David M. Sanders, MA LLB
885 Wilkes Avenue
Winnipeg MB

May 22, 2013

His Worship Mayor Katz
and Members of Executive Policy Committee
The City of Winnipeg
510 Main Street
Winnipeg, MB

Dear Mayor Katz and Members of EPC:

Re: **Alternative Service Delivery Committee Report**
Friday, May 17, 2013 – Item #1

Business Plan for the Private Management of Golf Courses, Proposed Leasing of City Operated Golf Courses (Expression of Interest #497-2011 for Selected City-Owned Golf Courses) and Declaration as Surplus of John Blumberg Golf Course Land

I am appearing this morning to oppose the recommendations of the Alternative Services Delivery Committee and the City's Administration with respect to the future of these City-owned golf course properties.

I and some other concerned citizens and stakeholders tried to make presentations to the ASD Committee on Friday afternoon, but Deputy Mayor Wyatt singlehandedly denied us the opportunity to be heard.

I have been a keen observer of City Council since 1965, when I was the City Hall Reporter for The Winnipeg Tribune. I have never, ever, seen any City Council committee refuse to hear late registrants like that.

I guess Councillor Wyatt has been prepared to spend $90,000 of our taxes to encourage citizens to lobby for his golf course scheme, but he was not prepared to spend even 90 minutes of his time to hear any more contrary "facts" or opinions.

Now that I have the opportunity to speak, I wish to condemn the whole $90,000 "Help Council Get Out of the Golf Business" advertising campaign, in the strongest possible terms.

Who on earth is "Responsible Winnipeg"?

Who is responsible for this, indeed?

Who authorized the expenditure of City taxes on this blatant and offensive attempt to deceive citizens and persuade them to lobby their elected councillors to approve these recommendations?

Councillor Wyatt was quoted as saying that "he approved the campaign materials along with a group that also included Mayor Sam Katz and chief administrative officer Phil Sheegl." Who else shares responsibility for these outrageously misleading ads?

When the Mayor appeared on CJOB yesterday morning, he was asked directly, "Who authorized this ad campaign." He said only that the Chairman of ASD and Finance (Councillor Wyatt) "wanted to enlighten the public on the facts," and then moved on without admitting to playing any role in authorizing the ad campaign.

Were the contents of these ads also approved by the administrators who authorized these recommendations: Alan Shane, Acting Chief Operating Officer of the Winnipeg Golf Services (WGS); Barry Thorgrimson, Head of Planning, Property and Development; Mike Ruta, Chief Financial Officer; or Deepak Joshi, Chief Operating Officer?

I think "Responsible Winnipeg" should apologize to the innocent members of EPC and Council, now, and order an immediate stop to the continuing squandering of public funds in this surreptitious manner.

What are the so-called "facts" in these ads?

1. Your City Golf Courses are stuck in an $8.4 million trap.
2. Losing $850,000/year
3. Save tax dollars – up to $1 million a year in expenses
4. Invest $4.2 million in upgrades
5. Keep courses accessible – the City will always own our golf courses.

What is the truth?

The $8.4 million is purported to be the accumulated deficit of the Winnipeg Golf Course Special Operating Agency, reflecting annual losses suggested to be $850,000 now.

First of all, the SOA financial statements indicate that Winnipeg Golf Services produced an operating profit of $106,750 per year in 2011.

The so-called "loss" in 2011 consisted of $450,000 in charges allocated to the City accounts to offset central administration expenses, which the City will still have to pay or replace in the future, plus interest on long term debt of $180,000 and depreciation of $300,000, which will continue to be annual expenses of the City. That is how an operating profit of $106,750 was turned into an estimated 2011"deficit" of $836,530 – in the same way as the Winnipeg Parking Authority.

According to the WGS' "Schedule of Financial Savings Through Contracting Out -2011", the private lease option would have meant that the SOA would have produced an annual "loss" of $268,354, and a reduction in expense off-sets of at least $200,000 which will then be borne by the taxpayers.

The projected continuing net loss with the private lease option means there is no way that the accumulated "deficit" will be eliminated "over the next 22 years," with this type of accounting.

Please note that the annual "deficit" calculated in this manner was actually only $791,000 in 2011. The 2013 adopted budget shows $768,000, and the deficits projected for 2014 and 2015 are $750,000 and $773,000, respectively.

The Administration's April 24, 2013 Financial Impact Statement shows a continuing net cost (loss) of about $330,000. WGS was also required to pay the City $277,000 in annual property and business tax equivalents, but if the lease estimate that GolfNorth will pay a total of only $170,000 in annual property and business taxes is correct, then the City will have to absorb a revenue reduction equal to the difference of $107,000.

At best, the so-called "deficit" will be reduced from about $750,000 to $437,000.

The proposed lessee's commitment to invest in capital expenditures is just $4.2 million over 20 years, supposedly some $2.15 million in the first four years, but calculated as an average of $210,000 per year. However, if the lessee fails to fulfill its annual "commitment," the balance will just be carried over to the next year.

