	133,230	119,523	110,345	123,000
Supplies for Resale	652	782	886	416	486	700
Pro Shop/Snack Bar Shipping	0	0	55	0	0	0
Inventory Adjustments-Food	176	(340)	(280)	460	96	0
Inventory Adjustments-Beer	(29)	(261)	(163)	521	(88)	0
Inventory Adjustments-Pro Shop	5,114	(5,582)	(1,229)	(82)	11,476	0
TOTAL COST OF SALES	183,071	183,382	169,817	155,728	157,898	163,691
GROSS PROFIT ON SALES	657,675	674,074	658,381	614,155	651,905	660,908
Payroll-Asst. Manager	18,783	15,323	15,159	18,558	23,049	30,000
Payroll-Maintenance	4,986	2,534	0	0	0	0
Grounds-Golf Course Manager	36,000	36,000	36,000	36,000	36,000	36,000
Grounds-Maintenance	65,206	80,154	83,063	93,200	78,147	85,751
Payroll-Senior Pro	55,472	61,562	60,449	60,688	65,673	65,864
Payroll-Golf Course Maintenance	68,589	69,717	71,829	70,551	70,288	70,284
Payroll-Asst. Pros	16,198	16,777	19,393	19,698	21,435	21,870
Payroll-Cart Staff	20,346	25,846	28,744	26,659	35,316	32,670
Payroll-Cashiers	29,497	29,678	25,133	25,308	15,796	18,539
Group Insurance	21,830	18,944	24,932	31,900	32,988	35,521
Workman's Comp Ins. Exp.	5,364	4,374	4,357	3,927	4,326	4,280
Taxes-Payroll	21,655	23,603	23,380	23,925	23,602	23,852
Payroll Benefits Expense	1,278	1,385	1,751	2,607	2,974	2,880
TOTAL PAYROLL	365,204	385,897	394,190	413,021	409,594	427,512
Carpet	0	0	0	0	0	0
Janitorial	4,114	4,143	3,602	3,968	3,737	3,725
Appliances	330	39	(39)	0	50	0
Air Conditioning & Heating	2,829	1,625	2,003	2,453	2,223	2,630
Contract Labor	0	0	0	0	0	0
Roofing	0	0	0	0	0	0
Carpentry	0	0	0	0	0	0
Interior Bldg. Maintenance	383	0	250	225	241	0
Exterior Bldg. Maintenance	0	0	8,887	91	0	0
Electrical	0	508	516	0	0	0
Clubhouse Linens	0	0	0	0	0	0
Interior Painting	0	0	0	56	0	0
Sign Maintenance	0	0	0	0	0	0
Plumbing Supply & Repairs	2,940	14,904	8,181	7,265	3,460	4,750
Exterminating	321	2,548	597	568	377	348
Golf Course Equip. Repairs	22,320	25,678	22,285	18,859	21,750	19,000
Maintenance Center Misc.	1,863	1,468	1,765	1,933	6,025	1,500
Golf Course Maintenance	18,153	9,488	11,011	7,229	6,820	6,750
Golf Cart Equip. Repairs	1,285	4,752	7,710	5,436	9,285	9,600
TOTAL REPAIRS	54,538	65,153	66,768	48,083	53,968	48,303

Description	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Grounds & Landscaping	1,622	2,067	256	1,417	1,092	1,000
Gas-Golf Course Equip.	8,764	5,627	4,595	7,252	8,333	8,250
Parking Area Maintenance	0	0	0	0	0	0
TOTAL GROUNDS	10,386	7,694	4,851	8,669	9,425	9,250
Electricity	31,843	28,548	32,791	30,844	31,922	31,922
Gas	1,283	1,013	902	1,110	1,011	1,011
Water	1,954	2,478	2,423	2,840	4,598	3,900
Disposal	1,660	1,945	2,708	1,875	2,807	2,076
TOTAL UTILITIES	36,740	33,984	38,824	36,669	40,338	38,909
Advertising	4,008	5,831	3,810	4,221	2,561	4,200
ADVERTISING	4,008	5,831	3,810	4,221	2,561	4,200
Management Fees	39,996	39,996	39,996	39,996	39,996	39,996
Insurance	8,502	8,500	8,164	7,128	7,368	7,386
TOTAL	48,498	48,496	48,160	47,124	47,364	47,382
Equipment Rental	1,539	873	1,207	900	804	804
Telephone	4,272	4,247	4,559	4,997	5,535	5,400
Property Protection	1,800	2,245	1,500	1,990	2,491	2,148
Auto & Truck	1,763	1,327	1,467	1,310	1,154	1,200
Dues & Subscriptions	1,018	758	927	878	855	905
Credit Card Disc. Chg.	11,649	14,527	15,028	13,129	13,774	14,837
Office Supplies & Expenses	8,862	6,898	7,726	8,279	6,928	6,500
Other Administrative	578	277	75	77	523	0
Conference Dues	0	288	168	59	249	0
Professional Fees	506	528	618	1,161	787	528
Licenses & Permits	100	460	460	820	100	460
ADMINISTRATIVE EXPENSE	32,087	32,428	33,735	33,600	33,200	32,782
Gas-Golf Carts	13,424	11,617	9,045	12,171	9,505	11,000
Fertilizer	12,303	18,072	7,394	10,966	7,971	8,750
Golf Cart Rental Exp	0	650	336	0	0	0
Chemicals-Golf Course	16,604	18,120	17,419	13,131	17,370	16,000
Driving Range Expense	3,417	3,547	3,368	4,007	3,245	3,500
OTHER EXPENSE	45,748	52,006	37,562	40,275	38,091	39,250
TOTAL OPERATING EXPENSES	597,209	631,489	627,900	631,662	634,541	647,588
NET OPERATING INCOME	60,466	42,585	30,481	(17,507)	17,364	13,319
Capital Improvement Rep/Maint	0	0	0	0	0	0
Appliances	0	0	0	0	0	0
Fixtures & Equipment	0	2,100	5,000	54,269	0	0
Exterior Painting	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	2,100	5,000	54,269	0	0
A/P-Golf Course Equipment	10,140	10,140	4,225	(45,510)	10,800	10,800
TOTAL DEBT SERVICE	10,140	10,140	4,225	(45,510)	10,800	10,800
Prepaid Insurance	(1,268)	(3,028)	(2,514)	315	(597)	(360)
TOTAL ESCROW ACCOUNTS	(1,268)	(3,028)	(2,514)	315	(597)	(360)

Description	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Proceeds from Insurance Claims	(1,320)	0	(4,059)	(15,353)	(1,079)	0
Over & Short Account	(148)	92	(181)	(98)	88	0
Sales Tax Payable	(1,275)	1,407	(67)	204	(117)	0
A/P-Golf Carts	34,728	34,728	34,728	34,728	0	0
A/R-Clients	507	715	(689)	(1)	38	0
Clubhouse Deposits	0	0	0	0	0	0
Reserve for Prizes	1,280	(3,660)	2,021	2,753	525	0
Insured Damages	0	0	4,309	16,353	2,079	0
Bond Issue Reimbursements	0	(15,333)	(25,939)	0	0	0
Bond Issue Expenses	0	15,333	25,939	0	0	0
Dental/Disability/Life/Vision/UW	18	(8)	(25)	(5)	(52)	0
BALANCE SHEET ITEMS	33,790	33,274	36,037	38,581	1,482	0
TOTAL OTHER TRANSACTIONS	42,662	42,486	42,748	47,655	11,685	10,440
Inventory-Food	(176)	340	280	(460)	(96)	0
Inventory-Beer	29	261	163	(521)	88	0
Inventory-Pro Shop	(5,114)	5,582	1,229	82	(11,476)	0
TOTAL INV. & INV. ADJ.	(5,261)	6,183	1,672	(899)	(11,484)	0
NET CASH FLOW	23,065	(6,084)	(13,939)	(64,263)	17,163	2,879

Country Hills Golf Course and Snack Bar
Budget July 1, 2019 Through June 30, 2020

	JUL 2019	AUG 2019	SEP 2019	OCT 2019	NOV 2019	DEC 2019	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	TOTAL YEAR
Green Fees	39,750	43,200	39,100	29,450	18,525	9,900	9,100	14,488	31,450	43,125	45,500	40,300	363,888
Golf Cart Rental	15,900	16,200	13,800	9,500	6,500	4,125	3,250	4,750	10,200	13,800	15,600	15,600	129,225
Driving Range	6,625	6,750	4,600	3,800	1,950	1,444	1,625	3,088	5,525	7,475	7,150	6,500	56,531
Pro Shop	20,538	20,925	20,700	11,875	9,100	6,394	3,738	7,363	13,175	20,125	20,800	20,800	175,531
Golf Club Rental	265	405	345	285	65	41	33	95	170	230	260	260	2,454
Clubhouse Rental	500	750	500	1,000	500	500	750	750	500	750	750	750	8,000
Food	7,950	7,425	6,325	4,750	2,925	1,856	1,625	2,375	4,250	6,325	6,500	6,500	58,806
Beer	3,975	4,050	3,450	1,900	1,300	825	650	1,188	2,125	3,450	3,900	3,250	30,063
Interest Income	8	8	11	14	14	13	10	6	4	2	4	7	101
TOTAL INCOME	95,511	99,713	88,831	62,574	40,879	25,098	20,780	34,101	67,399	95,282	100,464	93,967	824,599
Food Purchases	3,578	3,341	2,846	2,138	1,316	835	731	1,069	1,913	2,846	2,925	2,925	26,463
Beer Purchases	1,789	1,823	1,553	855	585	371	293	534	956	1,553	1,755	1,463	13,528
Pro Shop Purchases	10,000	8,000	10,000	7,000	4,000	3,000	2,000	6,000	22,000	24,000	15,000	12,000	123,000
Supplies for Resale	75	50	75	75	50	50	50	25	50	50	75	75	700
Inventory Adjustments-Food	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory Adjustments-Beer	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory Adjustments-Pro Shop	4,000	4,500	4,000	0	0	2,000	2,000	(2,000)	(15,000)	(6,000)	2,500	4,000	0
COST OF SALES	19,441	17,714	18,474	10,068	5,951	6,257	5,074	5,628	9,919	22,449	22,255	20,463	163,691
GROSS PROFIT ON SALES	76,069	82,000	70,358	52,506	34,928	18,841	15,707	28,473	57,480	72,833	78,209	73,504	660,908
Payroll-Asst. Manager	3,600	2,400	2,400	2,400	2,100	2,250	3,150	2,100	2,400	2,400	2,400	2,400	30,000
Payroll-Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0
Grounds-Golf Course Manager	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
Grounds-Maintenance	15,624	8,816	7,216	6,160	5,775	4,450	5,775	3,850	5,005	6,600	7,040	9,440	85,751
Payroll-Senior Pro	8,206	5,548	5,837	5,318	4,483	4,856	6,725	4,289	4,974	4,231	5,599	5,799	65,864
Payroll-Golf Course Maintenance	8,052	5,368	5,368	5,368	5,368	5,868	8,052	5,368	5,368	5,368	5,368	5,368	70,284
Payroll-Assistant Pros	2,520	1,680	1,680	1,680	1,680	1,590	1,920	1,680	1,680	1,920	1,920	1,920	21,870
Payroll-Cart Staff	5,400	3,960	4,140	2,700	1,890	900	1,080	1,080	1,800	3,060	2,880	3,780	32,670
Payroll-Cashiers	2,295	2,184	1,545	1,625	1,120	660	400	400	1,480	1,640	2,130	3,060	18,539
Group Insurance	2,830	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	35,521
Workers' Comp	348	348	348	348	348	348	365	365	365	365	365	365	4,280
Payroll Taxes	3,314	2,277	2,079	1,861	1,638	1,531	1,974	1,365	1,656	1,771	2,026	2,359	23,852
Payroll Benefits Expense	300	300	205	280	185	210	415	180	215	175	200	215	2,880
PAYROLL	55,490	38,852	36,790	33,712	30,559	28,634	35,829	26,649	30,915	33,503	35,901	40,678	427,512

Country Hills Golf Course and Snack Bar
 Budget July 1, 2019 Through June 30, 2020

	JUL 2019	AUG 2019	SEP 2019	OCT 2019	NOV 2019	DEC 2019	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	TOTAL YEAR
INSURANCE	608	608	608	608	608	608	608	608	608	638	638	638	7,386
Equipment Rental	67	67	67	67	67	67	67	67	67	67	67	67	804
Telephone	450	450	450	450	450	450	450	450	450	450	450	450	5,400
Property Protection	0	285	0	0	0	0	0	0	1,397	0	466	0	2,148
Auto & Truck	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Dues & Subscriptions	0	0	0	0	0	0	175	195	0	175	0	360	905
Credit Card Discounts	1,658	1,830	1,677	1,155	520	381	289	468	1,299	1,768	1,978	1,816	14,837
Professional Fees	0	132	0	0	132	0	0	132	0	0	132	0	528
Office Supplies	500	500	500	600	500	500	400	600	600	600	600	600	6,500
Licenses & Permits	0	0	0	0	460	0	0	0	0	0	0	0	460
ADMINISTRATIVE	2,775	3,364	2,794	2,372	2,229	1,498	1,481	2,012	3,913	3,160	3,793	3,393	32,782
Gas - Golf Carts	1,500	1,500	1,000	1,000	0	1,000	0	0	1,000	1,000	1,500	1,500	11,000
Fertilizer	1,500	1,500	1,000	750	0	0	500	0	500	750	750	1,500	8,750
Chemicals	2,250	2,250	1,500	500	0	0	500	3,000	1,000	1,500	1,500	2,000	16,000
Driving Range	0	0	0	0	0	0	0	0	0	3,500	0	0	3,500
OTHER EXPENSES	5,250	5,250	3,500	2,250	0	1,000	1,000	3,000	2,500	6,750	3,750	5,000	39,250
OPERATING EXPENSES	79,106	62,042	55,004	50,790	43,981	40,706	49,554	42,603	50,510	55,655	55,962	61,676	647,588
NET OPERATING INCOME	(3,036)	19,957	15,354	1,716	(9,054)	(21,864)	(33,847)	(14,130)	6,970	17,179	22,247	11,828	13,319

