



## KANAWHA COUNTY PARKS & RECREATION COMMISSION

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

### **AGENDA**

**Dial In: 1-877-402-9753**

**Passcode: 2784036**

Meeting of the Board  
February 15, 2023

**2:00 PM**

Approval Minutes January 18, 2023 Meeting  
Introduction of Guests  
Committee Reports, as needed

- A. Personnel - Janet Drumheller (Hiring of New Employees)
- B. Long Range Committee- Stuart Smith
- C. Finance – Pat Donahoe (Budget)
- D. Golf Committee – Dave Pope
- E. Coonskin Foundation – Karen Haddad
- F. Public Safety Report – Chief Amburgey
- G. Directors Report – Jeff Hutchinson
  - 1. FEMA Update
  - 2. Tree removal

Legal Report:

Public Comment:

Adjournment (**Next Meeting – March 15, 2023**)



**KANAWHA COUNTY PARKS & RECREATION COMMISSION**  
**COMMISSION MEETING**  
**January 18, 2023**  
**MINUTES**

**CALL TO ORDER**

The regular meeting of the Kanawha County Parks and Recreation Commission was held on Wednesday; January 18, 2023 at Coonskin Park in the Oak Room. This is the monthly meeting of the Kanawha County Parks and Recreation Commission and President Tackett called the meeting to order at 2:00 p.m.

**ROLL CALL**

**PRESENT:**

Allen Tackett, Dave Pope, John Robertson, Stuart Smith, Steve Koepsel, Janet Drumheller, Karen Haddad,

**ABSENT:** John Huddleston, Andrew Jordon, Chris Hamilton, Pat Donahoe,

**OTHERS**

Jeff Hutchinson, Director

Leslie Koepsel Megan Estep

Brad Maschari, Sarah Menefee, Eddie Amburgey

Jordan Herrick

Tom Looper, BHM CPA Group

Beth Campbell

**APPROVAL OF MINUTES**

Commissioner Smith made a motion to approve the minutes from December and Commissioner Drumheller seconded the motion. All were in favor.

**PERSONNEL COMMITTEE**

No report

**LONG RANGE PLANNING**

Commissioner Smith reported that we are waiting on the Kanawha County Commission to give us the go ahead to set up plans for updates at Coonskin's Clubhouse. She said hopefully in a month or two we will have a report.

**FINANCIAL REPORT**

Sarah deferred December's financials to next month as she is waiting on some bank reconciliation statements from accountant. Tim Looper with BHM CPA Group gave the report to the board on the audit. Tim is the auditing director for the company and he handled the audit. He thanked us for the opportunity to work with us. He had no issues or complaints with the work staff or audit. He highlighted that this is a financial audit and not a fraud audit. What they do is test controls and provide a sample to each of the audit areas. Page 1, is the independent auditors report and he said there was a new statement required that the opinion letter be reformatted. They moved the opinion letter to the first paragraph because that is what people are most likely to look for. Tim said we

had an unmodified opinion over the financial statements, which is the best opinion they can give as independent auditors. There were no journal entries or corrections and no findings or misstatements that were required to be adjusted during the audit. The rest of the letter is both parties' responsibility to uphold ethical standards to obtain proper audit evidence and to maintain those standards.

Starting on page 4 is the management discussion and analysis report and this is a general oversight on management explaining the changes over the year and he worked with Sarah to get the report properly written. They do not give an opinion on this. Starting on page 7, is where the financial statement starts. There were two major accounts that shifted from 2021 to 2022 and that has to do with Pension and OPEB liabilities and both of those showed up on the statement as liabilities in FYE 2021 and now show up as assets in FYE 2022. The most significant changes in the income statement were an increase in income as well as an increase in other non-operating revenues/expenses. On page 10 is the notes to the financial statements, which are required, and are standard. The Pension and OPEB liability are now assets and are prepared by the state and incorporated into our financials. The last part of the report starts on page 31 and it is the independent auditor's report on internal control over financial reporting and on compliance and other matters required by Government Auditing Standards letter. This is where we report on any internal control issues or any non-compliance on the state or federal level. They did not have any internal control issues nor did we have any state or federal laws that were required to be addressed.

The audit was completed November 28, 2022. The BHM CPA Group is independent of the Parks and Recreation Commission and we have no influence on the board nor anyone sitting on the board. They did not seek outside help on any of the audit areas. They had no difficulties with management and no disagreements and all documentation will be retained by BHM for up to five years. Commissioner Robertson had a question from page 13 with regard to cash and cash equivalents, they make a statement that the amount of cash in the bank on June 30<sup>th</sup> 2022 is \$941,756, do you want to say the bank balance are covered by federal depository insurance up to \$250,000 per depositor. On June 30<sup>th</sup> cash was in excess of \$699,770 and do you recommend that we require the bank to collateralize the assets above \$250,000? Tim said if it wasn't categorized then he said yes, he would recommend it. Commissioner Robertson said he asked that question a few months ago and he was under the impression that we do not, but he thinks now we need to check into that. He said this doesn't cost us anything and thinks its good management to do with assets above \$250,000. Commissioner Koepsel suggested if that doesn't work, that we split it between banks. Jeff said that the County Commission checks rates and everything and every four to five years for the banks and goes with the best deal. Sarah said we started with Chase and then went to United to get under the county's umbrella, so any fees we get we don't pay and is in their agreement. Jeff asked Sarah if we could make an appointment with the bank to get this covered. Commissioner Robertson made a motion to accept the audit statement and Commissioner Koepsel seconded the motion. All were in favor.

