



## KANAWHA COUNTY PARKS & RECREATION COMMISSION

375 Henry C Hoppy Shores Drive • Charleston, West Virginia 25302 • Phone (304) 341-8000 • FAX (304) 344-2696

### *AGENDA*

Meeting of the Board  
June 19, 2019

**02:00 PM**

Approval Minutes May 2019 Meeting  
Introduction of Guests  
Committee Reports, as needed

- A. Personnel – Janet Drumheller
  - B. Long Range Committee- Stuart Smith
  - C. Finance - Pat Donahoe
  - D. Golf Committee – Big Bend Update Dave Pope
  - E. Coonskin Foundation - Dave Pope
  - F. Public Safety Report – Chief Amburgey
  - G. Directors Report – Jeff Hutchinson
- 
- 1. Insurance Renewal
  - 2. MOU Tennis Center
  - 3. Chemical Bid 2019

Legal Report:

Public Comment

**Adjournment (Next Meeting – July 17, 2019)**

**KANAWHA COUNTY PARKS & RECREATION COMMISSION**  
**COMMISSION MEETING**  
**May 15, 2019**  
**MINUTES**

**CALL TO ORDER**

The regular meeting of the Kanawha County Parks and Recreation Commission was held on Wednesday, May 15, 2019 at the Coonskin Clubhouse Oak Room, Charleston, West Virginia. This is the monthly meeting of the Kanawha County Parks and Recreation Commission. President MG (Ret.) Tackett called the meeting to order at 2:00 pm.

**ROLL CALL**

**PRESENT:**

Janet Drumheller, Allen Tackett, Don Stamper, Karen Haddad, Dave Pope, Stuart Smith, Andrew Jordon

**ABSENT:** Pat Donahoe, Doug Tench, John Huddleston and Chris Hamilton

**OTHERS**

Leslie Koepsel

Jeff Hutchinson, Director

Brad Maschari, Sarah Menefee, Chief Eddie Amburgey,

Jim Pierson, Sarah Sheets, Margaret Zaleski, Joanna Christen, Jan Adams, Zach Brown, Greg Stamp, Metro News, Rick Steelhammer, Channel 3 News

**APPROVAL OF MINUTES**

Commissioner Pope made a motion to approve the minutes from April and Commissioner Jordon seconded the motion. All were in favor.

**PERSONNEL COMMITTEE**

No discussion

**LONG RANGE PLANNING**

Commissioner Smith reported that we have good news and bad news. Good news is that the Shawnee Soccer Complex is doing well and is booked up for the next two years with big events bringing in 300-400 people. She reported that with these big events, it could bring in estimated \$56 million economic impact to the Kanawha Valley. She added that it has been getting good coverage in the news. Commissioner Smith said the bad news is that we had a microburst at Big Bend Golf Course knocking down a lot of trees and it is expected to be closed until July 4<sup>th</sup>. There were no injuries and it happened at the worst time of year when golf is picking up for the spring and summer. The shelter was not affected.

**FINANCIAL REPORT**

Sarah reported from July-April we had an income of \$1,699,357 with a gross profit of \$1,648,007. The total expenses were \$1,597,253 with a net income of \$50,753. All facilities at Coonskin had a total income of \$158,732 with a gross profit of \$146,669. The

total expenses were \$337,947 with a net loss of \$(191,278). Coonskin golf had a total income of \$48,781 with a gross profit of \$41,422. The total expenses were \$160,244 with a net loss of \$(118,821). We lost \$14,722 in green fees from last year and everybody is watching their expenses. Big Bend had a total income of \$277,968 with a gross profit of \$246,165. The total expenses were \$358,746 with a net loss of \$(112,581). Big Bend was down \$47,488 in income from last year and the \$18,000 is the insurance reimbursement. April alone had a total income of \$176,990 with a gross profit of \$166,476. The total expenses were \$145,413 with a net income of \$21,063. April's expenses and income was close to what it was last year. Coonskin had a total income of \$8,396 with a gross profit of \$7,454. The total expenses were \$15,450 with a net loss of \$(7,995). Big Bend had a total income of \$37,635 with a gross profit of \$32,760. The total expenses were \$39,053 with a net loss of \$(6,293). Sarah said that we were down in income and up in expenses. She added that expenses has gone up this month with as part time payroll has gone up, we are using more fuel because of more grass to be mowed, equipment rental for the shelter, and this is a three payroll month. Commissioner Drumheller made a motion to accept the financials and Commissioner Jordon seconded the motion. All were in favor.

#### **GOLF COMMITTEE**

Commissioner Pope said the big issue is the microburst at Big Bend. They are an estimated 200 trees down and mostly pine trees. Fortunately there were no injuries as there were people playing on the course. He said that there were 70 mph winds for up to 10 minutes that knocked the trees down and we need to remove the trees with doing the least amount of damage to the course.

#### **COONSKIN FOUNDATION**

Commissioner Pope said we are doing well and when it's dry enough to pick up balls then we are open. He said that we are having an issue with the ball machine and it will need to be replaced. He said we will have to look into bids and it would cost more than the Foundation has in the account. Once the machine stops working, there is nothing we can do because it is an old machine that doesn't pair with today's technology.

#### **NOMINATION COMMITTEE**

The Nominating Committee consists of Commissioners Pope, Smith and Stamper. Commissioner Smith is the chair of the committee and nominated for President MG (Ret.) Tackett 1<sup>st</sup> Vice President, Janet Drumheller, 2<sup>nd</sup> Vice President Andrew Jordon and Secretary/Treasurer, Jeff Hutchinson. Commissioner Haddad made a motion to accept the nominations and Commissioner Pope seconded the motion. All were in favor.

#### **PUBLIC SAFETY**

Chief Amburgey reported that things have been going well and had just some minor reports. He reported that a car went into the river near the boat launch on the other side of the park and our officers assisted from the River Trail.

#### **DIRECTORS REPORT**

Zach Brown with the DNR spoke about the boat ramp on the other side of the river and there plans to access the Elk River and passed around a handout with a map of the plan. He said they would start with rehabbing the boat ramp at Coonskin Park and changing it from a slide to an access path. He said there would be 18 miles of river access in Kanawha County with access to the river from Blue Creek, Big Chimney, South Clendenin, and Clendenin. The DNR is looking for partners to help out and tie it into the park system. Mr. Brown said that Coonskin would have natural gravel access bar to the river which is typical for a shallow water launch. There would be an 8 foot wide concrete finish that would lead to the gravel bar and would be thick enough to take an ATV down to clean off the ramp and for maintenance. With docks the concerns are the species of wildlife in the river and there are strict limits. The plan is to close access to the boat ramp on the other side of the park. He said that they would need to renew the lease and we could go out to bid this summer and start in August.

