

Lemoore Golf Course

2010-11 Budget

Presented by Rhoads Golf

SUMMARY	2010						2011						Total
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
INCOME:													
Green Fees	\$37,375	\$43,650	\$45,600	\$43,750	\$38,870	\$24,490	\$22,340	\$30,940	\$41,690	\$52,245	\$46,755	\$50,270	\$477,975
Monthly Tickets	\$15,735	\$14,295	\$12,575	\$12,575	\$11,225	\$8,980	\$8,880	\$9,975	\$13,705	\$13,225	\$13,225	\$13,500	\$147,895
Cart Fees	\$25,900	\$27,944	\$26,775	\$26,145	\$22,120	\$17,535	\$15,960	\$20,286	\$25,795	\$28,175	\$26,460	\$27,440	\$290,535
Other Golf Income	\$6,290	\$6,786	\$6,503	\$6,350	\$5,372	\$4,259	\$3,876	\$4,927	\$6,265	\$6,843	\$6,426	\$6,664	\$70,561
Sub-Total	\$85,300	\$92,675	\$91,453	\$88,820	\$77,587	\$55,264	\$51,056	\$66,128	\$87,455	\$100,488	\$92,866	\$97,874	\$986,966
Merchandise-Net	\$4,995	\$5,389	\$5,164	\$5,042	\$4,266	\$3,382	\$3,078	\$3,912	\$4,975	\$5,434	\$5,103	\$5,292	\$56,032
Food & Beverage-Net	\$11,803	\$12,734	\$12,202	\$11,915	\$10,080	\$7,991	\$7,273	\$9,245	\$11,755	\$12,840	\$12,058	\$12,505	\$132,401
Other Income													\$0
Gross Income	\$102,098	\$110,798	\$108,819	\$105,777	\$91,933	\$66,637	\$61,407	\$79,285	\$104,185	\$118,762	\$110,027	\$115,671	\$1,175,399
EXPENSES:													
General & Admin.	\$4,583	\$3,729	\$3,729	\$3,929	\$3,979	\$6,079	\$3,249	\$3,799	\$3,499	\$3,749	\$5,649	\$4,359	\$50,332
Clubhouse	\$2,665	\$2,455	\$2,255	\$2,465	\$2,265	\$1,885	\$2,095	\$1,865	\$2,335	\$2,535	\$2,445	\$2,435	\$27,700
Golf Operations	\$9,190	\$8,960	\$9,060	\$8,060	\$7,350	\$6,320	\$7,020	\$6,570	\$8,420	\$8,760	\$9,260	\$8,660	\$97,630
Course Maintenance	\$37,670	\$43,570	\$39,570	\$37,270	\$28,970	\$21,870	\$21,870	\$24,070	\$39,770	\$42,970	\$38,970	\$40,770	\$417,340
Advertising & Promotior	\$2,195	\$2,495	\$2,695	\$2,195	\$2,195	\$2,695	\$2,195	\$2,195	\$2,695	\$2,195	\$2,495	\$2,695	\$28,940
Fixed Expenses	\$15,603	\$15,603	\$15,603	\$15,603	\$15,603	\$15,603	\$15,603	\$15,603	\$15,603	\$15,603	\$15,603	\$15,603	\$187,236
Food & Beverage	\$5,090	\$5,090	\$5,040	\$4,560	\$3,980	\$3,620	\$3,450	\$3,600	\$4,560	\$5,040	\$5,210	\$5,210	\$54,450
Asset Replacement	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$16,800
Depreciation	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$126,000
TOTAL EXPENSES	\$88,896	\$93,802	\$89,852	\$85,982	\$76,242	\$69,972	\$67,382	\$69,602	\$88,782	\$92,752	\$91,532	\$91,632	\$1,006,428
(LOSS) INCOME	\$13,202	\$16,996	\$18,967	\$19,795	\$15,691	(\$3,335)	(\$5,975)	\$9,683	\$15,403	\$26,010	\$18,495	\$24,039	\$168,971

GREEN FEE & MO TICKET ASSUMPTIONS

MO TICKET REVENUE \$	From IncomeGF Sheet
Single	\$120
Family	\$160
	\$200
Sr/Jr Promotional tickets	\$25
Family 3+	\$200