Since the Administrative Report states that there are currently deferred capital projects worth $4.6 million, which should have been undertaken before now, the commitment of only $4.2 million in total for the deferred projects plus new work during the next 20 years does not inspire much confidence in the future of these facilities.

Finally, if one of City Council's objectives is to keep golf courses "accessible," then how will Council ensure that the leased courses do in "fact" remain accessible by all citizens, if the proposed lease will allow GolfNorth to determine all fees and charges annually?

In "fact," how will the City "always own our golf courses," when this same set of recommendations includes a decision to declare John Blumberg surplus to the City's needs and to authorize the Administration to market it for sale? How could Mayor Katz state on CJOB yesterday that there will still be 27 holes of golf at John Blumberg if it is sold to a commercial or residential developer who is subject only to land use controls administered by the RM of Headingley?

Mayor Katz also suggested that the present "initiative" came from the City Auditor.

What the Auditor said in 2010 was this:

".....the conclusion is that the WGS, while serving as a Special Operating Agency has not achieved the objectives for which it was formed. From the outset, best management practices were not adopted. Management qualified in the "business of golf" was not retained, accounting systems to create meaningful financial reports were not implemented, integrated POS technology to provide key performance indicators was not installed, courses conditions have been substandard, and the price charged to the golfer exceeds the value provided.

....From the lack of investment in equipment and staff training, inefficiency has resulted, often due to the following deficiencies:

1) There are no qualified CPGA golf professionals on staff.
2) There are no certified superintendents with formal training in turf management.
3) There is only one full-year maintenance employee.
4) There are no accounting/finance personnel/supervisors/managers, with knowledge of common golf industry financial reporting principles."

I would be very interested in hearing if the members of Council and the ASD Committee made any effort at all to manage these community resources properly after receiving that advice, or if they simply stood by and watched the facilities continue to deteriorate.

The truth is that the City of Winnipeg has failed to manage and maintain its golf courses in a professional and prudent manner. The City should retain competent professional management now, as previously recommended in the City Auditor's Operational Review of Winnipeg Golf Services, November 2010, and demonstrate once again that the City of Winnipeg can indeed deliver a public service efficiently and economically.

With respect to the proposed conversion of John Blumberg Golf Course:

Please reject this recommendation to declare John Blumberg Golf Course surplus to the needs of the City and to authorize its marketing now, with the intention of selling it.

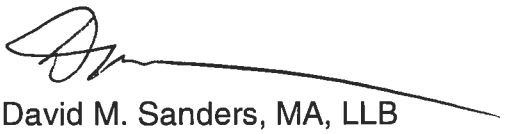
No such decision should be made until the City receives the Ernst & Young Real Estate Management Audit Report and considers and acts on its recommendations.

Supposedly an American consulting firm thinks Winnipeg has too much green space. Can anyone produce the quoted report "Pros Consulting – "Draft Level Service Report, December 2009"? Since when is the City Auditor the final authority on this community's values?