## GOLF COMMITTEE

Commissioner Pope gave his year-end wrap about the golf courses. He said that just a year ago we started the bidding process on the short course, after a year lost in 2021 when things got screwy. He said that Kelly Shumate was the architect on the project and started working with him in 2019 and he worked with Todd Godwin Construction in August 2022 and work was completed in October 2022. Not counting weekends and rain delays, the project was done in 45 full days and we came in under budget, which is very important because we got a comment from one of the commissioners that we did not come back for more money. The greens and surrounds are sodded as the rest of the course is seeded and we will reseed again this spring. We are shooting for the opening date of Memorial Day weekend. Commissioner Pope said the course looks incredible and greens we have are as nice or better than any golf course in the state. The four on the golf committee, Commissioner's Jordon, Robertson, Pope, and Jeff, will have a report and timeline at next meeting.

Commissioner Pope said that the WVGA is located at Coonskin and the First Tee of WV is here, which is a youth golf program and will be in all the schools in the next two years and with that we have the nicest driving range in the area. He said that anything that has to do with golf in the state or the county is right here at Coonskin. This all provides a great service to Charleston and the entire county. Commissioner Pope would like to thank the County Commission for giving us money to do this project and he is excited for this project. He said we're a few months out and we have a lot to do and that's where our four-man committee is going to get together and get all the stuff that we need done down to the last detail. We need a list and check it off as we have it and put it in a designated place so when the opening comes, we are ready. He said that he checked with Sears Monument about getting plaques on the tees with the name of the hole and yardage, and maybe look at selling sponsorships. We only need 9 plaques and if we do sell sponsorships, how are we going to charge them? The committee is going to sit down and go through all the bullet points that we have. Commissioner Pope said we need to come up with a name and all suggestions are welcome. They have different short courses around the county with neat names like the Shorties, the Cradle at Pinehurst and the Ashford at the Greenbrier. These short courses are all at resorts and are a big deal because it doesn't take them as long to play. He said at the Pinehurst course, it is \$50 to play and you can't get on the course because it's all booked up.

Commissioner Pope reported that we are aware of the conditions at Big Bend and we are in a delay period with the government to see what they are going to do. He said that we are aware of a new pump house and irrigation which was pointed out by the USGA. He said that there is no sense starting work on that until FEMA gets done, because we don't want to tear it up twice. FEMA will have to remediate anything they tear up and when they redo the remediation, we can make it better than what it was. The pump and irrigation are vital and everything that the USGA told us we are aware of, but we just need water. Commissioner Pope said again that we are aware of the conditions but, we're on a timeline with FEMA waiting on them, and we need to hold their feet to the fire. He said back to Coonskin we need to get pipe laid for the pump house and Jeff said we will start the first of next month and we can stop using the hydrants. Jeff said that we

already stopped using them because of the winter and we will box them and if we ever have an emergency or need back up, then we have them to use. Commissioner Pope talked about the equipment and said that Jeff assured us last month that we will be getting a couple mowers, roller, spreader, and sprayer. It will be four or five pieces of equipment, and they are saying it should be in by March and they will be sharpened and ready to go. Commissioner Pope stated that we have good personnel but we only have two of them and we need to get some pay increases so we can get some more qualified people. He said it would be a shame to spend all that money and time and not be able to keep it up. Jeff said that we probably need 4-6 guys to take care of the course as fast as we need to do it, in the morning and then when they are done with the course they can concentrate on the rest of the park. Jeff said, now we have two full time people and two part time guys probably coming back next year, so we will need two or three more people. Jeff said that we don't have the payroll for full time and need part time. President Tackett asked if Commissioner Wheeler is working on getting additional employees here and getting them funded? Leslie did not know and Commissioner Robertson thinks he said at the November meeting that they would be in a position to know what the carry over was from the previous year, to address the issue of increases of pay. President Tackett said that he knows he talked about it but doesn't know if he discussed it with the county commission.

Commissioner Pope said if the price is right, we can get people from county clubs and give them benefits. Jeff said that would be for full-time employees and that's how we got the full-time employees now because of benefits. Jeff said that we need part time people not full time. We need them here and at Big Bend. Jeff said that we haven't had the turnout that we once had with people wanting to work. It's not that much fun of a job for \$10 per hour. Commissioner Robertson asked if our part time people are restricted to 1,040 a year and if it is over then had to pay into benefits. Sarah said yes and they can work more, but they have to be laid off for a full two months. Commissioner Pope finished with rounds, at Big Bend in December was 595 last year and 251 this year, and once again he reiterated that the game is directed by weather.

#### **COONSKIN FOUNDATION**

No report

#### **PUBLIC SAFETY**

Chief Amburgy reported that he took our AED's down to Kanawha County Ambulance and got all new batteries and stuff, so it's ready to go. We have two at Coonskin and one at Big Bend. Chief said that we are doing a class with CPR and how to use the deliberator and training with all employees. He said lots of schools are traveling with them during sporting events and there has been an increase in cardiac cases.

#### **DIRECTORS REPORT**

Jeff reported that we are working on a leak at Pioneer Park and it's hard to do this time of year because the water freezes. He said that our staff will start digging to see if we can find anything before we hire someone to fund the leak.

**PUBLIC HEARINGS**  
**LEGAL REPORT**

**PUBLIC COMMENT**

**ADJOURNMENT**

Commissioner Pope made a motion to adjourn the meeting and Commissioner Smith seconded the motion. All were in favor.

President Tackett called the meeting adjourned at 2:34 p.m.

The next meeting will be Wednesday, February 15, 2023, at 2:00 p.m.