Country Hills Golf Course and Snack Bar
 Budget July 1, 2019 Through June 30, 2020

	JUL 2019	AUG 2019	SEP 2019	OCT 2019	NOV 2019	DEC 2019	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	TOTAL YEAR
Fixtures & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
Drainage Work	0	0	0	0	0	0	0	0	0	0	0	0	0
Landscaping	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Improvement Rep/Maint	0	0	0	0	0	0	0	0	0	0	0	0	0
Exterior Painting	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P-Golf Course Equipment	900	900	900	900	900	900	900	900	900	900	900	900	10,800
LEASES	900	900	900	900	900	900	900	900	900	900	900	900	10,800
A/P-Golf Carts	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid Insurance	(543)	(543)	(543)	(1,029)	(1,029)	(1,029)	(284)	(536)	6,784	(536)	(536)	(536)	(360)
Bond Issue Reimbursements	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond Issue Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory Adj.-Food	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory Adj.-Beer	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory Adj.-Pro Shop	(4,000)	(4,500)	(4,000)	0	0	(2,000)	(2,000)	2,000	15,000	6,000	(2,500)	(4,000)	0
BALANCE SHEET ITEMS	(4,543)	(5,043)	(4,543)	(1,029)	(1,029)	(3,029)	(2,284)	1,464	21,784	5,464	(3,036)	(4,536)	(360)
NET CASH FLOW	607	24,100	18,997	1,845	(8,925)	(19,735)	(32,463)	(16,494)	(15,714)	10,815	24,383	15,464	2,879

COUNTRY HILLS GOLF COURSE
2019/2020
ROUNDS PLAYED AND PROJECTED

	19-20 # of (Weekends)	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	4.0	3,137	2,756	2,789	2,617	2,306	2,650
AUG	5.0	2,737	2,753	2,511	2,789	2,651	2,700
SEP	4.0	2,488	2,244	2,577	2,501	2,181	2,300
OCT	4.0	1,789	2,000	2,374	1,812	1,596	1,900
NOV	5.0	1,182	1,288	1,471	1,258	882	1,300
DEC	4.0	755	1,213	574	740	820	825
JAN	4.0	721	623	755	521	667	650
FEB	5.0	427	962	1,340	728	900	950
MAR	4.0	1,483	1,702	1,463	1,460	1,816	1,700
APR	4.0	2,001	2,501	2,423	1,796	2,268	2,300
MAY	5.0	2,859	2,628	2,565	2,578	2,700	2,600
JUN	4.0	2,947	2,649	2,461	2,273	2,700	2,600
TOTALS		22,526	23,319	23,303	21,073	21,487	22,475

18-19 ACTUAL is July-Apr actual/May-June projected.

RATES AS OF APRIL 1, 2017:

See Attached Sheet

COUNTRY HILLS GOLF COURSE
2019/2020

RATE TYPE		TOTAL FEE		GREEN FEE		CART FEE		CART TAX		TOTAL CART
Weekday 18	\$	38.00	\$	26.00	\$	10.98	\$	1.02	\$	12.00
Weekend 18	\$	43.00	\$	31.00	\$	10.98	\$	1.02	\$	12.00
Weekday 9	\$	20.00	\$	14.00	\$	5.49	\$	0.51	\$	6.00
Weekend 9	\$	27.00	\$	21.00	\$	5.49	\$	0.51	\$	6.00
Weekday Twilight	\$	27.00	\$	21.00	\$	5.49	\$	0.51	\$	6.00
Weekend Twilight	\$	32.00	\$	26.00	\$	5.49	\$	0.51	\$	6.00
Weekday 18 Senior	\$	28.00	\$	16.00	\$	10.98	\$	1.02	\$	12.00
Weekday 9 Senior	\$	16.00	\$	10.00	\$	5.49	\$	0.51	\$	6.00
Weekend 18 Senior	\$	38.00	\$	26.00	\$	10.98	\$	1.02	\$	12.00
Weekend 9 Senior	\$	22.00	\$	16.00	\$	5.49	\$	0.51	\$	6.00
Weekday Junior 9 Walking	\$	8.00	\$	8.00						
Weekday Junior 9 Riding	\$	14.00	\$	8.00	\$	5.49	\$	0.51	\$	6.00
Weekday Junior 18 Walking	\$	13.00	\$	13.00						
Weekday Junior 18 Riding	\$	25.00	\$	13.00	\$	10.98	\$	1.02	\$	12.00
Annual Green Fee Membership Green Fees and Carts	\$	1,600.00	Mon-Fri		\$ 1,800.00	Mon-Sun				
Senior Green Fee Membership (55+) Green Fees and Carts	\$	1,400.00	Mon-Fri		\$ 1,600.00	Mon-Sun				

ACCOUNT 42900
GREEN FEES

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	49,076	40,458	42,967	38,129	35,471	39,750
AUG	47,148	40,659	38,504	42,612	46,982	43,200
SEP	39,348	36,399	42,539	40,852	40,997	39,100
OCT	26,743	30,083	36,229	27,507	26,463	29,450
NOV	17,697	19,007	18,855	18,669	12,317	18,525
DEC	7,500	15,245	7,164	8,692	9,524	9,900
JAN	11,186	11,849	9,935	6,598	5,824	9,100
FEB	8,231	18,451	18,506	11,096	10,772	14,488
MAR	29,404	30,859	26,522	27,752	34,327	31,450
APR	39,671	47,530	49,553	36,784	46,947	43,125
MAY	52,159	51,296	43,278	41,943	48,600	45,500
JUN	48,343	37,622	35,555	36,377	43,200	40,300
TOTALS	376,506	379,458	369,607	337,011	361,424	363,888

18-19 ACTUAL is July-Apr actual/May-June projected.

BASED UPON AN ANTICIPATED 22,475 ROUNDS IN 2019-2020.

REVENUES PER ROUND

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	\$15.64	\$14.68	\$15.41	\$14.57	\$15.38	\$15.00
AUG	\$17.23	\$14.77	\$15.33	\$15.28	\$17.72	\$16.00
SEP	\$15.82	\$16.22	\$16.51	\$16.33	\$18.80	\$17.00
OCT	\$14.95	\$15.04	\$15.26	\$15.18	\$16.58	\$15.50
NOV	\$14.97	\$14.76	\$12.82	\$14.84	\$13.96	\$14.25
DEC	\$9.93	\$12.57	\$12.48	\$11.75	\$11.61	\$12.00
JAN	\$15.51	\$19.02	\$13.16	\$12.66	\$8.73	\$14.00
FEB	\$19.28	\$19.18	\$13.81	\$15.24	\$11.97	\$15.25
MAR	\$19.83	\$18.13	\$18.13	\$19.01	\$18.90	\$18.50
APR	\$19.83	\$19.00	\$20.45	\$20.48	\$20.70	\$18.75
MAY	\$18.24	\$19.52	\$16.87	\$16.27	\$18.00	\$17.50
JUN	\$16.40	\$14.20	\$14.45	\$16.00	\$16.00	\$15.50
TOTALS	\$16.47	\$16.42	\$15.39	\$15.63	\$15.70	\$15.77

ACCOUNT 42700
GOLF CART RENTAL

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	18,354	16,817	16,630	13,987	13,494	15,900
AUG	16,027	14,671	13,556	14,835	16,191	16,200
SEP	15,608	12,611	15,420	14,863	13,890	13,800
OCT	8,975	10,604	11,911	9,599	8,086	9,500
NOV	6,567	6,134	6,844	6,980	4,136	6,500
DEC	2,907	5,895	2,346	3,772	2,946	4,125
JAN	4,009	4,384	3,706	2,118	2,693	3,250
FEB	2,729	6,098	6,579	2,934	3,989	4,750
MAR	8,925	11,422	8,488	8,543	10,961	10,200
APR	12,910	16,255	16,381	12,619	14,586	13,800
MAY	16,481	17,526	15,337	13,718	17,550	15,600
JUN	16,953	12,730	13,721	13,554	16,200	15,600
TOTALS	130,445	135,147	130,919	117,522	124,722	129,225

18-19 ACTUAL is July-Apr actual/May-June projected.

GOLF CART RENTAL IS \$6.00 PER PERSON PER 9 HOLES INCLUDING TAX.

BASED UPON AN ANTICIPATED 22,475 ROUNDS IN 2019-2020.

REVENUES PER ROUND

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	\$5.85	\$6.10	\$5.96	\$5.34	\$5.85	\$6.00
AUG	\$5.86	\$5.33	\$5.40	\$5.32	\$6.11	\$6.00
SEP	\$6.27	\$5.62	\$5.98	\$5.94	\$6.37	\$6.00
OCT	\$5.02	\$5.30	\$5.02	\$5.30	\$5.07	\$5.00
NOV	\$5.56	\$4.76	\$4.65	\$5.55	\$4.69	\$5.00
DEC	\$3.85	\$4.86	\$4.09	\$5.10	\$3.59	\$5.00
JAN	\$5.56	\$7.04	\$4.91	\$4.07	\$4.04	\$5.00
FEB	\$6.39	\$6.34	\$4.91	\$4.03	\$4.43	\$5.00
MAR	\$6.02	\$6.71	\$5.80	\$5.85	\$6.04	\$6.00
APR	\$6.45	\$6.50	\$6.76	\$7.03	\$6.43	\$6.00
MAY	\$5.76	\$6.67	\$5.98	\$5.32	\$6.50	\$6.00
JUN	\$5.75	\$4.81	\$5.58	\$5.96	\$6.00	\$6.00
TOTALS	\$5.70	\$5.84	\$5.42	\$5.40	\$5.43	\$5.58

ACCOUNT 46800
DRIVING RANGE INCOME

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	6,083	5,847	5,646	8,012	6,481	6,625
AUG	4,684	5,986	5,287	7,863	5,891	6,750
SEP	3,976	4,271	4,464	5,750	4,513	4,600
OCT	3,218	3,301	3,671	4,285	3,323	3,800
NOV	1,200	1,910	2,426	1,888	1,638	1,950
DEC	1,018	2,065	1,027	1,001	1,362	1,444
JAN	1,683	1,284	1,941	1,244	2,002	1,625
FEB	849	3,159	3,557	3,194	2,307	3,088
MAR	4,579	5,323	4,646	4,611	5,493	5,525
APR	6,066	7,088	7,148	6,561	9,463	7,475
MAY	6,469	6,585	6,854	6,751	7,425	7,150
JUN	6,211	5,402	8,010	6,016	6,075	6,500
TOTALS	46,036	52,221	54,677	57,176	55,973	56,531

18-19 ACTUAL is July-Apr actual/May-June projected.

BASED UPON AN ANTICIPATED 22,475 ROUNDS IN 2019-2020.

REVENUES PER ROUND

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	\$1.94	\$2.12	\$2.02	\$3.06	\$2.81	\$2.50
AUG	\$1.71	\$2.17	\$2.11	\$2.82	\$2.22	\$2.50
SEP	\$1.60	\$1.90	\$1.73	\$2.30	\$2.07	\$2.00
OCT	\$1.80	\$1.65	\$1.55	\$2.36	\$2.08	\$2.00
NOV	\$1.02	\$1.48	\$1.65	\$1.50	\$1.86	\$1.50
DEC	\$1.35	\$1.70	\$1.79	\$1.35	\$1.66	\$1.75
JAN	\$2.33	\$2.06	\$2.57	\$2.39	\$3.00	\$2.50
FEB	\$1.99	\$3.28	\$2.65	\$4.39	\$2.56	\$3.25
MAR	\$3.09	\$3.13	\$3.18	\$3.16	\$3.02	\$3.25
APR	\$3.03	\$2.83	\$2.95	\$3.65	\$4.17	\$3.25
MAY	\$2.26	\$2.51	\$2.67	\$2.62	\$2.75	\$2.75
JUN	\$2.11	\$2.04	\$3.25	\$2.65	\$2.25	\$2.50
TOTALS	\$2.02	\$2.24	\$2.34	\$2.69	\$2.54	\$2.48

ACCOUNT 42800
PRO SHOP I

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	15,941	20,293	19,332	16,473	23,368	20,538
AUG	21,403	24,551	19,364	20,389	18,111	20,925
SEP	14,761	17,421	23,874	22,585	22,013	20,700
OCT	11,645	15,465	16,010	10,755	18,133	11,875
NOV	9,036	8,725	8,213	9,502	7,076	9,100
DEC	10,626	8,166	6,697	5,445	4,256	6,394
JAN	5,227	5,755	3,897	2,593	2,821	3,738
FEB	4,894	9,201	13,427	3,873	5,250	7,363
MAR	13,265	13,181	10,512	12,813	13,001	13,175
APR	18,311	25,629	21,292	15,981	16,196	20,125
MAY	28,237	20,392	15,946	23,834	21,600	20,800
JUN	31,913	19,671	17,719	18,869	21,600	20,800
TOTALS	185,259	188,450	176,283	163,112	173,425	175,531

18-19 ACTUAL is July-Apr actual/May-June projected.

