

**OAK HILLS PARK AUTHORITY
MEETING MINUTES
April 17, 2014**

PRESENT: Clyde Mount, Vice Chairman; Elsa Obuchowski; Paul Cifatte; Bill Waters; John McKenna; Pam Works and Ernie DesRochers.

STAFF: Shelly Guyer, Executive Director, Ed Ruiz, Golf Pro and Jim Schell, Superintendent .

ABSENT: Joe Kendy and David Hollar.

INTERESTED PARTIES: None.

CALL TO ORDER

Mr. Mount called the meeting to order at 7:30 p.m.

ACCEPTANCE OF MINUTES

Mr. Mount asked the Authority Members to review the minutes the March 20, 2014 meeting.

Page 2, Correct Spelling: Sharyn Taymore.

Page 6, Correct Spelling: Mr. Carrano.

****MR. CIFATTE MADE A MOTION TO APPROVE THE MINUTES OF THE MARCH 20, 2014 MEETING AS AMENDED.**

****MR. WATERS SECONDED THE MOTION.**

****THE MOTION PASSED UNANIMOUSLY.**

PUBLIC COMMENT

Mr. Mount asked that public comment be kept to three minutes.

Mr. Kendy emailed the following general comments:

Concerning public comments at OHPA meetings. My view is that if someone wants to comment they (a) must be present and personally make it , and (b) submit it in writing to the OHPA in advance of the meeting ideally or 3 days before the meeting so any points can be checked out.

Scott Kimich commented on a letter in the Norwalk Hour from a Mrs. Hargrove which complimented the OHPA and referred to OHP having a number of nature trails which he stated is a mistake since OHP has only one nature trail in the Park.

Mr. Kimich commented that he believes that OHPA is bucking a trend by which more people go to the gym than play golf or tennis, and thinks OHPA would be better off becoming a 9 hole golf course. He commented that he thinks the golfers will not find the driving range net aesthetically pleasing.

Peggy Holten commented that she is happy that the OHPA will not build the driving range in the woods. She would like the 10 acres of woods to become permanent open space and the intent be noted in OHPA proposed master plan.

She stated that there was a rose garden in front of the woods when she moved to Norwalk in 1981 and she encouraged the OHPA to include in the Master Plan the restoration of the rose garden

through volunteerism. Mrs. Holten noted that restoring the rose garden is an opportunity to beautify the Park as well as create an outdoor event venue.

Diane Cece stated that she read in last month's minutes about the controversy over asking an OHPA member to read correspondence (public comment) at the meeting. She stated that the request to do this is not unusual processes throughout the whole City of Norwalk and other municipalities. She stated that when correspondence is received it can go into the record or the public can ask for it to be read aloud into the record for the benefit of the public at the meeting.

Mrs. Cece refuted the claim that she suggested that OHPA had illegally developed the master plan. She stated that what she said was that the City had established a process when it developed other parks and that Mr. Mulkey of the Parks and Recreation Department is the person to contact. She continued by saying that it is unusual that the OHPA did not form an advisory committee. She also asked where the money for the master plan projects would come from.

Monica Fitzgerald stated that her family has lived in the neighborhood for three years and they love it. She wants the restaurant to succeed but is concerned and wants the woods protected as well. She noted that OHPA needs to provide more information than she reads in the paper and asked where she get more information. She noted that a community pool should be discussed because there isn't one in town now and feels it would be a success and asked that it be considered.

CHAIRMAN'S REPORT

Mr. Mount thanked everyone for the work they put in to get the course open and that opening day was very successful.

PRO'S REPORT

Mr. Ruiz reported that the pro shop looks good and is fully stocked with anything golfers might need. He stated that sales are improving particularly during the week which he attributes to new membership.

Mr. Ruiz reported that the 45th anniversary golf day opening was great. He commented that the price was right and helped to draw more golfers. He noted that private clubs don't generate that level of business. He asked that the competitive week day specials continue, including the senior rates and marketing. He stated that phone tee time reservations and inquiries have increased and the staff is more responsive.

Mr. Ruiz reported that the online junior golf registration would start May 1, 2014. He expects it to be a successful season and has a lot of junior golfers interested in working at camps should he require more help. Mr. Waters, Mr. Ruiz, and Mr. Mount discussed marketing the program on the website and in the Norwalk Hour.

SUPERINTENDANT'S REPORT

Mr. Schell advised the Authority that the golf course is greening up nicely but he continues to restrict cart usage due to wet conditions from ground thaw and rain without sufficient drying time. He noted that these conditions are an example of why continuous cart paths are needed. He reported that he will purchase and place cart directional signs in wet areas until they are dry.

He stated that the aerification of the greens was completed today. He expects the greens to recover fairly quickly with the warmer temperatures due next week. He stated that he is putting drainage in the front right bunker on the 9th hole green.

Mr. Schell reported that the restaurant boiler is leaking water which causes it to refill. He stated that labor to fix it is not covered under the warranty but to take advantage of the warranty it should be fixed within the year.