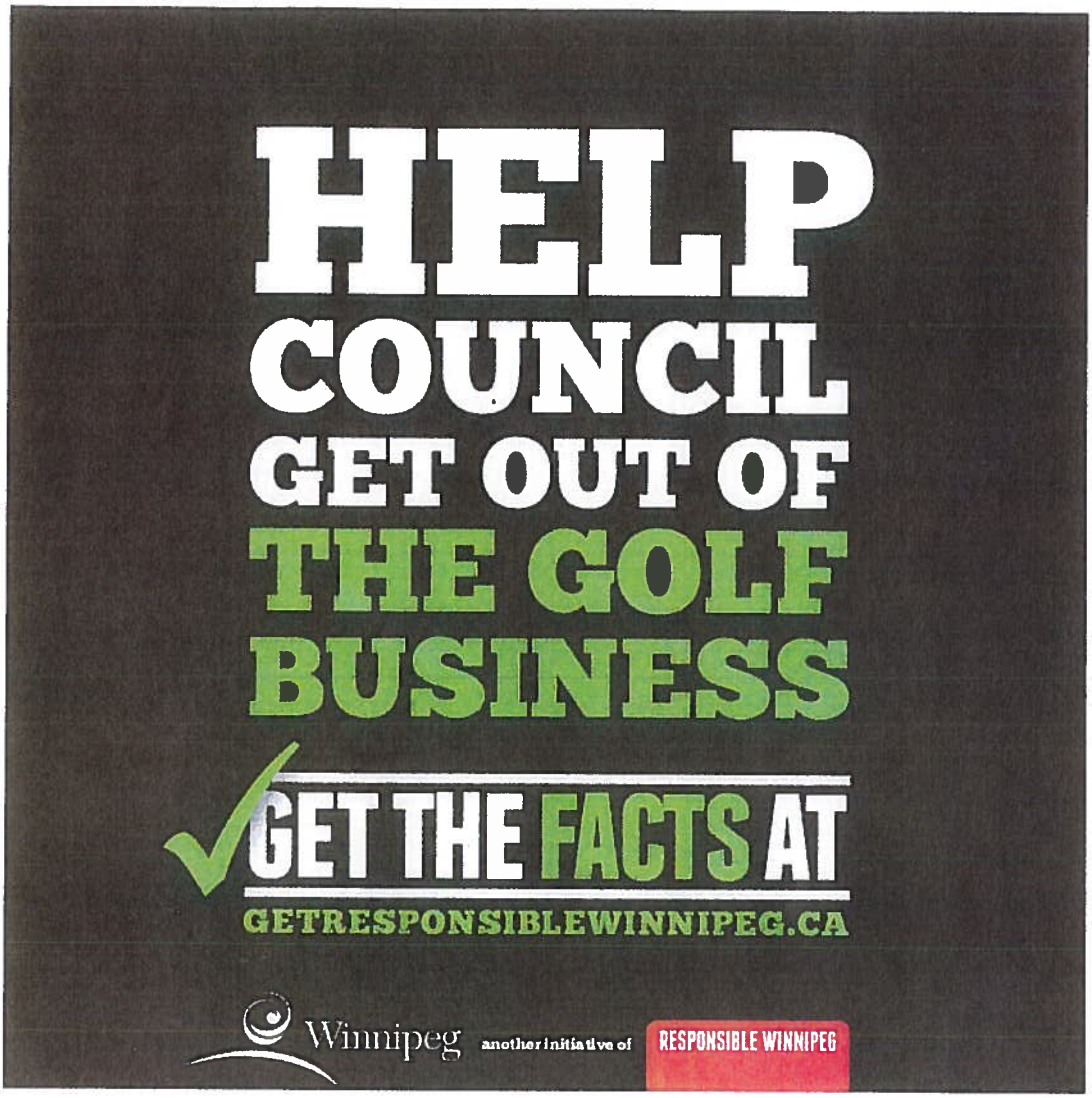
I think that D.I. Macdonald, the first Chief Commissioner of the unified City of Winnipeg, must be turning in his grave to hear that his successors are trying to dispose of this asset in this underhanded and thoughtless manner.

Thank you for your attention to this matter.