BASED UPON AN ANTICIPATED 22,475 ROUNDS IN 2019-2020.

REVENUES PER ROUND

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	\$5.08	\$7.36	\$6.93	\$6.29	\$10.13	\$7.75
AUG	\$7.82	\$8.92	\$7.71	\$7.31	\$6.83	\$7.75
SEP	\$5.93	\$7.76	\$9.26	\$9.03	\$10.09	\$9.00
OCT	\$6.51	\$7.73	\$6.74	\$5.94	\$11.36	\$6.25
NOV	\$7.64	\$6.77	\$5.58	\$7.55	\$8.02	\$7.00
DEC	\$14.07	\$6.73	\$11.67	\$7.36	\$5.19	\$7.75
JAN	\$7.25	\$9.24	\$5.16	\$4.98	\$4.23	\$5.75
FEB	\$11.46	\$9.56	\$10.02	\$5.32	\$5.83	\$7.75
MAR	\$8.94	\$7.74	\$7.19	\$8.78	\$7.16	\$7.75
APR	\$9.15	\$10.25	\$8.79	\$8.90	\$7.14	\$8.75
MAY	\$9.88	\$7.76	\$6.22	\$9.25	\$8.00	\$8.00
JUN	\$10.83	\$7.43	\$7.20	\$8.30	\$8.00	\$8.00
TOTALS	\$8.71	\$8.11	\$7.71	\$7.42	\$7.67	\$7.63

ACCOUNT 46700
GOLF CLUB RENTAL

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	205	225	245	265	140	265
AUG	140	265	375	565	315	405
SEP	55	90	390	300	390	345
OCT	130	185	325	110	475	285
NOV	15	145	255	137	25	65
DEC	15	40	75	15	50	41
JAN	75	0	116	40	25	33
FEB	0	45	65	25	50	95
MAR	90	125	50	100	75	170
APR	80	250	230	865	150	230
MAY	85	280	525	415	270	260
JUN	165	140	257	307	270	260
TOTALS	1,055	1,790	2,908	3,144	2,235	2,454

18-19 ACTUAL is July-Apr actual/May-June projected.

BASED UPON AN ANTICIPATED 22,475 ROUNDS IN 2019-2020.

Country Hills has eight sets of rental clubs which are available at \$15.00 for nine holes and \$25.00 for eighteen holes.

REVENUES PER ROUND

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	\$0.07	\$0.08	\$0.09	\$0.10	\$0.06	\$0.10
AUG	\$0.05	\$0.10	\$0.15	\$0.20	\$0.12	\$0.15
SEP	\$0.02	\$0.04	\$0.15	\$0.12	\$0.18	\$0.15
OCT	\$0.07	\$0.09	\$0.14	\$0.06	\$0.30	\$0.15
NOV	\$0.01	\$0.11	\$0.17	\$0.11	\$0.03	\$0.05
DEC	\$0.02	\$0.03	\$0.13	\$0.02	\$0.06	\$0.05
JAN	\$0.10	\$0.00	\$0.15	\$0.08	\$0.04	\$0.05
FEB	\$0.00	\$0.05	\$0.05	\$0.03	\$0.06	\$0.10
MAR	\$0.06	\$0.07	\$0.03	\$0.07	\$0.04	\$0.10
APR	\$0.04	\$0.10	\$0.09	\$0.48	\$0.07	\$0.10
MAY	\$0.03	\$0.11	\$0.20	\$0.16	\$0.10	\$0.10
JUN	\$0.06	\$0.05	\$0.10	\$0.14	\$0.10	\$0.10
TOTALS	\$0.04	\$0.07	\$0.12	\$0.13	\$0.10	\$0.10

ACCOUNT 4690000
 CLUBHOUSE RENTAL

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	1,200	950	750	0	0	500
AUG	750	0	750	100	1,050	750
SEP	1,425	700	564	400	543	500
OCT	1,050	500	150	1,350	750	1,000
NOV	1,000	1,750	1,225	800	400	500
DEC	900	2,207	150	650	400	500
JAN	719	491	700	500	800	750
FEB	350	600	821	650	850	750
MAR	750	320	950	600	400	500
APR	1,881	400	800	1,400	1,250	750
MAY	500	450	0	1,200	750	750
JUN	1,500	400	900	0	750	750
TOTALS	12,025	8,768	7,760	7,650	7,943	8,000

18-19 ACTUAL is July-Apr actual/May-June projected.

CLUBHOUSE BANQUET ROOM RENTAL IS \$ 750 ON WEEKENDS (FRIDAY / SATURDAY / SUNDAY) AND \$350 PER WEEKDAY, PLUS TAX.

ACCOUNT 43400
FOOD AND BEVERAGE

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	8,741	8,533	7,686	7,451	7,181	7,950
AUG	8,553	7,656	6,896	7,375	6,224	7,425
SEP	7,864	5,211	6,991	7,073	5,282	6,325
OCT	3,765	4,676	5,016	3,957	4,234	4,750
NOV	2,778	3,212	3,197	2,923	1,910	2,925
DEC	1,779	3,101	1,200	1,464	1,891	1,856
JAN	1,558	1,488	1,786	1,415	1,642	1,625
FEB	1,117	2,544	3,442	1,913	1,968	2,375
MAR	4,038	5,221	3,687	3,711	4,271	4,250
APR	5,467	6,341	5,506	5,357	5,036	6,325
MAY	7,806	6,735	5,875	6,177	7,425	6,500
JUN	7,985	6,585	5,902	5,599	7,425	6,500
TOTALS	61,451	61,303	57,184	54,415	54,489	58,806

18-19 ACTUAL is July-Apr actual/May-June projected.

BASED UPON AN ANTICIPATED 22,475 ROUNDS IN 2019-2020.

REVENUES PER ROUND

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	\$2.79	\$3.10	\$2.76	\$2.85	\$3.11	\$3.00
AUG	\$3.12	\$2.78	\$2.75	\$2.64	\$2.35	\$2.75
SEP	\$3.16	\$2.32	\$2.71	\$2.83	\$2.42	\$2.75
OCT	\$2.10	\$2.34	\$2.11	\$2.18	\$2.65	\$2.50
NOV	\$2.35	\$2.49	\$2.17	\$2.32	\$2.17	\$2.25
DEC	\$2.36	\$2.56	\$2.09	\$1.98	\$2.31	\$2.25
JAN	\$2.16	\$2.39	\$2.37	\$2.72	\$2.46	\$2.50
FEB	\$2.62	\$2.64	\$2.57	\$2.63	\$2.19	\$2.50
MAR	\$2.72	\$3.07	\$2.52	\$2.54	\$2.35	\$2.50
APR	\$2.73	\$2.54	\$2.27	\$2.98	\$2.22	\$2.75
MAY	\$2.73	\$2.56	\$2.29	\$2.40	\$2.75	\$2.50
JUN	\$2.71	\$2.49	\$2.40	\$2.46	\$2.75	\$2.50
TOTALS	\$2.63	\$2.61	\$2.42	\$2.54	\$2.48	\$2.56

ACCOUNT 43500
BEER

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	4,265	3,089	2,991	3,977	3,474	3,975
AUG	4,104	4,642	3,604	4,582	5,205	4,050
SEP	3,581	2,955	2,558	3,385	3,569	3,450
OCT	1,727	2,348	2,814	2,262	1,721	1,900
NOV	1,066	1,354	1,411	1,438	1,024	1,300
DEC	379	1,297	384	914	541	825
JAN	638	839	652	378	602	650
FEB	361	1,254	1,657	1,009	959	1,188
MAR	1,712	2,123	1,595	1,904	2,074	2,125
APR	2,811	3,487	3,330	2,688	3,163	3,450
MAY	3,672	3,654	3,421	3,690	4,050	3,900
JUN	3,533	3,167	3,604	3,433	3,375	3,250
TOTALS	27,849	30,209	28,021	29,660	29,757	30,063

18-19 ACTUAL is July-Apr actual/May-June projected.

BASED UPON AN ANTICIPATED 22,475 ROUNDS IN 2019-2020.

REVENUES PER ROUND

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	\$1.36	\$1.12	\$1.07	\$1.52	\$1.51	\$1.50
AUG	\$1.50	\$1.69	\$1.44	\$1.64	\$1.96	\$1.50
SEP	\$1.44	\$1.32	\$0.99	\$1.35	\$1.64	\$1.50
OCT	\$0.97	\$1.17	\$1.19	\$1.25	\$1.08	\$1.00
NOV	\$0.90	\$1.05	\$0.96	\$1.14	\$1.16	\$1.00
DEC	\$0.50	\$1.07	\$0.67	\$1.24	\$0.66	\$1.00
JAN	\$0.88	\$1.35	\$0.86	\$0.73	\$0.90	\$1.00
FEB	\$0.85	\$1.30	\$1.24	\$1.39	\$1.07	\$1.25
MAR	\$1.15	\$1.25	\$1.09	\$1.30	\$1.14	\$1.25
APR	\$1.40	\$1.39	\$1.37	\$1.50	\$1.39	\$1.50
MAY	\$1.28	\$1.39	\$1.33	\$1.43	\$1.50	\$1.50
JUN	\$1.20	\$1.20	\$1.46	\$1.51	\$1.25	\$1.25
TOTALS	\$1.12	\$1.27	\$1.14	\$1.33	\$1.27	\$1.27

Edwin B. Raskin Company
Summary Sheet

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
Green Fees	\$16.47	\$16.42	\$15.39	\$15.63	\$15.70	\$15.77
Cart Fees	\$5.70	\$5.84	\$5.42	\$5.40	\$5.43	\$5.58
Driving Range	\$2.02	\$2.24	\$2.34	\$2.69	\$2.54	\$2.48
Pro Shop	\$8.71	\$8.11	\$7.71	\$7.42	\$7.67	\$7.63
Club Rental	\$0.04	\$0.07	\$0.12	\$0.13	\$0.10	\$0.10
Food	\$2.63	\$2.61	\$2.42	\$2.54	\$2.48	\$2.56
Beer	\$1.12	\$1.27	\$1.14	\$1.33	\$1.27	\$1.27
TOTAL	\$36.69	\$36.56	\$34.54	\$35.15	\$35.17	\$35.39

18-19 ACTUAL is July-Apr actual/May-June projected.

ACCOUNT 40900
INTEREST INCOME

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	3	15	13	66	4	8
AUG	29	31	16	13	4	8
SEP	19	18	21	14	7	11
OCT	23	20	20	17	10	14
NOV	22	19	22	20	(46)	14
DEC	33	18	19	16	9	13
JAN	18	18	15	13	5	10
FEB	6	27	0	7	0	6
MAR	21	9	19	1	6	4
APR	5	0	6	22	4	2
MAY	4	13	5	62	4	4
JUN	8	10	7	3	8	7
TOTALS	191	198	163	254	15	101

18-19 ACTUAL is July-Apr actual/May-June projected.

The budget assumes the average interest earned on the Pinnacle account will be .20%.

ACCOUNT 90100
 FOOD AND BEVERAGE PURCHASES

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	3,348	4,840	3,425	2,053	2,569	3,578
AUG	4,409	2,609	1,900	3,781	3,215	3,341
SEP	3,530	2,897	3,889	3,205	2,145	2,846
OCT	1,715	2,009	1,671	1,638	1,340	2,138
NOV	1,177	1,117	1,460	949	684	1,316
DEC	617	1,416	295	913	428	835
JAN	1,188	168	1,022	62	442	731
FEB	303	1,721	1,752	1,009	1,026	1,069
MAR	2,047	2,205	1,294	1,248	1,484	1,913
APR	2,544	3,734	2,533	2,411	2,528	2,846
MAY	3,861	1,951	2,260	2,965	3,341	2,925
JUN	3,259	3,561	2,689	1,929	3,341	2,925
TOTALS	27,998	28,228	24,190	22,163	22,544	26,463

18-19 ACTUAL is July-Apr actual/May-June projected.

Based upon historical data, the budget anticipates food and beverage costs of 45.0%
 Actual food & beverage cost for July 2018 through April 2019 was 41.1%

ACCOUNT 90200
 BEER PURCHASES

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	1,977	1,509	1,343	1,149	1,349	1,789
AUG	1,933	1,905	1,821	972	2,664	1,823
SEP	1,348	1,630	939	3,181	1,458	1,553
OCT	964	1,035	1,122	966	796	855
NOV	269	325	918	502	382	585
DEC	171	579	0	462	110	371
JAN	268	211	108	0	249	293
FEB	144	596	772	484	426	534
MAR	692	968	884	749	638	956
APR	1,297	2,084	1,444	1,323	1,626	1,553
MAY	1,464	1,504	1,794	1,650	1,823	1,755
JUN	1,670	1,458	1,983	1,289	1,519	1,463
TOTALS	12,197	13,804	13,128	12,727	13,039	13,528

18-19 ACTUAL is July-Apr actual/May-June projected.

Based upon historical data, the budget anticipates beer costs of 45%.
 Actual beer cost for July 2018 through April 2019 was 43.0%

ACCOUNT 91000
 SUPPLIES FOR RESALE (INVENTORY PURCHASES)

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	5,523	10,382	10,655	9,352	9,380	10,000
AUG	12,178	12,573	7,751	7,749	7,949	8,000
SEP	7,128	12,296	13,810	15,843	9,090	10,000
OCT	15,098	8,430	9,201	4,895	10,158	7,000
NOV	5,677	5,655	6,803	3,682	5,778	4,000
DEC	3,457	4,427	3,649	2,704	1,471	3,000
JAN	1,903	3,499	(16)	1,333	230	2,000
FEB	4,364	8,947	8,675	4,156	5,614	6,000
MAR	11,710	23,504	23,288	18,375	19,136	22,000
APR	34,974	29,829	24,099	17,234	19,539	24,000
MAY	14,177	12,647	12,485	23,598	12,000	15,000
JUN	20,774	14,562	12,830	10,602	10,000	12,000
TOTALS	136,963	146,751	133,230	119,523	110,345	123,000

18-19 ACTUAL is July-Apr actual/May-June projected.