GREEN FEES

Weekday (9)	\$15
Weekday (18)	\$21
Weekday Tournament	\$21
Specials	\$13
Resident/SR	\$15
Military Promotional \$5	\$15
Weekday Promo \$5 jr	\$7
Weekday Promo SR \$3	\$5
Weekend (9)	\$18
Weekend (18)	\$27
Weekend Tournament	\$27
Weekend Promo JR	\$10
0	\$15

General & Administrative		2010						2011						Total
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
PAYROLL EXPENSE:														
Payroll	601	\$600	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$3,900
Payroll Taxes	607	10.00%	\$60	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$390
Workman's Comp	608	8.00%	\$48	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$312
	609		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Payroll Expense			\$708	\$354	\$354	\$354	\$354	\$354	\$354	\$354	\$354	\$354	\$354	\$4,602
OTHER EXPENSES:														
Outside Printing	620				\$100				\$100					\$200
Office Supplies	621		\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$1,200
Payroll Service	622		\$200	\$200	\$200	\$200	\$200	\$120	\$120	\$120	\$120	\$120	\$120	\$1,920
Postage	623		\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$480
Telephone	628		\$235	\$235	\$235	\$235	\$235	\$235	\$235	\$235	\$235	\$235	\$235	\$2,820
Dues & Subscriptions	629		\$300	\$0	\$0	\$0	\$0	\$100	\$450	\$0	\$0	\$0	\$610	\$1,460
Repairs & Maint	631		\$100	\$0	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$100	\$0	\$300
Bank Charges	632		\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$2,400
Credit Card Discounts	634		\$1,600	\$1,600	\$1,600	\$1,600	\$1,300	\$1,500	\$1,100	\$1,100	\$1,100	\$1,600	\$1,600	\$17,300
Licenses	639		\$0	\$0	\$0	\$0	\$550	\$150	\$0	\$0	\$350	\$0	\$1,900	\$2,950
Employee Expense	640		\$100	\$0	\$0	\$100	\$0	\$2,200	\$0	\$100	\$0	\$100	\$0	\$2,700
Accounting	642		\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$12,000
Total Other Expenses			\$3,875	\$3,375	\$3,375	\$3,575	\$3,625	\$5,725	\$2,895	\$3,445	\$3,145	\$3,395	\$5,295	\$45,730
TOTAL GENERAL & ADMIN.			\$4,583	\$3,729	\$3,729	\$3,929	\$3,979	\$6,079	\$3,249	\$3,799	\$3,499	\$3,749	\$5,649	\$50,332

Food & Beverage

		2010						2011						
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
PAYROLL EXPENSE:														
Payroll	422	\$3,600	\$3,600	\$3,600	\$3,200	\$2,800	\$2,500	\$2,400	\$2,500	\$3,200	\$3,600	\$3,700	\$3,700	\$38,400
Payroll Taxes 10.00%	427	\$360	\$360	\$360	\$320	\$280	\$250	\$240	\$250	\$320	\$360	\$370	\$370	\$3,840
Workman's Comp 10.00%	428	\$360	\$360	\$360	\$320	\$280	\$250	\$240	\$250	\$320	\$360	\$370	\$370	\$3,840
Total Payroll Expense		<u>\$4,320</u>	<u>\$4,320</u>	<u>\$4,320</u>	<u>\$3,840</u>	<u>\$3,360</u>	<u>\$3,000</u>	<u>\$2,880</u>	<u>\$3,000</u>	<u>\$3,840</u>	<u>\$4,320</u>	<u>\$4,440</u>	<u>\$4,440</u>	<u>\$46,080</u>
OTHER EXPENSES:														
Kitchen Supplies	441	\$320	\$320	\$320	\$320	\$320	\$320	\$320	\$320	\$320	\$320	\$320	\$320	\$3,840
Beverage Supplies	444	\$450	\$450	\$400	\$400	\$300	\$300	\$250	\$280	\$400	\$400	\$450	\$450	\$4,530
Equipment Repairs	447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Expenses		<u>\$770</u>	<u>\$770</u>	<u>\$720</u>	<u>\$720</u>	<u>\$620</u>	<u>\$620</u>	<u>\$570</u>	<u>\$600</u>	<u>\$720</u>	<u>\$720</u>	<u>\$770</u>	<u>\$770</u>	<u>\$8,370</u>
TOTAL FOOD AND BEVERAGE		<u>\$5,090</u>	<u>\$5,090</u>	<u>\$5,040</u>	<u>\$4,560</u>	<u>\$3,980</u>	<u>\$3,620</u>	<u>\$3,450</u>	<u>\$3,600</u>	<u>\$4,560</u>	<u>\$5,040</u>	<u>\$5,210</u>	<u>\$5,210</u>	<u>\$54,450</u>