Jeff reported about Big Bend Golf Course and he said that we spoke with our insurance and they looked at everything and called our agent Brent Burton to see where we stood on this storm damage. There was some building damage and two doors blown out and sheeting damage of \$10,000. Jeff said that we have tree coverage on our policy with \$2,500 per tree and a maximum of \$50,000. That's what they pay per tree and replacement of that tree. There is some cart damage under the policy and damage to the grounds when they remove the trees. We have a loss of business policy with a cap at \$100,000. Jeff said that this time of year we are averaging \$60,000 and the insurance made an offer to front us \$25,000. He said that the guys are still working on maintaining the greens and fairways and keep them mowed. We need a vote from the board to declare this an emergency situation because most of our money is made at Big Bend.

President Tackett stated that this time last year we closed Shawnee and we owe it to the citizens to get Big Bend open as fast as we can. He appointed a three person committee with Jeff to stay on top of things and to make decisions to get the course up and running with the committee members being informed. The chair of the committee is Commissioner Jordon and Commissioners Pope and Drumheller also serving to get this process expedited as fast as we can with the least amount of damage. We need to find the best people to do the project even if that means they are not the low bidder.

Commissioner Pope made a motion to declare a state of emergency at Big Bend which gives these three Commissioners the authority to make decisions. Commissioner Jordon seconded the motion and all were in favor.

Jeff said that the YMCA has the MOU that needs to be resigned. The YMCA asked for Pioneer Park to stay the same as the MOU in the past and they will open June 4<sup>th</sup>. At Coonskin they will operate the concessions and open Memorial Day to Labor Day with closing during the weekdays when school starts in August. The Coonskin Pool hours are in question as last year hours Mon-Sat where 11am-6pm and Sunday noon-6. Sarah said there is no one at the pool after 5pm and to see if they could change the hours to save on payroll. She suggested changing the hours from 11am-5pm Mon-Sat and noon-5pm on

Sunday. She said it's their people and payroll but we supplement them. Commissioner Pope made a motion to move the closing pool hours to 5:00pm and Commissioner Haddad seconded the motion. All were in favor. Commissioner Stamper said that Glasgow pool closed and Pioneer Park is the only pool around. He mentioned the exhaust fans in the kitchen need fixing and they will open on June 4<sup>th</sup>.

Jeff said that the pro shop staff at Big Bend has been helping at Coonskin and helping to get the pools open. He also reported that we are looking into a new IT proposal. He said that we have a budget and we have been with this company for 12-13 years. He said they were bought out 2 years ago and under all new management, and we are not happy with them. He and Sarah are seeing what is available. Jeff said that we are getting the chemical bid together and may need a committee or phone vote if we need to order before June.

### **PUBLIC HEARINGS**

#### **LEGAL REPORT**

Jordan said that he would need to review all contracts related to the cleanup at Big Bend.

#### **PUBLIC COMMENT**

Mrs. Zaleski said that the entrance to Shelter 14 is a mess and looks horrible. She asked why the state tennis tournament moved to Kanawha City? Jeff said part of it was that we just painted the tennis courts and two of the courts, at the lowest point, cracked and they wouldn't hold together because they are close to the creek and keep slipping that way. The state came in and looked at it but the coaches didn't want their kids playing on those cracks. We gave them the option to use four courts and at the coaches meeting they decided to move to Kanawha City. The City of Charleston paid for the porta johns and the other expenses and the information coming from the city has not been very good.

Mrs. Zaleski said that she had heard that they are planning to cut off walking and hiking in the upper park in December this year. Jeff said that must be a rumor going around and that has never been discussed. He met with FEMA last week about work on the Elk River Trail and they are dragging their feet repairing the slip at the end of the road near Riverside shelter. Work was supposed to be done last summer and never happened. They put a contract out but he hasn't seen it and it's out of our control and up to the Federal government.

Jim Pierson said that he cuts hay and grows corn at Meadowood and occasionally helps out at Big Bend. He asked if there was anything he could do to help from the storm. He said that he has equipment that he can move to Big Bend and he thinks he can cut and remove the trees for chip wood. He said he has 25 environmental mats he could lay across the fairways to alleviate damage. He could get a wood chipper donated and he thinks he could do this in three weeks and wouldn't cost anything except for the wood. He said that we could use his dozer and follow with an excavator and take out any logs and dispose of the stumps and limbs. He doesn't want any money and agrees to work under Jeff and Travis' supervision.

Greg Stamp cautioned the park not to open too fast and this place has been here since 1960 and has never been rehabbed. He said now is the time to rehab the course and address long term needs. He said we only have one chance right now while it's closed to help the course and not to go too fast.

Mrs. Sheets had concerns about the airport coming into the park and if there was anyone with the FAA she could speak with. She asked why is this project needed and it doesn't make sense as a lot of people enjoy the park. President Tackett said that it has a lot to do with safety to extend the safety overrun and the only way possible is to extend the runway into Coonskin Park. He said that the airport owns the property and that the park was left over from when they built the airport. The flight line and its path is all airport property.

Mrs. Adams is a concerned citizen and said there are a lot of shelters in the park with their own space and people like that and the airport will never be what we think it will be. She said that we need a bigger vision with the airport and relocate it somewhere else.

Commissioner Haddad said that we don't own the land and reassures everyone that there will be plenty of public hearings and opportunities to voice your opinion. President Tackett said there is a lot of uncertainty right now and he and Commissioners Haddad and Jordon sit on both boards together and it's not a done deal yet. He added that we would have millions of dollars to revamp the park. Mrs. Adams said it sound like a done deal and we won't have a chance to voice our opinion. Commissioner Haddad said it's not a done deal and the park is important and we will get mitigation money. This is a win/win with a safer airport and the park with the mitigation money.

### **ADJOURNMENT**

Commissioner Pope made a motion to adjourn the meeting and Commissioner Haddad seconded the motion and all were in favor.

President MG (Ret.) Tackett called the meeting adjourned at 3:01 p.m.

The next meeting will be Wednesday, June 19, 2019 at 2:00 p.m.