Mr. Schell reported that the Assistant Superintendent is voluntarily making repairs and improvements at the rental house before he and his family move into the apartment. Mr. Schell noted that the rental house couldn't be rented to the public in its current condition and suggested that if funds are available that the OHPA consider reimbursing the assistant for his expenditures .

EXECUTIVE DIRECTOR REPORT

Mr. Guyer distributed the March sales report noting that it was a horrible month and was not much of an improvement over last March which was bad as well. He stated that the rounds were down over 50% and the revenue was down by 45%. He contributed the low numbers to the cold weather which delayed opening day and have continued. He stated that on a year-to-date fiscal basis the 2014 financial numbers are still ahead of 2013 financials. Mr. Guyer reported that on a year-to-date revenue is up \$90,000, a 12% increase, and paying rounds are up 8%.

Mr. Guyer reported that as of April 15, rounds are up 17% compared to April 2013 and attributes it to the marketing efforts and the one day special bringing in a lot of new faces. He reported that total ID sales for the same period are up 31% over last year, that the greens fees are even, but cart revenue is down \$4,700 due to the wet ground conditions.

Mr. Guyer reported that 232 ID cards were sold on April 5th, Opening Day, of which 43 were resident and balance were non-resident and OH made a total of \$19,000, the biggest single day of revenue that he's aware of. Mr. Guyer noted that the promotion was a success and business was steady all day. He noted that they only have 2 registers to process ID cards so he was pleased that the rush to buy ID cards happened in the afternoon and not the morning.

He discussed a marketing deal from the Golf Eighteen and noted that he plans to run a 30 day trial based on weekday tee times. He noted that Group On has sold out and the certificates have to be used before May 22nd. The Authority discussed the information.

COMMITTEE REPORTS AND DISCUSSION

Tennis / Restaurant Liaison Committee

Mr. Cifatte advised the OHPA that the courts are on schedule to open May 1 to the public. He stated that Mr. Gocke advised him that he plans a luncheon for his staff and has proposed some programs but he hasn't been able to reach him to discuss the information yet. Mrs. Works noted that she forwarded the tennis program information to Mr. Cifatte.

Mrs. Work advised the Authority that there has not been any promotion of women's tennis and she noted that she would venture to guess that women tennis drives the sale of the OH tennis ID cards. The Authority discussed the tennis vendor, program and facility.

Mr. Guyer reported that they have sold 33 tennis ID cards this year compared to 19 last year. Mr. McKenna noted that OH can't run a special on the tennis ID card but Mr. Guyer can send out email blasts to market the program. Mr. Guyer replied that anyone that buys an ID card is asked to provide an email address which gets added to the master list. Mrs. Work asked if the tennis players were aware that the courts were opening on May 1. She advised the Authority that Kings Highway has publicized that the courts are open and programs start on May 12. She stated that the lease

says that Kings Highway will staff the tennis courts when they are open and she knows that the program won't be at Oak Hill's until the season at Kings Highway in Darien ends which is not until after May 1. Mr. DesRochers asked that when the tennis information is confirmed and that Mr. Guyer post it on the website and send out an email blast. Mrs. Works noted that Mr. Gocke should send out an email as well.

Mr. Cifatte reported that the restaurant has expanded their hours. He noted that the restaurant owners are in their second year and need to market as well as the Authorities support. Mr. Mount noted that he was told that the restaurant has turned away golfers when there is a private catering party at the restaurant.

Mrs. Obuchowski reported having a new waiter at the restaurant that provided slow to bad service at the women's golf association dinner. The Authority discussed the issues mentioned. Mr. Cifatte said he would bring the complaints to the restaurateur attention.

Mr. Guyer stated that the restaurant committed to serving breakfast by April 15 so he purposely went to Oak Hills today for breakfast at the restaurant but he breakfast wasn't served until 11:00 a.m. He reported that the restaurateur explained he is looking to hire another person because the employee he hired to cook breakfast quit before starting. Mr. Guyer reported that the restaurant has paid all the back rent.

Mr. Mount noted that he spoke to the restaurant as well and he got a strong sense of commitment to make it work. Mr. Mount advised the Authority Members that he told the restaurateur that they cannot fall behind again in rent or the Authority would be forced to consider plan B.

Operations Ad Hoc Committee

Mr. Mount asked if the operations committee had anything they needed to discuss. Mr. Ruiz stated that the current starters are working longer hours and feels they can do certain things better.

Mr. Ruiz and Mr. Guyer discussed managing the starters and keeping pace of play. The Authority discussed the information and suggested that Mr. Guyer hold a meeting to discuss and review starter procedures with them to give the golfer the best experience.

Finance Committee

Mr. McKenna reviewed the March balance sheet and noted that it was strong. Mr. Guyer reported that the difference in the cash position compared to last year is due to the \$150,000 operating loan from the City, noting that if the \$150,000 is subtracted then there is more cash this year than last year.

Mr. McKenna advised that the Authority that OH is in a strong position to cover operating expenses over the next few months. He agreed that the cart revenue is dragging on the overall revenue but cart revenue should make a comeback soon. Mr. Mount asked to have the financials sent out a couple days prior to the meeting. Mr. Guyer replied that he did send them to him this month and would send it out to all the members from now on.

