

FINANCE/CLAIMS COMMITTEE MEETING

CANCELLED

Thursday, October 10, 2019, 7:00 P. M.
CITY HALL, Common Council Chambers– 6:30 p.m., Room 231
125 East Avenue
Norwalk, Connecticut
AGENDA

1. **Approval of Minutes**
September 12, 2019 – Regular Meeting **Pg. 1-6**
2. **Claims Committee monthly Report – October 10, 2019)** **Pg. 7-17**
3. **Tax Collector’s Narrative – for September, 2019** **Pg. 18**
4. **Tax Collector’s Report – September 2019** **Pg. 19**
5. **Board of Estimate @ Taxation Other Business** **Pg. 20-21**
 - a. Authorize the Purchasing Agent to issue a purchase order to Paul Friia for General Tax Assessor Services in an amount not to exceed \$75,000.00 at an hourly rate and other terms set forth in the Memorandum of Henry Dachowitz dated October 2, 2019. Funds are available in account #01-1320-5253.
 - b. Authorize the Purchasing Agent to issue a purchase order to Ali Karimi for General Tax Assessor Services in an amount not to exceed \$40,000.00 at an hourly rate and other terms set forth in the Memorandum of Henry Dachowitz Dated October 2, 2019. Funds are available in account #01-1320-5253.
 - c. Authorize the Mayor, Harry W. Rilling to enter into a contract with American Valuation Group, Inc. for Special Tax Assessor Services on the Mall in a sum Not to exceed \$60,000.00. Funds are available in account #01-1320-5253, Accounting, Auditing Services. This account has budgeted balance of \$158,000, no special appropriation is required.
6. **Oak Hills Financial Statement – August, 2019** **Pg. 22-32**

FINANCE/CLAIMS COMMITTEE MEETING
Thursday, October 10, 2019, 7:00 P. M.
CITY HALL, Common Council Chambers
125 East Avenue
Norwalk, Connecticut
AGENDA

1. Call to Order
2. Roll Call
3. Public Participation
4. Approve the Minutes of the following Finance Committee Meetings:
September 12, 2019 – Regular Meeting
5. Claims Committee: receive the monthly Claims Report; review and approve claims as required for Claims Report dated:
October 10, 2019
6. Narrative on Tax Collections dated October 10, 2019 – Receive Report and discuss.
7. Monthly Tax Collector's Reports dated September 30, 2019 – Receive Report and discuss.
8. Receive Board of Estimate and Taxation Other Business from October 7, 2019:
 - a. Authorize the Purchasing Agent to issue a purchase order to Paul Friia for General Tax Assessor Services in an amount not to exceed \$75,000.00 at an hourly rate and other terms set forth in the Memorandum of Henry Dachowitz dated October 2, 2019. Funds are available in account 011320-5253.
 - b. Authorize the Purchasing Agent to issue a purchase order to Ali Karimi for General Tax Assessor Services in an amount not to exceed \$40,000.00 at an hourly rate and other terms set forth in the Memorandum of Henry Dachowitz dated October 2, 2019. Funds are available in account 011320-5253.
 - c. Authorize the Mayor, Harry W. Rilling to enter into a contract with American Valuation Group, Inc. for Special Tax Assessor Services on the Mall in a sum not to exceed \$60,000. Funds are available in account 011320-5253 Accounting, Auditing Services. This account has budgeted balance of \$158,000, no special appropriation is required.
9. Receive Oak Hills Authority monthly Financial Statements for August 2019.
10. Adjournment.

**CITY OF NORWALK
FINANCE CLAIMS COMMITTEE
REGULAR MEETING
SEPTEMBER 12, 2019**

ATTENDANCE: Greg Burnett, Chair; Ernest Dumas, John Igneri,
Nicholas Sacchinelli, Darlene Young (7:15 p.m.);
John Kydes (7:23 p.m.)

