

**OAK HILLS PARK AUTHORITY
MEETING MINUTES
January 16, 2014**

PRESENT: Clyde Mount, Vice Chairman; Ernie DesRoches; Pam Works; Elsa Obuchowski; and Bill Waters.

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

ABSENT: Paul Cifatte

INTERESTED PARTIES: Walter Englert

CALL TO ORDER

Mr. Mount called the meeting to order at 7:04 p.m.

Mr. Mount asked that a motion to suspend the rules be made to add two agenda items.

****MR. DESROCHES MADE A MOTION TO SUSPEND THE RULES TO ADD TWO AGENDA ITEMS.**

****MRS. WORKS SECONDED THE MOTION.**

****THE MOTION TO SUSPEND PASSED UNANIMOUSLY.**

Mr. Mount advised that OHPA that two items should be added to the meeting agenda: after the Acceptance of the Minutes, to advise Bradley Camano of the OHPA requirements for completing the Eagle Scout project and under Old Business, an update on the driving range.

****MR. DESROCHES MADE A MOTION TO ADD TWO ITEMS TO THE AGENDA.**

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

****THE MOTION PASSED UNANIMOUSLY.**

ACCEPTANCE OF MINUTES

Mr. Mount asked the Authority Members to review the minutes the December 19, 2013 meeting.

Page 1, Acceptance of the Minutes, Correct to say: "Mr. Mount asked the Authority..."

Page 2, Public Comment, 2nd paragraph, 1st sentence, "...its proximity to the 6th green..."

****MR. DESROCHES MADE A MOTION TO APPROVE THE MINUTES OF THE DECEMBER 19, 2013 MEETING AS AMENDED.**

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

****THE MOTION PASSED UNANIMOUSLY.**

Mr. Mount asked the Authority Members to review the minutes the December 27, 2013 Special Meeting. Mr. Mount noted that the OHPA held an executive session to discuss legal issues. He explained that should any decision have been made in executive session, the OHPA would divulge the information to the public prior to making a motion.

****MR. DESROCHES MADE A MOTION TO APPROVE THE MINUTES OF THE DECEMBER 27, 2013 MEETING.**

****MRS. WORKS SECONDED THE MOTION.**

****THE MOTION PASSED UNANIMOUSLY.**

Eagle Scout Project

Mr. Mount introduced Bradley Carrano and advised him that prior to his starting the project he must adhere to and complete the following OHPA requirements: present a detailed business proposal with project details and drawings, overall objectives, project costs, samples of signs/name plates, and before and after pictures. He asked Mr. Carrano to submit the plan to Mr. Guyer for the approval by Mr. Schell, the OH superintendent. Mrs. Obuchowski stated that she is very happy that OHPA has supported this project.

PUBLIC COMMENT

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

John Sharkey stated that he questions Total Driving Range Solution and their answer that the site behind the restaurant is a more expensive project and that the revenue TDRS estimates the driving range will generate. He believes that the proposed site is not in the best interest of the golfers because the proposed site will cause traffic, safety, and noise issues for golfers on the golf course. He asked to have the King Golf proposal reviewed again.

Paul Cantor stated that he agrees that building a driving range on the 6th green will ruin the golf course. He understands that the OHPA is currently covering its costs and loan debt so it doesn't need to build a driving range. If that changes, he suggests that OHPA reduce the 18 hole golf course to a 9 hole golf course to decrease its cost and which would space available for other activities to benefit the whole community .

Yvonne Lopar stated that OHPA has enlisted TDRS to develop a Master Plan for Oak Hills Park. She asked that a diverse range of residents be solicited to present ideas for the Park.

Jane Walters thanked the OHPA for the work they do and hopes it is a very good year. She stated that she does not agree with the proposed location of the driving range because she believes golfers want to be able to drive directly to a driving range not park in the lot and walk. She noted that if the OHPA doesn't revisit the proposal to build a range behind the restaurant then she would rather the Authority not build a driving range at all.

Gene Scarangela stated that he understands that not everyone in Norwalk is a golfer but not every resident has children in the public school, uses a dog park or the baseball fields which are maintained by the City. He pays the high taxes to live in Norwalk and one of the benefits for him is that it has a beautiful public golf course. He inquired if golf revenue will be used to cover the cost of the Eagle Scout project to clear tree's off the walking trails and if yes, will the walkers the pay a fee to use the trails? He stated that he'd like to see the golf course stay as it is but would like a range.

Sylvia Scarangela uses and loves the public golf course in Norwalk and the golfers who use the course are from all walks of life. She stated that if the OHPA has to build the range on the 6th green then she is not in favor of building it because it will be a detriment to the users.