Mr. McKenna noted that Mr. Englert made comments on the 2015 fiscal budget draft which they will review and then present a proposed budget at the next Authority meeting.

Legal Committee

Mr. Kendy emailed the following Legal Report:

I spoke with Mike Soltis of Jackson Lewis briefly about the Mejia and Rodriguez cases. There should be no charges for the call. I have worked with Mike on employment law matters for many years.

Marketing Committee

Mr. Waters reported that the errors in the Norwalk Hour ad have been corrected and Mayor's tee off on opening day got press in the Hour. Mr. Waters discussed the Mother's Day promotion with the Authority Members. Mr. Mount inquired if it should be promoted on WEBE. The Authority decided to keep the current offer and update the advertising copy.

Mr. Waters stated that they would promote the Mayor's Trophy Tournament after the Mother's day special and that Mr. Hollar is working on sponsorships for the tournament. Mr. Guyer noted that the registration sheet and Pay Pal are both ready to post but sponsorship other than tee signs have to be in a separate email blast.

Mr. Mount stated that a "save the date" notice had not gone out yet. Mr. Waters reported that the homepage has plenty of room to add information and suggested that OHPA post the "save the date" and the tournament details there, as well as send it out in an email blast.

Human Resource & Policy Committee

Mrs. Obuchowski reported that she and Mr. Kendy corresponded on the employee handbook. She reported that Mr. Kendy asked to go through it first for any legal considerations before they meet to discuss and edit.

Mr. Kendy emailed the following comments:

I am still reviewing the Master Plan and Employee Manual. On the latter I will give my comments to Elsa by the next meeting. Have the Members of the OHPA and its employees been given sexual harassment (including other forms of harassment) training? Supervisors must be given 2 hours of training within 6 months of hire in Connecticut. It makes no difference if the training was given by a former employer. Whether it has been given or not, it is a best practice to periodically give the training; e.g. once a year. I have given such training many times and am happy to do it pro bono for the OHPA.

Master Plan Committee

Mr. DesRochers noted that a copy of the proposed Oak Hills Master Plan was emailed last week to the Authority Members and asked the Authority Members to email their comments to him.

Mr. DesRochers outlined the main components (centers, improvements, budget estimates and projections) of the proposed the master plan. He stated that included in the proposed plan is a complete economic analysis, a section called Master Planning which discusses the conditions of the City lease and the legal requirements based on a letter from the Corporation Counsel to the Norwalk Park Authority at the time it was formed which describes how the Park Authority should go about preparing a Master Plan, a section devoted to the City Plan and Conservation Development, and a Needs Assessment section.

Mr. Mount stated that the OHPA will provide two public hearings to hear comments on the proposed Master plan, the first being held in May.

Mrs. Obuchowski stated that she feels that the credibility of the OHPA would be enhanced if the Authority removed and/or corrected the reference to an existing Master Plan because the 1999 Master Plan was proposed but never approved. She stated that the primary mission should reflect the actual mission which states that the Authority be good stewards of the Park and support the golf course and asked that the current proposed mission be removed.

Mrs. Obuchowski noted that according to Tom Hamilton, at a recent meeting, the restaurant debt will not disappear should the golf course go out of business so it is in the resident's best interest for the golf course to stay open. Mrs. Works agreed, and noted that the tennis lease, as written, will not generate any real revenue from the tennis facility if it the lease remains as is and in the hands of a private vendor. Mr. DesRochers noted that the driving range building is being redesigned because where it was moved to pushed it out of height compliance.

Mr. Kendy emailed the following comments:

The walking tour and opening day were great. However, I have a concern with placing the pro shop at the corner of the restaurant. My first impression is that it will detract from the beautiful appearance of the restaurant as you drive in. I trust due consideration was given to the foot traffic flow in the area. I don't have an alternative suggestion as to where to put it at this point.

Mr. Mount commented that the walk thru went well. Mrs. Obuchowski stated that there was an agenda so there should be minutes reporting who attended and the time. The Authority agreed.

OLD BUSINESS

Oil Tank Update

Mr. Mount had no new information to report on the oil tank.

Mayor's Trophy Tournament

Mr. Mount asked the Members to use their contacts to get tee and tournament sponsorships for dinner and silent auction, and offer Mr. Hollar help organizing.

Boy Scout Project Update

Mr. Mount noted that he saw a couple big trees leaning in the air but he is not sure if the trees are leaning over a proposed trail so he asked Mr. Schell first to find out if the ground underneath are proposed trails. Mr. Schell stated that Bradley Cerrano was supposed to bring him the plan so he'd have the details. Mr. Mount asked Mr. Guyer to let Bradley know to talk to Jim Schell.

NEW BUSINESS

Mrs. Works noted that the Oak Hill road signs are faded and suggested they be replaced with new signs. The Authority discussed replacing the signs. Mr. Works suggested that Oak Hills Park find out how to get a brown State sign on the highway. Mr. Schell asked if the road "bump" signs could be shorter. Mr. Mount discussed the availability of a highway bill board.

