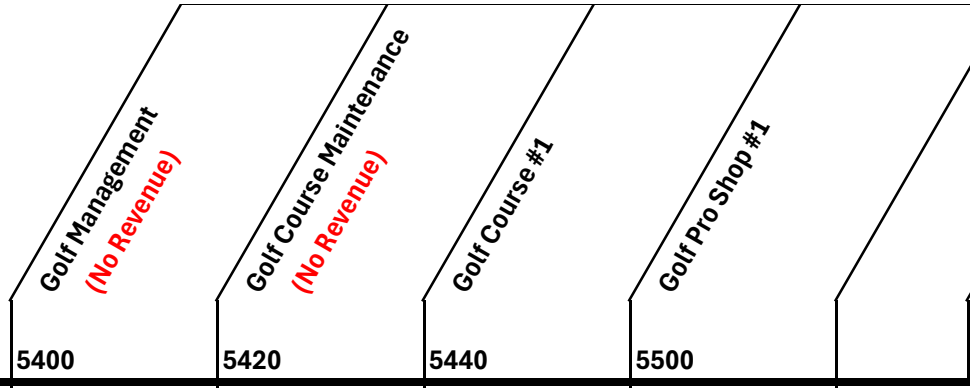


# GOLF CHART OF ACCOUNTS

	<i>Golf Management (No Revenue)</i>	<i>Golf Course Maintenance (No Revenue)</i>	<i>Golf Course #1</i>	<i>Golf Pro Shop #1</i>
	5400	5420	5440	5500
Revenue (starts with "4")	GL #	GL #	GL #	GL #
Greens Fee - Hotel - Weekday			2 5440 4160100	
Greens Fee - Hotel - Weekend			2 5440 4160310	
Greens Fee - Member - Weekday			2 5440 4160500	
Greens Fee - Member - Weekend			2 5440 4160710	
Tournament Fee			2 5440 4160900	
Golf Cart Rental			2 5440 4161100	
Golf Equipment Rental			2 5440 4161300	2 5500 4161300
Practice Range Fee			2 5440 4161500	2 5500 4161500
Lesson Fee			2 5440 4161700	2 5500 4161700
Golf Club Maintenance			2 5440 4161900	2 5500 4161900
Storage Fee			2 5440 4162100	2 5500 4162100
Membership Fee			2 5440 4163100	2 5500 4163100
Merchandise Sales			2 5440 4162500	2 5500 4162500
Clothing Sales			2 5440 4162700	2 5500 4162700
Other Sales			2 5440 4163200	2 5500 4163200
Allowances - Other			2 5440 4925000	2 5500 4925000
<b>Total Revenue</b>				

		<i>Golf Management (No Revenue)</i>	<i>Golf Course Maintenance (No Revenue)</i>	<i>Golf Course #1</i>	<i>Golf Pro Shop #1</i>
		5400	5420	5440	5500
<b>Cost of Sales (starts with "5")</b>					
	Cost of Clothing			2 5440 5508000	2 5500 5508000
	Cost of Equipment			2 5440 5512000	2 5500 5512000
	Cost of Merchandise			2 5440 5528000	2 5500 5528000
	Cost of Other			2 5440 5532000	2 5500 5532000
	Alloc Expense In/Out - COGS			2 5440 5990001	2 5500 5990001
	<b>Total Cost of Sales</b>				
<b>Labor (starts with "6")</b>					
	<b>Management</b>				
	Golf Director			2 5400 60 5050 0	
	Golf Pro			2 5400 60 5052 0	
	Assistant Golf Pro			2 5400 60 5054 0	
	Superintendent			2 5400 60 5056 0	
	Assistant Superintendent			2 5400 60 5058 0	
	Maintenance Manager			2 5400 60 5060 0	
	Maintenance Assistant Manager			2 5400 60 5062 0	
	Manager			2 5400 60 5064 0	
	Assistant Manager			2 5400 60 5066 0	