She noted that she overheard two women complain to Mr. Ruiz that they were disappointed and surprised that OH didn't have a locker room where they could change their clothes. She believes that if OH would improve the standard golf facilities and add locker room and update the bathroom they would see an increase in users.

Mrs. Scarangela reported that for over 40 years the OH golf course existed and it was called a Park because Norwalk needed the Federal funding.

PRO'S REPORT

Mr. Ruiz noted that he is doing inventory, purchasing new stock and planning promotions for March and Father's day. He stated that he is currently running a 50% off anything in the shop.

SUPERINTENDANT'S REPORT

Mr. Schell distributed and reviewed the list of capital projects with the Authority Members. He noted that the list does not include annual replacement program which can run between \$75,000 and \$150,000 dollars. Mr. Englert suggested that Mr. Schell prioritize the list on a 5-10 year schedule for the Board of Estimate and Taxation.

Mr. Schell advised Mrs. Works that he hadn't yet contacted the DPW about the wood chipper.

EXECUTIVE DIRECTOR REPORT

Mr. Guyer distributed the December sales report and stated that the rounds were down 43% compared to last year. He reported the fiscal year basis (July-Dec) revenue rounds are up 10.6% and golf revenue was up 14.1% on a year to date basis. He noted that overall golf round revenue is flat compared to last year primarily due to the December stocking stuffer 5-pack promotion which bumped up the revenue this December.

He reviewed the rounds by type and noted that per the calendar year sales report the total revenue rounds were up by 3.6% while in the State of Connecticut rounds were -3.6% and nationally, play at municipal courses were -3.6% (National Golf Foundation). He reported that for the first time in three years OH had over 34,000 rounds played in 2013.

Mr. DesRoches asked Mr. Guyer to break out senior non-resident golf because he believes the breakout will show the non-resident demographics. Mr. Guyer stated that he like to avoid making changes this year but he believes he can create a separate non-resident senior sales skew if it is that important. Mr. Guyer noted that in the past they didn't have a different rate non-resident senior but now they run senior specials fairly regularly.

Mr. Mount noted that an email has been circulating around the City regarding making OH into a 9 hole golf course but he reported that 9 holes green fees represents only 11% of all the rounds played at OH.

The OHPA and staff all the tournaments and events that are already scheduled for the 2014 season.

COMMITTEE REPORTS AND DISCUSSION

Tennis / Restaurant Liaison Committee

Mrs. Obuchowski noted that she and Mr. Cifatte haven't met to discuss the restaurant but she is looking forward to discussing her ideas about the restaurant with him.

Mrs. Works noted she has ideas on how to improve the tennis facility one of which is to request that the vendor put money toward improving the general facility and amenities such as the bathroom, the furniture, and towels and refreshments for daytime matches. The OHPA discussed matter further.

Greens, Facilities & Water Use Committee

No report.

Finance Committee

Mr. Guyer distributed the December balance sheet and P & L sheet. He reviewed the Agriculture and Chemical inventory line item 1100 and how it affects the P&L sheet. Mr. Englert and the OHPA discussed the matter. He summarized by saying that the revenue is up, expenses are down, OHPA is current with their loan debt and the 6 month forecast is promising.

Legal Committee

No report.

Marketing Committee

Mr. Waters reported that Mr. Mount and he met with Mr. Read from the Norwalk Hour to discuss ad space plan for 2014 both online and print in its Fairfield County affiliate newspapers in Fairfield, Westport, Wilton, New Canaan, Stamford and Norwalk. He expects to get prices next week.

Mr. Mount advised the OHPA that OH needs the public exposure to increase the rounds to 40,000 rounds. He noted that the committee would consider a 13 week program of advertising and the option of a sticker option at various times throughout the year. He expects that OH can make up the advertising cost in the first 6 months of the season. The OHPA discussed the matter further.

Mr. Waters spoke to the One to One Marketing regarding creating a newsletter that can be linked to the website. Mrs. Obuchowski commented that the website is cumbersome and she'd like to create a more user-friendly and efficient website so people can find golf, tennis, restaurant information easily before a newsletter is added to the mix. The OHPA discussed the matter of continuing to use the various types of media to target golfers. Mrs. Obuchowski agreed to critique the website.

The OHPA and staff discussed 45th anniversary golf specials.

Human Resource & Policy Committee

Mr. Mount had no information to report.

Master Plan Committee

Mr. DesRoches stated that he would discuss the master plan under old business.

OLD BUSINESS

Oil Tank Update

Mr. Schell reported that EnviroShield provided an estimate of \$33,000 to remove the three oil tanks and estimates the removal of 9 loads (3 trucks per location). Mr. Mount noted that the Norwalk Department of Public Works vetted the vendor.