Golf Operations		2010						2011						Total
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
PAYROLL EXPENSES														
Golf Professional	721	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assistant Professionals	722	\$3,950	\$3,950	\$3,950	\$3,800	\$3,200	\$3,200	\$3,200	\$3,200	\$3,800	\$3,950	\$3,950	\$3,950	\$44,100
Other Payroll	723	\$2,100	\$2,100	\$2,100	\$2,000	\$1,400	\$1,400	\$1,400	\$1,500	\$1,800	\$2,100	\$2,100	\$2,100	\$22,100
Sub-Total Payroll		\$6,050	\$6,050	\$6,050	\$5,800	\$4,600	\$4,600	\$4,600	\$4,700	\$5,600	\$6,050	\$6,050	\$6,050	\$66,200
Payroll Taxes	10.00% 727	\$605	\$605	\$605	\$580	\$460	\$460	\$460	\$470	\$560	\$605	\$605	\$605	\$6,620
Workman's Com.	10.00% 728	\$605	\$605	\$605	\$580	\$460	\$460	\$460	\$470	\$560	\$605	\$605	\$605	\$6,620
Total Payroll Expense		\$7,260	\$7,260	\$7,260	\$6,960	\$5,520	\$5,520	\$5,520	\$5,640	\$6,720	\$7,260	\$7,260	\$7,260	\$79,440
OTHER EXPENSES														
Trade Shows	740													\$0
Shop Supplies	741	\$30	\$0	\$0	\$0	\$30	\$0	\$0	\$30	\$0	\$0	\$0	\$0	\$90
Education	743													\$0
Repairs and Maint.	746		\$100			\$100				\$100		\$100		\$400
Reimbursement	747													\$0
Outside Services Club Repair	748												\$200	\$200
Cart Expense	750	\$0	\$100	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$100	\$0	\$0	\$300
Cart Expense Electricity	753	\$1,200	\$1,200	\$1,100	\$1,000	\$1,000	\$800	\$800	\$900	\$900	\$1,100	\$1,200	\$1,200	\$12,400
Rent Sets	757	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Range balls	770	\$700	\$0	\$700	\$0	\$700	\$0	\$700	\$0	\$700	\$0	\$700	\$0	\$4,200
Range Supplies	771	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300	\$0	\$0	\$600
Total Other Expenses		\$1,930	\$1,700	\$1,800	\$1,100	\$1,830	\$800	\$1,500	\$930	\$1,700	\$1,500	\$2,000	\$1,400	\$18,190
TOTAL GOLF OPERATIONS		\$9,190	\$8,960	\$9,060	\$8,060	\$7,350	\$6,320	\$7,020	\$6,570	\$8,420	\$8,760	\$9,260	\$8,660	\$97,630

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Clubhouse Expense	2010						2011						Total	
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
EXPENSES														
Electricity	671	\$1,700	\$1,700	\$1,500	\$1,500	\$1,500	\$1,000	\$1,000	\$1,000	\$1,500	\$1,500	\$1,700	\$1,700	\$17,300
Natural Gas	672	\$170	\$170	\$170	\$170	\$180	\$300	\$300	\$280	\$250	\$240	\$160	\$150	\$2,540
Clubhouse Repairs	680	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$2,400
Clubhouse Supplies	685	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$4,200
Pest Control	687	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$420
Alarm System	690	\$210			\$210			\$210			\$210			\$840
Other														\$0
TOTAL CLUBHOUSE		\$2,665	\$2,455	\$2,255	\$2,465	\$2,265	\$1,885	\$2,095	\$1,865	\$2,335	\$2,535	\$2,445	\$2,435	\$27,700