Yours truly,



David M. Sanders, MA, LLB


HELP
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GET OUT OF
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GET THE FACTS AT
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Winnipeg
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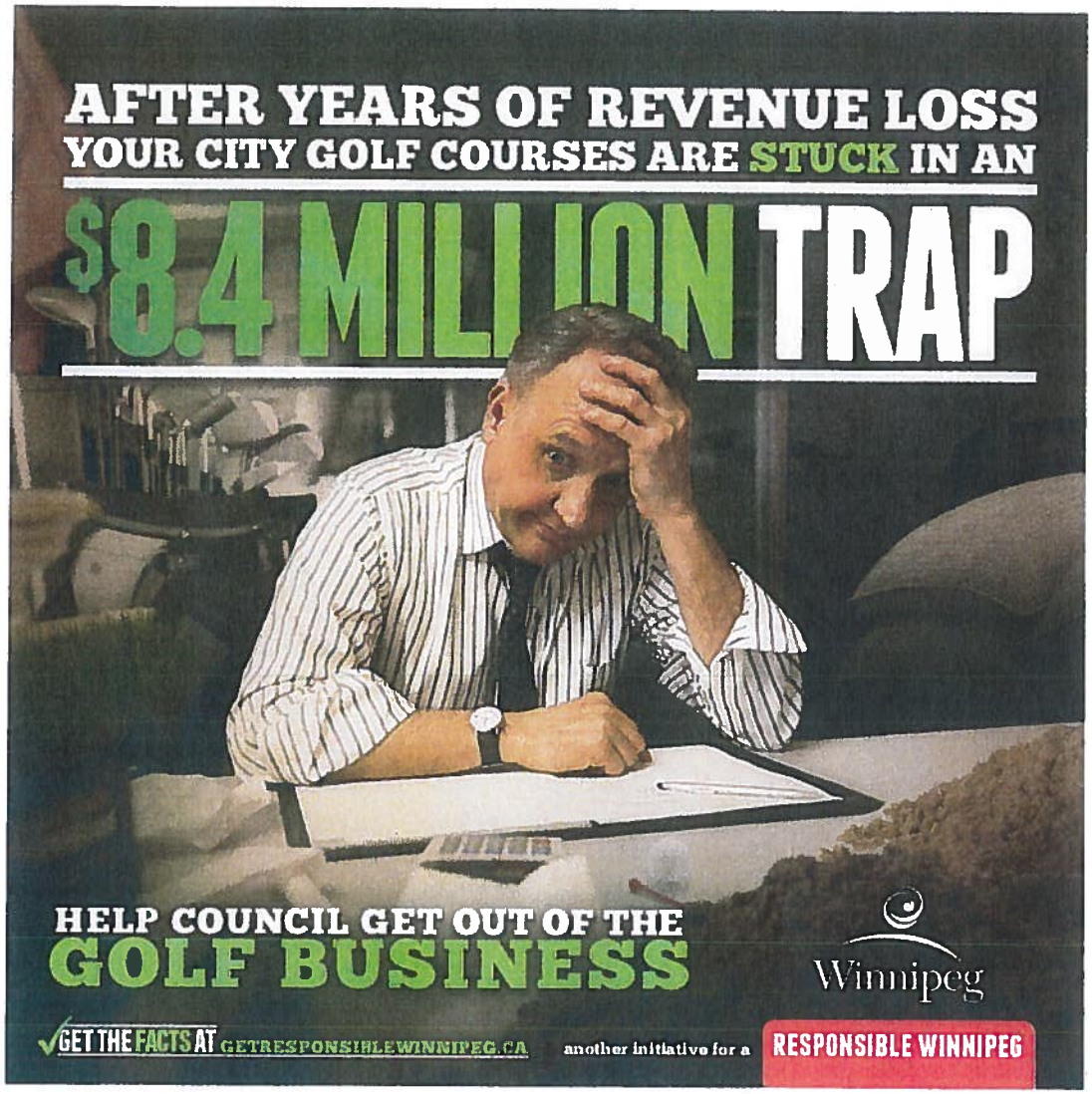
AFTER YEARS OF REVENUE LOSS
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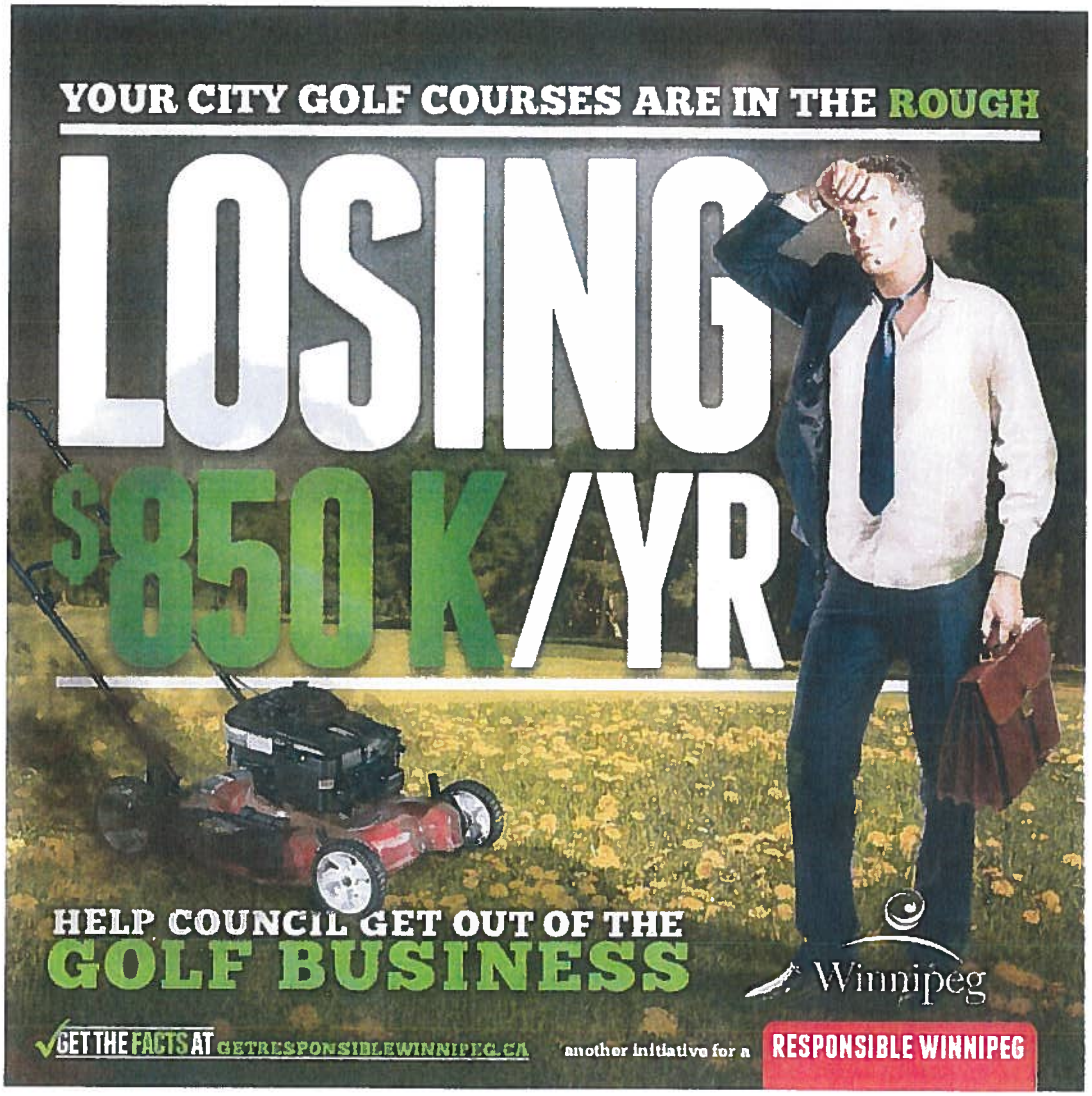

DOWNLOAD THEM ALL



City of Winnipeg Another Initiative of Responsible Winnipeg

Get the facts about our civic golf courses and share with your friends.

