

**LATE MATERIAL**

MEETING DATE 1/15/15

ITEM # 33C

# Carson City Municipal Golf Corporation



Eagle Valley Golf Course



CARSON CITY MUNICIPAL GOLF CORPORATION  
EAGLE VALLEY GOLF COURSE

AGENDA FOR JANUARY 15, 2015 MEETING

Preface - Statement from Nickolas Providenti CPA, Director of Finance (Page 3)

1. Moss Adams Report

Recommendation			Status
1	A	City have voting seat on board	Completed - Lori Bagwell 2015
1	B	CCMG should develop operating budget	Attached (Page 4-5)
1	C	Integrate into Parks and Rec marketing plan	In process
1	D	Enforce or renegotiate lease terms	Renegotiated lease -Complete May 2013
1	E	Set rates at competitive levels	Completed
1	F	Recover some cost from complimentary rounds	Completed - Information attached (Page 6-7)
1	G	Pursue efficiency in operations	On-going (Page 8-14)
1	H	Develop and implement marketing plan	Attached (continually adapting to environment) (Page 15-19)
1	I	City should evaluate alternative land use	

2. Financial Reports

2014 Budget to Actual (Page 20)

Income Statement 2012-2013 Comparison (Audited) (Page 21-23)

501 (c)(3) 990 report from 2013 (Page 24)

2013 Audit Review (Page 25-27)

3-Year Annual Pass Sales Comparison (Page 28)

3. Round Information (Page 29)

4. Economic Impact Report (Page 30)

5. Business License (Page 31-33)

6. Testimonials (Page 34-37)

STATEMENT FROM NICKOLAS PROVIDENTI, CPA, DIRECTOR OF CARSON  
CITY FINANCE

Carson City Municipal Golf Corporation (CCMGC) and Carson City entered into an amended lease agreement on May 16, 2013 – retroactive to January 1, 2013. Regarding the accounting obligations, CCMGC is required to have their financial statements reviewed by a CPA for calendar years 2014, 2015, and 2016 and they are required to have their financial statements audited by a CPA for the 2017 calendar year and every fifth year thereafter. CCMGC is also required to submit a budget to the City, to submit to the City monthly financial statements to include budget to actual numbers and number of rounds. Finally, CCMGC is required to pay 6% of its gross revenue to the City.

CCMGC has been in compliance with all the above referenced Accounting obligations.

Should you have any questions, or need further clarification, please do not hesitate to contact me.

Respectfully,

Nickolas Providenti, CPA  
Director  
Carson City Finance  
201 N. Carson St., STE 3  
Carson City, NV 89701  
775-283-7143

EAGLE VALLEY GOLF COURSE  
CASH FLOW STATEMENT - 2015 BUDGET

ITEM		JAN 15	FEB 15	MAR 15	APR 15	MAY 15	JUNE 15
1	CASH ON HAND	155,018.00	145,172.00	143,886.00	149,827.00	119,724.00	151,368.00
2	PROJECTED REVENUE	70,000.00	70,000.00	105,000.00	140,000.00	190,000.00	220,000.00
3	AVAILABLE CASH	70,000.00	70,000.00	105,000.00	140,000.00	190,000.00	220,000.00
	EXPENSE:						
4	PRO-SHOP	8,000.00	1,035.00	5,600.00	8,850.00	5,600.00	17,150.00
5	RESTAURANT (Food)	2,850.00	3,490.00	2,600.00	7,300.00	8,800.00	10,525.00
6	BAR (Beverages)	900.00	2,150.00	1,800.00	5,200.00	4,050.00	8,100.00
7	MAINTENANCE	2,236.00	1,936.00	1,986.00	8,636.00	11,336.00	13,836.00
8	ADMIN EXPENSE	501.00	200.00	2,759.00	743.00	1,170.00	559.00
9	BANK CHARGES	1,300.00	1,500.00	1,000.00	1,400.00	1,800.00	2,800.00
10	LEASE PAYMENT (CITY)	5,260.00	8,500.00	4,200.00	4,200.00	6,300.00	8,400.00
11	CAPITAL EXP. - MISC.	0.00	3,000.00	2,000.00	3,000.00	3,000.00	0.00
12	DONATION	0.00	0.00	0.00	0.00	3,000.00	0.00
13	DUES, SUBSCRIPTIONS, TRAINING	110.00	0.00	0.00	135.00	297.00	700.00
14	EQUIPMENT LEASE	3,432.00	3,432.00	16,427.00	16,427.00	16,604.00	16,604.00
15	FUEL - MAINTENANCE	1,900.00	400.00	3,700.00	3,400.00	7,430.00	2,300.00
16	INSURANCE	2,179.00	2,179.00	2,179.00	2,179.00	1,370.00	0.00
17	LICENSES & PERMITS	25.00	150.00	0.00	0.00	0.00	800.00
18	MISC.	2,000.00	300.00	0.00	0.00	1,200.00	9,860.00
19	OPERATING BUILDING	100.00	400.00	900.00	550.00	450.00	1,250.00
20	OPERATING SUPPLIES RANGE	0.00	0.00	0.00	0.00	0.00	0.00
21	OPERATING SUPPLIES REST	500.00	1,000.00	1,100.00	2,200.00	2,700.00	2,400.00
22	OUTSIDE EVENTS	0.00	0.00	0.00	0.00	0.00	0.00
23	OUTSIDE SERVICES	2,607.00	1,673.00	2,407.00	1,843.00	2,973.00	1,918.00
24	PAYROLL	30,000.00	30,000.00	40,000.00	85,000.00	66,000.00	71,100.00
25	BONUS	0.00	0.00	0.00	0.00	0.00	0.00
26	QTR. WAGE REPORT	5,800.00	0.00	0.00	6,520.00	0.00	0.00
27	PHONE	782.00	782.00	782.00	782.00	782.00	782.00
28	PROMOTIONAL/MARKETING	745.00	1,120.00	745.00	2,114.00	745.00	2,910.00
29	PROPERTY & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
30	SALES TAX	640.00	1,000.00	900.00	1,800.00	2,600.00	3,500.00
31	SUPPLIES	400.00	150.00	330.00	300.00	750.00	950.00
32	UTILITIES	7,579.00	6,889.00	7,644.00	7,524.00	9,399.00	11,874.00
33	TOTAL EXPENSES	79,846.00	71,286.00	99,059.00	170,103.00	158,356.00	188,318.00
34	NET MONTHLY CASH FLOW	(9,846.00)	(1,286.00)	5,941.00	(30,103.00)	31,644.00	31,682.00
35	ENDING CASH BALANCE	145,172.00	143,886.00	149,827.00	119,724.00	151,368.00	183,050.00