OTHERS: Lisa Biagiarelli, Tax Collector; Chisamay Lam, Comptroller;
Karen DelVecchio, ITS Director; Henry M. Dachowitz,
Chief Finance Officer; Nick Roberts, Recreation
and Parks Director; Donna King, Norwalk City Clerk

CALL TO ORDER

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

ROLL CALL

Mr. Burnett called the roll. A quorum was present.

**** MR.IGNERI MOVED TO SUSPEND THE RULES TO AMEND THE
AGENDA AS FOLLOWS:**

REMOVING FROM THE PUBLICLY STATED AGENDA:

**AGENDA ITEM #8 AUTHORIZING THE MAYOR, HARRY W.
RILLING, TO SUBMIT AN APPLICATION TO THE STATE OF
CONNECTICUT FOR GRANT FUNDS PROVIDED UNDER THE
CONNECTICUT STATE PUBLIC LIBRARY INSTRUCTION GRANTS**

AND ADDING THE FOLLOWING TWO ITEMS:

**AUTHORIZED THE MAYOR, HARRY W. RILLING, TO EXECUTE
AND AGREEMENT WITH FIS FOR THE INTEGRATED PAYABLES
SERVICE TO PROCESS ELECTRONIC PAYMENTS VIA ACH AND
VIRTUAL CARDS; AND**

FISCAL YEAR END 2019 PRELIMINARY FORECAST.

**** THE MOTION PASSED UNANIMOUSLY.**

PUBLIC PARTICIPATION

There was no one present from the public who wished to address the Committee at this time.

4. Approve the Minutes of the following Finance Committee Meetings:

- **August 8, 2019 – Regular Meeting**

**** MR.IGNERI MOVED THE MINUTES OF THE AUGUST 8, 2019 MEETING.**

**** THE MOTION TO APPROVE THE MINUTES OF THE AUGUST 8, 2019 MEETING AS SUBMITTED PASSED UNANIMOUSLY.**

5. Claims Committee: receive the monthly Claims Report; review and approve claims as required for Claims Report dated:

- **September 12, 2019.**

Ms. Biagiarelli came forward and presented the report. She said that there were no items on the report that required the Committee's action.

6. Narrative on Tax Collections dated September 12, 2019 – Receive Report and discuss.

7. Monthly Tax Collector's Reports dated August 31, 2019 – Receive Report and discuss.

Ms. Biagiarelli came forward and presented her reports.

Mr. Burnett asked when the January mailing would be sent out. Ms. Biagiarelli said that it goes out the second week in December.

Ms. Young joined the meeting at 7:15 p.m.

Ms. Biagiarelli said that the Council Members had requested the Tax Collector's assistance in terms of getting a Census flyer included with the upcoming mailing. This is being done.

8. RESOLUTION: Approve special capital appropriations totaling \$250,000 to fund a new capital project to complete an updated Recreation and Parks Master Plan and authorizing the issuance of \$250,000 general obligation bonds of the city to meet said appropriation.

**** MR. SACCHINELLI MOVED THE ITEM.**

Mr. Nick Roberts, the Director of Recreation and Parks, came forward to present the item. He said that there had been a number of questions that the Council Members had asked at the last presentation. He explained that while the Master Plan was expensive, he pointed out that the plan would be used for the next 10 years for planning projects. He gave an overview of key factors such as long range goals, and the cost. The city has not had an updated plan in 26 years.

Mr. Roberts explained that there were no specific grants for the Plan, but there were funds available.

Ms. Young asked how long the process would take. Mr. Roberts said that they were requesting \$250,000 for the updating of the Plan and then they would have to go out to bid for the plan. Once that is done, a timeline could be assembled. The Master Plan is required for the City to receive accreditation.

Mr. Igneri asked how many other cities were accredited in Connecticut. Mr. Roberts said that New London was the only one in CT and there were about 160 communities nationwide that were accreditation. Mr. Sacchinelli asked how often the accreditation would need to be renewed. It costs \$3,500 for the accreditation fee. Mr. Roberts explained that the accreditation would be separate from the Master Plan, but that a Master Plan was necessary for accreditation.

