



**PROPOSAL FOR THE
FULL-SERVICE MANAGEMENT AND OPERATION OF THE
WILD WINGS GOLF COURSE
RFP#GSDRFPKK2441**

Proposal Exhibits

1. Exhibit A: Proposal Transmittal Letter	Page 2
2. Exhibit B: Proposal Questionnaire.....	Page 3
3. Exhibit C: Proposal Cost Form Operation Management.....	Page 31
4. Exhibit D: Transition Plan (Included in Questionnaire-Exhibit B.....	Page 33
5. Exhibit E: Previous Customer References.....	Page 34
6. Exhibit F: Signature Page.....	Page 35
7. Exhibit G: Non-Collusion Non Conflict of Interest Statement.....	Page 36
8. Exhibit H: Exceptions to Proposal Requirements & Insurance.....	Page 37

Attachments

Attachment 1: Existing Contract Between Yolo County and Yolo Fliers Club.....	Page 39
Attachment 2: Express Employment Work Proposal	Page 47
Attachment 3: Yolo Fliers Club Reviewed Financials.....	Page 61
Attachment 4: Dun & Bradstreet Credit Rating & Supplier Qualifier Report.....	Page 121

EXHIBIT A
PROPOSAL TRANSMITTAL LETTER
FULL-SERVICE MANAGEMENT AND OPERATION OF THE WILD WINGS GOLF COURSE
RFP#GSDRFPKK2441

1. Name, address, telephone number and fax number, URL of website of Proposer:

Yolo Fliers Club
17980 County Road 948
Woodland, CA 95695
(530) 662-0281
yfclubhouse@yolofliers.org

2. The proposal for services to manage the Wild Wings Golf Course is a response to the Request for Proposal (RFP) RFP#GSDRFPKK2441.
3. The Yolo Fliers Club meets the minimum qualifications stated in this RFP and understands the work to be done.
4. The person authorized to make representations for the Proposal is:

Marcus Ullrich, President
33576 Wildwings Drive
Woodland, CA 95695
(530) 867-5998
mullrich@udcpas.com

5. This proposal for services shall remain valid for a period of not less than 90 calendar days from the date of the submittal.
6. The name, title and original signature of the person authorized to commit the contractor to the proposal.

Marcus Ullrich, President of Yolo Fliers Club

DATED: June 4, 2024



MARCUS ULLRICH

Exhibit B
Proposal Questionnaire


FULL-SERVICE MANAGEMENT AND OPERATION OF THE WILD WINGS GOLF COURSE
RFP#GSDRFPKK2441

A. Qualifications and Experience

1. Qualifications

- a. The Yolo Fliers Club (YFC), a non-profit organization, was founded in 1919 as a private membership golf course which included a nine-hole course and clubhouse. In 1954, the second nine-hole course was built. YFC is managed by a board of directors elected by the membership. During the past *105 years* the Yolo Fliers Club has successfully managed this outstanding course and grounds in addition to hosting tournaments, operating a bar, restaurant, banquet hall, weddings and planning of other events. As of February 1, 2024, YFC entered into a short-term management contract with the County of Yolo to provide expertise to improve the condition of the greens and tees on the Wild Wings Golf Course (Wild Wings) and to provide management supervision of the Pro Shop. This short-term contract will expire June 30, 2024. Refer to **Attachment 1** for contract details.

For this five-year contract the YFC proposes to operate in a hybrid fashion with the County during the first year of the Contract. During Year 1, the YFC operations will essentially be an extension of the existing contract with the County with the following changes. The Express Employment Agency will take over the role of employer of all the Wild Wings employees that are currently employees of the County. The Express Agency will handle all future HR and payroll activities. This change will benefit the County who will no longer have to hire staff into nontraditional classifications or handle any of the HR functions for the golf course. This will also free up County staff in both the HR and payroll departments. The County will continue to be responsible for payment of all the invoices for the golf course operations. In return for the County maintaining a role in the financial operations for the first year, the YFC will reduce their management fee for the first year, as shown in the budget. Starting in the second year and continuing to the end of the contract the YFC will provide Full Management Services and will pick up the payment of the invoices, handle all the accounting, and provide reports back to the County. The County's role will be reduced to transferring funds on a quarterly basis to the YFC for operational expenses.

- 
- b. The Proposer is the Yolo Fliers Club and the persons who will be key to the operation of the golf course are Tim Pulley (General manager), Michael Facciuto (Greens Superintendent), and Mark Ullrich (President of the Board of Directors of the Yolo Fliers Club). All Wild Wings' employees and independent contractors will be supervised by Tim Pulley (General Manager) in the Pro Shop and Michael Facciuto (Greens Superintendent) in the Greens Department. Mark Ullrich will oversee both of the managers and will be the key contact person for the County.
- c. Subcontracting firms for this proposal are listed below:
- The Express Employment Agency located at 250 N. Main Street, Suite 202, Woodland California, 95695. Phone (530) 668-9675. The Express Employment Agency will be the employer of all the Wild Wings employees that are currently employees of the County and will handle any future hiring activities. The agency will perform background checks, social security number verification, drug testing and provide orientation for all hires. Express also provides recruiting services and benefits for all their employees, along with taking care of all the taxes, insurance, and state and federal reporting requirements. See **Attachment 2**.
 - The Key personnel are Cody Haymore who is the Owner and Business Developer for over 10 years and Cinthya Heredia who is an Employment Specialist who specializes in industrial and commercial placements.
- d. The Express Employment Agency will report to the Yolo Fliers Club and will invoice the County directly for the payroll and associated expenses. The Yolo Fliers Club managers Tim Pulley and Michael Facciuto will both continue their sub-contractor agreements with the County with the exception that Tim Pulley will be working more hours at Wild Wings.

2. Minimum Experience


Overview

Yolo Fliers Club and key staff members have extensive experience in the management and operation of both public & private golf clubs. We have decades of experience managing golf courses, pro shop operations, financial responsibilities, and marketing for golf facilities similar to Wild Wings Golf Course. Below, we provide detailed information to demonstrate our qualifications and experience in the required fields.

Total Management and Operation of a Golf Course

Experience (Tim Pulley – General Manager)

Yolo Fliers Club has been responsible for the total management and operation of its own



golf course since 1919. Our Club Manager, Tim Pulley, worked for Gibson Management and was responsible for the operation and management of the following golf courses during the stated time frames:

1. Rocklin Golf Club (2012 - 2013)

- Location: Rocklin, CA
- Type: Public 18-hole course
- Responsibilities: Full operational management, including course maintenance, guest services, and event coordination.

2. Morgan Creek Golf Club (2013 - 2015)

- Location: Roseville, CA
- Type: Public 18-hole course
- Responsibilities: Full operational management, including course maintenance, guest services, and event coordination.

Experience (Michael Facciuto - Greens Superintendent)

1. Yolo Fliers Country Club (2017 to Present)

- Location: Woodland, CA
- Type: Private 18-hole country club
- Responsibilities: Full agronomic management of course, including course maintenance, budgeting, payroll, and staffing

2. El Macero Country Club (2014 to 2017)

- Location: Davis, CA
- Type: Private 18-hole country club
- Responsibilities: Full agronomic management of course, including course maintenance, budgeting, payroll, and staffing

3. Yocha DeHe Golf Club (2010 to 2014)

- Location: Brooks, CA
- Type: Public daily fee golf club

- Responsibilities: Partial agronomic management of course, including course maintenance, assistance with budgeting, payroll, and staffing

Key Achievements (Tim Pulley)

- Nominated for NCPGA Golf Professional of the year.
- Successfully increased rounds by 15% through targeted marketing and enhanced guest services at the Morgan Creek Golf Club.
- Implemented sustainable maintenance practices, reducing water usage by 15% and pesticide use by 20% at the Rocklin Golf Club.

Key Achievements (Michael Facciuto)

- Yolo Fliers Country Club
 - Full golf course restoration with emphasis in turf uniformity
 - Installation of irrigation upgrades to golf course satellites and new Rainbird IC System sprinkler heads on 18 greens and surrounds
 - Implementation of a digital job board to track labor and job resource allocation and to streamline communication for the agronomy team
- El Macero Country Club
 - Delivered complete turf uniformity in less than three years, resulting in improved playing conditions
 - Completed an irrigation mainline re-route project, allowing for a \$1.8M land sale
 - Provided golf conditions that led to an increase in approximately 100 club memberships and a full membership waiting list
- Yocha Dehe Golf Club
 - Implemented a highly efficient herbicide program to eliminate a poa trivialis species infiltration, resulting in improved sustainability, aesthetics, and playing conditions
 - Replaced all irrigation head nozzles to reduce water usage and improve playing conditions and aesthetics
 - Achieved *Troon Golf #1 Course Conditions Overall Worldwide* in 2010, 2011, 2012, 2013, and 2014

Pro Shop Operations

Experience

Our expertise in pro shop operations is demonstrated through our management of the following facilities:

1. Yolo Fliers Club (1919 - Present)

- Services: Driving range, merchandise sales, golf cart operations, member tournaments, outside tournaments.
- Achievements: Increased equipment sales by 25% through strategic vendor partnerships and customer loyalty programs.

2. Morgan Creek Golf Club (2013 - 2015)

- Services: Comprehensive pro shop management including inventory control, staff training, customer service, driving range, and outside events.
- Achievements: Streamlined operations leading to a 30% reduction in inventory waste and a 20% increase in revenue from vendor specialty programs.

3. Rocklin Golf Club (2012 - 2013)

- Services: Comprehensive pro shop management including inventory control, staff training, customer service, driving range, and outside events.
- Achievements: Streamlined operations leading to a 60% increase in Men's Club participation contributing to the 20% merchandise sales increase from the additional tournament payouts.

Financial Responsibility

Demonstrated Record

Yolo Fliers Club has consistently demonstrated financial responsibility in the operation of golf facilities:

1. Yolo Fliers Club (1919 - Present)

- Annual Budget: \$3 million
- Achievements: Maintained profitability with a 10% annual growth rate in revenue while keeping operational costs within budget.

Competent Record of Employment

Bid: RFP#GSDRFPKK2441 | Full-Service Management and Operation of the Wild Wings Golf Course |

Proposer: Yolo Fliers Club

Page | 7

Service History

We have a proven track record of employment in the operation of similar golf facilities:

1. Yolo Fliers Club (1919 - Present)

- Role: Operational management including staffing, member services, and course maintenance.
- Achievements: Increased membership by 15% utilizing social media and other advertising sources.

General Manager/Superintendent Experience

Key Personnel

- **Tim Pulley, PGA , Director of Clubhouse & Golf Operations**
 - Experience: 3 years managing public golf courses, 9 years managing the golf shop, inventory, and events at a private course.
 - Achievements: Implemented successful membership drives, increased participation in club events, nominated for NCPGA Golf Professional of the Year.
- **Michael Facciuto, GCSAA Class A, Superintendent**
 - Experience
 - Superintendent and Director of Agronomy–10 years at private country club facilities and 6 months at Wild Wings Golf Course
 - Assistant Superintendent–10 years at public golf courses
 - Achievements: Enhanced course conditions resulting in increased rounds and revenue.

Marketing and Promotion

Marketing Plan Summary

Our marketing strategy includes:

1. Increasing Rounds of Golf

- Targeted digital marketing campaigns aimed at local demographics.

- Seasonal promotions and discounts for frequent players.

2. Nest Rentals

- Partnerships with local businesses for corporate events.
- Marketing event space and catering opportunities through social media websites.

3. Revenue Generating Ideas

- Hosting golf clinics and junior camps.
- Developing loyalty programs for frequent golfers.
- Introducing themed golf events and tournaments.

Budget Experience (Tim Pulley)

Municipal and Private Facilities

We have extensive experience managing budgets for both public and private golf courses:

1. Yolo Fliers Club (1919 - Present)

- Annual Budget: \$3 million
- Responsibilities: Budget planning, financial reporting, and cost management.
- Consistently finished under budget by 5% to 20% annually

2. Rocklin Golf Club (2012 - 2013)

- Annual Budget: \$2.2 million
- Responsibilities: Comprehensive financial management including revenue generation and expense control.
- Finished under budget by 15%.

3. Morgan Creek Golf Club (2013 - 2015)

- Annual Budget: \$2.6 million
- Responsibilities: Comprehensive financial management including revenue generation and expense control.
- Consistently finished under budget by 10% to 20% annually

Budget Experience (Michael Facciuto)

Municipal and Private Facilities

Michael Facciuto

Yolo Fliers Club (2017-Present)

- Annual Budget: \$1 million
- Responsibilities: Budget planning, financial reporting, and cost management
- Consistently finished under budget by 10% to 30% annually

El Macero Country Club (2014-2017)

- Annual Budget: \$1 million
- Responsibilities: Budget planning, financial reporting, and cost management
- Consistently finished under budget by 10% to 30% annually

Conclusion


Yolo Fliers Club is well-equipped to meet and exceed the requirements for managing Wild Wings Golf Course. Our extensive experience, proven financial responsibility, and innovative marketing strategies make us the ideal partner for this project. In the 5 months that we have been assisting Wild Wings, rounds and revenue has already surpassed some of the best years on record. Utilizing Michaels expertise, the crew was able to improve the course conditions in record time with the results showing in increased play and the associated revenue which starting at \$4,000 in January (the month prior to Micheal's contract to improve the course) to over \$47,000 in May, just 4 short months later. We look forward to the opportunity to continue bringing our expertise to Wild Wings and enhance its operations and profitability.

3. Preferred Experience

- a. YFC has a very long history of over 100 years, of providing outstanding golf experiences for its members and guests. YFC has hosted golf tournaments of all sizes and complexity over the years. There are parallels between YFC and Wild Wings for social gatherings that can be positive for the golfers at both courses.

B. Previous Customer References

- a. YFC entered into a five-month contract with the County of Yolo to provide expertise for golf course maintenance operations along with limited assistance to the Pro Shop operations. YFC is very capable of handling all operations at Wild



Wings as demonstrated during the past five-month contract which resulted in vastly improved greens and tee conditions, increased play, increased revenues, and increased player satisfaction. Please refer to Exhibit E for supplier and vendor references.

C. Demonstrated Competence/Responsibility

a. Default on a Contract

Answer: No, Yolo Fliers Club, nor any officer of our club, has defaulted on a contract. Our commitment to fulfilling contractual obligations has been consistent and unwavering, ensuring the trust and satisfaction of our clients.

b. Suspension or Debarment

Answer: No, Yolo Fliers Club has never been suspended or debarred by any governmental agency. We maintain compliance with all regulatory requirements and uphold the highest standards of business ethics and practices.

c. Claims Against the Company

Answer: In the past five years, there has not been one claim against Yolo Fliers Club:

d. Default on Loan or Financing Agreement

Answer: No, Yolo Fliers Club is not currently in default on any loan agreement or financing agreement with any bank, financial institution, or other entity. Our financial health remains strong with stable revenue streams.

e. Company Sale or Acquisition

Answer: Yolo Fliers Club is not currently for sale nor involved in any transaction to be acquired by another business entity. We are focused on organic growth and expanding our assistance in the management of the Wild Wings Golf Course. Should such a transaction occur in the future, we will ensure that it aligns with our organizational goals and strategic direction without disrupting our current operations.

f. Capital Improvements

Yolo Fliers Club is committed to continuously improving the facilities we manage. For Wild Wings Golf Course, we propose the following capital improvements:

1. Golf Shop

- **Nature of Improvements:** Upgrading pro shop interiors, carpet, restaurant grade flooring, and 3 sink compartments to meet health code requirements.
- **Amount:** \$12,000
- **Proposed Completion Date:** 06/2025

2. Security System

- **Nature of Improvements:** Install security alarms for Golf Shop, Nest, and Maintenance building.
- **Amount:** \$2,000
- **Proposed Completion Date:** 06/2025

3. Grounds Equipment

In years 2-5 the capitol improvement goals will focus on equipment for the golf course grounds, with the following items first on the list.

Nature of Improvements and Amount:

- | | |
|-----------------------------|----------|
| ○ Lely Spreader | \$7,000 |
| ○ Workman HDX Kubota Diesel | \$40,000 |
| ○ High Flow Hydraulic Kit | \$3,000 |
| ○ Pro Force Debris Blower | \$11,000 |
| ○ Pro Pass Hyd Power Pack | \$4,000 |
| ○ Pro Pass 200 Wireless | \$15,000 |

Proposed Completion Date: 06/2029

These improvements will be paid for as funding allows from the revenue generated by the golf course and by Measure O funds that are allocated to the golf course from the community. Our capital reserves and are prioritized to enhance the customer experiences, drive revenue growth, and maintain high-quality standards.



g. Problem Resolution Process

At Yolo Fliers Club, we take a proactive and structured approach to resolving problems with clients:

1. Identification and Acknowledgment:

- Promptly acknowledge any issues brought to our attention by clients.
- Assign a dedicated representative to handle the problem.

2. Investigation:

- Conduct a thorough investigation to understand the root cause of the issue.
- Collect all relevant information and communicate with all parties involved.

3. Solution Development:

- Develop a range of potential solutions in consultation with the client.
- Ensure the solutions are practical, effective, and aligned with the client's needs.

4. Implementation:

- Implement the agreed-upon solution promptly.
- Monitor the implementation process to ensure the issue is resolved satisfactorily.

5. Follow-Up:

- Follow up with the client to ensure their satisfaction with the resolution.
- Solicit feedback to improve our processes and prevent future issues.

6. Documentation:

- Document the issue, resolution process, and outcome for future reference and continuous improvement.

This systematic approach ensures that problems are resolved efficiently and effectively, maintaining strong client relationships and high service standards.

D Understanding and Approach to Project

At Yolo Fliers Club, our philosophy is grounded in delivering exceptional service, maintaining high standards of course conditions, and enhancing the overall experience for the customer. Our approach is holistic, integrating operational efficiency, environmental stewardship, community engagement, and robust marketing strategies to meet and exceed the requirements of the RFP.

Providing an exceptional golf experience starts with a friendly, knowledgeable staff member welcoming the guests in person and those that call for reservations or questions on the telephone. The Greens Department provides outstanding playing conditions on the golf course. The customers that rent The Nest will find the facility clean and set up for their event. A friendly, welcoming environment is an absolute requirement for all management and staff to attain on a consistent basis. All golfers will be surveyed after each round to make sure that Wild Wings is performing at an exemplary level.

Detailed Approach and Plan

Managing Golf Course Operations

Operations Overview:

1. Golf Shop Operations:

- **Golf Shop Manager:** Full-time, oversees tee sheet, tournaments, merchandise, food and beverage sales, and Nest rental.
- **Golf Shop Assistant:** Full-time, assisting manager with overseeing tee sheet, tournaments, merchandise, food and beverage sales, and Nest rental.

- **Golf Shop Assistant:** Part-time, handling tee sheet and merchandise transactions, marshaling to ensure pace of play and course rules adherence.
- **Outside Service (2):** Part-time, managing cart staging and cleaning.

2. Food and Beverage Services:

- **Food Service:** Golf Shop Manager/Assistant will handle replenishing pre-packaged food and drink options. Once the 3-compartment sink is installed, they will be able to expand on the food options.

3. Event Coordination (Tournaments & Nest):

- **Golf Shop Manager:** Will be responsible for the planning and executing tournaments, banquets, and special events.

Operational Procedures:

- **Streamlined Operations:** Implementing efficient scheduling, real-time tracking of rounds played, and optimizing inventory management to increase total sales and rounds played.
- **Golf Shop Experience:** Extensive experience with youth golf programs (Youth on Course), clubs, and activity leagues. We offer structured programs and partnerships with local schools to promote youth participation.

Golf Course Maintenance Plan and Schedule (Michael Facciuto)

Greens

Improved greens have been our top priority since February. We started an aggressive topdressing, re-seeding, and fertility program to help firm surfaces and fill in turfgrass voids. Through that time, we lowered cutting heights on machines to industry standard greens heights so they can be maintained long term at that same standard. Wild Wings currently does not own a twin-spinner, sand topdressing unit, so Yolo Fliers club has provided one during this restoration period. To keep the greens at their current condition and to continually improve them, a maintenance unit like this will be imperative to use weekly or bi-weekly.

Additionally, we have been mowing the greens six to seven times per week and verticutting greens twice a month before sand topdressing. This maintenance is above industry standard and will continue at Wild Wings to create an optimal player experience, and hopefully will increase future play. Our spray fertility program has been bi-weekly and will continue this way, which allows us to regulate growth on the greens, achieve turf density, and supplement the plant with macro and micronutrients. All of these practices will be aimed at maintaining the high standards that have led to increased golf play and

revenue at Wild Wings.

Fairways

After making significant improvements with the greens at Wild Wings over the past 4 months, our agronomic team has shifted focus to growing in full dense fairways. One of the ways we have achieved this is through an aggressive short-term fertility plan that allows for the existing bermudagrass to fill in quickly in the vacated areas on the fairways. We also have implemented and will continue to implement an herbicide and pre-emergent program that allows the bermudagrass to thrive and continually out-compete the weed pressure that has cropped up over the past few years.

Moving forward, due to the location in our Mediterranean climate in Monument Hills with hot, dry summers, we will continue to promote a dense bermudagrass stand. We will achieve this by cutting fairways two to three times per week. Ideally, we need two fairway units to achieve this agronomic practice. Wild Wings currently owns only one fairway unit; however, Yolo Fliers Club owns four fairway units that can be utilized to supplement the need at Wild Wings for more large-scale, specialized cutting equipment.

In addition, it will be imperative to ensure irrigation is running properly to maintain fairways at Wild Wings. Deferred maintenance of sprinklers in fairways has led to multiple dry spots and areas where there are voids of turf, so repairing and maintaining irrigation sprinkler heads will be crucial to achieving the ultimate goal of turf uniformity and density in fairways. In turn, if the fairways are grown in with a dense turf canopy, we will be able to let golf carts out after rain days during the winter months, which can lead to increased revenue.


Bunkers

Because the emphasis in our current contract has been to focus on greens, tees, and irrigation at Wild Wings, bunkers have not yet been addressed by our agronomic team. Moving forward, our focus on bunkers will be a high priority to achieve a more complete and improved golf experience for patrons and players.

First, we will identify which bunkers will need their sand surface restored. Currently, all bunkers have weeds and grass growing in them, so to bring them back into play, we will first use a non-selective herbicide to kill vegetation in the bunkers. Then, we will remove said vegetation and redistribute sand. Once this is achieved, we will maintain these bunkers with mechanical or hand-raking two to three times per week. In addition, purchasing two to three rakes per bunker for players to use during play to repair their own footprints and shots will be another supplement to bunker maintenance.

Cart Paths and Fences

In our work at Wild Wings thus far, cart paths and fences have been a lower priority on our agronomy plan than greens, tees, and fairways; however, moving forward, they will be a part of our overall maintenance plan. In February, we conducted an audit to



determine how long cart path edging would take at each hole given the state of overgrowth. We learned that 70-80 labor hours will be required to clean and edge the cart paths at Wild Wings, and after achieving uniformity, a maintenance plan would require about half these hours every other month. That maintenance will include continued edging, using a gas-powered edger. Wild Wings currently does not own an edger for this maintenance, but Yolo Fliers Club has been and will continue to provide one moving forward.

We also plan to begin maintaining grass at fence lines as part of our overall agronomy plan in the future. This will include weed-eating and spraying non-selective and pre-emergent herbicides to keep long term grass and weed growth at bay for three-to-six-month cycles. This practice will ultimately create an improved aesthetic for both players and nearby homeowners alike.

Shrubs and Surrounding Habitat

The original landscape design at Wild Wings effectively incorporated many native plants that do not require high levels of maintenance. Where they do require maintenance are at the intersections of golf holes and along sidewalks and roadsides. These plants also do not require high-input fertilizers to maintain them. In the future, we will trim and prune these plants as needed in the aforementioned areas, using hedgers, pruners, and chainsaws. Wild Wings does not own working equipment for these purposes; Yolo Fliers Club has provided and will continue to provide it in the future.

Additionally, the north lot habitat area adjacent to Wood Duck Street has been and will continue to be a part of our overall maintenance plan. Mowing this area will reduce fire hazard during dry months in Monument Hills as well as create an improved aesthetic for homeowners in the surrounding area. A PTO flail mower, mounted to a tractor is needed for maintenance of this rough terrain. Wild Wings does not own this equipment, but Yolo Fliers Club has provided and will continue to provide it for future maintenance.