ADJOURNMENT

The Chair entertained a motion to adjourn the meeting at 9:07 p.m.

****MR. DESROCHERS MADE A MOTION TO ADJOURN THE MEETING.**

****MR. WATERS SECONDED THE MOTION.**

****THE MOTION PASSED UNANIMOUSLY.**

Respectfully submitted, Sheila Dravis

SPEAKER SIGN UP SHEET

3 Minute Maximum

April 17, 2014

	<u>NAME</u>	<u>STREET ADDRESS</u>	<u>CITY</u>
X 1	Scott Kinnica	156 Gyller Lane	NORWALK
X 2	Peggy Holton	9 ALEWIVES ROAD	"
X 3	Diane Cece		
4	Monica Fitzgerald	167 N. Taylor Ave	
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

OAK HILLS SALES ANALYSIS MARCH 2014

<u>Description</u>	<u>Mar 2013</u>	<u>Mar 2014</u>	<u>Inc/(Dec)</u>	<u>YTD FY13</u>	<u>YTD FY14</u>	<u>Inc/(Dec)</u>
Total Revenue Rounds	742	340	-54.2%	19,571	21,137	8.0%
Total Non Revenue Rounds	<u>4</u>	<u>3</u>	<u>-25.0%</u>	<u>176</u>	<u>462</u>	<u>162.5%</u>
Total All Rounds	746	343	-54.0%	19,747	21,599	9.4%
 Total Carts	 225	 20	 -91.1%	 11,185	 12,289	 9.9%
Total Golf ID Cards	696	377	-45.8%	949	1,015	7.0%
Total Gift Cards	9	8	-11.1%	140	226	61.4%
 Total \$ Revenue Rounds	 \$14,794	 \$8,126	 -45.1%	 \$526,470	 \$595,295	 13.1%
Total Carts \$	\$3,540	\$292	-91.8%	\$168,714	\$183,162	8.6%
Total Golf ID Cards \$	\$52,095	\$30,160	-42.1%	\$70,225	\$75,620	7.7%
Total Gift Cards \$	\$664	\$667	0.5%	\$10,006	\$16,195	61.9%
	\$71,093	\$39,245	-44.8%	\$775,415	\$870,272	12.2%
 Resident Adult 18 Rounds	 320	 148	 -53.8%	 6,544	 6,163	 -5.8%
Resident Senior 18 Rounds	104	33	-68.3%	4,389	4,483	2.1%
Junior/Golf Team 18 Rounds	94	30	-68.1%	455	438	-3.7%
Empl 18 Rounds	12	7	-41.7%	650	603	-7.2%
Non Resident 18 Rounds	175	52	-70.3%	5,751	6,995	21.6%
Total 9 Hole Rounds	35	64	82.9%	1,780	2,520	41.6%
 Resident Adult 18 Rounds \$	 \$6,425	 \$3,465	 -46.1%	 \$162,435	 \$158,706	 -2.3%
Resident Senior 18 Rounds \$	\$1,862	\$607	-67.4%	\$83,467	\$89,590	7.3%
Junior/Golf Team 18 Rounds \$	\$345	\$308	-10.7%	\$5,720	\$6,881	20.3%
Empl 18 Rounds \$	\$77	\$79	2.6%	\$4,583	\$4,599	0.3%
Non Resident 18 Rounds \$	\$5,374	\$2,532	-52.9%	\$233,394	\$291,920	25.1%
Total 9 Hole Rounds \$	\$681	\$1,015	49.0%	\$36,841	\$49,175	33.5%
 SR NONRES DISC	 0	 12	 0.0%	 0	 34	 #DIV/0!
NONRES DISCOUNT	23	22	-4.3%	29	30	3.4%
FAMILY REG	18	27	50.0%	18	55	205.6%
CITY/OWNER REG	<u>6</u>	<u>4</u>	<u>-33.3%</u>	<u>8</u>	<u>10</u>	<u>25.0%</u>
Total	47	65	38.3%	55	129	134.5%
 GolfNow Rounds	 0	 0		 298	 147	
GolfNow Dollars	\$0	\$0		\$11,552	\$8,786	
	#DIV/0!	#DIV/0!		\$38.77	\$59.77	