Based upon historical data, the budget anticipates pro shop sales costs of 72%.
 Actual shop cost for July 2018 through April 2019 was 72.2%.

ACCOUNT 90700
 SUPPLIES FOR RESALE

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	115	92	164	38	56	75
AUG	76	46	52	70	18	50
SEP	50	84	69	86	31	75
OCT	70	94	43	7	89	75
NOV	17	25	29	19	45	50
DEC	16	168	18	26	9	50
JAN	25	18	7	0	7	50
FEB	0	18	65	0	9	25
MAR	8	68	38	102	0	50
APR	105	84	66	27	72	50
MAY	108	18	205	25	75	75
JUN	62	67	130	16	75	75
TOTALS	652	782	886	416	486	700

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account are for cups, lids, straws, utensils, etc. for the Grill.

ACCOUNT 92500
 INVENTORY ADJUSTMENTS-FOOD

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	396	(836)	(178)	261	280	0
AUG	(446)	765	786	520	(586)	0
SEP	195	(477)	(836)	(499)	316	0
OCT	87	158	719	287	(121)	0
NOV	181	362	136	214	94	0
DEC	275	66	170	(277)	404	0
JAN	(525)	325	(170)	339	169	0
FEB	182	(462)	(355)	(252)	(293)	0
MAR	(81)	348	15	(97)	129	0
APR	10	(892)	(126)	(405)	(296)	0
MAY	(410)	149	(134)	(193)	0	0
JUN	312	154	(307)	562	0	0
TOTALS	176	(340)	(280)	460	96	0

18-19 ACTUAL is July-Apr actual/May-June projected.

This amount reflects changes in the amount of food held for resale in the Grill.

ACCOUNT 92700
 INVENTORY ADJUSTMENTS-BEER

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	(162)	(197)	65	437	(303)	0
AUG	10	272	(25)	(169)	174	0
SEP	176	(291)	245	122	15	0
OCT	(219)	0	144	(39)	(12)	0
NOV	174	266	(243)	98	40	0
DEC	30	(15)	184	(50)	110	0
JAN	(39)	162	45	139	(21)	0
FEB	10	(13)	(62)	(53)	(81)	0
MAR	37	(14)	(108)	35	206	0
APR	(73)	(491)	118	(126)	(216)	0
MAY	136	139	(202)	(85)	0	0
JUN	(109)	(79)	(324)	212	0	0
TOTALS	(29)	(261)	(163)	521	(88)	0

18-19 ACTUAL is July-Apr actual/May-June projected.

This amount reflects changes in the amount of beer held for resale in the Grill.

ACCOUNT 92900
 INVENTORY ADJUSTMENTS-PRO SHOP

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	6,428	4,816	3,722	2,152	7,825	4,000
AUG	4,178	5,649	5,735	6,335	4,587	4,500
SEP	1,980	1,343	4,387	2,773	5,607	4,000
OCT	(2,167)	2,592	2,884	4,141	4,896	0
NOV	878	(253)	(1,381)	2,382	(786)	0
DEC	4,946	2,472	1,759	1,374	1,898	2,000
JAN	2,495	714	3,212	329	1,944	2,000
FEB	(1,377)	(2,360)	2,342	(1,608)	(1,592)	(2,000)
MAR	(14,779)	(16,356)	(14,974)	(11,539)	(10,331)	(15,000)
APR	(8,986)	(7,300)	(8,883)	(9,713)	(8,572)	(6,000)
MAY	7,541	1,434	(111)	(338)	2,000	2,500
JUN	3,977	1,667	79	3,630	4,000	4,000
TOTALS	5,114	(5,582)	(1,229)	(82)	11,476	0

18-19 ACTUAL is July-Apr actual/May-June projected.

This amount reflects changes in the amount of inventory held for resale in the pro shop.

ACCOUNT 60100
 PAYROLL ASST. MANAGER

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	1,662	1,137	1,458	957	2,096	3,600
AUG	1,722	978	1,872	1,872	2,801	2,400
SEP	1,749	2,178	1,527	1,350	1,937	2,400
OCT	2,601	921	996	1,011	1,969	2,400
NOV	1,239	1,077	1,167	1,230	1,524	2,100
DEC	1,869	1,199	843	1,313	2,086	2,250
JAN	1,335	951	432	981	2,372	3,150
FEB	1,050	735	1,002	900	1,530	2,100
MAR	846	1,770	1,785	1,233	1,774	2,400
APR	2,022	1,365	1,269	1,032	800	2,400
MAY	1,329	1,512	1,431	4,547	2,080	2,400
JUN	1,359	1,500	1,377	2,132	2,080	2,400
TOTALS	18,783	15,323	15,159	18,558	23,049	30,000

18-19 ACTUAL is July-Apr actual/May-June projected.

This account is the payroll for the Pro Shop/ Grill Assistant Manager. His pay rate is currently \$15.00 per hour, and 40 hours per week are budgeted. In the months of November-February, 35 hours per week are budgeted. The budget anticipates a year end bonus of \$150 in December. There will be three pay periods in July 2019 and January 2020.

ACCOUNT 59700
 PAYROLL-MAINTENANCE

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	590	508	0	0	0	0
AUG	640	434	0	0	0	0
SEP	740	460	0	0	0	0
OCT	992	252	0	0	0	0
NOV	448	162	0	0	0	0
DEC	150	188	0	0	0	0
JAN	0	0	0	0	0	0
FEB	0	0	0	0	0	0
MAR	0	150	0	0	0	0
APR	572	308	0	0	0	0
MAY	568	72	0	0	0	0
JUN	286	0	0	0	0	0
TOTALS	4,986	2,534	0	0	0	0

18-19 ACTUAL is July-Apr actual/May-June projected.

Historical expense was for the on-site part-time salary for cart maintenance staff. Currently, we utilize mobile service from Boswell's/Yamaha to complete this task.

ACCOUNT 56600
 GROUNDS-GOLF COURSE MANAGER

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	3,000	3,000	3,000	3,000	3,000	3,000
AUG	3,000	3,000	3,000	3,000	3,000	3,000
SEP	3,000	3,000	3,000	3,000	3,000	3,000
OCT	3,000	3,000	3,000	3,000	3,000	3,000
NOV	3,000	3,000	3,000	3,000	3,000	3,000
DEC	3,000	3,000	3,000	3,000	3,000	3,000
JAN	3,000	3,000	3,000	3,000	3,000	3,000
FEB	3,000	3,000	3,000	3,000	3,000	3,000
MAR	3,000	3,000	3,000	3,000	3,000	3,000
APR	3,000	3,000	3,000	3,000	3,000	3,000
MAY	3,000	3,000	3,000	3,000	3,000	3,000
JUN	3,000	3,000	3,000	3,000	3,000	3,000
TOTALS	36,000	36,000	36,000	36,000	36,000	36,000

18-19 ACTUAL is July-Apr actual/May-June projected.

This account includes oversight and administration of the turfcare operations by Golf Management Group.

In addition to oversight and administration, Golf Management Group staff provides work and use of its equipment on the golf course as needed throughout the year. Examples include equipment repairs, weed control spray application, aeration, fertility applications, tee construction, bunker work, and irrigation repairs.

A flat fee of \$36,000 has been charged since 1996-1997.

ACCOUNT 57200
 GROUNDS-MAINTENANCE

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	6,643	6,137	7,450	9,210	8,894	15,624
AUG	5,546	5,978	9,471	12,466	9,797	8,816
SEP	5,513	9,939	5,088	6,881	5,756	7,216
OCT	7,998	6,900	6,668	7,255	5,866	6,160
NOV	5,165	6,168	6,372	6,602	5,214	5,775
DEC	4,993	5,949	5,860	7,293	5,670	4,450
JAN	3,092	5,146	4,917	6,904	6,536	5,775
FEB	4,308	4,467	5,606	4,805	3,934	3,850
MAR	2,233	8,264	8,677	6,209	4,926	5,005
APR	7,918	6,472	5,714	6,912	5,198	6,600
MAY	5,906	7,519	7,880	8,169	7,008	7,040
JUN	5,891	7,215	9,360	10,494	9,348	9,440
TOTALS	65,206	80,154	83,063	93,200	78,147	85,751

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account are for payroll of the non-managerial grounds/course maintenance staff under the direction of the golf course superintendent. There will be three pay periods in July 2019 and January 2020. Year end bonuses of \$600 are budgeted for December.

Please see attached man hour sheets detailing staffing by month.

ACCOUNT 57200
 GROUNDS MAINTENANCE
 JULY 2019

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	240	0	14.00	3,360
Full Time 2	240	0	13.50	3,240
Full Time 3	240	0	11.00	2,640
Seasonal 1	144	0	11.00	1,584
Seasonal 2	240	0	10.00	2,400
Seasonal 3	240	0	10.00	2,400
	1,344	0		15,624

There will be three pay periods in July 2019.

ACCOUNT 57200
 GROUNDS MAINTENANCE
 AUGUST 2019

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	160	0	14.00	2,240
Full Time 2	160	0	13.50	2,160
Full Time 3	160	0	11.00	1,760
Seasonal 1	96	0	11.00	1,056
Seasonal 2	80	0	10.00	800
Seasonal 3	80	0	10.00	800
	736	0		8,816

ACCOUNT 57200
 GROUNDS MAINTENANCE
 SEPTEMBER 2019

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	160	0	14.00	2,240
Full Time 2	160	0	13.50	2,160
Full Time 3	160	0	11.00	1,760
Seasonal 1	96	0	11.00	1,056
Seasonal 2	0	0	10.00	0
Seasonal 3	0	0	10.00	0
	576	0		7,216

ACCOUNT 57200
 GROUNDS MAINTENANCE
 OCTOBER 2019

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	160	0	14.00	2,240
Full Time 2	160	0	13.50	2,160
Full Time 3	160	0	11.00	1,760
Seasonal 1	0	0	11.00	0
Seasonal 2	0	0	10.00	0
Seasonal 3	0	0	10.00	0
	480	0		6,160

ACCOUNT 57200
 GROUNDS MAINTENANCE
 NOVEMBER 2019

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	150	0	14.00	2,100
Full Time 2	150	0	13.50	2,025
Full Time 3	150	0	11.00	1,650
Seasonal 1	0	0	11.00	0
Seasonal 2	0	0	10.00	0
Seasonal 3	0	0	10.00	0
	450	0		5,775

ACCOUNT 57200
 GROUNDS MAINTENANCE
 DECEMBER 2019

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	140	0	14.00	1,960
Full Time 2	140	0	13.50	1,890
Full Time 3	0	0	11.00	0
Seasonal 1	0	0	11.00	0
Seasonal 2	0	0	10.00	0
Seasonal 3	0	0	10.00	0
	280	0		3,850
			BONUS	600
				4,450

NOTE: Year end bonuses of \$600 will be given in the month of December.

ACCOUNT 57200
 GROUNDS MAINTENANCE
 JANUARY 2020

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	210	0	14.00	2,940
Full Time 2	210	0	13.50	2,835
Full Time 3	0	0	11.00	0
Seasonal 1	0	0	11.00	0
Seasonal 2	0	0	10.00	0
Seasonal 3	0	0	10.00	0
	420	0		5,775

There will be three pay periods in January 2020.

ACCOUNT 57200
 GROUNDS MAINTENANCE
 FEBRUARY 2020

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	140	0	14.00	1,960
Full Time 2	140	0	13.50	1,890
Full Time 3	0	0	11.00	0
Seasonal 1	0	0	11.00	0
Seasonal 2	0	0	10.00	0
Seasonal 3	0	0	10.00	0
	280	0		3,850

ACCOUNT 57200
 GROUNDS MAINTENANCE
 MARCH 2020

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	150	0	14.00	2,100
Full Time 2	150	0	13.50	2,025
Full Time 3	80	0	11.00	880
Seasonal 1	0	0	11.00	0
Seasonal 2	0	0	10.00	0
Seasonal 3	0	0	10.00	0
	380	0		5,005

ACCOUNT 57200
 GROUNDS MAINTENANCE
 APRIL 2020

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	160	0	14.00	2,240
Full Time 2	160	0	13.50	2,160
Full Time 3	160	0	11.00	1,760
Seasonal 1	40	0	11.00	440
Seasonal 2	0	0	10.00	0
Seasonal 3	0	0	10.00	0
	520	0		6,600

ACCOUNT 57200
 GROUNDS MAINTENANCE
 MAY 2020

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	160	0	14.00	2,240
Full Time 2	160	0	13.50	2,160
Full Time 3	160	0	11.00	1,760
Seasonal 1	80	0	11.00	880
Seasonal 2	0	0	10.00	0
Seasonal 3	0	0	10.00	0
	560	0		7,040

ACCOUNT 57200
 GROUNDS MAINTENANCE
 JUNE 2020

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	160	0	14.00	2,240
Full Time 2	160	0	13.50	2,160
Full Time 3	160	0	11.00	1,760
Seasonal 1	80	0	11.00	880
Seasonal 2	120	0	10.00	1,200
Seasonal 3	120	0	10.00	1,200
	800	0		9,440

ACCOUNT 59600
 PAYROLL-SENIOR PRO

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	4,715	5,136	4,726	4,937	5,196	8,206
AUG	4,670	5,053	6,965	7,130	7,632	5,548
SEP	4,710	7,187	5,107	5,231	5,382	5,837
OCT	6,487	4,733	5,014	4,756	5,450	5,318
NOV	3,697	4,740	4,728	4,430	4,925	4,483
DEC	4,489	5,002	4,932	5,024	5,108	4,856
JAN	3,865	4,268	4,138	6,151	6,571	6,725
FEB	3,749	4,221	4,136	4,141	4,435	4,289
MAR	3,813	6,340	6,418	4,229	4,537	4,974
APR	5,915	4,903	4,458	4,878	5,039	4,231
MAY	4,540	4,763	5,010	5,250	5,599	5,599
JUN	4,822	5,216	4,817	4,531	5,799	5,799
TOTALS	55,472	61,562	60,449	60,688	65,673	65,864

18-19 ACTUAL is July-Apr actual/May-June projected.