Food and Beverage Services

Food and Beverage Plan:

- **Snack/Food Concessions:** Offering a diverse menu of snacks and to-go food, including healthy options and local specialties.
- **Beverage Services:** Providing a range of beverages, including soft drinks, alcoholic beverages (pending license acquisition), and specialty drinks.
- **Certified Food Safety Manager:** Ensuring compliance with California food safety regulations by having at least one certified manager and all food handlers appropriately trained.

Estimated Costs and Revenues:

- **Initial Investment:** \$15,000 for Golf Shop upgrades to meet health code and inventory.
- **Projected Monthly Revenue:** \$3,000- \$4,000 from food and beverage sales.

Licensure and Compliance

- **Liquor License and Business License:** Acquiring and maintaining necessary licenses with strict adherence to state and county regulations.
- **Policies:** Implementing stringent internal policies to ensure compliance with liquor laws and avoid violations.

Golf Shop Merchandise and Maintenance

Merchandising Philosophy and Plan:

- **Philosophy:** Offering a curated selection of quality golf apparel, equipment, and accessories that cater to our clientele's preferences.
- **Plan:** Regularly updating inventory based on sales trends, seasonality, and customer feedback to maintain a fresh and appealing selection.

Fleet Maintenance Plan:

- **Scheduled Maintenance:** Regular monthly checks and servicing of the electric golf carts to ensure optimal performance and longevity.

Building Maintenance

Maintenance Plan:

- **Daily Cleaning:** Ensuring the Golf Shop and restrooms are cleaned daily.
- **Event Cleaning:** Thorough cleaning of the Nest after each event.
- **Monthly Maintenance:** Regular cleaning and maintenance of the cart barn and maintenance areas.
- **Equipment Upkeep:** Routine checks and maintenance of all equipment and systems to ensure they are in good working order. Add workplace tracking software to provide service alerts for equipment.

Security and Financial Procedures

Security Plan:

- **Alarm Systems:** If funds are available, installing alarm systems for enhanced security in the Golf Shop, Cart Barn, Nest, and Maintenance Building.

Financial Procedures:

- **Fee Collection:** During the first year of the contract Yolo County will take care of this aspect. After the first year we will implement a streamlined system for collecting and remitting state and federal fees and taxes.
- **Record Maintenance:** Keeping detailed financial records and maintaining transparency for County audits.

Marketing and Community Engagement

Marketing Plan:

- **3 Year Annual Budget:** \$3,000
- **Strategies:** Digital marketing, social media campaigns, and local advertising.
- **Goals:** Increase rounds played by 15% in the first year.

Local Employment and Community Commitment:

- **Local Hiring:** Prioritizing local employment and conducting outreach to the Yolo County community.
- **Community Programs:** Offering junior golf programs such as Youth On Course, golf camps, allowing local schools to practice at the facility, and hosting community events local fundraisers and Wild Wings community events.

Capital Improvement Projects

(All Capital Improvement Projects will be funded by Yolo County. Yolo Fliers Club will not be investing any funds for these projects.)

Experience and Projects:

- Over 10 years of experience conducting assessments and making capital improvement suggestions.

- **Recent Projects:**

1. **Re-pave and Seal Parking Lot (2017):** \$220,000 project.
2. **Re-Surface Pool (2022):** \$60,000 project.
3. **Replace 2 HVAC Units for Restaurant and Locker Room (2023):** \$43,000 project.
4. **Roof Sealing Coat (Flat areas of Roof) (2023):** \$70,000 project.
5. **Replace Carpet & add Hard Wood Floors in high traffic areas (2023):** \$54,000 project.
6. **Paint interior of Clubhouse (2023):** \$16,000 project.
7. **Rainbird IC Irrigation Head Installation for Greens and Surrounds (2020-2021):** approximately \$300,000 project.
8. **New Putting Green Installation (2021):** \$50,000 project.

Conclusion

Yolo Fliers Club is committed to providing comprehensive, high-quality management services for Wild Wings Golf Course. Our extensive experience, focus on environmental stewardship, robust marketing strategies, and commitment to community engagement position us as the ideal partner to achieve the County's goals. We look forward to the opportunity to continue bringing our expertise to Wild Wings and enhance its operations and profitability.

G. Current and Past Performance

Extent of Experience and Maintenance in Operating Golf Courses

Yolo Fliers Club has a proven track record of operating and maintaining golf courses that are similar to Wild Wings Golf Course. Our focus on delivering high-quality service, maintaining pristine course conditions, and providing exceptional food and beverage options has earned us a solid reputation in the industry.

Representative Listing of Golf Courses Managed in the Last Three Years

1. **Yolo Fliers Club**

- **Location:** Woodland, CA
- **Type:** Private 18-hole course
- **Duration:** 1919 - Present

- **Key Responsibilities:**
 - Comprehensive course management and maintenance
 - Pro shop operations, including driving range and merchandise sales
 - Full-service food and beverage operations including a restaurant and bar
- **Achievements:**
 - Increased membership by 15%
 - Enhanced course conditions through sustainable practices
 - Constructed and installed new Rainbird Irrigation IC irrigation heads around all 18 greens and surrounds
- **Reference:**
 - **Contact Name:** Marcus Ullrich
 - **Phone Number:** 530-867-5998

2. Wild Wings Golf Course

- **Location:** Woodland, CA
- **Type:** Public 9-hole course
- **Duration:** February 1st, 2024-Present
- **Key Responsibilities:**
 - Comprehensive course management and maintenance of Greens, Tees, and irrigation.
 - Oversight of Golf Shop Operations.
- **Achievements:**
 - Greatly enhanced course conditions through sustainable practices
 - Increased revenue from the previous year February-May by 300%
- **Reference:**
 - **Contact Name:** Scott Picanso (CSA President)
 - **Phone Number:** (530) 304-0700


Summary

Yolo Fliers Club's experience spans far past 3 years with a special emphasis on maintaining high standards of course conditions and delivering top-notch food and beverage services.

Bid: RFP#GSDRFPKK2441 | Full-Service Management and Operation of the Wild Wings Golf Course |

Proposer: Yolo Fliers Club

Page | 21



We have a consistent record of enhancing course operations, driving revenue growth, and ensuring customer satisfaction. We have been in operation for over a century, both in good and bad economic times, which attests to our operational skills, as well as our ability to manage a golf facility effectively and efficiently. Since taking over the course maintenance of the greens and tees as well as adding oversight of the pro shop, Wild Wings Golf Course has tripled their revenue from the previous year in the same seasonal time period.

H. Reporting of Activities:

To ensure thorough and accurate monthly reporting of activities at Wild Wings Golf Course, we will implement a structured and systematic approach. This will involve leveraging technology, maintaining meticulous records, and coordinating closely with all departments. Below is a detailed description of the methods we will incorporate to provide the required reports:

Number of Rounds Played Per Month

1. **Automated Tee Sheet System:** Utilize an advanced tee time reservation system that tracks all bookings and rounds played. This system will generate automatic monthly reports detailing the number of rounds.
2. **Daily Log:** Maintain a manual backup log for cross-verification, recorded by the golf shop staff.
3. **Goal:** To increase green fee rates as appropriate as conditions continue to improve.

Report of Golf Events

1. **Golf Event Management using Point of Sale (POS) Software:** Use of the POS software to track and record all golf events. The software will log event details, attendance, feedback, and outcomes.
2. **Event Summary Reports:** Create a summary report after each event, including attendee numbers, event highlights, and any promotional impact.

Report of Nest Rental Events

1. **Reservation System:** Implement events in the POS software for clubhouse rentals that records bookings, event dates, purposes, and renter details.
2. **Monthly Compilation:** Generate a monthly report summarizing all Nest rentals, including revenue generated and any special requests or issues encountered.

Gross Revenue Statement

1. **Integrated POS System:** Utilize the POS system across all revenue-generating areas (pro shop, food & beverage, etc.) to capture all sales data.
2. **Financial Software:** The first year of the contract Yolo County will be handling the accounting. Years 2-5 we will use financial accounting software to compile monthly gross revenue statements, ensuring all transactions are accurately recorded.

Expenditures Statement with Corresponding Invoices

1. **Expense Tracking Software:** Implement an expense tracking system that logs all expenditures and stores corresponding invoices digitally.
2. **Monthly Review:** Conduct a monthly review and reconciliation of all expenses to ensure accuracy and completeness before generating the expenditure statement.

Inventory Report for Food and Beverages and Merchandise in the Pro Shop

1. **Inventory Management System:** Use the Chrono Golf POS system to track stock levels, sales, and reorders for food, beverages, and merchandise.
2. **Monthly Inventory:** Perform regular physical counts to verify system data, ensuring discrepancies are promptly addressed and documented in the monthly report.

Inventory of Supplies in the Maintenance Yard

1. A system for inventory of supplies at Wild Wings that prevents over-purchasing by acquiring irrigation and fertilizer products as well as mechanical consumables on an as-needed monthly basis.

Golf Course Conditions Report

1. A golf course conditions report will be provided to the Wild Wings Golf Subcommittee every other month and to Yolo County quarterly.

Any Additional or Unresolved Issues and Their Resolution

1. Communication with homeowners, golfers, and the public regarding issues related to mow frequencies, irrigation problems, pond odors, rogue golf play, public urination, etc. will be managed by our team.

Implementation of Methods

Bid: RFP#GSDRFPKK2441 | Full-Service Management and Operation of the Wild Wings Golf Course |

Proposer: Yolo Fliers Club

Page | 23

1. **Reporting Documentation:** Develop a centralized document accessible by relevant staff to enter and review all data related to the above categories. We will be in constant contact with the HOA and Yolo County regarding any issues.
2. **Regular Staff Training:** Conduct regular training sessions for staff to ensure they are proficient in using the reporting systems and maintaining accurate records.
3. **Quality Assurance:** Establish a quality assurance process to review and verify all reports before submission, ensuring they are accurate, complete, and timely.

By implementing these methods, we will ensure that all monthly reports of activities are comprehensive, accurate, and provide valuable insights for the continued success and smooth operation of Wild Wings Golf Club.

I. Cash Flow Analysis and Pro Forma:

Yolo Fliers Club is presenting two cash flow analysis and Pro Forma. The first version assumes that the upcoming Proposition 218 does not pass, the Measure O funds from the community to help fund the golf course remain the same, and that there are no additional funds to repay the outstanding loan, rather loan repayments will need to come from the operational budget. The second version assumes that the Proposition 218 does pass and additional funds are available to repay the golf course loan, leaving more funds for the operation of the golf course, capital improvement projects, and the funding of reserves.

The assumptions for revenue are conservative and are based on the actual revenues achieved at the Wild Wings Golf Club in 2019, prior to the large increase in play that was experienced during Covid. An inflation rate of 2.5% has been utilized to ensure enough funding for expenses over time. Additional budget assumptions are listed on the last page of each Pro Forma.

The Pro Forma budgets illustrate that the Wild Wings golf course is poised for recovery and for building back funding for capitol expenses and for reserves. Utilizing our expertise, we plan to expand on the improvements that we have already made to the greens and tees during the past 4 months, with improvements to the fairways and bunkers, improvements at the golf-shop, and events at the Nest. We expect that the recent increase in players and revenues in response to our improvement of the greens and tees will continue to expand as the course conditions and the golf shop experience continues to improve.

Exhibit B - Item Ia					
Cash Flow Analysis and Pro Forma					
Wild Wings Golf Club 2024 to 2029					
Assumes Prop 218 Fails - Measure O Funds Stay the Same					
	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
	Total	Total	Total	Total	Total
Fliers Management					
Revenue					
Golf Course Revenue (Cart & Greens)	\$387,000	\$522,450	\$600,818	\$618,842	\$637,407
Golf Course Revenue (Merchandise) (4)	\$32,000	\$35,200	\$36,256	\$37,344	\$38,464
Golf Course Revenue (Food & Beverage) (4)	\$34,000	\$37,400	\$38,522	\$39,678	\$40,868
Golf Course Revenue (Beer)	\$8,000	\$8,800	\$9,064	\$9,336	\$9,616
Golf Course Revenue (Nest Rentals)	\$11,500	\$14,375	\$16,531	\$19,011	\$21,863
Measure O Subsidy from Community (Max. \$300K/yr.)	\$300,000	\$235,000	\$235,000	\$235,000	\$300,000
Total Revenue	\$772,500	\$853,225	\$936,191	\$959,210	\$1,048,218
All Expenses Handled by County in Year 1 and by Fliers Management Team in Years 2-5					
Task	Total	Total	Total	Total	Total
Flier's Club Oversight & Facilities & Use of Equipment	\$48,000	\$75,000	\$80,000	\$85,000	\$90,000
Accounting, Payroll, Reports to County (Yrs. 2-5)	\$0	\$25,000	\$25,625	\$26,266	\$26,922
Sub Total - Management	\$48,000	\$100,000	\$105,625	\$111,266	\$116,922
Operational Expenses - Labor					
Pro Shop	\$188,886	\$193,608	\$198,448	\$203,410	\$208,495
Cart Barn	\$28,733	\$29,451	\$30,188	\$30,942	\$31,716
Course and Grounds	\$274,932	\$281,805	\$288,850	\$296,072	\$303,473
Express Payroll Expense FY 24/25 only	\$20,543	\$0	\$0	\$0	\$0
Sub Total - Payroll	\$513,094	\$504,865	\$517,486	\$530,424	\$543,684
Operating Expenses - Course & Grounds					
Waste Management	\$19,200	\$19,680	\$20,172	\$20,676	\$21,193
ATT, Internet, TV for Pro Shop	\$4,200	\$4,305	\$4,413	\$4,523	\$4,636
ATT, Internet, for Rainbird System	\$3,000	\$3,075	\$3,152	\$3,231	\$3,311
Food & Beverage for Pro Shop, includes beer	\$8,400	\$8,610	\$8,825	\$9,046	\$9,272
Merchandise for Sale	\$15,900	\$16,298	\$16,705	\$17,123	\$17,551
Lease/Buy Ice Machine/Pepsi (F)	\$3,300	\$3,383	\$3,467	\$3,554	\$3,643
Office Expense, paper, ink, printer, computer supplies	\$2,900	\$2,973	\$3,047	\$3,123	\$3,201
Marketing	\$3,000	\$3,075	\$3,152	\$3,231	\$3,311
Web Site Expenses	\$1,500	\$1,538	\$1,576	\$1,615	\$1,656
Nest Expenses (TV, Internet)	\$2,400	\$2,460	\$2,522	\$2,585	\$2,649
Portable Toilets 2 ADA	\$7,800	\$7,995	\$8,195	\$8,400	\$8,610
Pest Control	\$2,400	\$2,460	\$2,522	\$2,585	\$2,649
Diesel & Gas Costs	\$8,400	\$8,610	\$8,825	\$9,046	\$9,272
Irrigation Repairs (@\$250/head/Valves/Pipe)	\$17,500	\$17,938	\$18,386	\$18,846	\$19,317
Sand, Seed, Fertilizer, Tines, Chemicals	\$40,000	\$41,000	\$42,025	\$43,076	\$44,153
Equipment Repairs	\$20,000	\$20,500	\$21,013	\$21,538	\$22,076
Cart Repairs	\$6,000	\$6,150	\$6,304	\$6,461	\$6,623
Building Repairs (Electrical, AC, Roofing, Plumbing, etc.)	\$8,500	\$8,713	\$8,930	\$9,154	\$9,382
Security	\$2,000	\$2,050	\$2,101	\$2,154	\$2,208
Insurance	\$3,000	\$3,075	\$3,152	\$3,231	\$3,311
Sub Total - Expenses	\$179,400	\$183,885	\$188,482	\$193,194	\$198,024
Grand Total Fliers Operational Expenses	\$692,494	\$688,750	\$705,969	\$723,618	\$741,708

Fliers Management Continued					
	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
	Total	Total	Total	Total	Total
Capitol Improvements					
Paint Interior Pro Shop	\$3,000	\$0	\$0	\$0	\$0
Install New Flooring in Pro Shop	\$7,000	\$0	\$0	\$0	\$0
Install 3 Compartment Sink in Pro Shop	\$2,000	\$0	\$0	\$0	\$0
To Be Determined	\$0	\$40,000	\$44,000	\$44,000	\$70,000
Sub Total - Capitol Expenses	\$12,000	\$40,000	\$44,000	\$44,000	\$70,000
Other Funds					
Special Projects to be Determined	\$0	\$0	\$20,000	\$20,000	\$40,000
Contingency Funds	\$20,006	\$20,310	\$20,000	\$20,000	\$20,000
Reserve Funds	\$0	\$0	\$23,793	\$40,327	\$59,587
Loan Payments	\$0	\$4,165	\$16,804	\$0	\$0
Sub Total - Other Funds	\$20,006	\$24,475	\$80,597	\$80,327	\$119,587
Total Fliers Expenses	\$772,500	\$853,225	\$936,191	\$959,210	\$1,048,217
Net Fliers	\$0	\$0	\$0	\$0	\$0
Funds Under County Management					
Revenue					
Income Measure O (\$619,649 - \$300,000 subsidy to Course)	\$619,649	\$635,140	\$651,019	\$667,294	\$683,977
Measure O Interest	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
US Bank Account	\$40,000	\$10,000	\$0	\$0	\$0
Total County Income	\$662,649	\$648,140	\$654,019	\$670,294	\$686,977
Expenses					
Water and Wastewater (F)	\$251,856	\$251,856	\$251,856	\$251,856	\$251,856
Golf Cart Lease (\$3,945.57/month) (F)	\$47,400	\$47,400	\$47,400	\$47,400	\$47,400
PGE /Clean Valley Energy (Assume 10% increase/yr)	\$20,000	\$22,000	\$24,200	\$26,620	\$29,282
Yolo Solano Air Board Permit	\$1,000	\$1,025	\$1,051	\$1,077	\$1,104
State Controllers Office Auditors Report	\$510	\$523	\$536	\$549	\$563
County Management (11)	\$19,200	\$10,000	\$10,250	\$10,506	\$10,769
Subsidy to Golf Management Team (\$300,000 max/yr.)	\$300,000	\$235,000	\$235,000	\$235,000	\$300,000
Loan Payment of \$68,250/yr for 4 yrs.	\$14,683	\$72,336	\$75,726	\$89,286	PAID
Contingency	8,000	8,000	8,000	8,000	8,000
Total County Expenses	\$662,649	\$648,140	\$654,018	\$670,294	\$648,974
Net Total for County (Income - Expenses)	\$0	\$0	\$0	\$0	\$38,003
Loan Repayment					
Repayment of \$273,000 Loan - From County Ledger	\$14,683	\$72,336	\$75,726	\$89,286	Total Paid
Repayment of \$273,000 Loan - From Fliers Ledger	\$0	\$4,165	\$16,804	\$0	
Total	\$14,683	\$76,501	\$92,530	\$89,286	\$273,000

Notes and Budget Assumptions

1. FY 24/25 green and cart revenue is conservatively estimated using 2019 revenue amounts (pre Covid) of \$386,754, and apportioned by month. (Income is earned more in the last 6-months of the year than the first 6-months)
2. Green and Cart fees are currently exceeding FY 24/25 estimates by about 5% as of May 2024
3. Measure O Subsidy to the golf course is reduced from \$300,000 in FY 24/25 to \$235,000 for years 2- 4 in order to repay the outstanding loan from the water and wastewater fund
4. FY 24/25 income from F & B and Merchandise estimated at 2019 amounts (will need a beer license though to match that revenue)
5. FY 25/26 Green and Cart fees increase by 35% (rate increase already scheduled for June 2024 but not accounted for in revenue stream until 2025)
6. FY 26/27 Green and Cart fees increase by 10% once bunkers and fairways are renovated and 5% in increased play. Annual rate increases for inflation are estimated at 3%/yr thereafter
7. Measure O funds increase by inflation at 2.5% each year
8. Assumes 3 months of operating cash in bank account for use by Fliers to pay the bills from Measure O funds in years 2-5.
9. Labor and all other expenses not otherwise specified include 2.5%/yr for inflation
10. (F) Denotes a fixed cost item
11. Assumes County Management costs decrease by 50% once Fliers Takes over all Management, Employees, Payroll, and Invoicing.
12. Food and Beverage revenue increases 10% in Year 2 and 3%/yr in Years 3-5
13. Nest Revenue assumptions are on a separate spreadsheet

Exhibit B - Item Ib					
Cash Flow Analysis and Pro Forma					
Wild Wings Golf Club 2024 to 2029					
Assumes a Yes Vote on Proposition 218					
	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
	Total	Total	Total	Total	Total
Fliers Management					
Revenue					
Golf Course Revenue (Cart & Greens)	\$387,000	\$522,450	\$600,818	\$618,842	\$637,407
Golf Course Revenue (Merchandise) (4)	\$32,000	\$35,200	\$36,256	\$37,344	\$38,464
Golf Course Revenue (Food & Beverage) (4)	\$34,000	\$37,400	\$38,522	\$39,678	\$40,868
Golf Course Revenue (Beer)	\$8,000	\$8,800	\$9,064	\$9,336	\$9,616
Golf Course Revenue (Nest Rentals)	\$11,500	\$14,375	\$16,531	\$19,011	\$21,863
Measure O Subsidy from Community (Max. \$300K/yr.)	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Total Revenue	\$772,500	\$918,225	\$1,001,191	\$1,024,210	\$1,048,218
All Expenses Handled by County in Yr. 1 and by Fliers Management Team in Yrs. 2-5					
Task	Total	Total	Total	Total	Total
Flier's Club Oversight & Facilities & Use of Equipment	\$48,000	\$75,000	\$80,000	\$85,000	\$90,000
Accounting, Payroll, Reports to County (Yrs. 2-5)	\$0	\$25,000	\$25,625	\$26,266	\$26,922
Sub Total - Management	\$48,000	\$100,000	\$105,625	\$111,266	\$116,922
Operational Expenses - Labor					
Pro Shop	\$188,886	\$193,608	\$198,448	\$203,410	\$208,495
Cart Barn	\$28,733	\$29,451	\$30,188	\$30,942	\$31,716
Course and Grounds	\$274,932	\$281,805	\$288,850	\$296,072	\$303,473
Express Payroll Expense FY 24/25 only	\$20,543	\$0	\$0	\$0	\$0
Sub Total - Payroll	\$513,094	\$504,865	\$517,486	\$530,424	\$543,684
Operational Expenses - Course & Grounds					
Waste Management	\$19,200	\$19,680	\$20,172	\$20,676	\$21,193
ATT, Internet, TV for Pro Shop	\$4,200	\$4,305	\$4,413	\$4,523	\$4,636
ATT, Internet, for Rainbird System	\$3,000	\$3,075	\$3,152	\$3,231	\$3,311
Food & Beverage for Pro Shop, includes beer	\$8,400	\$8,610	\$8,825	\$9,046	\$9,272
Merchandise for Sale	\$15,900	\$16,298	\$16,705	\$17,123	\$17,551
Lease/Buy Ice Machine/Pepsi (F)	\$3,300	\$3,383	\$3,467	\$3,554	\$3,643
Office Expense, paper, ink, printer, computer supplies	\$2,900	\$2,973	\$3,047	\$3,123	\$3,201
Marketing	\$3,000	\$3,075	\$3,152	\$3,231	\$3,311
Web Site Expenses	\$1,500	\$1,538	\$1,576	\$1,615	\$1,656
Nest Expenses (TV, Internet)	\$2,400	\$2,460	\$2,522	\$2,585	\$2,649
Portable Toilets 2 ADA	\$7,800	\$7,995	\$8,195	\$8,400	\$8,610
Pest Control	\$2,400	\$2,460	\$2,522	\$2,585	\$2,649
Diesel & Gas Costs	\$8,400	\$8,610	\$8,825	\$9,046	\$9,272
Irrigation Repairs (@\$250/head/Valves/Pipe)	\$17,500	\$17,938	\$18,386	\$18,846	\$19,317
Sand, Seed, Fertilizer, Tines, Chemicals	\$40,000	\$41,000	\$42,025	\$43,076	\$44,153
Equipment Repairs	\$20,000	\$20,500	\$21,013	\$21,538	\$22,076
Cart Repairs	\$6,000	\$6,150	\$6,304	\$6,461	\$6,623
Building Repairs (Electrical and AC)	\$8,500	\$8,713	\$8,930	\$9,154	\$9,382
Security	\$2,000	\$2,050	\$2,101	\$2,154	\$2,208
Insurance	\$3,000	\$3,075	\$3,152	\$3,231	\$3,311
Sub Total - Expenses	\$179,400	\$183,885	\$188,482	\$193,194	\$198,024
Grand Total Fliers Operational Expenses	\$692,494	\$688,750	\$705,969	\$723,618	\$741,708