OAK HILLS PARK AUTHORITY
Balance Sheet 13
As of March 31, 2014

	Mar 31, 14	Mar 31, 13
ASSETS		
Current Assets		
Checking/Savings		
1000 · Cash		
1010 · CAP Account - Wells Fargo	18,327.01	28,965.61
1011 · Money Market - Wells Fargo	15,965.27	144,238.46
1040 · Escrow Security Dep Apt 2 Right	2,000.26	891.48
1050 · Petty	400.00	-182.88
Total 1000 · Cash	36,692.54	173,912.67
Total Checking/Savings	36,692.54	173,912.67
Accounts Receivable		
1201 · Accounts Receivable	0.00	290.00
Total Accounts Receivable	0.00	290.00
Other Current Assets		
1100 · Inventory	96,645.60	184,861.80
1200 · Receivables		
1205 · Rents Receivable	25,466.00	0.00
Total 1200 · Receivables	25,466.00	0.00
1300 · Prepaid Expenses	18,025.87	-1,467.10
Total Other Current Assets	140,137.47	183,394.70
Total Current Assets	176,830.01	357,597.37
Fixed Assets		
1500 · Fixed Assets		
1505 · Machinery and Equipment	933,687.91	1,032,703.70
1510 · Accumulated Depreciation/Amort.	-2,449,900.87	-2,277,722.66
1561 · Park Improvements	1,643,767.73	1,587,345.42
1562 · Restaurant	2,277,134.66	2,277,134.66
Total 1500 · Fixed Assets	2,404,689.43	2,619,461.12
Total Fixed Assets	2,404,689.43	2,619,461.12
Other Assets		
1550 · Other Assets		
1555 · City of Norwalk Escrow Account	80,000.00	40,000.00
Total 1550 · Other Assets	80,000.00	40,000.00
Total Other Assets	80,000.00	40,000.00
TOTAL ASSETS	2,661,519.44	3,017,058.49
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *Accounts Payable	134,214.13	203,351.53
Total Accounts Payable	134,214.13	203,351.53
Other Current Liabilities		
2050 · Accounts Payable-Tennis Revenue	2,900.00	1,720.00
2100 · Accrued Payroll	-162.18	15,023.68
2104 · Accrued retirement contribution	-201.29	4,552.96
2105 · Accrued Vacation Pay	8,782.86	7,437.71
2106 · Accrued Sick Leave Pay	14,993.95	26,102.31
2200 · Accrued Expenses	15,769.97	14,500.00
2210 · Security Deposit-Entrance House		
2212 · Security Dep - Apt 2 Right	2,000.17	2,000.16
Total 2210 · Security Deposit-Entrance House	2,000.17	2,000.16

3:12 PM
04/14/14
Accrual Basis

OAK HILLS PARK AUTHORITY
Balance Sheet 13
As of March 31, 2014

	Mar 31, 14	Mar 31, 13
2250 · Deferred Revenue		
2251 · Tournament Deposits	0.00	2,000.00
Total 2250 · Deferred Revenue	0.00	2,000.00
2400 · Cart Sales Tax Due	586.00	0.00
2500 · Monies due City of Norwalk		
2501 · Bond Due to City of Norwalk	103,935.79	94,294.06
2502 · Escrow due to City of Norwalk	29,999.97	23,333.31
2503 · 150k Capital Debt	11,983.79	9,690.17
2504 · 150k Operating Debt	13,171.29	3,677.93
Total 2500 · Monies due City of Norwalk	159,090.84	130,995.47
Total Other Current Liabilities	203,760.32	204,332.29
Total Current Liabilities	337,974.45	407,683.82
Long Term Liabilities		
2700 · Irrigation Debt	254,832.02	260,526.31
2725 · Restaurant debt	1,923,786.96	1,971,067.00
2726 · Paving Debt	95,085.67	97,582.50
2730 · Capital Debt (150k)	136,235.73	125,047.34
2731 · Operating Expense Debt (150k)	136,238.27	150,000.00
2762 · John Deere Loan - 2010	36,702.07	69,011.13
2763 · GE Capital (John Deere) 2012	99,266.84	124,684.17
Total Long Term Liabilities	2,682,147.56	2,797,918.45
Total Liabilities	3,020,122.01	3,205,602.27
Equity		
3000 · Fund Balance		
3010 · Fund Balance - Beginning	-42,873.28	-42,873.28
Total 3000 · Fund Balance	-42,873.28	-42,873.28
3500 · Reserves		
3550 · Reserve for Contingencies	405,368.10	405,368.10
Total 3500 · Reserves	405,368.10	405,368.10
3900 · Retained Earnings	-411,459.97	-313,169.62
Net Income	-309,637.42	-237,868.98
Total Equity	-358,602.57	-188,543.78
TOTAL LIABILITIES & EQUITY	2,661,519.44	3,017,058.49