Respectfully Submitted: Jeffrey K. Hutchinson, Director

**Kanawha County Parks & Recreation**  
Consolidated Comparison - Profit & Loss  
July 2018 through May 2019

	Jul '18 - May 19	Jul '17 - May 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
314-00 · Fines	0.00	40.00	(40.00)	(100.0)%
330-03 · Club Rental	35.00	190.00	(155.00)	(81.6)%
330-05 · Pull Carts	2,235.00	5,609.00	(3,374.00)	(60.2)%
330-06 · Motor Carts	120,584.00	164,188.50	(43,604.50)	(26.6)%
330-10 · Tournaments	0.00	600.00	(600.00)	(100.0)%
330-11 · Green Fees	135,191.90	183,439.80	(48,247.90)	(26.3)%
330-20 · Shelters	51,152.75	59,215.00	(8,062.25)	(13.6)%
330-21 · Field Rental	33,978.25	29,415.00	4,563.25	15.5%
330-30 · Swim Admission	100.00	70.00	30.00	42.9%
330-33 · FootGolf	343.91	996.52	(652.61)	(65.5)%
330-34 · Disc Golf	2,127.46	1,341.87	785.59	58.5%
331-00 · Rental of Property	12,180.47	24,295.78	(12,115.31)	(49.9)%
331-02 · Clubhouse Rental	47,311.58	37,364.64	9,946.94	26.6%
348-00 · Pro Shop Sales	22,552.38	30,085.86	(7,533.48)	(25.0)%
348-01 · Food Sales	17,513.64	32,156.47	(14,642.83)	(45.5)%
348-02 · Soft Drinks	21,539.64	29,025.44	(7,485.80)	(25.8)%
348-03 · Vending Fees	913.00	1,971.15	(1,058.15)	(53.7)%
348-04 · Beer Sales	20,808.33	23,010.16	(2,201.83)	(9.6)%
348-05 · Legal Beverage	530.00	1,311.58	(781.58)	(59.6)%
348-06 · Garden Rental	150.00	675.00	(525.00)	(77.8)%
348-07 · Catering Fee	2,139.62	1,306.70	832.92	63.7%
348-08 · Linen Rental	3,788.49	3,064.48	724.01	23.6%
348-09 · Bartender Fee	5,156.13	4,337.50	818.63	18.9%
348-10 · Cash Bar	11,782.21	11,285.99	496.22	4.4%
355-00 · Interest Income	553.93	564.85	(10.92)	(1.9)%
364-00 · Pioneer Park (KCC Coal Sev)	30,134.37	32,146.45	(2,012.08)	(6.3)%
365-00 · Contributions/ KCC	1,265,916.67	1,247,583.37	18,333.30	1.5%
365-01 · Donations	19,542.50	22,200.75	(2,658.25)	(12.0)%
369-00 · Refunds	283.04	0.00	283.04	100.0%
370-00 · Reimbursements	15,266.83	7,793.12	7,473.71	95.9%
370-04 · Insurance Reimbursements	0.00	20,456.60	(20,456.60)	(100.0)%
379-00 · Royalties	9,619.47	10,162.14	(542.67)	(5.3)%
390-00 · KC Flood Property Rental	80.00	10.00	70.00	700.0%
399-00 · Miscellaneous Rev	5,907.20	3,377.86	2,529.34	74.9%
<b>Total Income</b>	<b>1,859,417.77</b>	<b>1,989,291.58</b>	<b>(129,873.81)</b>	<b>(6.5)%</b>
<b>Cost of Goods Sold</b>				
500-00 · COGS - Pro Shops	17,936.57	18,488.26	(551.69)	(3.0)%
500-01 · Paper products	761.36	874.12	(112.76)	(12.9)%
546-00 · Purchase for Resale	35,939.96	50,115.21	(14,175.25)	(28.3)%
<b>Total COGS</b>	<b>54,637.89</b>	<b>69,477.59</b>	<b>(14,839.70)</b>	<b>(21.4)%</b>
<b>Gross Profit</b>	<b>1,804,779.88</b>	<b>1,919,813.99</b>	<b>(115,034.11)</b>	<b>(6.0)%</b>
<b>Expense</b>				
Inventory Adjustment	770.17	611.57	158.60	25.9%
403-01 · Full Time Wages	594,916.26	536,817.36	58,098.90	10.8%
403-03 · Part-Time Wages	153,591.77	166,072.12	(12,480.35)	(7.5)%
404-01 · FICA F/T	43,807.03	39,412.37	4,394.66	11.2%
404-03 · FICA P/T	11,744.84	12,699.45	(954.61)	(7.5)%
405-01 · Health Insurance	122,547.65	128,684.13	(6,136.48)	(4.8)%
405-02 · Dental Insurance	3,386.50	5,528.40	(2,141.90)	(38.7)%
406-00 · Retirement Exp	59,555.02	58,952.13	602.89	1.0%
407-00 · Worker's Comp Exp	30,912.00	29,667.00	1,245.00	4.2%
411-00 · Telephone	16,536.37	15,555.65	980.72	6.3%
412-00 · Printing	0.00	107.69	(107.69)	(100.0)%
413-00 · Utilities	180,970.55	174,892.76	6,077.79	3.5%
414-00 · Travel	2,068.84	1,498.29	570.55	38.1%
415-00 · M & R Buildings	73,208.17	62,613.11	10,595.06	16.9%
416-00 · M & R Equipment	48,176.11	62,011.64	(13,835.53)	(22.3)%

**Kanawha County Parks & Recreation**  
**Consolidated Comparison - Profit & Loss**  
**July 2018 through May 2019**

	Jul '18 - May 19	Jul '17 - May 18	\$ Change	% Change
417-00 · M & R Auto	16,297.46	16,541.77	(244.31)	(1.5)%
418-00 · Postage	610.00	508.25	101.75	20.0%
419-00 · Equipment Rental	5,106.59	3,588.45	1,518.14	42.3%
420-00 · Advertising	111.77	525.93	(414.16)	(78.8)%
421-00 · Training	4,004.08	1,485.00	2,519.08	169.6%
422-00 · Dues	900.00	1,489.00	(589.00)	(39.6)%
422-01 · Permits, Tax , License	1,909.49	2,016.43	(106.94)	(5.3)%
423-00 · Professional Services	6,138.67	7,927.47	(1,788.80)	(22.6)%
424-00 · Audit	14,580.00	14,040.00	540.00	3.9%
426-00 · Insurance	142,123.11	132,444.98	9,678.13	7.3%
426-02 · Unemployment	4,467.90	13,091.14	(8,623.24)	(65.9)%
<b>430-00 · Contracted Services</b>	<b>112,123.10</b>	<b>165,517.93</b>	<b>(53,394.83)</b>	<b>(32.3)%</b>
432-00 · Bank Charges	12,902.80	14,026.79	(1,123.99)	(8.0)%
437-00 · Sales Tax	12.00	0.00	12.00	100.0%
440-01 · Shelter Refunds	1,190.00	1,419.00	(229.00)	(16.1)%
441-00 · Material & Supplies	51,740.73	53,039.49	(1,298.76)	(2.5)%
443-00 · Auto Supplies	42,819.69	35,934.01	6,885.68	19.2%
443-01 · Maintenance Auto Supplies	0.00	2,002.10	(2,002.10)	(100.0)%
445-00 · Uniforms	3,820.19	3,446.76	373.43	10.8%
447-00 · Fertilizers & Seed	1,889.78	14,673.34	(12,783.56)	(87.1)%
447-01 · Golf Chemicals	14,180.25	22,297.64	(8,117.39)	(36.4)%
448-00 · Shipping/Handling	3,684.40	7,670.87	(3,986.47)	(52.0)%
450-00 · Depreciation	0.00	11,942.20	(11,942.20)	(100.0)%
460-00 · Interest Expense	5,983.78	7,365.21	(1,381.43)	(18.8)%
489-00 · Penalties	1,448.11	246.89	1,201.22	486.5%
499-01 · Over/Under	(7.90)	6.06	(13.96)	(230.4)%
<b>Total Expense</b>	<b>1,790,227.28</b>	<b>1,828,370.38</b>	<b>(38,143.10)</b>	<b>(2.1)%</b>
<b>Net Ordinary Income</b>	<b>14,552.60</b>	<b>91,443.61</b>	<b>(76,891.01)</b>	<b>(84.1)%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
361-00 · Non-Recurring Contribution	89,388.97	52,695.62	36,693.35	69.6%
362-00 · Non-Recurring Insurance	25,000.00	0.00	25,000.00	100.0%
368-23 · Schoenbaum Grant - Turf	10,000.00	45,000.00	(35,000.00)	(77.8)%
380-00 · Gain on Transfer of Assets	0.00	30,350.00	(30,350.00)	(100.0)%
<b>Total Other Income</b>	<b>124,388.97</b>	<b>128,045.62</b>	<b>(3,656.65)</b>	<b>(2.9)%</b>
<b>Other Expense</b>				
459-07 · Schoenbaum Expense	1,475.00	0.00	1,475.00	100.0%
459-18 · Non - OP Expense Sandy Brae	0.00	2,500.00	(2,500.00)	(100.0)%
460-01 · FEMA EXPENSE	0.00	1,137.35	(1,137.35)	(100.0)%
460-10 · Disposal of Asset	0.00	296,745.76	(296,745.76)	(100.0)%
<b>Total Other Expense</b>	<b>1,475.00</b>	<b>300,383.11</b>	<b>(298,908.11)</b>	<b>(99.5)%</b>
<b>Net Other Income</b>	<b>122,913.97</b>	<b>(172,337.49)</b>	<b>295,251.46</b>	<b>171.3%</b>
<b>Net Income</b>	<b>137,466.57</b>	<b>(80,893.88)</b>	<b>218,360.45</b>	<b>269.9%</b>