Fliers Management Continued					
	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
	Total	Total	Total	Total	Total
Capitol Improvements					
Paint Interior Pro Shop	\$3,000	\$0	\$0	\$0	\$0
Install New Flooring in Pro Shop	\$7,000	\$0	\$0	\$0	\$0
Install 3 Compartment Sink in Pro Shop	\$2,000	\$0	\$0	\$0	\$0
To Be Determined	\$0	\$59,475	\$70,000	\$70,000	\$70,000
Sub Total - Capitol Expenses	\$12,000	\$59,475	\$70,000	\$70,000	\$70,000
Other Funds					
Special Projects to be Determined	\$0	\$20,000	\$25,000	\$25,000	\$25,000
Contingency Funds	\$20,006	\$20,000	\$20,000	\$20,000	\$20,000
Reserve Funds	\$0	\$30,000	\$74,597	\$74,327	\$74,587
Loan Payments	\$0	\$0	\$0	\$0	\$0
Sub Total - Other Funds	\$20,006	\$70,000	\$119,597	\$119,327	\$119,587
Total Fliers Expenses	\$772,500	\$918,225	\$1,001,191	\$1,024,210	\$1,048,217
Net Fliers (Income - Expenses)	\$0	\$0	\$0	\$0	\$0
County Management					
Revenue					
Income Measure O (\$619,649 - \$300,000 subsidy to Course)	\$495,465	\$507,852	\$520,548	\$533,562	\$546,901
Measure O Interest	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
US Bank Account	\$40,000	\$10,000	\$0	\$0	\$0
Total County Income	\$537,465	\$519,852	\$522,548	\$535,562	\$548,901
Expenses					
Water and Wastewater (F)	\$40,208	\$41,213	\$42,244	\$43,300	\$44,382
Golf Cart Lease (\$3,495.57/month) (F)	\$47,400	\$47,400	\$47,400	\$47,400	\$47,400
PGE /Clean Valley Energy (Assume 10% increase/yr)	\$20,000	\$22,000	\$24,200	\$26,620	\$29,282
Yolo Solano Air Board Permit	\$1,000	\$1,025	\$1,051	\$1,077	\$1,104
State Controllers Office Auditors Report	\$510	\$523	\$536	\$549	\$563
County Management ⁽¹¹⁾	\$19,200	\$10,000	\$10,250	\$10,506	\$10,769
Subsidy to Golf Management Team (\$300,000 max/yr.)	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Loan Payment of \$68,250/yr for 4 yrs.	\$68,250	\$68,250	\$68,250	\$68,250	PAID
Contingency	15,000	15,000	15,000	15,000	15,000
Total County Expenses	\$511,568	\$505,411	\$508,930	\$512,702	\$448,500
Net Total for County (Income - Expenses)	\$25,897	\$14,441	\$13,618	\$22,860	\$100,401

Notes and Budget Assumptions

1. FY 24/25 green and cart revenue is estimated using 2019 revenue amounts (pre Covid) of \$386,754, and apportioned by month. (Income is earned more in the last 6-months of the year than the first 6-months)
2. Green and Cart fees are currently exceeding FY 24/25 estimates by about 5% as on May 2024
3. Measure O Subsidy to the golf course remains at \$300,000 for the first 5 years to ensure funding for equipment replacement and establishment of reserve funds. A portion of Measure O funds may be returned to the community in following years.
4. FY 24/25 income from F & B and Merchandise is estimated at 2019 amounts (will need a beer license though to match that revenue)
5. FY 25/26 Green and Cart fees increase by 35% (rate increase already scheduled for June 2024 but not accounted for in revenue stream until 2025)
6. FY 26/27 Green and Cart fees increase by 10% once bunkers and fairways are renovated and 5% in increased play. Annual rate increases for inflation are estimated at 3%/yr thereafter
7. Measure O funds increase by inflation at 2.5% each year
8. Assumes 3 months of operating cash in bank account for use by Fliers to pay the bills from Measure O funds in years 2-5.
9. Labor and all other expenses not otherwise specified include 2.5%/yr for inflation
10. (F) Denotes a fixed cost item
11. Assumes County Management costs decrease by 50% once Fliers Takes over all Management, Employees, Payroll, & Invoice
12. Food and Beverage revenue increases 10% in Year 2 and 3%/yr in Years 3-5
13. Nest Revenue assumptions are on a separate spreadsheet

J. Transition Plan

Transition Plan for Smooth and Orderly Service Continuation

As experienced golf course operators, we understand the importance of a seamless transition to ensure continuity of high-quality service. Our transition plan focuses on maintaining operational stability, retaining staff morale, and ensuring customer satisfaction. Below is our comprehensive approach and methodology:

1. Staff and Management Interviews (Weeks 1-2)

Objective: Gain insights from current staff to understand operations and identify key personnel. Hire Golf Shop Manager and 2 Course Maintenance staff.

- **Individual Interviews:** Conduct one-on-one interviews with key staff members to understand their roles, responsibilities, and insights into current operations.
- **Group Meetings:** Hold group meetings with both departments to discuss workflow, identify any immediate concerns, and gather suggestions for improvements.
- **Retention Strategy:** Develop a strategy to retain critical staff members to ensure continuity. This may include discussions about employment terms, benefits, and any necessary training.

2. Systems and Processes Integration (Weeks 3-4)

Objective: Ensure seamless integration of systems and processes.

- **IT and Systems Review:** Evaluate current IT systems and software used for reservations, POS, and inventory management. Plan for any necessary upgrades or integrations.
- **Training Programs:** Develop and implement training programs for staff on systems, ensuring they are comfortable and proficient.
- **Process Alignment:** Align existing processes with our standard operating procedures, making adjustments as needed to fit the golf course's specific requirements.

3. Post-Transition Support (Ongoing)

Objective: Provide ongoing support to ensure long-term success.

- **Regular Check-ins:** Schedule regular check-ins with staff and members to address any issues that may arise post-transition.
- **Continuous Improvement:** Implement a continuous improvement plan based on feedback and performance metrics to ensure the club operates at its highest potential.

Time Frame for Smooth Transition

We anticipate the complete transition process to take approximately 4 weeks, with continuous support provided thereafter to ensure ongoing stability and improvement.

By following this transition plan, we aim to achieve a smooth and orderly continuation of services, maintaining and raising the standards expected by customers and ensuring operational excellence from day one.

H. Financial Information

The Dun & Bradstreet credit rating, the Supplier Qualifier Report, and the last three years of financial statements have been submitted as Attachments 3 and 4, respectively.

The Dun and Bradstreet ratings reflect the time period of the previous management during Covid-19. The food and bar service were greatly impacted at the Yolo Fliers Club during the shutdowns associated with Covid 19, as many in the restaurant business experienced. Under Tim Pulleys management, the Yolo Fliers Club has seen a tremendous turnaround in the Club's finances as reflected in the most recent financials. The Club's account payables have been an area of focus as we complete our recovery, post Covid 19 and return to the founding principles of the Fliers Club of prompt payments for services.

Exhibit C
Cost Proposal Sheet
FULL-SERVICE MANAGEMENT AND OPERATION OF THE WILD WINGS GOLF COURSE
RFP#GSDRFPKK2441

THIS Cost Proposal shall specifically record the exact cost amounts proposed. Said proposed cost shall incorporate all cost for the proposed scope of services for the total contract period. The Cost Proposal shall record only the proposed cost as required, and shall not record any other rates, amounts, or information. If the Proposer fails to specify the Cost Proposal as required, the County may determine the proposal to be nonresponsive and reject it.

I HEREBY offer all services as outlined in the Yolo County Request for Proposals (RFP) for Compensation Review and Survey Services as written below:

See Cost Proposal on Excel Spreadsheet

Consultant Direct Costs: \$ _____

Indirect costs (travel, per diem*, etc.) \$ _____

Other Costs (must specify) \$ _____

\$ _____

\$ _____

GRAND TOTAL FOR PROPOSAL \$ \$ 481,813

Yolo Fliers Club _____

Company Name

17980 County Road 94B _____

Address

Woodland, CA 95695 _____

City State Zip

Signature of Person Authorized to Sign

Marcus E. Ullrich _____

Printed Name

President _____

Title

Name: Marcus E. Ullrich

Title: President

Phone: 530-867-5998

Fax: 530-666-1309

Email: mullrich@udcpas.com

Exhibit C						
Cost Proposal Sheet						
FULL-SERVICE MANAGEMENT AND OPERATION OF THE WILD WINGS GOLF COURSE						
RFP#GSDRFPKK2441						
Cost Proposal						
ITEM	6/30/2025	6/30/2026	6/30/2027	6/30/2028	6/30/2029	5-Year Contract Total
Base Management Fee (1)	\$48,000	\$75,000	\$80,000	\$85,000	\$90,000	\$378,000
Accounting Fee (1)	\$0	\$25,000	\$25,625	\$26,266	\$26,922	\$103,813
Indirect Costs	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$48,000	\$100,000	\$105,625	\$111,266	\$116,922	\$481,813
Bonus Proposal						
Incentive Bonuses (2)	6/30/2025	6/30/2026	6/30/2027	6/30/2028	6/30/2029	5-Year Contract Total
A. Exceeding Revenue	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
B. Excellent Player Surveys	\$5,000	\$5,000	\$5,000	\$7,500	\$10,000	\$32,500
C. Operating Expenses under budget and Player Surveys are Excellent	\$5,000	\$5,000	\$5,000	\$7,500	\$10,000	\$32,500
Total	\$20,000	\$20,000	\$20,000	\$25,000	\$30,000	\$115,000
Notes:						
(1) The Base Management and Accounting fees for FY 2024/2025 are reduced due to the hybrid management with the County						
(2) There are 3 separate Bonus Programs. The Bonus Programs promote excellent work by all of the staff working for the Wild Wings Golf Club and provides a way to reward the staff for providing not just good but outstanding services to the golf course community and the Wild Wings Homeowners. The 3 programs are detailed below and summarized in the table above.						
A. If the revenue generated by YFC exceeds the Kemper generated revenue in 2019 of \$386,764 by 10% at the end of FY 24/25 then the YFC shall be awarded a bonus of \$10,000. If the revenue generated by YFC at the end of any year during years 2 through 5 exceeds the previous years revenue by more than 5% then the YFC shall be awarded a bonus of \$10,000. If the YFC exceeds the budgeted revenue in any year by more than 15% then the YFC shall be awarded \$10,000 plus 5% of the revenue generated over the budgeted amount.						
B. If the Player Survey Results are "Excellent" on average for any of the 5 years in the contract then the YFC shall be awarded a bonus of \$5,000, for each year the survey results of "Excellent" are met. The YFC will begin tabulating Player Survey results upon initiation of the platform in the Fall of 2024.						
C. If the Operating expenses (composed of Labor and Course & Grounds expenses on the budget) are less than the budgeted amount for any fiscal year by 3% and the Player Surveys are "Excellent" on average, in the same fiscal year the that expenses come in a minimum of 3% under budget, then the YFC shall be awarded a performance bonus of \$5,000 in years 1 through 3, \$7,500 in year 4, and \$10,000 in year 5.						
(3) Up to 3 bonuses can be achieved in each year, The County shall pay the bonus(s) to the YFC within 30 days of the end of each fiscal year and the bonuses will be split among the staff and the Fliers Club.						
D. Any extension(s) to the contract at the end of the 5-year period will include an escalation fee of 3% per year for the base management fee and for the accounting fee.						



EXHIBIT D
TRANSITION PLAN
FULL-SERVICE MANAGEMENT AND OPERATION OF THE WILD WINGS GOLF COURSE
RFB#GSDRFPKK2441

THE TRANSITION PLAN IS INCLUDED IN THE QUESTIONNAIRE IN EXHIBIT B

County of Yolo
FULL-SERVICE MANAGEMENT AND OPERATION OF THE WILD WINGS GOLF COURSE
RFP#GSDRFPKK2441
PREVIOUS CUSTOMER REFERENCE FORM Exhibit "E"
Contractor Name: Yolo Fliers Club

Please provide at least three customer references/or whom you have performed a job similar in size and scope {preferably California state or local government agencies} or within the greater Sacramento area.

1. Company Name:	<u>Taylormade Golf Company</u>		
Address:	<u>5545 Fermi Court</u>		
	<u>Carlsbad, CA 92008-7324</u>		
Contact Person:	<u>Ryan Sasser</u>		
Telephone:	<u>9/6-217-2723</u>	E-Mail:	<u>ryan.sasser@taylormadegolf.com</u>
Services Provided:	<u>Wholesale golf equipment and accessories</u>		
	<u> </u>		
Service Dates:	From: <u>01/2022</u>	To:	<u>Present</u>
Contract Value:	<u>\$</u>		
2. Company Name:	<u>Toro/Turf Star</u>		
Address:	<u>PO Box 748728</u>		
	<u>Los Angeles, CA 90074-8728</u>		
Contact Person:	<u> </u>		
Telephone:	<u>916-709-7124</u>	E-Mail:	<u>system-acm@turfstar.com</u>
Services Provided:	<u>Machines, parts, and accessories</u>		
	<u> </u>		
Service Dates:	From: <u>2010</u>	To:	<u>Present</u>
Contract Value:	<u>\$</u>		
3. Company Name:	<u>Sysco</u>		
Address:	<u>7062 Pacific Avenue</u>		
	<u>John Gamboni</u>		
Contact Person:	<u> </u>		
Telephone:	<u>530-312-4822</u>	E-Mail:	<u>john.gamboni@sysco.com</u>
Services Provided:	<u>Food and supplies</u>		
	<u> </u>		
Service Dates:	From: <u>2022</u>	To:	<u>Present</u>
Contract Value:	<u>\$</u>		

County of Yolo

FULL-SERVICE MANAGEMENT AND OPERATION OF THE WILD WINGS GOLF COURSE
RFP#GSDRFPKK2441

SIGNATURE PAGE
Exhibit "F"

Solicitation Name: Yolo Fliers Club

The undersigned supplier hereby certifies that he/she has read the document in its entirety, understands the specifications, agrees to all instructions, terms, conditions, and addenda set forth in this request. Supplier further certifies that the prices and terms submitted for said product(s) and/or service(s) have been carefully reviewed and are submitted as correct and final, and shall be honored for the length of time indicated in the request.

All paper submittals must be manually signed in ink in the appropriate space below. If submitting electronically via BidSync, print name of "Authorized Person" in the space provided for signature.

I certify, under penalty of perjury, that I have the legal authorization to bind the firm hereunder:

For clarification of this offer, contact:

Yolo Fliers Club
Company Name

Name: Marcus E. Ullrich

17980 County Road 94B
Address

Title: President

Woodland, CA 95695
City State Zip

Phone: 530-867-5998

Marcus E. Ullrich
Signature of Person Authorized to Sign

Fax: 530-666-1309

Marcus E. Ullrich
Printed Name

Email: mullrich@udcpas.com

President
Title

6/4/24
Date

**NON-COLLUSION AND NON-CONFLICT OF INTEREST STATEMENT
FULL-SERVICE MANAGEMENT AND OPERATION OF THE WILD WINGS GOLF COURSE**

RFP#GSDRFPKK2441

Exhibit "G"

I, Marcus E. Ullrich, am the
(name)
President of Yolo Fliers Club
(Position Title) (Company)

The term "Offeror", as used herein, includes the individual or business entity submitting the Offer and for the purpose of this Affidavit includes the directors, officers, partners, managers, members, principals, owners, agents, representatives, employees, other parties in interest of the Offeror, and anyone or any entity acting for or on behalf of the Offeror, including a subcontractor in connection with this Offer.

- 1. Anti-Collusion Statement.** The Offeror has not in any way directly or indirectly:
- a. Colluded, conspired, or agreed with any other person, firm, corporation, offeror or potential offeror to the amount of this Offer or the terms or conditions of this Offer.
 - b. Paid or agreed to pay any other person, firm, corporation, offeror or potential offeror any money or anything of value in return for assistance in procuring or attempting to procure a contract or in return for establishing the prices in the attached Offer or the offer of any other offeror.

2. Preparation of Solicitation and Contract Documents. The Offeror has not received any compensation or a promise of compensation for participating in the preparation or development of the underlying Solicitation or Contract documents. In addition, the Offeror has not otherwise participated in the preparation or development of the underlying Solicitation or Contract documents, except to the extent of any comments or questions and responses in the solicitation process, which are available to all offerors, so as to have an unfair advantage over other offerors, provided that the Offeror may have provided relevant product or process information to a consultant in the normal course of its business.

3. Participation in Decision Making Process. The Offeror has not participated in the evaluation of offers or other decision making process for this Solicitation, and, if Offeror is awarded a contract hereunder, no individual, agent, representative, consultant, subcontractor, or subconsultant associated with Offeror, who may have been involved in the evaluation or other decision making process for this Solicitation, will have any direct or indirect financial interest in the contract, provided that the Offeror may have provided relevant product or process information to a consultant in the normal course of its business.

4. Present Knowledge. Offeror is not presently aware of any potential or actual conflicts of interest regarding this Solicitation, which either enabled Offeror to obtain an advantage over other offerors or would prevent Offeror from advancing the best interests of the County in the course of the performance of the Contract.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct:

6/4/24
(Date)

Marcus E Ullrich
(Signature)

EXHIBIT H – EXCEPTIONS
FULL-SERVICE MANAGEMENT AND OPERATION OF THE WILD WINGS GOLF COURSE
RFP#GSDRFPKK2441

All County Contract requirements by section, subsection or numbered item for which Vendor has stated "Read and do not comply" are considered exceptions and must be documented in this form. Vendor may add additional rows to the table as necessary to include all exceptions taken. If no exceptions were taken, Vendor should write "No Exceptions" under the "Requirement(s) Section Number and Text" for Exception in row number 1.

Exception Number	Requirement(s) Section Number and Text	Describe the Nature of the Exception and Explain how Vendor's Response Still Meets the RFP Requirements
1	Attachment 2- Insurance Requirements	The County has agreed to provide insurance coverage for the golf course.
2	Exhibit B. H. Financial Information	The County has agreed to accept reviewed financial statements in lieu of audited financial statements.
3	Attachment 3- Performance Bond	Performance Bond is not required for service contract per the County
4		
5		



Signature of Person Authorized to Sign



Attachments



Attachment 1

Current Contract Between County of Yolo and the Yolo Fliers Club

AGREEMENT NO. _____
(Short-Form Agreement)

THIS AGREEMENT is made this 1 day of February, 2024, by and between the County of Yolo ("COUNTY"), and Yolo Fliers Club, ("CONTRACTOR"), who agree as follows:

TERMS

1. CONTRACTOR shall perform the following personal services: On-call consultation services for professional golf management at the Wild Wings Golf Course. Work will include monthly rate setting based on condition of the course, golf related merchandising consultation, and the availability of golf course equipment.
2. CONTRACTOR shall perform said services between February 1, 2024, and June 30, 2024.
3. The complete contract shall include the following Exhibits attached hereto and incorporated herein: Exhibit A: Insurance Requirements, Exhibit B: Scope of Work.
4. Subject to CONTRACTOR'S satisfactory and complete performance of all the terms and conditions of this Agreement, and upon CONTRACTOR'S submission of an appropriate claim, COUNTY shall pay CONTRACTOR no more than a total amount of \$35,000, as identified in Exhibit B.
5. CONTRACTOR, at his sole cost and expense, shall obtain and maintain throughout the entire term of this Contract, the insurance set forth in Exhibit A attached hereto.
6. To the fullest extent allowed by law, CONTRACTOR shall defend, indemnify, and hold harmless the COUNTY, its officers, officials, employees and agents from any and all claims, demands, liability, damages, cost or expenses (including but not limited to attorney fees) in law or equity that may at any time arise or be asserted based in whole or in part upon any negligent or other wrongful act or omission of the CONTRACTOR, its officers, agents, or employees. CONTRACTOR/SUBCONTRACTOR responsibility for such defense and indemnity obligations shall survive the termination or completion of this agreement for the full period of time allowed by law. The defense and indemnification obligations of this agreement are undertaken in addition to, and shall not in any way be limited by, the insurance obligations contained in this agreement.
7. Any SUBCONTRACTOR agrees to be bound to CONTRACTOR and COUNTY in the same manner and to the same extent as CONTRACTOR is bound to COUNTY under the Contract Documents. SUBCONTRACTOR further agrees to include the same requirements and provisions of this agreement, including the indemnity and Insurance requirements, with any SUB-SUBCONTRACTOR to the extent they apply to the scope of the SUB-SUBCONTRACTOR'S work. A copy of the COUNTY'S Contract Document Indemnity and Insurance provisions will be furnished to the SUBCONTRACTOR upon request.
8. CONTRACTOR shall comply with all applicable laws and regulations, including but not limited to any, which are promulgated to protect the public health, welfare and safety or prevent conflicts of interest. CONTRACTOR shall defend COUNTY and reimburse it for any fines, damages or costs (including attorney fees) that might be incurred or assessed based upon a claim or determination that CONTRACTOR has violated any applicable law or regulation.
9. This Agreement is subject to the County, the State of California and the United States appropriating and approving sufficient funds for the activities required of the Contractor pursuant to this Agreement. If the County's adopted budget and/or its receipts from California and the United States do not contain sufficient funds for this Agreement, the County may terminate this Agreement by giving ten (10) days advance written notice thereof to the Contractor, in which even the County shall have no obligation to pay the Contractor any further funds or provide other consideration and the Contractor shall have no obligation to provide any further services under this Agreement.

10. If CONTRACTOR fails to perform any part of this Agreement, the COUNTY may notify the CONTRACTOR of the default and CONTRACTOR shall remedy the default. If CONTRACTOR fails to do so, then, in addition to any other remedy that COUNTY may have, COUNTY may terminate this Agreement and withhold any or all payments otherwise owed to CONTRACTOR pursuant to this Agreement.

11. Attached are licenses &/or certificates required by CONTRACTOR's profession (Indicating type; No.; State; & Expiration date), and CONTRACTOR certifies that he/she/it shall maintain them throughout this Agreement, and that CONTRACTOR's performance will meet the standards of licensure/certification.

12. CONTRACTOR understands that he/she is not an employee of the COUNTY and is not eligible for any employee benefits, including but not limited to unemployment, health/dental insurance, worker's compensation, vacation or sick leave.

13. CONTRACTOR will hold in confidence all information disclosed to or obtained by CONTRACTOR which relates to activities under this Agreement and/or to the COUNTY's plans or activities. All documents and information developed under this Agreement and all work products, reports, and related data and materials shall become the property of the COUNTY. CONTRACTOR shall deliver all of the foregoing to the COUNTY upon completion of the services hereunder, or upon earlier termination of this Agreement. In addition, CONTRACTOR shall retain all of its own records regarding this Agreement and the services provided hereunder for a period of not less than four (4) years, and shall make them available to COUNTY for audit and discovery purposes.

14. This Agreement constitutes the entire agreement of the parties, and no other agreements or representations, oral or written, have been made or relied upon by either party. This Agreement may only be amended in writing signed by both parties, and any other purported amendment shall be of no force or effect. This Agreement, including all attachments, shall be subject to disclosure pursuant to the California Public Records Act.

15. This Agreement shall be deemed to be executed within the State of California and construed in accordance with and governed by laws of the State of California. Any action or proceeding arising out of this Agreement shall be filed and resolved in a California State court located in Woodland, California.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date first written above by affixing their signatures hereafter.

CONTRACTOR:

DocuSigned by:
Mark Ullrich
87DB2201AD2548E
Contractor Signature
Mark Ullrich, President, Board of Directors
Printed Name

17980 County Road 94B
Street Address/PO Box

Woodland, CA 95695
City/State/Zip

(530) 662-0281
Phone

COUNTY:
DocuSigned by:
Leslie Lindbo
BAE7E089599420
Leslie Lindbo, Department Head

DocuSigned by:
Tonia Murphy
3128086FED18972
Tonia Murphy, Purchasing Agent

CERTIFICATION: I hereby certify under the penalty of perjury that all statements made in or incorporated into this Agreement are true and complete to the best of my knowledge. I understand and agree that the COUNTY may, in its sole discretion, terminate this Agreement if any such statements are false, incomplete, or incorrect.