Help City Council get out of the golf business — let's bring our courses back up to par.

- Facebook
- Twitter
- Email
- Downloads

- **Fact**

This would save the city up to $1 million a year in expenses while bringing our courses to a profitable operating level



(getresponsiblewinnipeg.ca)

The fact is the city doesn't have the time, money or resources to manage these courses. The management of municipal golf courses can be done better – and City Council has a plan to get out of the rough and bring our courses back up to par.

- **REDUCE**

  Decrease capital expenditures on golf courses at the municipal level ensuring there is money for essential services like roads and infrastructure

  Fact: The city loses $850,000 a year managing our golf courses

- **ENGAGE**

  Partner with a responsible, professional golf management firm that is better equipped to run our courses on behalf of the city

  Fact: The city will always own our golf courses and no permanent jobs will be lost

- **IMPROVE**

  Our partner will make improvements to our civic courses to make the playing experience better than ever before and ensure viability

  Fact: The leasee will be obligated to invest $4.2 million to improve our courses

- **PLAN**

  The proposed lease agreement would improve annual net income and capital investment

  Fact: This would save the city up to $1 million a year in expenses while bringing our courses to a profitable operating level

FINANCIAL IMPACT

Financial Impact Statement

Date: April 24, 2013

Project Name:
Alternative Services Delivery – Proposed Leasing of City Operated Golf Courses

First Year of Program 2013

	2013	2014	2015	2016	2017
Capital					
Capital Investment To Be Made	$ 210,000	$ 210,000	$ 210,000	$ -	$ -
Less: Existing Budgeted Investment	113,000	130,000	110,000	-	-
Additional Capital Investment	$ 97,000	$ 80,000	$ 100,000	$ -	$ -
Funding Sources:					
GolfNorth Properties Inc.	$ 97,000	$ 80,000	$ 100,000	$ -	$ -
Debt - External	-	-	-	-	-
Grants (Enter Description Here)	-	-	-	-	-
Reserves, Equity, Surplus	-	-	-	-	-
Other - Enter Description Here	-	-	-	-	-
Total Funding	$ 97,000	$ 80,000	$ 100,000	$ -	$ -
Total Additional Capital Budget Required	$ -				
Total Additional Debt Required	$ -				
Current Expenditures/Revenues					
Direct Costs	$ 655,904	$ 670,432	$ 673,887	$ -	$ -
Less: Incremental Revenue/Recovery	324,085	364,085	364,085	-	-
Net Cost/(Benefit)	$ 331,819	$ 306,347	$ 309,802	$ -	$ -
Less: Existing Budget Amounts	852,550	826,225	753,667	-	-
Net Budget Adjustment Required	$ (520,731)	$ (519,878)	$ (443,865)	$ -	$ -

Additional Comments: Revenues represent those from current net leasing operations ($264,085) + $100,000 from GolfNorth ($60,000 for 2013, pro-rated for a July 1 commencement date). Direct costs consist of applicable operating expenses, allocated to the City and Other costs taken from the 2013 Selection Report (Appendix A) submitted to the ASD Committee on February 25, 2013. Existing budget amounts are the projected net losses for the Golf SOA under status quo operation as reflected in the 2013 Selection Report (Appendix A). Capital investments to be made by GolfNorth exceed those included in the 2013 Selection Report (status quo operation) by $97,000, $80,000 and $100,000 respectively from 2013 to 2015.

"Original signed by"
Mike McGinn, CA
Manager of Finance

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APPENDICES

Appendix 1 – Statement of Operations and Deficit (2009 – 2011)

See attached Excel file.

Appendix 2 – 2011 Statement of Operations by Course

See attached Excel file.

Appendix 3 – Schedule of Financial Savings through Privatization

See attached Excel file.


Appendix 1 (of 3).xls


Appendix 2 (of 3).xls


Appendix 3 (of 3).xls

THE CITY OF WINNIPEG
GOLF SERVICES - SPECIAL OPERATING AGENCY

STATEMENT OF OPERATIONS AND DEFICIT (2009 - 2011)