**1B**



EAGLE VALLEY GOLF COURSE  
CASH FLOW STATEMENT - 2015 I

ITEM		JULY 15	AUG 15	SEPT 15	OCT 15	NOV 15	DEC 15	YTD
1	CASH ON HAND	183,050.00	190,711.00	217,234.00	236,169.00	218,216.00	175,918.00	
								YTD
2	PROJECTED REVENUE	220,000.00	205,000.00	200,000.00	155,000.00	85,000.00	125,000.00	1,785,000.00
3	AVAILABLE CASH	220,000.00	205,000.00	200,000.00	155,000.00	85,000.00	125,000.00	1,785,000.00
	EXPENSE:							
4	PRO-SHOP	13,000.00	6,870.00	11,000.00	8,900.00	7,930.00	4,195.00	98,130.00
5	RESTAURANT (Food)	10,300.00	11,700.00	9,000.00	9,700.00	7,700.00	4,110.00	88,075.00
6	BAR (Beverages)	8,800.00	7,300.00	8,000.00	6,000.00	2,950.00	2,190.00	57,440.00
7	MAINTENANCE	11,636.00	9,036.00	7,136.00	3,836.00	2,360.00	1,465.00	75,435.00
8	ADMIN EXPENSE	7,878.00	304.00	2,316.00	2,782.00	337.00	60.00	19,609.00
9	BANK CHARGES	3,200.00	2,500.00	2,100.00	2,000.00	1,910.00	1,235.00	22,745.00
10	LEASE PAYMENT (CITY)	11,400.00	13,200.00	13,200.00	12,300.00	12,000.00	9,300.00	108,260.00
11	CAPITAL EXP. - MISC.	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00
12	DONATION	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
13	DUES, SUBSCRIPTIONS, TRAINING	389.00	573.00	95.00	995.00	75.00	330.00	3,699.00
14	EQUIPMENT LEASE	16,604.00	16,736.00	14,257.00	14,377.00	16,580.00	3,435.00	154,915.00
15	FUEL - MAINTENANCE	10,400.00	3,000.00	5,560.00	5,400.00	2,790.00	50.00	46,330.00
16	INSURANCE	3,749.00	5,859.00	2,179.00	2,179.00	2,165.00	2,165.00	28,382.00
17	LICENSES & PERMITS	15.00	0.00	0.00	0.00	0.00	0.00	990.00
18	MISC.	4,600.00	900.00	1,270.00	0.00	3,020.00	2,160.00	25,310.00
19	OPERATING BUILDING	900.00	600.00	800.00	600.00	262.00	310.00	7,122.00
20	OPERATING SUPPLIES RANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	OPERATING SUPPLIES REST	3,300.00	3,500.00	2,300.00	2,700.00	2,154.00	1,195.00	25,049.00
22	OUTSIDE EVENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	OUTSIDE SERVICES	4,357.00	4,548.00	1,418.00	1,418.00	3,230.00	3,565.00	31,957.00
24	PAYROLL	68,705.00	68,635.00	81,908.00	68,335.00	44,470.00	51,960.00	706,113.00
25	BONUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	QTR. WAGE REPORT	11,850.00	0.00	0.00	9,700.00	0.00	0.00	33,870.00
27	PHONE	782.00	782.00	782.00	782.00	820.00	770.00	9,410.00
28	PROMOTIONAL/MARKETING	2,570.00	1,580.00	995.00	3,395.00	2,145.00	1,610.00	20,674.00
29	PROPERTY & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	SALES TAX	4,000.00	3,900.00	3,700.00	2,800.00	2,755.00	1,515.00	29,110.00
31	SUPPLIES	800.00	650.00	200.00	700.00	445.00	530.00	6,205.00
32	UTILITIES	13,104.00	16,304.00	12,849.00	14,054.00	11,200.00	9,085.00	127,505.00
33	TOTAL EXPENSES	212,339.00	178,477.00	181,065.00	172,953.00	127,298.00	101,235.00	1,740,335.00
34	NET MONTHLY CASH FLOW	7,661.00	26,523.00	18,935.00	(17,953.00)	(42,298.00)	23,765.00	44,665.00
35	ENDING CASH BALANCE	190,711.00	217,234.00	236,169.00	218,216.00	175,918.00	199,683.00	

**EAGLE VALLEY GOLF COURSE  
YTD 2014**

<b>DAILY ROUNDS</b>													
	Paid Rounds	% Revenue	Punch/ Pass	% Revenue	50-Club Rounds	% Revenue	Tourn. Rounds	% Revenue	Foot Golf	% Revenue	Cart Fees	% Revenue	Total
YTD	16,780	25.00%	11,940	21.00%	16,857	29.00%	10,645	21.00%	111	0.00%	4,348	4.00%	56,333
<b>COMP. ROUNDS</b>													
	*80+		**Comp Rounds		***H.S. Team								Total
YTD	944		1,941		785								3,670
<b>Total</b>													<b>60,003</b>

\*Cart fees generated from our 80+ and our senior population is \$15,866.

\*\*Comp Rounds include employees, volunteers, board members, donations, PGA professionals. Cart fees generated from this play is \$23,655.

\*\*\*Multiple schools in the Lake Tahoe area come to practice and play at Eagle Valley. Incline School District, Truckee, N. Tahoe, etc. In addition, Carson High Boys and Girls and Dayton High Boys and Girls



**EAGLE VALLEY GOLF COURSE  
YEARLY ROUND COUNT**

**EAST COURSE**

2013-2014

Month	2008	2009	2010	2011	2012	2013	2014	Variance
Jan	283	1,288	421	1,397	1,454	285	2,054	1,769
Feb	1,414	905	1,490	1,011	1,396	1,934	1,442	(492)
Mar	2,060	2,057	2,406	1,601	1,532	3,014	2,495	(519)
Apr	2,499	2,630	2,725	2,818	2,767	2,833	3,069	236
May	3,431	3,421	3,608	3,387	3,871	3,170	3,459	289
June	4,171	4,290	4,393	4,323	4,108	3,636	3,709	73
July	3,997	4,350	4,192	4,300	4,140	3,544	3,577	33
Aug	3,929	4,353	4,422	4,179	3,878	3,600	3,726	126
Sept	3,639	4,049	4,043	3,805	4,400	3,886	4,148	262
Oct	2,804	2,718	2,671	2,800	2,978	3,015	2,863	(152)
Nov	1,762	2,007	1,355	1,556	1,663	1,935	1,631	(304)
Dec	685	266	896	1,185	565	346	923	577
Total	30,674	32,334	32,622	32,362	32,752	31,198	33,096	1,898

**WEST COURSE**

2013-2014

Month	2008	2009	2010	2011	2012	2013	2014	Variance
Jan	209	1,567	435	1,051	1,020	149	1,449	1,300
Feb	1,042	1,124	1,548	793	1,372	1,599	977	(622)
Mar	2,223	1,796	2,217	959	1,401	2,314	1,983	(331)
Apr	2,029	2,774	2,247	2,374	2,496	2,300	2,422	122
May	3,166	3,585	3,172	2,595	3,388	2,811	2,769	(42)
June	3,364	3,923	3,760	3,311	3,492	3,107	3,006	(101)
July	3,522	3,932	3,650	3,886	3,473	2,818	3,172	354
Aug	3,299	3,756	3,564	3,447	3,276	3,232	3,267	35
Sept	3,024	3,448	3,084	2,976	3,188	3,350	2,816	(534)
Oct	2,414	2,358	2,222	2,199	2,569	2,482	2,932	450
Nov	1,942	1,690	1,068	1,328	1,588	1,616	1,340	(276)
Dec	749	201	748	1,249	734	240	774	534
Total	26,983	30,154	27,715	26,168	27,997	26,018	26,907	889