DocuSign Envelope ID: E0DED899-A264-42C1-B023-4B1C015925DB

DocuSigned by:
Mark Ullrich
87D82201A02540E
Contractor Signature

Page 3 of 2 (REV 2/14)

EXHIBIT A

Insurance Requirements

1. INSURANCE

- a. During the term of this Contract, Contractor shall at all times maintain, at its expense, the following coverages and requirements:
- i. Minimum Scope of Insurance – Coverage shall be at least as broad as the latest version of the following:
 - 1. Commercial General Liability: Insurance Services Office form CG 000. The policy shall not contain any exclusions contrary to the Contract, including but not limited to endorsements or provisions limiting coverage for 1) Contractual liability such as ISO CG 24 26 or 21 29; or 2) cross liability or suits by one insured against another.
 - 2. Automobile Liability: Insurance Services Office form CA 00 01, code 1- Any Auto or including Hired and Non-Owned vehicles.
 - 3. Workers' Compensation and Employers' Liability: Workers' Compensation insurance as required by the State of California and Employers' Liability.
 - 4. Professional Liability (Errors and Omissions) (If applicable, see below)
 - ii. Minimum Limits (as applicable) - Insurance coverage shall be with limits not less than the following:
 - 1. Commercial General Liability – \$2,000,000/occurrence and \$4,000,000 annual aggregate or an aggregate of \$2,000,000 that applies separately to this project (ISO CG 25 03 or 25 04).
 - 2. Automobile Liability – \$1,000,000 per accident for bodily injury and property damage
 - 3. Professional Liability/Malpractice/Errors and Omissions –\$2,000,000 per occurrence and annual aggregate (If any engineer, architect, attorney, accountant, medical professional, psychologist, or other licensed professional performs work under a contract, or other professional contractors, such as computer and software designers the contractor must provide this insurance. If not, then this requirement automatically does not apply.)
 - 4. Workers' Compensation – Statutory Limits/Employers' Liability - \$1,000,000/accident for bodily injury or disease (If no employees, this requirement automatically does not apply.)

It shall be a requirement under this agreement that any available insurance proceeds broader than or in excess of the specified minimum Insurance coverage requirements and/or limits shall be available to the Additional Insured. Furthermore, the requirements for coverage and limits shall be (1) the minimum coverage and limits specified in this Contract; or (2) the broader coverage and maximum limits of coverage of any Insurance policy or proceeds available to the named Insured; whichever is greater.
 - iii. Other Insurance Provisions
 - 1. **Additional Insured Status** - The County, its officers, agents, employees and volunteers shall be named as additional insured on the CGL policy with respect to liability arising out of work or operations performed by or in behalf of the Contractor including, materials, parts, or equipment furnished in connection with such work or operations. Coverage can be provided in the form of an endorsement to the Contractor's insurance (at least as broad as CG 20 10 11 85 or if not available, through the addition of both CG 20 37 and one of the following: CG 20 10, CG 20 26, or CG 20 33). [NOTE: Evidence of additional

Updated 12/14/2022

- insured is needed as a separate endorsement or comparable policy language due to wording on the certificate negating any additional coverage listed writing in the description box.]
2. **Primary Coverage** - The Contractor's policy shall be "primary and non-contributory" and will not seek contribution from the County's insurance or self-insurance and shall be at least as broad as CG 20 01 04 13.
 3. **Notice of Cancellation** - Each insurance policy required above shall provide that coverage shall not be cancelled, except with notice to the County.
 4. **Waiver of Subrogation** - Contractor hereby grants to the County a waiver of any right to subrogation which any insurer of said Contractors may acquire against the County by virtue of the payment or any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the County has received a waiver of subrogation endorsement from the insurer.
- iv. The limits of Insurance required in this Contract may be satisfied by a combination of primary and umbrella or excess Insurance. Any umbrella or excess Insurance shall contain or be endorsed to contain a provision that such coverage shall also apply on a primary and noncontributory basis for the benefit of the County of Yolo (if agreed to in a written contract or agreement) before the County's own Insurance or self-insurance shall be called upon to protect it as a named insured.
 - v. Said policies shall remain in force through the life of this Contract and, with the exception of professional liability coverage, shall be payable on a "per occurrence" basis unless the County Risk Manager specifically consents in writing to a "claims made" basis. For all "claims made" coverage, in the event that the Contractor changes insurance carriers Contractor shall purchase "tail" coverage covering the term of this Contract and not less than three years thereafter. Proof of such "tail" coverage shall be required at any time that the Contractor changes to a new carrier prior to receipt of any payments due.
 - vi. The Contractor shall declare all aggregate limits on the coverage before commencing performance of this Contract, and the County's Risk Manager reserves the right to require higher aggregate limits to ensure that the coverage limits required for this Contract as set forth above are available throughout the performance of this Contract.
 - vii. Any deductibles or self-insured retentions must be declared to and are subject to the approval of the County Risk Manager. All self-insured retentions (SIR) must be disclosed to Risk Management for approval and shall not reduce the limits of liability. Policies containing any SIR provision shall provide or be endorsed to provide that the SIR may be satisfied either by the named Insured or Yolo County.
 - viii. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII, unless otherwise approved by the County Risk Manager.
 - ix. The policies shall cover all activities of Contractor, its officers, employees, agents and volunteers arising out of or in connection with this Contract.
 - x. For any claims relating to this Contract, the Contractor's insurance coverage shall be primary, including as respects the County, its officers, agents, employees and volunteers. Any insurance maintained by the County shall apply in excess of, and not contribute with, insurance provided by Contractor's liability insurance policy.

Updated 12/14/2022

- b. Prior to commencing services pursuant to this Contract, Contractor shall furnish the County with original policies or endorsements reflecting coverage required by this Contract. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. All endorsements are to be received by, and are subject to the approval of, the County Risk Manager before work commences. Upon County's request, Contractor shall provide complete, certified copies of all required insurance policies, including endorsements reflecting the coverage required by these specifications.
- c. During the term of this Contract, Contractor shall furnish the County with original endorsements reflecting renewals, changes in insurance companies and any other documents reflecting the maintenance of the required coverage throughout the entire term of this Contract. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. Upon County's request, Contractor shall provide complete, certified copies of all required insurance policies, including endorsements reflecting the coverage required by these specifications. Yolo County reserves the right to obtain a full certified copy of any Insurance policy and endorsements. Failure to exercise this right shall not constitute a waiver of right to exercise later.
- d. Contractor agrees to include with all Subcontractors in their subcontract the same requirements and provisions of this Contract including the indemnity and Insurance requirements to the extent they apply to the scope of the Subcontractor's work. Subcontractors hired by Contractor agree to be bound to Contractor and the County of Yolo in the same manner and to the same extent as Contractor is bound to the County of Yolo under the Contract Documents. Subcontractor further agrees to include these same provisions with any Sub-subcontractor. A copy of the Owner Contract Document Indemnity and Insurance provisions will be furnished to the Subcontractor upon request. The General Contractor/and or Contractor shall require all Subcontractors to provide a valid certificate of insurance and the required endorsements included in the Contract prior to commencement of any work and General Contractor/and or Contractor will provide proof of compliance to the County of Yolo. (Coverage can be provided in the form or an endorsement to the Contractor's insurance (at least as broad as CG 20 38 for operations and CG 20 40 for completed operations).
- e. Contractor shall maintain insurance as required by this contract to the fullest amount allowed by law and shall maintain insurance for a minimum of five years following the completion of this project. In the event Contractor fails to obtain or maintain completed operations coverage as required by this Contract, the County at its sole discretion may purchase the coverage required and the cost will be paid by Contractor.

Updated 12/14/2022

Exhibit B

Yolo Fliers Club Scope of Work for the Wild Wings Golf Club

January 31, 2024

Yolo Fliers Club Services:

The Yolo Fliers Club will provide all the needed expertise and knowledge to the Wild Wings Golf Club in order to maximize the potential of the Wild Wings golf course. In addition, the Yolo Fliers Club maintenance yard and tools will be used to repair and renovate needed greens equipment. The Yolo Fliers Club Board of Directors will oversee this contract and the work taking place on the greens at the Wild Wings Golf Club. The Yolo Fliers Club services will include the following:

- Provide the use of the maintenance shop and all of the associated tools within the shop to maintain the Wild Wings golf course equipment needed for the greens.
- Provide expertise regarding the timing and amount of irrigation needed for the course
- Provide a source of needed on-call equipment in case of breakdown of the Wild Wings golf course equipment (equipment will be billed at an hourly rate of \$50/hr to the County).
- Oversee the ordering and procurement of parts for equipment repairs. (Parts to be billed directly to the County)
- Oversee the rental of equipment between the two golf courses, and provide
- Provide pro-shop leadership to set course and cart rates monthly
- Provide golf-pro leadership on type and amount of merchandise to purchase for the Wild Wings Golf Club pro-shop

Pro-Shop:

Tim Pulley is a PGA Pro and is the manager of the Yolo Fliers Club pro shop and food service facilities and staff. During the 5-month contract Tim will have a limited role at the Wild Wings Golf Club but will be available as a consultant to set the appropriate rate structure for the greens fees and carts as the greens improve monthly and recommend merchandise purchases based on Wild Wings specific customer demographic.

The Yolo Fliers Club estimate the cost of services to provide professional golf consultation to Yolo County for the management of Wild Wings Golf Club to not exceed \$35,000.

The Yolo Fliers Club staff are eager to renovate the Wild Wings golf course greens and anticipate that this period will be the start of a mutually beneficial arrangement between the Yolo Fliers Club and the Wild Wings Golf Club.



Attachment 2

Express Employment Professionals Workforce Proposal



Yolo Fliers Club



(County Agreement)

Workforce Proposal

Submitted by



250 W. Main St. Ste 202
Woodland, CA, 95695
Phone (530)668-9675
Fax (530)668-9678
Cell: (530)693-1535

E-mail cody.haymore@expresspros.com

May 22nd, 2024



Content

- I. Company Overview
- II. Service Capabilities
- III. Hiring Process
- IV. Emergency or Late-Notice Project
- V. Recruiting, Retention, Recognition Programs
- VI. Pricing
- VII. Staffing Agreement



I. Company Overview

Express Services, Inc., the international headquarters of Express Employment Professionals, has over 800 locally owned locations in the U.S., Canada, and South Africa. In the 36 years since the company's inception, we have grown to rank as the largest privately-owned staffing company in North America. In addition, Express puts nearly 500,000 people to work each year.

Locally, Express Employment Professionals is a WMBE certified, full-service staffing company affiliated through the franchise network with other Express Employment Professionals' offices from coast to coast. Cameron and Cody Haymore are the local owners and have been servicing Yolo County since 2020.

In 1998, Express' operating system became ISO 9002 registered. What this means to Tec Equipment is that you receive the best of both worlds: local ownership coupled with a proven operating system for consistency throughout our company. Our owners are all accomplished professionals, with quality staff, whose reputations are at stake in their own community. They are always available and ready to service their clients. Simply stated: ***We're big enough to handle your account yet small enough to get to know you!***

Express' most fundamental asset is its strong culture of values and integrity. This is the cornerstone to our incredible growth. We want to provide services to Fliers Club in a manner consistent with our values and with the standards of success attained by Fliers Club.

Express is an organization allied with local companies and people who trust us to safeguard their continued success and growth. We differentiate ourselves by listening and identifying customer needs. Express provides and implements custom business solutions that lead to greater productivity, stability, and an increased bottom line.

Our commitment to provide quality service and the ability to understand the needs of our customer has enabled their companies to be recognized as leaders in the industry.

The goal of Express Employment Professionals is to assist Fliers Club in building an effective and high-performance organization. By providing temporary associates on a short or long-term basis and complimenting your human resource efforts. Our commitment to you is to be diligent in providing the highest quality service, so you can focus your attention on running your organization.



II. Service Capabilities

Staffing

Flexible Staffing – Flexible staffing allows your workforce to expand and contract on a cyclical schedule, according to production levels – helping you better manage staffing costs during fluctuating production periods, as well as avoid annual or frequent layoff situations.

Evaluation Hire – Evaluation Hire provides you the critical opportunity to review a prospective candidate’s work habits, skill level, etc. for a pre-determined period of time prior to adding them to your core staff. After the trial period of 520 hours, you have the opportunity to hire the associate full-time if you believe they match your needs.

Traditional Temporary– Traditional Temporary/Contract staffing helps your company remain productive when core staff members are out on vacation or sick leave, or when you need assistance with special projects.

Direct Hire – Direct Hire involves outsourcing recruiting and screening process of full-time employees. Additionally, it provides you access to the extensive Express database of candidates. Cost is calculated by taking 20% of the expected annual salary. Separate Direct Hire Agreement required.



III. Hiring Process

Express Selection Process

When you use a staffing company, sometimes the most important thing isn't who we send you, it's who we don't send you. We don't want to waste your time sending you people who don't meet your needs or aren't ready to work. We've focused a vast amount of our resources on perfecting our selection process to provide you the highest quality associates.

In a committed effort to guarantee the skill level and work history of all Express associates, every applicant is required to complete our comprehensive selection process.



Application Verification – The applicant is pre-qualified over the telephone or in person.

Telephone Interview – The Recruiting Specialist uncovers what the person can do and will do. The interview also uncovers work history, availability and salary requirements.

Skills Evaluations -- The Employment Specialist determines the tests needed to validate the applicant's skills noted during the interview and administers the tests.



Internal Staff

Fliers Club Fulfillment will be serviced by our staff:

Cody Haymore, Owner and Business Developer

- Express Employment Professionals – 10 years
- Customer Service and Management Experience – 13 years
- Specializing in Business Management and Payroll

Cinthia Heredia, Employment Specialist

- Express Employment Professionals – 9 Months
- Specializing in Industrial/Commercial placements
- Customer Service and Scheduling Experience- Bilingual English and Spanish

Dalila Figueroa, Office Manager

- Express Employment Professionals – 2 year
- Recruiting and Hiring Experience – 10 years
- Specializes in Commercial Recruiting- Bilingual English and Spanish

Nina Gonzalez, Front Office Coordinator (Woodland)

- Express Employment Professionals – 6 Months
- Customer Service Experience- 10 years
- Specializes in Answering ALL Calls by the 2nd Ring.



Evaluation Review – The Employment Specialist reviews the test scores with the applicant.

Skills Profile – The Employment Specialist enters specific data about the applicant into the computer that will be used during searches to bring forward the most likely associates for a position.

Hiring Decision – Based on the interview, test scores, skills and availability, a decision is made as to how to proceed to work with the applicant.

This comprehensive, ISO 9001:2008 certified selection process; we believe is one of the pre-eminent recruiting and selection processes in the industry. We believe strongly in this process, because our customer satisfaction levels are at their highest point in our corporate history, and in our minds, our customer's satisfaction is the true measure of success.

Background Checks/Reference Checks

Employment Verification – Each potential associate signs an Employment Verification form that is emailed to former employers authorizing their input. It is our policy to conduct reference checks of no fewer than **two** previous employers before assigning an associate to any client company. This helps confirm that Express associates possess the work ethic, skills and education they present on the application and during the interview.

Social Security Number Verification – Each associate completes and signs the government Form I-9 used to verify eligibility to work in the U.S.A. Verification is completed on-line using the Department of Homeland Security's (DHS) e-Verify Program. This program involves electronic verification checks of the Social Security Administration (SSA) and DHS databases to verify the employment authorization of **ALL** newly hired associates.

Additionally, Express headquarters sends payroll data to the Social Security Administration monthly to catch mismatches. Any mismatches found are transmitted to each office so Express can advise the associate to resolve the mismatch issue. If the associate cannot resolve the issue in a timely manner, they are inactivated.

You can rest assured that any associate in whom Fliers Club has invested time and training will be eligible for hire by your company.



Drug Testing Policy and Process

Express is committed to maintaining a safe and productive work environment at Tec Equipment facility.

Therefore, at the decision of Tec Equipment, Express associates are required to undergo drug/alcohol screening, as within the scope of the law, as a condition of assignment by Express to determine or rule out the presence of non-prescribed or prohibited dangerous, controlled substances or alcohol in the body. This may be in the form of routine testing or as a result of critical events (i.e. work-related accident, unusual behavior and the like). **Our 5 -panel in house oral swab would be performed.**

Within the scope of applicable state laws, it is the policy of Express not to hire, rehire or retain any individuals who test positive for any illegal drug or alcohol or who use illegal drugs or a controlled drug, in any amount, regardless of frequency, without a medically acceptable prescription.

Because concern for the safety of all Express employees is paramount, the signing of the Drug and Alcohol Testing Consent Form, constituting agreement and cooperation with this policy, is required by Express.

Orientation Overview

Upon hire, all associates are given a welcome packet, view a video on S.A.F.E. (Safety Advice from Express) and view a video educating them on Express Employment Professional's policies. This video consists of how to get assignments, how to get paid, benefit programs and general safety guidelines. The video is available for viewing at: <https://www.expresspros.com/HowellMI/Employers/Employee-Safety.aspx>.



V. Recruiting, Retention, Recognition Programs

During our more than 36 years in business, Express Employment Professionals has perfected our recruiting process to provide the highest quality associates to our clients to meet their specific needs. Recruiting and retention of quality employees is critical to reducing costs and retaining high quality associates is Express' continuous goal.

Express' strategy for recruiting is a multi-pronged, fully integrated marketing approach that weaves together:

- Associate Referrals (Our number one recruiting source!)
- Advertising (Print, radio, and Internet)
- Job fairs
- Online job postings
- Networking with state and city employment agencies
- Local college and universities
- Client company referrals
- Recruiting blitzes
- Community/neighborhood partners
- Conveniently located offices

Associate Benefits

Several incentive and benefit programs are implemented in an effort to promote increased employee satisfaction and tenure. Our primary goal is to continually reinforce to our associates that they are a valuable and essential part of the Express team and your team at HEMR.

Below are some examples of the various associate incentive and bonus programs:

- Referral bonuses
- Competitive wages
- Affordable benefits available upon hire for associate and family
 - ✓ Medical Insurance
 - ✓ Dental Coverage
 - ✓ Vision Coverage
 - ✓ Term Life Insurance
- 401k Retirement Plan
- On-line Training Programs
- Direct deposit and debit card pay options.



IV. Emergency or Late-Notice Projects

Our regular business hours are Monday – Friday 8:00 a.m. to 5:00 p.m.

However, we offer 24 hours a day, 7 days a week access to our staff through our after hours on-call process to address all your staffing needs. An after-hours call, (530) 848-2504, is immediately transferred to our on-call Supervisor via cellular phone.

Please note that e-mails sent to our office can only be responded to during regular business hours.

Examples of why Fliers Club may choose to utilize our office after hours include:

- a) The need for additional staff
- b) Report on the job injury of an associate
- c) Change in reporting time for associates.
- d) Hired associates are instructed to utilize our after-hours number regarding any of their concerns including sick calls. Express on-call supervisor will report sick calls immediately to Fliers Club eliminating confusion at the start of shifts!



Staffing Agreement

At Express Services, Inc. (Express) dba Express Employment Professionals (referred to as "Express", "Us", "We" or "Our"), we make it easy for you to do business with Us. The first step to establishing a successful staffing relationship is to ensure a clear understanding of each party's responsibilities. We appreciate your business and look forward to the opportunity to support you with outstanding professional employment services in consideration of your agreement to the following terms and conditions:

1. We hire associates as Express employees, and provide all wages, taxes, withholding, workers' compensation, and unemployment insurance. We recruit and assign associates to you to perform the job duties you specify. You agree not to change the specified duties or the assigned workplace of the associate.
2. Express complies with all federal, state, and local employment laws and regulations, as applicable. You agree to provide Our associates with a safe, suitable workplace and equipment, provide all legally-mandated meal and rest breaks, and to comply with all applicable federal, state and local employment laws including appropriate workplace-specific safety and health training that adequately addresses potential hazards at your worksite.
3. You agree to safeguard and protect any private information regarding Express employees to which you gain access, including biometric information, and agree to abide by any applicable laws addressing the collection, use, storage, or protection of private and/or biometric information. You also agree to defend, indemnify and hold Express harmless from any loss, cost, claim, or damage, including costs and attorney fees, (collectively "Loss" or "Losses") resulting from your failure to abide by the laws addressing the collection, use, storage, or protection of private and/or biometric information and/or unauthorized uses of said information and hold Express harmless from any Loss resulting from your non-compliance with all current and future applicable federal, state, and local laws and regulations including, but without limitation, sick leave, vacation, wage and hour, and meal and rest breaks. Express pays associates promptly, based on information approved by you. You agree to pay the charges and any applicable sales tax based on the timecard or other mutually acceptable recording method by the invoice due date.
4. The bill rates charged by Express are specific to office location and may vary from Express office to Express office and are subject to change based upon federal, state or local laws that provide benefits to our associates or upon prior notice. A service charge of 1.5% per month (18% per annum) may be assessed on charges remaining unpaid 30 days after the invoice date. We are entitled to reasonable collection fees, attorney fees, and other expenses incurred to collect all charges on your account(s).
5. We provide insurance policies to cover Express associates for Workers' Compensation, and Employers Liability Parts A & B claims buy Express associates against Express in an amount not less than \$1,000,000 per occurrence and provide Commercial General Liability, Fidelity Bond, Errors and Omissions, and Hired/Non-Owned Automobile coverage in an amount not less than \$1,000,000 per occurrence.
6. You agree that you will not request or allow Our associates to offer professional opinions concerning any financial audits, certifications or financial statements, SEC filings or provide management consulting or financial advice, nor will Our associates be permitted sign-off authority for AIM tural or engineering projects or construction or other cost estimates.
7. If Our associates have access to unattended premises or the care, custody, or control of cash, checks, credit card numbers, ATM bank cards, negotiables, confidential information, trade secrets, or other valuable property, then you agree to indemnify and hold Us harmless from any resulting loss or damage.
8. Express will only provide associates for positions operating a motor vehicle, forklift, or other motorized equipment if notified in writing prior to an assignment. We must know in advance, so We can assign associates who are qualified to meet your specifications. During an assignment, if Our associate operates a motor vehicle, forklift, or any other motorized equipment, you agree to maintain liability insurance for any such motorized equipment and to defend, indemnify and hold Us harmless for bodily injury, property damage, fire, theft, collision, or public liability claims, or other Loss, regardless of fault.



- 9. You will supervise, direct, and control the work performed by Express associates, and assume responsibility for all work product and operational results, including personal injury to a third party or your agents or employees, losses or damage to property or data in the care, custody, or control of an Express associate. You agree to defend, indemnify and hold Us harmless from any Loss, including costs and attorney fees, (collectively "Loss" or "Losses") that may be caused by breach of this Agreement and/or by your negligence or misconduct, and agree on behalf of your insurer(s) to waive all rights of recovery (subrogation) against Us.
- 10. In addition to Our duties and responsibilities set forth herein, Express, as the common-law employer, has the right to physically inspect the worksite and work processes; to review and address, unilaterally or in coordination with you, the associates' work performance issues; and to enforce Our employment policies relating to associate's conduct at the worksite.
- 11. We offer an evaluation hire program designed to provide you with associates on a trial basis prior to converting them to your payroll. To take advantage of Our evaluation hire program, you agree to retain our associates on Express payroll for no less than 520 hours.
- 12. Express will, at your written request, conduct criminal history checks and drug screens as permitted by state law. The costs vary depending upon the specific test or report ordered and the charges will be agreed upon prior to ordering the tests and/or reports.
- 13. If you have an Express associate on an assignment and determine you would like to hire the associate onto your payroll, you may do so by paying a transfer fee of 15% of the associate's expected annual salary, provided all invoices are current.
- 14. You agree, for a period of 180 days from the date of introduction or last date on assignment, whichever is later, not to hire directly or use Express associates through another staffing firm without paying a liquidation fee of 20% of the Express associate's expected annual compensation, unless otherwise agreed to by us in writing.

Thank you for your business. We look forward to a mutually beneficial relationship.

