

*Finance
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**COUNTRY HILLS GOLF COURSE
HENDERSONVILLE, TENNESSEE**

**OPERATING BUDGET
JULY 2016 - JUNE 2017**

Prepared May 16, 2016

GMG

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

COUNTRY HILLS

Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Rounds Played	23,321	22,671	23,741	22,526	23,342	23,050
Green Fees	363,618	349,565	365,151	376,506	375,340	376,750
Golf Carts	129,651	120,346	127,264	130,445	134,041	136,275
Driving Range Income	44,348	44,393	47,679	46,036	52,822	53,338
Pro Shop I	168,333	160,879	172,416	185,259	192,262	177,558
Golf Club Rental Income	1,410	1,378	1,107	1,055	1,636	1,806
Clubhouse Rental	11,436	12,526	8,472	12,025	9,918	11,800
Food	60,243	56,824	55,797	61,451	61,234	60,688
Beer	28,194	27,661	29,974	27,849	32,664	32,050
Taxes - Sales Tax	(40)	(64)	(25)	(71)	(63)	0
Disc Earned - Sales Tax	0	0	0	0	0	0
Security Deposits Forfeited	0	0	0	0	0	0
Other Income	0	0	0	0	0	0
Interest Income	358	329	180	191	193	159
TOTAL INCOME	807,551	773,837	808,015	840,746	860,047	850,422
Income Per Round	34.63	34.13	34.03	37.32	36.85	36.89
Food Purchases	27,146	24,966	25,419	27,998	28,813	27,916
Beer Purchases	12,715	11,937	13,236	12,197	15,016	14,423
Pro Shop Purchases	118,068	131,054	130,578	136,963	141,325	130,500
Supplies for Resale	741	687	828	652	947	1,000
Pro Shop/Snack Bar Shipping	4,540	4,869	61	0	0	0
Inventory Adjustments-Food	(271)	796	(449)	176	(643)	0
Inventory Adjustments-Beer	(475)	731	(223)	(29)	(322)	0
Inventory Adjustments-Pro Shop	12,141	(10,573)	2,683	5,114	(684)	0
TOTAL COST OF SALES	174,605	164,467	172,133	183,071	184,452	173,839
GROSS PROFIT ON SALES	632,946	609,370	635,882	657,675	675,595	676,584
Payroll-Asst. Manager	19,888	21,385	20,493	18,783	14,811	15,750
Payroll-Maintenance	6,930	7,819	0	4,986	3,062	5,430
Grounds-Golf Course Manager	36,000	36,000	36,000	36,000	36,000	36,000
Grounds-Maintenance	71,022	86,790	68,051	65,206	80,045	74,246
Payroll-Senior Pro	51,347	51,378	54,938	55,472	61,922	62,161
Payroll-Golf Course Maintenance	51,366	36,855	62,198	68,589	69,195	68,104
Payroll-Asst. Pros	17,110	17,507	16,517	16,198	16,981	19,000
Payroll-Caddies	22,831	21,165	24,901	20,346	25,152	24,160
Payroll-Cashiers	32,661	33,376	32,645	29,497	31,653	34,809
Group Insurance	17,447	16,654	14,922	21,830	19,177	25,955
Workman's Comp Ins. Exp.	9,702	8,578	6,948	5,364	4,374	4,580
Taxes-Payroll	23,918	23,451	22,566	21,655	24,471	27,026
Payroll Benefits Expense	1,226	1,300	1,390	1,278	1,466	1,440
TOTAL PAYROLL	361,468	362,276	361,569	365,204	388,309	398,660
Carpet	0	0	0	0	0	0
Janitorial	4,080	4,472	4,141	4,114	4,248	4,200
Appliances	860	294	0	330	89	200
Air Conditioning & Heating	1,499	2,083	1,791	2,829	1,625	1,880
Contract Labor	0	0	0	0	0	0
Roofing	0	492	0	0	0	0
Carpentry	0	0	0	0	0	0
Interior Bldg. Maintenance	0	0	1,065	383	0	0
Exterior Bldg. Maintenance	312	2,124	360	0	0	9,250
Electrical	0	59	0	0	121	0
Clubhouse Linens	1,660	0	0	0	0	0
Interior Painting	0	0	0	0	0	0
Sign Maintenance	0	0	164	0	0	0
Plumbing Supply & Repairs	18,452	5,782	4,713	2,940	12,907	4,500
Exterminating	312	312	312	321	348	348
Golf Course Equip. Repairs	17,236	14,312	22,754	22,320	25,421	22,250
Maintenance Center Misc.	1,887	2,634	1,682	1,863	1,458	1,500
Golf Course Maintenance	6,891	9,984	7,936	18,153	9,754	10,850
Golf Cart Equip. Repairs	9,259	3,299	4,820	1,285	3,892	4,400
TOTAL REPAIRS	62,448	45,847	49,738	54,538	59,863	59,378

Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Grounds & Landscaping	3,749	1,076	1,499	1,622	1,717	1,500
Gas-Golf Course Equip.	9,425	11,808	7,774	8,764	5,391	7,250
Parking Area Maintenance	133	66	551	0	0	0
TOTAL GROUNDS	13,307	12,950	9,824	10,386	7,108	8,750
Electricity	28,911	28,572	26,994	31,843	27,998	29,398
Gas	798	964	1,210	1,283	1,034	1,086
Water	2,304	2,209	4,402	1,954	2,689	2,904
Disposal	1,573	1,445	1,796	1,660	1,928	1,956
TOTAL UTILITIES	31,586	33,190	34,402	36,740	33,649	35,344
Advertising	4,757	4,470	4,081	4,008	5,434	5,200
ADVERTISING	4,757	4,470	4,081	4,008	5,434	5,200
Management Fees	33,998	39,996	39,996	39,996	39,996	39,996
Insurance	3,510	6,214	10,938	8,614	8,669	8,834
TOTAL	37,508	46,210	50,934	48,610	48,665	48,830
Equipment Rental	3,804	1,308	2,934	1,539	873	804
Telephone	4,853	4,873	4,312	4,272	4,111	4,320
Property Protection	1,792	2,868	2,846	1,800	2,065	2,380
Auto & Truck	2,887	2,849	1,825	1,763	1,032	1,200
Dues & Subscriptions	851	1,050	829	1,018	620	785
Credit Card Disc. Chg.	10,580	10,041	10,991	11,649	13,646	12,577
Office Supplies & Expenses	8,270	8,957	7,441	8,862	6,437	6,900
Other Administrative	0	74	63	578	178	0
Professional Fees	0	0	240	506	532	532
Licenses & Permits	460	460	460	100	820	460
ADMINISTRATIVE EXPENSE	33,497	32,480	31,941	32,087	30,314	29,958
Gas-Golf Carts	14,537	16,786	16,087	13,424	10,714	11,875
Fertilizer	12,771	15,546	9,440	12,303	15,120	13,450
Golf Club Rental Exp	153	0	0	0	0	0
Chemicals-Golf Course	13,569	13,054	15,938	16,604	17,527	18,000
Driving Range Expense	4,664	2,233	4,343	3,417	3,547	3,500
OTHER EXPENSE	45,694	47,618	45,808	45,748	46,908	46,825
TOTAL OPERATING EXPENSES	590,265	585,043	588,297	597,322	620,250	632,945
NET OPERATING INCOME	42,681	24,327	47,585	60,353	55,345	43,639
HVAC	0	0	0	0	0	0
Appliances	0	0	3,458	0	0	0
Fixtures & Equipment	5,054	29,550	0	0	0	0
Exterior Painting	0	0	4,300	0	0	0
Signs	0	0	0	0	0	0
Roof	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	5,054	29,550	7,758	0	0	0
A/P-Fairway Mower	6,760	10,140	10,140	10,140	10,140	3,360
TOTAL DEBT SERVICE	6,760	10,140	10,140	10,140	10,140	3,360
Prepaid Insurance	(801)	2,199	(4,806)	(1,268)	(1,593)	457
TOTAL ESCROW ACCOUNTS	(801)	2,199	(4,806)	(1,268)	(1,593)	457

Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Proceeds from Insurance Claims	0	(2,905)	(67,174)	(1,320)	0	0
Over & Short Account	168	143	352	(148)	58	0
Sales Tax Payable	(546)	167	345	(1,275)	486	0
A/P-Golf Carts	0	0	34,728	34,728	34,728	34,728
A/R-Clients	37	405	200	507	150	0
Clubhouse Deposits	0	0	0	0	0	0
Reserve for Prizes	2,453	(373)	(2,819)	1,280	(1,806)	0
Insured Damages	(4,875)	2,905	58,804	0	0	0
Bond Issue Reimbursements	0	0	0	0	(15,334)	(28,899)
Bond Issue Expenses	0	0	0	0	15,334	28,899
Dental/Disability/Life/Vision/UW	31	(10)	(28)	18	(42)	0
BALANCE SHEET ITEMS	(2,732)	332	24,408	33,790	33,574	34,728
TOTAL OTHER TRANSACTIONS	8,281	42,221	37,500	42,662	42,121	38,565
Inventory-Food	271	(797)	449	(176)	643	0
Inventory-Beer	475	(732)	223	29	322	0
Inventory-Pro Shop	(12,141)	10,572	(2,683)	(5,114)	684	0
TOTAL INV. & INV. ADJ.	(11,395)	9,043	(2,011)	(5,261)	1,649	0
NET CASH FLOW	45,795	(26,937)	12,096	22,952	11,575	5,074

Country Hills Golf Course and Snack Bar
Budget July 1, 2016 Through June 30, 2017

	JUL 2016	AUG 2016	SEP 2016	OCT 2016	NOV 2016	DEC 2016	JAN 2017	FEB 2017	MAR 2017	APR 2017	MAY 2017	JUN 2017	TOTAL YEAR
Green Fees	42,000	42,000	38,400	30,000	19,500	10,800	10,200	13,300	32,300	45,600	45,900	46,750	376,750
Golf Cart Rental	16,800	15,400	13,200	10,000	6,500	4,500	3,600	4,200	11,050	15,600	17,550	17,875	136,275
Driving Range	6,300	6,300	4,800	3,500	1,950	1,800	1,350	2,100	5,100	7,200	6,750	6,188	53,338
Pro Shop	16,800	22,400	16,800	14,000	8,450	7,200	4,800	6,300	13,600	21,600	21,600	24,008	177,558
Golf Club Rental	196	280	120	100	130	45	30	35	85	240	270	275	1,806
Clubhouse Rental	1,200	750	1,250	1,000	1,500	1,500	500	350	750	1,000	1,000	1,000	11,800
Food	8,400	7,700	4,800	4,500	3,250	2,250	1,350	1,750	5,100	6,800	7,425	7,563	60,688
Beer	3,500	4,900	3,600	2,500	1,300	900	750	700	2,125	3,600	4,050	4,125	32,050
Interest Income	19	25	18	16	19	15	13	10	7	3	5	9	159
TOTAL INCOME	95,215	99,755	82,988	65,616	42,599	29,010	22,593	28,745	70,117	101,443	104,550	107,791	850,422
Food Purchases	3,864	3,542	2,208	2,070	1,495	1,035	621	805	2,346	3,036	3,416	3,479	27,916
Beer Purchases	1,575	2,205	1,620	1,125	585	405	338	315	956	1,620	1,823	1,856	14,423
Pro Shop Purchases	10,000	12,000	9,000	8,000	7,000	3,500	3,000	8,000	25,000	25,000	12,000	8,000	130,500
Supplies for Resale	100	75	100	100	25	125	25	50	50	100	125	125	1,000
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	5,000	5,000	3,000	(3,000)	0	3,000	2,000	(2,000)	(15,000)	(4,000)	3,000	3,000	0
COST OF SALES	20,539	22,822	15,928	8,295	9,105	8,065	5,984	7,170	13,352	25,756	20,363	16,460	173,839
GROSS PROFIT ON SALES	74,676	76,933	67,060	57,321	33,494	20,945	16,610	21,575	56,765	75,687	84,187	91,331	676,584
Payroll-Asst. Manager	1,200	1,800	1,200	1,200	1,200	1,350	1,200	1,200	1,800	1,200	1,200	1,200	15,750
Payroll-Maintenance	640	800	640	640	640	150	0	0	0	640	640	640	5,430
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	7,312	10,968	6,638	5,712	4,800	4,240	3,840	3,840	5,760	6,512	7,312	7,312	74,246
Payroll-Senior Pro	5,057	7,000	4,962	4,766	4,500	5,000	4,176	4,200	7,000	5,000	5,500	5,000	62,161
Payroll-Golf Course Maintenance	5,208	7,812	5,208	5,208	5,208	5,608	5,208	5,208	7,812	5,208	5,208	5,208	68,104
Payroll-Assistant Pros	1,400	2,100	1,400	1,500	1,400	1,550	1,400	1,400	2,250	1,500	1,500	1,600	19,000
Payroll-Caddies	3,200	4,800	3,200	1,600	1,600	160	160	160	1,600	1,920	2,400	3,360	24,160
Payroll-Cashiers	3,020	4,585	2,568	2,321	2,130	2,175	1,400	1,400	4,140	2,985	3,425	4,660	34,809
Group Insurance	1,452	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	25,955
Workers' Comp	372	372	372	372	372	372	391	391	391	391	391	391	4,580
Payroll Taxes	2,406	3,548	2,298	2,042	1,912	1,801	1,547	1,549	2,702	2,222	2,419	2,579	27,026
Payroll Benefits Expense	155	175	95	100	90	150	90	75	145	90	130	145	1,440
PAYROLL	34,422	49,188	33,808	30,690	29,079	27,784	24,640	24,651	38,828	32,895	35,353	37,323	398,660