Mr. Kydes joined the meeting at 7:23 p.m.

Mr. Burnett asked why more towns were not accredited. Mr. Roberts said that it was a major commitment. Discussion followed.

**** THE MOTION PASSED UNANIMOUSLY.**

9. RESOLUTION: Authorize the closure of the following projects: 09-16-6030-5777-C0568, Brien McMahon Turf Fields with available balance of \$12,976; 09-17-6030-5777-C0568, Brien McMahon Turf Fields with available balance of \$101,372; and 09-19-6030-5777-C0623, Testa Field Turf Replacement with available balance of \$133,150.

**** MR. SACCHINELLI MOVED THE ITEM.**

Mr. Burnett said that the close out of the three projects came to just under \$250,000. Ms. Lam said that there were also some unspent bond proceeds from the completed projects. Mr. Burnett asked why they were going out to bond if the funding was already available. Ms. Lam explained that while they need the language in the resolution, they have all of but \$3,000 in the funding already available.

**** THE MOTION PASSED UNANIMOUSLY.**

10. Authorize the Mayor, Harry W. Rilling, to execute a 12 month Agreement with Event Approvals, Inc., for Eproval special permit software including installation, training and configuration services, per proposal EST-000013, dated 02-September-2019, for an amount not to exceed \$28,100, account 09201370-5777-C0375 (approved IT capital project; no special appropriation required), with option to renew at same annual rate for 24 additional months, and forward onto the Council for further action.

**** MS. YOUNG MOVED THE ITEM.**

Ms. King came forward and explained that residents who are planning an event that is open to the public, the resident has to come to the City Clerk for an application. Then the resident has to drive around the City to get a number of sign offs from various departments such as the Police Department, the Fire Department and others. Ms. King said that they have been working on developing a more efficient application process. The new software program would assist the resident in acquiring all the permits and notify all the departments about the event.

Ms. DelVecchio agreed and said that the program will also assemble a Master Calendar for the administration. The administration would also have direct communication with the applicants about a variety of topics, such as road closures, maps, and insurance confirmations. After checking with a number of other municipalities across the nation, Ms. DelVecchio said that this would be a much more efficient process and keep everyone informed.

Mr. Sacchinelli asked about the work flow structure. Ms. DelVecchio said that there were numerous events, such as the Oyster Festival, or a church procession or a private party requiring a tent.

Ms. King said that the Master Calendar will be available to the public on the City website. Discussion followed.

Mr. Burnett asked how this would be different from the Library system for reserving the rooms. Ms. DelVecchio said that many of the events do not take place on City property, there are also other items such as liquor permits, road closures, recycling and garbage disposal or insurance issues that have to be considered.

Mr. Sacchinelli asked if the process would stop if someone from a particular department did not sign off. Ms. DelVecchio said that the process would not stop, but that the individual would be sent reminders to complete the form.

Mr. Igneri asked how soon it would be useful. Ms. DelVecchio said that they would like to move it forward as quickly as possible because of the contracts involved. Mr. Igneri asked if it would be ready by next spring. Discussion followed.

Mr. Sacchinelli had several technical questions about the information storage, which Ms. DelVecchio answered.

Ms. Young asked who would be responsible for signing off in the Mayor's Office. Ms. King said that she would but there would also be someone else who was authorized to do so in the event she was out of the office.

**** THE MOTION PASSED UNANIMOUSLY.**

11. Authorize the Mayor, Harry W. Rilling, to execute an agreement with Blum Shapiro to provide a one-time technology assessment at a cost of \$39,000.

Mr. Dachowitz, the Chief Financial Officer, came forward and said that they had contacted Blum Shapiro about conducting a general technology assessment for the City. Currently the City is undergoing a cyber security review for both the City and the BOE. Blum Shapiro is one of the leading companies in the State of Connecticut.