For the years ended December 31

	2009	2010	2011	3 Year Total
REVENUES				
Green fees	$ 1,748,862	$ 1,635,154	$ 1,517,109	$ 4,901,125
Equipment rentals	249,224	259,362	279,488	788,074
Net revenue from leasing operations	114,600	232,959	264,085	611,644
Merchandise sales	97,023	79,139	66,311	242,473
Concessions	56,721	53,361	54,564	164,646
Other	78,594	199,182	246,284	524,060
Total Revenues	2,345,024	2,459,157	2,427,841	7,232,022
EXPENSES				
Salaries and employee benefits	1,278,584	1,513,118	1,354,556	4,146,258
Services	737,559	677,435	615,477	2,030,471
Material, parts and supplies	293,611	279,396	233,515	806,522
Interest on short term debt	15,269	25,491	51,836	92,596
Interest on long term debt	58,854	57,558	65,707	182,119
Total Expenses	2,383,877	2,552,998	2,321,091	7,257,966
Net Revenue	(38,853)	(93,841)	106,750	(25,944)
ALLOCATED TO THE CITY				
Property tax equivalents	$ 234,754	$ 255,158	$ 248,990	$ 738,902
Departmental support costs	49,451	50,935	52,463	152,849
Office accommodation costs	17,389	16,789	16,789	50,967
Provision for payroll taxes	24,015	26,483	25,797	76,295
Provision for business taxes	28,249	28,249	28,249	84,747
Interest on long term debt - acquired assets	185,459	184,095	182,648	552,202
Transfer to general revenue for 311	78,237	79,463	81,115	238,815
Total Allocated to the City	617,554	641,172	636,051	1,894,777
OTHER				
Depreciation, fixed assets	274,353	295,443	300,534	870,330
Annual audit fee	9,951	6,500	6,695	23,146
Total Other and Allocated to the City	901,858	943,115	943,280	2,788,253
NET LOSS	$ (940,711)	$ (1,036,956)	$ (836,530)	$ (2,814,197)

THE CITY OF WINNIPEG
GOLF SERVICES - SPECIAL OPERATING AGENCY

2011 STATEMENT OF OPERATIONS BY COURSE

For the year ended December 31, 2011

	Crescent Drive	Harbour View	Kildonan Park	Windsor Park	Total City Maintained Courses	Existing Leases	Total
REVENUES							
Green fees	216,908	180,792	747,274	372,135	1,517,109	-	$ 1,517,109
Equipment rentals	16,956	-	173,863	88,669	279,488	-	279,488
Concessions	1,889	-	36,778	15,897	54,564	-	54,564
Merchandise sales	9,060	-	33,792	23,459	66,311	-	66,311
Other	38,480	21,460	95,985	90,359	246,284	-	246,284
Net revenue from leasing operations	-	-	-	-	-	264,085	264,085
Total Revenues	283,293	202,252	1,087,692	590,519	2,163,756	264,085	2,427,841
EXPENSES							
Salaries and employee benefits	209,011	140,561	511,499	493,485	1,354,556	-	1,354,556
Services	66,483	186,045	162,474	162,956	577,958	37,519	615,477
Material,parts and supplies	27,973	34,786	97,836	72,920	233,515	-	233,515
Interest on short term debt	16,069	40,951	(29,547)	24,363	51,836	-	51,836
Interest on long term debt	7,228	15,113	13,141	11,170	46,652	19,055	65,707
Total Expenses	326,764	417,456	755,403	764,894	2,264,517	56,574	2,321,091
Net Revenue	(43,471)	(215,204)	332,289	(174,375)	(100,761)	207,511	106,750
ALLOCATED TO THE CITY							
Property tax equivalents	42,318	58,537	55,803	37,771	194,429	54,561	248,990
Departmental support costs	13,116	13,115	13,116	13,116	52,463	-	52,463
Office accommodation costs	4,197	4,198	4,197	4,197	16,789	-	16,789
Provision for payroll taxes	4,031	2,247	10,054	9,465	25,797	-	25,797
Provision for business taxes	3,939	-	13,055	11,255	28,249	-	28,249
Interest on long term debt - acquired assets	20,091	42,009	36,530	31,050	129,680	52,968	182,648
Transfer to general revenue for 311	27,039	-	27,038	27,038	81,115	-	81,115
Total Allocated to the City	114,731	120,106	159,793	133,892	528,522	107,529	636,051
OTHER							
Depreciation, fixed assets	35,000	63,215	77,230	60,744	236,189	64,345	300,534
Annual audit fee	1,674	1,673	1,674	1,674	6,695	-	6,695
Total Other and Allocated to the City	151,405	184,994	238,697	196,310	771,406	171,874	943,280
NET INCOME/(LOSS)	(194,876)	(400,198)	93,592	(370,685)	(872,167)	35,637	$ (836,530)