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Country Hills Golf Course and Snack Bar
Budget July 1, 2016 Through June 30, 2017

	JUL 2016	AUG 2016	SEP 2016	OCT 2016	NOV 2016	DEC 2016	JAN 2017	FEB 2017	MAR 2017	APR 2017	MAY 2017	JUN 2017	TOTAL YEAR
INSURANCE	727	727	727	727	727	727	727	727	727	763	763	763	8,834
Equipment Rental	67	67	67	67	67	67	67	67	67	67	67	67	804
Telephone	360	360	360	360	360	360	360	360	360	360	360	360	4,320
Property Protection	0	400	0	325	0	0	0	0	400	1,255	0	0	2,380
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	100	0	175	0	335	785
Credit Card Discounts	1,410	1,485	1,226	969	616	412	331	426	1,040	1,507	1,553	1,602	12,577
Professional Fees	0	133	0	0	133	0	0	133	0	0	133	0	532
Office Supplies	525	525	525	525	525	525	525	525	725	725	525	725	6,900
Licenses & Permits	0	0	0	0	0	100	0	0	0	0	0	360	460
ADMINISTRATIVE	2,462	3,070	2,278	2,346	1,801	1,564	1,558	1,711	2,692	4,189	2,738	3,549	29,958
Kitchen Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas - Golf Carts	1,979	0	1,979	0	1,979	0	1,979	0	1,979	0	1,979	0	11,875
Fertilizer	1,750	1,750	1,200	750	750	0	1,000	0	2,000	750	1,750	1,750	13,450
Chemicals	2,000	2,500	1,500	500	0	0	500	4,000	1,500	1,500	2,000	2,000	18,000
Driving Range	0	0	0	0	0	0	0	0	0	3,500	0	0	3,500
OTHER EXPENSES	5,729	4,250	4,679	1,250	2,729	0	3,479	4,000	5,479	5,750	5,729	3,750	46,825
OPERATING EXPENSES	66,792	70,171	53,353	50,076	44,610	39,033	41,213	41,446	62,194	52,873	56,208	54,976	632,945
NET OPERATING INCOME	7,884	6,762	13,707	7,245	(11,116)	(18,088)	(24,603)	(19,871)	(5,430)	22,814	27,979	36,355	43,639

Country Hills Golf Course and Snack Bar
Budget July 1, 2016 Through June 30, 2017

	JUL 2016	AUG 2016	SEP 2016	OCT 2016	NOV 2016	DEC 2016	JAN 2017	FEB 2017	MAR 2017	APR 2017	MAY 2017	JUN 2017	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
Clubhouse	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
AP-Fairway Mower	845	845	845	845	0	0	0	0	0	0	0	0	3,380
LEASES	845	845	845	845	0	0	0	0	0	0	0	0	3,380
AP-Golf Carts	2,894	2,894	2,894	2,894	2,894	2,894	2,894	2,894	2,894	2,894	2,894	2,894	34,728
Prepaid Insurance	(647)	(647)	(647)	(647)	(1,094)	(1,094)	(450)	(644)	8,349	(674)	(674)	(674)	457
Bond Issue Reimbursements	0	(19,599)	0	(2,800)	(6,500)	0	0	0	0	0	0	0	(28,899)
Bond Issue Expenses	19,599	0	2,800	6,500	0	0	0	0	0	0	0	0	28,899
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	(5,000)	(5,000)	(3,000)	3,000	0	(3,000)	(2,000)	2,000	15,000	4,000	(3,000)	(3,000)	0
BALANCE SHEET ITEMS	16,846	(22,352)	2,047	8,947	(4,700)	(1,200)	444	4,250	26,243	6,220	(780)	(780)	35,185
NET CASH FLOW	(9,807)	28,270	10,816	(2,546)	(6,416)	(16,887)	(25,048)	(24,121)	(31,673)	16,594	28,759	37,135	5,074

COUNTRY HILLS GOLF COURSE
2016/2017
ROUNDS PLAYED AND PROJECTED

	15-16 # of (Weekends)	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	4.0	2,522	2,447	3,099	3,137	2,756	2,800
AUG	5.0	2,599	2,642	2,926	2,737	2,753	2,800
SEP	4.0	2,155	2,332	2,627	2,488	2,244	2,400
OCT	5.0	1,809	1,826	1,982	1,789	2,000	2,000
NOV	4.0	1,203	1,411	1,262	1,182	1,288	1,300
DEC	4.0	1,068	916	763	755	1,213	900
JAN	5.0	1,008	692	646	721	623	600
FEB	4.0	936	977	927	427	962	700
MAR	4.0	1,940	1,288	1,641	1,483	1,702	1,700
APR	5.0	2,437	2,345	2,400	2,001	2,501	2,400
MAY	4.0	2,726	2,717	2,855	2,859	2,650	2,700
JUN	4.0	2,918	3,078	2,813	2,947	2,650	2,750
TOTALS		23,321	22,671	23,741	22,526	23,342	23,050

15-16 ACTUAL is July-Apr actual/May-June projected.

RATES AS OF MAY 1, 2015:

See Attached Sheet

COUNTRY HILLS GOLF COURSE
2016/2017

RATE TYPE		TOTAL FEE	GREEN FEE	CART FEE	CART TAX	TOTAL CART
Weekday 18	\$	37.00	\$ 25.00	\$ 10.98	\$ 1.02	\$ 12.00
Weekend 18	\$	42.00	\$ 30.00	\$ 10.98	\$ 1.02	\$ 12.00
Weekday 9	\$	19.00	\$ 13.00	\$ 5.49	\$ 0.51	\$ 6.00
Weekend 9	\$	26.00	\$ 20.00	\$ 5.49	\$ 0.51	\$ 6.00
Weekday Twilight	\$	26.00	\$ 20.00	\$ 5.49	\$ 0.51	\$ 6.00
Weekend Twilight	\$	31.00	\$ 25.00	\$ 5.49	\$ 0.51	\$ 6.00
Weekday 18 Senior	\$	27.00	\$ 15.00	\$ 10.98	\$ 1.02	\$ 12.00
Weekday 9 Senior	\$	15.00	\$ 9.00	\$ 5.49	\$ 0.51	\$ 6.00
Weekend 18 Senior	\$	37.00	\$ 25.00	\$ 10.98	\$ 1.02	\$ 12.00
Weekend 9 Senior	\$	21.00	\$ 15.00	\$ 5.49	\$ 0.51	\$ 6.00
Weekday Junior 9 Walking	\$	7.00	\$ 7.00			
Weekday Junior 9 Riding	\$	13.00	\$ 7.00	\$ 5.49	\$ 0.51	\$ 6.00
Weekday Junior 18 Walking	\$	12.00	\$ 12.00			
Weekday Junior 18 Riding	\$	24.00	\$ 12.00	\$ 10.98	\$ 1.02	\$ 12.00
Annual Green Fee Membership	\$	900.00	Mon-Fri	\$ 1,100.00	Mon-Sun	
Green Fees and Carts	\$	1,500.00	Mon-Fri	\$ 1,700.00	Mon-Sun	
Senior Green Fee Membership (55+)	\$	700.00	Mon-Fri	\$ 900.00	Mon-Sun	
Green Fees and Carts	\$	1,300.00	Mon-Fri	\$ 1,500.00	Mon-Sun	

ACCOUNT 42900
GREEN FEES

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	37,858	31,348	44,860	49,076	40,458	42,000
AUG	41,869	39,790	41,820	47,148	40,659	42,000
SEP	34,958	38,490	40,269	39,348	36,399	38,400
OCT	27,156	27,847	27,736	26,743	30,083	30,000
NOV	17,311	20,138	16,865	17,697	19,007	19,500
DEC	12,334	13,392	8,564	7,500	15,245	10,800
JAN	17,133	13,418	12,343	11,186	11,849	10,200
FEB	14,861	15,024	16,410	8,231	18,451	13,300
MAR	32,641	24,063	29,664	29,404	30,859	32,300
APR	40,873	37,940	37,286	39,671	47,530	45,600
MAY	44,214	40,990	43,730	52,159	42,400	45,900
JUN	42,410	47,125	45,604	48,343	42,400	46,750
TOTALS	363,618	349,565	365,151	376,506	375,340	376,750

15-16 ACTUAL is July-Apr actual/May-June projected.

BASED UPON AN ANTICIPATED 23,050 ROUNDS IN 2016-2017.

REVENUES PER ROUND

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	\$15.01	\$12.81	\$14.48	\$15.64	\$14.68	\$15.00
AUG	\$16.11	\$15.06	\$14.29	\$17.23	\$14.77	\$15.00
SEP	\$16.22	\$16.51	\$15.33	\$15.82	\$16.22	\$16.00
OCT	\$15.01	\$15.25	\$13.99	\$14.95	\$15.04	\$15.00
NOV	\$14.39	\$14.27	\$13.36	\$14.97	\$14.76	\$15.00
DEC	\$11.55	\$14.62	\$11.22	\$9.93	\$12.57	\$12.00
JAN	\$17.00	\$19.39	\$19.11	\$15.51	\$19.02	\$17.00
FEB	\$15.88	\$15.38	\$17.70	\$19.28	\$19.18	\$19.00
MAR	\$16.83	\$18.68	\$18.08	\$19.83	\$18.13	\$19.00
APR	\$16.77	\$16.18	\$15.54	\$19.83	\$19.00	\$19.00
MAY	\$16.22	\$15.09	\$16.47	\$18.24	\$16.00	\$17.00
JUN	\$14.53	\$15.31	\$16.21	\$16.40	\$16.00	\$17.00
TOTALS	\$15.46	\$15.71	\$15.48	\$16.47	\$16.28	\$16.33

ACCOUNT 42700
GOLF CART RENTAL

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	16,063	12,292	16,086	18,354	16,817	16,800
AUG	15,316	14,160	14,839	16,027	14,671	15,400
SEP	12,164	13,223	14,321	15,608	12,611	13,200
OCT	9,767	9,071	9,897	8,975	10,604	10,000
NOV	6,782	6,783	5,597	6,567	6,134	6,500
DEC	5,794	5,080	2,581	2,907	5,895	4,500
JAN	6,668	4,375	3,703	4,009	4,384	3,600
FEB	4,477	5,067	5,858	2,729	6,098	4,200
MAR	9,480	7,665	11,073	8,925	11,422	11,050
APR	13,369	11,736	13,224	12,910	16,255	15,600
MAY	13,958	13,242	14,936	16,481	14,575	17,550
JUN	15,813	17,652	15,149	16,953	14,575	17,875
TOTALS	129,651	120,346	127,264	130,445	134,041	136,275

15-16 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 23,050 ROUNDS IN 2016-2017.

REVENUES PER ROUND

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	\$6.37	\$5.02	\$5.19	\$5.85	\$6.10	\$6.00
AUG	\$5.89	\$5.36	\$5.07	\$5.86	\$5.33	\$5.50
SEP	\$5.64	\$5.67	\$5.45	\$6.27	\$5.62	\$5.50
OCT	\$5.40	\$4.97	\$4.99	\$5.02	\$5.30	\$5.00
NOV	\$5.64	\$4.81	\$4.44	\$5.56	\$4.76	\$5.00
DEC	\$5.43	\$5.55	\$3.38	\$3.85	\$4.86	\$5.00
JAN	\$6.62	\$6.32	\$5.73	\$5.56	\$7.04	\$6.00
FEB	\$4.78	\$5.19	\$6.32	\$6.39	\$6.34	\$6.00
MAR	\$4.89	\$5.95	\$6.75	\$6.02	\$6.71	\$6.50
APR	\$5.49	\$5.00	\$5.51	\$6.45	\$6.50	\$6.50
MAY	\$5.12	\$4.87	\$5.63	\$5.76	\$5.50	\$6.50
JUN	\$5.42	\$5.73	\$5.39	\$5.75	\$5.50	\$6.50
TOTALS	\$5.56	\$5.37	\$5.32	\$5.70	\$5.80	\$5.83

ACCOUNT 46800
DRIVING RANGE INCOME

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	4,781	4,047	5,773	6,083	5,847	6,300
AUG	4,664	6,029	5,696	4,684	5,986	6,300
SEP	3,583	3,835	4,128	3,976	4,271	4,800
OCT	3,046	3,247	3,053	3,218	3,301	3,500
NOV	1,866	1,720	1,985	1,200	1,910	1,950
DEC	1,375	1,843	1,914	1,018	2,065	1,800
JAN	1,749	1,225	1,209	1,683	1,284	1,350
FEB	2,794	2,363	2,412	849	3,159	2,100
MAR	4,758	2,923	4,116	4,579	5,323	5,100
APR	5,483	5,612	5,809	6,066	7,088	7,200
MAY	4,596	5,825	6,411	6,469	6,625	6,750
JUN	5,653	5,724	5,173	6,211	5,963	6,188
TOTALS	44,348	44,393	47,679	46,036	52,822	53,338

15-16 ACTUAL is July-Apr actual/May-June projected.