Mayor's Trophy Tournament

Mr. Mount stated that the OHPA would hold the Frank Esposito Memorial Tournament on June 26, 2014. He reiterated that a committee should be formed but the tournament organization will need to be a concerted effort by all the Authority Members to make it a big success. He reviewed that he wants to hold an early dinner this year, has asked the Mayor to invite local selectman to play as a foursome, and will request the City vendor list to solicit sponsorships. He asked that the 2013 plaque be engraved.

He noted that Mr. DesRoches suggested that a portion of the tournament profit fund an ongoing scholarship to benefit Norwalk youth who have financial needs. The OHPA discussed the possible criteria and logistics of administering a scholarship.

Committee Structure and Assignments

Mr. Mount reiterated that he would like to add at least 2 Authority Members to a new committee called Operations. Mr. Guyer and Mr. Mount discussed checking on the By-Laws to determine how to add, remove and whether the Greens and Water Use committee will remain used or can be removed. The Authority and Mr. Guyer discussed the matter further.

Ad Hoc Driving Range Committee

Mr. DesRoches stated that the staff of TDRS is in the process of reengineering the site plan according to last month's comments. Mr. Schell reported that he couldn't find any plans or map of the Parks water and gas infrastructure in the area of the admin building.

Mr. DesRoches noted that he has reviewed a copy of the 1999 master plan and it includes many of the same recreational ideas as have been discussed lately. The OHPA and Mr. Schell discussed a few master plan course improvements that would visually improve golf experience.

NEW BUSINESS

Assignment of Committees

Mr. Mount distributed a draft of his proposed 2014 agenda and advised the OHPA that he would call for a motion at the next meeting.

Mr. Schell noted OHPA will have to spend \$40,000 to \$60,000 a year to water the golf course, and to try to save money, he would like to add "find a water supply" to the capital improvement list.

Mr. Guyer reported that 2-3 years ago the OHPA drilled for water in several places and didn't find water with enough pressure to use. He suggested that Mr. Schell contact Mr. Larry Andronaco to hear the report findings.

Mr. Mount advised the Authority Members that Mr. Englert has completed this year's audit and asked Mr. Guyer to send it to the Authority Members.

ADJOURNMENT

The Chair entertained a motion to adjourn the meeting at 8:52 p.m.

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

****MR. WATER SECONDED THE MOTION.**

****THE MOTION PASSED UNANIMOUSLY.**

Respectfully submitted,
Sheila Dravis

OAK HILLS SALES ANALYSIS DECEMBER 2013

<u>Description</u>	<u>Dec 2012</u>	<u>Dec 2013</u>	<u>Inc/(Dec)</u>	<u>YTD FY13</u>	<u>YTD FY14</u>	<u>Inc/(Dec)</u>
Total Revenue Rounds	429	237	-44.8%	18,734	20,718	10.6%
Total Non Revenue Rounds	<u>4</u>	<u>10</u>	<u>150.0%</u>	<u>172</u>	<u>459</u>	<u>166.9%</u>
Total All Rounds	433	247	-43.0%	18,906	21,177	12.0%
 Total Carts	 175	 87	 -50.3%	 10,960	 12,269	 11.9%
Total Golf ID Cards	0	0	0.0%	147	144	-2.0%
Total Gift Cards	39	116	197.4%	122	205	68.0%
 Total \$ Revenue Rounds	 \$9,036	 \$4,943	 -45.3%	 \$510,613	 \$584,926	 14.6%
Total Carts \$	\$2,492	\$1,191	-52.2%	\$165,174	\$182,870	10.7%
Total Golf ID Cards \$	\$0	\$0	0.0%	\$10,380	\$10,250	-1.3%
Total Gift Cards \$	\$3,735	\$9,401	151.7%	\$8,637	\$15,006	73.7%
	\$15,263	\$15,535	1.8%	\$694,804	\$793,052	14.1%
 Resident Adult 18 Rounds	 156	 68	 -56.4%	 6,179	 5,979	 -3.2%
Resident Senior 18 Rounds	97	58	-40.2%	4,265	4,421	3.7%
Junior/Golf Team 18 Rounds	7	0	-100.0%	361	408	13.0%
Empl 18 Rounds	40	14	-65.0%	638	596	-6.6%
Non Resident 18 Rounds	50	39	-22.0%	5,546	6,830	23.2%
Total 9 Hole Rounds	79	32	-59.5%	1,745	2,456	40.7%
 Resident Adult 18 Rounds \$	 \$3,780	 \$1,725	 -54.4%	 \$155,605	 \$154,919	 -0.4%
Resident Senior 18 Rounds \$	\$1,754	\$1,199	-31.6%	\$81,445	\$88,766	9.0%
Junior/Golf Team 18 Rounds \$	\$103	\$0	-100.0%	\$5,375	\$6,573	22.3%
Empl 18 Rounds \$	\$223	\$114	-48.9%	\$4,506	\$4,520	0.3%
Non Resident 18 Rounds \$	\$1,820	\$1,108	-39.1%	\$227,522	\$281,704	23.8%
Total 9 Hole Rounds \$	\$1,356	\$541	-60.1%	\$36,160	\$48,160	33.2%
 JR NONRES DISC	 0	 0	 0.0%	 2	 4	 100.0%
NONRES DISCOUNT	0	0	0.0%	4	1	-75.0%
FAMILY REG	0	0	0.0%	0	10	#DIV/0!
CITY/OWNER REG	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>2</u>	<u>1</u>	<u>-50.0%</u>
Total	0	0	0.0%	8	16	100.0%
 GolfNow Rounds	 5	 0		 298	 147	
GolfNow Dollars	\$204	\$0		\$11,552	\$8,786	
	\$40.80	#DIV/0!		\$38.77	\$59.77	