NonManagement	5400	5420	5440	5500
Supervisor		2 5420 60 6100 0	2 5440 60 6200 0	2 5500 60 6500 0
Supervisor - OT		2 5420 60 6100 4	2 5440 60 6200 4	2 5500 60 6500 4
Cart Barn Supervisor		2 5420 60 6102 0	2 5440 60 6202 0	
Cart Barn Supervisor - OT		2 5420 60 6102 4	2 5440 60 6202 4	
Cart Maintenance		2 5420 60 6104 0	2 5440 60 6204 0	
Cart Maintenance - OT		2 5420 60 6104 4	2 5440 60 6204 4	
Cart Attendant		2 5420 60 6106 0	2 5440 60 6206 0	
Cart Attendant - OT		2 5420 60 6106 4	2 5440 60 6206 4	
Grounds Keeper		2 5420 60 6108 0	2 5440 60 6208 0	
Grounds Keeper - OT		2 5420 60 6108 4	2 5440 60 6208 4	
Marshal			2 5440 60 6210 0	
Marshal - OT			2 5440 60 6210 4	
Ranger			2 5440 60 6212 0	
Ranger - OT			2 5440 60 6212 4	
Starter			2 5440 60 6214 0	
Starter - OT			2 5440 60 6214 4	
Instructor			2 5440 60 6216 0	
Instructor - OT			2 5440 60 6216 4	
Caddy			2 5440 60 6218 0	
Caddy - OT			2 5440 60 6218 4	
Locker Room Attendant			2 5440 60 6220 0	
Locker Room Attendant - OT			2 5440 60 6220 4	
Attendant		2 5420 60 6122 0	2 5440 60 6222 0	2 5500 60 6522 0

	<i>Golf Management (No Revenue)</i>	<i>Golf Course Maintenance (No Revenue)</i>	<i>Golf Course #1</i>	<i>Golf Pro Shop #1</i>
	5400	5420	5440	5500
Attendant - OT		2 5420 60 6122 4	2 5440 60 6222 4	2 5500 60 6522 4
Cashier			2 5440 60 6224 0	2 5500 60 6524 0
Cashier - OT			2 5440 60 6224 4	2 5500 60 6524 4
Inventory			2 5440 60 6226 0	2 5500 60 6526 0
Inventory - OT			2 5440 60 6226 4	2 5500 60 6526 4
Security		2 5420 60 6128 0	2 5440 60 6228 0	2 5500 60 6528 0
Security - OT		2 5420 60 6128 4	2 5440 60 6228 4	2 5500 60 6528 4
Alloc Expense In/Out - Wages	2 5400 6990001	2 5420 6990001	2 5440 6990001	2 5500 6990001
<b>Total Internal Wages</b>				
<b>Contract Labor</b>				
Supervisor		2 5420 66 6100 0	2 5440 66 6200 0	2 5500 66 6500 0
Cart Barn Supervisor		2 5420 66 6102 0	2 5440 66 6202 0	
Cart Maintenance		2 5420 66 6104 0	2 5440 66 6204 0	
Cart Attendant		2 5420 66 6106 0	2 5440 66 6206 0	
Grounds Keeper		2 5420 66 6108 0	2 5440 66 6208 0	
Marshal			2 5440 66 6210 0	
Ranger			2 5440 66 6212 0	
Starter			2 5440 66 6214 0	
Instructor			2 5440 66 6216 0	
Caddy			2 5440 66 6218 0	
Locker Room Attendant			2 5440 66 6220 0	

	<i>Golf Management (No Revenue)</i>	<i>Golf Course Maintenance (No Revenue)</i>	<i>Golf Course #1</i>	<i>Golf Pro Shop #1</i>
	5400	5420	5440	5500
Attendant		2 5420 66 6122 0	2 5440 66 6222 0	2 5500 66 6522 0
Cashier			2 5440 66 6224 0	2 5500 66 6524 0
Inventory			2 5440 66 6226 0	2 5500 66 6526 0
Security		2 5420 66 6128 0	2 5440 66 6228 0	2 5500 66 6528 0
<b>Total Contact Labor</b>				
<b>Bonuses and Incentives</b>				
Bonus Plan Pay	2 5400 6700200	2 5420 6700200	2 5440 6700200	2 5500 6700200
Incentive Pay	2 5400 6700400	2 5420 6700400	2 5440 6700400	2 5500 6700400
<b>Total Bonuses and Incentives</b>				
Alloc Expense In/Out - Service Charge	2 5400 6994001	2 5420 6994001	2 5440 6994001	2 5500 6994001
<b>Total Compensation</b>				
<b>Payroll Taxes</b>				
Federal Unemployment	2 5400 6800200	2 5420 6800200	2 5440 6800200	2 5500 6800200
Medicare	2 5400 6800300	2 5420 6800300	2 5440 6800300	2 5500 6800300
Other Payroll Taxes	2 5400 6800400	2 5420 6800400	2 5440 6800400	2 5500 6800400
Social Security	2 5400 6800500	2 5420 6800500	2 5440 6800500	2 5500 6800500
State Unemployment	2 5400 6800600	2 5420 6800600	2 5440 6800600	2 5500 6800600
State Insurance	2 5400 6800700	2 5420 6800700	2 5440 6800700	2 5500 6800700
<b>Total Payroll Taxes</b>				