BASED UPON AN ANTICIPATED 23,050 ROUNDS IN 2016-2017.

REVENUES PER ROUND

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	\$1.90	\$1.65	\$1.86	\$1.94	\$2.12	\$2.25
AUG	\$1.79	\$2.28	\$1.95	\$1.71	\$2.17	\$2.25
SEP	\$1.66	\$1.64	\$1.57	\$1.60	\$1.90	\$2.00
OCT	\$1.68	\$1.78	\$1.54	\$1.80	\$1.65	\$1.75
NOV	\$1.55	\$1.22	\$1.57	\$1.02	\$1.48	\$1.50
DEC	\$1.29	\$2.01	\$2.51	\$1.35	\$1.70	\$2.00
JAN	\$1.74	\$1.77	\$1.87	\$2.33	\$2.06	\$2.25
FEB	\$2.99	\$2.42	\$2.60	\$1.99	\$3.28	\$3.00
MAR	\$2.45	\$2.27	\$2.51	\$3.09	\$3.13	\$3.00
APR	\$2.25	\$2.39	\$2.42	\$3.03	\$2.83	\$3.00
MAY	\$1.69	\$2.14	\$2.41	\$2.26	\$2.50	\$2.50
JUN	\$1.94	\$1.86	\$1.84	\$2.11	\$2.25	\$2.25
TOTALS	\$1.91	\$1.95	\$2.05	\$2.02	\$2.26	\$2.31

ACCOUNT 42800
PRO SHOP I

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	16,781	16,716	17,589	15,941	20,293	16,800
AUG	16,931	18,727	23,559	21,403	24,551	22,400
SEP	12,175	20,788	17,913	14,761	17,421	16,800
OCT	11,499	9,639	10,125	11,645	15,465	14,000
NOV	8,034	6,918	8,754	9,036	8,725	8,450
DEC	13,902	8,871	7,757	10,626	8,166	7,200
JAN	6,020	3,791	5,797	5,227	5,755	4,800
FEB	5,649	5,676	6,186	4,894	9,201	6,300
MAR	12,581	10,417	12,595	13,265	13,181	13,600
APR	19,614	17,797	20,752	18,311	25,629	21,600
MAY	26,407	23,255	23,591	28,237	19,875	21,600
JUN	18,740	18,284	17,798	31,913	24,000	24,008
TOTALS	168,333	160,879	172,416	185,259	192,262	177,558

15-16 ACTUAL is July-Apr actual/May-June projected.

BASED UPON AN ANTICIPATED 23,050 ROUNDS IN 2016-2017.

REVENUES PER ROUND

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	\$6.65	\$6.83	\$5.68	\$5.08	\$7.36	\$6.00
AUG	\$6.51	\$7.09	\$8.05	\$7.82	\$8.92	\$8.00
SEP	\$5.65	\$8.91	\$6.82	\$5.93	\$7.76	\$7.00
OCT	\$6.36	\$5.28	\$5.11	\$6.51	\$7.73	\$7.00
NOV	\$6.68	\$4.90	\$6.94	\$7.64	\$6.77	\$6.50
DEC	\$13.02	\$9.68	\$10.17	\$14.07	\$6.73	\$8.00
JAN	\$5.97	\$5.48	\$8.97	\$7.25	\$9.24	\$8.00
FEB	\$6.04	\$5.81	\$6.67	\$11.46	\$9.56	\$9.00
MAR	\$6.49	\$8.09	\$7.68	\$8.94	\$7.74	\$8.00
APR	\$8.05	\$7.59	\$8.65	\$9.15	\$10.25	\$9.00
MAY	\$9.69	\$8.56	\$8.89	\$9.88	\$7.50	\$8.00
JUN	\$6.42	\$5.94	\$6.33	\$10.83	\$9.06	\$8.73
TOTALS	\$7.29	\$7.01	\$7.49	\$8.71	\$8.22	\$7.77

ACCOUNT 46700
GOLF CLUB RENTAL

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	170	65	140	205	225	196
AUG	270	200	75	140	265	280
SEP	125	105	45	55	90	120
OCT	175	55	115	130	185	100
NOV	25	125	60	15	145	130
DEC	65	0	15	15	40	45
JAN	0	25	0	75	0	30
FEB	15	0	0	0	45	35
MAR	40	25	90	90	125	85
APR	175	230	270	80	250	240
MAY	175	305	132	85	133	270
JUN	175	243	165	165	133	275
TOTALS	1,410	1,378	1,107	1,055	1,636	1,806

15-16 ACTUAL is July-Apr actual/May-June projected.

BASED UPON AN ANTICIPATED 23,050 ROUNDS IN 2016-2017.

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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	\$0.07	\$0.03	\$0.05	\$0.07	\$0.08	\$0.07
AUG	\$0.10	\$0.08	\$0.03	\$0.05	\$0.10	\$0.10
SEP	\$0.06	\$0.05	\$0.02	\$0.02	\$0.04	\$0.05
OCT	\$0.10	\$0.03	\$0.06	\$0.07	\$0.09	\$0.05
NOV	\$0.02	\$0.09	\$0.05	\$0.01	\$0.11	\$0.10
DEC	\$0.06	\$0.00	\$0.02	\$0.02	\$0.03	\$0.05
JAN	\$0.00	\$0.04	\$0.00	\$0.10	\$0.00	\$0.05
FEB	\$0.02	\$0.00	\$0.00	\$0.00	\$0.05	\$0.05
MAR	\$0.02	\$0.02	\$0.05	\$0.06	\$0.07	\$0.05
APR	\$0.07	\$0.10	\$0.11	\$0.04	\$0.10	\$0.10
MAY	\$0.06	\$0.11	\$0.05	\$0.03	\$0.05	\$0.10
JUN	\$0.06	\$0.08	\$0.06	\$0.06	\$0.05	\$0.10
TOTALS	\$0.05	\$0.05	\$0.04	\$0.04	\$0.06	\$0.07

ACCOUNT 4690000
CLUBHOUSE RENTAL

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	1,440	2,525	485	1,200	950	1,200
AUG	448	1,075	599	750	0	750
SEP	2,700	900	183	1,425	700	1,250
OCT	2,400	2,125	800	1,050	500	1,000
NOV	824	1,210	1,150	1,000	1,750	1,500
DEC	1,200	1,000	900	900	2,207	1,500
JAN	0	0	0	719	491	500
FEB	600	0	0	350	600	350
MAR	600	0	965	750	320	750
APR	0	1,350	891	1,881	400	1,000
MAY	0	750	1,799	500	1,000	1,000
JUN	1,224	1,591	700	1,500	1,000	1,000
TOTALS	11,436	12,526	8,472	12,025	9,918	11,800

15-16 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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	7,875	7,517	7,125	8,741	8,533	8,400
AUG	6,946	7,488	6,786	8,553	7,656	7,700
SEP	5,443	7,042	5,618	7,864	5,211	4,800
OCT	4,752	3,500	3,995	3,765	4,676	4,500
NOV	2,603	2,885	2,521	2,778	3,212	3,250
DEC	1,978	2,064	1,393	1,779	3,101	2,250
JAN	1,842	1,717	1,178	1,558	1,488	1,350
FEB	2,254	2,015	2,519	1,117	2,545	1,750
MAR	4,912	2,964	3,586	4,038	5,221	5,100
APR	6,174	5,486	6,279	5,467	6,341	6,600
MAY	7,430	6,346	7,276	7,806	6,625	7,425
JUN	8,034	7,800	7,521	7,985	6,625	7,563
TOTALS	60,243	56,824	55,797	61,451	61,234	60,688

15-16 ACTUAL is July-Apr actual/May-June projected.

BASED UPON AN ANTICIPATED 23,050 ROUNDS IN 2016-2017.

REVENUES PER ROUND

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	\$3.12	\$3.07	\$2.30	\$2.79	\$3.10	\$3.00
AUG	\$2.67	\$2.83	\$2.32	\$3.12	\$2.78	\$2.75
SEP	\$2.53	\$3.02	\$2.14	\$3.16	\$2.32	\$2.00
OCT	\$2.63	\$1.92	\$2.02	\$2.10	\$2.34	\$2.25
NOV	\$2.16	\$2.04	\$2.00	\$2.35	\$2.49	\$2.50
DEC	\$1.85	\$2.25	\$1.83	\$2.36	\$2.56	\$2.50
JAN	\$1.83	\$2.48	\$1.82	\$2.16	\$2.39	\$2.25
FEB	\$2.41	\$2.06	\$2.72	\$2.62	\$2.65	\$2.50
MAR	\$2.53	\$2.30	\$2.19	\$2.72	\$3.07	\$3.00
APR	\$2.53	\$2.34	\$2.62	\$2.73	\$2.54	\$2.75
MAY	\$2.73	\$2.34	\$2.74	\$2.73	\$2.50	\$2.75
JUN	\$2.75	\$2.53	\$2.67	\$2.71	\$2.50	\$2.75
TOTALS	\$2.48	\$2.43	\$2.28	\$2.63	\$2.60	\$2.58

ACCOUNT 43500
BEER

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	3,269	2,968	3,346	4,265	3,089	3,500
AUG	2,830	4,207	4,697	4,104	4,642	4,900
SEP	3,308	2,860	3,047	3,581	2,955	3,600
OCT	1,792	1,746	2,355	1,727	2,348	2,500
NOV	1,357	1,570	1,059	1,066	1,354	1,300
DEC	700	782	533	379	1,297	900
JAN	741	411	526	638	839	750
FEB	766	932	1,036	361	1,254	700
MAR	2,668	1,560	1,995	1,712	2,123	2,125
APR	3,863	2,794	3,881	2,811	3,487	3,600
MAY	3,323	3,643	4,071	3,672	4,638	4,050
JUN	3,577	4,188	3,428	3,533	4,638	4,125
TOTALS	28,194	27,661	29,974	27,849	32,664	32,050

15-16 ACTUAL is July-Apr actual/May-June projected.

BASED UPON AN ANTICIPATED 23,050 ROUNDS IN 2016-2017.

REVENUES PER ROUND

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	\$1.30	\$1.21	\$1.08	\$1.36	\$1.12	\$1.25
AUG	\$1.09	\$1.59	\$1.61	\$1.50	\$1.69	\$1.75
SEP	\$1.54	\$1.23	\$1.16	\$1.44	\$1.32	\$1.50
OCT	\$0.99	\$0.96	\$1.19	\$0.97	\$1.17	\$1.25
NOV	\$1.13	\$1.11	\$0.84	\$0.90	\$1.05	\$1.00
DEC	\$0.66	\$0.85	\$0.70	\$0.50	\$1.07	\$1.00
JAN	\$0.74	\$0.59	\$0.81	\$0.88	\$1.35	\$1.25
FEB	\$0.82	\$0.95	\$1.12	\$0.85	\$1.30	\$1.00
MAR	\$1.38	\$1.21	\$1.22	\$1.15	\$1.25	\$1.25
APR	\$1.59	\$1.19	\$1.62	\$1.40	\$1.39	\$1.50
MAY	\$1.22	\$1.34	\$1.53	\$1.28	\$1.75	\$1.50
JUN	\$1.23	\$1.36	\$1.22	\$1.20	\$1.75	\$1.50
TOTALS	\$1.14	\$1.13	\$1.17	\$1.12	\$1.35	\$1.31

Edwin B. Raskin Company
Summary Sheet

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
Green Fees	\$15.46	\$15.71	\$15.48	\$16.47	\$16.28	\$16.33
Cart Fees	\$5.56	\$5.37	\$5.32	\$5.70	\$5.80	\$5.83
Driving Range	\$1.91	\$1.95	\$2.05	\$2.02	\$2.26	\$2.31
Pro Shop	\$7.29	\$7.01	\$7.49	\$8.71	\$8.22	\$7.77
Club Rental	\$0.05	\$0.05	\$0.04	\$0.04	\$0.06	\$0.07
Food	\$2.48	\$2.43	\$2.28	\$2.63	\$2.60	\$2.58
Beer	\$1.14	\$1.13	\$1.17	\$1.12	\$1.35	\$1.31
TOTAL	\$33.89	\$33.67	\$33.85	\$36.69	\$36.57	\$36.22

15-16 ACTUAL is July-Apr actual/May-June projected.