This account is payroll for the Head Golf Professional. The budget assumes a base salary of \$55,000 annually through June 2020 plus 10% of the Pro Shop merchandise sales and Grill food and beverage sales less the cost of these sales. The budget includes a year end bonus of \$200 in December. There will be three pay periods in July 2019 and January 2020.

ACCOUNT 57300
 PAYROLL-GOLF COURSE MAINTENANCE

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	5,467	6,693	5,393	5,251	6,040	8,052
AUG	5,192	6,511	9,587	7,979	8,379	5,368
SEP	4,984	7,627	6,905	5,429	5,548	5,368
OCT	7,552	5,059	5,465	5,663	5,354	5,368
NOV	5,044	5,044	5,211	5,336	5,158	5,368
DEC	5,547	5,785	5,783	5,961	5,705	5,868
JAN	4,795	4,925	5,056	7,686	7,607	8,052
FEB	4,904	4,921	5,053	5,245	5,208	5,368
MAR	4,522	7,331	7,689	5,395	5,198	5,368
APR	7,651	5,098	5,144	5,503	5,355	5,368
MAY	6,376	5,418	5,283	5,483	5,368	5,368
JUN	6,555	5,305	5,260	5,620	5,368	5,368
TOTALS	68,589	69,717	71,829	70,551	70,288	70,284

18-19 ACTUAL is July-Apr actual/May-June projected.

This account covers payroll for the turfcare management positions (Superintendent and Mechanic).

The budget includes a year end bonus of \$500 in December.

There will be three pay periods in July 2019 and January 2020.

ACCOUNT 59800
 PAYROLL-ASSISTANT PROS

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	1,474	1,472	1,590	1,619	1,833	2,520
AUG	1,360	1,485	2,282	2,332	2,562	1,680
SEP	1,404	2,287	1,575	1,564	1,701	1,680
OCT	1,947	1,405	1,558	1,441	1,533	1,680
NOV	1,055	1,102	1,432	1,523	1,506	1,680
DEC	1,273	1,387	1,622	1,790	1,707	1,590
JAN	1,038	955	1,142	2,010	2,028	1,920
FEB	1,060	767	1,313	1,168	1,449	1,680
MAR	602	1,660	2,087	1,369	1,497	1,680
APR	1,947	1,360	1,526	1,485	1,779	1,920
MAY	1,426	1,390	1,523	1,582	1,920	1,920
JUN	1,612	1,507	1,743	1,815	1,920	1,920
TOTALS	16,198	16,777	19,393	19,698	21,435	21,870

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account are for payroll of the assistant golf professional under the direction of the head golf professional. There will be three pay periods in July 2019 and January 2020. A year end bonus of \$150 is budgeted for December.

The 2019-2020 budget allows for one assistant professional to be employed. The assistant will be paid hourly and will handle cart work, range work, and ranger work during the slower months of November through February.

ACCOUNT 60800
 PAYROLL- CART STAFF

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	2,898	3,777	3,242	3,012	4,135	5,400
AUG	2,852	2,810	4,539	4,889	5,679	3,960
SEP	1,970	2,973	2,834	2,965	3,723	4,140
OCT	2,662	2,295	2,820	2,640	2,869	2,700
NOV	1,042	1,534	2,235	1,866	2,324	1,890
DEC	387	1,302	806	1,325	1,477	900
JAN	21	839	443	446	1,579	1,080
FEB	38	420	748	389	1,386	1,080
MAR	98	1,584	2,170	839	2,150	1,800
APR	2,256	2,397	2,529	1,575	3,519	3,060
MAY	2,457	2,585	2,931	2,971	2,800	2,880
JUN	3,665	3,330	3,447	3,742	3,675	3,780
TOTALS	20,346	25,846	28,744	26,659	35,316	32,670

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account are for payroll of the cart staff working under the direction of the head golf professional. There will be three pay periods in July 2019 and January 2020.

The 2019-2020 budget allows for use of cart staff predominantly in the months of April through October. Cart staff is used sparingly and according to weather and activity in other months. Cart and range work will mainly be handled by the year-round pro shop staff members during the slower months.

ACCOUNT 60900
 PAYROLL-CASHIERS

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	3,465	2,871	2,649	2,870	1,413	2,295
AUG	2,828	2,393	3,391	4,566	2,451	2,184
SEP	3,054	3,707	2,317	2,771	1,371	1,545
OCT	3,741	2,085	2,155	2,164	1,163	1,625
NOV	1,671	1,898	1,715	2,064	1,029	1,120
DEC	1,763	1,859	1,615	1,945	513	660
JAN	927	1,282	1,060	2,200	340	400
FEB	1,053	994	1,325	1,616	220	400
MAR	802	3,956	2,304	1,790	575	1,480
APR	3,859	2,673	2,116	678	1,681	1,640
MAY	2,818	2,824	2,319	1,351	2,040	2,130
JUN	3,516	3,136	2,167	1,293	3,000	3,060
TOTALS	29,497	29,678	25,133	25,308	15,796	18,539

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account are for payroll of the non-managerial staff in the Pro Shop and Grill and on the beverage cart. There will be three pay periods in July 2019 and January 2020. Year end bonuses of \$300 are budgeted for December.

The 2019-2020 budget allows for Grill staff to help the assistant pros at the pro shop counter during high business hours and months. The Pro Shop/Grill staff will also share these duties at times. Budget includes provisions for beverage carts to circulate on the golf course during selected peak hours on busy days during the summer.

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CART STAFF, CASHIERS
 JULY 2019

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	210	0	12.00	2,520
Cart Staff	600	0	9.00	5,400
Cashier 1	90	0	10.00	900
Cashier 2 (Snack Bar)	120	0	8.00	960
Cashier 2 (Bev Cart)	60	0	7.25	435
	1,080	0		10,215

There will be three pay periods in July 2019.

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CART STAFF, CASHIERS
 AUGUST 2019

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	140	0	12.00	1,680
Cart Staff	440	0	9.00	3,960
Cashier 1	100	0	10.00	1,000
Cashier 2 (Snack Bar)	80	0	8.00	640
Cashier 2 (Bev Cart)	75	0	7.25	544
	835	0		7,824

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CART STAFF, CASHIERS
 SEPTEMBER 2019

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	140	0	12.00	1,680
Cart Staff	460	0	9.00	4,140
Cashier 1	100	0	10.00	1,000
Cashier 2 (Snack Bar)	50	0	8.00	400
Cashier 2 (Bev Cart)	20	0	7.25	145
	770	0		7,365

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CART STAFF, CASHIERS
 OCTOBER 2019

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	140	0	12.00	1,680
Cart Staff	300	0	9.00	2,700
Cashier 1	100	0	10.00	1,000
Cashier 2 (Snack Bar)	60	0	8.00	480
Cashier 2 (Bev Cart)	20	0	7.25	145
	620	0		6,005

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CART STAFF, CASHIERS
 NOVEMBER 2019

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	140	0	12.00	1,680
Cart Staff	210	0	9.00	1,890
Cashier 1	80	0	10.00	800
Cashier 2 (Snack Bar)	40	0	8.00	320
Cashier 2 (Bev Cart)	0	0	7.25	0
	470	0		4,690

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CART STAFF, CASHIERS
 DECEMBER 2019

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	120	0	12.00	1,440
Cart Staff	100	0	9.00	900
Cashier 1	20	0	10.00	200
Cashier 2 (Snack Bar)	20	0	8.00	160
Cashier 2 (Bev Cart)	0	0	7.25	0
	260	0		2,700
			BONUS	450
				3,150

NOTE: Year end bonuses of \$450 will be given in the month of December.

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CART STAFF, CASHIERS
 JANUARY 2020

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	160	0	12.00	1,920
Cart Staff	120	0	9.00	1,080
Cashier 1	40	0	10.00	400
Cashier 2 (Snack Bar)	0	0	8.00	0
Cashier 2 (Bev Cart)	0	0	7.25	0
	320	0		3,400

There will be three pay periods in January 2020.

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CART STAFF, CASHIERS
 FEBRUARY 2020

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	140	0	12.00	1,680
Cart Staff	120	0	9.00	1,080
Cashier 1	40	0	10.00	400
Cashier 2 (Snack Bar)	0	0	8.00	0
Cashier 2 (Bev Cart)	0	0	7.25	0
	300	0		3,160

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CART STAFF, CASHIERS
 MARCH 2020

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	140	0	12.00	1,680
Cart Staff	200	0	9.00	1,800
Cashier 1	100	0	10.00	1,000
Cashier 2 (Snack Bar)	60	0	8.00	480
Cashier 2 (Bev Cart)	0	0	7.25	0
	500	0		4,960

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CART STAFF, CASHIERS
 APRIL 2020

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	160	0	12.00	1,920
Cart Staff	340	0	9.00	3,060
Cashier 1	100	0	10.00	1,000
Cashier 2 (Snack Bar)	80	0	8.00	640
Cashier 2 (Bev Cart)	0	0	7.25	0
	680	0		6,620

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CART STAFF, CASHIERS
 MAY 2020

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	160	0	12.00	1,920
Cart Staff	320	0	9.00	2,880
Cashier 1	120	0	10.00	1,200
Cashier 2 (Snack Bar)	80	0	8.00	640
Cashier 2 (Bev Cart)	40	0	7.25	290
	720	0		6,930

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CART STAFF, CASHIERS
 JUNE 2020

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	160	0	12.00	1,920
Cart Staff	420	0	9.00	3,780
Cashier 1	120	0	10.00	1,200
Cashier 2 (Snack Bar)	160	0	8.00	1,280
Cashier 2 (Bev Cart)	80	0	7.25	580
	940	0		8,760

ACCOUNT 73000
GROUP INSURANCE

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	1,853	1,856	1,585	2,582	2,727	2,830
AUG	1,851	1,579	1,518	2,332	2,475	2,972
SEP	1,860	1,377	1,737	2,718	2,872	2,972
OCT	1,637	1,579	1,737	2,718	2,872	2,972
NOV	1,856	1,579	1,567	2,718	2,867	2,972
DEC	1,856	1,601	2,748	2,718	2,867	2,972
JAN	1,856	1,583	2,162	2,336	2,470	2,972
FEB	1,856	1,583	2,222	2,718	2,872	2,972
MAR	1,856	1,382	1,858	2,833	2,998	2,972
APR	1,637	1,657	2,162	2,718	2,350	2,972
MAY	1,856	1,583	3,047	2,718	2,809	2,972
JUN	1,856	1,585	2,589	2,791	2,809	2,972
TOTALS	21,830	18,944	24,932	31,900	32,988	35,521

18-19 ACTUAL is July-Apr actual/May-June projected.

The budget anticipates that the following individuals will be covered by a group hospitalization and life insurance plan:

	Current costs:
Brad Shirley, Golf Pro	\$587 per month
Clyde Pence, Asst. Pro	\$587 per month
	\$587 per month
Richard Williams, Grounds	\$587 per month
Joseph Merritt, Assoc. Superintend.	\$587 per month
Gregory Cole, Grounds	\$638 per month
Life Insurance	\$85 per month
TOTAL	\$3,661 per month
Less Employees' Share of Insurance Costs	(\$830)
TOTAL	\$2,830

The budget anticipates six people will have group insurance coverage in 2019-2020.

The cost of this coverage is currently \$587 per month for individual coverage. The budget assumes the cost of the insurance will increase 5% for the 2019-2020 budget year.

ACCOUNT 73200
 WORKERS' COMP I

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	537	357	372	354	365	348
AUG	537	357	372	354	365	348
SEP	537	357	372	354	365	348
OCT	537	357	372	354	365	348
NOV	537	357	372	354	365	348
DEC	537	357	372	354	365	348
JAN	357	372	354	354	348	365
FEB	357	372	354	354	348	365
MAR	357	372	354	0	348	365
APR	357	372	354	365	348	365
MAY	357	372	354	365	372	365
JUN	357	372	354	365	372	365
TOTALS	5,364	4,374	4,357	3,927	4,326	4,280

18-19 ACTUAL is July-Apr actual/May-June projected.

Per the insurance carrier, estimated workers' comp premiums for 2019-2020 are \$4,179, or 1.16% of the estimated payroll of \$361,000. This premium is billed in ten monthly installments. The premiums are paid out of account #13000 - Prepaid Insurance, and then monthly journal entries are made to charge the expense of the prepaid premiums to this account.

The 2019-2020 budget assumes a 5% increase in January 2020.