**COMBINED**

2013-2014

Month	2008	2009	2010	2011	2012	2013	2014	Variance
Jan	492	2,855	856	2,448	2,474	434	3,503	3,069
Feb	2,456	2,029	3,038	1,804	2,768	3,533	2,419	(1,114)
Mar	4,283	3,853	4,623	2,560	2,933	5,328	4,478	(850)
Apr	4,528	5,404	4,972	5,192	5,263	5,133	5,491	358
May	6,597	7,006	6,780	5,982	7,259	5,981	6,228	247
June	7,535	8,213	8,153	7,634	7,600	6,743	6,715	(28)
July	7,519	8,282	7,842	8,186	7,613	6,362	6,749	387
Aug	7,228	8,109	7,986	7,626	7,154	6,832	6,993	161
Sept	6,663	7,497	7,127	6,781	7,588	7,236	6,964	(272)
Oct	5,218	5,076	4,893	4,999	5,547	5,497	5,795	298
Nov	3,704	3,697	2,423	2,884	3,251	3,551	2,971	(580)
Dec	1,434	467	1,644	2,434	1,299	586	1,697	1,111
Total	57,657	62,488	60,337	58,530	60,749	57,216	60,003	2,787

## EAGLE VALLEY GOLF 'EAGLETS' TWILIGHT LEAGUE

In 2014, the Eagle Valley Women's Club introduced the 'Eaglets', a 9-hole golf league geared for the working woman and those ladies that just want to play 9 holes of golf. We were able to alternate between the East and West Courses and the front and back nines in order to mix up play and difficulty.

The inaugural season was well received with approximately 19 members and we believe that it will continue to grow in numbers as the word gets out about this.

Eagle Valley Golf is especially proud to support the 'Eaglets', as they welcome new players to the game and support the senior players that can't or don't want to play more than 9 holes. Membership also includes the regular Eagle Valley Women's play-day so it is easy to play one or both times during the week.

Season begins in April and ends in September.



## Summary of Instruction Programs at Eagle Valley Golf Courses

The Instruction Program at Eagle Valley of has changed over the past few seasons to include more beginner, junior and women golfer. The goal has been to “Grow the Game” in concert with the PGA of America.

We have instituted a Tee It Forward program to encourage all golfers to move to a tee that allows access to the greens with the same ease presented to those who play on the professional level. This insures the use of wedges or irons rather than fairway metals or the more difficult longer clubs, for better scoring and more enjoyment.

We have laid out a Family Golf Course on the front nine of the East Course to encourage families of all abilities to play on the course together. This is comprised of two additional sets of tees, forward in the fairway to allow little ones, beginner moms and dads a chance to enjoy the game with less than exceptional skills.

We have established the Get Golf Ready Program, a nationally advertised program to encourage first time golfers or those who have lapsed and opportunity to enjoy the game with no pressure. We offered two to four classes in the spring over the past two seasons and feel this program is worth the effort and plan to continue to offer the same this coming season.

On a yearly basis we host the Fred and Judy Alexander Memorial Golf Clinic at the driving range, and putting green. This program is supported by the Northern California PGA/Sierra Nevada Chapter. Forty PGA Golf Professionals provide a day of instruction in full swing, short game, rules and etiquette and a special section that pairs the participants with their local golf course for further pursuit of the game. This event exposes 400 to 1000 “new” golfers the chance to experience the game of golf.

Throughout the spring season and early summer we provide Family Golf Clinic Sundays. An afternoon of full swing and short game instruction and refreshments are provided by the staff at no charge. The program started out with 2 clinics 4

years ago and has grown to 5 offerings for this coming season. Typically we have 12 to 25 participants each session. This is a great way for the family of all ages to spend the afternoon together and be introduced to golf.

Three years ago we started our Karson Kids junior golf camp program, with 2 camps that summer. Participation was good and we realized that there was a need for more opportunities so the next season we offered 4 camps with great participation rates. This past season we scheduled 6 camps and added an additional for the spring break period. This coming season we will schedule the same camp schedule and include the spring period so that we will be able to advertise through the schools. Karson Kids gives parents the opportunity to drop off the kids and have a free morning. We provide full swing, chipping, pitching and putting, rules and etiquette instruction in addition to Birdie Ball competition. Birdie Ball is golf with targets and a limited flight pvc ball that provides competition, teachable moments and fun.

Ladies Clinics for the EV Ladies Club are provided upon request from the Ladies Club President. We offered a single session two years ago and last year added a session for the “newer” members in the club. Most of the women come for refresher information and to shake the rust off after the long winter break.

Ladies Night was started about 5 years ago by Jim Kepler and 3 years ago, due to time constraints he handed the program over to Dave Gebhardt, Director of Instruction. Always popular, the program was expanded to run from mid-May through mid-September. The program was created to allow women an evening of instruction, play and companionship without pressure. Each week a clinic is offered on a particular aspect of the game and then the ladies are sent out to play a few holes, after which they meet back in the clubhouse for beverages and a hors d'oeuvres. The response has been great with the average participation leveling at 15 to 18 ladies each week.



Carson City Municipal Golf Corporation  
Eagle Valley Golf Course

Staff:

Jim Kepler – General Manager, Director of Golf, PGA

Jim has resided in the Carson City area since 1985. He is strongly committed to see Eagle Valley Golf and the communities flourish. His family has had Nevada roots for decades, his father graduated from UNR and Jim graduated from UNLV. Jim has managed Eagle Valley Golf since February 1, 2007. Jim has been a PGA Class A Professional since August 1984. He has been a member of the Northern Nevada PGA for 15 years and has served as Secretary, Treasurer and President (2 terms). He has been an at large board member of the Northern California PGA for 20 years. In 2009, Jim received the prestigious PGA Professional of the year award from the Northern California PGA.

Deb Ford – Office Manager/Tournament Sales

Deb was born and raised in Carson City. She retired from State of Nevada employment in 2003 and was hired as a part-time employee at Eagle Valley in November 2006 doing Tournament sales. In December 2008 she took on the Office Manager responsibilities and began full-time employment.

Shane Castro-Pro Shop Manager

Shane was born and raised in Dayton. He attended golf school in California and began working at Eagle Valley in April 2010. He was promoted to Pro Shop Manager in April 2014.

Lonna Giurlani Kealoha-Food and Beverage Manager

Lonna was born and raised in Carson City. She has a very strong background in the food and beverage trade. She began working at Eagle Valley in April 2012.

Roland Spencer – Head Mechanic

Roland has been a resident of Carson City for 32 years. He has over 15 years of experience as a golf turf equipment mechanic. He began working at Eagle Valley in February 2013.

Sid Salomon – Golf Course Consultant

Sid has been a top rated superintendent for decades. He was part of the design team Duncan Salomon that designed and built Silver Oak. He led the construction team during the build of Dayton Valley Golf Course in 1988 and was head superintendent.

Steve Wood – Independent Certified Public Accountant

Steve retired from the State of Nevada after serving his last 19 years in the capacity of the Chief Deputy Legislative Auditor. Steve balances our bank accounts and verifies that our financial reports are correct on a monthly basis.

Ben Steele – CPA

Ben Steele and Associates completes our annual reviews and/or audits and preparing the IRS 990 report.

# **EAGLE VALLEY GOLF COURSE**

## **MONTHLY MAINTENANCE ACTIVITIES**

**January, February, November, December (Winter Season)**

**Staff:** 3

**Maintenance Activities:** Check courses, clean greens as necessary, equipment service, irrigate as needed, miscellaneous other duties.