**Coonskin All Facilities**  
**Combined Comparison - Profit & Loss**  
**July 2018 through May 2019**

	Jul '18 - May 19	Jul '17 - May 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
330-03 · Club Rental	35.00	190.00	(155.00)	(81.6)%
330-05 · Pull Carts	2,225.00	5,599.00	(3,374.00)	(60.3)%
330-10 · Tournaments	0.00	600.00	(600.00)	(100.0)%
330-11 · Green Fees	36,255.40	51,697.63	(15,442.23)	(29.9)%
330-20 · Shelters	50,665.75	58,815.00	(8,149.25)	(13.9)%
330-21 · Field Rental	33,978.25	29,240.00	4,738.25	16.2%
330-30 · Swim Admission	100.00	70.00	30.00	42.9%
330-33 · FootGolf	343.91	996.52	(652.61)	(65.5)%
330-34 · Disc Golf	2,127.46	1,341.87	785.59	58.5%
331-00 · Rental of Property	8,335.43	11,967.43	(3,632.00)	(30.4)%
331-02 · Clubhouse Rental	47,311.58	37,364.64	9,946.94	26.6%
348-00 · Pro Shop Sales	2,526.38	3,093.66	(567.28)	(18.3)%
348-01 · Food Sales	2,095.24	13,712.14	(11,616.90)	(84.7)%
348-02 · Soft Drinks	6,454.14	11,059.97	(4,605.83)	(41.6)%
348-03 · Vending Fees	913.00	1,534.15	(621.15)	(40.5)%
348-04 · Beer Sales	3,746.44	1,272.66	2,473.78	194.4%
348-05 · Legal Beverage	530.00	1,311.58	(781.58)	(59.6)%
348-06 · Garden Rental	150.00	675.00	(525.00)	(77.8)%
348-07 · Catering Fee	2,139.62	1,306.70	832.92	63.7%
348-08 · Linen Rental	3,788.49	3,064.48	724.01	23.6%
348-09 · Bartender Fee	5,156.13	4,337.50	818.63	18.9%
348-10 · Cash Bar	11,782.21	11,285.99	496.22	4.4%
355-00 · Interest Income	208.34	161.87	46.47	28.7%
369-00 · Refunds	283.04	0.00	283.04	100.0%
370-00 · Reimbursements	5,966.10	6,861.88	(895.78)	(13.1)%
379-00 · Royalties	301.98	0.00	301.98	100.0%
399-00 · Miscellaneous Rev	220.00	150.00	70.00	46.7%
<b>Total Income</b>	<b>227,638.89</b>	<b>257,709.67</b>	<b>(30,070.78)</b>	<b>(11.7)%</b>
<b>Cost of Goods Sold</b>				
500-00 · COGS - Pro Shops	2,513.28	2,176.34	336.94	15.5%
500-01 · Paper products	211.74	251.39	(39.65)	(15.8)%
546-00 · Purchase for Resale	13,237.14	21,377.82	(8,140.68)	(38.1)%
<b>Total COGS</b>	<b>15,962.16</b>	<b>23,805.55</b>	<b>(7,843.39)</b>	<b>(33.0)%</b>
<b>Gross Profit</b>	<b>211,676.73</b>	<b>233,904.12</b>	<b>(22,227.39)</b>	<b>(9.5)%</b>
<b>Expense</b>				
Inventory Adjustment	0.00	854.47	(854.47)	(100.0)%
403-01 · Full Time Wages	106,488.70	88,531.20	17,957.50	20.3%
403-03 · Part-Time Wages	35,508.16	50,502.93	(14,994.77)	(29.7)%
404-01 · FICA F/T	7,995.36	6,535.23	1,460.13	22.3%
404-03 · FICA P/T	2,716.38	3,892.24	(1,175.86)	(30.2)%
405-01 · Health Insurance	15,868.60	18,410.15	(2,541.55)	(13.8)%
405-02 · Dental Insurance	60.00	1,583.00	(1,523.00)	(96.2)%
406-00 · Retirement Exp	10,730.25	9,667.97	1,062.28	11.0%
411-00 · Telephone	945.87	0.00	945.87	100.0%
413-00 · Utilities	89,720.64	86,321.60	3,399.04	3.9%
414-00 · Travel	0.00	128.74	(128.74)	(100.0)%
415-00 · M & R Buildings	29,730.25	35,771.53	(6,041.28)	(16.9)%
416-00 · M & R Equipment	16,282.44	20,682.85	(4,400.41)	(21.3)%
417-00 · M & R Auto	3,966.80	1,723.99	2,242.81	130.1%
419-00 · Equipment Rental	1,165.90	0.00	1,165.90	100.0%
420-00 · Advertising	25.73	55.47	(29.74)	(53.6)%
421-00 · Training	840.00	260.00	580.00	223.1%
422-00 · Dues	425.00	75.00	350.00	466.7%
422-01 · Permits, Tax , License	1,160.86	1,509.80	(348.94)	(23.1)%
426-02 · Unemployment	202.00	1,172.00	(970.00)	(82.8)%
430-00 · Contracted Services	65,412.41	78,220.43	(12,808.02)	(16.4)%