THE CITY OF WINNIPEG
GOLF SERVICES - SPECIAL OPERATING AGENCY

SCHEDULE OF FINANCIAL SAVINGS THROUGH CONTRACTING OUT

For the year ended December 31, 2011

	Internal Operation	Private Operation (est.)	Net Impact
REVENUES			
Green fees	$ 1,517,109	$ -	$ (1,517,109)
Equipment rentals	279,488	-	(279,488)
Concessions	54,564	-	(54,564)
Merchandise sales	66,311	-	(66,311)
Other	246,284	-	(246,284)
Net revenue from leasing operations	264,085	401,585	137,500
Total Revenues	2,427,841	401,585	(2,026,256)
EXPENSES			
Salaries and employee benefits	1,354,556	25,000	(1,329,556)
Services	615,477	37,519	(577,958)
Material,parts and supplies	233,515	-	(233,515)
Interest on short term debt	51,836	51,836	-
Interest on long term debt	65,707	65,707	-
Total Expenses	2,321,091	180,062	(2,141,029)
Net Revenue	106,750	221,523	114,773
ALLOCATED TO THE CITY			
Property tax equivalents	248,990	-	(248,990)
Departmental support costs	52,463	-	(52,463)
Office accommodation costs	16,789	-	(16,789)
Provision for payroll taxes	25,797	-	(25,797)
Provision for business taxes	28,249	-	(28,249)
Interest on long term debt - acquired assets	182,648	182,648	-
Transfer to general revenue for 311	81,115	-	(81,115)
Total Allocated to the City	636,051	182,648	(453,403)
OTHER			
Depreciation, fixed assets	300,534	300,534	-
Annual audit fee	6,695	6,695	-
Total Other and Allocated to the City	943,280	489,877	(453,403)
NET INCOME/(LOSS)	$ (836,530)	$ (268,354)	$ 568,176
Capital Investment	56,000	210,000	154,000
Net Income(Loss) plus Capital Investment	$ (780,530)	$ (58,354)	$ 722,176

Schedule 1 - Terms and Conditions of Lease:

Landlord:	City of Winnipeg
Tenant:	GolfNorth Properties Inc.
Courses to be Leased:	Kildonan Park, Windsor Park, Crescent Drive and Harbour View
Lease Term:	20 years (2013 – 2032)
Payment of all Operating Costs:	Agreed
Lease Payment:	$100,000 annually (2013 - 2017) $150,000 annually (2018 – 2032) Lease payments will be pro-rated for 2013
Capital Investment:	$210,000 annually (2013 – 2032) (minimum) (pro-rated for 2013) ($4.2 million over the term of the lease with $2.15 million being invested in the first 4 years which includes the abbreviated 2013 operating season) Compensation to Tenant if lease terminated early by City without cause
Payment of Property & Business Taxes:	$170,000 annually (estimated) Property & Business Taxes will be pro-rated for 2013
Profit Sharing:	5% of total revenues over $2.5 million annually
Acceptance of existing Equipment Leases:	Agreed
Purchase of Existing Auto Cart Fleet:	At Fair Market Value
Purchase Inventory for Resale:	At cost
Fees and Charges:	All fees will be determined annually by GolfNorth.

Insurance:	Tenants to provide Commercial general liability insurance in the amount of $5,000,000 including bodily injury and property damage, host liquor liability, products and completed operations, cross liability clause, and contractual liability endorsements. All Risk property insurance policy for full replacement of buildings, contents, equipment, and tenant's improvements and business interruption. Automobile liability used for or in connection with the Lease in the amount of at least 5 million ($5,000,000). All insurance requirements to remain in place at all times during the full term of the Lease Agreement.
Tenant Responsibilities:	To pay all operating costs, to maintain the Leased assets in good operating condition; and in accordance with maintenance and winterization requirement schedules, no assignment without written consent, no sub-letting without approval of the Landlord, no replacement of signage or advertising without the approval of the Landlord and no leasehold improvements without approval of the Landlord.
Performance Security:	Throughout the term of the Lease, GolfNorth has agreed to provide and maintain an Irrevocable standby letter of credit in favour of the City in the amount of five hundred thousand ($500,000).

Golf Services (SOA)

Description

The City of Winnipeg has operated municipal golf courses since 1921. Winnipeg Golf Services was established in 2002 to administer the City's 12 golf course assets. The Agency is responsible for operating and maintaining golf courses, managing contracts and leases for City lands used by privately operated golf courses, managing a contracted cross country ski operation and other services compatible with a golf operation.

Key Goals

1. Improve golf course playability.
2. Provide high quality customer service.
3. Ensure financial and environmental sustainability.
4. Improve the image of municipal courses.
5. Increase revenues from associated services.

Service Level Statistics

Description	2009	2010	2011
Kildonan (39.49 hectares)			
Days Open	173	209	192
Total Rounds	27,860	29,515	32,580
Windsor (46.13 hectares)			
Days Open	165	194	142
Total Rounds	24,908	24,046	17,203
Crescent Drive (15.39 hectares)			
Days Open	161	186	117
Total Rounds	20,139	21,955	17,667
Harbour View (12.8 hectares)			
Days Open	184	206	194
Total Rounds	18,735	19,551	17,741

There are four different types of arrangements under which the golf courses are managed.

