

## **Agenda**

### **Ashland Parks & Recreation Commission**

#### **Golf Course Subcommittee Meeting**

**January 28, 2020**

**Oak Knoll Clubhouse, 3070 Highway 66, Ashland, OR 97520**

**2:00 p.m.**

- I. CALL TO ORDER
- II. PUBLIC PARTICIPATION
  - a. Open Forum
- III. APPROVAL OF MINUTES
  - a. April 25<sup>th</sup>, 2019
  - b. October 8<sup>th</sup>, 2019
- IV. ADDITIONS OR DELETIONS TO THE AGENDA
- V. OLD BUSINESS
- VI. NEW BUSINESS
  - a. 2019 Performance to Business Plan Comparison
  - b. 2020 Business Plan R1
  - c. FY 19/20 Update
- VII. ITEMS FROM COMMITTEE
- VIII. SET NEXT MEETING DATE/TIME
- IX. ADJOURNMENT 3:00 p.m.

- **Engage the Business Community**
  - Stay and Play – **Complete**; Ashland Hills Hotel & Suites
  - Golf Tournaments – **Complete**; 23 Total
  - In House Tournaments – **Complete**; Ashland City Championship
  
- **Programming**
  - PlayGuides - **Complete**
  - PGA JLG - **Complete**
  - FREE Lesson Friday – **Complete**
  
- **Tournament & Banquet Sales**
  - Tournament Sales – **Complete**; 4 NEW Tournaments
  - Event Sales – **Complete**; 16 NEW Events
  
- **Improved Policies and Procedures**
  - Cart Sign Out Log - **Complete**
  - Book Money Tracking – **Complete**; EZLinks now tracking.
  - Engagement Tracker – **Abandoned**
  
- **Tee Names & Additional Options**
  - Tee Markers – **Complete**; Made in house.
  - Addition of Middle tees – **Complete**; OGA Sloped and rated.
  
- **Point of Sale Software Opportunities**
  - Trade Time Model – **Complete**; EZLinks now installed.
  
- **Provide Entertainment & Recreation Opportunities**
  - Summer Concert Series – **Complete**; Approximately 800 guests over 3 concerts.
  - Paint & Sip Class – **Not Complete**; Did not follow up.
  
- **Biennium Course Goals**
  - Historic Renovation – **In Process**
    - Understand the History
    - Wooden Tee Boxes
    - Hickory Rental
  - Audubon Cooperative Sanctuary Program – **In Process**
  
- **Complete Financial Overview FY 18/19 and Forecast 20/21**
  - Next Page

		2015		2016		2017		2018		2019		2020		2021	
		Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue
7	January	\$ 39,378	\$ 6,545	\$ 36,144	\$ 3,919	\$ 9,077	\$ 11,126	\$ 43,260	\$ 11,682	\$ 45,085	\$ 12,033				
8	February	\$ 41,650	\$ 12,178	\$ 42,404	\$ 5,054	\$ 33,940	\$ 10,217	\$ 42,460	\$ 4,953	\$ 38,200	\$ 5,201				
9	March	\$ 43,811	\$ 14,632	\$ 36,849	\$ 11,293	\$ 45,774	\$ 15,395	\$ 47,797	\$ 17,835	\$ 46,785	\$ 18,727				
10	April	\$ 38,252	\$ 24,470	\$ 37,426	\$ 15,419	\$ 36,734	\$ 18,764	\$ 42,862	\$ 22,634	\$ 39,798	\$ 23,766				
11	May	\$ 51,397	\$ 30,018	\$ 39,854	\$ 22,507	\$ 47,990	\$ 26,889	\$ 46,405	\$ 34,545	\$ 47,198	\$ 36,272				
12	June	\$ 50,910	\$ 33,751	\$ 40,460	\$ 28,788	\$ 48,209	\$ 31,720	\$ 51,219	\$ 43,158	\$ 49,714	\$ 45,316				
1	July	\$ 52,827	\$ 39,134	\$ 58,418	\$ 47,565	\$ 46,980	\$ 22,911	\$ 48,522	\$ 37,067	\$ 47,751	\$ 38,920				
2	August	\$ 58,899	\$ 39,680	\$ 71,805	\$ 48,547	\$ 59,117	\$ 22,938	\$ 75,508	\$ 31,387	\$ 58,312	\$ 32,956				
3	September	\$ 52,602	\$ 34,149	\$ 44,181	\$ 25,738	\$ 39,130	\$ 18,527	\$ 45,702	\$ 25,342	\$ 42,416	\$ 26,609				
4	October	\$ 45,112	\$ 24,991	\$ 35,961	\$ 15,274	\$ 44,462	\$ 20,442	\$ 61,059	\$ 21,988	\$ 20,972	\$ 22,021				
5	November	\$ 35,323	\$ 10,501	\$ 34,067	\$ 11,754	\$ 39,042	\$ 8,212	\$ 38,150	\$ 11,314	\$ 22,509	\$ 36,918				
6	December	\$ 37,119	\$ 4,374	\$ 32,064	\$ 6,751	\$ 29,909	\$ 9,100	\$ 32,660	\$ 10,154	\$ 14,095	\$ 33,875				

