Recreation & Parks — *Golf Course Fund*

CLASSIFICATION	ACTUAL FY 2007/08	ACTUAL FY 2008/09	ADOPTED FY 2009/10	PROJECTED YEAR END FY 2009/10	ADOPTED FY 2010/11
GOLF COURSE					
City Administration	415,044	364,672	422,400	362,150	852,500
Food & Beverage	368,807	357,312	383,200	341,300	331,200
Pro-Shop	251,275	226,786	250,750	187,300	208,800
Golf Course	375,096	324,397	415,300	324,100	354,100
Driving Range	156,834	135,511	169,150	135,300	155,100
General & Administrative	1,090,705	441,825	468,900	287,300	408,600
Golf Lessons	85,125	78,854	62,750	62,750	58,800
TOTAL EXPENDITURES	**2,742,886**	**1,929,357**	**2,172,450**	**1,700,200**	**2,369,100**

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 2007/08	ACTUAL FY 2008/09	ADOPTED FY 2009/10	PROJECTED YEAR END FY 2009/10	ADOPTED FY 2010/11
GOLF COURSE - ADMINISTRATION					
SALARIES	0	0	0	0	0
DEBT SERVICE	74,353	88,022	61,350	64,750	524,700
SERVICE CHARGES	270,515	276,650	301,050	310,100	267,800
CAPITAL-FIXED ASSETS	32,773	0	60,000	0	60,000
TOTAL EXPENDITURES	**415,044**	**364,672**	**422,400**	**374,850**	**852,500**

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 2007/08	ACTUAL FY 2008/09	ADOPTED FY 2009/10	PROJECTED YEAR END FY 2009/10	ADOPTED FY 2010/11
SALARIES						
4104	Permanent Contract	**0**	**0**	**0**	**0**	**0**
DEBT SERVICE						
4902	Principal Maturity	0	0	0	0	462,700
4904	Semi-Annual Interest	74,353	88,022	61,350	64,750	62,000
	TOTAL DEBT SERVICE	**74,353**	**88,022**	**61,350**	**64,750**	**524,700**
SERVICE CHARGES						
6207	Equipment Replacement Charges	4,500	38,500	34,800	34,800	1,600
6214	Professional/Technical	108,000	108,000	108,000	108,000	108,000
6224	Vehicle Operating Charges	0	0	50	0	0
6286	General Administrative Charges	130,200	130,200	130,200	130,200	130,200
6501	Right of Way Lease	27,815	0	28,000	37,100	28,000
	TOTAL SERVICE CHARGES	**270,515**	**276,650**	**301,050**	**310,100**	**267,800**
CAPITAL-FIXED ASSETS						
8104	Capital/Equipment	32,773	0	60,000	0	60,000
	TOTAL CAPITAL-FIXED ASSETS	**32,773**	**0**	**60,000**	**0**	**60,000**
	GOLF COURSE	**415,044**	**364,672**	**422,400**	**374,850**	**852,500**

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

CLASSIFICATION	ACTUAL FY 2007/08	ACTUAL FY 2008/09	ADOPTED FY 2009/10	PROJECTED YEAR END FY 2009/10	ADOPTED FY 2010/11
FOOD & BEVERAGE					
SALARIES	146,096	129,427	142,000	121,950	143,000
EMPLOYEE BENEFITS	26,088	31,915	40,900	27,050	0
SUPPLIES	35,339	36,448	38,000	30,850	37,700
SERVICE CHARGES	21,406	29,465	25,800	21,200	26,600
COST OF SALES	139,878	130,057	136,500	118,350	123,900
TOTAL EXPENDITURES	**368,807**	**357,312**	**383,200**	**319,400**	**331,200**