**March, April (Spring Shoulder Season)**

**Staff:** 8 to 12 (seasonal staff hired as necessary)

**Maintenance Activities:** Change cups/course set-up 1 - 3 times per week, mow greens 2 - 5 times per week, mow tees once per week, mow fairways once per week, mow rough once per week, fertilize greens/tees every other week, rake bunkers twice per week, irrigate as needed

**Maintenance Activities (Yearly Spring Prep):** vertical cut, aerify and top dress greens, edge bunkers, charge and prepare irrigation system, vertical cut and top dress tees, aerify rough, vertical cut fairways, perform drainage/irrigation projects as necessary

**May, June, July, August (Summer Season)**

**Staff:** 12 to 18

**Maintenance Activities:** Change cups/course set-up daily, mow greens daily, mow tees 3 times per week, mow fairways 3 times per week, mow rough 2 times per week, irrigate daily, fertilize greens/tees every other week, weed control daily, rake bunkers daily, detail trimming and edging daily, equipment maintenance and mower sharpening daily, hand watering tees/greens daily

**September, October (Fall Shoulder Season)**

**Staff:** 8 to 12 (seasonal layoffs as necessary)

**Maintenance Activities:** Change cups/course set-up 3 times per week, mow greens daily, mow tees once per week, mow fairways once per week, mow rough once per week, rake bunkers 2 times per week, irrigate daily, hand watering as necessary, fertilize greens/tees as necessary, weed control

**Maintenance Activities (Winter Prep):** Aerify, vertical cut and top dress greens, top dress tees, prepare irrigation system for winter shut down, prepare ball washers for winter, arrange equipment for winter storage

General projects performed as necessary throughout the year as time and manpower permits: Add irrigation where necessary, add drainage as necessary, perform standard and urgent maintenance on irrigation pumps



## EAGLE VALLEY GOLF COURSE MAINTENANCE - ANNUAL SCHEDULE

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
GREENS		FUNGICIDE	FERTILIZE SEED	AERATE TOP DRESS FEED	FERTILIZE VERTICUT	AERATE FEED	FERTILIZE VERTICUT FEED	AERATE	FERTILIZE VERTICUT	AERATE TOP DRESS SEED	FUNGICIDE	MONITOR WATER
TEES			AERATE SEED	VERTICUT SEED TOP DRESS	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	AERATE	VERTICUT SEED TOP DRESS		
FAIRWAYS	DRAINAGE		AERATE HERBICIDE GROWTH REGULATOR	FERTILIZE SEED/ ORGANIC					FERTILIZE	AERATE	DRAINAGE	
ROUGHES			GROWTH REGULATOR		GROWTH REGULATOR		GROWTH REGULATOR					
LAKES		CLEAN	REPAIR & MAINT	ALGAECIDE		ALGAECIDE		ALGAECIDE		ALGAECIDE	DRAIN DOWN	
BUNKERS			ADD SAND	EDGE	GENERAL	GENERAL	GENERAL	GENERAL	EDGE	ADD SAND		
DRIVING RANGE			GROWTH REGULATOR SEED	SEED REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT		REPAIR & MAINT
CART PATHS			REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT			
LANDSCAPING				IRRIGATION	PLANTING	GENERAL	GENERAL	GENERAL	GENERAL	WINTERIZE	WINTERIZE	
HERBICIDES			LAKES	BROAD LEAF					LAKES			
PUMPS	SERVICE	CLEAN FILTERS	GENERAL	GENERAL	GENERAL	GENERAL	GENERAL	GENERAL	GENERAL	GENERAL	WINTERIZE	CLEAN PAINT
IRRIGATION	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT
BUILDINGS	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT	REPAIR & MAINT
TRAINING	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING
GENERAL MAINTENANCE	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING
EQUIPMENT REPAIR & MAINTENANCE	SERVICE	SERVICE	SERVICE	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING	ONGOING	SERVICE	SERVICE

ALL OUTSIDE PROJECTS ARE CONTINGENT ON WEATHER CONDITIONS

# Eagle Valley Golf Course

## Closing Procedures

### Pro-Shop

		Initials
1.	Count Cash and Checks from Point of Sale	
2.	Put Till Count Sheet in the Blue Bank Bag with Bank for the Following Day	
3.	Lock POS1 and POS2 Bank Bags in the Golf Shop Safe and Verify the Safe is Locked. Lock Bar and Restaurant Bank Bags in Bar Safe.	
4.	Have another Employee Verify the Cash Drop and Place Drop and Deposit Slip in Plastic Bank Bag, Seal and Drop into the Drop Safe	
5.	Print Tee Sheets for the Following Day and put them on the Starters' Clipboards with Cart Sign-Out Sheets	
6.	Verify the Radios are all on the Correct Charger with the Red Light Illuminated	
7.	Vacuum Floors	
8.	Clean Golf Shop Counter of all Debris and Wipe Down	
9.	Empty Trash	
10.	Dust and Organize all Golf Shop Merchandise	
11.	Clean and Organize all Rental Clubs (if clubs are still on the course at closing time, inform cart staff and give them the credit card or driver's license of customer)	
12.	Turn off all Lights	
13.	Lock all Doors, including Golf Shop Office Door	

## MARKETING STRATEGIES for EAGLE VALLEY GOLF COURSE

The objective is to increase play each year through a comprehensive marketing plan, continued customer approval, satisfaction and community involvement. This will be achieved through the hiring and training of a proficient staff and the implementation of a premier customer service program. Focus will be in the following areas:

- **Greeting** all customers immediately and in a positive manner. The customer should feel comfortable at all times from the shop to the range and on and off the course.
- **Attitude** is established by top-level management. Employees will follow a positive and helpful attitude towards customers.
- **Quality, Knowledge and Price** can establish long-term relationships. Increased customer loyalty can only be achieved with good products, fair prices and quality service and by keeping informed of industry trends.
- **Referrals** and good experiences translate into future play. It is often forgotten that the word-of-mouth is one of the main elements of success.

Specific programs and events can be implemented to improve play and increase the bottom line, once new customer service attitudes and awareness have been established.

- Increase outside tournament play
  - \* Establish outside sales staff
  - \* Develop professional relationships with hotel sales staff, concierges, meeting planners and reservation clerks.
  - \* Create golf leagues
  - \* Advertise corporate golf outings
  - \* Promote small tournament groups of 10-40 entrants with local businesses
- Increase Daily Play
  - \* Corporate Memberships
  - \* Encourage out of town play through coupons aimed at off peak times
  - \* Automated tee time reservations during non-business hours
  - \* Provide promotions/rates for tournament groups
  - \* Lessons and 3 holes
  - \* Play cards (family, 9-hole early and late)
  - \* Nine hole couples leagues
  - \* Golf and breakfast or lunch promotions
  - \* Implement beginning ladies group
  - \* Senior golf league