Mr. Burnett asked why the request was only for the City rather than both the City and the BOE. Mr. Dachowitz explained that the City and the BOE have very different needs in terms of technology. Mr. Burnett said that he would prefer both the BOE and the City have the assessment at the same time. Mr. Igneri agreed with Mr. Dachowitz. Mr. Dachowitz said that having both the BOE and the City assessed had not been discussed. Discussion followed.

**** MR. KYDES MOVED TO TABLE THE ITEM TO THE OCTOBER MEETING.**

**** THE MOTION TO TABLE PASSED WITH FOUR (4) IN FAVOR (DUMAS, KYDES, SACCHINELLI AND YOUNG) AND ONE (1) OPPOSED (IGNERI).**

12. Authorized the Mayor, Harry W. Rilling, to execute and agreement with FIS for the Integrated Payables service to process electronic payments via ACH and virtual cards.

Mr. Dachowitz came forward and said that currently the City works has been working with the Bank of America and this new vendor offers something called a "vCard", which is used for electronic payments to vendors. will allow a bigger benefit when payments are made from the City to vendors. When vCard payments are made, the City will receive a rebate on the amount. FIS has a broader electronic vendor list than Bank of America and it will reduce the amount of checks written.

13. Fiscal Year End 2019 Preliminary Forecast.

Mr. Dachowitz said that the forecast was for Information Only and these were preliminary figures. He explained that there had been a projected \$5.8 million shortfall, which would have been taken from the Fund Balance. Currently, there is a projected surplus of \$6,025,507.

Mr. Dachowitz said that the roll over column is used for the various departments that had projects that had not been funded. By encouraging the departments to generate savings, this should help avoid departments spending down their funds at the year's end. When there are surpluses, the money can be allocated towards departmental projects that had not been funded.

14. Receive Oak Hills Authority monthly Financial Statements for July 31, 2019.

Mr. Burnett said that Oak Hills representatives will be present in November. The revenues for the restaurant were up but the golf fees were down.

ADJOURNMENT

**** MR. IGNERI MOVED TO ADJOURN.**

**** THE MOTION PASSED UNANIMOUSLY.**

The meeting adjourned at 8:25 p.m.

Respectfully submitted,

S. L. Soltes
Telesco Secretarial Services

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AGENDA

OCTOBER 10, 2019

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE

APPROVED BY TAX COLLECTOR

<u>PAY TO:</u>	<u>BILL No & AMOUNT REFUNDED</u>	<u>REASON</u>
ACAR LEASING LTD	17-MV-300535 (\$288.21)	PRORATION
ACAR LEASING LTD	18-MV-300794 (\$182.55)	PRORATION
ACAR LEASING LTD	18-MV-300471 (\$73.60)	PRORATION
	18-MV-300839 (\$50.85)	PRORATION
ACAR LEASING LTD	18-MV-300418 (\$64.29)	PRORATION
AFFENICO LLC	18-MV-301117 (\$209.68)	PRORATION
ALFARO DENISE RENEE	18-MV-301665 (\$57.85)	PRORATION
ANDERSON JAMES C	18-MV-302506 (\$33.69)	PRORATION
ARROYAVE URIEL D	18-MV-303459 (\$613.64)	PRORATION
BARRIOS DIANA STEPHANIE	18-MV-304825 (\$42.43)	PRORATION
BAXER MARTA MULYK	18-MV-305119 (\$41.14)	PRORATION
BEAZLEY IAN J	18-MV-305206 (\$29.62)	PRORATION
BELARDINELLI BAR F JR	18-MV-305331 (\$53.45)	PRORATION
BENEDETTO WILLIAM ROLANDO	18-MV-305529 (\$14.11)	PRORATION
BENOIST-DETIVEAUD JEAN FRANCOIS	18-MV-305668 (\$442.94)	PRORATION
BLAIR JAMES M	18-MV-306255 (\$15.18)	PRORATION
BOGARDUS ALLAN BENNETT JR	18-MV-306254 (\$18.39)	PRORATION
BONSANGUE LOUIS J	18-MV-306751 (\$16.28)	PRORATION
BOWEN ELIZABETH A	18-MV-306970 (\$37.69)	PRORATION
BROWN KENNETH DOUGLAS	18-MV-307660 (\$49.81)	PRORATION
BROWN THEODORE A JR	18-MV-307741 (\$17.89)	PRORATION
CALLAHAN ANN	18-MV-309587 (\$54.00)	PRORATION
CANALES CARPENTRY LLC	18-MV-309858 (\$10.41)	PRORATION
	18-MV-309855 (\$33.42)	PRORATION