Respectfully Submitted: Jeffrey K. Hutchinson, Director





**Kanawha County Parks & Recreation**  
**Consolidated Comparison - Profit & Loss**  
**July through December 2022**

	Jul - Dec 22	Jul - Dec 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
330-05 · Pull Carts	170.00	55.00	115.00	209.1%
330-06 · Motor Carts	111,413.62	139,659.53	(28,245.91)	(20.2)%
330-11 · Green Fees	84,085.82	121,166.57	(37,080.75)	(30.6)%
330-20 · Shelters	13,997.50	24,535.50	(10,538.00)	(43.0)%
330-21 · Field Rental	5,702.50	695.00	5,007.50	720.5%
330-30 · Swim Admission	35.00	0.00	35.00	100.0%
330-33 · FootGolf	0.00	12.00	(12.00)	(100.0)%
330-34 · Disc Golf	75.00	510.00	(434.99)	(85.3)%
331-00 · Rental of Property	6,225.50	6,305.34	(79.84)	(1.3)%
331-02 · Clubhouse Rental	17,803.65	19,805.85	(2,002.20)	(10.1)%
348-00 · Pro Shop Sales	12,770.60	8,146.05	4,624.55	56.8%
348-01 · Food Sales	6,702.73	7,498.69	(795.96)	(10.6)%
348-02 · Soft Drinks	10,659.62	12,207.53	(1,547.91)	(12.7)%
348-03 · Vending Fees	287.00	794.00	(507.00)	(63.9)%
348-04 · Beer Sales	13,469.97	15,850.65	(2,380.68)	(15.0)%
348-05 · Legal Beverage	748.40	0.00	748.40	100.0%
348-06 · Garden Rental	400.00	450.00	(50.00)	(11.1)%
348-07 · Catering Fee	1,371.70	1,166.91	204.79	17.6%
348-08 · Linen Rental	2,082.00	1,476.04	605.96	41.1%
348-09 · Bartender Fee	1,575.00	2,775.00	(1,200.00)	(43.2)%
348-10 · Cash Bar	5,735.41	7,172.39	(1,436.98)	(20.0)%
355-00 · Interest Income	449.35	501.20	(51.85)	(10.4)%
364-00 · Pioneer Park (KCC Coal Sev)	47,940.00	35,225.42	12,714.58	36.1%
365-00 · Contributions/ KCC	731,615.46	749,585.94	(17,970.48)	(2.4)%
365-01 · Donations	10,000.00	0.00	10,000.00	100.0%
369-02 · Vendor Refunds	1,011.76	0.00	1,011.76	100.0%
370-00 · Reimbursements	11,917.23	11,010.05	907.18	8.2%
379-00 · Royalties	10,457.05	4,793.78	5,663.27	118.1%
390-00 · KC Flood Property Rental	70.00	100.00	(30.00)	(30.0)%
399-00 · Miscellaneous Rev	4,683.38	5,665.95	(982.57)	(17.3)%
<b>Total Income</b>	<b>1,113,455.26</b>	<b>1,177,164.39</b>	<b>(63,709.13)</b>	<b>(5.4)%</b>
<b>Cost of Goods Sold</b>				
500-00 · COGS - Pro Shops	7,819.44	5,817.88	2,001.56	34.4%
500-01 · Paper products	284.38	276.81	7.57	2.7%
52900 · Purchases - Resale Items	0.00	65.00	(65.00)	(100.0)%
546-00 · Purchase for Resale	20,252.64	20,267.44	(14.80)	(0.1)%
<b>Total COGS</b>	<b>28,356.46</b>	<b>26,427.13</b>	<b>1,929.33</b>	<b>7.3%</b>
<b>Gross Profit</b>	<b>1,085,098.80</b>	<b>1,150,737.26</b>	<b>(65,638.46)</b>	<b>(5.7)%</b>
<b>Expense</b>				
Inventory Adjustment	(656.73)	0.00	(656.73)	(100.0)%
403-01 · Full Time Wages	349,594.54	351,589.69	(1,995.15)	(0.6)%
403-03 · Part-Time Wages	88,056.64	87,774.27	282.37	0.3%
404-01 · FICA F/T	25,714.82	25,852.42	(137.60)	(0.5)%
404-03 · FICA P/T	6,713.44	6,689.65	23.79	0.4%
405-01 · Health Insurance	86,569.26	79,392.09	7,177.17	9.0%
405-02 · Dental Insurance	2,118.25	1,128.21	990.04	87.8%
406-00 · Retirement Exp	31,287.04	32,560.15	(1,273.11)	(3.9)%
407-00 · Worker's Comp Exp	8,819.00	4,824.00	3,995.00	82.8%
411-00 · Telephone	6,735.27	8,898.74	(2,163.47)	(24.3)%
413-00 · Utilities	161,624.22	107,627.46	53,996.76	50.2%
414-00 · Travel	940.21	17.15	923.06	5,382.3%
415-00 · M & R Buildings	32,804.55	18,566.44	14,238.11	76.7%
416-00 · M & R Equipment	25,453.79	39,777.73	(14,323.94)	(36.0)%