ACCOUNT 76500
 TAXES-PAYROLL

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	2,434	2,491	2,300	2,286	2,431	3,314
AUG	1,848	1,916	2,843	3,040	2,889	2,277
SEP	1,796	2,713	1,891	1,927	1,866	2,079
OCT	2,671	1,966	2,004	2,005	1,949	1,861
NOV	1,431	1,616	1,161	1,687	1,580	1,638
DEC	1,516	1,688	2,103	1,810	1,625	1,531
JAN	1,175	1,460	1,313	1,957	2,002	1,974
FEB	1,186	1,218	1,404	1,321	1,311	1,365
MAR	938	2,307	2,286	1,535	1,502	1,656
APR	2,695	2,243	2,051	2,146	2,097	1,771
MAY	1,895	1,949	1,941	2,021	2,011	2,026
JUN	2,070	2,036	2,083	2,190	2,339	2,359
TOTALS	21,655	23,603	23,380	23,925	23,602	23,852

18-19 ACTUAL is July-Apr actual/May-June projected.

The budget assumes the following payroll tax rates:

FICA	6.20%
FUTA	0.80%
SUTA	0.50%

FICA = Federal Insurance Contribution Act
 FUTA = Federal Unemployment Tax Act
 SUTA = State Unemployment Tax Act

ACCOUNT 7670000
 PAYROLL BENEFITS EXPENSE

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	95	153	152	152	290	300
AUG	95	90	132	279	289	300
SEP	152	199	167	286	199	205
OCT	136	84	90	180	338	280
NOV	74	87	88	180	180	185
DEC	151	152	154	201	202	210
JAN	78	78	68	324	405	415
FEB	72	74	77	169	171	180
MAR	126	180	252	173	179	215
APR	119	94	154	281	324	175
MAY	88	94	165	196	190	200
JUN	92	100	252	186	207	215
TOTALS	1,278	1,385	1,751	2,607	2,974	2,880

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenses in this account represent Country Hills' portion of the 401(k) program. Employees who are 21 years old and have one year of service are eligible for the program. Country Hills matches 50% of the first 3% of compensation invested by the employee. Currently, there are five employees participating in the plan.

ACCOUNT 62700
CLEANING EXPENSE & SUPPLIES

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	297	399	234	304	329	325
AUG	286	365	361	249	321	325
SEP	285	473	297	304	415	350
OCT	405	358	297	321	321	325
NOV	329	369	297	473	225	300
DEC	366	304	236	247	225	300
JAN	306	351	225	311	607	300
FEB	367	270	371	350	225	300
MAR	374	365	371	407	225	300
APR	412	293	384	438	244	300
MAY	295	225	225	331	300	300
JUN	392	371	304	233	300	300
TOTALS	4,114	4,143	3,602	3,968	3,737	3,725

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account are for maintenance uniform items and supplies and cleaning service and supplies for the golf shop, kitchen, and restrooms. Maintenance Shop expenditures will run approximately \$50 per month. Pro Shop rest room supplies and cleaning supplies will run approximately \$50 per month. Clubhouse cleaning service is projected to be \$200 per month.

ACCOUNT 61900
 APPLIANCES

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	0	0	0	0	0	0
AUG	0	39	0	0	0	0
SEP	0	0	0	0	0	0
OCT	330	0	0	0	0	0
NOV	0	0	0	0	0	0
DEC	0	0	0	0	0	0
JAN	0	0	0	0	0	0
FEB	0	0	0	0	0	0
MAR	0	0	0	0	0	0
APR	0	0	0	0	0	0
MAY	0	0	0	0	0	0
JUN	0	0	(39)	0	50	0
TOTALS	330	39	(39)	0	50	0

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account are for repairs, maintenance and replacement of the appliances in the Grill.

ACCOUNT 62000
 HEATING AND AIR CONDITIONING

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	1,172	0	0	0	0	0
AUG	450	473	388	918	354	345
SEP	0	0	0	500	0	0
OCT	0	0	0	345	345	0
NOV	517	396	345	0	0	345
DEC	0	0	0	0	0	500
JAN	0	0	345	0	429	0
FEB	345	411	0	345	0	345
MAR	0	0	0	0	0	0
APR	0	0	0	0	0	0
MAY	345	345	345	345	345	345
JUN	0	0	580	0	750	750
TOTALS	2,829	1,625	2,003	2,453	2,223	2,630

18-19 ACTUAL is July-Apr actual/May-June projected.

Heating and air conditioning expenses include items such as filters and preventive maintenance in addition to repairs and maintenance for the Clubhouse air conditioning units. The 2019-2020 budget anticipates the quarterly maintenance at \$345 and repairs at \$500.

ACCOUNT 62300
 INTERIOR BUILDING

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	145	0	0	0	0	0
AUG	0	0	0	0	0	0
SEP	213	0	0	0	16	0
OCT	0	0	0	0	0	0
NOV	0	0	0	225	0	0
DEC	0	0	0	0	0	0
JAN	0	0	0	0	0	0
FEB	0	0	0	0	225	0
MAR	0	0	250	0	0	0
APR	0	0	0	0	0	0
MAY	0	0	0	0	0	0
JUN	25	0	0	0	0	0
TOTALS	383	0	250	225	241	0

18-19 ACTUAL is July-Apr actual/May-June projected.

Interior Building Maintenance expenditures include items such as locks, keys, shelving and racks, door repairs, etc.

ACCOUNT 62103
 EXTERIOR BUILDING

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	0	0	1,980	0	0	0
AUG	0	0	200	0	0	0
SEP	0	0	6,348	0	0	0
OCT	0	0	0	0	0	0
NOV	0	0	0	0	0	0
DEC	0	0	0	0	0	0
JAN	0	0	0	91	0	0
FEB	0	0	359	0	0	0
MAR	0	0	0	0	0	0
APR	0	0	0	0	0	0
MAY	0	0	0	0	0	0
JUN	0	0	0	0	0	0
TOTALS	0	0	8,887	91	0	0

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account have included items such as exterior wood repairs and replacement of window mullions.

In 2016, expenses included a portion of the cost of repairs to the clubhouse bay windows, front porch and roof.

ACCOUNT 62400
ELECTRICAL

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	0	0	0	0	0	0
AUG	0	0	0	0	0	0
SEP	0	0	0	0	0	0
OCT	0	0	0	0	0	0
NOV	0	121	0	0	0	0
DEC	0	0	0	0	0	0
JAN	0	0	0	0	0	0
FEB	0	0	0	0	0	0
MAR	0	0	0	0	0	0
APR	0	0	0	0	0	0
MAY	0	0	0	0	0	0
JUN	0	387	516	0	0	0
TOTALS	0	508	516	0	0	0

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account include items such as light bulbs, fuses, switches and electrical repairs.

ACCOUNT 63100
 PLUMBING SUPPLY

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	453	158	110	2,006	529	750
AUG	770	433	892	124	700	500
SEP	0	5,182	75	353	276	500
OCT	0	5,009	685	456	186	0
NOV	0	254	745	0	0	0
DEC	0	53	86	166	46	0
JAN	0	0	1,635	835	264	0
FEB	0	0	155	715	0	0
MAR	1,098	987	255	1,276	0	1,000
APR	502	331	3,012	850	209	750
MAY	84	1,692	315	0	750	750
JUN	33	805	216	484	500	500
TOTALS	2,940	14,904	8,181	7,265	3,460	4,750

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account are for repairs and preventive maintenance to the irrigation system and the two pumps (irrigation and transfer).

Expenditures in September and October 2015 consisted of the replacement of the damaged transfer pump in the irrigation pump station.

ACCOUNT 63700
 EXTERMINATING

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	26	29	29	29	58	29
AUG	26	29	29	29	29	29
SEP	26	29	29	29	0	29
OCT	26	29	29	29	58	29
NOV	26	0	29	29	29	29
DEC	26	29	29	29	29	29
JAN	26	58	29	29	29	29
FEB	26	29	29	29	29	29
MAR	26	29	29	29	29	29
APR	29	0	29	29	29	29
MAY	29	58	278	278	29	29
JUN	29	2,229	29	0	29	29
TOTALS	321	2,548	597	568	377	348

18-19 ACTUAL is July-Apr actual/May-June projected.

Monthly pest control service for the clubhouse and maintenance facility is currently provided by U.S. Pest Protection for \$29 per month. The budget anticipates exterminating expenditures of \$29 per month in the 2019-2020 budget year.

In June 2016, termite treatments totaled \$2,200.

ACCOUNT 62805
 GOLF COURSE EQUIPMENT REPAIRS

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	773	3,442	275	3,200	3,734	1,750
AUG	1,024	977	2,590	257	3,752	1,750
SEP	515	1,043	2,045	849	1,012	1,250
OCT	1,083	400	1,071	1,144	1,637	1,250
NOV	1,516	3,793	716	1,077	(148)	1,000
DEC	1,978	824	1,133	395	156	1,000
JAN	2,106	3,291	2,028	2,455	1,108	2,000
FEB	2,134	4,038	2,353	1,762	2,082	2,000
MAR	3,765	3,102	3,246	2,374	3,498	2,000
APR	3,249	2,010	939	2,153	1,319	1,500
MAY	831	1,107	5,082	1,886	1,800	1,750
JUN	3,346	1,651	807	1,307	1,800	1,750
TOTALS	22,320	25,678	22,285	18,859	21,750	19,000

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account are for parts and materials necessary for preventive maintenance and repairs to golf course maintenance equipment. The mechanic's salary is included in account 57300-Payroll Golf Course Maintenance.

ACCOUNT 62806
 MAINTENANCE CENTER

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	250	130	0	533	4,620	125
AUG	120	0	256	13	143	125
SEP	0	120	130	332	120	125
OCT	393	0	0	120	303	125
NOV	240	120	0	0	0	125
DEC	120	120	260	0	0	125
JAN	120	211	0	268	378	125
FEB	130	120	556	177	0	125
MAR	240	137	286	120	211	125
APR	0	250	250	120	0	125
MAY	120	0	27	250	125	125
JUN	130	260	0	0	125	125
TOTALS	1,863	1,468	1,765	1,933	6,025	1,500

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account include the rental of two portable toilets for the golf course and supplies for the maintenance facility, including minor repairs, shop supplies, hand cleaner, brooms, trash cans, liners, etc.

The July 2018 expense was for roof repairs

ACCOUNT 62603
 GOLF COURSE MAINTENANCE

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	0	0	246	683	49	250
AUG	75	1,953	3,820	662	0	250
SEP	7,458	849	447	195	0	500
OCT	500	5,035	3,901	2,988	2,838	3,000
NOV	229	0	0	75	848	500
DEC	0	0	698	229	0	0
JAN	103	246	0	228	152	0
FEB	322	0	249	192	0	0
MAR	5,114	921	566	1,070	1,037	1,000
APR	154	0	836	0	646	500
MAY	3,490	0	248	741	1,000	500
JUN	708	484	0	166	250	250
TOTALS	18,153	9,488	11,011	7,229	6,820	6,750

18-19 ACTUAL is July-Apr actual/May-June projected.

Items in this account are used for the care and maintenance of the golf course including: seed, sod, topdressing and bunker sand. Other items include: accessories (tee markers, flags, cups, trash cans, etc.) and small hand tools.

Historical expenses have included: construction of forward tee at #16-September 2012; sod and additional seed work due to winterkill-September 2014; tree work and bunker sand-March 2015.

ACCOUNT 62801
 GOLF CART EQUIPMENT REPAIRS

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	14	2,631	162	2,576	0	3,000
AUG	565	198	3,548	58	3,514	1,000
SEP	94	214	3,324	46	3,443	450
OCT	69	232	40	600	496	1,000
NOV	304	0	74	0	0	450
DEC	0	40	0	220	0	450
JAN	0	141	0	48	139	450
FEB	12	76	140	0	0	450
MAR	137	0	0	0	0	450
APR	173	60	49	1,210	993	1,000
MAY	7	389	0	0	350	450
JUN	(90)	771	373	678	350	450
TOTALS	1,285	4,752	7,710	5,436	9,285	9,600

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account are for repairs to and maintenance of the fleet of golf carts, including such items as replacement of tires and batteries.

The cart replacement program targets a new fleet every five to six years. Repair expense is expected to increase as the fleet ages. A new cart fleet was acquired in May 2013.

The suggested 30-month service was completed in August/September of 2016.

ACCOUNT 62600
 GROUNDS & LANDSCAPING

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	397	0	0	0	44	0
AUG	143	178	0	0	0	0
SEP	0	0	0	0	183	0
OCT	344	0	0	0	75	500
NOV	0	0	0	0	0	0
DEC	331	1,539	115	0	0	0
JAN	0	0	141	754	187	0
FEB	0	0	0	418	0	0
MAR	40	0	0	224	603	500
APR	308	0	0	21	0	0
MAY	59	350	0	0	0	0
JUN	0	0	0	0	0	0
TOTALS	1,622	2,067	256	1,417	1,092	1,000

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account include materials for minimal landscape improvements for the clubhouse area and golf course. Items include mulch, annual flowers, and a small contingency for shrub and tree replacements or additions.

Expenses in December 2015 were for removal of a fallen tree.

ACCOUNT 62803
 GAS-GOLF COURSE

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	1,133	261	928	1,418	1,706	1,000
AUG	1,094	794	144	0	1,412	1,000
SEP	1,644	679	797	1,690	1,411	750
OCT	1,540	804	1,056	961	0	750
NOV	137	202	287	616	0	0
DEC	1,294	933	62	0	0	0
JAN	0	221	0	1,088	1,642	1,000
FEB	627	0	1,108	0	0	0
MAR	0	0	0	0	210	750
APR	0	497	213	424	0	1,000
MAY	585	703	0	0	976	1,000
JUN	710	533	0	1,055	976	1,000
TOTALS	8,764	5,627	4,595	7,252	8,333	8,250

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenses in this account are for gas and diesel fuel used by golf maintenance vehicles.