The table above shows actual revenue and expenses by month from July of 2015 to November of 2019. It also indicates forecasted revenue and expenses from December of 2019 through June of 2021 based on the trailing 3 historical financials.

#### Forecast Expenses (Payroll + M&S)

Forecasted expenses were calculated by calculating the average of the trailing two years of actual expenses.

**Rational:** Forecasting expenses based on historical information is the best starting place for determining future behavior/performance. Important to reduce or increase forecasted expenses based on expense savings plan or planned project. For this analysis we determined the best course of action was to keep spending flat and identify expense savings opportunities throughout the year.

#### Forecast Revenue

Forecasted revenue was determined by increasing the previous year's monthly performance by a percentage. For 2020 we determined an increase of 5% was appropriate considering the large year over year % increases we experienced in 2019 over 2018. For 2021 we used the same rational but increased revenue by a percentage of 3% y-o-y.

	<i>Budget Expense</i>	<i>Actual Expense</i>	<i>Budget Revenue</i>	<i>Actual Revenue</i>
<b>FY 16</b>	\$ 547,925	\$ 547,280	\$ 302,000	\$ 274,422

Budget Cost Recovery	55%
Actual Cost recovery	50%

	<i>Budget Expense</i>	<i>Actual Expense</i>	<i>Budget Revenue</i>	<i>Actual Revenue</i>
<b>FY 17</b>	\$ 556,725	\$ 509,634	\$ 305,000	\$ 215,897

Budget Cost Recovery	55%
Actual Cost recovery	42%

	<i>Budget Expense</i>	<i>Actual Expense</i>	<i>Budget Revenue</i>	<i>Actual Revenue</i>
<b>Total FY 16/17</b>	\$ 1,104,650	\$ 1,056,914	\$ 607,000	\$ 490,319

Budget Cost Recovery	55%
Actual Cost recovery	46%

- Cost recovery for FY 16/17 is 46% to a budget of 55%. 2016 was a particularly good weather year whereas 2017 was not and explains much of the delta between FY 16 and FY 17.

	<i>Budget Expense</i>	<i>Actual Expense</i>	<i>Budget Revenue</i>	<i>Actual Revenue</i>
<b>FY 18</b>	\$ 574,547	\$502,118	\$ 298,800	\$223,333

Budget Cost Recovery	52%
Actual Cost recovery	44%

	<i>Budget Expense</i>	<i>Actual Expense</i>	<i>Budget Revenue</i>	<i>Actual Revenue</i>
<b>FY 19</b>	\$ 588,550	\$554,750	\$ 310,200	\$247,836

Budget Cost Recovery	53%
Actual Cost recovery	45%

	<i>Budget Expense</i>	<i>Actual Expense</i>	<i>Budget Revenue</i>	<i>Actual Revenue</i>
<b>Total FY 18/19</b>	\$ 1,163,097	\$ 1,056,867	\$ 609,000	\$ 471,169

Budget Cost Recovery	52%
Actual Cost recovery	45%

- Cost recovery FY 18/19 is 45% to a budget of 52%. Poor weather during the beginning of FY 18 and smoke event of 2018 made it difficult to achieve budgeted results. The revenue performance Jan 2019- June 2019 was incredible and saved what could have been a disastrous biennium.