Management use only

**Kanawha County Parks & Recreation**  
**Consolidated Comparison - Profit & Loss**  
**July through December 2022**

	Jul - Dec 22	Jul - Dec 21	\$ Change	% Change
417-00 · M & R Auto	13,208.76	11,588.17	1,620.59	14.0%
418-00 · Postage	180.00	116.00	64.00	55.2%
419-00 · Equipment Rental	1,450.00	792.00	658.00	83.1%
421-00 · Training	1,470.00	1,036.00	434.00	41.9%
422-00 · Dues	410.00	809.13	(399.13)	(49.3)%
422-01 · Permits, Tax , License	2,228.61	1,060.66	1,167.95	110.1%
423-00 · Professional Services	3,158.02	1,965.60	1,192.42	60.7%
424-00 · Audit	12,960.00	15,120.00	(2,160.00)	(14.3)%
426-00 · Insurance	65,045.81	59,353.12	5,692.69	9.6%
426-02 · Unemployment	0.00	23.20	(23.20)	(100.0)%
430-00 · Contracted Services	61,553.05	56,673.63	4,879.42	8.6%
432-00 · Bank Charges	7,690.74	9,483.48	(1,792.74)	(18.9)%
438-00 · Miscellaneous EXP	5,713.40	0.00	5,713.40	100.0%
441-00 · Material & Supplies	24,603.11	76,044.76	(51,441.65)	(67.7)%
443-00 · Auto Supplies	22,823.89	19,387.72	3,436.17	17.7%
445-00 · Uniforms	5,638.12	2,627.85	3,010.27	114.6%
447-00 · Fertilizers & Seed	8,162.58	4,248.00	3,914.58	92.2%
447-01 · Golf Chemicals	11,129.18	40,168.36	(29,039.18)	(72.3)%
448-00 · Shipping/Handling	1,661.83	1,720.91	(59.08)	(3.4)%
460-00 · Interest Expense	4,851.17	6,129.43	(1,278.26)	(20.9)%
489-00 · Penalties	280.82	100.00	180.82	180.8%
499-01 · Over/Under	9.60	53.19	(43.59)	(82.0)%
<b>Total Expense</b>	<b>1,080,002.99</b>	<b>1,073,199.21</b>	<b>6,803.78</b>	<b>0.6%</b>
<b>Net Ordinary Income</b>	<b>5,095.81</b>	<b>77,538.05</b>	<b>(72,442.24)</b>	<b>(93.4)%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
361-00 · Non-Recurring Contribution	9,554.62	116,716.84	(107,162.22)	(91.8)%
362-00 · Non-Recurring Insurance	8,412.59	0.00	8,412.59	100.0%
393-00 · ARP Funds	971,506.93	285,397.79	686,109.14	240.4%
<b>Total Other Income</b>	<b>989,474.14</b>	<b>402,114.63</b>	<b>587,359.51</b>	<b>146.1%</b>
<b>Other Expense</b>				
458-00 · Capital Outlay - Improvements	2,450.00	16,650.00	(14,200.00)	(85.3)%
<b>Total Other Expense</b>	<b>2,450.00</b>	<b>16,650.00</b>	<b>(14,200.00)</b>	<b>(85.3)%</b>
<b>Net Other Income</b>	<b>987,024.14</b>	<b>385,464.63</b>	<b>601,559.51</b>	<b>156.1%</b>
<b>Net Income</b>	<b>992,119.95</b>	<b>463,002.68</b>	<b>529,117.27</b>	<b>114.3%</b>

1:07 PM  
02/10/23  
Accrual Basis

**Big Bend  
Comparison Profit & Loss  
July through December 2022**

	Jul - Dec 22	Jul - Dec 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
330-06 · Motor Carts	111,413.62	139,659.53	(28,245.91)	(20.2)%
330-11 · Green Fees	79,665.33	100,091.05	(20,425.72)	(20.4)%
348-00 · Pro Shop Sales	12,457.63	7,467.20	4,990.43	66.8%
348-01 · Food Sales	6,464.77	6,971.58	(506.81)	(7.3)%
348-02 · Soft Drinks	9,284.78	9,320.38	(35.60)	(0.4)%
348-04 · Beer Sales	13,399.22	14,991.43	(1,592.21)	(10.6)%
369-02 · Vendor Refunds	1,011.76	0.00	1,011.76	100.0%
<b>Total Income</b>	233,697.11	278,501.17	(44,804.06)	(16.1)%
<b>Cost of Goods Sold</b>				
500-00 · COGS - Pro Shops	7,685.77	4,826.41	2,859.36	59.2%
500-01 · Paper products	127.47	170.26	(42.79)	(25.1)%
546-00 · Purchase for Resale	16,072.32	14,357.48	1,714.84	11.9%
<b>Total COGS</b>	23,885.56	19,354.15	4,531.41	23.4%
<b>Gross Profit</b>	209,811.55	259,147.02	(49,335.47)	(19.0)%
<b>Expense</b>				
Inventory Adjustment	(656.73)	0.00	(656.73)	(100.0)%
403-01 · Full Time Wages	76,498.58	70,813.30	5,685.28	8.0%
403-03 · Part-Time Wages	23,266.40	29,008.18	(5,741.78)	(19.8)%
404-01 · FICA F/T	5,617.10	5,206.93	410.17	7.9%
404-03 · FICA P/T	1,779.85	2,219.12	(439.27)	(19.8)%
405-01 · Health Insurance	27,736.56	23,561.51	4,175.05	17.7%
405-02 · Dental Insurance	0.00	126.00	(126.00)	(100.0)%
406-00 · Retirement Exp	6,884.99	6,648.19	236.80	3.6%
411-00 · Telephone	1,254.32	1,213.32	41.00	3.4%
413-00 · Utilities	24,363.97	21,710.29	2,653.68	12.2%
415-00 · M & R Buildings	3,063.43	1,316.67	1,746.76	132.7%
416-00 · M & R Equipment	12,054.47	14,962.48	(2,908.01)	(19.4)%
417-00 · M & R Auto	715.40	0.00	715.40	100.0%
419-00 · Equipment Rental	725.00	495.00	230.00	46.5%
422-00 · Dues	0.00	78.75	(78.75)	(100.0)%
426-02 · Unemployment	0.00	23.20	(23.20)	(100.0)%
430-00 · Contracted Services	4,535.00	6,678.00	(2,143.00)	(32.1)%
432-00 · Bank Charges	4,842.78	5,830.41	(987.63)	(16.9)%
438-00 · Miscellaneous EXP	5,713.40	0.00	5,713.40	100.0%
441-00 · Material & Supplies	1,401.04	7,258.03	(5,856.99)	(80.7)%
443-00 · Auto Supplies	5,024.09	3,920.57	1,103.52	28.2%
447-00 · Fertilizers & Seed	4,417.20	3,874.00	543.20	14.0%
447-01 · Golf Chemicals	4,587.60	35,591.11	(31,003.51)	(87.1)%
448-00 · Shipping/Handling	258.34	460.92	(202.58)	(44.0)%
460-00 · Interest Expense	4,851.17	5,884.03	(1,032.86)	(17.6)%
<b>Total Expense</b>	218,933.96	246,880.01	(27,946.05)	(11.3)%
<b>Net Ordinary Income</b>	(9,122.41)	12,267.01	(21,389.42)	(174.4)%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
362-00 · Non-Recurring Insurance	8,412.59	0.00	8,412.59	100.0%
<b>Total Other Income</b>	8,412.59	0.00	8,412.59	100.0%
<b>Net Other Income</b>	8,412.59	0.00	8,412.59	100.0%

