Recreation & Parks — *Golf Course Fund*

CLASSIFICATION	ACTUAL FY 2005/06	ACTUAL FY 2006/07	ADOPTED FY 2007/08	PROJECTED YEAR END FY 2007/08	ADOPTED FY 2008/09
GOLF COURSE					
City Administration	671,296	415,044	605,900	605,900	452,750
Food & Beverage	303,094	361,099	326,150	359,750	376,500
Pro-Shop	295,852	261,703	275,900	270,700	275,400
Golf Course	311,637	340,177	393,900	390,050	420,500
Driving Range	564,201	169,719	98,550	163,250	175,800
General & Administrative	431,093	543,988	573,700	551,900	450,950
Golf Lessons	47,027	9,809	35,000	36,350	63,700
TOTAL EXPENDITURES	**2,624,200**	**2,101,539**	**2,309,100**	**2,377,900**	**2,215,600**

ACTIVITY INFORMATION

The Golf Course Fund is an Enterprise Fund that tracks all activities related to "The Lakes at El Segundo" Golf Course. The facilities include a nine-hole executive golf course, 58 station night-lighted driving range, golf school, pro shop, restaurant, and clubhouse.

The Fund consists of seven divisions: City Administration, Food and Beverage, Pro Shop, Golf Course, Driving Range, General and Administrative, and Golf Lessons.

Recreation & Cultural Golf Course — *Division 5301*

CLASSIFICATION	ACTUAL FY 2005/06	ACTUAL FY 2006/07	ADOPTED FY 2007/08	PROJECTED YEAR END FY 2007/08	ADOPTED FY 2008/09
GOLF COURSE - ADMINISTRATION					
SALARIES	194	530	0	0	0
DEBT SERVICE	166,534	136,899	180,300	180,300	88,050
SERVICE CHARGES	497,072	277,615	270,750	270,750	304,700
CAPITAL-FIXED ASSETS	7,496	0	154,850	154,850	60,000
TOTAL EXPENDITURES	**671,296**	**415,044**	**605,900**	**605,900**	**452,750**

ACTIVITY INFORMATION

The C.O.P. Administration Division is used to account for the debt service payments on the Golf Course Certificates of Participation (C.O.P.) which were issued on August 1, 1992. These bonds were issued to finance the construction of “The Lakes at El Segundo" Golf Course.

In addition, this division also accounts for all direct and indirect City administrative expenses, including a general administrative charge established this year, performance incentive fees for the operator, and other vehicle and equipment charges.

CLASSIFICATION		ACTUAL FY 2005/06	ACTUAL FY 2006/07	ADOPTED FY 2007/08	PROJECTED YEAR END FY 2007/08	ADOPTED FY 2008/09
SALARIES						
4104	Permanent Contract	**194**	**530**	**0**	**0**	**0**
DEBT SERVICE						
4904	Semi-Annual Interest	166,534	136,899	180,300	180,300	88,050
4905	Amortization Of Deferred Charges	0	0	0	0	0
	TOTAL DEBT SERVICE	**166,534**	**136,899**	**180,300**	**180,300**	**88,050**
SERVICE CHARGES						
6202	Depreciation Expense	219,276	0	0	0	0
6207	Equipment Replacement Charges	11,600	11,600	4,500	4,500	38,450
6214	Professional/Technical	108,000	108,000	108,000	108,000	108,000
6224	Vehicle Operating Charges	181	0	50	50	50
6286	General Administrative Charges	130,200	130,200	130,200	130,200	130,200
6308	Performance Incentive	0		0	0	0
6501	Right of Way Lease	27,815	27,815	28,000	28,000	28,000
	TOTAL SERVICE CHARGES	**497,072**	**277,615**	**270,750**	**270,750**	**304,700**
CAPITAL-FIXED ASSETS						
8103	Capital/Other Improvements	7,496	0	94,850	94,850	0
8104	Capital/Equipment	0	0	60,000	60,000	60,000
	TOTAL CAPITAL-FIXED ASSETS	**7,496**	**0**	**154,850**	**154,850**	**60,000**
	GOLF COURSE	**671,296**	**415,044**	**605,900**	**605,900**	**452,750**