	<i>Budget Expense</i>	<i>Forecast Expense</i>	<i>Budget Revenue</i>	<i>Forecast Revenue</i>
<b>FY 20</b>	\$ 599,548	\$541,003	\$ 301,500	\$292,335

Budget Cost Recovery	50%
Forecast Cost Recovery	54%

	<i>Budget Expense</i>	<i>Forecast Expense</i>	<i>Budget Revenue</i>	<i>Forecast Revenue</i>
<b>FY 21</b>	\$ 596,302	\$ 547,876	\$ 317,375	\$ 291,988

Budget Cost Recovery	53%
Forecast Cost Recovery	53%

	<i>Budget Expense</i>	<i>Forecast Expense</i>	<i>Budget Revenue</i>	<i>Forecast Revenue</i>
<b>Total FY 20/21</b>	\$ 1,195,851	\$ 1,088,880	\$ 618,875	\$ 584,324

Budget Cost Recovery	52%
Forecast Cost Recovery	54%

- We are forecasting less revenue than budgeted and more expense savings to budget. Despite forecasting less revenue and less expenses we still achieve/surpass cost recovery goals.
- Despite sound forecasting techniques management does believe that we can obtain revenue results at or better than budget and this would improve cost recovery even further.

		Year End Totals		
		EOY		
	2018 Actual	2019 Actual	% +/-	
Revenue	\$ 225,665	\$ 285,630	27%	
Expense	\$ 529,353	\$ 553,702		
Cost Recovery	43%	52%		

- If you compare calendar years, you can see that 2019 was a great step in the right direction in terms of revenue growth and cost recovery improvement. Expenses increased due to deferred expenses being taken care of in 2019.

Additional Goals and Objectives  
(Added to 2019 Business Plan after Presentation)

- **Instruction Partnership**
  - Southern Oregon Golf Academy
- **F&B Lease**
  - Mary's BBQ
- **Website**
  - Marketing Suite – Website, E-Blast Manager, Customer Relationship Management
- **Social Media Presence**
  - Facebook & Instagram – Complete; Started an Instagram page late summer.



- **Communication**
  - Monthly E-Newsletter – **Complete**; Staff produces a monthly e-newsletter in an effort to improve the communication between the course and patrons.

# Business Plan 2020

## Operation Objectives

- **Rock the Knoll Concert Series**

- Builds a sense of community, makes our facility multi use and brings new faces/potential customers to Oak Knoll GC.

- | Band Name             | Fee       | Date   | Time    |
|-----------------------|-----------|--------|---------|
| <i>Brothers Reed</i>  | \$ 700.00 | 5-Jun  | 6-9 pm  |
| <i>East Main Band</i> | \$ 600.00 | 17-Jul | 7-10 pm |
| <i>DKSP</i>           | \$ 900.00 | 21-Aug | 7-10 pm |
| <i>Hog Wild</i>       | \$ 600.00 | 11-Sep | 6-9 pm  |
| <i>Advertising</i>    | \$ 200.00 | NA     | NA      |

- Staff has secured a sponsor to pay for all concerts and advertising. This sponsorship/partnership is worth \$3,000. Blackstone Audio is our sponsor/partner.

- **NEW Weekly Leagues**

- Leagues increase rounds and satisfaction with the golf course.
- Monday Senior Tour: Morning shotgun league that will help utilize a slow day for Oak Knoll.
- Wednesday Women Wacker's – Afternoon Shotgun designed to increase utilization during an off peak time and increase participation by women who are interested in low pressure golf.
- Schedule **Exhibit A**

- **Golf Tournaments**

- 100% Tournaments re-booked from 2019.
- 2<sup>nd</sup> Annual Ashland City Championship 6/20 and 6/21.
  - NEW division: Junior
- PGA Family Cup: Oak Knoll was selected to host a pilot program of the PGA called Family Cup.