Management use only

1:07 PM  
02/10/23  
Accrual Basis

**Big Bend  
Comparison Profit & Loss  
July through December 2022**

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	<u>Jul - Dec 22</u>	<u>Jul - Dec 21</u>	<u>\$ Change</u>	<u>% Change</u>
Net Income	<u>(709.82)</u>	<u>12,267.01</u>	<u>(12,976.83)</u>	<u>(105.8)%</u>

**Kanawha County Parks & Recreation**  
**Consolidated Comparison - Profit & Loss**  
**July 2022 through January 2023**

	Jul '22 - Jan 23	Jul '21 - Jan 22	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
330-05 · Pull Carts	170.00	65.00	105.00	161.5%
330-06 · Motor Carts	115,177.13	140,249.03	(25,071.90)	(17.9)%
330-11 · Green Fees	86,708.34	121,770.07	(35,061.73)	(28.8)%
330-20 · Shelters	25,004.50	31,715.50	(6,711.00)	(21.2)%
330-21 · Field Rental	11,309.50	695.00	10,614.50	1,527.3%
330-30 · Swim Admission	35.00	0.00	35.00	100.0%
330-33 · FootGolf	0.00	12.00	(12.00)	(100.0)%
330-34 · Disc Golf	75.01	543.01	(468.00)	(86.2)%
331-00 · Rental of Property	7,432.10	7,080.34	351.76	5.0%
331-02 · Clubhouse Rental	21,407.99	23,314.34	(1,906.35)	(8.2)%
348-00 · Pro Shop Sales	12,965.35	8,155.38	4,809.97	59.0%
348-01 · Food Sales	6,937.85	7,521.60	(583.75)	(7.8)%
348-02 · Soft Drinks	11,077.42	12,240.56	(1,163.14)	(9.5)%
348-03 · Vending Fees	319.00	794.00	(475.00)	(59.8)%
348-04 · Beer Sales	13,632.97	15,995.40	(2,362.43)	(14.8)%
348-05 · Legal Beverage	748.40	0.00	748.40	100.0%
348-06 · Garden Rental	400.00	450.00	(50.00)	(11.1)%
348-07 · Catering Fee	1,571.70	1,366.91	204.79	15.0%
348-08 · Linen Rental	2,364.00	2,116.22	247.78	11.7%
348-09 · Bartender Fee	1,725.00	3,075.00	(1,350.00)	(43.9)%
348-10 · Cash Bar	5,745.41	8,730.04	(2,984.63)	(34.2)%
355-00 · Interest Income	511.77	594.10	(82.33)	(13.9)%
364-00 · Pioneer Park (KCC Coal Sev)	48,754.29	37,133.40	11,620.89	31.3%
365-00 · Contributions/ KCC	853,551.37	868,591.40	(15,040.03)	(1.7)%
365-01 · Donations	10,000.00	0.00	10,000.00	100.0%
369-02 · Vendor Refunds	2,511.76	0.00	2,511.76	100.0%
370-00 · Reimbursements	11,917.23	11,010.05	907.18	8.2%
379-00 · Royalties	12,008.75	6,762.89	5,245.86	77.6%
390-00 · KC Flood Property Rental	70.00	140.00	(70.00)	(50.0)%
399-00 · Miscellaneous Rev	5,593.87	5,665.95	(72.08)	(1.3)%
<b>Total Income</b>	<b>1,269,725.71</b>	<b>1,315,787.19</b>	<b>(46,061.48)</b>	<b>(3.5)%</b>
<b>Cost of Goods Sold</b>				
500-00 · COGS - Pro Shops	7,923.78	5,822.10	2,101.68	36.1%
500-01 · Paper products	284.38	276.81	7.57	2.7%
52900 · Purchases - Resale Items	0.00	65.00	(65.00)	(100.0)%
546-00 · Purchase for Resale	20,534.11	20,704.88	(170.77)	(0.8)%
<b>Total COGS</b>	<b>28,742.27</b>	<b>26,868.79</b>	<b>1,873.48</b>	<b>7.0%</b>
<b>Gross Profit</b>	<b>1,240,983.44</b>	<b>1,288,918.40</b>	<b>(47,934.96)</b>	<b>(3.7)%</b>
<b>Expense</b>				
Inventory Adjustment	2,223.27	0.00	2,223.27	100.0%
403-01 · Full Time Wages	407,260.04	405,960.09	1,299.95	0.3%
403-03 · Part-Time Wages	91,254.89	90,742.27	512.62	0.6%
404-01 · FICA F/T	29,941.17	29,840.03	101.14	0.3%
404-03 · FICA P/T	6,958.10	6,916.71	41.39	0.6%
405-01 · Health Insurance	87,632.15	92,676.44	(5,044.29)	(5.4)%
405-02 · Dental Insurance	2,615.75	1,128.21	1,487.54	131.9%
406-00 · Retirement Exp	36,451.71	37,997.19	(1,545.48)	(4.1)%
407-00 · Worker's Comp Exp	9,783.00	5,789.00	3,994.00	69.0%
411-00 · Telephone	7,777.75	9,986.86	(2,209.11)	(22.1)%
413-00 · Utilities	187,168.77	124,657.34	62,511.43	50.2%
414-00 · Travel	940.21	1,024.91	(84.70)	(8.3)%
415-00 · M & R Buildings	36,161.17	24,427.22	11,733.95	48.0%
416-00 · M & R Equipment	30,464.83	44,633.91	(14,169.08)	(31.8)%