OAK HILLS SALES CALENDAR DECEMBER 2013

<u>Description</u>	<u>Dec 2012</u>	<u>Dec 2013</u>	<u>Inc/(Dec)</u>	<u>YTD 2012</u>	<u>YTD 2013</u>	<u>Inc/(Dec)</u>
Total Revenue Rounds	429	237	-44.8%	32,870	34,053	3.6%
Total Non Revenue Rounds	<u>4</u>	<u>10</u>	<u>150.0%</u>	<u>589</u>	<u>653</u>	<u>10.9%</u>
Total All Rounds	433	247	-43.0%	33,459	34,706	3.7%
 Total Carts	 175	 87	 -50.3%	 18,169	 19,465	 7.1%
Total Golf ID Cards	0	0	0.0%	1,880	1,854	-1.4%
Total Gift Cards	39	116	197.4%	219	312	42.5%
 Total \$ Revenue Rounds	 \$9,036	 \$10,667	 18.1%	 \$882,029	 \$930,840	 5.5%
Total Carts \$	\$2,492	\$1,191	-52.2%	\$276,986	\$291,578	5.3%
Total Golf ID Cards \$	\$0	\$0	0.0%	\$132,875	\$143,304	7.8%
Total Gift Cards \$	\$3,735	\$3,677	-1.6%	\$15,527	\$17,377	11.9%
	\$15,263	\$15,535	1.8%	\$1,307,417	\$1,383,099	5.8%
 Resident Adult 18 Rounds	 156	 87	 -44.2%	 11,456	 10,546	 -7.9%
Resident Senior 18 Rounds	97	61	-37.1%	7,270	7,133	-1.9%
Junior/Golf Team 18 Rounds	7	0	-100.0%	988	1,010	2.2%
Empl 18 Rounds	40	14	-65.0%	983	1,027	4.5%
Non Resident 18 Rounds	50	43	-14.0%	9,147	10,413	13.8%
Total 9 Hole Rounds	79	32	-59.5%	2,597	3,924	51.1%
 Resident Adult 18 Rounds \$	 \$3,780	 \$1,894	 -49.9%	 \$288,404	 \$265,569	 -7.9%
Resident Senior 18 Rounds \$	\$1,754	\$1,220	-30.4%	\$139,341	\$140,524	0.8%
Junior/Golf Team 18 Rounds \$	\$103	\$0	-100.0%	\$9,100	\$10,688	17.5%
Empl 18 Rounds \$	\$223	\$114	-48.9%	\$8,114	\$7,456	-8.1%
Non Resident 18 Rounds \$	\$1,820	\$1,174	-35.5%	\$373,114	\$423,522	13.5%
Total 9 Hole Rounds \$	\$1,356	\$541	-60.1%	\$54,920	\$77,357	40.9%
 JR NONRES DISC	 0	 0	 0.0%	 4	 21	 425.0%
NONRES DISCOUNT	0	0	0.0%	45	60	33.3%
FAMILY REG	0	0	0.0%	18	75	316.7%
CITY/OWNER REG	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>15</u>	<u>14</u>	<u>-6.7%</u>
Total	0	0	0.0%	82	170	107.3%
 GolfNow Rounds	 5	 0		 309	 228	
GolfNow Dollars	\$204	\$0		\$11,552	\$13,363	
	\$40.80	#DIV/0!		\$37.39	\$58.61	