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Course Maintenance	2010						2011						Total	
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
PAYROLL EXPENSES														
Superintendant	801	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	46,800
Greenskeepers	802	12,000	12,000	12,000	10,000	8,000	8,000	8,000	9,000	11,000	12,000	12,000	12,000	126,000
Mechanic	804	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	27,600
Sub-Total Payroll		18,200	18,200	18,200	16,200	14,200	14,200	14,200	15,200	17,200	18,200	18,200	18,200	200,400
Payroll Taxes	# 807	1,820	1,820	1,820	1,620	1,420	1,420	1,420	1,520	1,720	1,820	1,820	1,820	20,040
Workman's Com.	# 808	1,820	1,820	1,820	1,620	1,420	1,420	1,420	1,520	1,720	1,820	1,820	1,820	20,040
Total Payroll Expense		21,840	21,840	21,840	19,440	17,040	17,040	17,040	18,240	20,640	21,840	21,840	21,840	240,480
OTHER EXPENSES														
Fertilizer	831		4,000							4,000	2,000		500	10,500
Chemicals	832	2,200	3,000	3,000	3,000	2,200				2,200	4,000	2,200	1,000	22,800
Seed & Sod	833					1,000				1,000				2,000
Top Dressing & Sand	834		1,000	1,500							1,000			3,500
Trees, Flowers & Shrubs	835		500							500				1,000
Equipment Repairs	841	2,200	2,000	2,000	2,000	2,000	1,000	1,000	2,000	2,000	2,000	2,000	2,500	22,700
Irrigation	844	500	500	300	300	300	300	300	300	400	500	500	500	4,700
Equipment Rental	850		200		100					100			400	800
Gas	851	2,200	2,200	2,200	2,200	1,600	1,000	1,000	1,000	1,100	2,000	2,300	2,300	21,100
Course Acc/ Pumps	852	1,000	500		2,000					500		1,000	4,000	9,000
Small Tools	853	200	200	200	200	200			200	200	200	200	300	2,100
Course Supplies	854	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
Protective Clothing	856	100				100								200
Laundry & Towels	857	130	130	130	130	130	130	130	130	130	130	130	130	1,560
Dues & Education	861		200						100					300
Electricity	871	6,300	6,300	5,800	5,300	3,400	1,400	1,400	1,100	4,000	6,300	6,300	6,300	53,900
Canal Water	872			1,600	1,600					2,000	2,000	1,500		8,700
Total Other Expenses		15,830	21,730	17,730	17,830	11,930	4,830	4,830	5,830	19,130	21,130	17,130	18,930	176,860
TOTAL COURSE MAINT.		37,670	43,570	39,570	37,270	28,970	21,870	21,870	24,070	39,770	42,970	38,970	40,770	417,340