ACCOUNT 40900
INTEREST INCOME

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	6	30	9	3	15	19
AUG	101	49	2	29	31	25
SEP	41	45	30	19	18	18
OCT	4	42	20	23	20	16
NOV	60	51	22	22	19	19
DEC	25	35	17	33	18	15
JAN	22	6	11	18	18	13
FEB	22	44	8	6	27	10
MAR	17	12	14	21	9	7
APR	4	5	16	5	0	3
MAY	5	5	16	4	8	5
JUN	51	5	15	8	10	9
TOTALS	358	329	180	191	193	159

15-16 ACTUAL is July-Apr actual/May-June projected.

This income is derived from the investment of retained earnings in the City of Hendersonville accounts.

The budget assumes the average interest earned on the interest-bearing accounts will be 0.15%.

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

ACCOUNT 90100
FOOD AND BEVERAGE PURCHASES

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	3,558	2,492	3,743	3,348	4,840	3,864
AUG	3,415	4,801	2,525	4,409	2,609	3,542
SEP	2,062	2,628	3,076	3,530	2,897	2,208
OCT	2,139	1,220	1,355	1,715	2,009	2,070
NOV	1,194	1,787	1,139	1,177	1,117	1,495
DEC	696	780	508	617	1,416	1,035
JAN	653	574	1,102	1,188	168	621
FEB	1,309	1,046	906	303	1,722	805
MAR	2,664	1,596	1,657	2,047	2,205	2,346
APR	2,227	2,662	2,714	2,544	3,734	3,036
MAY	3,731	2,916	3,825	3,861	3,048	3,416
JUN	3,498	2,464	2,869	3,259	3,048	3,479
TOTALS	27,146	24,966	25,419	27,998	28,813	27,916

15-16 ACTUAL is July-Apr actual/May-June projected.

Based upon historical data, the budget anticipates food and beverage costs of 46.0%
Actual food & beverage cost for July 2015 through April 2016 was 47.5%

ACCOUNT 90200
BEER PURCHASES

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	1,279	1,172	1,790	1,977	1,509	1,575
AUG	1,969	2,280	2,153	1,933	1,905	2,205
SEP	745	894	1,282	1,348	1,630	1,620
OCT	893	837	980	964	1,035	1,125
NOV	566	752	503	269	325	585
DEC	464	218	143	171	579	405
JAN	323	355	263	268	211	338
FEB	377	120	507	144	596	315
MAR	1,080	916	796	692	968	956
APR	1,565	1,332	1,977	1,297	2,084	1,620
MAY	1,631	1,692	1,404	1,464	2,087	1,823
JUN	1,823	1,369	1,438	1,670	2,087	1,856
TOTALS	12,715	11,937	13,236	12,197	15,016	14,423

15-16 ACTUAL is July-Apr actual/May-June projected.

Based upon historical data, the budget anticipates beer costs of 45%.
Actual beer cost for July 2015 through April 2016 was 44.9%

ACCOUNT 91000
SUPPLIES FOR RESALE (INVENTORY PURCHASES)

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	7,693	9,355	9,713	5,523	10,382	10,000
AUG	8,882	13,614	13,176	12,178	12,573	12,000
SEP	4,936	10,417	6,366	7,128	12,296	9,000
OCT	5,759	9,884	7,906	15,098	8,430	8,000
NOV	5,487	2,860	7,056	5,677	5,655	7,000
DEC	7,124	3,534	3,455	3,457	4,427	3,500
JAN	2,882	1,800	2,557	1,903	3,499	3,000
FEB	4,117	4,419	3,362	4,364	8,947	8,000
MAR	20,375	19,225	20,137	11,710	23,504	25,000
APR	15,594	18,516	31,028	34,974	29,829	25,000
MAY	17,981	25,413	19,921	14,177	10,000	12,000
JUN	17,238	12,017	5,901	20,774	11,783	8,000
TOTALS	118,068	131,054	130,578	136,963	141,325	130,500

15-16 ACTUAL is July-Apr actual/May-June projected.

Based upon historical data, the budget anticipates pro shop sales costs of 73.5%.
Actual shop cost for July 2015 through April 2016 was 74.8%.

ACCOUNT 90700
SUPPLIES FOR RESALE

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	91	55	62	115	92	100
AUG	79	115	58	76	46	75
SEP	51	52	118	50	84	100
OCT	75	68	64	70	94	100
NOV	50	40	0	17	25	25
DEC	48	15	117	16	168	125
JAN	30	33	29	25	18	25
FEB	16	16	40	0	18	50
MAR	89	128	44	8	68	50
APR	71	45	32	105	84	100
MAY	85	38	169	108	125	125
JUN	56	82	95	62	125	125
TOTALS	741	687	828	652	947	1,000

15-16 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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	(185)	882	(432)	396	(836)	0
AUG	(172)	(1,585)	343	(446)	765	0
SEP	471	701	(542)	195	(477)	0
OCT	(44)	388	566	87	158	0
NOV	38	(357)	18	181	362	0
DEC	284	104	156	275	66	0
JAN	175	356	(505)	(525)	325	0
FEB	(372)	(9)	27	182	(462)	0
MAR	(492)	(317)	82	(81)	348	0
APR	698	(63)	101	10	(892)	0
MAY	(708)	(165)	(716)	(410)	0	0
JUN	36	861	453	312	0	0
TOTALS	(271)	796	(449)	176	(643)	0

15-16 ACTUAL is July-Apr actual/May-

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

ACCOUNT 92700
INVENTORY ADJUSTMENTS-BEER

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	52	321	(284)	(162)	(197)	0
AUG	(271)	(249)	(88)	10	272	0
SEP	311	370	29	176	(291)	0
OCT	(12)	(35)	54	(219)	0	0
NOV	54	(17)	(59)	174	266	0
DEC	(143)	137	150	30	(15)	0
JAN	(36)	(150)	(53)	(39)	162	0
FEB	12	269	(56)	10	(14)	0
MAR	76	(181)	43	37	(14)	0
APR	(37)	(193)	(274)	(73)	(491)	0
MAY	(152)	44	339	136	0	0
JUN	(329)	415	(24)	(109)	0	0
TOTALS	(475)	731	(223)	(29)	(322)	0

15-16 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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	5,587	2,971	6,222	6,428	4,816	5,000
AUG	2,999	465	4,459	4,178	5,649	5,000
SEP	3,708	4,944	7,089	1,980	1,343	3,000
OCT	2,685	(2,552)	(398)	(2,167)	2,592	(3,000)
NOV	2,131	2,323	(332)	878	(253)	0
DEC	4,483	3,134	2,971	4,946	2,472	3,000
JAN	1,785	1,442	2,160	2,495	714	2,000
FEB	206	(9,967)	1,038	(1,377)	(2,361)	(2,000)
MAR	(13,323)	(24,117)	(17,265)	(14,779)	(16,356)	(15,000)
APR	2,058	(3,515)	(6,800)	(8,986)	(7,300)	(4,000)
MAY	3,517	6,133	(2,706)	7,541	4,000	3,000
JUN	(3,695)	8,166	6,245	3,977	4,000	3,000
TOTALS	12,141	(10,573)	2,683	5,114	(684)	0

15-16 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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	1,680	1,662	1,839	1,662	1,137	1,200
AUG	1,457	1,542	1,482	1,722	978	1,800
SEP	1,712	1,965	1,707	1,749	2,178	1,200
OCT	1,565	2,626	2,637	2,601	921	1,200
NOV	2,332	1,559	1,497	1,239	1,077	1,200
DEC	1,442	1,947	1,701	1,869	1,199	1,350
JAN	1,333	1,468	1,584	1,335	951	1,200
FEB	1,186	1,293	933	1,050	735	1,200
MAR	1,351	1,627	1,656	846	1,770	1,800
APR	1,645	1,532	2,280	2,022	1,365	1,200
MAY	2,399	2,394	1,566	1,329	1,200	1,200
JUN	1,786	1,770	1,611	1,359	1,300	1,200
TOTALS	19,888	21,385	20,493	18,783	14,811	15,750

15-16 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 \$12.00 per hour, and an average of 25 hours per week are budgeted. The budget anticipates a year end bonus of \$150 in December. There will be three pay periods in August 2016 and March 2017.

ACCOUNT 59700
PAYROLL-MAINTENANCE

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	623	448	0	590	508	640
AUG	632	238	0	640	434	800
SEP	424	802	0	740	460	640
OCT	704	1,550	0	992	252	640
NOV	829	961	0	448	162	640
DEC	535	1,006	0	150	188	150
JAN	389	812	0	0	0	0
FEB	363	615	0	0	0	0
MAR	439	580	0	0	150	0
APR	564	403	0	572	308	640
MAY	619	292	0	568	300	640
JUN	809	112	0	286	300	640
TOTALS	6,930	7,819	0	4,986	3,062	5,430

15-16 ACTUAL is July-Apr actual/May-June projected.

This account is the payroll of Golf Cart Mechanic. The budget assumes a pay rate of \$8.00 per hour and 20 hours per week with no time in December through March. The budget anticipates a year end bonus of \$150 in December. There will be three pay periods in August 2016 and March 2017.

ACCOUNT 56600
 GROUNDS-GOLF COURSE MANAGER

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 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

15-16 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 on the golf course as needed throughout the year. Examples include weed control spray application, aeration, topdressing, fertility applications and irrigation repairs.

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

ACCOUNT 57200
 GROUNDS-MAINTENANCE

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	6,770	8,995	7,629	6,643	6,137	7,312
AUG	6,961	9,157	6,187	5,546	5,978	10,968
SEP	6,413	9,073	7,316	5,513	9,939	6,638
OCT	5,412	12,476	8,726	7,998	6,900	5,712
NOV	6,972	6,555	4,906	5,165	6,168	4,800
DEC	3,683	6,115	3,632	4,993	5,949	4,240
JAN	3,669	4,637	3,017	3,092	5,146	3,840
FEB	3,955	4,067	3,111	4,308	4,468	3,840
MAR	4,865	3,860	3,557	2,233	8,264	5,760
APR	5,592	4,236	8,249	7,918	6,472	6,512
MAY	9,676	7,934	5,437	5,906	7,312	7,312
JUN	7,054	9,685	6,284	5,891	7,312	7,312
TOTALS	71,022	86,790	68,051	65,206	80,045	74,246

15-16 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 August 2016 and March 2017. Year end bonuses of \$400 are budgeted for December.

Please see attached man hour sheets detailing staffing by month.

ACCOUNT 57200
 GROUNDS MAINTENANCE
 JULY 2016

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	160	0	10.00	1,600
Full Time 2	160	0	10.00	1,600
Full Time 3	160	0	10.00	1,600
Full Time 4	160	0	10.00	1,600
Seasonal 1	96	0	9.50	912
Seasonal 2	0	0	9.00	0
Seasonal 3	0	0	9.00	0
Part Time 1	0	0	9.00	0
	736	0		7,312

ACCOUNT 57200
 GROUNDS MAINTENANCE
 AUGUST 2016

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	240	0	10.00	2,400
Full Time 2	240	0	10.00	2,400
Full Time 3	240	0	10.00	2,400
Full Time 4	240	0	10.00	2,400
Seasonal 1	144	0	9.50	1,368
Seasonal 2	0	0	9.00	0
Seasonal 3	0	0	9.00	0
Part Time 1	0	0	9.00	0
	1,104	0		10,968

There will be three pay periods in August 2016.