- Media relations and community awareness
  - \* Create relationships with local newspapers, radio and television personnel (people want to see their name, league, hole-in-one etc. in the paper)
  - \* Write an article for a newspaper, give regular interviews on the radio or local access channels
  - \* Distribute results of all men's, ladies, junior and special tournaments to local and regional media
  - \* Co-sponsor free clinics
  - \* Create community interest with local organizations including city employees in events at Eagle Valley Golf Course
- Special events or extravaganzas
  - \* City, county or regional champion tournaments
  - \* Promote over a large region to ensure maximum participation
  - \* Pursue NNGA events, girls and boys junior qualifying, state amateur qualifying, mid-amateur qualifying, etc.
  - \* Sponsor manufacturer day for vendors to showcase their equipment
  - \* Long drive contest to benefit junior golf
  - \* Local celebrity skins games
  - \* Free junior clinic, invite local celebrities and golf professionals to benefit local charity
  - \* Senior tournaments
- Create and maintain database
  - \* Useful information for newsletter distribution
  - \* Surveys for suggestions and customer satisfaction
  - \* Promotion of functions
  - \* Low cost advertising
- Design the website to highlight all facility activities
  - \* Promote Pro Shop merchandise
  - \* Encourage driving range lessons
  - \* Articles of interest
  - \* Provide e-mail surveys
  - \* Unlimited opportunities for promotion
- Develop Junior Golf
  - \* Empower junior's age 6-16 by establishing a program that will empower them as individuals and give them a sense of what community is all about regardless of economic background.
  - \* Promote schools, Boys & Girls Club, Boy Scouts, Girl Scouts and other clubs.
  - \* Provide golf schools, clinics, camps and special golf rates

- \* Provide a safe and supervised environment for practice and competition
- \* Establish individual goals and rewards system to promote development of skills and healthy attitudes
- \* Provide instruction on rules, local rules and etiquette
- \* Instill in juniors that golf is a game have fun with it!
- Facility Appearance
  - \* Landscaping
  - \* Exterior
  - \* Pavilion
  - \* Interior

## REVENUE INCREASES UPON IMPLEMENTATION of MARKETING STRATEGIES

Carson City needs to be ahead of others with their performance standards. By encouraging the customer to evaluate the course on an on-going basis, the management can pursue the proper goals in making changes based on this sound information. An overall attitude towards customer service and proper fiscal management will also enhance the overall operation.

Increasing Pro Shop sales and merchandise profit:

- Train Staff
  - \* Tee sheet management, customer awareness and attitude
  - \* Teach customer service
  - \* Problem solving
  - \* Course condition
- Implement a buying plan based on the customer's needs and wants
- Acquire a proper mix of merchandise
  - \* Soft goods should return 30-60%
  - \* Hard goods should return 20-40%
- A good merchandiser makes money buying not selling
- Project yearly total sales return of 30-35%
- Purchase 90% of inventory 6 months ahead of season
- Plan for 2-3 turns every 6 months
- Establish goals for average customer to spend \$5-\$7 per round with add-on sales, such as range balls, gloves, balls, tees and other miscellaneous items
- Club fittings and demo days. Work with hotels and vendors to put on 2-day golf fair. Demonstrations, lessons, club fittings, special clothing and education classes....include Jr. and ladies specials
- Tournament program (special purchases)
- Create visual presentations and displays that encourage the player to buy
- Build customer awareness through a full service marketing program, including but not limited to special events and promotions

Increase driving range sales:

- Establish early morning range promotions
- Promote junior golf programs at range site
- Create sales promotions
  - \* Drawings to win free lessons derived from range ball sales
  - \* Promotions with local companies or destination resorts for prizes
- Provide golf clinics and lessons based on minimum number of range ball sales



Increase restaurant revenue:

- Promote tournament group banquets/lunches or breakfast
- Lunch specials
- Corporate lunches
- Outside business parties, meetings, weddings, etc.
- Senior citizen discounts
- Establish local "hang-out" atmosphere

Increase play revenue:

- Community awareness through Chamber of Commerce and service clubs
- Contact corporate sponsors, banks, light industry, restaurants, etc.
- Arrange and promote tournaments for other tournament directors
- Volunteer for community fundraisers
- Provide tournament packages to local businesses, hotels, convention authorities and event specialists
- Work with the board and current men's and ladies clubs to ensure identities and keep programs growing and expanding
- Add a city championship
- Work in conjunction with EWG, PWGA, NNGA and NNPGA with on-site tournaments

**EAGLE VALLEY GOLF COURSE**  
**BUDGET COMPARISON - YTD DECEMBER 2014 (Unaudited)**

ITEM		2014 ACTUAL	2014 BUDGET	VARIANCE
1	CASH ON HAND	162,319.55	162,319.55	0.00
	REVENUE RECEIVED:			
2	PRO-SHOP	1,542,782.14	1,514,869.16	27,912.98
3	RESTAURANT	63,081.58	67,742.84	(4,661.26)
4	BAR	192,944.01	186,668.06	6,275.95
5	AVAILABLE CASH	1,798,807.73	1,769,280.06	29,527.67
	EXPENSE:			
6	PRO-SHOP	102,808.56	94,786.81	8,021.75
7	RESTAURANT (Food)	87,954.41	82,987.98	4,966.43
8	BAR (Beverages)	57,251.51	56,015.98	1,235.53
9	MAINTENANCE	75,666.10	77,851.48	(2,185.38)
10	ADMIN EXPENSE	22,322.34	24,242.86	(1,920.52)
11	BANK CHARGES	22,668.94	22,311.38	357.56
12	LEASE PAYMENT (City)	102,434.58	102,659.38	(224.80)
13	CAPITAL EXP. - MISC.	23,268.57	23,268.57	0.00
14	DONATION	3,000.00	3,033.00	(33.00)
15	DUES, SUBSCRIPTIONS, TRAINING	3,517.76	2,740.50	777.26
16	EQUIPMENT LEASE	155,864.46	155,938.02	(73.56)
17	FUEL - MAINTENANCE	45,671.76	44,502.70	1,169.06
18	INSURANCE	25,620.70	25,143.70	477.00
19	LICENSES & PERMITS	990.00	1,315.00	(325.00)
20	MISC.	25,407.09	20,788.61	4,618.48
21	OPERATING BUILDING	7,094.95	8,338.13	(1,243.18)
22	OPERATING SUPPLIES RANGE	3,903.88	3,468.08	435.80
23	OPERATING SUPPLIES REST	24,942.09	23,995.95	946.14
24	OUTSIDE EVENTS	0.00	0.00	0.00
25	OUTSIDE SERVICES	36,299.63	38,051.24	(1,751.61)
26	PAYROLL	735,831.77	730,828.45	5,003.32
27	QTR. WAGE REPORT	30,344.13	29,671.68	672.45
28	PHONE	9,688.50	9,924.40	(235.90)
29	PROMOTIONAL/MARKETING	22,856.21	20,628.47	2,227.74
30	PROPERTY & EQUIPMENT	0.00	0.00	0.00
31	SALES TAX	28,898.19	29,064.99	(166.80)
32	SUPPLIES	9,253.52	8,483.33	770.19
33	UTILITIES	126,811.40	124,690.41	2,120.99
34	TOTAL EXPENSES	1,790,371.05	1,764,731.10	25,639.95
35	NET YTD CASH FLOW	8,436.68	4,548.96	
36	ENDING CASH BALANCE	170,756.23	166,868.51	

# CARSON CITY MUNICIPAL GOLF

## INCOME STATEMENT

Year-to-Date Only, December 2013 - 12 months back, December 2012 - 24 months back, Consolidated by account