Company: _____

Date: _____

Agent's Name (please print): _____

Title: _____

Agent's Signature: _____



Attachment 3

Yolo Fliers Club Reviewed Financials



YOLO FLIERS CLUB

Financial Statements
Years Ended September 30, 2021 and 2020

YOLO FLIERS CLUB

TABLE OF CONTENTS

September 30, 2021 and 2020	Page
Independent Accountant's Review Report	1
Financial Statements:	
Statements of Assets, Liabilities and Net Assets - Income Tax Basis	2
Statements of Cash receipts, Expenditures, and Changes in Net Assets - Income Tax Basis	3
Statements of Functional Expenses - Income Tax Basis	4
Statements of Cash Flows - Income Tax Basis	5
Notes to the Financial Statements	6
Supplementary Information	
Schedules of Net Assets - Income Tax Basis	11
Schedules of Capital Improvement Funds - Income Tax Basis	12
Schedules of Net Golf Operations - Income Tax Basis	13
Schedules of Golf Course Maintenance - Income Tax Basis	14
Schedules of Net Food and Beverage Operations - Income Tax Basis	15
Schedules of Clubhouse Expenses - Income Tax Basis	16



PERRY, BUNCH & JOHNSTON, INC.
350 Court Street, Woodland, California 95695
Phone: (530)662-3251 Fax: (530)662-4600
www.yolocpas.com

Rick Johnston, CPA
Leslie Eisenhart, CPA
Nick Waldron, CPA, MS
Elsa Garcia, EA

John Perry, CPA
Gary Bunch, CPA
J. C. Sowers, III, EA

To the Members
Yolo Fliers Club
Woodland, California

Independent Accountant's Review Report

We have reviewed the accompanying statements of assets, liabilities, and net assets - income tax basis of Yolo Fliers Club (a nonprofit organization) as of September 30, 2021 and 2020, and the related statements of cash receipts, expenditures, and change in net assets - income tax basis, functional expenses - income tax basis and cash flows - income tax basis for the years then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the organization's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the income tax basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements.

Accountant's Responsibility

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with the income tax basis of accounting, as described in Note 1.

Other Matters

The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information is the representation of management. We have reviewed the information and are not aware of any material modifications that should be made to the information in order for it to be in conformity with the income tax basis of accounting. We have not audited the information and, accordingly, do not express an opinion on such information.

Perry, Bunch & Johnston, Inc.

Woodland, California
December 9, 2021

YOLO FLIERS CLUB

STATEMENTS OF ASSETS, LIABILITIES AND NET ASSETS - INCOME TAX BASIS

September 30,	2021	2020
ASSETS		
CURRENT ASSETS:		
Cash	\$ 318,825	\$ 11,654
Accounts receivable	118,462	41,327
Inventories	96,595	84,855
Prepaid expenses	<u>43,018</u>	<u>22,189</u>
Total Current Assets	<u>576,900</u>	<u>160,025</u>
FIXED ASSETS:		
Property and equipment, net	<u>1,384,289</u>	<u>1,207,452</u>
Total Fixed Assets	<u>1,384,289</u>	<u>1,207,452</u>
Total Assets	<u>\$ 1,961,189</u>	<u>\$ 1,367,477</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ 184,632	\$ 73,309
Salaries and wages payable	59,085	35,193
Accrued vacation pay	36,279	30,394
Deferred guest pass revenue	16,043	25,010
Deferred dues revenue	22,039	-
Other accrued expenses	33,824	58,354
Chits payable	63,818	40,926
Note payable - Current	<u>51,492</u>	<u>47,399</u>
Total Current Liabilities	<u>467,212</u>	<u>310,585</u>
LONG-TERM LIABILITIES:		
Note payable	4,480	55,911
SBA loan	<u>271,086</u>	<u>-</u>
Total Long-Term Liabilities	<u>275,566</u>	<u>55,911</u>
Total Liabilities	<u>742,778</u>	<u>366,496</u>
NET ASSETS:		
Net assets without donor restrictions:		
Board designated	99,775	-
Undesignated	<u>1,118,636</u>	<u>1,000,981</u>
Total Net Assets Without Donor Restrictions	<u>1,218,411</u>	<u>1,000,981</u>
Total Liabilities and Net Assets	<u>\$ 1,961,189</u>	<u>\$ 1,367,477</u>

See accompanying notes and independent accountant's review report.

2

YOLO FLIERS CLUB

STATEMENTS OF CASH RECEIPTS, EXPENDITURES, AND CHANGES IN NET ASSETS - INCOME TAX BASIS

Years Ended September 30,	2021	2020
RECEIPTS WITHOUT DONOR RESTRICTIONS:		
Assessments	\$ 290,000	\$ -
Other donations	-	6,000
Dues (unrestricted)	1,478,924	1,432,030
Dues (restricted)	58,457	-
Other	-	14,551
Transfer fees	-	9,100
Initiation fee	51,072	-
Total Receipts Without Donor Restrictions	1,878,456	1,461,681
COST OF GOLF ACTIVITIES:		
Net golf operations income	188,388	185,118
Golf cart leases	(38,131)	(25,101)
Golf course maintenance	(917,894)	(833,253)
Equipment lease	(61,711)	(54,647)
Net Cost of Golf Activities	(829,348)	(727,883)
Available for Clubhouse	1,049,108	733,798
COST OF CLUBHOUSE OPERATIONS:		
Net food and beverage operations (income)	241,690	166,355
Clubhouse expenses	553,712	456,446
Net Cost of Clubhouse Operations	795,402	622,801
GENERAL AND ADMINISTRATIVE EXPENDITURES:		
Depreciation	122,919	121,474
Bank fees	48,318	32,289
Insurance	56,474	41,855
Property taxes	42,868	42,711
Professional fees	39,087	94,164
Uncollectible from past members	6,139	1,015
Total General and Administrative Expenditures	315,805	333,508
OTHER INCOME AND EXPENSES:		
Forgiveness of note payable	281,963	-
Interest and finance charges income	1,802	5,272
Other income	2,357	7,860
Interest expense	(6,593)	(8,459)
Total Other Income and Expenses	279,529	4,673
Change in Net Assets Without Donor Restriction	217,430	(217,836)
RECEIPTS WITH DONOR RESTRICTIONS:		
Landscape retrofit	-	1,339
Change in Net Assets With Donor Restriction	-	1,339
Increase (Decrease) in Total Net Assets	217,430	(216,499)
Net Assets, Beginning of Year	1,000,981	1,217,480
Net Assets, End of Year	\$ 1,218,411	\$ 1,000,981

See accompanying notes and independent accountant's review report.

3

YOLO FLIERS CLUB

STATEMENTS OF FUNCTIONAL EXPENSES - INCOME TAX BASIS

Years Ended September 30, 2021 and 2020

	PROGRAM SERVICES			SUPPORT SERVICES			2021 Total Expenses	2020 Total Expenses
	Golf Activities	Food and Beverage	Total Program Services	Clubhouse	Management and General	Total Support Services		
Salaries and benefits	\$ 696,474	\$ 295,340	\$ 991,814	\$ 266,255	\$ -	\$ 266,255	\$ 1,258,069	\$ 1,173,909
Supplies, utilities and other	181,128	133,369	294,497	181,244	-	181,244	475,741	312,677
Marketing and advertising	710	1,864	2,574	950	-	950	3,524	5,229
Laundry and uniforms	5,882	4,414	10,296	1,166	-	1,166	11,462	18,524
Equipment rental	1,163	7,216	8,379	15,141	-	15,141	23,520	24,519
Maintenance and security	266,425	32,466	298,891	63,527	-	63,527	362,416	246,539
Depreciation	-	-	-	-	122,919	122,919	122,919	121,474
Insurance and taxes	-	-	-	-	99,342	99,342	99,342	84,566
Pro Shop expenses	58,862	-	58,862	-	-	-	58,862	53,960
Professional fees, etc.	-	-	-	25,425	93,544	118,977	118,977	160,987
Total Expenses	\$ 1,190,644	\$ 474,689	\$ 1,665,313	\$ 553,712	\$ 315,805	\$ 869,517	\$ 2,534,830	\$ 2,202,404

See accompanying notes and independent accountant's review report.

-4-

YOLO FLIERS CLUB

STATEMENTS OF CASH FLOWS - INCOME TAX BASIS

Years Ended September 30.	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 217,430	\$ (216,499)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	122,919	121,474
Forgiveness of note payable	(281,863)	-
Decrease (increase) in assets:		
Accounts receivable	(77,135)	50,782
Inventories	(11,740)	64,260
Prepaid expenses	(20,829)	2,374
Increase (decrease) in liabilities:		
Accounts payable	111,323	(74,475)
Salaries and wages payable	23,892	(26,661)
Accrued vacation pay	5,885	(14,424)
Other accrued expenses	(24,530)	(1,165)
Deferred revenue	13,072	36,984
Chits payable	22,892	(13,396)
Net Cash Provided by (Used in) Operating Activities	<u>101,216</u>	<u>(70,746)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, equipment and land	<u>(299,757)</u>	<u>(32,987)</u>
Net Cash Used in Investing Activities	<u>(299,757)</u>	<u>(32,987)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on bank borrowing	(47,338)	(32,050)
Proceeds from note payable	<u>553,050</u>	<u>-</u>
Net Cash Provided by (Used in) Financing Activities	<u>505,712</u>	<u>(32,050)</u>
Net increase (decrease) in cash	307,171	(135,783)
Cash, Beginning of Year	<u>11,654</u>	<u>147,437</u>
Cash, End of Year	<u>\$ 318,825</u>	<u>\$ 11,654</u>
SUPPLEMENTAL CASH FLOW DISCLOSURES:		
Interest paid	\$ 6,593	\$ 8,459
NONCASH INVESTING AND FINANCING ACTIVITIES:		
Purchase of equipment through note and accounts payable obligation	\$ -	\$ -

See accompanying notes and independent accountant's review report.

5

YOLO FLIERS CLUB

NOTES TO THE FINANCIAL STATEMENTS

Years Ended September 30, 2021 and 2020

NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES:

NATURE OF ACTIVITIES:

Yolo Fliers Club (the Club) was founded in 1919. The Club was incorporated in the State of California for the purpose of providing social, recreational, and athletic activities for the members of the corporation and their guests. The Club is primarily engaged in operating a golf course and clubhouse located in Yolo County, California.

BASIS OF PRESENTATION:

The Club is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. There are, however, only unrestricted net assets.

BASIS OF ACCOUNTING:

The Club's financial statements have been prepared on the accrual basis of accounting used for income tax reporting. This basis differs from accounting principles generally accepted in the United States of America primarily because depreciation is calculated based upon accepted income tax estimated useful lives.

INCOME TAXES:

The Club is a nonprofit corporation exempt from paying income taxes under section 501(c)(7) of the Internal Revenue Code and section 23701(g) of the Revenue and Taxation Code of the State of California. The Club is liable for income taxes on unrelated business income consisting of interest earned on cash accounts and any profits from nonmember revenues. There are no current income taxes due at September 30, 2021.

CASH:

Cash consists of cash on deposit, on hand, and money market accounts.

ACCOUNTS RECEIVABLE:

Accounts receivable represents amounts receivable from the members including monthly dues and amounts due from non-members. An allowance for uncollectible receivables is recorded based on a combination of write-off history, aging analysis, and any specific known troubled accounts. Receivable losses are charged against the allowance when management determines the accounts are uncollectible. Allowance for uncollectible accounts was \$2,439 and \$0 for the years ended September 30, 2021 and 2020, respectively.

INVENTORIES:

Inventories consist of golf merchandise, food, liquor and related items and are stated at the lower of cost, using the first-in, first-out method, or market.

DEPRECIATION:

Property and equipment are recorded at cost and are depreciated using the straight-line method over useful lives of three to forty years as follows:

<u>Description</u>	<u>Estimated Useful Life</u>
Buildings and improvements	5 - 40 years
Machinery and equipment	3 - 20 years

Expenditures for repairs and maintenance are charged to expense as incurred.

YOLO FLIERS CLUB

NOTES TO THE FINANCIAL STATEMENTS

Years Ended September 30, 2021 and 2020

NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES: (Continued)

CONTRIBUTIONS:

Contributions that are temporarily restricted are classified as unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized.

USE OF ESTIMATES:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 - DESIGNATED CASH:

Designated cash for capital improvements amounted to \$99,775 and \$0 at September 30, 2021 and 2020, respectively.

NOTE 3 - PROPERTY AND EQUIPMENT:

Property and equipment includes long-lived assets and consists of the following:

	<u>2021</u>	<u>2020</u>
Land	\$ 25,798	\$ 25,798
Buildings and improvements	4,250,728	4,000,550
Machinery and equipment	<u>1,662,290</u>	<u>1,612,712</u>
	5,938,816	5,639,060
Less: Accumulated depreciation	<u>4,554,527</u>	<u>4,431,608</u>
	<u>\$ 1,384,289</u>	<u>\$ 1,207,452</u>

Total depreciation expense was \$122,919 and \$121,474 for 2021 and 2020, respectively.

NOTE 4 - HONORARY MEMBERSHIPS:

The Club has one honorary member who holds an equity interest in the Club as of September 30, 2021. The member is entitled to their equity in the Club if they resign. According to the Club by-laws, this membership will not be replaced. The Club is contingently liable for the member equity if the member were to resign. As of September 30, 2021, the contingent liability was \$2,100.

NOTE 5 - OPERATING LEASES:

In April of 2018, the Club entered into an operating lease with John Deere Financial for a turf mower. The terms of the lease call for 72 monthly payments in the amount of \$1,630. The future minimum lease payments under the non-cancelable operating lease are as follows:

2022	\$ 19,560
2023	19,560
2024	<u>11,840</u>
	<u>\$ 50,960</u>

See independent accountant's review report.

7

YOLO FLIERS CLUB

NOTES TO THE FINANCIAL STATEMENTS

Years Ended September 30, 2021 and 2020

NOTE 5 - OPERATING LEASES: (Continued)

In August of 2018, the Club entered into an operating lease with Univest Capital Inc for a fraze mower. The terms of the lease call for 60 monthly payments in the amount of \$510. The future minimum lease payments under the non-cancelable operating lease are as follows:

2022	\$ 6,120
2023	5,100
	<u>\$ 11,220</u>

In March of 2020, the Club entered into an operating lease with Yamaha Motor Corporation for 40 golf carts. The terms of the lease call for 60 monthly payments in the amount of \$2,894. The future minimum lease payments under the non-cancelable operating lease are as follows:

2022	\$ 34,728
2023	34,728
2024	34,728
2025	17,764
	<u>\$ 121,948</u>

In August of 2020, the Club entered into an operating lease with TCF National Bank for Foley Accu-Pro 633 Grinder. The terms of the lease call for 72 monthly payments in the amount of \$733. The future minimum lease payments under the non-cancelable operating lease are as follows:

2022	\$ 8,796
2023	8,796
2024	8,796
2025	8,796
2026	8,064
	<u>\$ 43,248</u>

In October of 2020, the Club entered into an operating lease with De Lage Landen Financial Services, Inc. for a Copystar copier. The terms of the lease call for 63 monthly payments in the amount of \$842. The future minimum lease payment under the non-cancelable operating lease are as follows:

2022	\$ 10,104
2023	10,104
2024	10,104
2025	10,104
	<u>\$ 40,416</u>

YOLO FLIERS CLUB

NOTES TO THE FINANCIAL STATEMENTS

Years Ended September 30, 2021 and 2020

NOTE 5 - OPERATING LEASES: (Continued)

In April of 2021, the Club entered into an operating lease with John Deere Financial for a compact utility tractor. The terms of the lease call for 72 monthly payments in the amount of \$645. The future minimum lease payments under the non-cancelable operating lease are as follows:

2022	\$ 7,740
2023	7,740
2024	7,740
2025	7,740
2026	7,740
2027	1,290
	<u>\$ 39,990</u>

In April of 2021, the Club entered into an operating lease with TCF National Bank for a Toro Workman MDX and a Workman GTX Lifted Lithium. The terms of the lease call for 48 monthly payments in the amount of \$602. The future minimum lease payments under the non-cancelable operating lease are as follows:

2022	\$ 7,224
2023	7,224
2024	7,224
2025	4,212
	<u>\$ 25,888</u>

The total lease expense for the years ended September 30, 2021 and 2020 was \$108,667 and \$79,748, respectively.

NOTE 6 - NOTE PAYABLE:

The Club borrowed \$225,000 for redoing the parking lot. The note calls for monthly principal and interest payments of \$4,359 at an interest rate of 6%. The note is unsecured and matures July 20, 2022.

Remaining principal payments as of September 30, 2021 are as follows:

2022	\$ 51,492
2023	4,480
	<u>\$ 55,972</u>

NOTE 7 - RETIREMENT PLAN:

The Club has a 401(k) Profit Sharing Plan that provides for a discretionary matching contribution. The matching contribution was 3% of employees contribution for the years ended September 30, 2021 and 2020 in the amounts of \$6,494 and \$5,063, respectively.

NOTE 8 - INCOME TAXES:

The income tax filings are subject to audit by taxing authorities. The Club's open audit periods by the Internal Revenue Service are fiscal years ended September 30, 2019 through 2021. The Club's open audit periods by the Franchise Tax Board are fiscal years ended September 30, 2018 through 2021.

See independent accountant's review report.

9

YOLO FLIERS CLUB

NOTES TO THE FINANCIAL STATEMENTS

Years Ended September 30, 2021 and 2020

NOTE 9 - EXPENSES BY BOTH THEIR NATURE AND THEIR FUNCTION:

The financial statements report certain categories of expenses that are attributable to more than one program, activity, or function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses are allocated based upon management's best estimates.

Program activities are geared toward membership's enjoyment of the facilities. They include, but are not limited to, golfing and dining. Supporting activities include maintaining the clubhouse for members' use and the regular management and general expenses.

NOTE 10 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following reflects the Club's financial assets as of the balance sheet date, reduced by amounts not available for general use because of imposed restrictions within one year of the balance sheet date.

	<u>2021</u>	<u>2020</u>
Financial assets at year-end	\$ 576,900	\$ 160,025
Less those unavailable for general expenditures within one year, due to:		
Board designated - Capital Improvement Fund	99,775	-
Current portion of long term debt	<u>51,492</u>	<u>47,399</u>
Total unavailable	<u>151,267</u>	<u>47,399</u>
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 425,633</u>	<u>\$ 112,626</u>

NOTE 11 - LINE OF CREDIT:

Management secured a line of credit (LOC) with Tri-Counties Bank in the amount of \$50,000 in order to cover operational cash needs, if required. The LOC calls for a variable interest rate, which was 7.00% at September 30, 2021.

NOTE 12 - SBA LOAN:

In April of 2021, the Club received \$281,963, and in June of 2021, received \$271,086 from the SBA under the paycheck protection loan program. The \$281,963 has been forgiven under the loan program and it is expected the \$271,086 will be forgiven as well.

NOTE 13 - SUBSEQUENT EVENTS:

Management has considered subsequent events for disclosure through December 9, 2021, which represents the date the financial statements were available to be issued.

See independent accountant's review report.

10



YOLO FLIERS CLUB

Supplementary Information
Years Ended September 30, 2021 and 2020

YOLO FLIERS CLUB

SCHEDULES OF NET ASSETS - INCOME TAX BASIS

September 30,	2021	2020
MEMBERSHIPS:		
Golfing (304 @ \$2,100) - Held by members	\$ 638,400	\$ 611,100
Golfing (121 @ \$2,100) - Held by club	254,100	281,400
Honorary (1 @ \$2,100)	<u>2,100</u>	<u>2,100</u>
Total	894,600	894,600
ACCUMULATED CHANGE IN NET ASSETS	<u>323,811</u>	<u>106,381</u>
Net Assets, Unrestricted	<u>\$ 1,218,411</u>	<u>\$ 1,000,981</u>

YOLO FLIERS CLUB

SCHEDULES OF CAPITAL IMPROVEMENT FUNDS - INCOME TAX BASIS

Years Ended September 30.	2021	2020
Balance, Beginning of Year	\$ -	\$ 13,181
Dues and assessments	348,457	-
Initiation fees	51,075	-
Capital expenditures	(299,757)	(32,987)
Transferred from (to) operations	-	19,806
Balance, End of Year	\$ 99,775	\$ -

YOLO FLIERS CLUB**SCHEDULES OF NET GOLF OPERATIONS - INCOME TAX BASIS**

Years Ended September 30.	2021	2020
REVENUES:		
Green fees	\$ 153,502	\$ 135,748
Cart rental	110,547	101,323
Cart storage	87,053	86,925
Guest passes	19,880	14,825
Locker rental	2,266	2,658
Merchandise	167,627	132,272
Range fees	45,540	45,610
Tournament income	-	4,565
Miscellaneous income	5,500	10,212
Total Revenues	591,915	534,138
COST OF SALES:		
Merchandise	130,777	124,622
Total Cost of Sales	130,777	124,622
Gross Profit	461,138	409,516
PRO SHOP EXPENSES:		
Payroll	175,183	143,696
Payroll taxes	18,105	13,198
Employee benefits	-	4,423
Employee meals	251	110
Seminars and conferences	245	-
Dues and subscriptions	4,288	1,748
Golf lessons	4,572	12,235
Laundry and uniforms	4,723	3,771
Postage	212	-
Range expense	11,499	12,153
Repairs and maintenance	11,027	1,056
Security	4,840	648
Software support	3,871	-
Supplies	7,077	2,996
Telephone	981	4,646
Tournament expenses	3,489	700
Utilities	17,257	19,502
Workers' compensation insurance	4,420	3,516
Advertising	710	-
Total Pro Shop Expenses	272,750	224,398
Net Golf Operations Income	\$ 188,388	\$ 185,118

YOLO FLIERS CLUB

SCHEDULES OF GOLF COURSE MAINTENANCE - INCOME TAX BASIS

Years Ended September 30.	2021	2020
Payroll	\$ 438,365	\$ 434,664
Payroll taxes	37,309	33,611
Employee benefits	27,512	46,958
Chemicals	43,759	32,997
Dues and subscriptions	5,432	3,660
Employee meals	1,897	919
Equipment rental	1,163	5,783
Fertilizer	54,873	50,960
Gas, oil and fuel	27,878	14,283
Irrigation supplies	47,119	34,724
Landscape supplies	20,419	12,470
Laundry and uniforms	1,159	1,550
License and permits	222	785
Office supplies	282	598
Outside services	22,412	250
Repairs and maintenance	56,104	42,521
Sand	19,736	12,276
Seed	1,227	12,098
Seminars and conferences	880	782
Supplies	23,202	18,725
Telephone	775	2,677
Utilities	74,656	57,803
Workers' compensation insurance	11,511	12,159
Total	\$ 917,894	\$ 833,253

YOLO FLIERS CLUB**SCHEDULES OF NET FOOD AND BEVERAGE OPERATIONS - INCOME TAX BASIS**

Years Ended September 30.	2021	2020
FOOD AND BEVERAGE SALES:		
Food sales	\$ 200,826	\$ 172,562
Bar sales	232,202	163,741
Banquet fees	<u>6,012</u>	<u>8,855</u>
Total Sales	<u>439,040</u>	<u>345,158</u>
COST OF SALES:		
Cost of food	125,597	107,402
Cost of liquor	<u>80,464</u>	<u>67,876</u>
Total Cost of Sales	<u>206,061</u>	<u>175,278</u>
Gross Profit	<u>232,979</u>	<u>169,880</u>
DINING ROOM EXPENSES:		
Payroll	254,798	179,174
Payroll taxes	31,914	20,039
Employee benefits	8,628	30,839
Advertising	1,864	675
Coffee and popcorn	-	2,930
Employee meals	890	791
Equipment rental	7,216	4,781
Laundry and uniforms	4,414	6,879
License and permits	1,721	1,721
Outside services	4,210	1,694
Prizes, gifts, flowers, other	17,535	7,806
Repairs and maintenance	32,466	27,810
Software support	3,871	-
Supplies and postage	32,888	10,488
Travel	-	197
Utilities	64,052	53,909
Workers' compensation insurance	<u>8,202</u>	<u>5,066</u>
Total Dining Room Expenses	<u>474,669</u>	<u>354,799</u>
Net Operating Loss	(241,690)	(184,919)
Minimum spending	<u>-</u>	<u>18,564</u>
Net Food and Beverage Operations	<u>\$ (241,690)</u>	<u>\$ (166,355)</u>

YOLO FLIERS CLUB

SCHEDULES OF CLUBHOUSE EXPENSES - INCOME TAX BASIS

Years Ended September 30.	2021	2020
Payroll	\$ 227,346	\$ 198,912
Payroll taxes	21,005	13,191
Employee benefits	17,904	28,810
Advertising	950	145
Dues and subscriptions	10,164	3,534
Employee meals	734	995
Equipment rental	15,141	13,955
Laundry and uniforms	1,166	6,324
Licenses and permits	2,718	2,146
Membership promotion	2,945	4,409
Music	-	600
Outside services	25,429	30,790
Pool expenses	3,118	2,121
Postage	1,873	2,613
Prizes, gifts and flowers	2,570	2,751
Repairs and maintenance	58,996	14,217
Security	1,413	828
Seminars and conferences	95	49
Software support	27,535	19,482
Supplies	69,426	30,615
Telephone	2,824	7,661
Travel and mileage	-	295
Utilities	55,500	60,425
Website and internet	3,702	8,740
Workers' compensation insurance	1,151	2,838
Total	\$ 553,712	\$ 456,446



YOLO FLIERS CLUB



Financial Statements
Years Ended September 30, 2022 and 2021

YOLO FLIERS CLUB

TABLE OF CONTENTS

September 30, 2022 and 2021	Page
Independent Accountant's Review Report	1
Financial Statements:	
Statements of Assets, Liabilities and Net Assets - Income Tax Basis	3
Statements of Cash receipts, Expenditures, and Changes in Net Assets - Income Tax Basis	4
Statements of Functional Expenses - Income Tax Basis	5
Statements of Cash Flows - Income Tax Basis	6
Notes to the Financial Statements	7
Supplementary Information	
Schedules of Net Assets - Income Tax Basis	12
Schedules of Capital Improvement Funds - Income Tax Basis	13
Schedules of Net Golf Operations - Income Tax Basis	14
Schedules of Golf Course Maintenance - Income Tax Basis	15
Schedules of Net Food and Beverage Operations - Income Tax Basis	16
Schedules of Clubhouse Expenses - Income Tax Basis	17



PERRY, BUNCH & JOHNSTON, INC.
350 Court Street, Woodland, California 95695
Phone: (530)662-3251 Fax: (530)662-4600
www.yolocpas.com

Rick Johnston, CPA
Leslie Eisenhart, CPA

John Perry, CPA
Gary Bunch, CPA
J. C. Sowers, III, CPA

To the Members
Yolo Fliers Club
Woodland, California

Independent Accountant's Review Report

We have reviewed the accompanying statements of assets, liabilities, and net assets - income tax basis of Yolo Fliers Club (a nonprofit organization) as of September 30, 2022 and 2021, and the related statements of cash receipts, expenditures, and change in net assets - income tax basis, functional expenses - income tax basis and cash flows - income tax basis for the years then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the organization's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the income tax basis of accounting. This includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility


Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements for them to be in accordance with the income tax basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with the income tax basis of accounting, as described in Note 1.