**Coonskin All Facilities**  
**Combined Comparison - Profit & Loss**  
**July 2018 through May 2019**

	Jul '18 - May 19	Jul '17 - May 18	\$ Change	% Change
432-00 · Bank Charges	3,653.21	4,192.51	(539.30)	(12.9)%
437-00 · Sales Tax	12.00	0.00	12.00	100.0%
440-01 · Shelter Refunds	1,190.00	1,419.00	(229.00)	(16.1)%
441-00 · Material & Supplies	9,925.10	12,082.00	(2,156.90)	(17.9)%
443-00 · Auto Supplies	29,790.90	23,455.65	6,335.25	27.0%
443-01 · Maintenance Auto Supplies	0.00	2,002.10	(2,002.10)	(100.0)%
445-00 · Uniforms	713.50	746.18	(32.68)	(4.4)%
447-00 · Fertilizers & Seed	784.26	6,673.43	(5,889.17)	(88.3)%
447-01 · Golf Chemicals	6,306.13	11,425.50	(5,119.37)	(44.8)%
448-00 · Shipping/Handling	2,363.59	1,499.47	864.12	57.6%
499-01 · Over/Under	91.34	(2.54)	93.88	3,696.1%
<b>Total Expense</b>	<b>444,075.38</b>	<b>469,391.90</b>	<b>(25,316.52)</b>	<b>(5.4)%</b>
<b>Net Ordinary Income</b>	<b>(232,398.65)</b>	<b>(235,487.78)</b>	<b>3,089.13</b>	<b>1.3%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
361-00 · Non-Recurring Contribution	9,545.01	20,382.00	(10,836.99)	(53.2)%
368-23 · Schoenbaum Grant - Turf	10,000.00	45,000.00	(35,000.00)	(77.8)%
<b>Total Other Income</b>	<b>19,545.01</b>	<b>65,382.00</b>	<b>(45,836.99)</b>	<b>(70.1)%</b>
<b>Other Expense</b>				
459-07 · Schoenbaum Expense	1,475.00	0.00	1,475.00	100.0%
460-01 · FEMA EXPENSE	0.00	1,137.35	(1,137.35)	(100.0)%
<b>Total Other Expense</b>	<b>1,475.00</b>	<b>1,137.35</b>	<b>337.65</b>	<b>29.7%</b>
<b>Net Other Income</b>	<b>18,070.01</b>	<b>64,244.65</b>	<b>(46,174.64)</b>	<b>(71.9)%</b>
<b>Net Income</b>	<b>(214,328.64)</b>	<b>(171,243.13)</b>	<b>(43,085.51)</b>	<b>(25.2)%</b>

Coonskin Golf Course  
Comparison Profit & Loss  
July 2018 through May 2019

	Jul '18 - May 19	Jul '17 - May 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
330-03 · Club Rental	35.00	190.00	(155.00)	(81.6)%
330-05 · Pull Carts	2,225.00	5,599.00	(3,374.00)	(60.3)%
330-11 · Green Fees	36,255.40	51,697.63	(15,442.23)	(29.9)%
330-20 · Shelters	100.00	140.00	(40.00)	(28.6)%
330-30 · Swim Admission	0.00	0.00	0.00	0.0%
330-33 · FootGolf	343.91	996.52	(652.61)	(65.5)%
330-34 · Disc Golf	2,127.46	1,341.87	785.59	58.5%
331-00 · Rental of Property	202.83	438.68	(235.85)	(53.8)%
331-02 · Clubhouse Rental	3,069.34	1,288.68	1,780.66	138.2%
348-00 · Pro Shop Sales	2,485.39	3,091.78	(606.39)	(19.6)%
348-01 · Food Sales	2,095.24	2,556.46	(461.22)	(18.0)%
348-02 · Soft Drinks	6,452.14	7,346.21	(894.07)	(12.2)%
348-03 · Vending Fees	202.00	285.60	(83.60)	(29.3)%
348-04 · Beer Sales	1,849.00	902.25	946.75	104.9%
348-07 · Catering Fee	100.00	50.00	50.00	100.0%
348-08 · Linen Rental	160.00	0.00	160.00	100.0%
348-09 · Bartender Fee	450.00	150.00	300.00	200.0%
348-10 · Cash Bar	16.00	150.00	(134.00)	(89.3)%
369-00 · Refunds	283.04	0.00	283.04	100.0%
<b>Total Income</b>	<b>58,451.75</b>	<b>76,224.68</b>	<b>(17,772.93)</b>	<b>(23.3)%</b>
<b>Cost of Goods Sold</b>				
500-00 · COGS - Pro Shops	2,513.28	2,176.34	336.94	15.5%
546-00 · Purchase for Resale	5,981.64	7,687.01	(1,705.37)	(22.2)%
<b>Total COGS</b>	<b>8,494.92</b>	<b>9,863.35</b>	<b>(1,368.43)</b>	<b>(13.9)%</b>
<b>Gross Profit</b>	<b>49,956.83</b>	<b>66,361.33</b>	<b>(16,404.50)</b>	<b>(24.7)%</b>
<b>Expense</b>				
Inventory Adjustment	0.00	881.70	(881.70)	(100.0)%
403-01 · Full Time Wages	78,314.65	67,847.40	10,467.25	15.4%
403-03 · Part-Time Wages	23,396.17	29,050.46	(5,654.29)	(19.5)%
404-01 · FICA F/T	5,349.62	4,807.00	542.62	11.3%
404-03 · FICA P/T	1,774.04	2,251.13	(477.09)	(21.2)%
405-01 · Health Insurance	11,979.40	14,540.23	(2,560.83)	(17.6)%
405-02 · Dental Insurance	60.00	1,583.00	(1,523.00)	(96.2)%
406-00 · Retirement Exp	7,968.40	7,395.90	572.50	7.7%
413-00 · Utilities	20,994.52	20,590.69	403.83	2.0%
414-00 · Travel	0.00	128.74	(128.74)	(100.0)%
415-00 · M & R Buildings	3,110.65	209.41	2,901.24	1,385.4%
416-00 · M & R Equipment	11,192.13	13,555.98	(2,363.85)	(17.4)%
417-00 · M & R Auto	1,170.37	1,659.70	(489.33)	(29.5)%
420-00 · Advertising	25.73	55.47	(29.74)	(53.6)%
421-00 · Training	360.00	260.00	100.00	38.5%
422-00 · Dues	75.00	75.00	0.00	0.0%
422-01 · Permits, Tax , License	100.00	100.00	0.00	0.0%
426-02 · Unemployment	202.00	1,172.00	(970.00)	(82.8)%
430-00 · Contracted Services	1,062.50	5,132.75	(4,070.25)	(79.3)%
432-00 · Bank Charges	1,677.29	1,716.79	(39.50)	(2.3)%
441-00 · Material & Supplies	5,229.16	7,385.53	(2,156.37)	(29.2)%
445-00 · Uniforms	696.52	746.18	(49.66)	(6.7)%
447-00 · Fertilizers & Seed	784.26	6,673.43	(5,889.17)	(88.3)%
447-01 · Golf Chemicals	5,392.70	11,425.50	(6,032.80)	(52.8)%
448-00 · Shipping/Handling	327.41	385.03	(57.62)	(15.0)%
499-01 · Over/Under	91.34	(74.37)	165.71	222.8%
<b>Total Expense</b>	<b>181,333.86</b>	<b>199,554.65</b>	<b>(18,220.79)</b>	<b>(9.1)%</b>