**Kanawha County Parks & Recreation**  
**Consolidated Comparison - Profit & Loss**  
**July 2022 through January 2023**

	Jul '22 - Jan 23	Jul '21 - Jan 22	\$ Change	% Change
417-00 · M & R Auto	19,624.88	12,601.74	7,023.14	55.7%
418-00 · Postage	180.00	116.00	64.00	55.2%
419-00 · Equipment Rental	1,760.00	1,006.00	754.00	75.0%
421-00 · Training	1,470.00	1,736.00	(266.00)	(15.3)%
422-00 · Dues	560.00	959.13	(399.13)	(41.6)%
422-01 · Permits, Tax , License	2,228.61	1,360.66	867.95	63.8%
423-00 · Professional Services	3,158.02	2,167.20	990.82	45.7%
424-00 · Audit	12,960.00	15,120.00	(2,160.00)	(14.3)%
426-00 · Insurance	73,766.64	70,261.79	3,504.85	5.0%
426-02 · Unemployment	0.00	23.20	(23.20)	(100.0)%
<b>430-00 · Contracted Services</b>	<b>63,290.75</b>	<b>58,106.39</b>	<b>5,184.36</b>	<b>8.9%</b>
432-00 · Bank Charges	8,411.12	10,100.88	(1,689.76)	(16.7)%
438-00 · Miscellaneous EXP	5,713.40	0.00	5,713.40	100.0%
441-00 · Material & Supplies	26,690.20	77,030.47	(50,340.27)	(65.4)%
443-00 · Auto Supplies	26,498.89	20,348.72	6,150.17	30.2%
445-00 · Uniforms	6,375.97	2,217.46	4,158.51	187.5%
447-00 · Fertilizers & Seed	8,162.58	4,248.00	3,914.58	92.2%
447-01 · Golf Chemicals	11,129.18	40,168.36	(29,039.18)	(72.3)%
448-00 · Shipping/Handling	1,661.83	1,846.04	(184.21)	(10.0)%
460-00 · Interest Expense	5,611.59	7,061.22	(1,449.63)	(20.5)%
489-00 · Penalties	280.82	100.00	180.82	180.8%
499-01 · Over/Under	9.60	53.19	(43.59)	(82.0)%
<b>Total Expense</b>	<b>1,216,176.89</b>	<b>1,202,412.63</b>	<b>13,764.26</b>	<b>1.1%</b>
<b>Net Ordinary Income</b>	<b>24,806.55</b>	<b>86,505.77</b>	<b>(61,699.22)</b>	<b>(71.3)%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
361-00 · Non-Recurring Contribution	9,554.62	116,716.84	(107,162.22)	(91.8)%
362-00 · Non-Recurring Insurance	8,412.59	0.00	8,412.59	100.0%
365-14 · Capitol Improvements	0.00	13,875.00	(13,875.00)	(100.0)%
393-00 · ARP Funds	971,506.93	285,397.79	686,109.14	240.4%
<b>Total Other Income</b>	<b>989,474.14</b>	<b>415,989.63</b>	<b>573,484.51</b>	<b>137.9%</b>
<b>Other Expense</b>				
458-00 · Capital Outlay - Improvements	2,450.00	18,500.00	(16,050.00)	(86.8)%
<b>Total Other Expense</b>	<b>2,450.00</b>	<b>18,500.00</b>	<b>(16,050.00)</b>	<b>(86.8)%</b>
<b>Net Other Income</b>	<b>987,024.14</b>	<b>397,489.63</b>	<b>589,534.51</b>	<b>148.3%</b>
<b>Net Income</b>	<b>1,011,830.69</b>	<b>483,995.40</b>	<b>527,835.29</b>	<b>109.1%</b>

**Big Bend**  
**Comparison Profit & Loss**  
**July 2022 through January 2023**

	Jul '22 - Jan 23	Jul '21 - Jan 22	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
330-06 · Motor Carts	115,177.13	140,249.03	(25,071.90)	(17.9)%
330-11 · Green Fees	82,287.85	100,480.05	(18,192.20)	(18.1)%
348-00 · Pro Shop Sales	12,652.38	7,476.53	5,175.85	69.2%
348-01 · Food Sales	6,695.86	6,988.15	(292.29)	(4.2)%
348-02 · Soft Drinks	9,697.86	9,336.89	360.97	3.9%
348-04 · Beer Sales	13,562.22	15,030.68	(1,468.46)	(9.8)%
369-02 · Vendor Refunds	2,511.76	0.00	2,511.76	100.0%
<b>Total Income</b>	<b>242,585.06</b>	<b>279,561.33</b>	<b>(36,976.27)</b>	<b>(13.2)%</b>
<b>Cost of Goods Sold</b>				
500-00 · COGS - Pro Shops	7,790.11	4,830.63	2,959.48	61.3%
500-01 · Paper products	127.47	170.26	(42.79)	(25.1)%
546-00 · Purchase for Resale	16,351.65	14,378.43	1,973.22	13.7%
<b>Total COGS</b>	<b>24,269.23</b>	<b>19,379.32</b>	<b>4,889.91</b>	<b>25.2%</b>
<b>Gross Profit</b>	<b>218,315.83</b>	<b>260,182.01</b>	<b>(41,866.18)</b>	<b>(16.1)%</b>
<b>Expense</b>				
Inventory Adjustment	(656.73)	0.00	(656.73)	(100.0)%
403-01 · Full Time Wages	89,116.54	81,194.10	7,922.44	9.8%
403-03 · Part-Time Wages	23,378.90	29,008.18	(5,629.28)	(19.4)%
404-01 · FICA F/T	6,539.79	5,966.01	573.78	9.6%
404-03 · FICA P/T	1,788.46	2,219.12	(430.66)	(19.4)%
405-01 · Health Insurance	27,980.26	27,492.69	487.57	1.8%
405-02 · Dental Insurance	0.00	126.00	(126.00)	(100.0)%
406-00 · Retirement Exp	8,020.62	7,686.27	334.35	4.4%
411-00 · Telephone	1,466.59	1,411.35	55.24	3.9%
413-00 · Utilities	28,786.44	24,702.55	4,083.89	16.5%
415-00 · M & R Buildings	3,630.72	2,015.77	1,614.95	80.1%
416-00 · M & R Equipment	14,436.39	17,695.62	(3,259.23)	(18.4)%
417-00 · M & R Auto	755.45	0.00	755.45	100.0%
419-00 · Equipment Rental	880.00	602.00	278.00	46.2%
421-00 · Training	0.00	700.00	(700.00)	(100.0)%
422-00 · Dues	75.00	153.75	(78.75)	(51.2)%
426-02 · Unemployment	0.00	23.20	(23.20)	(100.0)%
430-00 · Contracted Services	4,535.00	6,678.00	(2,143.00)	(32.1)%
432-00 · Bank Charges	5,112.81	5,972.47	(859.66)	(14.4)%
438-00 · Miscellaneous EXP	5,713.40	0.00	5,713.40	100.0%
441-00 · Material & Supplies	1,584.30	7,325.03	(5,740.73)	(78.4)%
443-00 · Auto Supplies	5,024.09	3,920.57	1,103.52	28.2%
445-00 · Uniforms	371.21	0.00	371.21	100.0%
447-00 · Fertilizers & Seed	4,417.20	3,874.00	543.20	14.0%
447-01 · Golf Chemicals	4,587.60	35,591.11	(31,003.51)	(87.1)%
448-00 · Shipping/Handling	258.34	460.92	(202.58)	(44.0)%
460-00 · Interest Expense	5,611.59	6,815.82	(1,204.23)	(17.7)%
<b>Total Expense</b>	<b>243,413.97</b>	<b>271,634.53</b>	<b>(28,220.56)</b>	<b>(10.4)%</b>
<b>Net Ordinary Income</b>	<b>(25,098.14)</b>	<b>(11,452.52)</b>	<b>(13,645.62)</b>	<b>(119.2)%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
362-00 · Non-Recurring Insurance	8,412.59	0.00	8,412.59	100.0%
<b>Total Other Income</b>	<b>8,412.59</b>	<b>0.00</b>	<b>8,412.59</b>	<b>100.0%</b>