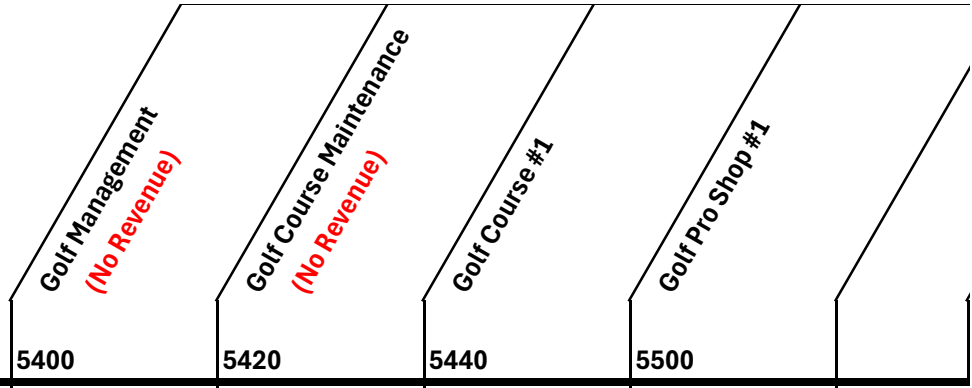
	<i>Golf Management (No Revenue)</i>	<i>Golf Course Maintenance (No Revenue)</i>	<i>Golf Course #1</i>	<i>Golf Pro Shop #1</i>
	5400	5420	5440	5500
<b>Benefits</b>				
Child Care	2 5400 6900200	2 5420 6900200	2 5440 6900200	2 5500 6900200
Educational Benefit	2 5400 6900240	2 5420 6900240	2 5440 6900240	2 5500 6900240
Employee Recognition	2 5400 6900280	2 5420 6900280	2 5440 6900280	2 5500 6900280
Flex/Sick Pay	2 5400 6900320	2 5420 6900320	2 5440 6900320	2 5500 6900320
Insurance General	2 5400 6900360	2 5420 6900360	2 5440 6900360	2 5500 6900360
Holiday Pay	2 5400 6900400	2 5420 6900400	2 5440 6900400	2 5500 6900400
Jury Duty Pay	2 5400 6900440	2 5420 6900440	2 5440 6900440	2 5500 6900440
Other Benefits	2 5400 6900480	2 5420 6900480	2 5440 6900480	2 5500 6900480
Paid Leave - Long Term Pay	2 5400 6900520	2 5420 6900520	2 5440 6900520	2 5500 6900520
Retirement/401K/Pension	2 5400 6900560	2 5420 6900560	2 5440 6900560	2 5500 6900560
Severance Pay	2 5400 6900600	2 5420 6900600	2 5440 6900600	2 5500 6900600
Transportation Benefit	2 5400 6900640	2 5420 6900640	2 5440 6900640	2 5500 6900640
Union Insurance	2 5400 6900680	2 5420 6900680	2 5440 6900680	2 5500 6900680
Union Other	2 5400 6900720	2 5420 6900720	2 5440 6900720	2 5500 6900720
Union Pension	2 5400 6900760	2 5420 6900760	2 5440 6900760	2 5500 6900760
Vacation Pay	2 5400 6900800	2 5420 6900800	2 5440 6900800	2 5500 6900800
Workers Comp. Insurance	2 5400 6900840	2 5420 6900840	2 5440 6900840	2 5500 6900840
Alloc Expense In/Out - Cafeteria	2 5400 6998001	2 5420 6998001	2 5440 6998001	2 5500 6998001
Alloc Expense In/Out - T&B	2 5400 6996001	2 5420 6996001	2 5440 6996001	2 5500 6996001
<b>Total Benefits</b>				
<b>Total Compensation</b>				
<b>Total Labor Costs</b>				

	<i>Golf Management (No Revenue)</i>	<i>Golf Course Maintenance (No Revenue)</i>	<i>Golf Course #1</i>	<i>Golf Pro Shop #1</i>
	5400	5420	5440	5500