Coonskin Golf Course  
Comparison Profit & Loss  
July 2018 through May 2019

	Jul '18 - May 19	Jul '17 - May 18	\$ Change	% Change
Net Ordinary Income	(131,377.03)	(133,193.32)	1,816.29	1.4%
Other Income/Expense				
Other Income				
361-00 · Non-Recurring Contribution	329.14	0.00	329.14	100.0%
Total Other Income	329.14	0.00	329.14	100.0%
Other Expense				
59900 · Balancing Adjustments	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	329.14	0.00	329.14	100.0%
Net Income	<u>(131,047.89)</u>	<u>(133,193.32)</u>	<u>2,145.43</u>	<u>1.6%</u>

**Big Bend  
Comparison Profit & Loss  
July 2018 through May 2019**

	Jul '18 - May 19	Jul '17 - May 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
314-00 · Fines	0.00	15.00	(15.00)	(100.0)%
330-05 · Pull Carts	10.00	10.00	0.00	0.0%
330-06 · Motor Carts	120,584.00	164,188.50	(43,604.50)	(26.6)%
330-11 · Green Fees	98,936.50	131,742.17	(32,805.67)	(24.9)%
331-00 · Rental of Property	566.04	0.00	566.04	100.0%
348-00 · Pro Shop Sales	20,006.01	24,528.34	(4,522.33)	(18.4)%
348-01 · Food Sales	15,418.40	18,444.33	(3,025.93)	(16.4)%
348-02 · Soft Drinks	15,085.50	17,965.47	(2,879.97)	(16.0)%
348-04 · Beer Sales	16,412.23	20,490.50	(4,078.27)	(19.9)%
370-00 · Reimbursements	5,291.38	0.00	5,291.38	100.0%
370-04 · Insurance Reimbursements	0.00	18,481.70	(18,481.70)	(100.0)%
<b>Total Income</b>	<b>292,310.06</b>	<b>395,866.01</b>	<b>(103,555.95)</b>	<b>(26.2)%</b>
<b>Cost of Goods Sold</b>				
500-00 · COGS - Pro Shops	11,795.55	16,453.10	(4,657.55)	(28.3)%
500-01 · Paper products	461.36	450.17	11.19	2.5%
546-00 · Purchase for Resale	21,024.63	27,551.70	(6,527.07)	(23.7)%
<b>Total COGS</b>	<b>33,281.54</b>	<b>44,454.97</b>	<b>(11,173.43)</b>	<b>(25.1)%</b>
<b>Gross Profit</b>	<b>259,028.52</b>	<b>351,411.04</b>	<b>(92,382.52)</b>	<b>(26.3)%</b>
<b>Expense</b>				
Inventory Adjustment	978.54	0.00	978.54	100.0%
403-01 · Full Time Wages	117,412.89	94,123.60	23,289.29	24.7%
403-03 · Part-Time Wages	80,514.94	73,498.29	7,016.65	9.6%
404-01 · FICA F/T	8,532.96	6,802.32	1,730.64	25.4%
404-03 · FICA P/T	6,159.41	5,617.53	541.88	9.7%
405-01 · Health Insurance	32,561.58	32,377.77	183.81	0.6%
405-02 · Dental Insurance	811.00	1,455.00	(644.00)	(44.3)%
406-00 · Retirement Exp	11,825.43	10,339.13	1,486.30	14.4%
407-00 · Worker's Comp Exp	0.00	888.00	(888.00)	(100.0)%
411-00 · Telephone	1,682.27	1,934.91	(252.64)	(13.1)%
413-00 · Utilities	33,634.28	35,593.91	(1,959.63)	(5.5)%
414-00 · Travel	0.00	147.04	(147.04)	(100.0)%
415-00 · M & R Buildings	29,913.31	11,406.26	18,507.05	162.3%
416-00 · M & R Equipment	26,771.39	30,839.11	(4,067.72)	(13.2)%
417-00 · M & R Auto	1,091.01	1,885.61	(794.60)	(42.1)%
419-00 · Equipment Rental	3,460.62	3,171.00	289.62	9.1%
420-00 · Advertising	25.72	151.02	(125.30)	(83.0)%
421-00 · Training	2,379.08	420.00	1,959.08	466.5%
422-00 · Dues	75.00	562.00	(487.00)	(86.7)%
422-01 · Permits, Tax , License	200.00	100.00	100.00	100.0%
426-02 · Unemployment	4,265.90	11,057.06	(6,791.16)	(61.4)%
430-00 · Contracted Services	3,660.75	31,242.80	(27,582.05)	(88.3)%
432-00 · Bank Charges	7,048.16	9,964.42	(2,916.26)	(29.3)%
441-00 · Material & Supplies	10,908.70	15,751.65	(4,842.95)	(30.8)%
443-00 · Auto Supplies	13,028.79	10,476.26	2,552.53	24.4%
445-00 · Uniforms	793.35	892.52	(99.17)	(11.1)%
447-00 · Fertilizers & Seed	1,105.52	7,999.91	(6,894.39)	(86.2)%
447-01 · Golf Chemicals	7,874.12	10,872.14	(2,998.02)	(27.6)%
448-00 · Shipping/Handling	923.21	1,016.96	(93.75)	(9.2)%
460-00 · Interest Expense	5,983.78	7,365.21	(1,381.43)	(18.8)%
489-00 · Penalties	246.89	246.89	0.00	0.0%
499-01 · Over/Under	1.04	9.88	(8.84)	(89.5)%
<b>Total Expense</b>	<b>413,869.64</b>	<b>418,208.20</b>	<b>(4,338.56)</b>	<b>(1.0)%</b>
<b>Net Ordinary Income</b>	<b>(154,841.12)</b>	<b>(66,797.16)</b>	<b>(88,043.96)</b>	<b>(131.8)%</b>

**Big Bend**  
**Comparison Profit & Loss**  
**July 2018 through May 2019**

	<u>Jul '18 - May 19</u>	<u>Jul '17 - May 18</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>361-00 · Non-Recurring Contribution</b>	71,286.38	26,713.62	44,572.76	166.9%
<b>362-00 · Non-Recurring Insurance</b>	25,000.00	0.00	25,000.00	100.0%
<b>Total Other Income</b>	<u>96,286.38</u>	<u>26,713.62</u>	<u>69,572.76</u>	<u>260.4%</u>
<b>Net Other Income</b>	<u>96,286.38</u>	<u>26,713.62</u>	<u>69,572.76</u>	<u>260.4%</u>
<b>Net Income</b>	<u>(58,554.74)</u>	<u>(40,083.54)</u>	<u>(18,471.20)</u>	<u>(46.1)%</u>

