

Sharp Park FY 11-12 Percentage Financial Analysis							
Description	Sharp	Harding/Fleming	Lincoln	McLaren	Golden Gate	TOTALS	
Golf Rounds	43,255	79,175	31,023		30,527	183,980	
Avg cost per round	\$ 23.31	\$ 58.71	\$ 26.38		\$ 13.10	\$ 37.37	
ACTUAL REVENUES:							
Golf Green Fees	\$ 1,008,232.00	\$ 4,648,007.00	\$ 818,473.00	\$ -	\$ 400,036.00	\$ 6,874,748.00	
Concessions	\$ 73,048.00	\$ 2,364,316.00	\$ 79,547.00	\$ 33,827.00	\$ 125,839.00	\$ 2,676,577.00	
GOLF CARD OTHER	\$ 52,116.13	\$ 337,983.79	\$ 43,283.26	\$ 1,630.41	\$ 25,346.41	\$ 460,360.00	
TOTAL ACTUAL REVENUE	\$ 1,133,396.13	\$ 7,350,306.79	\$ 941,303.26	\$ 35,457.41	\$ 551,221.41	\$ 10,011,685.00	
OPERATING EXPENDITURE:							
Salaries	\$ 536,277.00	\$ 1,695,556.00	\$ 482,968.00	\$ -	\$ 104,982.00	\$ 2,819,783.00	
Fringes	\$ 224,919.00	\$ 719,418.00	\$ 211,384.00	\$ -	\$ 38,873.00	\$ 1,194,594.00	
Overhead	\$ 260,104.74	\$ 834,895.79	\$ 269,557.14	\$ -	\$ 68,695.34	\$ 1,433,253.00	
Professional & Special Services	\$ 48,233.00	\$ 2,927,145.00	\$ -	\$ -	\$ 300,000.00	\$ 3,275,378.00	
Maintenance Services	\$ 36,431.98	\$ 23,212.48	\$ 3,148.81	\$ -	\$ 1,568.73	\$ 64,362.00	
Rent/Leases Equipment	\$ 1,713.00	\$ 393,795.00	\$ -	\$ -	\$ -	\$ 395,508.00	
Other Expenses	\$ 18,941.00	\$ 8,742.77	\$ 1,043.18	\$ -	\$ 152.04	\$ 28,879.00	
Materials & Supplies	\$ 81,992.19	\$ 347,303.71	\$ 97,925.70	\$ -	\$ 16,821.40	\$ 544,043.00	
Services of other Departments	\$ 96,873.75	\$ 629,952.51	\$ 85,445.14	\$ -	\$ 42,568.60	\$ 854,840.00	
TOAL OPERATING EXPENDITURE	\$ 1,305,485.67	\$ 7,580,021.25	\$ 1,151,471.97	\$ -	\$ 573,661.11	\$ 10,610,640.00	
OTHER EXPENDITURE							
Facilities Maintenance	\$ -	\$ 290,000.00	\$ -	\$ -	\$ -	\$ 290,000.00	
Controller Adjustment	\$ 5,103.93	\$ 33,186.48	\$ 4,501.80	\$ -	\$ 2,242.79	\$ 45,035.00	
TOTAL OTHER EXPENDITURE	\$ 5,103.93	\$ 323,186.48	\$ 4,501.80	\$ -	\$ 2,242.79	\$ 335,035.00	
TOTAL EXPENDITURE	\$ 1,310,589.60	\$ 7,903,207.73	\$ 1,155,973.77	\$ -	\$ 575,903.90	\$ 10,945,675.00	
Revenues - Expenditures	\$ (177,193.47)	\$ (552,900.94)	\$ (214,670.51)	\$ 35,457.41	\$ (24,682.49)	\$ (933,990.00)	

% of actual allocated revenue
11.3% Sharp
73.4% Harding/Fk
9.4% Lincoln
0.4% McLaren
5.5% Golden Ga
100.0% TOTAL
\$9,551,325.00

% of allocated operating exp
11.3% Sharp
73.7% Harding/Fk
10.0% Lincoln
0.0% McLaren
5.0% Golden Ga
100.0% TOTAL
\$10,320,615.00

NOTES

Unallocated golf revenues and expenses were apportioned to each course according to that course's % contribution to golf fund allocated revenues and allocated operating expenditures, respectively. General Fund Support was removed from revenue for all courses; this is not revenue from golf, but a subsidy from taxpayers when spent, and if not spent in adds no income to San Francisco. Repayment to Open Space Fund was eliminated as an expenditure to reflect that this nets out with income to general fund. It was not readded to revenues; this avoids double counting income.