Recreation & Parks Golf Course Food and Beverage *Division 5302*

CLASSIFICATION	ACTUAL FY 2005/06	ACTUAL FY 2006/07	ADOPTED FY 2007/08	PROJECTED YEAR END FY 2007/08	ADOPTED FY 2008/09
FOOD & BEVERAGE					
SALARIES	119,830	139,843	126,000	136,000	140,500
EMPLOYEE BENEFITS	27,423	24,992	32,300	30,400	35,500
SUPPLIES	28,450	36,220	25,850	30,350	36,000
SERVICE CHARGES	23,038	26,165	28,000	28,000	28,000
COST OF SALES	104,353	133,879	114,000	135,000	136,500
TOTAL EXPENDITURES	**303,094**	**361,099**	**326,150**	**359,750**	**376,500**

ACTIVITY INFORMATION

The Food and Beverage Division is responsible for providing a full-service breakfast and lunch at the golf course restaurant. It also includes special events and catering.

CLASSIFICATION		ACTUAL FY 2005/06	ACTUAL FY 2006/07	ADOPTED FY 2007/08	PROJECTED YEAR END FY 2007/08	ADOPTED FY 2008/09
SALARIES						
4104	Permanent Contract	**119,830**	**139,843**	**126,000**	**136,000**	**140,500**
TOTAL EMPLOYEE BENEFITS		**27,423**	**24,992**	**32,300**	**30,400**	**35,500**
SUPPLIES						
5203	Repair & Maintenance Supplies	1,973	3,166	2,500	3,000	3,000
5204	Operating Supplies	18,396	22,386	16,000	20,000	22,000
5210	Paper Goods	6,811	9,075	6,000	6,000	9,000
5213	Replacement Of Damaged Goods	1,270	1,593	1,350	1,350	2,000
	TOTAL SUPPLIES	**28,450**	**36,220**	**25,850**	**30,350**	**36,000**
SERVICE CHARGES						
6201	Advertising/Publishing	7,491	6,264	6,500	6,500	6,500
6215	Repair & Maintenance	9,923	14,217	15,000	15,000	15,000
6242	Employee Meals	4,500	4,504	5,000	5,000	5,000
6249	Fees & Licenses	1,124	1,180	1,500	1,500	1,500
	TOTAL SERVICE CHARGES	**23,038**	**26,165**	**28,000**	**28,000**	**28,000**
COST OF SALES						
7550	Cost of Sales	**104,353**	**133,879**	**114,000**	**135,000**	**136,500**
	FOOD & BEVERAGE	**303,094**	**361,099**	**326,150**	**359,750**	**376,500**

Recreation & Parks Golf Course Pro Shop *Division 5304*

CLASSIFICATION	ACTUAL FY 2005/06	ACTUAL FY 2006/07	ADOPTED FY 2007/08	PROJECTED YEAR END FY 2007/08	ADOPTED FY 2008/09
PRO SHOP					
SALARIES	31,371	28,042	35,000	32,000	35,000
EMPLOYEE BENEFITS	9,708	8,253	10,600	9,700	10,900
SUPPLIES	6,415	3,959	3,500	3,500	3,500
SERVICE CHARGES	16,250	13,488	15,800	14,500	15,000
HARD GOODS	232,108	207,961	211,000	211,000	211,000
TOTAL EXPENDITURES	**295,852**	**261,703**	**275,900**	**270,700**	**275,400**

ACTIVITY INFORMATION

The Pro Shop is the hub of the Golf Course operations providing a full line of soft and hard goods. The Pro Shop is also where golf lessons are booked and sold, tee times are recorded, greens fees collected, and range balls sold.