	12 Months Ended December 31, 2013	12 Months Ended December 31, 2012	Variance Fav/<Unf>	% Var
INCOME				
4000.00 SALES-GREEN FEES	633,707.28	714,542.95	(80,835.67)	-11.3 %
4002.00 SALES-TOURNAMENT FEES	279,160.50	268,162.57	10,997.93	4.1 %
4005.00 SALES-SEASON PASS	238,740.00	265,351.00	(26,611.00)	-10.0 %
4020.00 SALES-PUNCH CARD	18,570.00	21,989.00	(3,419.00)	-15.5 %
4060.02 OTHER INCOME-PRO	371.61	9,008.91	(8,637.30)	-95.9 %
4070.00 SALES-CARTS	49,929.00	26,092.05	23,836.95	91.4 %
4080.00 SALES-RANGE BALLS	37,406.55	36,119.90	1,286.65	3.6 %
4200.00 SALES-PRO SHOP	111,715.32	114,783.78	(3,068.46)	-2.7 %
4260.02 LESSONS	0.00	300.00	(300.00)	-100.0 %
4400.00 SALES-BAR/GRILL	275,045.34	257,651.20	17,394.14	6.8 %
TOTAL INCOME	1,644,645.60	1,714,001.36	(69,355.76)	-4.0 %
***** NET INCOME	1,644,645.60	1,714,001.36	(69,355.76)	-4.0 %
COST OF GOODS SOLD				
5000.02 CGS/PRO SHOP	(7,558.67)	(3,399.56)	4,159.11	122.3 %
5000.08 CGS/FOOD	(1,832.41)	(4,059.84)	(2,227.43)	-54.9 %
5000.09 CGS/BEVERAGES	353.44	(2,691.04)	(3,044.48)	-113.1 %
5001.08 FOOD SPOILAGE	219.46	3,330.42	3,110.96	93.4 %
TOTAL COST OF GOODS SOLD	(8,818.18)	(6,820.02)	1,998.16	29.3 %
***** GROSS PROFIT	1,653,463.78	1,720,821.38	(67,357.60)	-3.9 %
EXPENSES				
5000.00 PURCHASES BAR&GRILL	113,294.84	121,159.24	7,864.40	6.5 %
5100.00 PURCHASES PRO-SHOP	96,767.55	108,760.44	11,992.89	11.0 %
6010.01 BOARD/DIRECTOR EXPENSE	726.73	885.07	158.34	17.9 %
6036.01 CASH OVER/SHORT	(1,244.74)	0.00	1,244.74	
6100.00 CHEMICALS	2,950.89	1,284.43	(1,666.46)	-129.7 %
6135.00 CREDIT CARD CHARGES	19,931.92	20,016.54	84.62	0.4 %
6160.01 DONATION-ADMINISTRATN	3,417.00	5,061.62	1,644.62	32.5 %
6175.00 DUES & SUBSCRIPTIONS	3,944.50	2,675.00	(1,269.50)	-47.5 %
6180.00 AMORTIZATION	0.00	4,164.31	4,164.31	100.0 %
6180.01 DEPR.-ADMIN.	3,496.23	3,019.13	(477.10)	-15.8 %
6180.02 DEPR.-PROSHOP	69.01	69.01	0.00	
6180.04 DEPR.-IMPROVEMENTS	0.00	5,612.77	5,612.77	100.0 %
6180.06 DEPR.-DRIVING RANGE	2,111.09	1,753.95	(357.14)	-20.4 %
6180.07 DEPR.-MAINT.	33,223.18	34,179.53	956.35	2.8 %



	<i>12 Months Ended December 31, 2013</i>	<i>12 Months Ended December 31, 2012</i>	<i>Variance Fav/&lt;Unf&gt;</i>	<i>% Var</i>
6180.08 DEPR.-GRILL	1,407.31	1,232.30	(175.01)	-14.2 %
6180.09 DEPR.-BAR	323.94	1,082.68	758.74	70.1 %
6185.00 DEPRECIATION - IMPROVEMENTS	5,523.16	0.00	(5,523.16)	
6200.02 EMPLOYEE MEALS	10,294.00	10,014.00	(280.00)	-2.8 %
6235.00 EMPLOYEE TRAINING	0.00	350.00	350.00	100.0 %
6245.00 EQUIPMENT RENTAL	362.55	3,374.58	3,012.03	89.3 %
6255.00 FERTILIZER	2,633.66	5,914.72	3,281.06	55.5 %
6300.00 FREIGHT, SALES	2,791.86	1,884.27	(907.59)	-48.2 %
6325.00 FUEL & LUBE	44,980.83	45,951.51	970.68	2.1 %
6335.00 GRASS SEED	1,558.40	11,620.37	10,061.97	86.6 %
6345.00 GROUP INSURANCE	4,706.00	4,706.00	0.00	
6355.00 INSURANCE	16,818.00	16,182.00	(636.00)	-3.9 %
6380.03 INTEREST EXP. LEASE	5,495.47	5,384.26	(111.21)	-2.1 %
6400.00 JANITORIAL	6,973.09	9,739.81	2,766.72	28.4 %
6435.00 LAUNDRY	967.00	1,014.32	47.32	4.7 %
6439.00 LEASE PAYMENTS (Equip)	109,941.58	118,722.28	8,780.70	7.4 %
6445.00 LICENSE & PERMITS	1,290.00	1,015.00	(275.00)	-27.1 %
6455.00 OPERATING SUPPLIES	60,654.12	54,509.55	(6,144.57)	-11.3 %
6475.00 OUTSIDE SERVICES	34,178.06	53,345.96	19,167.90	35.9 %
6500.00 PROFESSIONAL SERVICES	23,616.00	14,967.39	(8,648.61)	-57.8 %
6520.00 PROMOTIONAL/MARKETING	34,294.95	26,123.45	(8,171.50)	-31.3 %
6551.00 REPAIR & MAINTENANCE	40,090.23	51,048.02	10,957.79	21.5 %
6558.07 R & M -PUMPS	0.00	71.35	71.35	100.0 %
6565.00 SAND	5,368.83	6,568.01	1,199.18	18.3 %
6575.00 SECURITY	5,203.92	5,428.69	224.77	4.1 %
6620.00 SMALL TOOLS	4,667.35	2,207.73	(2,459.62)	-111.4 %
6620.08 KITCHEN EQUIPMENT	149.99	670.29	520.30	77.6 %
6630.07 SMALL EQUIP - MAINT	1,654.22	0.00	(1,654.22)	
6655.00 TELEPHONE	8,442.48	7,978.06	(464.42)	-5.8 %
6665.00 TRAVEL & ENTERTAINMENT	2,175.49	2,252.49	77.00	3.4 %
6675.00 UTILITIES/DISPOSAL	6,122.62	6,261.81	139.19	2.2 %
6676.00 UTIL, ELECTRIC	84,137.23	88,248.99	4,111.76	4.7 %
6677.00 UTILITIES, GAS	10,441.76	9,764.86	(676.90)	-6.9 %
6678.00 UTILITIES, WATER	21,298.63	21,842.70	544.07	2.5 %
6700.00 UNIFORMS	2,244.70	1,905.51	(339.19)	-17.8 %
6725.00 WAGES	605,469.06	610,064.01	4,594.95	0.8 %
6725.09 WAGES-BONUSES	45,447.43	48,094.67	2,647.24	5.5 %
6726.00 PAYROLL TAX EXPENSE	81,268.44	79,638.60	(1,629.84)	-2.0 %
6728.00 SIIS	6,812.88	7,149.72	336.84	4.7 %
7005.01 BAD DEBT EXPENSE	507.00	0.00	(507.00)	
TOTAL EXPENSES	1,579,000.44	1,644,971.00	65,970.56	4.0 %
***** OPERATING PROFIT	74,463.34	75,850.38	(1,387.04)	-1.8 %
OTHER INCOME & EXPENSES				
7000.00 OTHER INCOME & EXPENSE	0.00	1,377.82	(1,377.82)	-100.0 %
7000.02 PROSHOP THEFT	0.00	(419.66)	419.66	100.0 %