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MO TICKET Sales #													
# \$120 Single	78	70	65	65	50	44	49	50	65	60	60	60	716
# \$160 Family	25	22	15	15	15	10	10	10	18	20	20	20	200
# \$25 Sr/Jr Promotional tickets	55	55	55	55	65	60	40	55	65	65	65	60	695
# \$200 Family 3+	5	5	5	5	6	3	2	5	7	6	6	8	63
	<u>158</u>	<u>152</u>	<u>140</u>	<u>140</u>	<u>136</u>	<u>117</u>	<u>101</u>	<u>120</u>	<u>155</u>	<u>151</u>	<u>151</u>	<u>148</u>	<u>1,674</u>
MO TICKET REVENUE \$													
# Single \$120	\$9,360	\$8,400	\$7,800	\$7,800	\$6,000	\$5,280	\$5,880	\$6,000	\$7,800	\$7,200	\$7,200	\$7,200	\$85,920
# Family \$160	\$4,000	\$3,520	\$2,400	\$2,400	\$2,400	\$1,600	\$1,600	\$1,600	\$2,880	\$3,200	\$3,200	\$3,200	\$32,000
# Sr/Jr Promotional \$25	\$1,375	\$1,375	\$1,375	\$1,375	\$1,625	\$1,500	\$1,000	\$1,375	\$1,625	\$1,625	\$1,625	\$1,500	\$17,375
# Family 3+ \$200	\$1,000	\$1,000	\$1,000	\$1,000	\$1,200	\$600	\$400	\$1,000	\$1,400	\$1,200	\$1,200	\$1,600	\$12,600
	<u>\$15,735</u>	<u>\$14,295</u>	<u>\$12,575</u>	<u>\$12,575</u>	<u>\$11,225</u>	<u>\$8,980</u>	<u>\$8,880</u>	<u>\$9,975</u>	<u>\$13,705</u>	<u>\$13,225</u>	<u>\$13,225</u>	<u>\$13,500</u>	<u>\$147,895</u>
# x x x x x x Total Rounds													
# Carts \$7.00	\$25,900	\$27,944	\$26,775	\$26,145	\$22,120	\$17,535	\$15,960	\$20,286	\$25,795	\$28,175	\$26,460	\$27,440	\$290,535
# Oth Golf Rev \$1.70	\$6,290	\$6,786	\$6,503	\$6,350	\$5,372	\$4,259	\$3,876	\$4,927	\$6,265	\$6,843	\$6,426	\$6,664	\$70,561
# Golf Mdse \$5.00	\$18,500	\$19,960	\$19,125	\$18,675	\$15,800	\$12,525	\$11,400	\$14,490	\$18,425	\$20,125	\$18,900	\$19,600	\$207,525
	<u>\$50,690</u>	<u>\$54,690</u>	<u>\$52,403</u>	<u>\$51,170</u>	<u>\$43,292</u>	<u>\$34,319</u>	<u>\$31,236</u>	<u>\$39,703</u>	<u>\$50,485</u>	<u>\$55,143</u>	<u>\$51,786</u>	<u>\$53,704</u>	<u>\$568,621</u>
#													
#													
# FOOD + BEVERJ 5.5	\$20,350	\$21,956	\$21,038	\$20,543	\$17,380	\$13,778	\$12,540	\$15,939	\$20,268	\$22,138	\$20,790	\$21,560	\$226,800
#													
#													
# Total Revenue	<u>\$124,150</u>	<u>\$134,591</u>	<u>\$131,616</u>	<u>\$128,038</u>	<u>\$110,767</u>	<u>\$81,567</u>	<u>\$74,996</u>	<u>\$96,557</u>	<u>\$126,148</u>	<u>\$142,751</u>	<u>\$132,556</u>	<u>\$139,034</u>	<u>\$1,422,771</u>
Food & Bev 42.00%	\$8,547	\$9,222	\$8,836	\$8,628	\$7,300	\$5,787	\$5,267	\$6,694	\$8,513	\$9,298	\$8,732	\$9,055	\$95,879
Golf Mdse C 73.00%	\$13,505	\$14,571	\$13,961	\$13,633	\$11,534	\$9,143	\$8,322	\$10,578	\$13,450	\$14,691	\$13,797	\$14,308	\$151,493
	<u>\$22,052</u>	<u>\$23,793</u>	<u>\$22,797</u>	<u>\$22,261</u>	<u>\$18,834</u>	<u>\$14,930</u>	<u>\$13,589</u>	<u>\$17,272</u>	<u>\$21,963</u>	<u>\$23,989</u>	<u>\$22,529</u>	<u>\$23,363</u>	<u>\$247,372</u>
Food & Beverage Net	\$11,803	\$12,734	\$12,202	\$11,915	\$10,080	\$7,991	\$7,273	\$9,245	\$11,755	\$12,840	\$12,058	\$12,505	\$132,401
Golf Mdse Net	\$4,995	\$5,389	\$5,164	\$5,042	\$4,266	\$3,382	\$3,078	\$3,912	\$4,975	\$5,434	\$5,103	\$5,292	\$56,032
	<u>\$16,798</u>	<u>\$18,123</u>	<u>\$17,366</u>	<u>\$16,957</u>	<u>\$14,346</u>	<u>\$11,373</u>	<u>\$10,351</u>	<u>\$13,157</u>	<u>\$16,730</u>	<u>\$18,274</u>	<u>\$17,161</u>	<u>\$17,797</u>	<u>\$188,433</u>
Net to Summary	<u>\$102,098</u>	<u>\$110,798</u>	<u>\$108,819</u>	<u>\$105,777</u>	<u>\$91,933</u>	<u>\$66,637</u>	<u>\$61,407</u>	<u>\$79,285</u>	<u>\$104,185</u>	<u>\$118,762</u>	<u>\$110,027</u>	<u>\$115,671</u>	<u>\$1,175,399</u>