**Kanawha County Parks & Recreation**  
**Consolidated - Current Month Comparison Profit & Loss**  
**May 2019**

	May 19	May 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
330-03 · Club Rental	5.00	15.00	-10.00	-66.7%
330-05 · Pull Carts	395.00	655.00	-260.00	-39.7%
330-06 · Motor Carts	1,998.50	26,782.50	-24,784.00	-92.5%
330-11 · Green Fees	7,836.50	32,818.67	-24,982.17	-76.1%
330-20 · Shelters	7,121.50	9,087.00	-1,965.50	-21.6%
330-21 · Field Rental	4,638.75	4,130.50	508.25	12.3%
330-33 · FootGolf	63.12	42.78	20.34	47.6%
330-34 · Disc Golf	273.01	228.00	45.01	19.7%
331-00 · Rental of Property	789.00	1,741.39	-952.39	-54.7%
331-02 · Clubhouse Rental	3,215.53	6,767.92	-3,552.39	-52.5%
348-00 · Pro Shop Sales	5,007.17	8,808.99	-3,801.82	-43.2%
348-01 · Food Sales	475.83	3,515.84	-3,040.01	-86.5%
348-02 · Soft Drinks	1,225.50	4,559.25	-3,333.75	-73.1%
348-03 · Vending Fees	193.00	231.00	-38.00	-16.5%
348-04 · Beer Sales	1,510.94	5,430.16	-3,919.22	-72.2%
348-06 · Garden Rental	100.00	300.00	-200.00	-66.7%
348-07 · Catering Fee	132.26	100.00	32.26	32.3%
348-08 · Linen Rental	140.00	0.00	140.00	100.0%
348-09 · Bartender Fee	450.00	1,025.00	-575.00	-56.1%
348-10 · Cash Bar	1,471.60	4,031.81	-2,560.21	-63.5%
355-00 · Interest Income	38.54	70.87	-32.33	-45.6%
364-00 · Pioneer Park (KCC Coal Sev)	1,167.95	1,801.54	-633.59	-35.2%
365-00 · Contributions/ KCC	115,083.33	113,416.67	1,666.66	1.5%
370-00 · Reimbursements	5,291.38	221.42	5,069.96	2,289.8%
370-04 · Insurance Reimbursements	0.00	1,974.90	-1,974.90	-100.0%
379-00 · Royalties	772.16	763.08	9.08	1.2%
390-00 · KC Flood Property Rental	10.00	0.00	10.00	100.0%
399-00 · Miscellaneous Rev	655.09	259.90	395.19	152.1%
<b>Total Income</b>	<b>160,060.66</b>	<b>228,779.19</b>	<b>-68,718.53</b>	<b>-30.0%</b>
<b>Cost of Goods Sold</b>				
500-00 · COGS - Pro Shops	1,563.74	4,196.14	-2,632.40	-62.7%
500-01 · Paper products	0.00	128.88	-128.88	-100.0%
546-00 · Purchase for Resale	1,447.00	6,989.82	-5,542.82	-79.3%
<b>Total COGS</b>	<b>3,010.74</b>	<b>11,314.84</b>	<b>-8,304.10</b>	<b>-73.4%</b>
<b>Gross Profit</b>	<b>157,049.92</b>	<b>217,464.35</b>	<b>-60,414.43</b>	<b>-27.8%</b>
<b>Expense</b>				
Inventory Adjustment	-42.89	0.00	-42.89	-100.0%
403-01 · Full Time Wages	76,044.08	49,296.00	26,748.08	54.3%
403-03 · Part-Time Wages	23,848.16	16,319.93	7,528.23	46.1%
404-01 · FICA F/T	5,649.16	3,615.00	2,034.16	56.3%
404-03 · FICA P/T	1,824.42	1,248.49	575.93	46.1%
405-01 · Health Insurance	964.18	12,188.64	-11,224.46	-92.1%
405-02 · Dental Insurance	501.00	408.00	93.00	22.8%
406-00 · Retirement Exp	7,584.72	5,422.56	2,162.16	39.9%
411-00 · Telephone	1,549.67	1,316.25	233.42	17.7%
413-00 · Utilities	17,349.53	14,994.56	2,354.97	15.7%
415-00 · M & R Buildings	8,062.08	14,970.14	-6,908.06	-46.2%
416-00 · M & R Equipment	3,680.30	3,938.43	-258.13	-6.6%
417-00 · M & R Auto	970.40	2,957.12	-1,986.72	-67.2%
419-00 · Equipment Rental	198.00	396.00	-198.00	-50.0%
420-00 · Advertising	60.32	0.00	60.32	100.0%
421-00 · Training	0.00	225.00	-225.00	-100.0%
422-01 · Permits, Tax , License	400.00	50.00	350.00	700.0%
423-00 · Professional Services	0.00	576.80	-576.80	-100.0%
426-00 · Insurance	14,750.27	11,445.93	3,304.34	28.9%
430-00 · Contracted Services	7,499.90	7,838.90	-339.00	-4.3%
432-00 · Bank Charges	910.84	2,262.59	-1,351.75	-59.7%

**Kanawha County Parks & Recreation**  
**Consolidated - Current Month Comparison Profit & Loss**  
**May 2019**

	May 19	May 18	\$ Change	% Change
440-01 · Shelter Refunds	155.00	0.00	155.00	100.0%
441-00 · Material & Supplies	5,475.62	4,517.33	958.29	21.2%
443-00 · Auto Supplies	2,958.90	2,002.10	956.80	47.8%
445-00 · Uniforms	104.98	0.00	104.98	100.0%
447-00 · Fertilizers & Seed	0.00	2,442.62	-2,442.62	-100.0%
447-01 · Golf Chemicals	500.00	5,823.44	-5,323.44	-91.4%
448-00 · Shipping/Handling	278.95	990.89	-711.94	-71.9%
460-00 · Interest Expense	490.70	617.81	-127.11	-20.6%
499-01 · Over/Under	0.26	-26.50	26.76	101.0%
<b>Total Expense</b>	<b>181,768.55</b>	<b>165,838.03</b>	<b>15,930.52</b>	<b>9.6%</b>
<b>Net Ordinary Income</b>	<b>-24,718.63</b>	<b>51,626.32</b>	<b>-76,344.95</b>	<b>-147.9%</b>
<b>Other Income/Expense</b>				
Other Income				
362-00 · Non-Recurring Insurance	25,000.00	0.00	25,000.00	100.0%
<b>Total Other Income</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>100.0%</b>
<b>Net Income</b>	<b>281.37</b>	<b>51,626.32</b>	<b>-51,344.95</b>	<b>-99.5%</b>