ACCOUNT 57200
 GROUNDS MAINTENANCE
 SEPTEMBER 2016

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	160	0	10.00	1,600
Full Time 2	160	0	10.00	1,600
Full Time 3	160	0	10.00	1,600
Full Time 4	160	0	10.00	1,600
Seasonal 1	25	0	9.50	238
Seasonal 2	0	0	9.00	0
Seasonal 3	0	0	9.00	0
Part Time 1	0	0	9.00	0
	665	0		6,638

ACCOUNT 57200
 GROUNDS MAINTENANCE
 OCTOBER 2016

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	160	0	10.00	1,600
Full Time 2	160	0	10.00	1,600
Full Time 3	160	0	10.00	1,600
Full Time 4	0	0	10.00	0
Seasonal 1	96	0	9.50	912
Seasonal 2	0	0	9.00	0
Seasonal 3	0	0	9.00	0
Part Time 1	0	0	9.00	0
	576	0		5,712

ACCOUNT 57200
 GROUNDS MAINTENANCE
 NOVEMBER 2016

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	160	0	10.00	1,600
Full Time 2	160	0	10.00	1,600
Full Time 3	160	0	10.00	1,600
Full Time 4	0	0	10.00	0
Seasonal 1	0	0	9.50	0
Seasonal 2	0	0	9.00	0
Seasonal 3	0	0	9.00	0
Part Time 1	0	0	9.00	0
	480	0		4,800

ACCOUNT 57200
 GROUNDS MAINTENANCE
 DECEMBER 2016

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	128	0	10.00	1,280
Full Time 2	128	0	10.00	1,280
Full Time 3	128	0	10.00	1,280
Full Time 4	0	0	10.00	0
Seasonal 1	0	0	9.50	0
Seasonal 2	0	0	9.00	0
Seasonal 3	0	0	9.00	0
Part Time 1	0	0	9.00	0
	384	0		3,840
			BONUS	400
				4,240

NOTE: Year end bonuses of \$400 will be given in the month of December.

ACCOUNT 57200
 GROUNDS MAINTENANCE
 JANUARY 2017

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	128	0	10.00	1,280
Full Time 2	128	0	10.00	1,280
Full Time 3	128	0	10.00	1,280
Full Time 4	0	0	10.00	0
Seasonal 1	0	0	9.50	0
Seasonal 2	0	0	9.00	0
Seasonal 3	0	0	9.00	0
Part Time 1	0	0	9.00	0
	384	0		3,840

ACCOUNT 57200
 GROUNDS MAINTENANCE
 FEBRUARY 2017

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	128	0	10.00	1,280
Full Time 2	128	0	10.00	1,280
Full Time 3	128	0	10.00	1,280
Full Time 4	0	0	10.00	0
Seasonal 1	0	0	9.50	0
Seasonal 2	0	0	9.00	0
Seasonal 3	0	0	9.00	0
Part Time 1	0	0	9.00	0
	384	0		3,840

ACCOUNT 57200
 GROUNDS MAINTENANCE
 MARCH 2017

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	192	0	10.00	1,920
Full Time 2	192	0	10.00	1,920
Full Time 3	192	0	10.00	1,920
Full Time 4	0	0	10.00	0
Seasonal 1	0	0	9.50	0
Seasonal 2	0	0	9.00	0
Seasonal 3	0	0	9.00	0
Part Time 1	0	0	9.00	0
	576	0		5,760

There will be three pay periods in March 2017.

ACCOUNT 57200
 GROUNDS MAINTENANCE
 APRIL 2017

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	160	0	10.00	1,600
Full Time 2	160	0	10.00	1,600
Full Time 3	160	0	10.00	1,600
Full Time 4	80	0	10.00	800
Seasonal 1	96	0	9.50	912
Seasonal 2	0	0	9.00	0
Seasonal 3	0	0	9.00	0
Part Time 1	0	0	9.00	0
	656	0		6,512

ACCOUNT 57200
 GROUNDS MAINTENANCE
 MAY 2017

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	160	0	10.00	1,600
Full Time 2	160	0	10.00	1,600
Full Time 3	160	0	10.00	1,600
Full Time 4	160	0	10.00	1,600
Seasonal 1	96	0	9.50	912
Seasonal 2	0	0	9.00	0
Seasonal 3	0	0	9.00	0
Part Time 1	0	0	9.00	0
	736	0		7,312

ACCOUNT 57200
 GROUNDS MAINTENANCE
 JUNE 2017

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Full Time 1	160	0	10.00	1,600
Full Time 2	160	0	10.00	1,600
Full Time 3	160	0	10.00	1,600
Full Time 4	160	0	10.00	1,600
Seasonal 1	96	0	9.50	912
Seasonal 2	0	0	9.00	0
Seasonal 3	0	0	9.00	0
Part Time 1	0	0	9.00	0
	736	0		7,312

ACCOUNT 59600
PAYROLL-SENIOR PRO

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	4,274	4,476	4,704	4,715	5,136	5,057
AUG	4,254	4,264	4,258	4,670	5,053	7,000
SEP	4,249	4,367	4,778	4,710	7,187	4,962
OCT	4,133	5,971	6,223	6,487	4,733	4,766
NOV	5,558	3,776	4,133	3,697	4,740	4,500
DEC	3,866	4,017	4,289	4,489	5,002	5,000
JAN	3,631	3,648	3,756	3,865	4,268	4,176
FEB	3,548	3,420	3,733	3,749	4,221	4,200
MAR	3,569	3,478	3,930	3,813	6,340	7,000
APR	4,238	5,789	6,575	5,915	4,903	5,000
MAY	5,651	4,903	3,751	4,540	5,268	5,500
JUN	4,376	3,269	4,808	4,822	5,071	5,000
TOTALS	51,347	51,378	54,938	55,472	61,922	62,161

15-16 ACTUAL is July-Apr actual/May-June projected.

This account is payroll for the Head Golf Professional. The budget assumes a base salary of \$51,000 annually through June 2017 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 August 2016 and March 2017.

ACCOUNT 57300
PAYROLL-GOLF COURSE MAINTENANCE

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	4,185	2,807	4,763	5,467	6,693	5,208
AUG	3,870	2,807	4,744	5,192	6,511	7,812
SEP	3,822	2,807	4,827	4,984	7,627	5,208
OCT	4,077	4,211	7,107	7,552	5,059	5,208
NOV	5,931	2,802	4,718	5,044	5,044	5,208
DEC	4,531	3,173	5,082	5,547	5,785	5,608
JAN	4,047	2,807	4,526	4,795	4,925	5,208
FEB	3,857	2,808	4,591	4,904	4,922	5,208
MAR	4,352	2,807	4,767	4,522	7,331	7,812
APR	4,236	2,808	7,281	7,651	5,098	5,208
MAY	5,671	4,211	4,776	6,376	5,100	5,208
JUN	2,807	2,807	5,016	6,555	5,100	5,208
TOTALS	51,386	36,855	62,198	68,589	69,195	68,104

15-16 ACTUAL is July-Apr actual/May-June projected.

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

The budget includes a year end bonus of \$400 in December.

There will be three pay periods in August 2016 and March 2017.

ACCOUNT 59800
PAYROLL-ASSISTANT PROS

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	1,481	1,509	1,467	1,474	1,472	1,400
AUG	1,386	1,398	1,357	1,360	1,485	2,100
SEP	1,363	1,450	1,406	1,404	2,287	1,400
OCT	1,299	2,083	1,823	1,947	1,405	1,500
NOV	1,967	1,436	1,143	1,055	1,102	1,400
DEC	1,232	1,501	1,312	1,273	1,387	1,550
JAN	1,271	1,093	1,096	1,038	955	1,400
FEB	1,136	1,021	865	1,060	768	1,400
MAR	1,318	1,273	1,226	602	1,660	2,250
APR	1,261	1,114	2,042	1,947	1,360	1,500
MAY	2,005	2,096	1,245	1,426	1,500	1,500
JUN	1,391	1,533	1,535	1,612	1,600	1,600
TOTALS	17,110	17,507	16,517	16,198	16,981	19,000

15-16 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 August 2016 and March 2017. A year end bonus of \$150 is budgeted for December.

The 2016-2017 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- CADDIES

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	3,529	2,741	3,549	2,898	3,777	3,200
AUG	3,518	3,007	3,646	2,852	2,810	4,800
SEP	2,699	2,166	2,397	1,970	2,973	3,200
OCT	2,090	2,242	3,631	2,662	2,295	1,600
NOV	1,994	805	1,175	1,042	1,534	1,600
DEC	261	463	299	387	1,302	160
JAN	18	150	248	21	839	160
FEB	0	315	34	38	421	160
MAR	237	521	607	98	1,584	1,600
APR	1,979	1,393	2,953	2,256	2,397	1,920
MAY	3,357	3,952	2,891	2,457	2,175	2,400
JUN	3,149	3,430	3,471	3,665	3,045	3,360
TOTALS	22,831	21,185	24,901	20,346	25,152	24,160

15-16 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account are for payroll of the cart boys working under the direction of the head golf professional. There will be three pay periods in August 2016 and March 2017.

The 2016-2017 budget allows for use of cart boys predominantly in the months of April through October. Cart boys are 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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	3,123	3,396	3,475	3,465	2,871	3,020
AUG	2,807	3,118	3,521	2,828	2,393	4,585
SEP	2,502	2,830	3,355	3,054	3,707	2,568
OCT	2,733	4,213	4,492	3,741	2,085	2,321
NOV	3,698	2,418	2,246	1,671	1,898	2,130
DEC	1,977	2,302	2,118	1,763	1,859	2,175
JAN	1,832	1,603	1,367	927	1,282	1,400
FEB	1,587	1,419	643	1,053	994	1,400
MAR	2,038	1,930	1,521	802	3,956	4,140
APR	2,818	2,346	3,915	3,859	2,673	2,985
MAY	4,384	4,212	2,822	2,818	3,355	3,425
JUN	3,162	3,589	3,170	3,516	4,580	4,660
TOTALS	32,661	33,376	32,645	29,497	31,653	34,809

15-16 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 August 2016 and March 2017. Year end bonuses of \$300 are budgeted for December.

The 2016-2017 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 Assistant Manager 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, CADDIES, CASHIERS
 JULY 2016

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	140	0	10.00	1,400
Caddies	400	0	8.00	3,200
Cashier 1	120	0	10.00	1,200
Cashier 2 (Pro Shop)	80	0	8.25	660
Cashier 2 (Snack Bar)	80	0	7.25	580
Cashier 2 (Bev Cart)	80	0	7.25	580
	900	0		7,620

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CADDIES, CASHIERS
 AUGUST 2016

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	210	0	10.00	2,100
Caddies	600	0	8.00	4,800
Cashier 1	200	0	10.00	2,000
Cashier 2 (Pro Shop)	120	0	8.25	990
Cashier 2 (Snack Bar)	120	0	7.25	870
Cashier 2 (Bev Cart)	100	0	7.25	725
	1,350	0		11,485

There will be three pay periods in August 2016.

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CADDIES, CASHIERS
 SEPTEMBER 2016

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	140	0	10.00	1,400
Caddies	400	0	8.00	3,200
Cashier 1	140	0	10.00	1,400
Cashier 2 (Pro Shop)	80	0	8.25	660
Cashier 2 (Snack Bar)	50	0	7.25	363
Cashier 2 (Bev Cart)	20	0	7.25	145
	830	0		7,168

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CADDIES, CASHIERS
 OCTOBER 2016

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	150	0	10.00	1,500
Caddies	200	0	8.00	1,600
Cashier 1	150	0	10.00	1,500
Cashier 2 (Pro Shop)	60	0	8.25	495
Cashier 2 (Snack Bar)	45	0	7.25	326
Cashier 2 (Bev Cart)	0	0	7.25	0
	605	0		5,421

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CADDIES, CASHIERS
 NOVEMBER 2016

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	140	0	10.00	1,400
Caddies	200	0	8.00	1,600
Cashier 1	120	0	10.00	1,200
Cashier 2 (Pro Shop)	60	0	8.25	495
Cashier 2 (Snack Bar)	60	0	7.25	435
Cashier 2 (Bev Cart)	0	0	7.25	0
	580	0		5,130

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CADDIES, CASHIERS
 DECEMBER 2016

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	140	0	10.00	1,400
Caddies	20	0	8.00	160
Cashier 1	140	0	10.00	1,400
Cashier 2 (Pro Shop)	40	0	8.25	330
Cashier 2 (Snack Bar)	20	0	7.25	145
Cashier 2 (Bev Cart)	0	0	7.25	0
	360	0		3,435
			BONUS	450
				3,885

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

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CADDIES, CASHIERS
 JANUARY 2017

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	140	0	10.00	1,400
Caddies	20	0	8.00	160
Cashier 1	140	0	10.00	1,400
Cashier 2 (Pro Shop)	0	0	8.25	0
Cashier 2 (Snack Bar)	0	0	7.25	0
Cashier 2 (Bev Cart)	0	0	7.25	0
	300	0		2,960

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CADDIES, CASHIERS
 FEBRUARY 2017

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	140	0	10.00	1,400
Caddies	20	0	8.00	160
Cashier 1	140	0	10.00	1,400
Cashier 2 (Pro Shop)	0	0	8.25	0
Cashier 2 (Snack Bar)	0	0	7.25	0
Cashier 2 (Bev Cart)	0	0	7.25	0
	300	0		2,960

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CADDIES, CASHIERS
 MARCH 2017

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	225	0	10.00	2,250
Caddies	200	0	8.00	1,600
Cashier 1	225	0	10.00	2,250
Cashier 2 (Pro Shop)	150	0	8.25	1,238
Cashier 2 (Snack Bar)	90	0	7.25	653
Cashier 2 (Bev Cart)	0	0	7.25	0
	890	0		7,990

There will be three pay periods in March 2017.