City Operated and Maintained: Kildonan Park, Windsor Park, Crescent Drive

Leased Properties: Rossmere, St. Boniface, Transcona, Wildwood Club, Assiniboine, Canoe Club, Tuxedo

Managed Contract: John Blumberg

City Maintained/Contractor Operated: Harbour View Golf Course and Recreation Complex

Golf Services (SOA)

Contributing Departments
Golf Services SOA 100 %

Operating Budget (in millions of $)	2011 Actual	2012 Budget	2013 Adopted Budget	Variance Expl.	2014 Projection	2015 Projection
Service Revenue	2.224	2.455	2.555		2.655	2.705
Provincial funding (service specific)	0.027	0.027	0.028		0.028	0.029
Revenues	**2.251**	**2.482**	**2.583**	1	**2.683**	**2.734**
Salaries and benefits	1.383	1.468	1.456		1.503	1.539
Services	0.639	0.649	0.662		0.675	0.689
Materials, parts, and supplies	0.234	0.238	0.242		0.246	0.251
Assets and purchases	-	-	-		-	-
Debt and finance charges	0.565	0.604	0.597		0.610	0.622
Grants, transfers and other	0.248	0.411	0.420		0.425	0.434
Recoveries	(0.025)	(0.026)	(0.026)		(0.027)	(0.027)
Expenses	**3.042**	**3.345**	**3.350**	2	**3.433**	**3.507**
Surplus/(Deficit)	**(0.791)**	**(0.863)**	**(0.768)**		**(0.750)**	**(0.773)**
Full-time Equivalent Positions	**26**	**26**	**26**		**26**	**26**

Winnipeg Golf Services is a Special Operating Agency (SOA) with its own operating charter approved by Council. The Winnipeg Golf Services selection report/business plan was adopted by Council March 20, 2013.

Explanation of 2013 Change from 2012

(in millions of $)

1 Revenues

Miscellaneous adjustments	0.101
	0.101

2 Expenses

Miscellaneous adjustments	0.005
	0.005

Additional Financial Information

Reserves Balance, December 31 (in millions of $)	2011 Actual	2012 Forecast	2013 Adopted Budget	2014 Projection	2015 Projection
Golf Course Reserve	1.186	1.231	1.279	1.328	1.377

Golf Services (SOA)

Performance Measurements

Effectiveness Measurement

Green Fee Comparison of Golf Services and Other Winnipeg Golf Courses (2011)

Golf Course	Weekend	Adult Week Day	Senior	Junior	Twilite
City of Winnipeg	$31.00	$31.00	$23.00	$18.00	$20.00
Bridges	$43.75	$42.75	n/a	$31.00	$34.75
Larters	$43.00	$40.00	$40.00	$40.00	$26.00
John Blumberg	$32.00	$31.00	$23.00	$23.00	$20.00
Kingswood	$42.00	$40.00	n/a	n/a	n/a
Rossmere	$55.00	$55.00	$55.00	$25.00	$40.00
St. Boniface	$48.25	$43.00	n/a	$21.00	$26.50
Tuxedo	$32.50	$32.50	$24.00	$19.00	$22.00
Transcona	$36.00	$31.00	$31.00	$22.00	$22.00

Winnipeg Golf Services has one of the lowest green fees for 18 holes in the Winnipeg golf market.

Efficiency Measurement

Golf Services Operating Cost per Round*

Kildonan Golf Course	2007	2008	2009	2010	2011
Total Cost (Operations)	$665,099	$692,034	$737,247	$553,427	$755,403
Total Revenue (Operations)	$880,925	$902,129	$845,986	$817,909	$1,087,692
Net Revenue (Operations)	$215,196	$210,095	$108,739	$264,481	$332,289
Operating Cost per Round	$19.16	$22.58	$26.46	$18.75	$23.18
Windsor Golf Course	**2007**	**2008**	**2009**	**2010**	**2011**
Total Cost (Operations)	$683,409	$700,437	$737,481	$597,064	$764,894
Total Revenue (Operations)	$731,742	$797,727	$700,438	$641,384	$590,519
Net Revenue (Operations)	$48,333	$97,290	($37,023)	$44,319	($174,375)
Operating Cost per Round	$22.41	$22.63	$29.61	$24.83	$44.46
Harbour View Golf Course	**2007**	**2008**	**2009**	**2010**	**2011**
Total Cost (Operations)	$357,629	$356,658	$371,979	$236,285	$326,764
Total Revenue (Operations)	$257,380	$211,121	$221,720	$271,721	$283,293
Net Revenue (Operations)	($100,249)	($145,537)	($150,259)	($14,564)	($43,471)
Operating Cost per Round	$16.85	$18.30	$19.85	$12.09	$18.49
Crescent Drive Golf Course	**2007**	**2008**	**2009**	**2010**	**2011**
Total Cost (Operations)	$360,457	$337,124	$310,635	$256,127	$417,456
Total Revenue (Operations)	$292,381	$261,300	$270,172	$250,973	$202,252
Net Revenue (Operations)	($69,076)	($75,824)	($40,463)	($5,154)	($215,204)
Operating Cost per Round	$15.06	$16.52	$15.42	$11.67	$23.53

* Note: Only direct operating costs for each course. No administrative charges included.