OAK HILLS PARK AUTHORITY

Balance Sheet 13

As of December 31, 2013

	Dec 31, 13	Dec 31, 12
ASSETS		
Current Assets		
Checking/Savings		
1000 · Cash		
1010 · CAP Account - Wells Fargo	683.45	25,622.65
1011 · Money Market - Wells Fargo	123,787.86	84,652.65
1040 · Escrow Security Dep Apt 2 Right	2,000.26	2,000.11
1045 · Escrow Security Dept-Apt 1 Left	0.00	2,200.44
1050 · Petty	400.00	395.93
Total 1000 · Cash	126,871.57	114,871.78
Total Checking/Savings	126,871.57	114,871.78
Accounts Receivable		
1201 · Accounts Receivable	0.00	1,390.00
Total Accounts Receivable	0.00	1,390.00
Other Current Assets		
1100 · Inventory	91,754.20	191,201.29
1200 · Receivables		
1205 · Rents Receivable	12,733.00	0.00
Total 1200 · Receivables	12,733.00	0.00
1300 · Prepaid Expenses	12,398.54	13,344.41
Total Other Current Assets	116,885.74	204,545.70
Total Current Assets	243,757.31	320,807.48
Fixed Assets		
1500 · Fixed Assets		
1505 · Machinery and Equipment	933,687.91	1,032,703.70
1510 · Accumulated Depreciation/Amort.	-2,393,112.43	-2,227,651.36
1561 · Park Improvements	1,643,767.73	1,509,803.27
1562 · Restaurant	2,277,134.66	2,277,134.66
Total 1500 · Fixed Assets	2,461,477.87	2,591,990.27
Total Fixed Assets	2,461,477.87	2,591,990.27
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	2,785,235.18	2,952,797.75
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *Accounts Payable	90,872.71	110,012.28
Total Accounts Payable	90,872.71	110,012.28
Other Current Liabilities		
2100 · Accrued Payroll	-363.47	10,145.21
2104 · Accrued retirement contribution	0.00	4,344.99
2105 · Accrued Vacation Pay	8,782.86	7,437.71
2106 · Accrued Sick Leave Pay	14,993.95	26,102.31
2200 · Accrued Expenses	18,519.98	120,171.85
2210 · Security Deposit-Entrance House		
2211 · Security Dep - Apt 1 Left	0.00	2,200.44
2212 · Security Dep - Apt 2 Right	2,000.17	2,000.11
Total 2210 · Security Deposit-Entrance House	2,000.17	4,200.55

OAK HILLS PARK AUTHORITY

Balance Sheet 13

As of December 31, 2013

	Dec 31, 13	Dec 31, 12
2250 · Deferred Revenue		
2251 · Tournament Deposits	0.00	500.00
Total 2250 · Deferred Revenue	0.00	500.00
2400 · Cart Sales Tax Due	586.00	0.00
2500 · Monies due City of Norwalk		
2501 · Bond Due to City of Norwalk	63,524.05	53,882.32
2502 · Escrow due to City of Norwalk	19,999.98	13,333.32
2503 · 150k Capital Debt	7,830.86	5,537.24
2504 · 150k Operating Debt	9,018.36	0.00
Total 2500 · Monies due City of Norwalk	100,373.25	72,752.88
Total Other Current Liabilities	144,892.74	245,655.50
Total Current Liabilities	235,765.45	355,667.78
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	0.00
2731 · Operating Expense Debt (150k)	136,238.27	0.00
2760 · Loans Payable John Deere	0.00	-80.92
2762 · John Deere Loan - 2010	44,305.96	76,234.36
2763 · GE Capital (John Deere) 2012	99,266.84	123,074.15
Total Long Term Liabilities	2,689,751.45	2,528,403.40
Total Liabilities	2,925,516.90	2,884,071.18
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	-91,316.57	19,401.37
Total Equity	-140,281.72	68,726.57
TOTAL LIABILITIES & EQUITY	2,785,235.18	2,952,797.75