Emphasis of Matter

The accompanying financial statements have been prepared assuming that the Organization will continue as a going concern. As discussed in Note 13 to the financial statements, the Organization has suffered recurring losses from operations, has a cash deficiency, and has stated that substantial doubt exists about the Organization's ability to continue as a going concern. Management's evaluation of the events and conditions and management's plans regarding these matters are also described in Note 13. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our conclusion is not modified with respect to this matter.



To the Members
Yolo Fliers Club
Woodland, California

Other Matters

The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information is the representation of management. We have reviewed the information and are not aware of any material modifications that should be made to the information in order for it to be in conformity with the income tax basis of accounting. We have not audited the information and, accordingly, do not express an opinion on such information.

Perry, Bunch & Johnston, Inc.

Woodland, California
July 12, 2023

YOLO FLIERS CLUB

STATEMENTS OF ASSETS, LIABILITIES AND NET ASSETS - INCOME TAX BASIS

September 30,	2022	2021
ASSETS		
CURRENT ASSETS:		
Cash	\$ 22,635	\$ 318,825
Accounts receivable	73,669	118,462
Inventories	109,029	96,595
Prepaid expenses	4,997	43,018
Total Current Assets	210,330	576,900
FIXED ASSETS:		
Property and equipment, net	1,379,731	1,384,289
Total Fixed Assets	1,379,731	1,384,289
Total Assets	\$ 1,590,061	\$ 1,961,189
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ 193,845	\$ 184,632
Line of credit	29,000	-
Salaries and wages payable	46,310	59,085
Accrued vacation pay	35,975	36,279
Deferred guest pass revenue	27,893	16,043
Deferred dues revenue	15,127	22,039
Other accrued expenses	53,877	33,824
Chits payable	77,750	63,818
Note payable - Current	5,676	51,492
Total Current Liabilities	485,453	467,212
LONG-TERM LIABILITIES:		
Note payable	-	4,480
SBA loan	-	271,086
Total Long-Term Liabilities	-	275,566
Total Liabilities	485,453	742,778
NET ASSETS:		
Net assets without donor restrictions:		
Board designated	22,635	99,775
Undesignated	1,081,973	1,118,636
Total Net Assets Without Donor Restrictions	1,104,608	1,218,411
Total Liabilities and Net Assets	\$ 1,590,061	\$ 1,961,189

See accompanying notes and independent accountant's review report.

3

YOLO FLIERS CLUB

STATEMENTS OF CASH RECEIPTS, EXPENDITURES, AND CHANGES IN NET ASSETS - INCOME TAX BASIS

Years Ended September 30,	2022	2021
RECEIPTS WITHOUT DONOR RESTRICTIONS:		
Assessments	\$ -	\$ 290,000
Dues (unrestricted)	1,564,810	1,478,924
Dues (restricted)	57,787	58,457
Initiation fee	26,650	51,075
Total Receipts Without Donor Restrictions	1,649,247	1,878,456
COST OF GOLF ACTIVITIES:		
Net golf operations income	51,643	188,388
Golf cart leases	(28,273)	(38,131)
Golf course maintenance	(822,534)	(917,894)
Equipment lease	(56,061)	(61,711)
Net Cost of Golf Activities	(855,225)	(829,348)
Available for Clubhouse	794,022	1,049,108
COST OF CLUBHOUSE OPERATIONS:		
Net food and beverage operations (income)	338,547	241,690
Clubhouse expenses	555,353	553,712
Net Cost of Clubhouse Operations	893,900	795,402
GENERAL AND ADMINISTRATIVE EXPENDITURES:		
Depreciation	135,281	122,919
Bank fees	22,496	48,318
Insurance	79,008	56,474
Property taxes	42,270	42,868
Professional fees	13,112	39,087
Uncollectible from past members	-	6,139
Total General and Administrative Expenditures	292,167	315,805
OTHER INCOME AND EXPENSES:		
Forgiveness of note payable	271,086	281,963
Interest and finance charges income	256	1,802
Other income	7,914	2,357
Interest expense	(1,014)	(6,593)
Total Other Income and Expenses	278,242	279,529
Change in Net Assets Without Donor Restriction	(113,803)	217,430
Increase (Decrease) in Total Net Assets	(113,803)	217,430
Net Assets, Beginning of Year	1,218,411	1,000,981
Net Assets, End of Year	\$ 1,104,608	\$ 1,218,411

See accompanying notes and independent accountant's review report.

4

YOLO FLIERS CLUB

STATEMENTS OF FUNCTIONAL EXPENSES - INCOME TAX BASIS

Years Ended September 30, 2022 and 2021

	PROGRAM SERVICES			SUPPORT SERVICES			2022 Total Expenses	2021 Total Expenses
	Golf Activities	Food and Beverage	Total Program Services	Clubhouse	Management and General	Total Support Services		
Salaries and benefits	\$ 711,695	\$ 426,680	\$ 1,138,375	\$ 381,984	\$ -	\$ 381,984	\$ 1,520,359	\$ 1,258,069
Supplies, utilities and other	208,964	120,896	329,860	124,886	-	124,886	454,746	475,741
Marketing and advertising	-	1,662	1,662	3,601	-	3,601	5,263	3,524
Laundry and uniforms	1,933	14,129	16,062	-	-	-	16,062	11,462
Equipment rental	-	7,380	7,380	5,179	-	5,179	12,559	23,520
Maintenance and security	196,851	9,599	206,450	39,703	-	39,703	246,153	362,418
Depreciation	-	-	-	-	135,281	135,281	135,281	122,919
Insurance and taxes	-	-	-	-	121,278	121,278	121,278	99,342
Pro Shop expenses	45,395	-	45,395	-	-	-	45,395	58,862
Professional fees, etc.	-	-	-	-	35,608	35,608	35,608	118,973
Total Expenses	\$ 1,164,838	\$ 580,346	\$ 1,745,184	\$ 555,353	\$ 292,167	\$ 847,520	\$ 2,592,704	\$ 2,534,830

See accompanying notes and independent accountant's review report.

5

YOLO FLIERS CLUB

STATEMENTS OF CASH FLOWS - INCOME TAX BASIS

Years Ended September 30,	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (113,803)	\$ 217,430
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	135,281	122,919
Forgiveness of note payable	(271,086)	(281,963)
Decrease (increase) in assets:		
Accounts receivable	44,793	(77,135)
Inventories	(12,434)	(11,740)
Prepaid expenses	38,021	(20,829)
Increase (decrease) in liabilities:		
Accounts payable	9,213	111,323
Salaries and wages payable	(12,775)	23,892
Accrued vacation pay	(304)	5,885
Other accrued expenses	20,053	(24,530)
Deferred revenue	4,938	13,072
Chits payable	13,932	22,892
Net Cash Provided by (Used in) Operating Activities	<u>(144,171)</u>	<u>101,216</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, equipment and land	<u>(130,723)</u>	<u>(299,757)</u>
Net Cash Used in Investing Activities	<u>(130,723)</u>	<u>(299,757)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on bank borrowing	(50,296)	(47,338)
Proceeds from note payable	-	553,050
Net borrowing on line of credit	<u>29,000</u>	<u>-</u>
Net Cash Provided by (Used in) Financing Activities	<u>(21,296)</u>	<u>505,712</u>
Net increase (decrease) in cash	(296,190)	307,171
Cash, Beginning of Year	<u>318,825</u>	<u>11,654</u>
Cash, End of Year	<u>\$ 22,635</u>	<u>\$ 318,825</u>
SUPPLEMENTAL CASH FLOW DISCLOSURES:		
Interest paid	\$ 1,014	\$ 6,593
NONCASH INVESTING AND FINANCING ACTIVITIES:		
Purchase of equipment through note and accounts payable obligation	\$ -	\$ -

See accompanying notes and independent accountant's review report.

6

YOLO FLIERS CLUB

NOTES TO THE FINANCIAL STATEMENTS

Years Ended September 30, 2022 and 2021

NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES:

NATURE OF ACTIVITIES:

Yolo Fliers Club (the Club) was founded in 1919. The Club was incorporated in the State of California for the purpose of providing social, recreational, and athletic activities for the members of the corporation and their guests. The Club is primarily engaged in operating a golf course and clubhouse located in Yolo County, California.

BASIS OF PRESENTATION:

The Club is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. There are, however, only unrestricted net assets.

BASIS OF ACCOUNTING:

The Club's financial statements have been prepared on the accrual basis of accounting used for income tax reporting. This basis differs from accounting principles generally accepted in the United States of America primarily because depreciation is calculated based upon accepted income tax estimated useful lives.

INCOME TAXES:

The Club is a nonprofit corporation exempt from paying income taxes under section 501(c)(7) of the Internal Revenue Code and section 23701(g) of the Revenue and Taxation Code of the State of California. The Club is liable for income taxes on unrelated business income consisting of interest earned on cash accounts and any profits from nonmember revenues. There are no current income taxes due at September 30, 2022.

CASH:

Cash consists of cash on deposit, on hand, and money market accounts.

ACCOUNTS RECEIVABLE:

Accounts receivable represents amounts receivable from the members including monthly dues and amounts due from non-members. An allowance for uncollectible receivables is recorded based on a combination of write-off history, aging analysis, and any specific known troubled accounts. Receivable losses are charged against the allowance when management determines the accounts are uncollectible. Allowance for uncollectible accounts was \$7,286 and \$2,439 for the years ended September 30, 2022 and 2021, respectively.

INVENTORIES:

Inventories consist of golf merchandise, food, liquor and related items and are stated at the lower of cost, using the first-in, first-out method, or market.

DEPRECIATION:

Property and equipment are recorded at cost and are depreciated using the straight-line method over useful lives of three to forty years as follows:

<u>Description</u>	<u>Estimated Useful Life</u>
Buildings and improvements	5 - 40 years
Machinery and equipment	3 - 20 years

Expenditures for repairs and maintenance are charged to expense as incurred.

YOLO FLIERS CLUB

NOTES TO THE FINANCIAL STATEMENTS

Years Ended September 30, 2022 and 2021

NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES: (Continued)

CONTRIBUTIONS:

Contributions that are temporarily restricted are classified as unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized.

USE OF ESTIMATES:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 - DESIGNATED CASH:

Designated cash for capital improvements amounted to \$22,635 and \$99,775 at September 30, 2022 and 2021, respectively.

NOTE 3 - PROPERTY AND EQUIPMENT:

Property and equipment includes long-lived assets and consists of the following:

	<u>2022</u>	<u>2021</u>
Land	\$ 25,798	\$ 25,798
Buildings and improvements	4,381,451	4,250,728
Machinery and equipment	<u>1,662,290</u>	<u>1,662,290</u>
	6,069,539	5,938,816
Less: Accumulated depreciation	<u>4,689,808</u>	<u>4,554,527</u>
	<u>\$ 1,379,731</u>	<u>\$ 1,384,289</u>

The total depreciation expense for the years ended September 30, 2022 and 2021 was \$135,281 and \$122,919, respectively.

NOTE 4 - HONORARY MEMBERSHIPS:

The Club has one honorary member who holds an equity interest in the Club as of September 30, 2022. The member is entitled to their equity in the Club if they resign. According to the Club by-laws, this membership will not be replaced. The Club is contingently liable for the member equity if the member were to resign. As of September 30, 2022, the contingent liability was \$2,100.

NOTE 5 - OPERATING LEASES:

In April of 2018, the Club entered into an operating lease with John Deere Financial for a turf mower. The terms of the lease call for 72 monthly payments in the amount of \$1,630. The future minimum lease payments under the non-cancelable operating lease are as follows:

2023	\$ 19,560
2024	<u>11,840</u>
	<u>\$ 31,400</u>

See independent accountant's review report.

8

YOLO FLIERS CLUB

NOTES TO THE FINANCIAL STATEMENTS

Years Ended September 30, 2022 and 2021

NOTE 5 - OPERATING LEASES: (Continued)

In August of 2018, the Club entered into an operating lease with Univest Capital Inc for a fraze mower. The terms of the lease call for 60 monthly payments in the amount of \$510. The future minimum lease payments under the non-cancelable operating lease are as follows:

2023	\$ 5,100
------	----------

In March of 2020, the Club entered into an operating lease with Yamaha Motor Corporation for 40 golf carts. The terms of the lease call for 60 monthly payments in the amount of \$2,894. The future minimum lease payments under the non-cancelable operating lease are as follows:

2023	\$ 34,728
2024	34,728
2025	<u>17,764</u>
	\$ 87,220

In August of 2020, the Club entered into an operating lease with TCF National Bank for Foley Accu-Pro 633 Grinder. The terms of the lease call for 72 monthly payments in the amount of \$733. The future minimum lease payments under the non-cancelable operating lease are as follows:

2023	\$ 8,796
2024	8,796
2025	8,796
2026	<u>8,063</u>
	\$ 34,451

In October of 2020, the Club entered into an operating lease with De Lage Landen Financial Services, Inc for a Copystar copier. The terms of the lease call for 63 monthly payments in the amount of \$842. The future minimum lease payment under the non-cancelable operating lease are as follows:

2023	\$ 10,104
2024	10,104
2025	<u>10,104</u>
	\$ 30,312

In April of 2021, the Club entered into an operating lease with John Deere Financial for a compact utility tractor. The terms of the lease call for 72 monthly payments in the amount of \$645. The future minimum lease payments under the non-cancelable operating lease are as follows:

2023	\$ 7,740
2024	7,740
2025	7,740
2026	7,740
2027	<u>1,290</u>
	\$ 32,250

YOLO FLIERS CLUB

NOTES TO THE FINANCIAL STATEMENTS

Years Ended September 30, 2022 and 2021

NOTE 5 - OPERATING LEASES: (Continued)

In April of 2021, the Club entered into an operating lease with TCF National Bank for a Toro Workman MDX and a Workman GTX Lifted Lithium. The terms of the lease call for 48 monthly payments in the amount of \$602. The future minimum lease payments under the non-cancelable operating lease are as follows:

2023	\$	7,224
2024		7,224
2025		4,214
		<u>\$ 18,662</u>

The total lease expense for the years ended September 30, 2022 and 2021 was \$94,272 and \$108,667, respectively.

NOTE 6 - NOTE PAYABLE:

The Club borrowed \$225,000 for redoing the parking lot. The note calls for monthly principal and interest payments of \$4,359 at an interest rate of 6%. The note is unsecured and matures July 20, 2022.

Remaining principal payments as of September 30, 2022 are as follows:

2023	\$	<u>5,676</u>
------	----	--------------

NOTE 7 - RETIREMENT PLAN:

The Club has a 401(k) Profit Sharing Plan that provides for a discretionary matching contribution. The matching contribution was 3% of employees contribution for the years ended September 30, 2022 and 2021 in the amounts of \$12,080 and \$6,494, respectively.

NOTE 8 - INCOME TAXES:

The income tax filings are subject to audit by taxing authorities. The Club's open audit periods by the Internal Revenue Service are fiscal years ended September 30, 2020 through 2022. The Club's open audit periods by the Franchise Tax Board are fiscal years ended September 30, 2019 through 2022.

NOTE 9 - EXPENSES BY BOTH THEIR NATURE AND THEIR FUNCTION:

The financial statements report certain categories of expenses that are attributable to more than one program, activity, or function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses are allocated based upon management's best estimates.

Program activities are geared toward membership's enjoyment of the facilities. They include, but are not limited to, golfing and dining. Supporting activities include maintaining the clubhouse for members' use and the regular management and general expenses.

YOLO FLIERS CLUB

NOTES TO THE FINANCIAL STATEMENTS

Years Ended September 30, 2022 and 2021

NOTE 10 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following reflects the Club's financial assets as of the balance sheet date, reduced by amounts not available for general use because of imposed restrictions within one year of the balance sheet date.

	<u>2022</u>	<u>2021</u>
Financial assets at year-end	\$ 210,330	\$ 576,900
Less those unavailable for general expenditures within one year, due to:		
Board designated - Capital Improvement Fund	22,635	99,775
Current portion of long term debt	<u>5,676</u>	<u>51,492</u>
Total unavailable	<u>28,311</u>	<u>151,267</u>
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 182,019</u>	<u>\$ 425,633</u>

NOTE 11 - LINE OF CREDIT:

Management secured a line of credit (LOC) with Tri-Counties Bank in the amount of \$50,000 in order to cover operational cash needs, if required. The LOC calls for a variable interest rate, which was 7.00% at September 30, 2022. Balance at September 30, 2022 was \$29,000.

NOTE 12 - SBA LOAN:

In April of 2021, the Club received \$281,963, and in June of 2021, received \$271,086 from the SBA under the paycheck protection loan program. Both the \$281,963 and \$271,086 has been forgiven under the loan program.

NOTE 13 - GOING CONCERN:

The ability of the Club to continue to pay its debts as and when they become due is dependent upon the continuing financial support of the members and the ability to generate sufficient cash flows in the future.

At September 30, 2022, the Club had a cash balance of \$22,635 and net current assets of \$210,330. Total current liabilities amounted to \$470,326.

It is management plans to increase dues to cover the deficiencies.

NOTE 14 - SUBSEQUENT EVENTS:

Management has considered subsequent events for disclosure through July 12, 2023, which represents the date the financial statements were available to be issued.

See independent accountant's review report.

11

YOLO FLIERS CLUB

SCHEDULES OF NET ASSETS - INCOME TAX BASIS

September 30,	2022	2021
MEMBERSHIPS:		
Golfing (304 @ \$2,100) - Held by members	\$ 638,400	\$ 638,400
Golfing (121 @ \$2,100) - Held by club	254,100	254,100
Honorary (1 @ \$2,100)	<u>2,100</u>	<u>2,100</u>
Total	894,600	894,600
ACCUMULATED CHANGE IN NET ASSETS	<u>225,135</u>	<u>323,811</u>
Net Assets, Unrestricted	<u>\$ 1,119,735</u>	<u>\$ 1,218,411</u>



YOLO FLIERS CLUB

Supplementary Information
Years Ended September 30, 2022 and 2021

YOLO FLIERS CLUB

SCHEDULES OF CAPITAL IMPROVEMENT FUNDS - INCOME TAX BASIS

Years Ended September 30,	2022	2021
Balance, Beginning of Year	\$ 99,775	\$ -
Dues and assessments	57,787	348,457
Initiation fees	26,650	51,075
Capital expenditures	(130,723)	(299,757)
Transferred from (to) operations	<u>(30,854)</u>	<u>-</u>
Balance, End of Year	<u>\$ 22,635</u>	<u>\$ 99,775</u>

YOLO FLIERS CLUB**SCHEDULES OF NET GOLF OPERATIONS - INCOME TAX BASIS**

Years Ended September 30,	2022	2021
REVENUES:		
Green fees	\$ 153,377	\$ 153,502
Cart rental	88,000	110,547
Cart storage	73,352	87,053
Guest passes	-	19,880
Locker rental	1,582	2,266
Merchandise	151,361	167,627
Range fees	46,000	45,540
Miscellaneous income	-	5,500
Total Revenues	513,672	591,915
COST OF SALES:		
Merchandise	119,725	130,777
Total Cost of Sales	119,725	130,777
Gross Profit	393,947	461,138
PRO SHOP EXPENSES:		
Payroll	216,196	175,183
Payroll taxes	24,063	18,105
Employee benefits	11,744	-
Employee meals	875	251
Seminars and conferences	-	245
Dues and subscriptions	14,756	4,288
Golf lessons	4,510	4,572
Laundry and uniforms	335	4,723
Postage	-	212
Range expense	13,882	11,499
Repairs and maintenance	5,860	11,027
Security	1,292	4,840
Software support	-	3,871
Supplies	11,702	7,077
Telephone	1,106	981
Tournament expenses	1,670	3,489
Utilities	28,317	17,257
Workers' compensation insurance	5,996	4,420
Advertising	-	710
Total Pro Shop Expenses	342,304	272,750
Net Golf Operations Income	\$ 51,643	\$ 188,388

YOLO FLIERS CLUB

SCHEDULES OF GOLF COURSE MAINTENANCE - INCOME TAX BASIS

Years Ended September 30,	2022	2021
Payroll	\$ 400,517	\$ 438,365
Payroll taxes	35,684	37,309
Employee benefits	23,491	27,512
Chemicals	40,101	43,759
Dues and subscriptions	909	5,432
Employee meals	1,308	1,897
Equipment rental	-	1,163
Fertilizer	42,158	54,873
Gas, oil and fuel	28,184	27,878
Irrigation supplies	30,554	47,119
Landscape supplies	15,176	20,419
Laundry and uniforms	1,598	1,159
License and permits	2,845	222
Office supplies	598	282
Outside services	19,157	22,412
Repairs and maintenance	51,652	56,104
Sand	2,650	19,736
Seed	7,849	1,227
Seminars and conferences	812	880
Supplies	8,189	23,202
Telephone	1,206	775
Utilities	101,976	74,656
Workers' compensation insurance	<u>5,920</u>	<u>11,513</u>
Total	<u>\$ 822,534</u>	<u>\$ 917,894</u>