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CADDIES, CASHIERS
 APRIL 2017

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	150	0	10.00	1,500
Caddies	240	0	8.00	1,920
Cashier 1	160	0	10.00	1,600
Cashier 2 (Pro Shop)	80	0	8.25	660
Cashier 2 (Snack Bar)	60	0	7.25	435
Cashier 2 (Bev Cart)	40	0	7.25	290
	730	0		6,405

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CADDIES, CASHIERS
 MAY 2017

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	150	0	10.00	1,500
Caddies	300	0	8.00	2,400
Cashier 1	140	0	10.00	1,400
Cashier 2 (Pro Shop)	140	0	8.25	1,155
Cashier 2 (Snack Bar)	80	0	7.25	580
Cashier 2 (Bev Cart)	40	0	7.25	290
	850	0		7,325

ACCOUNTS 59800, 60800, 60900
 PAYROLL-ASSISTANT PROS, CADDIES, CASHIERS
 JUNE 2017

POSITION	REG HOURS	OT HOURS	RATE	TOTAL
Assistant Pro	160	0	10.00	1,600
Caddies	420	0	8.00	3,360
Cashier 1	160	0	10.00	1,600
Cashier 2 (Pro Shop)	160	0	8.25	1,320
Cashier 2 (Snack Bar)	160	0	7.25	1,160
Cashier 2 (Bev Cart)	80	0	7.25	580
	1,140	0		9,620

ACCOUNT 73000
GROUP INSURANCE

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	1,470	1,418	1,417	1,853	1,856	1,452
AUG	1,470	1,418	1,418	1,851	1,579	2,228
SEP	1,470	1,415	1,418	1,860	1,377	2,228
OCT	1,498	1,249	1,253	1,637	1,579	2,228
NOV	1,315	1,415	1,418	1,856	1,579	2,228
DEC	1,484	1,415	1,418	1,856	1,601	2,228
JAN	1,484	1,415	1,418	1,856	1,583	2,228
FEB	1,484	1,415	1,074	1,856	1,584	2,228
MAR	1,484	1,415	1,074	1,856	1,382	2,228
APR	1,484	1,415	953	1,637	1,657	2,228
MAY	1,318	1,249	1,074	1,856	1,700	2,228
JUN	1,486	1,415	987	1,856	1,700	2,228
TOTALS	17,447	16,654	14,922	21,830	19,177	25,955

15-16 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	\$485 per month
Clyde Pence, Asst. Pro	\$485 per month
Cole Murley, Cashier	\$485 per month
Richard Williams, Grounds	\$485 per month
Joseph Merritt, Assoc. Superintend.	\$485 per month
Life Insurance	\$49 per month
TOTAL	\$2,474 per month
Less Employees' Share of Insurance Costs	(\$537)
TOTAL	\$1,937

The budget anticipates five people will have group insurance coverage in 2016-2017.

The cost of this coverage is currently \$485 per month for individual coverage. The budget assumes the cost of the insurance will increase 15% for the 2016-2017 budget year.

ACCOUNT 73200
WORKERS' COMP I

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	873	744	621	537	357	372
AUG	873	744	621	537	357	372
SEP	873	744	621	537	357	372
OCT	873	744	621	537	357	372
NOV	873	744	621	537	357	372
DEC	873	744	621	537	357	372
JAN	744	1,009	537	357	372	391
FEB	744	621	537	357	372	391
MAR	744	621	537	357	372	391
APR	744	621	537	357	372	391
MAY	744	621	537	357	372	391
JUN	744	621	537	357	372	391
TOTALS	9,702	8,578	6,948	5,364	4,374	4,580

15-16 ACTUAL is July-Apr actual/May-June projected.

Per the insurance carrier, estimated workers' comp premiums for 2016-2017 are \$4,468, or 1.3% of the estimated payroll of \$336,000. 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.

In January 2011, the workers' comp premiums increased significantly due to two large claims.

The 2016-2017 budget assumes a 5% increase in January 2017.

ACCOUNT 76500
TAXES-PAYROLL

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	3,305	3,189	2,968	2,434	2,491	2,406
AUG	1,866	1,916	1,891	1,848	1,916	3,548
SEP	1,736	1,910	1,936	1,796	2,713	2,298
OCT	2,426	3,199	2,864	2,671	1,966	2,042
NOV	2,208	1,529	1,479	1,431	1,616	1,912
DEC	1,303	1,533	1,373	1,516	1,688	1,801
JAN	1,468	1,414	1,241	1,175	1,460	1,547
FEB	1,158	1,107	1,037	1,186	1,219	1,549
MAR	1,352	1,193	1,293	938	2,307	2,702
APR	2,730	2,255	2,846	2,695	2,243	2,222
MAY	2,527	2,239	1,693	1,895	2,333	2,419
JUN	1,839	1,967	1,945	2,070	2,519	2,579
TOTALS	23,918	23,451	22,566	21,655	24,471	27,026

15-16 ACTUAL is July-Apr actual/May-June projected.

The budget assumes the following payroll tax rates:

FICA	7.65%
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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	89	144	149	95	153	155
AUG	85	87	86	95	90	175
SEP	143	147	97	152	199	95
OCT	85	128	184	136	84	100
NOV	121	81	84	74	87	90
DEC	132	142	141	151	152	150
JAN	74	76	80	78	78	90
FEB	71	71	70	72	74	75
MAR	126	130	136	126	180	145
APR	88	110	132	119	94	90
MAY	120	109	79	88	130	130
JUN	92	75	152	92	145	145
TOTALS	1,226	1,300	1,390	1,278	1,466	1,440

15-16 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 two employees participating in the plan.

ACCOUNT 62700
CLEANING EXPENSE & SUPPLIES

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	329	265	409	297	399	350
AUG	225	265	447	286	365	350
SEP	335	265	349	285	473	350
OCT	345	267	384	405	358	350
NOV	280	857	433	329	369	350
DEC	280	258	340	366	304	350
JAN	417	312	244	306	351	350
FEB	348	413	309	367	271	350
MAR	225	323	278	374	365	350
APR	479	434	238	412	293	350
MAY	461	376	485	295	350	350
JUN	356	437	225	392	350	350
TOTALS	4,080	4,472	4,141	4,114	4,248	4,200

15-16 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account are for maintenance shop towels and supplies and cleaning service and supplies for the golf shop, kitchen, and restrooms. Maintenance Shop expenditures will run approximately \$65 per month. Pro Shop rest room supplies and cleaning supplies will run approximately \$60 per month. Clubhouse cleaning service is projected to be \$225 per month.

ACCOUNT 61900
APPLIANCES

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	0	294	0	0	0	0
AUG	0	0	0	0	39	0
SEP	0	0	0	0	0	50
OCT	0	0	0	330	0	0
NOV	0	0	0	0	0	0
DEC	0	0	0	0	0	50
JAN	534	0	0	0	0	0
FEB	0	0	0	0	0	0
MAR	0	0	0	0	0	50
APR	326	0	0	0	0	0
MAY	0	0	0	0	0	0
JUN	0	0	0	0	50	50
TOTALS	860	294	0	330	89	200

15-16 ACTUAL is July-Apr actual/May-June projected.

Expenditures in this account are for repairs, maintenance and replacement of the appliances in the Grill.
The budget anticipates a total of \$200 for miscellaneous appliance repairs.

The expenditure in January 2012 consisted of the purchase of a new ice machine. The expenditure in April 2012 consisted of a new hot dog cooker.

ACCOUNT 62000
HEATING AND AIR CONDITIONING

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	394	0	0	1,172	0	0
AUG	0	748	385	450	473	345
SEP	0	0	0	0	0	0
OCT	0	0	0	0	0	0
NOV	345	345	716	517	396	345
DEC	0	0	0	0	0	500
JAN	0	345	0	0	0	0
FEB	415	0	345	345	411	345
MAR	0	0	0	0	0	0
APR	0	0	0	0	0	0
MAY	345	454	345	345	345	345
JUN	0	191	0	0	0	0
TOTALS	1,499	2,083	1,791	2,829	1,625	1,880

15-16 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 2016-2017 budget anticipates the quarterly maintenance at \$345 and repairs at \$500.

ACCOUNT 62300
INTERIOR BUILDING

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	0	0	60	145	0	0
AUG	0	0	0	0	0	0
SEP	0	0	725	213	0	0
OCT	0	0	135	0	0	0
NOV	0	0	145	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	0	25	0	0
TOTALS	0	0	1,065	383	0	0

15-16 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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	0	0	0	0	0	9,250
AUG	0	0	0	0	0	0
SEP	0	0	360	0	0	0
OCT	0	0	0	0	0	0
NOV	198	0	0	0	0	0
DEC	0	0	0	0	0	0
JAN	0	1,101	0	0	0	0
FEB	0	248	0	0	0	0
MAR	0	775	0	0	0	0
APR	0	0	0	0	0	0
MAY	0	0	0	0	0	0
JUN	114	0	0	0	0	0
TOTALS	312	2,124	360	0	0	9,250

15-16 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.

The 2016-2017 budget anticipates the repair and painting of the 5 large windows on the golf course side of the clubhouse

ACCOUNT 62400
ELECTRICAL

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 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	0	0	121	0
DEC	0	0	0	0	0	0
JAN	0	59	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	0	0	0	0
TOTALS	0	59	0	0	121	0

15-16 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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	529	497	85	453	158	500
AUG	10,832	665	341	770	433	500
SEP	2,914	716	129	0	5,182	500
OCT	134	879	190	0	5,009	0
NOV	19	68	0	0	254	0
DEC	0	287	0	0	53	0
JAN	0	28	0	0	0	0
FEB	0	28	0	0	0	0
MAR	1,575	859	0	1,098	987	1,500
APR	1,236	446	190	502	331	500
MAY	472	1,032	3,115	84	250	500
JUN	741	277	663	33	250	500
TOTALS	18,452	5,782	4,713	2,940	12,907	4,500

15-16 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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	26	26	26	26	29	29
AUG	26	26	26	26	29	29
SEP	26	26	26	26	29	29
OCT	26	26	26	26	29	29
NOV	26	26	26	26	0	29
DEC	26	26	26	26	29	29
JAN	26	26	26	26	58	29
FEB	26	26	26	26	29	29
MAR	26	26	26	26	29	29
APR	26	26	26	29	0	29
MAY	26	26	26	29	58	29
JUN	26	26	26	29	29	29
TOTALS	312	312	312	321	348	348

15-16 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 2016-2017 budget year.

ACCOUNT 62805
GOLF COURSE EQUIPMENT REPAIRS

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	442	208	930	773	3,442	2,000
AUG	643	2,946	1,272	1,024	977	2,000
SEP	1,182	916	608	515	1,043	1,750
OCT	1,116	1,252	2,161	1,083	400	1,750
NOV	1,090	500	7,927	1,516	3,793	2,000
DEC	357	0	1,650	1,978	824	1,500
JAN	1,451	1,336	583	2,106	3,291	2,500
FEB	3,589	1,033	1,589	2,134	4,039	2,500
MAR	1,992	705	848	3,765	3,102	2,500
APR	1,293	1,305	2,360	3,249	2,010	1,250
MAY	1,034	759	1,113	831	1,250	1,250
JUN	3,047	3,352	1,713	3,346	1,250	1,250
TOTALS	17,236	14,312	22,754	22,320	25,421	22,250

15-16 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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	246	34	23	250	130	125
AUG	153	632	60	120	0	125
SEP	175	141	0	0	120	125
OCT	178	293	120	393	0	125
NOV	216	567	385	240	120	125
DEC	34	0	120	120	120	125
JAN	0	303	0	120	211	125
FEB	86	274	299	130	120	125
MAR	50	130	0	240	137	125
APR	351	130	260	0	250	125
MAY	193	130	295	120	125	125
JUN	205	0	120	130	125	125
TOTALS	1,887	2,634	1,682	1,863	1,458	1,500

15-16 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.

ACCOUNT 62603
GOLF COURSE MAINTENANCE

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	116	1,390	970	0	0	500
AUG	472	0	0	75	1,953	1,000
SEP	1,602	6,156	675	7,458	849	500
OCT	2,361	1,421	3,612	500	5,035	5,000
NOV	109	27	39	229	0	500
DEC	0	0	229	0	0	100
JAN	432	45	0	103	246	100
FEB	25	14	150	322	0	200
MAR	838	475	829	5,114	921	1,200
APR	0	442	587	154	0	500
MAY	75	0	374	3,490	500	1,000
JUN	861	14	471	708	250	250
TOTALS	6,891	9,984	7,936	18,153	9,754	10,850

15-16 ACTUAL is July-Apr actual/May-June projected.