	<i>12 Months Ended December 31, 2013</i>	<i>12 Months Ended December 31, 2012</i>	<i>Variance Fav/&lt;Unf&gt;</i>	<i>% Var</i>
7030.00 RENTAL INCOME	0.00	1,600.00	(1,600.00)	-100.0 %
7040.01 OTHER INCOME	7,115.56	69.58	7,045.98	10126.4 %
7040.02 OTHER EXPENSE	(11,982.08)	(12,573.14)	591.06	4.7 %
7500.01 LEASE PAYMENT (City)	(101,940.88)	(25,000.00)	(76,940.88)	-307.8 %
7510.01 A/P DISCOUNT ACCT	71.35	35.95	35.40	98.5 %
TOTAL OTHER INCOME & EXPENSES	(106,736.05)	(34,909.45)	(71,826.60)	-205.8 %
***** PROFIT BEFORE TAXES	(32,272.71)	40,940.93	(73,213.64)	-178.8 %
***** NET PROFIT	(32,272.71)	40,940.93	(73,213.64)	-178.8 %

## Forms 990 / 990-EZ Return Summary

For calendar year 2013, or tax year beginning

, and ending

86-0856792

## Carson City Municipal Golf Corporat

Net Asset / Fund Balance at Beginning of Year

281,807

## Revenue

Contributions

Program service revenue

1,644,645

Investment income

Capital gain / loss

Fundraising / Gaming:

Gross revenue

Direct expenses

Net income

Other income

7,116

Total revenue

1,651,761

## Expenses

Program services

1,265,997

Management and general

417,571

Fundraising

Total expenses

1,683,568

Excess / (deficit)

-31,807

Changes

-6

Net Asset / Fund Balance at End of Year

249,994

## Reconciliation of Revenue

Total revenue per financial statements

Less:

Unrealized gains

Donated services

Recoveries

Other

Plus:

Investment expenses

Other

Total revenue per return

1,651,761

## Reconciliation of Expenses

Total expenses per financial statements

Less:

Donated services

Prior year adjustments

Losses

Other

Plus:

Investment expenses

Other

Total expenses per return

1,683,568

## Balance Sheet

	Beginning	Ending	Differences
Assets	<u>535,393</u>	<u>484,019</u>	
Liabilities	<u>253,586</u>	<u>234,025</u>	
Net assets	<u>281,807</u>	<u>249,994</u>	<u>-31,813</u>

## Miscellaneous Information

Amended return

Return / extended due date

08/15/14

Failure to file penalty



**CARSON CITY MUNICIPAL GOLF CORPORATION  
FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

Carson City Municipal Golf Corporation  
Statement of Financial Position  
December 31, 2013

ASSETS

Current Assets	
Cash & Cash Equivalents	\$ 162,320
Accounts Receivable	6,034
Inventories	<u>55,590</u>
Total Current Assets	<u>223,944</u>
Long Term Assets	
Property & Equipment, Net of Accumulated Depreciation	254,824
Other Assets	<u>5,250</u>
Total Long Term Assets	<u>260,074</u>
Total Assets	<u>\$ 484,018</u>

LIABILITIES & NET ASSETS

Current Liabilities	
Accounts Payable	\$ 44,203
Accrued Liabilities	14,770
Deferred Revenue	131,558
Current Portion, Long-Term Liabilities	<u>25,619</u>
Total Current Liabilities	<u>216,150</u>
Long Term Liabilities	
Notes Payable, Net of Current Portion	<u>17,875</u>
Total Long Term Liabilities	<u>17,875</u>
Total Liabilities	234,025
Net Assets	
Unrestricted	<u>249,993</u>
Total Liabilities & Net Assets	<u>\$ 484,018</u>

Carson City Municipal Golf Corporation  
Statement of Activities  
For the Year Ended December 31, 2013

Revenues and Other Support	
Program Services	
Golf	\$ 1,257,513
Pro Shop	112,087
Bar & Grill	275,045
Other	<u>7,116</u>
Total Revenues and Other Support	<u>1,651,761</u>
Expenses	
Program Services	
Golf	699,388
Pro Shop	235,615
Bar & Grill	289,849
Supporting Services	<u>458,716</u>
Total Expenses	<u>1,683,568</u>
Change in Net Assets	(31,807)
Net Assets, December 31, 2012	<u>281,800</u>
Net Assets, December 31, 2013	<u><u>\$ 249,993</u></u>

**EAGLE VALLEY GOLF COURSE  
ANNUAL PASS SALES - YTD 3 YEAR COMPARISON**

	<b>2014 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2012 ACTUAL</b>
<b>50 CLUB MEMBERSHIPS</b>	<b>1,732</b>	<b>1,649</b>	<b>1,965</b>
<b>BRONZE COUPLES PASS</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>BRONZE SINGLE PASS</b>	<b>29</b>	<b>22</b>	<b>24</b>
<b>FAMILY GOLD PASS</b>	<b>2</b>	<b>3</b>	<b>1</b>
<b>GOLD COUPLES PASS</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>GOLD SINGLE PASS</b>	<b>56</b>	<b>38</b>	<b>52</b>
<b>SILVER SINGLE PASS</b>	<b>3</b>	<b>5</b>	<b>7</b>
<b>TOTAL</b>	<b>1,833</b>	<b>1,728</b>	<b>2,060</b>



# LOCAL CUSTOMER COUNT

**Based on Contact Information as of November 2014**

## **All Databases**

Carson City and Outlying	2,580
Minden - Gardnerville	615
Reno - Sparks	1,115
South Lake Tahoe	405
Outside the 50 Mile Radius	2,120

CARSON CITY MUNICIPAL GOLF CORPORATION  
EAGLE VALLEY GOLF  
2014 ECONOMIC IMPACT REPORT

- ~ Visitors Traveling to Carson City for Tournaments and Recreational Play  
17,800 Golfers and Guests
- ~ Visitor Spending for Lodging  
\$2,210,760 (average stay 2.3 room nights)
- ~ Visitor Spending for Food & Beverage, Retail & Entertainment  
\$9,211,500
- ~ Total Visitor Spending (pre-tax)  
\$11,422,260
- ~ Total Sales Tax Collected (7.6%) for Visitor Spending  
\$868,091.76
- ~ Total Sales Tax Return to Carson City General Fund (2.25% of 7.6% sales tax)  
\$257,000.85
- ~ Total Room Tax Collected (10%) for Visitor Spending  
\$221,076

Local Rounds – 46,650

Total spending by locals at Course \$1,350,000

In addition, approximately 75% purchase meals, gas, stop to shop which generates approximately \$66,000 in local revenue. Total Sales Tax Return to Carson City \$18,922.40.