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
December 2013

	Dec 13	Dec 12	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · REVENUES				
4001 · Golf Revenue				
4010 · Golf Fees	10,744.00	9,036.00	1,708.00	18.9%
4020 · I.D. Cards	0.00	0.00	0.00	0.0%
4030 · Tournament Fees	0.00	0.00	0.00	0.0%
4050 · Cart Revenue	605.00	2,343.00	-1,738.00	-74.2%
4060 · Golf Revenue - Gift Certif.	3,627.00	3,735.00	-108.00	-2.9%
4070 · Gift & Rain Checks Redeemed	-43.00	-156.00	113.00	72.4%
4001 · Golf Revenue - Other	0.00	0.00	0.00	0.0%
Total 4001 · Golf Revenue	14,933.00	14,958.00	-25.00	-0.2%
4200 · Rental Income	1,000.00	2,100.00	-1,100.00	-52.4%
4300 · Investment Income	12.06	16.67	-4.61	-27.7%
4400 · Misc. Income	100.00	0.00	100.00	100.0%
4500 · Cash Over/Under	0.00	-0.07	0.07	100.0%
4600 · Restaurant Income	8,911.00	8,515.27	395.73	4.7%
Total 4000 · REVENUES	24,956.06	25,589.87	-633.81	-2.5%
Total Income	24,956.06	25,589.87	-633.81	-2.5%
Gross Profit	24,956.06	25,589.87	-633.81	-2.5%
Expense				
5000 · PERSONNEL EXPENSE				
5010 · Management Salary	8,775.24	3,104.80	5,670.44	182.6%
5030 · Administrative	2,775.13	3,857.88	-1,082.75	-28.1%
5050 · Course Personnel	20,854.13	16,250.39	4,603.74	28.3%
5060 · Course Personnel O/T	0.00	480.97	-480.97	-100.0%
5070 · Seasonal Personnel	2,695.84	2,100.00	595.84	28.4%
5080 · Seasonal Personnel O/T	0.00	472.50	-472.50	-100.0%
Total 5000 · PERSONNEL EXPENSE	35,100.34	26,266.54	8,833.80	33.6%
5200 · EMPLOYEE BENEFITS				
5210 · Payroll Taxes	2,686.28	2,042.87	643.41	31.5%
5230 · State Unemployment	453.90	203.61	250.29	122.9%
5250 · Health Insurance	8,671.71	4,108.04	4,563.67	111.1%
5260 · Workmans Compensation	1,107.00	1,171.42	-64.42	-5.5%
5270 · Retirement Plans	196.20	334.62	-138.42	-41.4%
Total 5200 · EMPLOYEE BENEFITS	13,115.09	7,860.56	5,254.53	66.9%
5400 · ADMINISTRATIVE EXPENSES				
5420 · Telephone	463.77	419.73	44.04	10.5%
5430 · Professional Fees	2,083.33	0.00	2,083.33	100.0%
5435 · Professional Services-Golf Pro	0.00	4,166.66	-4,166.66	-100.0%
5436 · Advertising	0.00	-18.66	18.66	100.0%
5440 · Office Expense	603.30	641.79	-38.49	-6.0%
5441 · Bank Charges	8.66	4.98	3.68	73.9%
5442 · Credit Card Fees	740.59	448.47	292.12	65.1%
5445 · Postage	0.00	9.00	-9.00	-100.0%
5450 · Training and Dues	275.00	250.00	25.00	10.0%
5460 · Outside Services	2,724.98	0.00	2,724.98	100.0%
5461 · Authority Secretarial Services	177.70	0.00	177.70	100.0%
5469 · Other Outside Services	182.60	128.24	54.36	42.4%
5470 · Other Administrative	527.76	554.42	-26.66	-4.8%
5480 · Utilities	3,192.15	2,007.54	1,184.61	59.0%
5500 · Liability Insurance	3,292.00	2,861.33	430.67	15.1%
5520 · Interest Expense	185.33	1,167.26	-981.93	-84.1%
Total 5400 · ADMINISTRATIVE EXPENSES	14,457.17	12,640.76	1,816.41	14.4%
5700 · PARK MAINTENANCE				
5710 · Water	796.42	0.00	796.42	100.0%
5720 · Heating Fuel	2,871.44	2,665.61	205.83	7.7%
5730 · Grounds Maintenance	827.15	-368.11	1,195.26	324.7%

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Accrual Basis

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
December 2013

	Dec 13	Dec 12	\$ Change	% Change
5750 · Agriculture and Chemicals				
5751 · Agriculture&Chemicals-Purchased	12,522.86	31,750.00	-19,227.14	-60.6%
5752 · Agriculture/Chemicals Utilized	21,188.16	-59,717.17	80,905.33	135.5%
Total 5750 · Agriculture and Chemicals	33,711.02	-27,967.17	61,678.19	220.5%
5760 · Irrigation Maintenance	626.33	1,138.46	-512.13	-45.0%
5800 · Equipment Maintenance	2,479.34	1,876.91	602.43	32.1%
5820 · Building Maintenance	3,532.41	1,358.06	2,174.35	160.1%
5860 · Gasoline/Diesel Fuel	3,081.91	1,360.39	1,721.52	126.6%
Total 5700 · PARK MAINTENANCE	47,926.02	-19,935.85	67,861.87	340.4%
6000 · CART EXPENSE				
6010 · Cart Lease Expense	0.00	399.85	-399.85	-100.0%
6020 · Electricity	495.07	506.84	-11.77	-2.3%
6050 · Cart Insurance	400.00	400.00	0.00	0.0%
Total 6000 · CART EXPENSE	895.07	1,306.69	-411.62	-31.5%
Total Expense	111,493.69	28,138.70	83,354.99	296.2%
Net Ordinary Income	-86,537.63	-2,548.83	-83,988.80	-3,295.2%
Other Income/Expense				
Other Expense				
8000 · Depreciation/Amortization	18,929.48	16,731.86	2,197.62	13.1%
8001 · Capital projects	2,698.36	0.00	2,698.36	100.0%
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	0.00	1,384.31	100.0%
Total Other Expense	41,200.37	34,920.08	6,280.29	18.0%
Net Other Income	-41,200.37	-34,920.08	-6,280.29	-18.0%
Net Income	<u>-127,738.00</u>	<u>-37,468.91</u>	<u>-90,269.09</u>	<u>-240.9%</u>