Sharp Park FY 11-12 Proportional Financial Analysis										
Description	Sharp	Harding/Fleming	Lincoln	McLaren	Golden Gate	TOTALS				
Golf Rounds	43,255	79,175	31,023		30,527	183,980				
Avg cost per round	\$ 23.31	\$ 58.71	\$ 26.38		\$ 13.10	\$ 37.37				
ACTUAL REVENUES:										
Golf Green Fees	\$ 1,008,232.00	\$ 4,648,007.00	\$ 818,473.00	\$ -	\$ 400,036.00	\$ 6,874,748.00				
Concessions	\$ 73,048.00	\$ 2,364,316.00	\$ 79,547.00	\$ 33,827.00	\$ 125,839.00	\$ 2,676,577.00				
GOLF CARD OTHER	\$ 92,072.00	\$ 92,072.00	\$ 92,072.00	\$ 92,072.00	\$ 92,072.00	\$ 460,360.00				
TOTAL ACTUAL REVENUE	\$ 1,173,352.00	\$ 7,104,395.00	\$ 990,092.00	\$ 125,899.00	\$ 617,947.00	\$ 10,011,685.00				
OPERATING EXPENDITURE:										
Salaries	\$ 536,277.00	\$ 1,695,556.00	\$ 482,968.00	\$ -	\$ 104,982.00	\$ 2,819,783.00				
Fringes	\$ 224,919.00	\$ 719,418.00	\$ 211,384.00	\$ -	\$ 38,873.00	\$ 1,194,594.00				
Overhead	\$ 286,199.00	\$ 673,242.00	\$ 299,677.00	\$ 60,217.00	\$ 113,918.00	\$ 1,433,253.00				
Professional & Special Services	\$ 48,233.00	\$ 2,927,145.00	\$ -	\$ -	\$ 300,000.00	\$ 3,275,378.00				
Maintenance Services	\$ 39,162.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 64,362.00				
Rent/Leases Equipment	\$ 1,713.00	\$ 393,795.00	\$ -	\$ -	\$ -	\$ 395,508.00				
Other Expenses	\$ 19,205.60	\$ 7,103.60	\$ 1,348.60	\$ 610.60	\$ 610.60	\$ 28,879.00				
Materials & Supplies	\$ 82,689.00	\$ 342,987.00	\$ 98,730.00	\$ 1,608.00	\$ 18,029.00	\$ 544,043.00				
Services of other Departments	\$ 170,954.80	\$ 171,020.80	\$ 170,954.80	\$ 170,954.80	\$ 170,954.80	\$ 854,840.00				
TOAL OPERATING EXPENDITURE	\$ 1,409,352.40	\$ 6,936,567.40	\$ 1,271,362.40	\$ 239,690.40	\$ 753,667.40	\$ 10,610,640.00				
OTHER EXPENDITURE										
Facilities Maintenance	\$ -	\$ 290,000.00	\$ -	\$ -	\$ -	\$ 290,000.00				
Controller Adjustment	\$ 9,007.00	\$ 9,007.00	\$ 9,007.00	\$ 9,007.00	\$ 9,007.00	\$ 45,035.00				
TOTAL OTHER EXPENDITURE	\$ 9,007.00	\$ 299,007.00	\$ 9,007.00	\$ 9,007.00	\$ 9,007.00	\$ 335,035.00				
TOTAL EXPENDITURE	\$ 1,418,359.40	\$ 7,235,574.40	\$ 1,280,369.40	\$ 248,697.40	\$ 762,674.40	\$ 10,945,675.00				
Revenues - Expenditures	\$ (245,007.40)	\$ (131,179.40)	\$ (290,277.40)	\$ (122,798.40)	\$ (144,727.40)	\$ (933,990.00)				

% of actual allocated revenue
20.0000% Sharp
20.0000% Harding/Fleming
20.0000% Lincoln
20.0000% McLaren
20.0000% Golden Gate
100.0000% TOTAL

% of allocated operating expe
20.0000% Sharp
20.0000% Harding/Fleming
20.0000% Lincoln
20.0000% McLaren
20.0000% Golden Gate
100.0000% TOTAL

NOTES

General Fund Support was removed from revenue for all courses; this is not revenue from golf, but a subsidy from taxpayers when spent, and if not spent in adds no income to San Francisco. Repayment to Open Space Fund was eliminated as an expenditure to reflect that this nets out with income to general fund. It was not readded to revenues; this avoids double counting income.