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 2007/08	ACTUAL FY 2008/09	ADOPTED FY 2009/10	PROJECTED YEAR END FY 2009/10	ADOPTED FY 2010/11
FOOD & BEVERAGE						
SALARIES						
4104	Permanent Contract	**146,096**	**129,427**	**142,000**	**121,950**	**142,000**
TOTAL EMPLOYEE BENEFITS		**26,088**	**31,915**	**40,900**	**27,050**	**0**
SUPPLIES						
5203	Repair & Maintenance Supplies	2,682	1,950	3,000	2,150	3,000
5204	Operating Supplies	22,481	23,660	24,000	20,900	24,000
5210	Paper Goods	8,573	9,307	9,000	6,550	9,000
5213	Replacement Of Damaged Goods	1,603	1,530	2,000	1,250	1,700
	TOTAL SUPPLIES	**35,339**	**36,448**	**38,000**	**30,850**	**37,700**
SERVICE CHARGES						
6201	Advertising/Publishing	6,681	4,126	3,300	3,000	3,600
6215	Repair & Maintenance	7,783	17,545	15,000	11,750	15,500
6242	Employee Meals	5,763	6,613	6,000	6,450	6,000
6249	Fees & Licenses	1,180	1,180	1,500	0	1,500
	TOTAL SERVICE CHARGES	**21,406**	**29,465**	**25,800**	**21,200**	**26,600**
COST OF SALES						
7550	Cost of Sales	**139,878**	**130,057**	**136,500**	**118,300**	**123,900**
	FOOD & BEVERAGE	**368,807**	**357,312**	**383,200**	**319,400**	**331,200**

Recreation & Parks Golf Course Pro Shop — *Division 5304*

CLASSIFICATION	ACTUAL FY 2007/08	ACTUAL FY 2008/09	ADOPTED FY 2009/10	PROJECTED YEAR END FY 2009/10	ADOPTED FY 2010/11
PRO SHOP					
SALARIES	27,761	27,024	36,000	21,950	36,000
EMPLOYEE BENEFITS	8,515	7,613	11,200	4,750	0
SUPPLIES	4,119	4,004	3,500	4,100	5,000
SERVICE CHARGES	15,507	8,932	12,800	3,850	6,400
HARD GOODS	195,373	179,213	187,250	152,450	161,400
TOTAL EXPENDITURES	**251,275**	**226,786**	**250,750**	**187,100**	**208,800**

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 2007/08	ACTUAL FY 2008/09	ADOPTED FY 2009/10	PROJECTED YEAR END FY 2009/10	ADOPTED FY 2010/11
GOLF COURSE - PRO SHOP						
SALARIES						
4104	Permanent Contract	**27,761**	**27,024**	**36,000**	**21,950**	**36,000**
TOTAL EMPLOYEE BENEFITS		**8,515**	**7,613**	**11,200**	**4,750**	**0**
SUPPLIES						
5204	Operating Supplies	4,119	4,004	3,500	4,100	5,000
	TOTAL SUPPLIES	**4,119**	**4,004**	**3,500**	**4,100**	**5,000**
SERVICE CHARGES						
6201	Advertising/Publishing	8,542	5,679	7,800	3,700	5,600
6270	Commissions	6,965	3,253	5,000	100	800
	TOTAL SERVICE CHARGES	**15,507**	**8,932**	**12,800**	**3,800**	**6,400**
HARD GOODS						
7600	Hard Goods	133,395	111,568	118,500	99,900	98,800
7601	Purchase Discount	(1,516)	(5,965)	(6,250)	(2,650)	(7,000)
7602	Soft Goods	58,134	68,407	70,000	49,900	62,100
7604	Freight	5,360	5,203	5,000	5,350	7,500
	HARD GOODS	**195,373**	**179,213**	**187,250**	**152,450**	**161,400**
	PRO SHOP	**251,275**	**226,786**	**250,750**	**187,100**	**208,800**

Recreation & Parks Golf Course — *Division 5305*

CLASSIFICATION	ACTUAL FY 2007/08	ACTUAL FY 2008/09	ADOPTED FY 2009/10	PROJECTED YEAR END FY 2009/10	ADOPTED FY 2010/11
GOLF COURSE					
SALARIES	186,171	188,404	215,000	172,600	215,000
EMPLOYEE BENEFITS	37,866	43,074	59,000	32,700	0
SUPPLIES	82,578	72,605	85,000	85,650	85,000
SERVICE CHARGES	68,481	20,314	56,300	35,500	54,100
TOTAL EXPENDITURES	**375,096**	**324,397**	**415,300**	**326,450**	**354,100**