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

	Jul - Dec 13	Jul - Dec 12	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · REVENUES				
4001 · Golf Revenue				
4010 · Golf Fees	515,038.06	482,045.08	32,992.98	6.8%
4020 · I.D. Cards	10,210.00	10,212.00	-2.00	0.0%
4030 · Tournament Fees	58,064.00	25,480.00	32,584.00	127.9%
4050 · Cart Revenue	169,613.29	155,311.00	14,302.29	9.2%
4060 · Golf Revenue - Gift Certif.	9,204.00	8,637.00	567.00	6.6%
4070 · Gift & Rain Checks Redeemed	-10,531.00	-10,517.80	-13.20	-0.1%
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	751,598.35	674,167.28	77,431.07	11.5%
4100 · Tennis Revenue	18,000.00	16,800.00	1,200.00	7.1%
4200 · Rental Income	6,000.00	10,500.00	-4,500.00	-42.9%
4300 · Investment Income	243.26	121.04	122.22	101.0%
4400 · Misc. Income	10,100.00	4,233.28	5,866.72	138.6%
4500 · Cash Over/Under	-302.10	123.60	-425.70	-344.4%
4600 · Restaurant Income	53,468.09	51,091.62	2,376.47	4.7%
Total 4000 · REVENUES	839,107.60	757,036.82	82,070.78	10.8%
Total Income	839,107.60	757,036.82	82,070.78	10.8%
Gross Profit	839,107.60	757,036.82	82,070.78	10.8%
Expense				
5000 · PERSONNEL EXPENSE				
5010 · Management Salary	47,588.67	28,473.73	19,114.94	67.1%
5030 · Administrative	71,277.10	67,078.24	4,198.86	6.3%
5040 · Administrative O/T	0.00	189.00	-189.00	-100.0%
5050 · Course Personnel	107,479.01	107,622.07	-143.06	-0.1%
5060 · Course Personnel O/T	1,795.45	5,566.33	-3,770.88	-67.7%
5070 · Seasonal Personnel	50,154.26	49,140.03	1,014.23	2.1%
5080 · Seasonal Personnel O/T	1,585.51	5,444.21	-3,858.70	-70.9%
Total 5000 · PERSONNEL EXPENSE	279,880.00	263,513.61	16,366.39	6.2%
5200 · EMPLOYEE BENEFITS				
5210 · Payroll Taxes	22,155.90	20,490.57	1,665.33	8.1%
5230 · State Unemployment	9,792.67	5,643.07	4,149.60	73.5%
5250 · Health Insurance	27,079.83	23,246.77	3,833.06	16.5%
5260 · Workmans Compensation	6,642.00	7,028.52	-386.52	-5.5%
5270 · Retirement Plans	1,235.01	1,865.60	-630.59	-33.8%
Total 5200 · EMPLOYEE BENEFITS	66,905.41	58,274.53	8,630.88	14.8%
5400 · ADMINISTRATIVE EXPENSES				
5420 · Telephone	2,310.89	2,500.49	-189.60	-7.6%
5430 · Professional Fees	12,500.03	9,416.66	3,083.37	32.7%
5435 · Professional Services-Golf Pro	0.00	24,999.96	-24,999.96	-100.0%
5436 · Advertising	0.00	749.00	-749.00	-100.0%
5440 · Office Expense	8,472.65	8,671.85	-199.20	-2.3%
5441 · Bank Charges	691.53	481.29	210.24	43.7%
5442 · Credit Card Fees	12,182.30	10,479.90	1,702.40	16.2%
5445 · Postage	33.14	28.00	5.14	18.4%
5450 · Training and Dues	610.00	250.00	360.00	144.0%
5460 · Outside Services	22,809.57	1,956.50	20,853.07	1,065.8%
5461 · Authority Secretarial Services	783.69	1,200.27	-416.58	-34.7%
5469 · Other Outside Services	1,901.75	1,447.36	454.39	31.4%
5470 · Other Administrative	4,691.03	4,775.75	-84.72	-1.8%
5480 · Utilities	17,494.98	12,853.33	4,641.65	36.1%
5490 · Water	443.55	311.90	131.65	42.2%
5500 · Liability Insurance	19,752.00	17,167.98	2,584.02	15.1%
5520 · Interest Expense	3,435.09	3,637.53	-202.44	-5.6%
Total 5400 · ADMINISTRATIVE EXPENSES	108,112.20	100,927.77	7,184.43	7.1%
5700 · PARK MAINTENANCE				
5570 · Equipment Exp -John Deere Tax	0.00	250.00	-250.00	-100.0%
5710 · Water	30,104.69	15,682.77	14,421.92	92.0%
5720 · Heating Fuel	10,571.95	3,890.97	6,680.98	171.7%
5730 · Grounds Maintenance	13,461.06	8,034.81	5,426.25	67.5%
5740 · Tree Maintenance	0.00	969.02	-969.02	-100.0%
5750 · Agriculture and Chemicals				
5751 · Agriculture&Chemicals-Purchased	59,855.86	92,257.00	-32,401.14	-35.1%
5752 · Agriculture/Chemicals Utilized	18,066.43	-72,464.02	90,530.45	124.9%
Total 5750 · Agriculture and Chemicals	77,922.29	19,792.98	58,129.31	293.7%