**Coonskin Golf**  
**Current Month Comparison Profit & Loss**  
**May 2019**

	May 19	May 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
330-03 · Club Rental	5.00	15.00	-10.00	-66.7%
330-05 · Pull Carts	395.00	655.00	-260.00	-39.7%
330-11 · Green Fees	6,946.50	7,666.67	-720.17	-9.4%
330-20 · Shelters	0.00	140.00	-140.00	-100.0%
330-33 · FootGolf	63.12	42.78	20.34	47.6%
330-34 · Disc Golf	273.01	228.00	45.01	19.7%
348-00 · Pro Shop Sales	359.74	336.29	23.45	7.0%
348-01 · Food Sales	282.47	431.56	-149.09	-34.6%
348-02 · Soft Drinks	1,001.00	1,299.50	-298.50	-23.0%
348-03 · Vending Fees	91.00	48.00	43.00	89.6%
348-04 · Beer Sales	253.25	229.00	24.25	10.6%
<b>Total Income</b>	9,670.09	11,091.80	-1,421.71	-12.8%
<b>Cost of Goods Sold</b>				
500-00 · COGS - Pro Shops	419.83	288.96	130.87	45.3%
546-00 · Purchase for Resale	589.54	1,374.72	-785.18	-57.1%
<b>Total COGS</b>	1,009.37	1,663.68	-654.31	-39.3%
<b>Gross Profit</b>	8,660.72	9,428.12	-767.40	-8.1%
<b>Expense</b>				
403-01 · Full Time Wages	10,034.40	6,689.60	3,344.80	50.0%
403-03 · Part-Time Wages	3,803.63	2,266.26	1,537.37	67.8%
404-01 · FICA F/T	755.85	409.57	346.28	84.6%
404-03 · FICA P/T	290.99	173.35	117.64	67.9%
405-01 · Health Insurance	130.49	1,758.70	-1,628.21	-92.6%
405-02 · Dental Insurance	0.00	161.00	-161.00	-100.0%
406-00 · Retirement Exp	883.36	735.86	147.50	20.0%
413-00 · Utilities	2,367.65	2,523.87	-156.22	-6.2%
415-00 · M & R Buildings	99.90	14.95	84.95	568.2%
416-00 · M & R Equipment	1,572.43	172.63	1,399.80	810.9%
422-01 · Permits, Tax , License	100.00	0.00	100.00	100.0%
430-00 · Contracted Services	316.25	0.00	316.25	100.0%
432-00 · Bank Charges	221.84	429.03	-207.19	-48.3%
441-00 · Material & Supplies	440.87	81.21	359.66	442.9%
447-00 · Fertilizers & Seed	0.00	1,221.31	-1,221.31	-100.0%
447-01 · Golf Chemicals	0.00	1,748.76	-1,748.76	-100.0%
448-00 · Shipping/Handling	57.85	8.00	49.85	623.1%
499-01 · Over/Under	0.26	-36.50	36.76	100.7%
<b>Total Expense</b>	21,075.77	18,357.60	2,718.17	14.8%
<b>Net Ordinary Income</b>	-12,415.05	-8,929.48	-3,485.57	-39.0%
<b>Net Income</b>	-12,415.05	-8,929.48	-3,485.57	-39.0%

# Big Bend Golf

## Current Month Comparison Profit & Loss

### May 2019

	May 19	May 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
330-06 · Motor Carts	1,998.50	26,782.50	-24,784.00	-92.5%
330-11 · Green Fees	890.00	25,152.00	-24,262.00	-96.5%
348-00 · Pro Shop Sales	4,627.44	8,472.70	-3,845.26	-45.4%
348-01 · Food Sales	193.36	2,970.28	-2,776.92	-93.5%
348-02 · Soft Drinks	224.50	3,259.75	-3,035.25	-93.1%
348-04 · Beer Sales	1,116.18	3,771.75	-2,655.57	-70.4%
370-00 · Reimbursements	5,291.38	0.00	5,291.38	100.0%
370-04 · Insurance Reimbursements	0.00	0.00	0.00	0.0%
<b>Total Income</b>	14,341.36	70,408.98	-56,067.62	-79.6%
<b>Cost of Goods Sold</b>				
500-00 · COGS - Pro Shops	1,128.40	3,907.18	-2,778.78	-71.1%
500-01 · Paper products	0.00	97.94	-97.94	-100.0%
546-00 · Purchase for Resale	216.34	4,440.06	-4,223.72	-95.1%
<b>Total COGS</b>	1,344.74	8,445.18	-7,100.44	-84.1%
<b>Gross Profit</b>	12,996.62	61,963.80	-48,967.18	-79.0%
<b>Expense</b>				
403-01 · Full Time Wages	14,306.40	8,710.40	5,596.00	64.3%
403-03 · Part-Time Wages	13,109.53	8,388.04	4,721.49	56.3%
404-01 · FICA F/T	1,053.18	629.20	423.98	67.4%
404-03 · FICA P/T	1,002.89	641.70	361.19	56.3%
405-01 · Health Insurance	185.47	3,095.20	-2,909.73	-94.0%
405-02 · Dental Insurance	398.00	0.00	398.00	100.0%
406-00 · Retirement Exp	1,430.64	958.14	472.50	49.3%
411-00 · Telephone	152.94	152.42	0.52	0.3%
413-00 · Utilities	3,589.06	3,435.60	153.46	4.5%
415-00 · M & R Buildings	6,624.21	2,288.55	4,335.66	189.5%
416-00 · M & R Equipment	1,342.02	1,278.82	63.20	4.9%
417-00 · M & R Auto	0.00	28.28	-28.28	-100.0%
419-00 · Equipment Rental	198.00	396.00	-198.00	-50.0%
422-01 · Permits, Tax , License	200.00	0.00	200.00	100.0%
430-00 · Contracted Services	285.00	1,358.00	-1,073.00	-79.0%
432-00 · Bank Charges	238.53	2,969.03	-2,730.50	-92.0%
441-00 · Material & Supplies	1,038.82	329.52	709.30	215.3%
447-00 · Fertilizers & Seed	0.00	1,221.31	-1,221.31	-100.0%
447-01 · Golf Chemicals	500.00	4,074.68	-3,574.68	-87.7%
448-00 · Shipping/Handling	221.10	400.76	-179.66	-44.8%
460-00 · Interest Expense	490.70	617.81	-127.11	-20.6%
499-01 · Over/Under	0.00	10.00	-10.00	-100.0%
<b>Total Expense</b>	46,366.49	40,983.46	5,383.03	13.1%
<b>Net Ordinary Income</b>	-33,369.87	20,980.34	-54,350.21	-259.1%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
362-00 · Non-Recurring Insurance	25,000.00	0.00	25,000.00	100.0%
<b>Total Other Income</b>	25,000.00	0.00	25,000.00	100.0%
<b>Other Expense</b>				
59900 · Balancing Adjustments	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	0.00	0.00	0.00	0.0%
<b>Net Other Income</b>	25,000.00	0.00	25,000.00	100.0%
<b>Net Income</b>	<b>-8,369.87</b>	<b>20,980.34</b>	<b>-29,350.21</b>	<b>-139.9%</b>