ACTIVITY INFORMATION

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

CLASSIFICATION		ACTUAL FY 2007/08	ACTUAL FY 2008/09	ADOPTED FY 2009/10	PROJECTED YEAR END FY 2009/10	ADOPTED FY 2010/11
GOLF COURSE						
SALARIES						
4104	Permanent Contract	**186,171**	**188,404**	**215,000**	**172,650**	**215,000**
TOTAL EMPLOYEE BENEFITS		**37,866**	**43,074**	**59,000**	**32,700**	**0**
SUPPLIES						
5203	Repair & Maintenance Supplies	46,212	42,170	55,000	58,400	55,000
5204	Operating Supplies	36,366	30,435	30,000	27,250	30,000
	TOTAL SUPPLIES	**82,578**	**72,605**	**85,000**	**85,650**	**85,000**
SERVICE CHARGES						
6201	Advertising/Publishing	6,834	5,266	7,300	3,400	5,100
6206	Contractual Services	14,065	14,188	16,000	14,850	16,000
6215	Repair & Maintenance	21,596	25,358	21,000	15,450	21,000
6260	Equipment Leasing Costs	25,986	-24,498	12,000	1,750	12,000
	TOTAL SERVICE CHARGES	**68,481**	**20,314**	**56,300**	**35,500**	**54,100**
	GOLF COURSE	**375,096**	**324,397**	**415,300**	**326,450**	**354,100**

Recreation & Parks Golf Course Driving Range *Division 5306*

CLASSIFICATION	ACTUAL FY 2007/08	ACTUAL FY 2008/09	ADOPTED FY 2009/10	PROJECTED YEAR END FY 2009/10	ADOPTED FY 2010/11
DRIVING RANGE					
SALARIES	41,803	44,622	58,000	49,350	58,000
EMPLOYEE BENEFITS	6,009	7,023	14,850	7,200	0
SUPPLIES	18,732	9,585	75,000	5,900	12,000
SERVICE CHARGES	90,290	74,281	21,300	60,500	85,100
TOTAL EXPENDITURES	**156,834**	**135,511**	**169,150**	**123,000**	**155,100**

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 2007/08	ACTUAL FY 2008/09	ADOPTED FY 2009/10	PROJECTED YEAR END FY 2009/10	ADOPTED FY 2010/11
SALARIES						
4104	Permanent Contract	**41,803**	**44,622**	**58,000**	**49,350**	**58,000**
TOTAL EMPLOYEE BENEFITS		**6,009**	**7,023**	**14,850**	**7,200**	**0**
SUPPLIES						
5204	Operating Supplies	18,732	9,585	75,000	5,900	10,000
	TOTAL SUPPLIES	**18,732**	**9,585**	**75,000**	**5,900**	**10,000**
SERVICE CHARGES						
6201	Advertising/Publishing	6,726	5,266	7,300	3,400	5,100
6202	Depreciation Expense	70,711	54,953	0	38,500	65,000
6215	Repair & Maintenance	12,853	14,062	14,000	18,650	17,000
	TOTAL SERVICE CHARGES	**90,290**	**74,281**	**21,300**	**60,500**	**87,100**
CAPITAL-FIXED ASSETS						
8103	Capital/Other Improvements	0	0	0	0	0
	TOTAL CAPITAL-FIXED ASSETS	**0**	**0**	**0**	**0**	**0**
	DRIVING RANGE	**156,834**	**135,511**	**169,150**	**160,800**	**155,100**

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

CLASSIFICATION	ACTUAL FY 2007/08	ACTUAL FY 2008/09	ADOPTED FY 2009/10	PROJECTED YEAR END FY 2009/10	ADOPTED FY 2010/11
GENERAL & ADMINISTRATIVE					
SALARIES	111,243	112,672	118,000	106,950	118,000
EMPLOYEE BENEFITS	25,736	27,552	34,400	25,000	0
SUPPLIES	21,826	21,949	24,000	23,450	28,000
PUBLIC UTILITY SERVICES	157,710	165,681	170,200	161,400	184,700
SERVICE CHARGES	774,191	113,971	122,300	95,150	77,900
TOTAL EXPENDITURES	**1,090,705**	**441,825**	**468,900**	**411,950**	**408,600**