- **Player Development**

- Oak Knoll is entering into a partnership with Southern Oregon Golf Academy (SOGA)
- A robust player development program increases revenue in the following areas; driving range, greens fees, rentals and merchandise sales.
- This will be a pure partnership in that no money is exchanging from SOGA to Oak Knoll and vice versa.
- SOGA will conduct most all PlayGuide Programming, clinics and special classes at Oak Knoll.
- Want to learn more? <https://www.sogolfacademy.com/>

- **Membership 2020**

- The APRC Commission approved a new and exciting membership program at Oak Knoll for 2020.
- The goal is to double current membership levels from 17 to 40 by the end of 2021.

- **FootGolf**

- Staff has determined that a re-routing of the footgolf course is necessary in order for its popularity to increase.
  - Problem: Footgolfers were “cutting” other players on the course. The last six holes were placed on severe slopes making the game less desirable.
- A new scorecard is being designed that is less expensive to produce. **Exhibit B**
- Official AFGL flags and tee markers have been ordered to dress up the footgolf course. Expense \$295.

- **Pin Placement Sheet**
  - Staff is transitioning from a front (Red), Middle (White), Back (Blue) pin placement set up to a pin placement style set up.
  - Pin placement sheets will be in all of the carts, handed out at the golf shop and small laminated versions will be given out to frequent players/members of the course.
  - Pin placement sheet **Exhibit C**
  
- **Pickleball**
  - Respect public process and communicate with neighborhood to achieve buy in and support.
  - Develop a plan for court reservation system. Online options through our website would be preferred.
  
- **Playground**
  - Construct a playground at the South end of the parking lot.
  - Used for neighborhood play and programming at the golf course.
  - Three options **Exhibit D**

## Maintenance Objectives

- **Tee Boxes**
  - Nine tee boxes were leveled and seeded.
  - Some additional sanding and seeding will take place in the spring to complete the project.
  
- **Waterway #6 and #7**
  - Continued clearing of the invasive willows on hole #7.
  - Continued clearing of the Himalayan blackberry overgrowth on #6 in an effort to expose the pond and beautify the course.
  
- **Irrigation Fix Putting Green**
  - Fix leak at putting green so that staff does not have to irrigate the practice putting green manually.

# Marketing Action Plan 2020

(Planned)

Jan	Feb	Mar	Apr
<ul style="list-style-type: none"> <li>•RV Visitors Guide 1/8 Page</li> <li>•Welcome Pages 1/4 Page</li> <li>•S.O. Wedding Show</li> <li>•Blush Bridal Show</li> <li>•Crater Lake Country Website</li> <li>•Ashland Directory 1.5" Space</li> <li>•Ashland Visitors Map Location Index</li> <li>•OR Highway Program I5 Ramp X 2</li> </ul>	<ul style="list-style-type: none"> <li>•RV Visitors Guide 1/8 Page</li> <li>•Welcome Pages 1/4 Page</li> <li>•Crater Lake Country Website</li> <li>•Ashland Directory 1.5" Space</li> <li>•Ashland Visitors Map Location Index</li> <li>•OR Highway Program I5 Ramp X 2</li> </ul>	<ul style="list-style-type: none"> <li>•RV Visitors Guide 1/8 Page</li> <li>•Welcome Pages 1/4 Page</li> <li>•Crater Lake Country Website</li> <li>•Ashland Directory 1.5" Space</li> <li>•Ashland Visitors Map Location Index</li> <li>•OR Highway Program I5 Ramp X 2</li> </ul>	<ul style="list-style-type: none"> <li>•RV Visitors Guide 1/8 Page</li> <li>•Welcome Pages 1/4 Page</li> <li>•Crater Lake Country Website</li> <li>•Ashland Directory 1.5" Space</li> <li>•Ashland Visitors Map Location Index</li> <li>•OR Highway Program I5 Ramp X 2</li> <li>•Social Media Ads \$60</li> </ul>