Gas used by Country Hills is split between 62807-Gas-Golf Carts and 62803-Gas-Golf Course. Historically, maintenance equipment account for 20% of gas. The budget assumes a total of 1,200 gallons of gas at \$2.50 per gallon and 2,000 gallons of diesel at \$2.60 per gallon.

ACCOUNT 64000
ELECTRICITY

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	2,617	2,908	4,001	3,139	3,524	3,524
AUG	3,755	3,198	3,162	3,667	4,410	4,410
SEP	3,558	2,596	2,972	3,188	3,128	3,128
OCT	3,212	2,815	3,873	2,350	638	638
NOV	1,896	1,679	2,828	2,253	3,604	3,604
DEC	1,713	1,868	2,710	1,810	2,294	2,294
JAN	2,564	1,895	2,479	2,598	2,419	2,419
FEB	2,425	2,395	2,008	3,098	2,736	2,736
MAR	2,825	2,119	2,339	2,494	2,104	2,104
APR	2,151	1,813	1,965	1,646	2,119	2,119
MAY	2,147	2,188	2,067	1,922	2,375	2,375
JUN	2,980	3,074	2,387	2,679	2,571	2,571
TOTALS	31,843	28,548	32,791	30,844	31,922	31,922

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account are for electricity expense for all meters on site, including the clubhouse, maintenance facility, irrigation and transfer pumps. The budget assumes no increase over 2018-2019.

ACCOUNT 64100
 GAS

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	50	51	48	49	49	49
AUG	50	50	48	51	53	53
SEP	52	51	49	53	49	49
OCT	52	52	51	49	50	50
NOV	55	54	50	57	51	51
DEC	131	75	73	74	87	87
JAN	190	131	135	113	132	132
FEB	241	187	147	271	169	169
MAR	232	154	111	154	135	135
APR	117	100	82	97	100	100
MAY	60	59	54	91	75	75
JUN	53	49	54	51	61	61
TOTALS	1,283	1,013	902	1,110	1,011	1,011

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account are for natural gas for heat for the maintenance facility. The budget assumes no increase over 2018-2019.

ACCOUNT 64200
WATER

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	199	265	309	266	445	325
AUG	218	538	265	260	461	325
SEP	302	253	257	225	0	325
OCT	260	188	282	222	954	325
NOV	161	0	254	203	525	325
DEC	88	155	189	167	543	325
JAN	70	253	180	151	509	325
FEB	0	0	0	275	180	325
MAR	118	299	93	440	269	325
APR	93	201	184	278	132	325
MAY	196	0	163	0	271	325
JUN	249	326	247	353	309	325
TOTALS	1,954	2,478	2,423	2,840	4,598	3,900

18-19 ACTUAL is July-Apr actual/May-June projected.

This account includes water expense for all meters on the property, including the Pro Shop and the maintenance facility.

ACCOUNT 63500
DISPOSAL

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	137	141	172	162	794	173
AUG	137	0	178	162	61	173
SEP	137	162	173	162	0	173
OCT	137	325	172	162	340	173
NOV	137	162	206	162	167	173
DEC	157	162	117	162	167	173
JAN	157	162	129	167	177	173
FEB	157	0	0	167	172	173
MAR	0	325	1,075	167	172	173
APR	157	162	162	201	423	173
MAY	283	172	162	201	167	173
JUN	64	172	162	0	167	173
TOTALS	1,660	1,945	2,708	1,875	2,807	2,076

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account are for waste removal service, which is provided by Waste Management. The monthly rate is currently \$173 per month. The budget assumes that this expense will remain at this level throughout the budget period.

The March 2017 number included \$750 for a construction dumpster to dispose of obsolete equipment and materials.

ACCOUNT 70100
ADVERTISING

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	400	600	200	821	200	350
AUG	200	410	400	600	200	350
SEP	600	900	200	200	0	350
OCT	400	597	400	400	200	350
NOV	200	0	400	200	200	350
DEC	400	412	200	400	0	350
JAN	(46)	720	200	200	200	350
FEB	854	400	400	200	363	350
MAR	0	211	200	400	198	350
APR	400	781	400	200	200	350
MAY	600	400	410	400	400	350
JUN	0	400	400	200	400	350
TOTALS	4,008	5,831	3,810	4,221	2,561	4,200

18-19 ACTUAL is July-Apr actual/May-June projected.

Advertising expenditures include rack cards, specialized golf publications, social media, and tourist publications. In addition, special events are held in order to stimulate and retain interest in the course.

ACCOUNT 68000
 MANAGEMENT FEES

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	3,333	3,333	3,333	3,333	3,333	3,333
AUG	3,333	3,333	3,333	3,333	3,333	3,333
SEP	3,333	3,333	3,333	3,333	3,333	3,333
OCT	3,333	3,333	3,333	3,333	3,333	3,333
NOV	3,333	3,333	3,333	3,333	3,333	3,333
DEC	3,333	3,333	3,333	3,333	3,333	3,333
JAN	3,333	3,333	3,333	3,333	3,333	3,333
FEB	3,333	3,333	3,333	3,333	3,333	3,333
MAR	3,333	3,333	3,333	3,333	3,333	3,333
APR	3,333	3,333	3,333	3,333	3,333	3,333
MAY	3,333	3,333	3,333	3,333	3,333	3,333
JUN	3,333	3,333	3,333	3,333	3,333	3,333
TOTALS	39,996	39,996	39,996	39,996	39,996	39,996

18-19 ACTUAL is July-Apr actual/May-June projected.

Management fees paid by the City to Golf Management Group are \$40,000 per year, or \$3,333.33 per month.

ACCOUNT 75000
INSURANCE

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	713	699	727	587	608	608
AUG	713	699	727	587	608	608
SEP	713	699	727	587	608	608
OCT	713	699	727	587	608	608
NOV	713	699	727	587	608	608
DEC	713	699	727	587	612	608
JAN	714	699	727	587	612	608
FEB	714	699	727	587	612	608
MAR	699	727	587	608	608	608
APR	699	727	587	608	608	638
MAY	699	727	587	608	638	638
JUN	699	727	587	608	638	638
TOTALS	8,502	8,500	8,164	7,128	7,368	7,386

18-19 ACTUAL is July-Apr actual/May-June projected.

Insurance coverage includes the following policies:

Liability	5,543
Umbrella	1,500
Crime and Fidelity Bond	252
ANNUAL TOTAL	7,295
MONTHLY EXPENSE	608

The 2019-2020 budget assumes a 5% increase in March in the insurance premium.

ACCOUNT 65600
EQUIPMENT RENTAL

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	67	(19)	67	67	67	67
AUG	67	67	67	67	67	67
SEP	67	67	67	161	67	67
OCT	67	67	67	67	67	67
NOV	67	67	67	69	67	67
DEC	67	67	67	67	67	67
JAN	67	222	67	67	67	67
FEB	67	67	332	67	67	67
MAR	67	67	67	67	67	67
APR	67	67	67	67	67	67
MAY	67	67	205	67	67	67
JUN	802	67	67	67	67	67
TOTALS	1,539	873	1,207	900	804	804

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenses in this account include the rental payment for the Pro Shop copier.

ACCOUNT 67000
TELEPHONE

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	342	355	541	397	457	450
AUG	366	357	256	395	458	450
SEP	363	355	452	395	99	450
OCT	366	346	302	395	842	450
NOV	350	402	377	395	462	450
DEC	356	257	377	395	467	450
JAN	350	328	375	400	457	450
FEB	448	331	474	479	541	450
MAR	261	331	(22)	322	386	450
APR	355	329	686	400	466	450
MAY	355	330	376	560	450	450
JUN	360	526	365	464	450	450
TOTALS	4,272	4,247	4,559	4,997	5,535	5,400

18-19 ACTUAL is July-Apr actual/May-June projected.

Telephone expenditures include both local and long distance telephone charges for the Pro Shop. Based upon historical expenditures, the budget anticipates that these expenses will run \$450 per month during 2019 and 2020.

ACCOUNT 63300
PROPERTY PROTECTION

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	0	0	61	0	0	0
AUG	240	378	256	257	264	285
SEP	0	0	0	0	25	0
OCT	0	0	0	0	0	0
NOV	0	0	0	0	0	0
DEC	0	0	0	0	0	0
JAN	0	0	0	0	0	0
FEB	348	0	0	402	0	0
MAR	325	1,222	690	0	1,130	1,397
APR	0	0	0	807	606	0
MAY	0	465	493	524	466	466
JUN	887	180	0	0	0	0
TOTALS	1,800	2,245	1,500	1,990	2,491	2,148

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account are for fire extinguisher servicing and clubhouse alarm monitoring fees.

The current budget anticipates the following: the annual fire alarm monitoring (\$500), the annual fire extinguisher inspection (\$612), the semi-annual service/inspection of the hood suppression system (\$285), all in March, the annual clubhouse burgler alarm monitoring (\$465) in May, and the semi-annual service inspection of the hood suppression system (\$285) in August.

ACCOUNT 70200
 AUTO & TRUCK

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	96	211	0	70	108	100
AUG	365	0	112	85	0	100
SEP	0	84	413	311	384	100
OCT	58	49	0	43	0	100
NOV	422	0	120	0	0	100
DEC	0	0	0	0	0	100
JAN	57	0	370	0	362	100
FEB	0	488	0	92	0	100
MAR	394	0	0	387	120	100
APR	48	0	59	0	0	100
MAY	0	495	393	322	90	100
JUN	323	0	0	0	90	100
TOTALS	1,763	1,327	1,467	1,310	1,154	1,200

18-19 ACTUAL is July-Apr actual/May-June projected.

Employees use their own vehicles to run errands on behalf of the Club House and Maintenance Facility, including bank deposits and food purchases for the Grill. Expenses in this account are for reimbursements to employees (on a per mile basis) for the use of their vehicles for such errands.

ACCOUNT 70500
 DUES & SUBSCRIPTIONS

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	0	0	0	0	0	0
AUG	0	0	0	0	0	0
SEP	0	0	0	0	0	0
OCT	0	0	0	0	0	0
NOV	0	0	110	110	0	0
DEC	110	0	59	0	150	0
JAN	285	0	195	195	0	175 (1)
FEB	0	195	0	0	345	195 (2)
MAR	0	0	90	0	0	0
APR	0	90	0	0	0	175 (5)
MAY	623	358	473	573	0	0
JUN	0	115	0	0	360	360 (3), (4)
TOTALS	1,018	758	927	878	855	905

18-19 ACTUAL is July-Apr actual/May-June projected.

- (1) United States Golf Association (\$175)
- (2) Tennessee Section PGA Meeting (\$195)
- (3) Tennessee Section PGA Chapter Dues (\$25)
- (4) National PGA Dues (\$335)
- (5) NGF (\$175)

The MTGCSA dues are paid for the Associate Golf Course Superintendent.

The PGA dues are paid for the Head Golf Professional.

ACCOUNT 70800
 CREDIT CARD DISCOUNT

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	1,777	1,768	1,490	1,410	1,139	1,658
AUG	267	1,369	1,784	1,729	1,448	1,830
SEP	1,542	1,590	1,527	1,986	1,670	1,677
OCT	2,359	948	1,390	1,545	1,410	1,155
NOV	712	989	1,441	858	1,220	520
DEC	449	337	838	664	753	381
JAN	384	27	474	429	364	289
FEB	267	1,660	521	351	423	468
MAR	323	860	1,013	477	576	1,299
APR	756	1,321	1,270	844	977	1,768
MAY	1,396	1,987	1,793	1,521	1,978	1,978
JUN	1,417	1,671	1,487	1,315	1,816	1,816
TOTALS	11,649	14,527	15,028	13,129	13,774	14,837

18-19 ACTUAL is July-Apr actual/May-June projected.

Based upon history, the budget anticipates credit card discounts of 1.85% of Golf Course and Grill sales. For the fiscal year ended June 30, 2018, credit card discounts ran 1.71% of sales.

ACCOUNT 710200
 PROFESSIONAL FEES

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	0	0	90	0	0	0
AUG	120	132	132	132	132	132
SEP	0	0	0	0	0	0
OCT	0	0	0	90	0	0
NOV	120	132	132	450	150	132
DEC	0	0	0	0	0	0
JAN	0	0	0	0	44	0
FEB	133	132	132	132	150	132
MAR	0	0	0	0	0	0
APR	0	0	0	0	179	0
MAY	133	132	132	357	132	132
JUN	0	0	0	0	0	0
TOTALS	506	528	618	1,161	787	528

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenses in this account are for reducing potential liabilities resulting from unemployment claims.

ACCOUNT 71500
OFFICE SUPPLIES

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	1,409	517	1,223	843	486	500
AUG	1,228	545	514	1,066	623	500
SEP	1,004	1,047	1,442	446	908	500
OCT	1,166	383	582	851	620	600
NOV	569	575	467	744	377	500
DEC	228	439	535	686	261	500
JAN	124	201	390	59	295	400
FEB	304	123	442	219	510	600
MAR	99	815	263	480	751	600
APR	1,091	342	484	550	847	600
MAY	791	1,169	717	840	525	600
JUN	849	742	667	1,495	725	600
TOTALS	8,862	6,898	7,726	8,279	6,928	6,500

18-19 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account include items such as pens, pencils, adding machine tape, paper, copies, postage, copier machine toner and supplies, facsimile machine toner and supplies, score sheets, score cards and other items of this nature. Based upon historical expenditures, the budget anticipates that these expenses will be \$6,500 during 2019-2020.