Annual impact to Carson City General Fund - \$496,999.25



**CITY OF CARSON CITY**  
**Business License Division**  
**108 E. Proctor St.**  
**Carson City, NV 89701**  
**(775) 887-2105**

**BUSINESS LICENSE INVOICE**  
November 18, 2014

CARSON CITY MUNICIPAL GOLF CORP  
3999 CENTENNIAL PARK DR  
CARSON CITY NV 89706

Payment can be made online  
at [www.carson.org/utilitypay](http://www.carson.org/utilitypay)

If business is no longer active, please  
enter date here and return to address  
above.

Business Name: CARSON CITY MUNICIPAL GOLF CORP  
License Number: 14-00011730  
Business Location: 3999 CENTENNIAL PARK DR #01

Contractor:

**2015 Business License Fees - 01/01/2015 - 12/31/2015 - FIRST NOTICE**

<u>Fee Description</u>	<u>Amount Due</u>
BASE LICENSE FEE	0.00
RESTAURANT 51-100 SEATS	125.00000 X 2.00 = 250.00
RESTAURANT 0-50 SEATS	75.00000 X 1.00 = 75.00

DEC 01 2014

**Total Amount Due on or before 01/15/2015**

**325.00**

**PAYMENTS RECEIVED AFTER 01/15/2015 WILL INCURE A 25% PENALTY**

Return bottom portion with payment

CARSON CITY MUNICIPAL GOLF CORP  
3999 CENTENNIAL PARK DR

CARSON CITY NV 89706

License Number: 14-00011730

**Total Amount Due on or before 01/15/2015**

**Remit payment to:**  
Carson City Business License  
108 E. Proctor St.  
Carson City, NV 89701

Contractor:

**325.00**

If there are corrections to mailing address or phone number, please make corrections below and return with payment. All other changes, please contact Business License office.

Mailing Address - \_\_\_\_\_

Phone Number - \_\_\_\_\_

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAR 19 2002**

CARSON CITY MUNICIPAL GOLF  
CORPORATION  
3999 CENTENNIAL RD  
CARSON CITY, NV 89701-0000

Employer Identification Number:  
86-0856792  
DLN:  
17053061871032  
Contact Person:  
RYAN HIRSCH ID# 31245  
Contact Telephone Number:  
(877) 829-5500  
Our Letter Dated:  
June 1997  
Addendum Applies:  
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(2).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.



CARSON CITY MUNICIPAL GOLF

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in cursive script that reads "Steven T. Miller".

Steven T. Miller  
Director, Exempt Organizations

# Testimonials

## *The Fred Alexander Memorial Family Golf Clinic*

To: Carson City Board of Supervisors  
201 N. Carson Street, Suite #2  
Carson City, NV 89701

Dear Board of Supervisors,

I have had the pleasure of hosting our Fred Alexander Memorial Family Golf Clinic at Eagle Valley Golf Course since our initial event in 2010. Our event has been one of the premier junior/family/those with disabilities/War Veterans - golf clinics in the country for over 22 years. We have had over 1000 juniors attend one of our days and typically range in the 600-800 range which it has the past five years at Eagle Valley Golf Course. It is a huge day of planning, organization, support and maybe most dedication. Jim and his staff are extremely dedicated to this day and our community. I can't imagine a better facility from range to short-game to club-house to lunch area for this event. We can't thank Eagle Valley enough for making this a part of their schedule. We have Trick-shot show that typically starts off our day from world renown performers as well as lessons in several facets of the game from short-game, long-game and rules. We provide lunch to all participants, T-shirts, back-packs, golf club to those that do not have clubs of their own, stations that give 'where to go from here' information. It is really an amazing day of golf.

That being said our event brings much to the golf course, Carson City, local community and businesses. We have close to 50 PGA Professionals from Northern California Section help with our day as well as volunteers and Eagle Valley Staff to make our day work smoothly. Everyone is committed to making it a success and introduce our kids and families to this great game. It is through events such as this that will make our community aware of this great game but also the facility at Eagle Valley. We have the opportunity to get people to this area and witness firsthand everything Eagle Valley has to offer but also gives the golf course amazing public relation opportunities. Jim has many commercials and radio broadcasts (as well as many Spanish speaking stations in the Reno area) on the air for the month preceding, not to mention all of the publicity pre-and post event from our local tv stations and sports casts. We have many sources of media publicity involved with our day. Eagle Valley is at the forefront. This is not to mention our main source of getting applications in kids and parent's hands are our 42,000 flyers that go out throughout 8 school districts as well as posters and applications to all local golf courses and community centers. As you can see there is a lot of planning and extreme organization to pull off an event of this magnitude.

This day provides so much inspiration for kids and families and it is all FREE. The Alexander Family has been the primary sponsor of this day for 22 years. We have many other sponsors that round out our day which ranges from CCGMC to Calculated Industries, Inc. to NNWGA, Sierra Sage Golf Course, The Antigua Group, Northern California PGA Section and Play Golf America. All play a very important financial role in making this day a possibility but also success.

Thank you very much and thank you to Jim and Eagle Valley.

Shelly Godeken-Wright  
Director - The Fred Alexander Memorial Family Golf Clinic  
PGA Professional  
692 Tumbleweed Circle  
Incline Village, NV 89451

Mr. Jim Kepler  
General Manager and Director of Golf  
Eagle Valley Golf Course  
3999 Centennial  
Carson City, Nevada 89706

Dear Mr. Kepler,

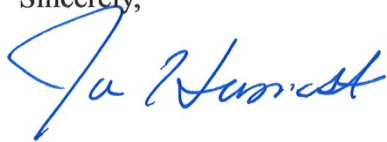
For several years you have offered the Eagle Valley Golf Course to Incline High School Golf team to practice and use your facilities not only for practice but for High School Golf Tournaments, including hosting three NIAA State 2A Golf Tournaments. You have extended your generosity to both our boy's and girl's golf programs not only for practice rounds but also free use of the driving range and other practice facilities.

Incline High School in return has ordered golf equipment, team uniforms, and offered discounts in buying player lunches for all the high school golf tournaments Incline High School hosted. All are greatly appreciated by our coaching staff, the school, and all our high school golfers.

In addition to all your help and support you have given any high school golfer who is currently on a high school team the chance to play golf complimentary if there is space available. This is also appreciated by our coaching staff and parents.

On behalf of all the golf coaches involved in high school golf in Northern Nevada and the Nevada Interscholastic Activities Association, I would like to thank you for your continued help and support of high school golf. Not only have you been helpful but your staff has always been willing to help us with our golf programs in many ways. I thank you and your staff for your tremendous help and support of High School Golf.

Sincerely,

A handwritten signature in blue ink, appearing to read "Joe Humasti". The signature is fluid and cursive, with a large initial "J" and "H".

Head Coach Joe Humasti 1991 to Present Incline High School



**deb ford**

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**From:** Donnie Nelson [donnien@niaa.com]  
**Sent:** Friday, October 17, 2014 6:00 PM  
**To:** 'deb ford'; jimkepler@eaglevalleygolf.com  
**Subject:** Thank you again!!

Just a quick note to say thank you so very much again, Deb and Jim, for your assistance, cooperation and support of NIAA golf. I know all the Division III teams / players had a memorable state tournament experience at Eagle Valley... it really was a highly successful two days.

We'll look forward to continue a great partnership with you all.

Sincerely,  
Donnie Nelson at the NIAA