<b>Jan: \$237</b>	<b>Feb: \$237</b>	<b>Mar: \$237</b>	<b>Apr: \$297</b>
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May	Jun	Jul	Aug
<ul style="list-style-type: none"> <li>•RV Visitors Guide 1/8 Page</li> <li>•Welcome Pages 1/4 Page</li> <li>•Crater Lake Country Website</li> <li>•Ashland Directory 1.5" Space</li> <li>•Ashland Visitors Map Location Index</li> <li>•OR Highway Program I5 Ramp X 2</li> <li>•Social Media Ads \$60</li> </ul>	<ul style="list-style-type: none"> <li>•RV Visitors Guide 1/8 Page</li> <li>•Welcome Pages 1/4 Page</li> <li>•Crater Lake Country Website</li> <li>•Ashland Directory 1.5" Space</li> <li>•Ashland Visitors Map Location Index</li> <li>•OR Highway Program I5 Ramp X 2</li> <li>•Social Media Ads \$60</li> </ul>	<ul style="list-style-type: none"> <li>•RV Visitors Guide 1/8 Page</li> <li>•Welcome Pages 1/4 Page</li> <li>•Crater Lake Country Website</li> <li>•Ashland Directory 1.5" Space</li> <li>•Ashland Visitors Map Location Index</li> <li>•OR Highway Program I5 Ramp X 2</li> <li>•Social Media Ads \$60</li> </ul>	<ul style="list-style-type: none"> <li>•RV Visitors Guide 1/8 Page</li> <li>•Welcome Pages 1/4 Page</li> <li>•Crater Lake Country Website</li> <li>•Ashland Directory 1.5" Space</li> <li>•Ashland Visitors Map Location Index</li> <li>•OR Highway Program I5 Ramp X 2</li> <li>•Social Media Ads \$60</li> </ul>

<b>May: \$297</b>	<b>Jun: \$297</b>	<b>Jul: \$297</b>	<b>Aug: \$297</b>
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Sep	Oct	Nov	Dec
<ul style="list-style-type: none"> <li>•RV Visitors Guide 1/8 Page</li> <li>•Welcome Pages 1/4 Page</li> <li>•Crater Lake Country Website</li> <li>•Ashland Directory 1.5" Space</li> <li>•Ashland Visitors Map Location Index</li> <li>•OR Highway Program I5 Ramp X 2</li> <li>•Social Media Ads \$60</li> </ul>	<ul style="list-style-type: none"> <li>•RV Visitors Guide 1/8 Page</li> <li>•Welcome Pages 1/4 Page</li> <li>•Crater Lake Country Website</li> <li>•Ashland Directory 1.5" Space</li> <li>•Ashland Visitors Map Location Index</li> <li>•OR Highway Program I5 Ramp X 2</li> </ul>	<ul style="list-style-type: none"> <li>•RV Visitors Guide 1/8 Page</li> <li>•Welcome Pages 1/4 Page</li> <li>•Crater Lake Country Website</li> <li>•Ashland Directory 1.5" Space</li> <li>•Ashland Visitors Map Location Index</li> <li>•OR Highway Program I5 Ramp X 2</li> </ul>	<ul style="list-style-type: none"> <li>•RV Visitors Guide 1/8 Page</li> <li>•Welcome Pages 1/4 Page</li> <li>•Crater Lake Country Website</li> <li>•Ashland Directory 1.5" Space</li> <li>•Ashland Visitors Map Location Index</li> <li>•OR Highway Program I5 Ramp X 2</li> </ul>

<b>Sep: \$297</b>	<b>Oct: \$237</b>	<b>Nov: \$237</b>	<b>Dec: \$237</b>
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Total planned expense \$3,200 to a budget of \$5,500 leaves approximately \$2,300 for unplanned marketing expense.



## 2020 SWOT Analysis

<b>Strengths</b>	Affordable to play regularly.
	Friendly course for beginning golfers. (must play from correct tees)
	Friendly, accommodating and knowledgeable staff.
	The routing of the course is enjoyable and worthy of playing multiple times.
	Full practice facility includes driving range, putting green and chipping green.
	Has a FootGolf course that appeals to non-golfers.
	Has an improved reputation in Ashland and the Rogue Valley.
	Has an F&B operation that people enjoy.
	Half of the tee boxes have been leveled.
	Point of sale system is state of the art. Strong reporting and marketing.
	Historically poignant course architect discovered.
	Has all matching range balls.