CLASSIFICATION		ACTUAL FY 2005/06	ACTUAL FY 2006/07	ADOPTED FY 2007/08	PROJECTED YEAR END FY 2007/08	ADOPTED FY 2008/09
SALARIES						
4104	Permanent Contract	**31,371**	**28,042**	**35,000**	**32,000**	**35,000**
TOTAL EMPLOYEE BENEFITS		**9,708**	**8,253**	**10,600**	**9,700**	**10,900**
SUPPLIES						
5204	Operating Supplies	6,415	3,959	3,500	3,500	3,500
	TOTAL SUPPLIES	**6,415**	**3,959**	**3,500**	**3,500**	**3,500**
SERVICE CHARGES						
6201	Advertising/Publishing	8,539	8,305	6,500	6,500	7,000
6215	Repair & Maintenance	102	0	0	0	0
6244	Other Unclassified Expense	150	0	0	0	0
6270	Commissions	7,459	5,183	9,300	8,000	8,000
	TOTAL SERVICE CHARGES	**16,250**	**13,488**	**15,800**	**14,500**	**15,000**
HARD GOODS						
7600	Hard Goods	166,786	139,717	144,000	144,000	144,000
7601	Purchase Discount	(1,135)	(4,734)	(7,000)	(7,000)	(7,000)
7602	Soft Goods	59,985	67,199	68,000	68,000	68,000
7604	Freight	6,472	5,779	6,000	6,000	6,000
7608	Theft	0	0	0	0	0
	HARD GOODS	**232,108**	**207,961**	**211,000**	**211,000**	**211,000**
	PRO SHOP	**295,852**	**261,703**	**275,900**	**270,700**	**275,400**

Recreation & Parks Golf Course — *Division 5305*

CLASSIFICATION	ACTUAL FY 2005/06	ACTUAL FY 2006/07	ADOPTED FY 2007/08	PROJECTED YEAR END FY 2007/08	ADOPTED FY 2008/09
GOLF COURSE					
SALARIES	164,915	179,807	202,000	200,000	207,000
EMPLOYEE BENEFITS	37,539	39,796	55,400	44,050	59,000
SUPPLIES	66,365	80,044	70,000	79,500	85,000
SERVICE CHARGES	42,818	40,530	66,500	66,500	69,500
TOTAL EXPENDITURES	**311,637**	**340,177**	**393,900**	**390,050**	**420,500**

ACTIVITY INFORMATION

The Golf Course Division represents the actual playing of rounds of golf and the maintenance of the course itself.

CLASSIFICATION		ACTUAL FY 2005/06	ACTUAL FY 2006/07	ADOPTED FY 2007/08	PROJECTED YEAR END FY 2007/08	ADOPTED FY 2008/09
SALARIES						
4104	Permanent Contract	**164,915**	**179,807**	**202,000**	**200,000**	**207,000**
TOTAL EMPLOYEE BENEFITS		**37,539**	**39,796**	**55,400**	**44,050**	**59,000**
SUPPLIES						
5203	Repair & Maintenance Supplies	42,990	52,973	52,000	52,000	55,000
5204	Operating Supplies	23,375	27,071	18,000	27,500	30,000
	TOTAL SUPPLIES	**66,365**	**80,044**	**70,000**	**79,500**	**85,000**
SERVICE CHARGES						
6201	Advertising/Publishing	7,558	6,264	6,500	6,500	6,500
6206	Contractual Services	13,799	13,883	16,000	16,000	16,000
6215	Repair & Maintenance	17,817	17,842	18,000	18,000	21,000
6260	Equipment Leasing Costs	3,644	2,541	26,000	26,000	26,000
	TOTAL SERVICE CHARGES	**42,818**	**40,530**	**66,500**	**66,500**	**69,500**
	GOLF COURSE	**311,637**	**340,177**	**393,900**	**390,050**	**420,500**

Recreation & Parks Golf Course Driving Range *Division 5306*

CLASSIFICATION	ACTUAL FY 2005/06	ACTUAL FY 2006/07	ADOPTED FY 2007/08	PROJECTED YEAR END FY 2007/08	ADOPTED FY 2008/09
DRIVING RANGE					
SALARIES	34,495	38,439	56,000	50,000	51,750
EMPLOYEE BENEFITS	5,280	6,127	14,050	9,750	13,550
SUPPLIES	10,197	11,441	12,000	12,000	90,000
SERVICE CHARGES	88,069	99,273	16,500	91,500	20,500
CAPITAL-FIXED ASSETS	426,160	14,439	0	0	0
TOTAL EXPENDITURES	**564,201**	**169,719**	**98,550**	**163,250**	**175,800**

ACTIVITY INFORMATION

The Driving Range is the 58-section practice facility. The range is also the location at which all golf lessons are taught by a staff of PGA golf professionals.