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 2007/08	ACTUAL FY 2008/09	ADOPTED FY 2009/10	PROJECTED YEAR END FY 2009/10	ADOPTED FY 2010/11
SALARIES						
4104	Permanent Contract	**111,243**	**112,672**	**118,000**	**118,000**	**118,000**
TOTAL EMPLOYEE BENEFITS		**25,736**	**27,552**	**34,400**	**34,100**	**0**
SUPPLIES						
5203	Repair & Maintenance Supplies	10,891	11,615	12,000	12,000	12,000
5204	Operating Supplies	10,935	10,334	12,000	12,000	12,000
	TOTAL SUPPLIES	**21,826**	**21,949**	**24,000**	**24,000**	**24,000**
PUBLIC UTILITY SERVICES						
6101	Gas	5,202	3,338	6,000	4,000	5,000
6102	Electricity	36,940	38,784	45,000	33,300	45,000
6103	Water	62,186	67,201	60,000	71,000	75,000
6135	Credit Card Expense	32,056	34,890	35,000	30,900	35,000
6139	Bank Service Charges	14,818	17,733	16,000	16,700	16,500
6153	Personal Property Damage	5,008	3,943	8,000	4,900	8,000
6171	Business Meals	0	104	200	100	200
6172	NSF Checks	1,500	-312	0	500	0
	TOTAL PUBLIC UTILITY SERVICES	**157,710**	**165,681**	**170,200**	**161,400**	**184,700**
SERVICE CHARGES						
6201	Advertising/Publishing	6,823	5,267	7,300	3,400	5,100
6208	Dues & Subscriptions	1,583	2,827	2,500	1,250	2,000
6209	Dump Fees	3,069	440	0	0	0
6211	Insurance & Bonds	176,331	60,340	56,000	55,100	15,000
6213	Meetings & Travel	102	50	1,000	50	500
6214	Professional/Technical	1,523	1,207	2,500	1,250	2,500
6215	Repair & Maintenance	568,704	28,195	28,000	17,750	27,000
6223	Training & Education	2,056	1,447	2,000	2,250	2,800
6244	Other Unclassified Expense	240	-395	1,000	50	1,000
6249	Fees & Licenses	0	40	2,000	0	2,500
6253	Postage	907	913	2,000	650	1,500
6254	Telephone	8,486	8,429	12,000	9,400	12,000
6284	Security Costs	2,126	2,097	3,000	1,600	3,000
6301	Legal Counsel	0	0	500	0	500
6502	Contribution Expense	2,240	3,104	2,500	2,400	2,500
	TOTAL SERVICE CHARGES	**774,191**	**113,971**	**122,300**	**95,150**	**77,900**
	GENERAL & ADMIN	**1,090,705**	**441,825**	**468,900**	**411,950**	**408,600**

Recreation & Parks Golf Course Golf Lessons — *Division 5308*

CLASSIFICATION	ACTUAL FY 2007/08	ACTUAL FY 2008/09	ADOPTED FY 2009/10	PROJECTED YEAR END FY 2009/10	ADOPTED FY 2010/11
GOLF LESSONS					
SALARIES	0	0	5,000	0	0
EMPLOYEE BENEFITS	578	479	1,000	400	0
SERVICE CHARGES	60,241	66,971	45,500	10,400	47,500
COST OF SALES	24,306	11,404	11,250	1,650	11,300
TOTAL EXPENDITURES	**85,125**	**78,854**	**62,750**	**12,500**	**58,800**

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 2007/08	ACTUAL FY 2008/09	ADOPTED FY 2009/10	PROJECTED YEAR END FY 2009/10	ADOPTED FY 2010/11
SALARIES						
4104	**Permanent Contract**	**0**	**0**	**5,000**	**0**	**0**
TOTAL EMPLOYEE BENEFITS		**578**	**479**	**1,000**	**400**	**0**
TOTAL SERVICE CHARGES						
6201	Advertising/Publishing	1,363	585	3,500	0	1,000
6244	Other Unclassified Expense	55,428	63,266	0	2,350	0
6270	Commissions	3,450	3,120	42,000	0	46,500
	TOTAL SERVICE CHARGES	**60,241**	**66,971**	**45,500**	**2,350**	**47,500**
HARD GOODS						
6092	Junior Membership Clinics	0	0	500	0	0
6093	Junior Camp Expenses	0	10,060	10,000	10,400	10,500
7606	Teaching Supplies	24,306	1,344	750	(700)	800
	TOTAL HARD GOODS	**24,306**	**11,404**	**11,250**	**9,700**	**11,300**
	GOLF COURSE - LESSONS	**85,125**	**78,854**	**62,750**	**12,450**	**58,800**