Items in this account are used to implement the golf course maintenance programs. The budget assumes overseed of the rough, tees and apron areas but not fairways. Other items in this account include golf course accessories (flags, tee markers, ball washers, towels, trash cans, etc.), sand for top-dressing greens, and hand tools. The September 2012 expense covered the construction of the new tee for #16.

The September 2014 expense covered ryegrass seed and bermuda grass sod.

The March 2015 expense included sub contracted tree work and topdressing sand.

ACCOUNT 62801
GOLF CART EQUIPMENT REPAIRS

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	625	174	247	14	2,631	2,200
AUG	603	460	1,366	565	198	200
SEP	939	792	0	94	214	200
OCT	155	459	38	69	232	200
NOV	1,935	279	155	304	0	200
DEC	881	0	0	0	40	200
JAN	611	807	0	0	141	200
FEB	0	20	0	12	76	200
MAR	2,259	179	0	137	0	200
APR	460	0	309	173	60	200
MAY	704	0	342	7	150	200
JUN	87	129	2,363	(90)	150	200
TOTALS	9,259	3,299	4,820	1,285	3,892	4,400

15-16 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 golf cart mechanic's wages are in account 59700 - Payroll-Cart Maintenance.

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.

ACCOUNT 62600
 GROUNDS & LANDSCAPING

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	1,691	0	0	397	0	0
AUG	0	0	789	143	178	500
SEP	1,500	0	0	0	0	0
OCT	0	37	0	344	0	500
NOV	49	368	0	0	0	0
DEC	350	0	0	331	1,539	0
JAN	0	93	0	0	0	0
FEB	64	370	384	0	0	0
MAR	95	208	0	40	0	500
APR	0	0	27	308	0	0
MAY	0	0	0	59	0	0
JUN	0	0	299	0	0	0
TOTALS	3,749	1,076	1,499	1,622	1,717	1,500

15-16 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 July and September 2011 were for removal of storm damaged trees.

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

ACCOUNT 62803
GAS-GOLF COURSE

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	1,151	1,909	1,355	1,133	261	1,208
AUG	842	1,815	2,018	1,094	794	0
SEP	1,439	1,008	327	1,644	679	1,208
OCT	1,366	2,070	1,121	1,540	804	0
NOV	525	1,100	1,177	137	202	1,208
DEC	961	0	0	1,294	933	0
JAN	0	1,300	0	0	221	1,208
FEB	981	118	240	627	0	0
MAR	0	0	0	0	0	1,208
APR	971	267	233	0	497	0
MAY	1,189	994	1,008	585	500	1,208
JUN	0	1,227	295	710	500	0
TOTALS	9,425	11,808	7,774	8,764	5,391	7,250

15-16 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 1,700 gallons of diesel at \$2.50 per gallon.

ACCOUNT 64000
ELECTRICITY

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	2,170	3,548	2,511	2,617	2,908	3,053
AUG	2,537	4,161	2,318	3,755	3,198	3,358
SEP	3,853	2,477	1,825	3,558	2,596	2,726
OCT	2,344	2,188	2,781	3,212	2,815	2,956
NOV	2,185	1,940	1,782	1,896	1,679	1,763
DEC	1,593	2,091	1,832	1,713	1,868	1,961
JAN	2,166	2,062	2,197	2,564	1,895	1,990
FEB	1,931	2,054	3,055	2,425	2,396	2,516
MAR	2,008	2,005	2,175	2,825	2,119	2,225
APR	1,412	1,958	2,085	2,151	1,813	1,904
MAY	2,258	1,979	1,985	2,147	2,262	2,375
JUN	2,454	2,109	2,448	2,980	2,449	2,571
TOTALS	26,911	28,572	26,994	31,843	27,998	29,398

15-16 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 a 5% increase over 2015-2016.

ACCOUNT 64100
GAS

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	34	48	48	50	51	54
AUG	34	51	49	50	50	53
SEP	34	48	50	52	51	54
OCT	34	48	49	52	52	55
NOV	48	61	64	55	54	57
DEC	84	100	91	131	75	79
JAN	109	105	129	190	131	138
FEB	127	146	255	241	187	196
MAR	112	113	189	232	154	162
APR	76	114	152	117	100	105
MAY	59	73	80	60	71	75
JUN	47	57	54	53	58	61
TOTALS	798	964	1,210	1,283	1,034	1,086

15-16 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 a 5% increase over 2015-2016.

ACCOUNT 64200
WATER

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	256	248	242	199	265	286
AUG	219	263	240	218	538	581
SEP	192	278	228	302	253	273
OCT	214	206	176	260	188	203
NOV	148	159	143	161	0	0
DEC	89	119	102	88	155	167
JAN	127	92	220	70	253	273
FEB	0	139	498	0	0	0
MAR	293	89	710	118	299	323
APR	276	159	637	93	201	217
MAY	230	193	262	196	251	271
JUN	260	264	944	249	286	309
TOTALS	2,304	2,209	4,402	1,954	2,689	2,904

15-16 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. An increase of 8% is assumed over 2015-2016.

Variations in monthly expenditures are caused by the utility company's practice of estimating the consumption in some months and adjusting later based on actual readings.

Water costs were high in 2013-2014 as a result of freeze damaged pipes and the resulting water loss.

ACCOUNT 63500
DISPOSAL

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	18	0	316	137	141	163
AUG	0	259	0	137	0	163
SEP	240	0	130	137	162	163
OCT	132	259	266	137	325	163
NOV	129	129	133	137	162	163
DEC	129	129	133	157	162	163
JAN	129	134	133	157	162	163
FEB	129	0	0	157	0	163
MAR	259	266	137	0	326	163
APR	0	0	274	157	162	163
MAY	279	269	137	283	163	163
JUN	129	0	137	64	163	163
TOTALS	1,573	1,445	1,796	1,660	1,928	1,956

15-16 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 \$163 per month. The budget assumes that this expense will remain at this level throughout the budget period.

ACCOUNT 70100
ADVERTISING

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	250	0	400	400	600	400
AUG	850	650	200	200	410	400
SEP	250	724	650	600	900	600
OCT	200	496	450	400	200	400
NOV	200	400	0	200	0	200
DEC	200	260	460	400	412	400
JAN	200	698	200	(46)	720	400
FEB	200	200	200	854	400	400
MAR	600	442	321	0	211	600
APR	807	200	400	400	781	600
MAY	400	400	400	600	400	400
JUN	600	0	400	0	400	400
TOTALS	4,757	4,470	4,081	4,008	5,434	5,200

15-16 ACTUAL is July-Apr actual/May-June projected.

Advertising expenditures include direct mail, newspaper, specialized golf publications, and tourist publications. In addition, special events are held in order to stimulate and retain interest in the course.

ACCOUNT 68000
MANAGEMENT FEES

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	2,333	2,833	3,333	3,333	3,333	3,333
AUG	2,333	3,833	3,333	3,333	3,333	3,333
SEP	3,833	3,333	3,333	3,333	3,333	3,333
OCT	2,833	3,333	3,333	3,333	3,333	3,333
NOV	2,833	3,333	3,333	3,333	3,333	3,333
DEC	2,833	3,333	3,333	3,333	3,333	3,333
JAN	2,833	3,333	3,333	3,333	3,333	3,333
FEB	2,833	3,333	3,333	3,333	3,333	3,333
MAR	2,833	3,333	3,333	3,333	3,333	3,333
APR	2,833	3,333	3,333	3,333	3,333	3,333
MAY	2,833	3,333	3,333	3,333	3,333	3,333
JUN	2,833	3,333	3,333	3,333	3,333	3,333
TOTALS	33,998	39,996	39,996	39,996	39,996	39,996

15-16 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. Golf Management Group voluntarily reduced its management fee by \$1,000 per month in 2010-2011, and by \$500 per month in 2011-2012 when economic conditions reduced Country Hills' revenues.

ACCOUNT 75000
INSURANCE

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	294	288	977	713	727	727
AUG	294	288	977	713	727	727
SEP	294	288	977	713	727	727
OCT	294	288	977	713	727	727
NOV	294	288	977	713	727	727
DEC	294	288	977	713	727	727
JAN	294	289	979	714	699	727
FEB	294	289	979	714	699	727
MAR	294	977	979	727	727	727
APR	288	977	713	727	727	763
MAY	288	977	713	727	727	763
JUN	288	977	713	727	727	763
TOTALS	3,510	6,214	10,938	8,614	8,669	8,834

15-16 ACTUAL is July-Apr actual/May-June projected.

Insurance coverage includes the following policies:

Liability	7,031
Umbrella	1,500
Crime and Fidelity Bond	194
ANNUAL TOTAL	8,725
MONTHLY EXPENSE	727

The insurance premium increased significantly in March 2013 due to the claims history.

ACCOUNT 65600
EQUIPMENT RENTAL

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	67	0	67	67	(19)	67
AUG	67	134	67	67	67	67
SEP	0	67	1,736	67	67	67
OCT	134	67	67	67	67	67
NOV	567	67	67	67	67	67
DEC	567	67	67	67	67	67
JAN	567	67	67	67	222	67
FEB	500	67	67	67	67	67
MAR	634	571	67	67	67	67
APR	567	67	67	67	67	67
MAY	67	67	528	67	67	67
JUN	67	67	67	802	67	67
TOTALS	3,804	1,308	2,934	1,539	873	804

15-16 ACTUAL is July-Apr actual/May-June projected.

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

In 2011-2012, \$3,000 was paid for temporary rental of a fairway mower.

In 2013-2014, 2,174 was paid for temporary rental of a skidsteer loader and a backhoe.

ACCOUNT 67000
TELEPHONE

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	414	401	390	342	355	360
AUG	401	363	381	366	357	360
SEP	399	369	384	363	355	360
OCT	398	445	296	366	346	360
NOV	399	408	444	350	402	360
DEC	395	404	329	356	257	360
JAN	401	416	376	350	328	360
FEB	408	424	378	448	331	360
MAR	411	422	452	261	331	360
APR	411	446	326	355	329	360
MAY	407	453	326	355	360	360
JUN	409	322	230	360	360	360
TOTALS	4,853	4,873	4,312	4,272	4,111	4,320

15-16 ACTUAL is July-Apr actual/May-June projected.

Telephone expenditures include both local and long distance telephone charges for the Pro Shop. The maintenance shop line was deleted in May 2013. Based upon historical expenditures, the budget anticipates that these expenses will run \$360 per month during 2016 and 2017.

ACCOUNT 63300
PROPERTY PROTECTION

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	0	371	0	0	0	0
AUG	192	381	0	240	378	400
SEP	0	0	991	0	0	0
OCT	0	325	0	0	0	325
NOV	0	0	236	0	0	0
DEC	325	0	0	0	0	0
JAN	0	0	0	0	0	0
FEB	0	0	371	348	0	0
MAR	292	478	325	325	1,222	400
APR	983	1,408	923	0	0	1,255
MAY	0	(95)	0	0	465	0
JUN	0	0	0	887	0	0
TOTALS	1,792	2,868	2,846	1,800	2,065	2,380

15-16 ACTUAL is July-Apr actual/May-June projected.

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

The current budget anticipates the following: fire alarm monitoring (\$325) in October and April, clubhouse burglar alarm (\$465), clubhouse fire alarm (\$465), both in April, and the semi-annual fire extinguisher inspections in March and August (\$400).

ACCOUNT 70200
AUTO & TRUCK

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	49	502	354	96	211	100
AUG	544	209	116	365	0	100
SEP	119	360	0	0	84	100
OCT	143	89	471	58	49	100
NOV	445	627	0	422	0	100
DEC	220	0	0	0	0	100
JAN	293	72	0	57	0	100
FEB	0	321	417	0	488	100
MAR	415	64	0	394	0	100
APR	235	49	0	48	0	100
MAY	424	789	467	0	200	100
JUN	0	(233)	0	323	0	100
TOTALS	2,887	2,849	1,825	1,763	1,032	1,200

15-16 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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	17	0	0	0	0	0
AUG	0	0	0	0	0	0
SEP	0	0	0	0	0	0
OCT	0	115	0	0	0	0
NOV	0	0	0	0	0	0
DEC	0	110	0	110	0	0
JAN	175	110	175	285	0	175 (1)
FEB	110	175	99	0	195	100 (2), (3)
MAR	124	0	0	0	0	0
APR	0	70	0	0	90	175 (5)
MAY	425	470	555	623	0	0
JUN	0	0	0	0	335	335 (4)
TOTALS	851	1,050	829	1,018	620	785

15-16 ACTUAL is July-Apr actual/May-June projected.