CLASSIFICATION		ACTUAL FY 2005/06	ACTUAL FY 2006/07	ADOPTED FY 2007/08	PROJECTED YEAR END FY 2007/08	ADOPTED FY 2008/09
SALARIES						
4104	Permanent Contract	**34,495**	**38,439**	**56,000**	**50,000**	**51,750**
TOTAL EMPLOYEE BENEFITS		**5,280**	**6,127**	**14,050**	**9,750**	**13,550**
SUPPLIES						
5203	Repair & Maintenance Supplies	0	0	2,000	2,000	0
5204	Operating Supplies	10,197	11,441	10,000	10,000	90,000
	TOTAL SUPPLIES	**10,197**	**11,441**	**12,000**	**12,000**	**90,000**
SERVICE CHARGES						
6201	Advertising/Publishing	7,490	6,264	6,500	6,500	6,500
6202	Depreciation Expense	65,432	82,648	0	75,000	0
6215	Repair & Maintenance	15,147	10,361	10,000	10,000	14,000
	TOTAL SERVICE CHARGES	**88,069**	**99,273**	**16,500**	**91,500**	**20,500**
CAPITAL-FIXED ASSETS						
8103	Capital/Other Improvements	426,160	14,439	0	0	0
	TOTAL CAPITAL-FIXED ASSETS	**426,160**	**14,439**	**0**	**0**	**0**
	DRIVING RANGE	**564,201**	**169,719**	**98,550**	**163,250**	**175,800**

Recreation & Parks Golf Course General & Administrative *Division 5307*

CLASSIFICATION	ACTUAL FY 2005/06	ACTUAL FY 2006/07	ADOPTED FY 2007/08	PROJECTED YEAR END FY 2007/08	ADOPTED FY 2008/09
GENERAL & ADMINISTRATION					
SALARIES	100,371	105,829	114,000	114,000	118,000
EMPLOYEE BENEFITS	24,282	25,207	32,500	30,100	34,100
SUPPLIES	21,920	20,081	24,000	24,000	24,000
PUBLIC UTILITY SERVICES	123,979	152,437	151,700	149,700	159,200
SERVICE CHARGES	160,541	240,434	251,500	234,100	115,650
TOTAL EXPENDITURES	**431,093**	**543,988**	**573,700**	**551,900**	**450,950**

ACTIVITY INFORMATION

This Division is responsible for the administration of all aspects of the facility, including operations, accounting and supervision of all other departments.