**Expense (starts with "7")**

**Operating Expenses**

Complimentary Clothing	2 5400 7094000	2 5420 7094000	2 5440 7094000	2 5500 7094000
Complimentary Clothing - Promotion	2 5400 7098000	2 5420 7098000	2 5440 7098000	2 5500 7098000
Complimentary Merchandise - Promotion	2 5400 7114000	2 5420 7114000	2 5440 7114000	2 5500 7114000
Complimentary Other - Promotion	2 5400 7118000	2 5420 7118000	2 5440 7118000	2 5500 7118000
Contract Services Purchasing Fee	2 5400 7134000	2 5420 7134000	2 5440 7134000	2 5500 7134000
Contract/External Services	2 5400 7138000	2 5420 7138000	2 5440 7138000	2 5500 7138000
Corporate Reimbursables	2 5400 7142000	2 5420 7142000	2 5440 7142000	2 5500 7142000
Decorations	2 5400 7162000	2 5420 7162000	2 5440 7162000	2 5500 7162000
Dues and Subscriptions	2 5400 7178000	2 5420 7178000	2 5440 7178000	2 5500 7178000
Equipment Rental	2 5400 7246000	2 5420 7246000	2 5440 7246000	2 5500 7246000
Fertilizer and Chemicals	2 5400 7342000	2 5420 7342000	2 5440 7342000	2 5500 7342000
Fuel and Oil	2 5400 7366000	2 5420 7366000	2 5440 7366000	2 5500 7366000
Groundskeeping/Landscaping	2 5400 7382000	2 5420 7382000	2 5440 7382000	2 5500 7382000
Guest Service Recovery	2 5400 7394000	2 5420 7394000	2 5440 7394000	2 5500 7394000
Irrigation and Sprinklers	2 5400 7434000	2 5420 7434000	2 5440 7434000	2 5500 7434000
Laundry - External	2 5400 7546000	2 5420 7546000	2 5440 7546000	2 5500 7546000
Licenses and Permits	2 5400 7566000	2 5420 7566000	2 5440 7566000	2 5500 7566000
Management Fees	2 5400 7642000	2 5420 7642000	2 5440 7642000	2 5500 7642000
Miscellaneous	2 5400 7670000	2 5420 7670000	2 5440 7670000	2 5500 7670000



	5400	5420	5440	5500
Music/Ambiance	2 5400 7674000	2 5420 7674000	2 5440 7674000	2 5500 7674000
Over/Short	2 5400 7694000	2 5420 7694000	2 5440 7694000	2 5500 7694000
Plants Flowers Shrubs Trees	2 5400 7722000	2 5420 7722000	2 5440 7722000	2 5500 7722000
Postage	2 5400 7734000	2 5420 7734000	2 5440 7734000	2 5500 7734000
Printing	2 5400 7742000	2 5420 7742000	2 5440 7742000	2 5500 7742000
Professional Fees	2 5400 7746000	2 5420 7746000	2 5440 7746000	2 5500 7746000
Repairs and Maintenance	2 5400 7774000	2 5420 7774000	2 5440 7774000	2 5500 7774000
Repairs and Maintenance - Building	2 5400 7778000	2 5420 7778000	2 5440 7778000	2 5500 7778000
Repairs and Maintenance - Equipment	2 5400 7782000	2 5420 7782000	2 5440 7782000	2 5500 7782000
Reservations	2 5400 7790000	2 5420 7790000	2 5440 7790000	2 5500 7790000
Security Services	2 5400 7794000	2 5420 7794000	2 5440 7794000	2 5500 7794000
Supplies - Cleaning	2 5400 7822000	2 5420 7822000	2 5440 7822000	2 5500 7822000
Supplies - Office	2 5400 7846000	2 5420 7846000	2 5440 7846000	2 5500 7846000
Supplies - Operating	2 5400 7850000	2 5420 7850000	2 5440 7850000	2 5500 7850000
Telephone/Internet/Communication	2 5400 7858000	2 5420 7858000	2 5440 7858000	2 5500 7858000
Television/Stream/Cable	2 5400 7862000	2 5420 7862000	2 5440 7862000	2 5500 7862000
Tournament	2 5400 7874000	2 5420 7874000	2 5440 7874000	2 5500 7874000
Training	2 5400 7882000	2 5420 7882000	2 5440 7882000	2 5500 7882000
Transportation	2 5400 7886000	2 5420 7886000	2 5440 7886000	2 5500 7886000
Transportation - Maintenance	2 5400 7890000	2 5420 7890000	2 5440 7890000	2 5500 7890000
Travel	2 5400 7898000	2 5420 7898000	2 5440 7898000	2 5500 7898000
Uniforms	2 5400 7918000	2 5420 7918000	2 5440 7918000	2 5500 7918000
Uniforms Laundry	2 5400 7922000	2 5420 7922000	2 5440 7922000	2 5500 7922000
Waste Removal	2 5400 7930000	2 5420 7930000	2 5440 7930000	2 5500 7930000

	<i>Golf Management (No Revenue)</i>	<i>Golf Course Maintenance (No Revenue)</i>	<i>Golf Course #1</i>	<i>Golf Pro Shop #1</i>
	<b>5400</b>	<b>5420</b>	<b>5440</b>	<b>5500</b>
Alloc Expense In/Out - Laundry	2 5400 7995001	2 5420 7995001	2 5440 7995001	2 5500 7995001
Alloc Expense In/Out - OpEx	2 5400 7990001	2 5420 7990001	2 5440 7990001	2 5500 7990001
<b>Total Operating Expenses</b>				