<b>Weaknesses</b>	Maintenance is understaffed in spring when grass is growing vigorously.
	Southern Oregon is overbuilt with golf courses making it very competitive.
	Clubhouse is limited in size making it less appealing for non-golf event rental.
	Course condition vary from fantastic to below average based on season.
	Hole #8 green is overrun with spur weed.
	#6 and #7 are overgrown with Himalayan black berries and scrub willow.
	Drainage on #7 is poor.
	Drainage on #4 is poor.
	Clubhouse/cart barn need to be painted.
	Many original bunkers have been covered up making the course less unique.
	Interior of clubhouse is dated (carpet, paint colors, lighting)

<b>Opportunities</b>	Addition of Pickleball will increase participation and use of Oak Knoll property.
	Merchandise sales are a new source of income that will increase in 2020.
	Reputation will continue to improve.
	SOGA will bring more people to OKGC and serve the needs of the community.
	Rebuilding of the range will increase revenue and customer satisfaction.
	Building a 2nd wedding ceremony location onsite will increase revenue.
	Playground at Oak Knoll is perfect for youth programming
	Addition of new leagues will increase revenue and rounds played.
	Addressing weaknesses in a thoughtful and financially responsible way.
	Determine areas of the course we can "naturalize".
Continue to move towards an input free or less input golf facility.	

<b>Threats</b>	Poor weather
	Smoke event.
	Late release of TID water and hot spring start.
	Early stopping of TID resources coupled with a hot fall.
	Another course could open in or near Ashland.
	Tourism drops.
	We are not proactive with course operations and maintenance efforts.

## Revenue & Expense Report FY 19/20

As of 12/31/2019

Expense						
Description	Adopted Budget	YTD Expended	MTD Expended	Encumbrances	Balance	Percent
Personnel	\$ 464,498	\$ 230,759	\$ 33,726	\$ -	\$ 233,739	49.68%
M&S	\$ 135,050	\$ 80,140	\$ 12,661	\$ 9,645	\$ 45,264	66.48%
	<b>\$ 599,548</b>	<b>\$ 310,899</b>	<b>\$ 46,387</b>	<b>\$ 9,645</b>	<b>\$ 279,003</b>	<b>53.46%</b>

Revenue						
Description	Adopted Budget	YTD Expended	MTD Expended	Encumbrances	Balance	Percent
Annual Pass Single	\$ 10,000	\$ 5,500.00	\$ 1,100.00	\$ -	\$ 4,500.00	45.00%
Annual Pass Family	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000.00	100.00%
Daily GF	\$ 120,000	\$ 61,674.60	\$ 2,621.00	\$ -	\$ 58,325.40	48.60%
Monthly Specials	\$ 50,000	\$ 19,607.50	\$ 3,680.00	\$ -	\$ 30,392.50	60.79%
Cart/Club Rentals	\$ 44,500	\$ 26,551.00	\$ 1,313.00	\$ -	\$ 17,949.00	40.33%
Over/Short	\$ -	\$ (47.94)	\$ 2.50	\$ -	\$ 47.94	100.00%
Merchandise	\$ 16,500	\$ 14,122.83	\$ 2,053.00	\$ -	\$ 2,377.17	14.41%
Driving Range	\$ 30,000	\$ 12,688.00	\$ 924.00	\$ -	\$ 17,312.00	57.71%
F&B Sales	\$ 24,000	\$ 3,188.24	\$ -	\$ -	\$ 20,811.76	86.72%
GC Events	\$ 2,500	\$ 1,960.00	\$ 280.00	\$ -	\$ 540.00	21.60%
Golf Rental Fees	\$ -	\$ 4,500.00	\$ 900.00	\$ -	\$ (4,500.00)	100.00%
	<b>\$ 301,500</b>	<b>\$ 149,744.23</b>	<b>\$ 12,873.50</b>	<b>\$ -</b>	<b>\$ 151,755.77</b>	<b>50.33%</b>