3:10 PM

04/14/14

Accrual Basis

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2013 through March 2014

	Jul '13 - Mar 14	Jul '12 - Mar 13	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · REVENUES				
4001 · Golf Revenue				
4010 · Golf Fees	525,558.38	497,902.08	27,656.30	5.6%
4020 · I.D. Cards	75,630.00	70,052.00	5,578.00	8.0%
4030 · Tournament Fees	63,764.00	25,480.00	38,284.00	150.3%
4050 · Cart Revenue	169,932.96	158,640.00	11,292.96	7.1%
4060 · Golf Revenue - Gift Certif.	11,249.00	10,006.00	1,243.00	12.4%
4070 · Gift & Rain Checks Redeemed	-10,643.00	-11,002.80	359.80	3.3%
4080 · Golf Revenue-Advertising	0.00	3,000.00	-3,000.00	-100.0%
4001 · Golf Revenue - Other	0.00	0.00	0.00	0.0%
Total 4001 · Golf Revenue	835,491.34	754,077.28	81,414.06	10.8%
4100 · Tennis Revenue	18,000.00	16,800.00	1,200.00	7.1%
4200 · Rental Income	9,000.00	14,600.44	-5,600.44	-38.4%
4300 · Investment Income	253.44	152.71	100.73	66.0%
4400 · Misc. Income	13,328.84	14,273.29	-944.45	-6.6%
4500 · Cash Over/Under	-332.10	99.60	-431.70	-433.4%
4600 · Restaurant Income	80,201.09	76,637.16	3,563.93	4.7%
Total 4000 · REVENUES	955,942.61	876,640.48	79,302.13	9.1%
Total Income	955,942.61	876,640.48	79,302.13	9.1%
Gross Profit	955,942.61	876,640.48	79,302.13	9.1%
Expense				
5000 · PERSONNEL EXPENSE				
5010 · Management Salary	78,473.89	37,174.20	41,299.69	111.1%
5030 · Administrative	72,841.60	69,489.36	3,352.24	4.8%
5040 · Administrative O/T	0.00	189.00	-189.00	-100.0%
5050 · Course Personnel	171,030.55	167,250.30	3,780.25	2.3%
5060 · Course Personnel O/T	1,887.70	5,476.33	-3,588.63	-65.5%
5070 · Seasonal Personnel	50,154.26	53,262.78	-3,108.52	-5.8%
5080 · Seasonal Personnel O/T	1,585.51	5,444.21	-3,858.70	-70.9%
Total 5000 · PERSONNEL EXPENSE	375,973.51	338,286.18	37,687.33	11.1%
5200 · EMPLOYEE BENEFITS				
5210 · Payroll Taxes	31,945.04	33,240.80	-1,295.76	-3.9%
5230 · State Unemployment	15,856.25	10,701.15	5,155.10	48.2%
5250 · Health Insurance	48,481.78	30,142.45	18,339.33	60.8%
5260 · Workmans Compensation	10,105.83	10,542.78	-436.95	-4.1%
5270 · Retirement Plans	1,829.20	2,469.17	-639.97	-25.9%
Total 5200 · EMPLOYEE BENEFITS	108,218.10	87,096.35	21,121.75	24.3%
5400 · ADMINISTRATIVE EXPENSES				
5420 · Telephone	4,186.05	3,742.80	443.25	11.8%
5430 · Professional Fees	22,110.02	18,250.00	3,860.02	21.2%
5435 · Professional Services-Golf Pro	0.00	37,499.94	-37,499.94	-100.0%
5436 · Advertising	2,566.80	1,152.38	1,414.42	122.7%
5440 · Office Expense	12,578.36	12,433.05	145.31	1.2%
5441 · Bank Charges	1,399.97	486.51	913.46	187.8%
5442 · Credit Card Fees	12,827.14	11,108.21	1,718.93	15.5%
5445 · Postage	73.69	73.00	0.69	1.0%
5450 · Training and Dues				
5451 · Travel Expenses	0.00	188.00	-188.00	-100.0%
5450 · Training and Dues - Other	2,345.82	432.42	1,913.40	442.5%
Total 5450 · Training and Dues	2,345.82	620.42	1,725.40	278.1%
5460 · Outside Services	23,759.57	1,956.50	21,803.07	1,114.4%
5461 · Authority Secretarial Services	1,433.67	1,867.90	-434.23	-23.3%
5469 · Other Outside Services	2,362.25	2,216.01	146.24	6.6%
5470 · Other Administrative	6,475.54	10,497.69	-4,022.15	-38.3%
5480 · Utilities	22,451.90	15,836.67	6,615.23	41.8%
5490 · Water	570.14	435.43	134.71	30.9%
5500 · Liability Insurance	30,289.25	25,751.97	4,537.28	17.6%
5520 · Interest Expense				
5526 · Commercial debt service	0.00	1,173.69	-1,173.69	-100.0%
5520 · Interest Expense - Other	3,931.20	5,247.55	-1,316.35	-25.1%
Total 5520 · Interest Expense	3,931.20	6,421.24	-2,490.04	-38.8%
5400 · ADMINISTRATIVE EXPENSES - Other	0.00	0.00	0.00	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	149,361.37	150,349.72	-988.35	-0.7%