CLASSIFICATION		ACTUAL FY 2005/06	ACTUAL FY 2006/07	ADOPTED FY 2007/08	PROJECTED YEAR END FY 2007/08	ADOPTED FY 2008/09
SALARIES						
4104	Permanent Contract	**100,371**	**105,829**	**114,000**	**114,000**	**118,000**
TOTAL EMPLOYEE BENEFITS		**24,282**	**25,207**	**32,500**	**30,100**	**34,100**
SUPPLIES						
5203	Repair & Maintenance Supplies	11,628	11,990	12,000	12,000	12,000
5204	Operating Supplies	10,292	8,091	12,000	12,000	12,000
	TOTAL SUPPLIES	**21,920**	**20,081**	**24,000**	**24,000**	**24,000**
PUBLIC UTILITY SERVICES						
6101	Gas	5,513	4,963	6,000	6,000	6,000
6102	Electricity	31,961	40,867	40,000	40,000	42,000
6103	Water	41,435	52,199	50,000	50,000	52,500
6135	Credit Card Expense	27,104	36,904	30,000	30,000	35,000
6139	Bank Service Charges	13,133	10,414	15,500	15,500	15,500
6153	Personal Property Damage	4,810	6,952	10,000	8,000	8,000
6171	Business Meals	0	138	200	200	200
6172	NSF Checks	23	0	0	0	0
	TOTAL PUBLIC UTILITY SERVICES	**123,979**	**152,437**	**151,700**	**149,700**	**159,200**
SERVICE CHARGES						
6201	Advertising/Publishing	7,480	6,264	6,500	6,500	6,500
6208	Dues & Subscriptions	1,781	2,095	2,500	2,500	2,500
6209	Dump Fees	9,328	11,940	14,000	3,100	0
6211	Insurance & Bonds	70,116	174,991	174,500	174,500	54,150
6213	Meetings & Travel	0	798	1,000	1,000	1,000
6214	Professional/Technical	1,427	1,447	5,000	1,500	2,500
6215	Repair & Maintenance	51,057	26,505	24,000	24,000	25,000
6223	Training & Education	672	1,345	2,000	2,000	2,000
6244	Other Unclassified Expense	698	171	1,000	1,000	1,000
6249	Fees & Licenses	462	60	2,000	2,000	2,000
6253	Postage	1,372	1,058	2,000	1,500	2,000
6254	Telephone	11,593	9,584	12,000	10,000	12,000
6284	Security Costs	1,903	1,607	2,000	2,000	2,000
6301	Legal Counsel	0	0	500	0	500
6502	Contribution Expense	2,652	2,569	2,500	2,500	2,500
	TOTAL SERVICE CHARGES	**160,541**	**240,434**	**251,500**	**234,100**	**115,650**
	GENERAL & ADMIN	**431,093**	**543,988**	**573,700**	**551,900**	**450,950**

Recreation & Parks Golf Course Golf Lessons *Division 5308*

CLASSIFICATION	ACTUAL FY 2005/06	ACTUAL FY 2006/07	ADOPTED FY 2007/08	PROJECTED YEAR END FY 2007/08	ADOPTED FY 2008/09
GOLF LESSONS					
SALARIES	0	0	0	2,000	6,000
EMPLOYEE BENEFITS	0	0	0	350	1,200
SERVICE CHARGES	41,358	0	29,500	29,500	45,500
COST OF SALES	5,669	9,809	5,500	4,500	11,000
TOTAL EXPENDITURES	**47,027**	**9,809**	**35,000**	**36,350**	**63,700**

ADMINISTRATION

The Golf Lessons Division includes a full range of golf instruction taught by PGA and LPGA teaching professionals. Lessons include private, group, and clinics.

CLASSIFICATION		ACTUAL FY 2005/06	ACTUAL FY 2006/07	ADOPTED FY 2007/08	PROJECTED YEAR END FY 2007/08	ADOPTED FY 2008/09
SALARIES						
4104	Permanent Contract	**0**	**0**	**0**	**2,000**	**6,000**
TOTAL EMPLOYEE BENEFITS		**0**	**0**	**0**	**350**	**1,200**
SUPPLIES						
5204	Operating Supplies	**0**	**0**	**0**	**0**	**0**
TOTAL SERVICE CHARGES						
6201	Advertising/Publishing	1,560		3,500	3,500	3,500
6270	Commissions	39,798		26,000	26,000	42,000
	TOTAL SERVICE CHARGES	**41,358**	**0**	**29,500**	**29,500**	**45,500**
HARD GOODS						
6092	Junior Membership Clinics	0	0	1,500	500	500
6093	Junior Camp Expenses	0	0	2,500	2,500	10,000
7606	Teaching Supplies	5,669	9,809	1,500	1,500	500
	TOTAL HARD GOODS	**5,669**	**9,809**	**5,500**	**4,500**	**11,000**
	GOLF COURSE - LESSONS	**47,027**	**9,809**	**35,000**	**36,350**	**63,700**