ACCOUNT 75500
 LICENSES & PERMITS

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	0	360	0	360	0	0
AUG	0	0	0	0	0	0
SEP	0	0	0	0	0	0
OCT	0	0	0	0	0	0
NOV	0	0	460	0	100	460
DEC	100	100	0	100	0	0
JAN	0	0	0	0	0	0
FEB	0	0	0	0	0	0
MAR	0	0	0	0	0	0
APR	0	0	0	0	0	0
MAY	0	0	0	360	0	0
JUN	0	0	0	0	0	0
TOTALS	100	460	460	820	100	460

18-19 ACTUAL is July-Apr actual/May-June projected.

Anticipated expenditures for licenses and permits include \$100 of each year for a beer permit and \$360 of each year for a health department permit for the Grill.

ACCOUNT 62807
 GAS-GOLF CARTS

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	1,511	1,603	1,540	2,821	1,123	1,500
AUG	2,594	1,035	888	0	1,131	1,500
SEP	1,557	1,867	1,083	2,369	2,002	1,000
OCT	2,733	804	860	1,011	0	1,000
NOV	0	1,244	1,767	921	0	0
DEC	1,570	0	0	0	0	1,000
JAN	0	1,306	0	1,590	1,457	0
FEB	796	0	1,594	0	0	0
MAR	0	0	0	0	922	1,000
APR	0	855	1,313	1,121	0	1,000
MAY	1,373	1,526	0	0	1,435	1,500
JUN	1,290	1,377	0	2,338	1,435	1,500
TOTALS	13,424	11,617	9,045	12,171	9,505	11,000

18-19 ACTUAL is July-Apr actual/May-June projected.

Gas used by Country Hills is split between 62807-Gas-Golf Carts and 62803-Gas-Golf Course. Historically, carts account for 80% of gas. The budget assumes a total of 4,400 gallons for carts at \$2.50 per gallon.

ACCOUNT 62604
 FERTILIZER

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	770	4,937	0	3,681	2,627	1,500
AUG	993	1,561	1,136	615	1,312	1,500
SEP	2,425	3,893	1,185	921	653	1,000
OCT	1,865	0	943	1,114	897	750
NOV	0	0	763	0	0	0
DEC	553	0	349	0	0	0
JAN	0	398	68	0	0	500
FEB	0	0	144	0	634	0
MAR	994	1,849	1,495	2,002	68	500
APR	948	732	111	230	280	750
MAY	1,432	0	0	2,029	1,500	750
JUN	2,323	4,702	1,200	374	0	1,500
TOTALS	12,303	18,072	7,394	10,966	7,971	8,750

18-19 ACTUAL is July-Apr actual/May-June projected.

This account is for the fertility inputs for the greens, tees, fairways and roughs.

ACCOUNT 62605
 CHEMICALS

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	2,665	1,499	2,791	1,854	2,035	2,250
AUG	1,242	2,904	3,238	1,861	2,861	2,250
SEP	1,557	793	1,321	841	869	1,500
OCT	1,222	0	1,304	1,192	435	500
NOV	0	95	730	0	0	0
DEC	0	1,325	0	0	0	0
JAN	240	1,005	305	542	0	500
FEB	3,772	4,193	2,321	0	1,192	3,000
MAR	1,854	271	807	2,330	2,352	1,000
APR	807	1,442	794	45	3,626	1,500
MAY	606	1,602	1,757	2,143	2,000	1,500
JUN	2,639	2,991	2,051	2,323	2,000	2,000
TOTALS	16,604	18,120	17,419	13,131	17,370	16,000

18-19 ACTUAL is July-Apr actual/May-June projected.

This account is for the fungicide, insecticide, and herbicide applications to control turfgrass diseases on the golf course.

ACCOUNT 62607
 DRIVING RANGE EXPENSE

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	51	0	0	0	0	0
AUG	0	0	0	91	0	0
SEP	0	1,055	825	0	0	0
OCT	0	0	0	0	0	0
NOV	0	67	35	0	0	0
DEC	0	0	2,266	0	0	0
JAN	0	0	0	0	0	0
FEB	82	0	0	4	0	0
MAR	0	2,425	49	22	0	0
APR	3,284	0	193	3,508	3,245	3,500
MAY	0	0	0	4	0	0
JUN	0	0	0	378	0	0
TOTALS	3,417	3,547	3,368	4,007	3,245	3,500

18-19 ACTUAL is July-Apr actual/May-June projected.

Budgeted expenditures include range bags to dispense balls and new range balls.

ACCOUNT 1501400
FIXTURES & EQUIPMENT

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
TOTALS	0	2,100	5,000	54,269	0	0

18-19 ACTUAL is July-Apr actual/May-June projected.

ACCOUNT 1502900
EXTERIOR PAINTING

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
TOTALS	0	0	0	0	0	0

18-19 ACTUAL is July-Apr actual/May-June projected.

ACCOUNT 1505100
CAPITAL IMPROVEMENT REPAIRS/MAINTENANCE

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
TOTALS	0	0	0	0	0	0

18-19 ACTUAL is July-Apr actual/May-June projected.

ACCOUNT 20202
A/P - Golf Course Equipment

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	845	845	845	0	900	900
AUG	845	845	845	0	900	900
SEP	845	845	845	0	900	900
OCT	845	845	845	(52,710)	900	900
NOV	845	845	845	900	900	900
DEC	845	845	0	900	900	900
JAN	845	845	0	900	900	900
FEB	845	845	0	900	900	900
MAR	845	845	0	900	900	900
APR	845	845	0	900	900	900
MAY	845	845	0	900	900	900
JUN	845	845	0	900	900	900
TOTALS	10,140	10,140	4,225	(45,510)	10,800	10,800

18-19 ACTUAL is July-Apr actual/May-June projected.

The budget assumes a five-year payment of \$900 monthly for maintenance equipment (greens mower, apron mower, rough mower).

The previous payment of \$845 for the fairway mower was completed in November 2016.

ACCOUNT 20200
A/P - Golf Carts

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	2,894	2,894	2,894	2,894	0	0
AUG	2,894	2,894	2,894	2,894	0	0
SEP	2,894	2,894	2,894	2,894	0	0
OCT	2,894	2,894	2,894	2,894	0	0
NOV	2,894	2,894	2,894	2,894	0	0
DEC	2,894	2,894	2,894	2,894	0	0
JAN	2,894	2,894	2,894	2,894	0	0
FEB	2,894	2,894	2,894	2,894	0	0
MAR	2,894	2,894	2,894	2,894	0	0
APR	2,894	2,894	2,894	2,894	0	0
MAY	2,894	2,894	2,894	2,894	0	0
JUN	2,894	2,894	2,894	2,894	0	0
TOTALS	34,728	34,728	34,728	34,728	0	0

18-19 ACTUAL is July-Apr actual/May-June projected.

New carts were acquired in May of 2013 at a cost of \$173,640 and paid for by the City. Country Hills reimbursed the City over 60 months in equal monthly payments beginning in July 2013.

ACCOUNT 13000
PREPAID INSURANCE

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	(605)	(627)	(1,696)	(592)	(595)	(543)
AUG	(791)	(1,160)	(652)	(592)	(608)	(543)
SEP	(605)	(1,485)	(652)	(592)	(608)	(543)
OCT	(605)	(1,056)	(1,099)	(941)	(973)	(1,029)
NOV	(1,250)	(1,056)	(1,099)	(941)	(973)	(1,029)
DEC	(1,056)	(862)	(1,099)	(941)	(726)	(1,029)
JAN	(213)	(177)	529	715	(124)	(284)
FEB	(1,405)	(624)	(750)	(781)	(542)	(536)
MAR	7,569	7,878	6,260	6,854	6,339	6,784
APR	(627)	(1,107)	(592)	(608)	(539)	(536)
MAY	(627)	(2,100)	(705)	(608)	(624)	(536)
JUN	(1,053)	(652)	(959)	(658)	(624)	(536)
TOTALS	(1,268)	(3,028)	(2,514)	315	(597)	(360)

18-19 ACTUAL is July-Apr actual/May-June projected.

Liability	5,543	Paid in March
Umbrella	1,500	Paid in March
Workers Comp	4,389	Balance paid over 10 months
TOTAL	11,432	

Crime & Fidelity Bond 252 Paid in January

Insurance payments are charged to this account and monthly journal entries are made to amortize the prepaid insurance asset and to record the associated expenses.

The 2019-2020 budget assumes a 5% increase in the insurance and workers comp premiums.

ACCOUNT 1180100
 INVENTORY ADJUSTMENTS-FOOD

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	(396)	836	178	(261)	(280)	0
AUG	446	(765)	(786)	(520)	586	0
SEP	(195)	477	836	499	(316)	0
OCT	(87)	(158)	(719)	(287)	121	0
NOV	(181)	(362)	(136)	(214)	(94)	0
DEC	(275)	(66)	(170)	277	(404)	0
JAN	525	(325)	170	(339)	(169)	0
FEB	(182)	462	355	252	293	0
MAR	81	(348)	(15)	97	(129)	0
APR	(10)	892	126	405	296	0
MAY	410	(149)	134	193	0	0
JUN	(312)	(154)	307	(562)	0	0
TOTALS	(176)	340	280	(460)	(96)	0

18-19 ACTUAL is July-Apr actual/May-June projected.

This amount reflects changes in the amount of food held for resale in the Grill.

ACCOUNT 1180300
 INVENTORY ADJUSTMENTS-BEER

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	162	197	(65)	(437)	303	0
AUG	(10)	(272)	25	169	(174)	0
SEP	(176)	291	(245)	(122)	(15)	0
OCT	219	0	(144)	39	12	0
NOV	(174)	(266)	243	(98)	(40)	0
DEC	(30)	15	(184)	50	(110)	0
JAN	39	(162)	(45)	(139)	21	0
FEB	(10)	13	62	53	81	0
MAR	(37)	14	108	(35)	(206)	0
APR	73	491	(118)	126	216	0
MAY	(136)	(139)	202	85	0	0
JUN	109	79	324	(212)	0	0
TOTALS	29	261	163	(521)	88	0

18-19 ACTUAL is July-Apr actual/May-June projected.

This amount reflects changes in the amount of beer held for resale in the Grill.

ACCOUNT 1180500
 INVENTORY ADJUSTMENTS-PRO SHOP

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	(6,428)	(4,816)	(3,722)	(2,152)	(7,825)	(4,000)
AUG	(4,178)	(5,649)	(5,735)	(6,335)	(4,587)	(4,500)
SEP	(1,980)	(1,343)	(4,387)	(2,773)	(5,607)	(4,000)
OCT	2,167	(2,592)	(2,884)	(4,141)	(4,896)	0
NOV	(878)	253	1,381	(2,382)	786	0
DEC	(4,946)	(2,472)	(1,759)	(1,374)	(1,898)	(2,000)
JAN	(2,495)	(714)	(3,212)	(329)	(1,944)	(2,000)
FEB	1,377	2,360	(2,342)	1,608	1,592	2,000
MAR	14,779	16,356	14,974	11,539	10,331	15,000
APR	8,986	7,300	8,883	9,713	8,572	6,000
MAY	(7,541)	(1,434)	111	338	(2,000)	(2,500)
JUN	(3,977)	(1,667)	(79)	(3,630)	(4,000)	(4,000)
TOTALS	(5,114)	5,582	1,229	82	(11,476)	0

18-19 ACTUAL is July-Apr actual/May-June projected.

This amount reflects changes in the amount of inventory held for resale in the pro shop.

ACCOUNT 1950000
 BOND ISSUE REIMBURSEMENTS

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 PROJ
JUL	0	0	0	0	0	0
AUG	0	0	0	0	0	0
SEP	0	0	(10,675)	0	0	0
OCT	0	0	0	0	0	0
NOV	0	0	(15,264)	0	0	0
DEC	0	0	0	0	0	0
JAN	0	(10,672)	0	0	0	0
FEB	0	0	0	0	0	0
MAR	0	0	0	0	0	0
APR	0	0	0	0	0	0
MAY	0	0	0	0	0	0
JUN	0	(4,661)	0	0	0	0
TOTALS	0	(15,333)	(25,939)	0	0	0

TOTALS

18-19 ACTUAL is July-Apr actual/May-June projected.

In 2015, the City included \$45,000 in its bond issue for various work and improvements at Country Hills Golf Course. This account reflects the reimbursements for the various work and improvements made.

COUNTRY HILLS

UPDATED - May 2019

LISTING OF POTENTIAL IMPROVEMENTS

Lower cost items	Notes	Estimated Cost
Maintenance Building roof repairs	Completed	
Potholes in parking lot	Initial work completed by City and Public Works	Completed
Brick repairs at Clubhouse walkway	Mortar / brick repair and paint	In progress - in house
Allowance for Club House Interior painting		Completed - in house
Irrigation items	Small controllers, wiring repairs, head replacement (to bridge gap until new system) - consider annual allowance	in operating budget
Cart path repair work	Current needs at 4 fairway, drive to 5 tee, 18 at creek Budget based on 400 feet and \$ 15 per linear foot -- consider annual allowance	\$6,000
Fan for # 13 green	Budget for fan, electric service and wiring (if rock encountered during trenching cost to increase)	\$11,200

Higher cost items	Description	Estimated Cost
Club House Roof		Completed
Turf Maintenance Equipment	To continue the turf care equipment replacement program started in 17 / 18	Currently \$ 900 per month
HVAC units (Clubhouse)	Three - 6 tons units and one - 12.5 ton unit	\$55,000
Cart Fleet	Annual payment of \$ 45,000 to \$ 50,000 for a 5 year period beginning July 2020	\$50,000 annually