3:10 PM

04/14/14

Accrual Basis

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2013 through March 2014

	Jul '13 - Mar 14	Jul '12 - Mar 13	\$ Change	% Change
5700 · PARK MAINTENANCE				
5570 · Equipment Exp -John Deere Tax	0.00	250.00	-250.00	-100.0%
5710 · Water	32,870.38	19,588.15	13,282.23	67.8%
5720 · Heating Fuel	21,025.85	13,828.47	7,197.38	52.1%
5730 · Grounds Maintenance	15,933.71	10,080.31	5,853.40	58.1%
5740 · Tree Maintenance	4,810.00	15,169.02	-10,359.02	-68.3%
5750 · Agriculture and Chemicals				
5751 · Agriculture&Chemicals-Purchased	60,410.75	154,379.66	-93,968.91	-60.9%
5752 · Agriculture/Chemicals Utilized	13,175.03	-66,124.53	79,299.56	119.9%
Total 5750 · Agriculture and Chemicals	73,585.78	88,255.13	-14,669.35	-16.6%
5760 · Irrigation Maintenance	5,534.97	6,465.47	-930.50	-14.4%
5770 · Consumable Tools	916.40	288.23	628.17	217.9%
5780 · Tee and Green Supplies	1,512.27	1,516.45	-4.18	-0.3%
5790 · Other Supplies	0.00	55.00	-55.00	-100.0%
5795 · Janitorial Supplies	1,988.94	855.64	1,133.30	132.5%
5800 · Equipment Maintenance	30,164.81	23,707.79	6,457.02	27.2%
5810 · Equipment Rental	29.00	176.08	-147.08	-83.5%
5820 · Building Maintenance	16,982.91	6,900.81	10,082.10	146.1%
5840 · Small Equipment	453.96	1,042.38	-588.42	-56.5%
5850 · Vehicle Maintenance	0.00	440.42	-440.42	-100.0%
5860 · Gasoline/Diesel Fuel	9,014.83	9,295.41	-280.58	-3.0%
5870 · Other Expense	0.00	224.85	-224.85	-100.0%
5999 · TEMPORARY	0.00	0.00	0.00	0.0%
Total 5700 · PARK MAINTENANCE	214,823.81	198,139.61	16,684.20	8.4%
6000 · CART EXPENSE				
6010 · Cart Lease Expense	27,986.77	32,387.85	-4,401.08	-13.6%
6020 · Electricity	7,610.97	5,838.74	1,772.23	30.4%
6030 · Maintenance	1,435.59	0.00	1,435.59	100.0%
6050 · Cart Insurance	3,600.00	3,600.00	0.00	0.0%
6060 · Misc. Cart Expense	0.00	184.11	-184.11	-100.0%
6000 · CART EXPENSE - Other	10.61	0.00	10.61	100.0%
Total 6000 · CART EXPENSE	40,643.94	42,010.70	-1,366.76	-3.3%
Total Expense	889,020.73	815,882.56	73,138.17	9.0%
Net Ordinary Income	66,921.88	60,757.92	6,163.96	10.2%
Other Income/Expense				
Other Expense				
8000 · Depreciation/Amortization	170,365.32	149,934.62	20,430.70	13.6%
8001 · Capital projects	29,644.60	0.00	29,644.60	100.0%
8002 · Bond to City	121,631.83	111,990.87	9,640.96	8.6%
8003 · Replenish escrow	29,999.97	23,333.31	6,666.66	28.6%
8004 · Capital Debt to City	12,458.79	9,690.17	2,768.62	28.6%
8005 · Operating Debt to City	12,458.79	3,677.93	8,780.86	238.7%
Total Other Expense	376,559.30	298,626.90	77,932.40	26.1%
Net Other Income	-376,559.30	-298,626.90	-77,932.40	-26.1%
Net Income	-309,637.42	-237,868.98	-71,768.44	-30.2%