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Accrual Basis

**Big Bend**  
**Comparison Profit & Loss**  
**July 2022 through January 2023**

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	<u>Jul '22 - Jan 23</u>	<u>Jul '21 - Jan 22</u>	<u>\$ Change</u>	<u>% Change</u>
Net Other Income	8,412.59	0.00	8,412.59	100.0%
Net Income	<u>(16,685.55)</u>	<u>(11,452.52)</u>	<u>(5,233.03)</u>	<u>(45.7)%</u>



**Kanawha County Parks & Recreation**  
**Consolidated - Current Month Comparison Profit & Loss**  
**January 2023**

	Jan 23	Jan 22	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
330-05 · Pull Carts	0.00	10.00	-10.00	-100.0%
330-06 · Motor Carts	3,763.51	589.50	3,174.01	538.4%
330-11 · Green Fees	2,622.52	603.50	2,019.02	334.6%
330-20 · Shelters	11,007.00	7,180.00	3,827.00	53.3%
330-21 · Field Rental	5,607.00	0.00	5,607.00	100.0%
330-34 · Disc Golf	0.00	33.01	-33.01	-100.0%
331-00 · Rental of Property	1,206.60	775.00	431.60	55.7%
331-02 · Clubhouse Rental	3,604.34	3,508.49	95.85	2.7%
348-00 · Pro Shop Sales	194.75	9.33	185.42	1,987.4%
348-01 · Food Sales	235.12	22.91	212.21	926.3%
348-02 · Soft Drinks	417.80	33.03	384.77	1,164.9%
348-03 · Vending Fees	32.00	0.00	32.00	100.0%
348-04 · Beer Sales	163.00	144.75	18.25	12.6%
348-07 · Catering Fee	200.00	200.00	0.00	0.0%
348-08 · Linen Rental	282.00	640.18	-358.18	-56.0%
348-09 · Bartender Fee	150.00	300.00	-150.00	-50.0%
348-10 · Cash Bar	10.00	1,557.65	-1,547.65	-99.4%
355-00 · Interest Income	62.42	92.90	-30.48	-32.8%
364-00 · Pioneer Park (KCC Coal Sev)	814.29	1,907.98	-1,093.69	-57.3%
365-00 · Contributions/ KCC	121,935.91	119,005.46	2,930.45	2.5%
369-02 · Vendor Refunds	1,500.00	0.00	1,500.00	100.0%
379-00 · Royalties	1,551.70	1,969.11	-417.41	-21.2%
390-00 · KC Flood Property Rental	0.00	40.00	-40.00	-100.0%
399-00 · Miscellaneous Rev	910.49	0.00	910.49	100.0%
<b>Total Income</b>	<b>156,270.45</b>	<b>138,622.80</b>	<b>17,647.65</b>	<b>12.7%</b>
<b>Cost of Goods Sold</b>				
500-00 · COGS - Pro Shops	104.34	4.22	100.12	2,372.5%
546-00 · Purchase for Resale	281.47	437.44	-155.97	-35.7%
<b>Total COGS</b>	<b>385.81</b>	<b>441.66</b>	<b>-55.85</b>	<b>-12.7%</b>
<b>Gross Profit</b>	<b>155,884.64</b>	<b>138,181.14</b>	<b>17,703.50</b>	<b>12.8%</b>
<b>Expense</b>				
Inventory Adjustment	2,880.00	0.00	2,880.00	100.0%
403-01 · Full Time Wages	57,665.50	54,370.40	3,295.10	6.1%
403-03 · Part-Time Wages	3,198.25	2,968.00	230.25	7.8%
404-01 · FICA F/T	4,226.35	3,987.61	238.74	6.0%
404-03 · FICA P/T	244.66	227.06	17.60	7.8%
405-01 · Health Insurance	1,062.89	13,284.35	-12,221.46	-92.0%
405-02 · Dental Insurance	497.50	0.00	497.50	100.0%
406-00 · Retirement Exp	5,164.67	5,437.04	-272.37	-5.0%
407-00 · Worker's Comp Exp	964.00	965.00	-1.00	-0.1%
411-00 · Telephone	1,042.48	1,088.12	-45.64	-4.2%
413-00 · Utilities	25,544.55	17,029.88	8,514.67	50.0%
414-00 · Travel	0.00	1,007.76	-1,007.76	-100.0%
415-00 · M & R Buildings	3,356.62	5,860.78	-2,504.16	-42.7%
416-00 · M & R Equipment	5,011.04	4,856.18	154.86	3.2%
417-00 · M & R Auto	6,416.12	1,013.57	5,402.55	533.0%
419-00 · Equipment Rental	310.00	214.00	96.00	44.9%
421-00 · Training	0.00	700.00	-700.00	-100.0%
422-00 · Dues	150.00	150.00	0.00	0.0%
422-01 · Permits, Tax , License	0.00	300.00	-300.00	-100.0%
423-00 · Professional Services	0.00	201.60	-201.60	-100.0%
426-00 · Insurance	8,720.83	10,908.67	-2,187.84	-20.1%