YOLO FLIERS CLUB

SCHEDULES OF NET FOOD AND BEVERAGE OPERATIONS - INCOME TAX BASIS

Years Ended September 30,	2022	2021
FOOD AND BEVERAGE SALES:		
Food sales	\$ 248,155	\$ 200,826
Bar sales	255,592	232,202
Banquet fees	<u>16,506</u>	<u>6,012</u>
Total Sales	<u>520,253</u>	<u>439,040</u>
COST OF SALES:		
Cost of food	201,348	125,597
Cost of liquor	<u>95,339</u>	<u>80,464</u>
Total Cost of Sales	<u>296,687</u>	<u>206,061</u>
Gross Profit	<u>223,566</u>	<u>232,979</u>
DINING ROOM EXPENSES:		
Payroll	360,834	254,798
Payroll taxes	48,501	31,914
Employee benefits	17,345	8,628
Advertising	1,662	1,864
Coffee and popcorn	225	-
Employee meals	3,792	890
Equipment rental	7,380	7,216
Laundry and uniforms	14,129	4,414
License and permits	1,050	1,721
Outside services	805	4,210
Prizes, gifts, flowers, other	292	17,535
Repairs and maintenance	9,599	32,466
Software support	-	3,871
Supplies and postage	12,500	32,888
Travel	22	-
Utilities	93,374	64,052
Workers' compensation insurance	<u>8,836</u>	<u>8,202</u>
Total Dining Room Expenses	<u>580,346</u>	<u>474,669</u>
Net Operating Loss	(356,780)	(241,690)
Minimum spending	<u>18,233</u>	<u>-</u>
Net Food and Beverage Operations	<u>\$ (338,547)</u>	<u>\$ (241,690)</u>

YOLO FLIERS CLUB

SCHEDULES OF CLUBHOUSE EXPENSES - INCOME TAX BASIS

Years Ended September 30,	2022	2021
Payroll	\$ 330,502	\$ 227,346
Payroll taxes	31,188	21,005
Employee benefits	20,294	17,904
Advertising	3,601	950
Dues and subscriptions	10,225	10,164
Employee meals	1,269	734
Equipment rental	5,179	15,141
Laundry and uniforms	-	1,166
Licenses and permits	70	2,718
Membership promotion	1,443	2,945
Music	500	-
Outside services	20,467	25,429
Pool expenses	6,682	3,118
Postage	2,793	1,873
Prizes, gifts and flowers	625	2,570
Repairs and maintenance	32,620	58,996
Security	401	1,413
Seminars and conferences	-	95
Software support	21,482	27,535
Supplies	31,288	69,426
Telephone	4,534	2,824
Travel and mileage	408	-
Utilities	22,872	55,500
Website and internet	504	3,702
Workers' compensation insurance	6,406	1,158
Total	\$ 555,353	\$ 553,712



YOLO FLIERS CLUB



Financial Statements
Years Ended September 30, 2023 and 2022

YOLO FLIERS CLUB

TABLE OF CONTENTS

September 30, 2023 and 2022

Page

Independent Accountant's Review Report	1
Financial Statements:	
Statements of Assets, Liabilities and Net Assets - Income Tax Basis	3
Statements of Cash receipts, Expenditures, and Changes in Net Assets - Income Tax Basis	4
Statements of Functional Expenses - Income Tax Basis	5
Statements of Cash Flows - Income Tax Basis	6
Notes to the Financial Statements	7
Supplementary Information:	
Schedules of Net Assets - Income Tax Basis	12
Schedules of Capital Improvement Funds - Income Tax Basis	13
Schedules of Net Golf Operations - Income Tax Basis	14
Schedules of Golf Course Maintenance - Income Tax Basis	15
Schedules of Net Food and Beverage Operations - Income Tax Basis	16
Schedules of Clubhouse Expenses - Income Tax Basis	17



PERRY, BUNCH & JOHNSTON, INC.
350 Court Street, Woodland, California 95695
Phone: (530)662-3251 Fax: (530)662-4600
www.yolocpas.com

Rick Johnston, CPA
Leslie Eisenhart, CPA

John Perry, CPA
Gary Bunch, CPA
J. C. Sowers, III, EA

To the Members
Yolo Fliers Club
Woodland, California

Independent Accountant's Review Report

We have reviewed the accompanying statements of assets, liabilities, and net assets - income tax basis of Yolo Fliers Club (a nonprofit organization) as of September 30, 2023 and 2022, and the related statements of cash receipts, expenditures, and change in net assets - income tax basis, functional expenses - income tax basis and cash flows - income tax basis for the years then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the organization's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the income tax basis of accounting. This includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements.

Accountant's Responsibility

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements for them to be in accordance with the income tax basis of accounting. We believe that the

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with the income tax basis of accounting, as described in Note 1.

Emphasis of Matter

The accompanying financial statements have been prepared assuming that the Organization will continue as a going concern. As discussed in Note 12 to the financial statements, the Organization has suffered recurring losses from operations, has a cash deficiency, and has stated that substantial doubt exists about the Organization's ability to continue as a going concern. Management's evaluation of the events and conditions and management's plans regarding these matters are also described in Note 12. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our conclusion is not modified with respect to this matter.

To the Members
Yolo Fliers Club
Woodland, California

Other Matters

The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information is the representation of management. We have reviewed the information and are not aware of any material modifications that should be made to the information in order for it to be in conformity with the income tax basis of accounting. We have not audited the information and, accordingly, do not express an opinion on such information.

Perry, Bunch & Johnston, Inc.

Woodland, California
May 23, 2024

YOLO FLIERS CLUB

STATEMENTS OF ASSETS, LIABILITES AND NET ASSETS - INCOME TAX BASIS

September 30,	2023	2022
ASSETS		
CURRENT ASSETS:		
Cash	\$ 182,349	\$ 22,635
Accounts receivable	98,527	73,669
Assessment receivable	305,103	-
Inventories	84,799	109,029
Prepaid expenses	<u>1,512</u>	<u>4,997</u>
Total Current Assets	<u>672,290</u>	<u>210,330</u>
FIXED ASSETS:		
Property and equipment, net	<u>1,290,054</u>	<u>1,379,731</u>
Total Fixed Assets	<u>1,290,054</u>	<u>1,379,731</u>
Total Assets	<u>\$ 1,962,344</u>	<u>\$ 1,590,061</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ 192,676	\$ 193,845
Line of credit	50,000	29,000
Salaries and wages payable	51,920	46,310
Accrued vacation pay	33,406	35,975
Deferred guest pass revenue	47,529	27,893
Deferred dues revenue	8,215	15,127
Other accrued expenses	79,374	53,877
Chits payable	62,184	77,750
Note payable - Current	<u>5,676</u>	<u>5,676</u>
Total Current Liabilities	<u>525,304</u>	<u>485,453</u>
LONG-TERM LIABILITIES:		
Total Long-Term Liabilities	<u>-</u>	<u>-</u>
Total Liabilities	<u>525,304</u>	<u>485,453</u>
NET ASSETS:		
Net assets without donor restrictions:		
Board designated	182,887	22,635
Undesignated	<u>1,254,153</u>	<u>1,081,973</u>
Total Net Assets Without Donor Restrictions	<u>1,437,040</u>	<u>1,104,608</u>
Total Liabilities and Net Assets	<u>\$ 1,962,344</u>	<u>\$ 1,590,061</u>

See accompanying notes and independent accountant's review report

3

YOLO FLIERS CLUB

STATEMENTS OF CASH RECEIPTS, EXPENDITURES, AND CHANGES IN NET ASSETS - INCOME TAX BASIS

Years Ended September 30,	2023	2022
RECEIPTS WITHOUT DONOR RESTRICTIONS:		
Assessments	\$ 610,000	\$ -
Dues (unrestricted)	1,807,355	1,564,810
Dues (restricted)	49,840	57,787
Initiation fee	18,993	26,650
Total Receipts Without Donor Restrictions	2,486,188	1,649,247
COST OF GOLF ACTIVITIES:		
Net golf operations income	101,726	51,643
Golf cart leases	(28,912)	(28,273)
Golf course maintenance	(869,430)	(922,534)
Equipment lease	(49,686)	(56,061)
Net Cost of Golf Activities	(846,302)	(855,225)
Available for Clubhouse	1,639,886	794,022
COST OF CLUBHOUSE OPERATIONS:		
Net food and beverage operations (income)	416,645	338,547
Clubhouse expenses	582,426	555,353
Net Cost of Clubhouse Operations	999,071	893,900
GENERAL AND ADMINISTRATIVE EXPENDITURES:		
Depreciation	132,956	135,281
Bank fees	14,362	22,496
Insurance	69,081	79,008
Property taxes	51,803	42,270
Professional fees	42,907	13,112
Total General and Administrative Expenditures	311,109	292,167
OTHER INCOME AND EXPENSES:		
Forgiveness of note payable	-	271,086
Interest and finance charges income	293	256
Other income	4,086	7,914
Interest expense	(1,653)	(1,014)
Total Other Income and Expenses	2,726	278,242
Change in Net Assets Without Donor Restriction	332,432	(113,803)
Increase (Decrease) in Total Net Assets	332,432	(113,803)
Net Assets, Beginning of Year	1,104,608	1,218,411
Net Assets, End of Year	\$ 1,437,040	\$ 1,104,608

See accompanying notes and independent accountant's review report

4

YOLO FLIERS CLUB

STATEMENTS OF FUNCTIONAL EXPENSES - INCOME TAX BASIS

Years Ended September 30, 2023 and 2022

	PROGRAM SERVICES			SUPPORT SERVICES			2023 Total Expenses	2022 Total Expenses
	Golf Activities	Food and Beverage	Total Program Services	Clubhouse	Management and General	Total Support Services		
Salaries and benefits	\$ 673,813	\$ 490,319	\$ 1,164,132	\$ 326,878	\$ -	\$ 326,878	\$ 1,491,010	\$ 1,520,359
Supplies, utilities and other	301,170	93,489	394,659	216,535	16,015	232,550	627,209	454,746
Marketing and advertising	-	-	-	7,139	-	7,139	7,139	5,263
Laundry and uniforms	10,983	8,055	19,038	5,370	-	5,370	24,408	16,062
Equipment rental	78,598	195	78,793	5,301	-	5,301	84,094	12,559
Maintenance and security	115,921	10,570	126,491	11,378	-	11,378	137,869	249,153
Depreciation	-	-	-	-	132,956	132,956	132,956	135,281
Insurance and taxes	20,097	14,737	34,834	9,825	120,884	130,709	165,543	121,278
Pro Shop expenses	26,006	-	26,006	-	-	-	26,006	45,395
Professional fees, etc.	-	-	-	-	42,907	42,907	42,907	35,601
Total Expenses	\$ 1,226,588	\$ 617,365	\$ 1,843,953	\$ 582,426	\$ 312,762	\$ 895,188	\$ 2,739,141	\$ 2,592,704

See accompanying notes and independent accountant's review report.

5

YOLO FLIERS CLUB

STATEMENTS OF CASH FLOWS - INCOME TAX BASIS

Years Ended September 30,	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 332,432	\$ (113,803)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	132,956	135,281
Forgiveness of note payable	-	(271,086)
Decrease (increase) in assets:		
Accounts receivable	(329,861)	44,793
Inventories	24,230	(12,434)
Prepaid expenses	3,485	38,021
Increase (decrease) in liabilities:		
Accounts payable	(1,169)	9,213
Salaries and wages payable	5,610	(12,775)
Accrued vacation pay	(2,569)	(304)
Other accrued expenses	25,497	20,053
Deferred revenue	12,724	4,938
Chits payable	<u>(15,566)</u>	<u>13,932</u>
Net Cash Provided by (Used in) Operating Activities	<u>187,669</u>	<u>(144,171)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, equipment and land	<u>(43,279)</u>	<u>(130,723)</u>
Net Cash Used in Investing Activities	<u>(43,279)</u>	<u>(130,723)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on bank borrowing	(5,676)	(50,296)
Net borrowing on line of credit	<u>21,000</u>	<u>29,000</u>
Net Cash Provided by (Used in) Financing Activities	<u>15,324</u>	<u>(21,296)</u>
Net increase (decrease) in cash	159,714	(296,190)
Cash, Beginning of Year	<u>22,635</u>	<u>318,825</u>
Cash, End of Year	<u>\$ 182,349</u>	<u>\$ 22,635</u>
SUPPLEMENTAL CASH FLOW DISCLOSURES:		
Interest paid	\$ 1,653	\$ 1,014
NONCASH INVESTING AND FINANCING ACTIVITIES:		
Purchase of equipment through note and accounts payable obligation	\$ -	\$ -

See accompanying notes and independent accountant's review report

6

YOLO FLIERS CLUB

NOTES TO THE FINANCIAL STATEMENTS

Years Ended September 30, 2023 and 2022

NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES:

NATURE OF ACTIVITIES:

Yolo Fliers Club (the Club) was founded in 1919. The Club was incorporated in the State of California for the purpose of providing social, recreational, and athletic activities for the members of the corporation and their guests. The Club is primarily engaged in operating a golf course and clubhouse located in Yolo County, California.

BASIS OF PRESENTATION:

The Club is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. There are, however, only unrestricted net assets.

BASIS OF ACCOUNTING:

The Club's financial statements have been prepared on the accrual basis of accounting used for income tax reporting. This basis differs from accounting principles generally accepted in the United States of America primarily because depreciation is calculated based upon accepted income tax estimated useful lives.

INCOME TAXES:

The Club is a nonprofit corporation exempt from paying income taxes under section 501(c)(7) of the Internal Revenue Code and section 23701(g) of the Revenue and Taxation Code of the State of California. The Club is liable for income taxes on unrelated business income consisting of interest earned on cash accounts and any profits from nonmember revenues. There are no current income taxes due at September 30, 2023.

CASH:

Cash consists of cash on deposit, on hand, and money market accounts.

ACCOUNTS RECEIVABLE:

Accounts receivable represents amounts receivable from the members including monthly dues and amounts due from non-members. An allowance for uncollectible receivables is recorded based on a combination of write-off history, aging analysis, and any specific known troubled accounts. Receivable losses are charged against the allowance when management determines the accounts are uncollectible. Allowance for uncollectible accounts was \$27,479 and \$7,286 for the years ended September 30, 2023 and 2022, respectively.

INVENTORIES:

Inventories consist of golf merchandise, food, liquor and related items and are stated at the lower of cost, using the first-in, first-out method, or market.

DEPRECIATION:

Property and equipment are recorded at cost and are depreciated using the straight-line method over useful lives of three to forty years as follows:

<u>Description</u>	<u>Estimated Useful Life</u>
Buildings and improvements	5 - 40 years
Machinery and equipment	3 - 20 years

Expenditures for repairs and maintenance are charged to expense as incurred.

See independent accountant's review report.

7

YOLO FLIERS CLUB

NOTES TO THE FINANCIAL STATEMENTS

Years Ended September 30, 2023 and 2022

NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES: (Continued)

CONTRIBUTIONS:

Contributions that are temporarily restricted are classified as unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized.

USE OF ESTIMATES:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 - DESIGNATED CASH:

Designated cash for capital improvements amounted to \$182,887 and \$22,635 at September 30, 2023 and 2022, respectively.

NOTE 3 - PROPERTY AND EQUIPMENT:

Property and equipment includes long-lived assets and consists of the following:

	<u>2023</u>	<u>2022</u>
Land	\$ 25,798	\$ 25,798
Buildings and improvements	4,403,451	4,381,451
Machinery and equipment	<u>1,683,569</u>	<u>1,662,290</u>
	6,112,818	6,069,539
Less: Accumulated depreciation	<u>4,822,764</u>	<u>4,689,808</u>
	<u>\$ 1,290,054</u>	<u>\$ 1,379,731</u>

The total depreciation expense for the years ended September 30, 2023 and 2022 was \$132,956 and \$135,281, respectively.

NOTE 4 - HONORARY MEMBERSHIPS:

The Club has one honorary member who holds an equity interest in the Club as of September 30, 2023. The member is entitled to their equity in the Club if they resign. According to the Club by-laws, this membership will not be replaced. The Club is contingently liable for the member equity if the member were to resign. As of September 30, 2023, the contingent liability was \$2,100.

NOTE 5 - OPERATING LEASES:

In April of 2018, the Club entered into an operating lease with John Deere Financial for a turf mower. The terms of the lease call for 72 monthly payments in the amount of \$1,630. The future minimum lease payments under the non-cancelable operating lease are as follows:

2024	<u>\$ 11,840</u>
------	------------------

See independent accountant's review report.

8

YOLO FLIERS CLUB

NOTES TO THE FINANCIAL STATEMENTS

Years Ended September 30, 2023 and 2022

NOTE 5 - OPERATING LEASES: (Continued)

In March of 2020, the Club entered into an operating lease with Yamaha Motor Corporation for 40 golf carts. The terms of the lease call for 60 monthly payments in the amount of \$2,894. The future minimum lease payments under the non-cancelable operating lease are as follows:

2024	\$ 34,728
2025	<u>17,764</u>
	\$ <u>52,492</u>

In August of 2020, the Club entered into an operating lease with TCF National Bank for Foley Accu-Pro 633 Grinder. The terms of the lease call for 72 monthly payments in the amount of \$733. The future minimum lease payments under the non-cancelable operating lease are as follows:

2024	\$ 8,796
2025	8,796
2026	<u>8,063</u>
	\$ <u>25,655</u>

In October of 2020, the Club entered into an operating lease with De Lage Landen Financial Services, Inc. for a Copystar copier. The terms of the lease call for 63 monthly payments in the amount of \$842. The future minimum lease payment under the non-cancelable operating lease are as follows:

2024	\$ 10,104
2025	<u>10,104</u>
	\$ <u>20,208</u>

In April of 2021, the Club entered into an operating lease with John Deere Financial for a compact utility tractor. The terms of the lease call for 72 monthly payments in the amount of \$645. The future minimum lease payments under the non-cancelable operating lease are as follows:

2024	\$ 7,740
2025	7,740
2026	7,740
2027	<u>1,290</u>
	\$ <u>24,510</u>

In April of 2021, the Club entered into an operating lease with TCF National Bank for a Toro Workman MDX and a Workman GTX Lifted Lithium. The terms of the lease call for 48 monthly payments in the amount of \$602. The future minimum lease payments under the non-cancelable operating lease are as follows:

2024	\$ 7,224
2025	<u>4,214</u>
	\$ <u>11,438</u>

The total lease and equipment rental expense for the years ended September 30, 2023 and 2022 was \$84,094 and \$94,272, respectively.

See independent accountant's review report.

9

YOLO FLIERS CLUB

NOTES TO THE FINANCIAL STATEMENTS

Years Ended September 30, 2023 and 2022

NOTE 6 - NOTE PAYABLE:

The Club borrowed \$225,000 for redoing the parking lot. The note calls for monthly principal and interest payments of \$4,359 at an interest rate of 6%. The note was unsecured and paid off in July, 2023.

NOTE 7 - RETIREMENT PLAN:

The Club has a 401(k) Profit Sharing Plan that provides for a discretionary matching contribution. The matching contribution was 3% of employees contribution for the years ended September 30, 2023 and 2022 in the amounts of \$5,200 and \$12,080, respectively.

NOTE 8 - INCOME TAXES:

The income tax filings are subject to audit by taxing authorities. The Club's open audit periods by the Internal Revenue Service are fiscal years ended September 30, 2021 through 2023. The Club's open audit periods by the Franchise Tax Board are fiscal years ended September 30, 2020 through 2023.

NOTE 9 - EXPENSES BY BOTH THEIR NATURE AND THEIR FUNCTION:

The financial statements report certain categories of expenses that are attributable to more than one program, activity, or function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses are allocated based upon management's best estimates.

Program activities are geared toward membership's enjoyment of the facilities. They include, but are not limited to, golfing and dining. Supporting activities include maintaining the clubhouse for members' use and the regular management and general expenses.

NOTE 10 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following reflects the Club's financial assets as of the balance sheet date, reduced by amounts not available for general use because of imposed restrictions within one year of the balance sheet date.

	<u>2023</u>	<u>2022</u>
Financial assets at year-end	\$ 672,290	\$ 210,330
Less those unavailable for general expenditures within one year, due to:		
Board designated - Capital Improvement Fund	182,887	22,635
Current portion of long term debt	-	5,676
Total unavailable	<u>182,887</u>	<u>28,311</u>
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 489,403</u>	<u>\$ 182,019</u>

See independent accountant's review report.

YOLO FLIERS CLUB

NOTES TO THE FINANCIAL STATEMENTS

Years Ended September 30, 2023 and 2022

NOTE 11 - LINE OF CREDIT:

Management secured a line of credit (LOC) with Tri-Counties Bank in the amount of \$50,000 in order to cover operational cash needs, if required. The LOC calls for a variable interest rate, which was 7.750% at September 30, 2023. Balance at September 30, 2023 was \$50,000.

NOTE 12 - GOING CONCERN:

The ability of the Club to continue to pay its debts as and when they become due is dependent upon the continuing financial support of the members and the ability to generate sufficient cash flows in the future.

At September 30, 2023, the Club had a cash balance of \$182,349 and net current assets of \$672,290. Total current liabilities amounted to \$525,304.

It is management plans to decrease costs to cover future cash needs.

NOTE 13 - SUBSEQUENT EVENTS:

Management has considered subsequent events for disclosure through May 23, 2024, which represents the date the financial statements were available to be issued.

See independent accountant's review report.

11



YOLO FLIERS CLUB



Supplementary Information
Years Ended September 30, 2023 and 2022

YOLO FLIERS CLUB

SCHEDULES OF NET ASSETS - INCOME TAX BASIS

September 30,	2023	2022
MEMBERSHIPS:		
Golfing (335 @ \$2,100) - Held by members	\$ 703,500	\$ 638,400
Golfing (90 @ \$2,100) - Held by club	189,000	254,100
Honorary (1 @ \$2,100)	<u>2,100</u>	<u>2,100</u>
Total	894,600	894,600
ACCUMULATED CHANGE IN NET ASSETS	<u>542,440</u>	<u>210,008</u>
Net Assets, Unrestricted	<u>\$ 1,437,040</u>	<u>\$ 1,104,608</u>

YOLO FLIERS CLUB

SCHEDULES OF CAPITAL IMPROVEMENT FUNDS - INCOME TAX BASIS

Years Ended September 30,	2023	2022
Balance, Beginning of Year	\$ 22,635	\$ 99,775
Dues and assessments	354,737	57,787
Initiation fees	18,993	26,650
Capital expenditures	(43,279)	(130,723)
Transferred from (to) operations	<u>(170,737)</u>	<u>(30,854)</u>
Balance, End of Year	<u>\$ 182,349</u>	<u>\$ 22,635</u>

YOLO FLIERS CLUB

SCHEDULES OF NET GOLF OPERATIONS - INCOME TAX BASIS

Years Ended September 30,	2023	2022
REVENUES:		
Green fees	\$ 115,315	\$ 126,691
Cart rental	89,032	88,000
Cart storage	95,982	75,218
Guest passes	22,303	-
Locker rental	1,602	1,582
Merchandise	127,621	151,361
Range fees	25,720	46,000
Trail fees	30,121	24,820
Total Revenues	507,698	513,672
COST OF SALES:		
Merchandise	127,412	119,725
Total Cost of Sales	127,412	119,725
Gross Profit	380,286	393,947
PRO SHOP EXPENSES:		
Payroll	185,933	216,196
Payroll taxes	16,159	24,063
Employee benefits	5,920	11,744
Employee meals	-	875
Dues and subscriptions	682	14,756
Golf lessons	2,182	4,510
Laundry and uniforms	3,417	335
Range expense	7,722	13,882
Repairs and maintenance	2,130	5,860
Security	-	1,292
Supplies	9,823	11,702
Telephone	970	1,106
Tournament expenses	15,420	1,670
Utilities	21,950	28,317
Workers' compensation insurance	6,251	5,996
Total Pro Shop Expenses	278,561	342,304
Net Golf Operations Income	101,726	51,643

YOLO FLIERS CLUB

SCHEDULES OF GOLF COURSE MAINTENANCE - INCOME TAX BASIS

<u>Years Ended September 30,</u>	<u>2023</u>	<u>2022</u>
Payroll	\$ 411,711	\$ 400,517
Payroll taxes	35,782	35,684
Employee benefits	18,308	23,491
Chemicals	12,563	40,101
Dues and subscriptions	3,300	909
Employee meals	-	1,308
Fertilizer	12,879	42,158
Gas, oil and fuel	52,617	28,184
Irrigation supplies	24,758	30,554
Landscape supplies	7,094	15,176
Laundry and uniforms	7,566	1,598
License and permits	11,407	2,845
Office supplies	-	598
Outside services	-	19,157
Repairs and maintenance	113,791	51,652
Sand	5,996	2,650
Seed	37,766	7,849
Seminars and conferences	318	812
Supplies	1,473	8,189
Telephone	2,148	1,206
Utilities	96,108	101,976
Workers' compensation insurance	13,844	5,920
Total	\$ 869,430	\$ 822,534

YOLO FLIERS CLUB

SCHEDULES OF NET FOOD AND BEVERAGE OPERATIONS - INCOME TAX BASIS

Years Ended September 30,	2023	2022
FOOD AND BEVERAGE SALES:		
Food sales	\$ 255,152	\$ 248,155
Bar sales	234,717	255,592
Banquet fees	<u>18,407</u>	<u>16,506</u>
Total Sales	<u>508,276</u>	<u>520,253</u>
COST OF SALES:		
Cost of food	252,373	201,348
Cost of liquor	<u>85,063</u>	<u>95,339</u>
Total Cost of Sales	<u>337,436</u>	<u>296,687</u>
Gross Profit	<u>170,840</u>	<u>223,566</u>
DINING ROOM EXPENSES:		
Payroll	438,273	360,834
Payroll taxes	38,092	48,501
Employee benefits	13,954	17,345
Advertising	-	1,662
Coffee and popcorn	-	225
Employee meals	-	3,792
Equipment rental	195	7,380
Laundry and uniforms	8,055	14,129
License and permits	-	1,050
Outside services	172	805
Prizes, gifts, flowers, other	397	292
Repairs and maintenance	10,570	9,599
Supplies and postage	10,912	12,500
Travel	37	22
Utilities	81,971	93,374
Workers' compensation insurance	<u>14,731</u>	<u>8,831</u>
Total Dining Room Expenses	<u>617,365</u>	<u>580,346</u>
Net Operating Loss	(446,525)	(356,780)
Minimum spending	<u>29,880</u>	<u>18,233</u>
Net Food and Beverage Operations	<u>\$ (416,645)</u>	<u>\$ (338,547)</u>

YOLO FLIERS CLUB

SCHEDULES OF CLUBHOUSE EXPENSES - INCOME TAX BASIS

Years Ended September 30,	2023	2022
Payroll	\$ 292,182	\$ 330,502
Payroll taxes	25,393	31,188
Employee benefits	9,303	20,294
Advertising	7,139	3,601
Dues and subscriptions	5,662	10,225
Employee meals	-	1,269
Equipment rental	5,301	5,179
Laundry and uniforms	5,370	-
Licenses and permits	-	70
Membership promotion	13,170	1,443
Music	-	500
Outside services	31,501	20,467
Pool expenses	10,450	6,682
Postage	2,162	2,793
Prizes, gifts and flowers	-	625
Repairs and maintenance	6,425	32,620
Security	4,953	401
Software support	37,925	21,482
Supplies	50,061	31,288
Telephone	1,525	4,534
Travel and mileage	-	408
Utilities	64,079	22,872
Website and internet	-	504
Workers' compensation insurance	9,821	6,406
Total	\$ 582,426	\$ 555,353



Attachment 4

Dunn & Bradstreet Credit Information



Business Information Report Snapshot

YOLO FLIERS CLUB

D-U-N-S: 07-155-2913
ADDRESS: 17980 County Rd 94b, Woodland, CA, 95695, United States
Date: 06/04/2024

RISK ASSESSMENT

SCORES AND RATINGS				
Max. Credit Recommendation	PAYDEX® SCORE	Delinquency Predictor Percentile	Financial Stress Percentile	Supplier Evaluation Risk Rating
US\$ 2,500	59 MODERATE RISK	6 HIGH RISK	5 MODERATE-HIGH RISK	9 HIGH RISK

MAXIMUM CREDIT RECOMMENDATION

Overall Business Risk: LOW, LOW-MODERATE, MODERATE, MODERATE-HIGH, HIGH

Maximum Credit Recommendation: US\$ 2,500

The recommended limit is based on a high probability of severe delinquency.