3:11 PM

04/14/14

Accrual Basis

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
March 2014

	Mar 14	Mar 13	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · REVENUES				
4001 · Golf Revenue				
4010 · Golf Fees	9,507.32	14,794.00	-5,286.68	-35.7%
4020 · I.D. Cards	30,160.00	52,090.00	-21,930.00	-42.1%
4030 · Tournament Fees	1,100.00	0.00	1,100.00	100.0%
4050 · Cart Revenue	180.00	3,329.00	-3,149.00	-94.6%
4060 · Golf Revenue - Gift Certif.	667.00	664.00	3.00	0.5%
4070 · Gift & Rain Checks Redeemed	-12.00	-474.00	462.00	97.5%
4001 · Golf Revenue - Other	0.00	0.00	0.00	0.0%
Total 4001 · Golf Revenue	41,602.32	70,403.00	-28,800.68	-40.9%
4200 · Rental Income	1,000.00	1,000.00	0.00	0.0%
4300 · Investment Income	0.56	17.08	-16.52	-96.7%
4400 · Misc. Income	0.00	10,040.01	-10,040.01	-100.0%
4500 · Cash Over/Under	0.00	-24.00	24.00	100.0%
4600 · Restaurant Income	8,911.00	8,515.00	396.00	4.7%
Total 4000 · REVENUES	51,513.88	89,951.09	-38,437.21	-42.7%
Total Income	51,513.88	89,951.09	-38,437.21	-42.7%
Gross Profit	51,513.88	89,951.09	-38,437.21	-42.7%
Expense				
5000 · PERSONNEL EXPENSE				
5010 · Management Salary	10,755.24	2,692.30	8,062.94	299.5%
5030 · Administrative	477.00	1,870.00	-1,393.00	-74.5%
5050 · Course Personnel	20,104.14	22,008.82	-1,904.68	-8.7%
5060 · Course Personnel O/T	92.25	0.00	92.25	100.0%
5070 · Seasonal Personnel	0.00	6,380.25	-6,380.25	-100.0%
Total 5000 · PERSONNEL EXPENSE	31,428.63	32,951.37	-1,522.74	-4.6%
5200 · EMPLOYEE BENEFITS				
5210 · Payroll Taxes	2,424.64	5,097.24	-2,672.60	-52.4%
5230 · State Unemployment	1,666.36	2,462.37	-796.01	-32.3%
5250 · Health Insurance	5,580.31	2,432.93	3,147.38	129.4%
5260 · Workmans Compensation	1,249.83	1,171.42	78.41	6.7%
5270 · Retirement Plans	199.45	191.60	7.85	4.1%
Total 5200 · EMPLOYEE BENEFITS	11,120.59	11,355.56	-234.97	-2.1%
5400 · ADMINISTRATIVE EXPENSES				
5420 · Telephone	468.79	411.29	57.50	14.0%
5430 · Professional Fees	5,443.33	4,833.34	609.99	12.6%
5435 · Professional Services-Golf Pro	0.00	4,166.66	-4,166.66	-100.0%
5436 · Advertising	2,450.00	0.00	2,450.00	100.0%
5440 · Office Expense	833.79	775.30	58.49	7.5%
5441 · Bank Charges	364.67	1.54	363.13	23,579.9%
5442 · Credit Card Fees	97.18	305.21	-208.03	-68.2%
5450 · Training and Dues	645.82	182.42	463.40	254.0%
5461 · Authority Secretarial Services	319.93	268.18	51.75	19.3%
5469 · Other Outside Services	152.00	251.45	-99.45	-39.6%
5470 · Other Administrative	466.33	4,613.10	-4,146.77	-89.9%
5480 · Utilities	1,827.83	219.39	1,608.44	733.1%
5500 · Liability Insurance	3,953.25	2,861.33	1,091.92	38.2%
5520 · Interest Expense				
5526 · Commercial debt service	0.00	498.74	-498.74	-100.0%
5520 · Interest Expense - Other	155.35	539.00	-383.65	-71.2%
Total 5520 · Interest Expense	155.35	1,037.74	-882.39	-85.0%
Total 5400 · ADMINISTRATIVE EXPENSES	17,178.27	19,926.95	-2,748.68	-13.8%

3:11 PM

04/14/14

Accrual Basis

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
March 2014

	Mar 14	Mar 13	\$ Change	% Change
5700 · PARK MAINTENANCE				
5710 · Water	0.00	-1,682.03	1,682.03	100.0%
5720 · Heating Fuel	3,230.04	4,682.55	-1,452.51	-31.0%
5730 · Grounds Maintenance	2,388.70	1,020.46	1,368.24	134.1%
5740 · Tree Maintenance	1,470.00	0.00	1,470.00	100.0%
5750 · Agriculture and Chemicals				
5751 · Agriculture&Chemicals-Purchased	4,822.71	0.00	4,822.71	100.0%
5752 · Agriculture/Chemicals Utilized	-4,891.40	6,339.49	-11,230.89	-177.2%
Total 5750 · Agriculture and Chemicals	-68.69	6,339.49	-6,408.18	-101.1%
5760 · Irrigation Maintenance	548.92	134.00	414.92	309.6%
5770 · Consumable Tools	48.71	0.00	48.71	100.0%
5780 · Tee and Green Supplies	622.39	1,057.45	-435.06	-41.1%
5795 · Janitorial Supplies	202.07	8.46	193.61	2,288.5%
5800 · Equipment Maintenance	3,205.76	2,557.33	648.43	25.4%
5810 · Equipment Rental	0.00	18.40	-18.40	-100.0%
5820 · Building Maintenance	1,622.02	28.64	1,593.38	5,563.5%
5840 · Small Equipment	0.00	987.00	-987.00	-100.0%
5850 · Vehicle Maintenance	0.00	440.42	-440.42	-100.0%
Total 5700 · PARK MAINTENANCE	13,269.92	15,592.17	-2,322.25	-14.9%
6000 · CART EXPENSE				
6020 · Electricity	720.03	373.65	346.38	92.7%
6050 · Cart Insurance	400.00	400.00	0.00	0.0%
6060 · Misc. Cart Expense	0.00	137.26	-137.26	-100.0%
Total 6000 · CART EXPENSE	1,120.03	910.91	209.12	23.0%
Total Expense	74,117.44	80,736.96	-6,619.52	-8.2%
Net Ordinary Income	-22,603.56	9,214.13	-31,817.69	-345.3%
Other Income/Expense				
Other Expense				
8000 · Depreciation/Amortization	18,929.48	16,898.73	2,030.75	12.0%
8002 · Bond to City	13,470.58	13,470.58	0.00	0.0%
8003 · Replenish escrow	3,333.33	3,333.33	0.00	0.0%
8004 · Capital Debt to City	1,384.31	1,384.31	0.00	0.0%
8005 · Operating Debt to City	1,384.31	3,677.93	-2,293.62	-62.4%
Total Other Expense	38,502.01	38,764.88	-262.87	-0.7%
Net Other Income	-38,502.01	-38,764.88	262.87	0.7%
Net Income	-61,105.57	-29,550.75	-31,554.82	-106.8%