- (1) United States Golf Association (\$175)
- (2) Middle Tennessee Superintendents' Association Dues (\$75)
- (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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	1,196	1,266	1,346	1,777	1,768	1,410
AUG	1,429	2,382	1,525	267	1,369	1,485
SEP	1,354	(2)	1,157	1,542	1,590	1,226
OCT	33	876	1,113	2,359	948	969
NOV	1,576	793	52	712	989	616
DEC	481	528	1,252	449	337	412
JAN	289	430	341	384	27	331
FEB	447	294	235	267	1,661	426
MAR	447	426	415	323	860	1,040
APR	801	576	864	756	1,321	1,507
MAY	1,574	1,264	1,277	1,396	1,423	1,553
JUN	953	1,208	1,414	1,417	1,353	1,602
TOTALS	10,580	10,041	10,991	11,649	13,646	12,577

15-16 ACTUAL is July-Apr actual/May-June projected.

Based upon history, the budget anticipates credit card discounts of 1.50% of Golf Course and Grill sales. For the fiscal year ended June 30, 2015, credit card discounts ran 1.39% of sales.

ACCOUNT 710200
PROFESSIONAL FEES

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	0	0	0	0	0	0
AUG	0	0	0	120	133	133
SEP	0	0	0	0	0	0
OCT	0	0	0	0	0	0
NOV	0	0	0	120	133	133
DEC	0	0	0	0	0	0
JAN	0	0	0	0	0	0
FEB	0	0	120	133	133	133
MAR	0	0	0	0	0	0
APR	0	0	0	0	0	0
MAY	0	0	120	133	133	133
JUN	0	0	0	0	0	0
TOTALS	0	0	240	506	532	532

15-16 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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	359	1,011	1,082	1,409	517	525
AUG	973	2,271	1,045	1,228	545	525
SEP	495	1,230	654	1,004	1,047	525
OCT	624	669	643	1,166	383	525
NOV	721	402	328	569	575	525
DEC	412	530	169	228	439	525
JAN	756	275	286	124	201	525
FEB	259	304	80	304	123	525
MAR	1,463	393	744	99	815	725
APR	549	247	658	1,091	342	725
MAY	940	552	892	791	725	525
JUN	719	1,073	860	849	725	725
TOTALS	8,270	8,957	7,441	8,862	6,437	6,900

15-16 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 average \$625 per month during 2016-2017.

ACCOUNT 75500
LICENSES & PERMITS

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	0	0	0	0	360	0
AUG	0	0	0	0	0	0
SEP	0	0	0	0	0	0
OCT	0	0	0	0	0	0
NOV	0	100	0	0	0	0
DEC	100	0	100	100	100	100
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	360	360	360	0	360	360
TOTALS	460	460	460	100	820	460

15-16 ACTUAL is July-Apr actual/May-June projected.

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

ACCOUNT 62807
GAS-GOLF CARTS

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	1,596	2,709	1,991	1,511	1,603	1,979
AUG	1,664	2,594	3,185	2,594	1,035	0
SEP	1,802	726	2,011	1,557	1,867	1,979
OCT	1,672	2,262	1,281	2,733	804	0
NOV	1,073	813	1,380	0	1,244	1,979
DEC	996	12	0	1,570	0	0
JAN	0	2,009	0	0	1,306	1,979
FEB	1,775	639	1,474	796	0	0
MAR	0	0	0	0	0	1,979
APR	1,400	1,654	1,437	0	855	0
MAY	2,559	1,432	1,512	1,373	1,000	1,979
JUN	0	1,935	1,816	1,290	1,000	0
TOTALS	14,537	16,785	16,087	13,424	10,714	11,875

15-16 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 4,750 gallons for carts at \$2.50 per gallon.

ACCOUNT 62604
FERTILIZER

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	1,621	1,920	991	770	4,937	1,750
AUG	615	1,959	991	993	1,561	1,750
SEP	2,447	0	0	2,425	3,893	1,200
OCT	1,970	2,299	2,117	1,865	0	750
NOV	0	0	0	0	0	750
DEC	0	0	0	553	0	0
JAN	0	3,780	0	0	398	1,000
FEB	0	1,494	1,986	0	0	0
MAR	1,734	779	0	994	1,849	2,000
APR	1,115	598	924	948	732	750
MAY	961	622	2,373	1,432	0	1,750
JUN	2,308	2,095	58	2,323	1,750	1,750
TOTALS	12,771	15,546	9,440	12,303	15,120	13,450

15-16 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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	2,801	1,790	1,642	2,665	1,499	2,000
AUG	1,698	2,786	2,449	1,242	2,904	2,500
SEP	2,655	798	3,035	1,557	793	1,500
OCT	615	147	474	1,222	0	500
NOV	0	0	0	0	95	0
DEC	0	0	0	0	1,325	0
JAN	0	835	0	240	1,005	500
FEB	0	914	2,745	3,772	4,193	4,000
MAR	1,628	479	0	1,854	271	1,500
APR	817	996	1,673	807	1,442	1,500
MAY	2,304	3,400	1,307	606	2,000	2,000
JUN	1,051	909	2,613	2,639	2,000	2,000
TOTALS	13,569	13,054	15,938	16,604	17,527	18,000

15-16 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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	0	0	0	51	0	0
AUG	0	0	0	0	0	0
SEP	0	0	0	0	1,055	0
OCT	0	2,125	0	0	0	0
NOV	0	0	0	0	67	0
DEC	0	0	0	0	0	0
JAN	0	0	0	0	0	0
FEB	0	0	0	82	0	0
MAR	67	0	67	0	2,425	0
APR	4,284	0	2,970	3,284	0	3,500
MAY	313	0	1,306	0	0	0
JUN	0	108	0	0	0	0
TOTALS	4,664	2,233	4,343	3,417	3,547	3,500

15-16 ACTUAL is July-Apr actual/May-June projected.

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

ACCOUNT 1501400
FIXTURES & EQUIPMENT

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
TOTALS	5,054	29,550	0	0	0	0

15-16 ACTUAL is July-Apr actual/May-June projected.

ACCOUNT 1502900
EXTERIOR PAINTING

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
TOTALS	0	0	4,300	0	0	0

15-16 ACTUAL is July-Apr actual/May-June projected.

Exterior painting totaling \$4,300 was done in September 2013.

ACCOUNT 20201
A/P - Fairway Mower

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	0	845	845	845	845	845
AUG	0	845	845	845	845	845
SEP	0	845	845	845	845	845
OCT	0	845	845	845	845	845
NOV	845	845	845	845	845	0
DEC	845	845	845	845	845	0
JAN	845	845	845	845	845	0
FEB	845	845	845	845	845	0
MAR	845	845	845	845	845	0
APR	845	845	845	845	845	0
MAY	845	845	845	845	845	0
JUN	845	845	845	845	845	0
TOTALS	6,760	10,140	10,140	10,140	10,140	3,380

15-16 ACTUAL is July-Apr actual/May-June projected.

The budget assumes a five-year payment of \$845 monthly for the purchase of a new fairway mower.
The mower was purchased in October 2011 at a cost of \$50,743.02.

ACCOUNT 20200
A/P - Golf Carts

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	0	0	2,894	2,894	2,894	2,894
AUG	0	0	2,894	2,894	2,894	2,894
SEP	0	0	2,894	2,894	2,894	2,894
OCT	0	0	2,894	2,894	2,894	2,894
NOV	0	0	2,894	2,894	2,894	2,894
DEC	0	0	2,894	2,894	2,894	2,894
JAN	0	0	2,894	2,894	2,894	2,894
FEB	0	0	2,894	2,894	2,894	2,894
MAR	0	0	2,894	2,894	2,894	2,894
APR	0	0	2,894	2,894	2,894	2,894
MAY	0	0	2,894	2,894	2,894	2,894
JUN	0	0	2,894	2,894	2,894	2,894
TOTALS	0	0	34,728	34,728	34,728	34,728

15-16 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 will reimburse the City over 60 months in equal monthly payments beginning in July 2013. This account represents the monthly expense of the payments to the City.

ACCOUNT 13000
PREPAID INSURANCE

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	(260)	(139)	(977)	(605)	(627)	(647)
AUG	(260)	(139)	(977)	(791)	(1,160)	(647)
SEP	(260)	(139)	(977)	(605)	(1,485)	(647)
OCT	(1,167)	(1,032)	(1,598)	(605)	(1,056)	(647)
NOV	(1,167)	(1,032)	(1,598)	(1,250)	(1,056)	(1,094)
DEC	(274)	(883)	(1,419)	(1,056)	(862)	(1,094)
JAN	(3)	(289)	(871)	(213)	(177)	(450)
FEB	(145)	(289)	(871)	(1,405)	(625)	(644)
MAR	3,171	10,481	(871)	7,569	7,878	8,349
APR	(158)	(977)	7,765	(627)	(1,107)	(674)
MAY	(139)	(2,386)	(1,807)	(627)	(658)	(674)
JUN	(139)	(977)	(605)	(1,053)	(658)	(674)
TOTALS	(801)	2,199	(4,806)	(1,268)	(1,593)	457

Liability	7,031	Paid in March
Umbrella	1,500	Paid in March
Workers Comp	4,468	Balance paid over 10 months
TOTAL	12,999	

Crime & Fidelity Bond	194	Paid in January
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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 2016-2017 budget assumes a 5% increase in the insurance and workers comp premiums.

ACCOUNT 1180100
INVENTORY ADJUSTMENTS-FOOD

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	185	(882)	432	(396)	836	0
AUG	172	1,585	(343)	446	(765)	0
SEP	(471)	(701)	542	(195)	477	0
OCT	44	(388)	(566)	(87)	(158)	0
NOV	(38)	357	(18)	(181)	(362)	0
DEC	(284)	(104)	(156)	(275)	(66)	0
JAN	(175)	(356)	505	525	(325)	0
FEB	372	9	(27)	(182)	462	0
MAR	492	317	(82)	81	(348)	0
APR	(698)	62	(101)	(10)	892	0
MAY	708	165	716	410	0	0
JUN	(36)	(861)	(453)	(312)	0	0
TOTALS	271	(797)	449	(176)	643	0

15-16 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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	(52)	(321)	284	162	197	0
AUG	271	249	88	(10)	(272)	0
SEP	(311)	(370)	(29)	(176)	291	0
OCT	12	35	(54)	219	0	0
NOV	(54)	17	59	(174)	(266)	0
DEC	143	(137)	(150)	(30)	15	0
JAN	36	150	53	39	(162)	0
FEB	(12)	(269)	56	(10)	14	0
MAR	(76)	181	(43)	(37)	14	0
APR	37	192	274	73	491	0
MAY	152	(44)	(339)	(136)	0	0
JUN	329	(415)	24	109	0	0
TOTALS	475	(732)	223	29	322	0

15-16 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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	(5,587)	(2,971)	(6,222)	(6,428)	(4,816)	(5,000)
AUG	(2,999)	(465)	(4,459)	(4,178)	(5,649)	(5,000)
SEP	(3,708)	(4,944)	(7,089)	(1,980)	(1,343)	(3,000)
OCT	(2,685)	2,552	398	2,167	(2,592)	3,000
NOV	(2,131)	(2,323)	332	(878)	253	0
DEC	(4,483)	(3,134)	(2,971)	(4,946)	(2,472)	(3,000)
JAN	(1,785)	(1,442)	(2,160)	(2,495)	(714)	(2,000)
FEB	(206)	9,967	(1,038)	1,377	2,361	2,000
MAR	13,323	24,117	17,265	14,779	16,356	15,000
APR	(2,058)	3,514	6,800	8,986	7,300	4,000
MAY	(3,517)	(6,133)	2,706	(7,541)	(4,000)	(3,000)
JUN	3,695	(8,166)	(6,245)	(3,977)	(4,000)	(3,000)
TOTALS	(12,141)	10,572	(2,683)	(5,114)	684	0

15-16 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

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	0	0	0	0	0	0
AUG	0	0	0	0	0	(19,599)
SEP	0	0	0	0	0	0
OCT	0	0	0	0	0	(2,800)
NOV	0	0	0	0	0	(6,500)
DEC	0	0	0	0	0	0
JAN	0	0	0	0	(10,673)	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	0	0	(4,661)	0
TOTALS	0	0	0	0	(15,334)	(28,899)

TOTALS

15-16 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.

ACCOUNT 7200000
BOND ISSUE EXPENSES

	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 PROJ
JUL	0	0	0	0	7,272	19,599
AUG	0	0	0	0	0	0
SEP	0	0	0	0	0	2,800
OCT	0	0	0	0	0	6,500
NOV	0	0	0	0	0	0
DEC	0	0	0	0	3,401	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	721	0
MAY	0	0	0	0	3,940	0
JUN	0	0	0	0	0	0
TOTALS	0	0	0	0	15,334	28,899

15-16 ACTUAL is July-Apr actual/May-June projected.

This account reflects the cost of various work and improvements made at Country Hills Golf Course and reimbursable from the City's 2015 bond issue.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	12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