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Accrual Basis

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

	Jul - Dec 13	Jul - Dec 12	\$ Change	% Change
5760 · Irrigation Maintenance	5,885.50	5,929.47	-43.97	-0.7%
5770 · Consumable Tools	583.32	288.23	295.09	102.4%
5780 · Tee and Green Supplies	746.11	459.00	287.11	62.6%
5795 · Janitorial Supplies	1,280.94	690.38	590.56	85.5%
5800 · Equipment Maintenance	19,734.72	15,950.86	3,783.86	23.7%
5810 · Equipment Rental	29.00	97.23	-68.23	-70.2%
5820 · Building Maintenance	10,301.98	5,524.95	4,777.03	86.5%
5840 · Small Equipment	453.96	55.38	398.58	719.7%
5860 · Gasoline/Diesel Fuel	8,978.69	7,130.49	1,848.20	25.9%
5870 · Other Expense	0.00	224.85	-224.85	-100.0%
5999 · TEMPORARY	-3,516.00	0.00	-3,516.00	-100.0%
Total 5700 · PARK MAINTENANCE	176,538.21	84,971.39	91,566.82	107.8%
6000 · CART EXPENSE				
6010 · Cart Lease Expense	27,986.77	32,387.85	-4,401.08	-13.6%
6020 · Electricity	6,102.11	4,800.44	1,301.67	27.1%
6030 · Maintenance	1,435.59	0.00	1,435.59	100.0%
6050 · Cart Insurance	2,400.00	2,400.00	0.00	0.0%
6060 · Misc. Cart Expense	0.00	46.85	-46.85	-100.0%
6000 · CART EXPENSE - Other	10.61	0.00	10.61	100.0%
Total 6000 · CART EXPENSE	37,935.08	39,635.14	-1,700.06	-4.3%
Total Expense	669,370.90	547,322.44	122,048.46	22.3%
Net Ordinary Income	169,736.70	209,714.38	-39,977.68	-19.1%
Other Income/Expense				
Other Expense				
8000 · Depreciation/Amortization	113,576.88	99,863.32	13,713.56	13.7%
8001 · Capital projects	29,644.60	0.00	29,644.60	100.0%
8002 · Bond to City	81,220.09	71,579.13	9,640.96	13.5%
8003 · Replenish escrow	19,999.98	13,333.32	6,666.66	50.0%
8004 · Capital Debt to City	8,305.86	5,537.24	2,768.62	50.0%
8005 · Operating Debt to City	8,305.86	0.00	8,305.86	100.0%
Total Other Expense	261,053.27	190,313.01	70,740.26	37.2%
Net Other Income	-261,053.27	-190,313.01	-70,740.26	-37.2%
Net Income	-91,316.57	19,401.37	-110,717.94	-570.7%

SPEAKER SIGN UP SHEET

3 Minute Maximum

	<u>NAME</u>	<u>STREET ADDRESS</u>	<u>CITY</u>
1	John Sharkey		
2	Paul C. To		
3	Yvonne Kopacz		
4	Jane Walters		
5	Gene Scarrangella		
6	Sylvia Scarrangella		
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