**Kanawha County Parks & Recreation**  
**Consolidated - Current Month Comparison Profit & Loss**  
**January 2023**

	Jan 23	Jan 22	\$ Change	% Change
430-00 · Contracted Services	1,737.70	1,432.76	304.94	21.3%
432-00 · Bank Charges	720.38	617.40	102.98	16.7%
441-00 · Material & Supplies	2,087.09	985.71	1,101.38	111.7%
443-00 · Auto Supplies	3,675.00	961.00	2,714.00	282.4%
445-00 · Uniforms	737.85	-410.39	1,148.24	279.8%
448-00 · Shipping/Handling	0.00	125.13	-125.13	-100.0%
460-00 · Interest Expense	760.42	931.79	-171.37	-18.4%
<b>Total Expense</b>	<b>136,173.90</b>	<b>129,213.42</b>	<b>6,960.48</b>	<b>5.4%</b>
<b>Net Ordinary Income</b>	<b>19,710.74</b>	<b>8,967.72</b>	<b>10,743.02</b>	<b>119.8%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
365-14 · Capitol Improvements	0.00	13,875.00	-13,875.00	-100.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>13,875.00</b>	<b>-13,875.00</b>	<b>-100.0%</b>
<b>Other Expense</b>				
458-00 · Capital Outlay - Improvements	0.00	1,850.00	-1,850.00	-100.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>1,850.00</b>	<b>-1,850.00</b>	<b>-100.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>12,025.00</b>	<b>-12,025.00</b>	<b>-100.0%</b>
<b>Net Income</b>	<b>19,710.74</b>	<b>20,992.72</b>	<b>-1,281.98</b>	<b>-6.1%</b>

## Big Bend Golf

### Current Month Comparison Profit & Loss

#### January 2023

	Jan 23	Jan 22	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
330-06 · Motor Carts	3,763.51	589.50	3,174.01	538.4%
330-11 · Green Fees	2,622.52	389.00	2,233.52	574.2%
348-00 · Pro Shop Sales	194.75	9.33	185.42	1,987.4%
348-01 · Food Sales	231.09	16.57	214.52	1,294.6%
348-02 · Soft Drinks	413.08	16.51	396.57	2,402.0%
348-04 · Beer Sales	163.00	39.25	123.75	315.3%
369-02 · Vendor Refunds	1,500.00	0.00	1,500.00	100.0%
<b>Total Income</b>	8,887.95	1,060.16	7,827.79	738.4%
<b>Cost of Goods Sold</b>				
500-00 · COGS - Pro Shops	104.34	4.22	100.12	2,372.5%
52900 · Purchases - Resale Items	0.00	0.00	0.00	0.0%
546-00 · Purchase for Resale	279.33	20.95	258.38	1,233.3%
<b>Total COGS</b>	383.67	25.17	358.50	1,424.3%
<b>Gross Profit</b>	8,504.28	1,034.99	7,469.29	721.7%
<b>Expense</b>				
Non-inventory Expense	0.00	0.00	0.00	0.0%
403-01 · Full Time Wages	12,617.96	10,380.80	2,237.16	21.6%
403-03 · Part-Time Wages	112.50	0.00	112.50	100.0%
404-01 · FICA F/T	922.69	759.08	163.61	21.6%
404-03 · FICA P/T	8.61	0.00	8.61	100.0%
405-01 · Health Insurance	243.70	3,931.18	-3,687.48	-93.8%
406-00 · Retirement Exp	1,135.63	1,038.08	97.55	9.4%
411-00 · Telephone	212.27	198.03	14.24	7.2%
413-00 · Utilities	4,422.47	2,992.26	1,430.21	47.8%
415-00 · M & R Buildings	567.29	699.10	-131.81	-18.9%
416-00 · M & R Equipment	2,381.92	2,733.14	-351.22	-12.9%
417-00 · M & R Auto	40.05	0.00	40.05	100.0%
419-00 · Equipment Rental	155.00	107.00	48.00	44.9%
421-00 · Training	0.00	700.00	-700.00	-100.0%
422-00 · Dues	75.00	75.00	0.00	0.0%
432-00 · Bank Charges	270.03	142.06	127.97	90.1%
441-00 · Material & Supplies	183.26	67.00	116.26	173.5%
445-00 · Uniforms	371.21	0.00	371.21	100.0%
460-00 · Interest Expense	760.42	931.79	-171.37	-18.4%
<b>Total Expense</b>	24,480.01	24,754.52	-274.51	-1.1%
<b>Net Ordinary Income</b>	-15,975.73	-23,719.53	7,743.80	32.7%
<b>Net Income</b>	-15,975.73	-23,719.53	7,743.80	32.7%