## Detailed Expense FY 19/20

As of 12/31/2019

ACCOUNT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCE	AVAILABLE BUDGET	% USED
0211.05.12.55.00.601100.	Office Supplies	800	588.47	0.00	0.00	212	73.60
0211.05.12.55.00.601200.	Small Tools & Ops Supplies	1,000	3,828.97	0.00	0.00	985	79.50
0211.05.12.55.00.601500.	Chemicals	250	0.00	0.00	0.00	250	0.00
0211.05.12.55.00.601600.	Food & related items	12,000	1,047.42	0.00	0.00	7,139	12.80
0211.05.12.55.00.601631.	Pro Shop Expense	10,000	17,731.28	2,862.00	149.76	-7,881	178.80
0211.05.12.55.00.601640.	Miscellaneous Supplies	200	26.23	7.26	0.00	174	13.10
0211.05.12.55.00.602111.	Construction Materials Maint	250	0.00	0.00	0.00	250	0.00
0211.05.12.55.00.602112.	Irrigation Maintenance	3,000	0.00	0.00	0.00	3,000	0.00
0211.05.12.55.00.602118.	General Maintenance	5,000	1,661.35	154.93	1.00	3,338	33.20
0211.05.12.55.00.602120.	Fuel	7,000	5,055.02	306.18	0.00	1,945	72.20
0211.05.12.55.00.602210.	Rental Charges	3,650	2,554.45	211.95	1,445.62	-350	109.60
0211.05.12.55.00.602320.	Maintenance	300	0.00	0.00	0.00	300	0.00
0211.05.12.55.00.602331.	Natural Gas	1,300	1,481.64	656.88	0.00	-182	114.00
0211.05.12.55.00.602332.	Electricity	17,500	10,558.84	1,125.00	0.00	6,941	60.30
0211.05.12.55.00.602333.	Water	17,500	7,933.93	3,515.35	0.00	9,566	45.30
0211.05.12.55.00.602334.	Wastewater & Other	7,000	4,790.37	546.17	0.00	2,210	68.40
0211.05.12.55.00.602351.	Disposal & Sanitary Service	4,000	2,457.64	966.62	0.00	1,542	61.40
0211.05.12.55.00.602352.	Custodial	3,400	3,621.19	7.92	63.90	-285	108.40
0211.05.12.55.00.602353.	Grounds Care	12,000	2,940.75	0.00	0.00	9,059	24.50
0211.05.12.55.00.602354.	Fertilizer	9,000	360.30	0.00	7,985.00	655	92.70
0211.05.12.55.00.603100.	Communications	2,300	2,638.32	618.74	0.00	-338	114.70
0211.05.12.55.00.603200.	Computers	2,500	1,395.00	0.00	0.00	1,105	55.80
0211.05.12.55.00.603400.	Postage	1,000	0.00	0.00	0.00	1,000	0.00
0211.05.12.55.00.604100.	Professional Services	3,500	3,471.62	1,550.00	0.00	28	99.20
0211.05.12.55.00.604160.	Other	1,000	148.70	42.05	0.00	851	14.90
0211.05.12.55.00.605814.	Internal Chg - Fleet Maint	2,000	0.00	0.00	0.00	2,000	0.00
0211.05.12.55.00.606100.	Advertising	5,500	5,248.86	90.00	0.00	251	95.40
0211.05.12.55.00.606340.	Other	100	0.00	0.00	0.00	100	0.00
0211.05.12.55.00.606400.	Training	500	0.00	0.00	0.00	500	0.00
0211.05.12.55.00.606500.	Dues	1,500	600.00	0.00	0.00	900	40.00
	<b>Total Golf M&amp;S</b>	<b>\$ 135,050</b>	<b>\$ 80,140</b>	<b>\$ 12,661</b>	<b>\$ 9,645</b>	<b>\$ 45,264</b>	
	<b>Total 55 Golf Course</b>	<b>599,548</b>	<b>310,899.62</b>	<b>46,386.63</b>	<b>9,645.28</b>	<b>279,004</b>	<b>53.50</b>