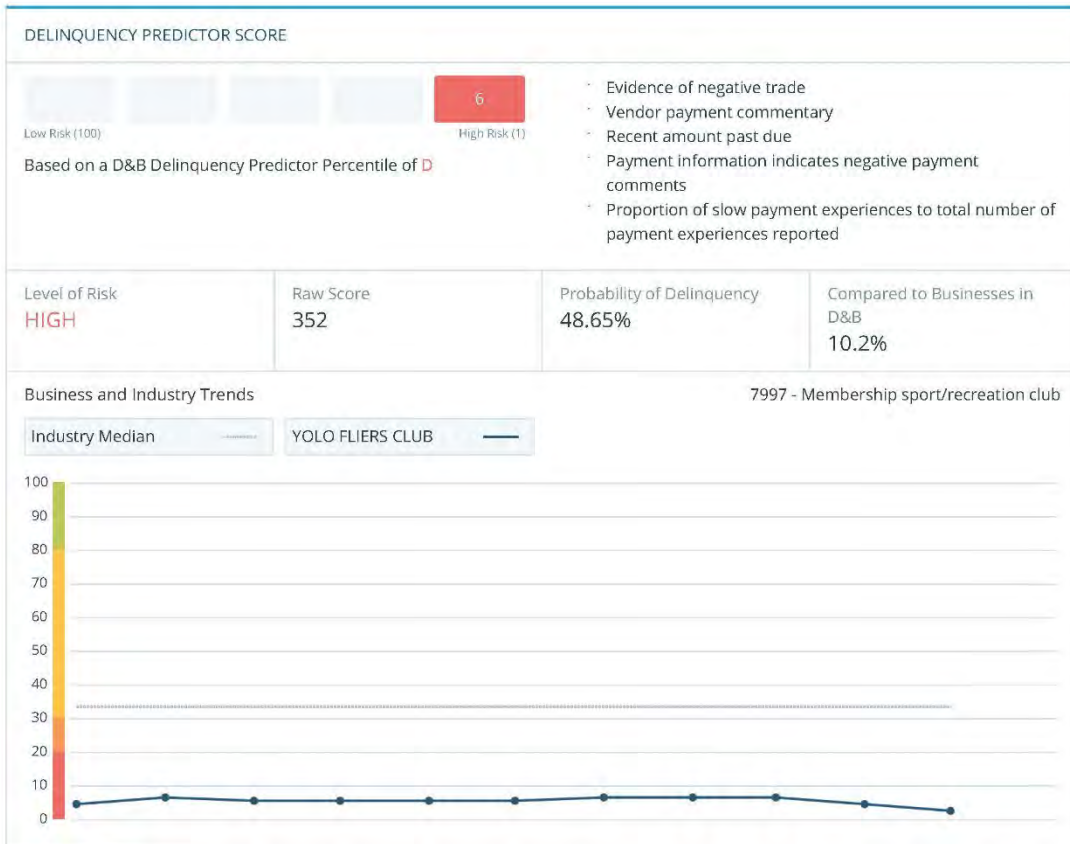
Dun & Bradstreet Thinks...

- Overall assessment of this organization over the next 12 months: SIGNIFICANT STABILITY AND PAYMENT BEHAVIOR CONCERNS
- Based on the predicted risk of business discontinuation: HIGHER THAN AVERAGE RISK OF DISCONTINUED OPERATIONS OR BUSINESS INACTIVITY
- Based on the predicted risk of severely delinquent payments: VERY HIGH POTENTIAL FOR SEVERELY DELINQUENT PAYMENTS

PAYDEX® SUMMARY

3 Months	24 Months
77 Low Risk (100) High Risk (23)	59 Low Risk (100) High Risk (41)
When weighted by dollar amount, payments to suppliers average 5 days beyond terms. Value is based on payments collected over the last 3 months .	When weighted by dollar amount, payments to suppliers average 23 days beyond terms. Value is based on payments collected over the last 24 months .

PAYDEX® Based on 24 months of data



JUL 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024
----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------

FINANCIAL STRESS SCORE

5

Based on a D&B Financial Stress Percentile of []

- High proportion of slow payment experiences to total number of payment experiences
- Low proportion of satisfactory payment experiences to total payment experiences
- Low Paydex Score
- High proportion of past due balances to total amount owing
- Unstable Paydex over last 12 months

Level of Risk MODERATE-HIGH	Raw Score 1371	Probability of Failure 1.34%	Compared to Businesses in D&B 0.48%
---------------------------------------	-------------------	---------------------------------	--

Business and Industry Trends 7997 - Membership sport/recreation club



SUPPLIER EVALUATION RISK RATING

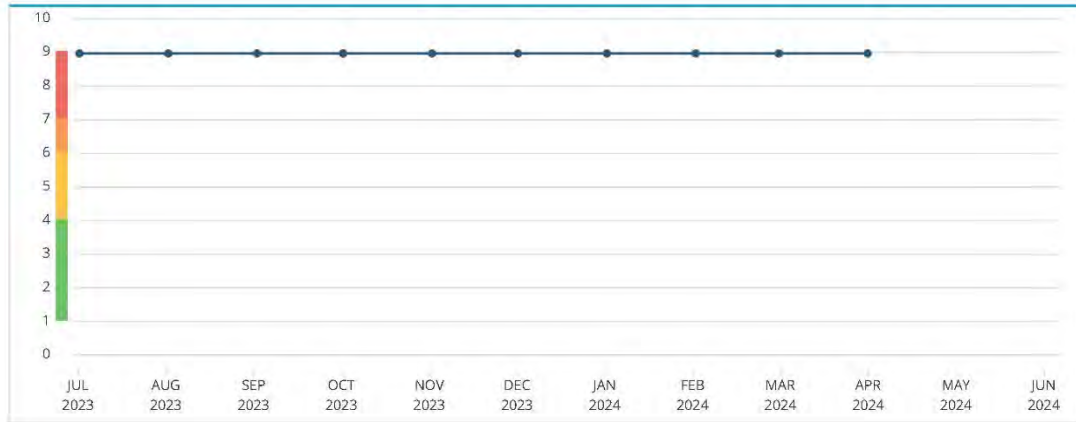
9

Based on a Supplier Evaluation Risk Rating of []

- Factors Affecting Your Score**
- Business information cannot be confirmed due to lack of telephone response
 - Limited business activity signals reported in the past 12 months
 - Proportion of slow payment experiences to total number of payment experiences reported
 - Age of financial statement indicates higher risk
 - Change in net worth
 - Return on Assets Ratio influencing the score

Business and Industry Trends 7997 - Membership sport/recreation club





D&B RATING

Current Rating as of 10-11-2023

Financial Strength

3A: US\$1,000,000 to US\$9,999,999 in Net Worth or Equity

Risk Indicator

3: Moderate Risk

Previous Rating

Risk Indicator

3: Moderate Risk

TRADE PAYMENTS

TRADE PAYMENTS SUMMARY			Based on 24 months of data
Overall Payment Behavior 23 Days Beyond Terms	% of Trade Within Terms 56%	Highest Past Due US\$ 1,000	
Highest Now Owing: US\$ 30,000	Total Trade Experiences: 25 Largest High Credit: US\$ 30,000 Average High Credit: US\$ 4,277	Total Unfavorable Comments: 2 Largest High Credit: US\$ 20,000 Total Placed in Collections: 0 Largest High Credit: US\$ 0	

TRADE PAYMENTS BY CREDIT EXTENDED			
\$ CREDIT EXTENDED	% OF PAYMENTS WITHIN TERMS	# PAYMENT EXPERIENCES	TOTAL & DOLLAR AMOUNT
OVER 100,000	0%	0	\$0
50,000 - 100,000	0%	0	\$0
15,000 - 49,999	100%	2	\$55,000
5,000 - 14,999	58%	3	\$17,500
1,000 - 4,999	49%	5	\$8,000
UNDER 1,000	43%	10	\$5,050

TRADE PAYMENTS BY INDUSTRY			
Collapse All Expand All			
Industry Category	Number of Payment Experiences	Largest High Credit (US\$)	% Within Terms (Expand to View)
▼51 - Wholesale Trade - Nondurable Goods	4	25,000	
5141 - Whol General Grocery	2	25,000	100
5149 - Whol Groceries	1	7,500	0
5139 - Whol Footwear	1	5,000	100
▼49 - Electric, Gas And Sanitary Services	2	1,000	
4911 - Electric Services	2	1,000	100

▼50 - Wholesale Trade - Durable Goods	4	750	
5013 - Whol Auto Parts	2	750	25
5063 - Whol Electrical Equip	1	500	50
5084 - Whol Industrial Equip	1	500	0
▼60 - Depository Institutions	1	30,000	
6022 - State Commercial Bank	1	30,000	100
▼73 - Business Services	3	2,500	
7353 - Hvy Const Eqpt Rental	1	2,500	0
7389 - Misc Business Service	1	2,500	100
7363 - Help Supply Service	1	500	0
▼07 - Agricultural Services	1	1,000	
0781 - Landscape Services	1	1,000	0
▼61 - Nondepository Credit Institutions	2	1,000	
6159 - Misc Business Credit	1	1,000	50
6153 - Short-trm Busn Credit	1	50	100
▼35 - Industrial And Commercial Machinery And Computer Equipment	1	500	
3579 - Mfg Misc Office Eqpt	1	500	0
▼48 - Communications	1	500	
4812 - Radiotelephone Commun	1	500	100
▼87 - Engineering Accounting Research Management And Related Services	2	250	
8742 - Management Consulting	1	250	100
8741 - Management Services	1	0	100

TRADE LINES						
Date of Experience	Payment Status	Selling Terms	High Credit (US\$)	Now Owes (US\$)	Past Due (US\$)	Months Since Last Sale
04/2024	Prompt	-	-	750	0	1 Month
04/2024	Prompt	-	30,000	30,000	0	-
04/2024	Prompt	-	25,000	10,000	0	1 Month
04/2024	Prompt	-	5,000	5,000	0	1 Month

04/2024	Prompt	-	2,500	2,500	0	1 Month
04/2024	Prompt	-	500	500	0	1 Month
04/2024	Prompt to Slow	-	1,000	1,000	0	1 Month
04/2024	Prompt to Slow	-	750	0	0	1 Month
04/2024	Slow	-	2,500	0	0	Between 6 and 12 Months
04/2024	Slow	-	750	750	500	1 Month
04/2024	Slow	Regular terms	500	0	0	Between 6 and 12 Months
04/2024	Slow	-	1,000	1,000	1,000	-
02/2024	bad debt	-	20,000	250	250	-
01/2024	unsatisfactory	-	2,500	0	0	Between 6 and 12 Months
12/2023	Prompt	-	250	0	0	Between 6 and 12 Months
12/2023	Slow	-	500	100	100	Between 6 and 12 Months
11/2023	Prompt	N30	1,000	0	0	1 Month
11/2023	Prompt	N30	0	0	0	Between 6 and 12 Months
07/2023	-	Cash Account	500	-	-	1 Month
04/2023	Prompt to Slow	-	500	100	100	Between 4 and 5 Months
03/2023	Slow	-	7,500	0	0	Between 6 and 12 Months
01/2023	Prompt	-	5,000	2,500	0	1 Month
01/2023	Slow	-	500	0	0	Between 6 and 12 Months
12/2022	Prompt	-	50	0	0	Between 6 and 12 Months
04/2022	-	Cash Account	250	0	0	Between 2 and 3 Months

EVENTS

LEGAL EVENTS			
The following Public Filing data is for information purposes only and is not the official record. Certified copies can only be obtained from the official source.			
SUITS	JUDGEMENTS	LIENS	UCC FILINGS
TOTAL 0	TOTAL 0	TOTAL 1	TOTAL 29
LAST FILING DATE -	LAST FILING DATE -	LAST FILING DATE 12/19/2023	LAST FILING DATE 07/26/2023

General: The public record items contained in this report may have been paid, terminated, vacated or released prior to the date this was reported. This information may not be reproduced in whole or in part by any means of reproduction.

UCC Filings: There may be additional UCC Filings in the D&B file on this company which are available by contacting 1-800-234-3867.

Suits, Liens, Judgements: There may be additional suits, liens, or judgements in D&B's file on this company available in the U.S. Public Records Database that are also covered under your contract. If you would like more information on this database, please contact the Customer Resource Center at 1-800-234-3867.

Lien: A lien holder can file the same lien in more than one filing location. The appearance of multiple liens filed by the same lien holder against a debtor may be indicative of such an occurrence.

EVENTS	
Lien - Tax Lien	
Filing Date	2023-12-19
Filing Number	U230090223930
Status	Terminated
Date Status Attained	2023-12-19
Received Date	2024-04-21
Debtors	YOLO FLIERS CLUB
Creditors	CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, SACRAMENTO, CA
Court	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA
UCC Filing - Continuation	
Filing Date	2022-07-11
Filing Number	220209254230
Received Date	2022-07-18
Original Filing Date	2017-07-31
Original Filing Number	177598768169

Filing Number	177598768169
Received Date	2017-08-18
Collateral	All Negotiable instruments including proceeds and products - All Inventory including proceeds and products - All Account(s) including proceeds and products - All Computer equipment including proceeds and products - and OTHERS
Secured Party	TRI COUNTIES BANK, CHICO, CA
Debtors	YOLO FLIERS CLUB
Filing Office	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA
UCC Filing - Continuation	
Filing Date	2017-02-27
Filing Number	1775728892
Received Date	2017-02-28
Original Filing Date	2012-04-25
Original Filing Number	127310328784
Secured Party	DEERE CREDIT, INC., JOHNSTON, IA
Debtors	YOLO FLIERS CLUB
Filing Office	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA
UCC Filing - Original	
Filing Date	2016-09-06
Filing Number	167544661999
Received Date	2016-09-23
Collateral	Inventory and proceeds - Fixtures and proceeds - Computer equipment and proceeds - Equipment and proceeds
Secured Party	TCF EQUIPMENT FINANCE, A DIVISION OF TCF NATIONAL BANK, WATERLOO, IA
Debtors	YOLO FLIERS CLUB
Filing Office	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA
UCC Filing - Original	
Filing Date	2016-05-24
Filing Number	167527175940
Received Date	2016-06-10
Collateral	Inventory and proceeds - Fixtures and proceeds - Computer equipment and proceeds - Equipment and proceeds
Secured Party	TCF EQUIPMENT FINANCE, A DIVISION OF TCF NATIONAL BANK, WATERLOO, IA

Secured Party	TRI COUNTIES BANK, CHICO, CA
Debtors	YOLO FLIERS CLUB
Filing Office	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA
UCC Filing - Continuation	
Filing Date	2022-04-08
Filing Number	220181433026
Received Date	2022-04-12
Original Filing Date	2012-04-25
Original Filing Number	127310328784
Secured Party	DEERE CREDIT, INC., JOHNSTON, IA
Debtors	YOLO FLIERS CLUB
Filing Office	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA
UCC Filing - Original	
Filing Date	2020-08-10
Filing Number	200009870629
Received Date	2020-09-06
Collateral	Inventory and proceeds - Computer equipment and proceeds - Fixtures and proceeds - Equipment and proceeds
Secured Party	TCF NATIONAL BANK, WATERLOO, IA
Debtors	YOLO FLIERS CLUB
Filing Office	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA
UCC Filing - Original	
Filing Date	2019-08-09
Filing Number	197727465331
Received Date	2019-08-12
Collateral	All Negotiable instruments including proceeds and products - All Inventory including proceeds and products - All Account(s) including proceeds and products - All Computer equipment including proceeds and products - and OTHERS
Secured Party	TRI COUNTIES BANK, CHICO, CA
Debtors	YOLO FLIERS CLUB
Filing Office	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA
UCC Filing - Original	
Filing Date	2017-07-31

Debtors	YOLO FLIERS CLUB
Filing Office	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA
UCC Filing - Original	
Filing Date	2016-02-18
Filing Number	167510035644
Received Date	2016-03-04
Collateral	Inventory and proceeds - Fixtures and proceeds - Computer equipment and proceeds - Equipment and proceeds
Secured Party	TCF EQUIPMENT FINANCE, A DIVISION OF TCF NATIONAL BANK, WATERLOO, IA
Debtors	YOLO FLIERS CLUB
Filing Office	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA
UCC Filing - Original	
Filing Date	2013-10-16
Filing Number	137382368314
Received Date	2013-10-25
Collateral	Inventory and proceeds - Fixtures and proceeds - Computer equipment and proceeds - Equipment and proceeds
Secured Party	TCF EQUIPMENT FINANCE, INC., WATERLOO, IA
Debtors	YOLO FLIERS CLUB
Filing Office	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA
UCC Filing - Original	
Filing Date	2012-06-12
Filing Number	127316834853
Received Date	2012-06-21
Collateral	Inventory and proceeds
Secured Party	YAMAHA MOTOR CORPORATION, USA, CYPRESS, CA
Debtors	YOLO FLIERS CLUB
Filing Office	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA
UCC Filing - Original	
Filing Date	2012-04-25
Filing Number	127310328784
Received Date	2012-05-07

Collateral	Inventory and proceeds - Account(s) and proceeds - Chattel paper and proceeds - Contract rights and proceeds - and OTHERS
Secured Party	DEERE CREDIT, INC., JOHNSTON, IA
Debtors	YOLO FLIERS CLUB
Filing Office	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA
UCC Filing - Original	
Filing Date	2011-05-17
Filing Number	117269992076
Received Date	2011-05-26
Collateral	Inventory and proceeds - Equipment and proceeds - Computer equipment and proceeds - Fixtures and proceeds
Secured Party	TCF EQUIPMENT FINANCE, INC., WATERLOO, IA
Debtors	YOLO FLIERS CLUB
Filing Office	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA

COMPANY EVENTS
The following information was reported on: 06-01-2024
The California Secretary of State's business registrations file showed that Yolo Fliers Club was registered as a Non-Profit Corporation on September 4, 1919.
Business started 1919 by the members.
LES CARSON. Work history unknown.

SPECIAL EVENTS
08-14-2023
A Rating change has occurred on this company.

Financials

Source: D&B | Currency: All figures shown in USD unless otherwise stated

INCOME STATEMENT	
	Fiscal Consolidated 09-30-2022 (US\$)
Total Current Assets	
Annual Sales	2,564,249
Gross Profit	2,564,249
Operating Expenses	1,520,359
Operating Income	1,043,890
Other Expenses	1,157,693
Net Income Before Taxes	(113,803)
(net Loss)	113,803

BALANCE SHEET	
	Fiscal Consolidated 09-30-2022 (US\$)
Assets	
Cash	22,635
Accounts Receivable	73,669
Inventory	109,029
Total Current Assets	205,333
Property, Plant, Fixtures & Equipment	1,379,731
Total Assets	1,590,061
Prepaid Expenses & Deferred Charges	4,997
	Fiscal Consolidated 09-30-2022 (US\$)
Liabilities	
Accounts Payable	479,777
Total Current Liability	479,777
Total Liability	1,590,061

FINANCIAL RATIOS			
Solvency	Fiscal Consolidated 09-30-2022	Fiscal Consolidated 09-30-2021	Fiscal Consolidated 09-30-2019
Current Ratio	0.4	1.3	1.2

Quick Ratio	0.2	1.1	0.7
Current Liabilities To Net Worth (%)	43.4	34.1	29.3
Total Liabilities/Net Worth (%)	43.9	61	40.4
Current Liabilities To Inventory (%)	440	430.4	239
Fixed Assets To Net Worth (%)	124.9	113.6	106.4
Efficiency	Fiscal Consolidated 09-30-2022	Fiscal Consolidated 09-30-2021	Fiscal Consolidated 09-30-2019
Accounts Payable To Sales Ratio	18.7	14.5	14.6
Sales To Working Capital Ratio	24.2	43	-
Sales To Inventory (%)	23.5	29.6	16.4
Assets/Sales	62	68.6	69.9
Profitability	Fiscal Consolidated 09-30-2022	Fiscal Consolidated 09-30-2021	Fiscal Consolidated 09-30-2019
Return On Net Worth (%)	(10.3)	17.8	(8.8)
Return On Assets (%)	(7.2)	11.1	(6.2)
Return On Sales (%)	(4.4)	7.6	(4.4)

COMPANY PROFILE

COMPANY OVERVIEW		
D-U-N-S 07-155-2913	Mailing Address 17980 County Rd 94b, Woodland CA 95695, US	Annual Sales US\$ 2,564,249
Business Form Unknown	Telephone -	Employees 37
Date Incorporated 09/04/1919	Fax -	Age (Year Started) 104 years (1919)
State of Incorporation California	Website www.yolofliers.org	Named Principal LES CARSON, PRES
Ownership -	Line of Business Membership sport/recreation club	SIC 7997

OWNERSHIP

This business is not currently a part of a family tree.

©Dun & Bradstreet, Inc. 2024. All rights reserved.
[Privacy Policy](#) | [Terms of Use](#)