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OCTOBER 10, 2019

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<u>PAY TO:</u>	<u>BILL No & AMOUNT REFUNDED</u>	<u>REASON</u>
CCAP AUTO LEASE LTD	18-MV-311651 (\$56.05)	PRORATION
	18-MV-311255 (\$80.97)	PRORATION
	18-MV-311661 (\$56.05)	PRORATION
CCAP AUTO LEASE LTD	17-MV-402582 (\$105.86)	PRORATION
CENATIEMPO SALVATORE	18-MV-311864 (\$31.85)	PRORATION
CISNEROS-RODRIGUEZ JOSE	17-MV-312884 (\$41.31)	PRORATION
	18-MV-312966 (\$148.08)	PRORATION
	18-MV-312968 (\$76.54)	PRORATION
COLLIGAN LAVENE H	17-MV-313377 (\$76.79)	PRORATION
CRUZ PATRICIA JANINA	18-MV-315052 (\$13.81)	PRORATION
CRYSTAL RESTORATION SERV INC	18-MV-315135 (\$52.41)	PRORATION
CURCIO RICHARD A	18-MV-335310 (\$38.94)	PRORATION
	18-MV-315311 (\$144.32)	PRORATION
CUTRONE JOHN	18-MV-315412 (\$93.28)	PRORATION
DAIMLER TRUST	18-MV-315733 (\$172.48)	PRORATION
	18-MV-315777 (\$440.80)	PRORATION
DAIMLER TRUST	18-MV-315699 (\$215.97)	PRORATION
	18-MV-315709 (\$181.73)	PRORATION
DAIMLER TRUST	18-MV-SEE BACK UP (\$1970.56)	PRORATION
DAIMLER TRUST	18-MV-315612 (\$445.56)	PRORATION
	18-MV-315623 (\$114.54)	PRORATION
	18-MV-315708 (\$580.47)	PRORATION
	18-MV-315831 (\$289.97)	PRORATION

AGENDA**OCTOBER 10, 2019****CLAIMS COMMITTEE MEETING****REFUNDS PROCESSED CLAIMS COMMITTEE****APPROVED BY TAX COLLECTOR**

<u>PAY TO:</u>	<u>BILL No & AMOUNT REFUNDED</u>	<u>REASON</u>
DAIMLER TRUST	18-MV-315612 (\$833.73)	PRORATION
	18-MV-315747 (\$221.68)	PRORATION
	18-MV-315794 (\$203.94)	PRORATION
DANCE MAGIC LLC	17-MV-315852 (\$112.05)	PRORATION
DAUGHERTY JAMES RAY II	18-MV-316236 (\$210.08)	PRORATION
DIAZ DANIEL S	18-MV-317803 (\$12.83)	PRORATION
DIAZ MICHAEL R	18-MV-800165 (\$10.11)	PRORATION
DICOSTANZO NICK	18-MV-317995 (\$60.17)	PRORATION
DOMINICK FUEL INC	17-MV-318381 (\$431.26)	PRORATION
	17-MV-318389 (\$330.91)	PRORATION
	17-MV-318392 (\$1649.78)	PRORATION
	17-MV-318394 (\$1744.15)	PRORATION
	17-MV-318402 (\$356.01)	PRORATION
FIN BARTLOMIEJ PIOTR	18-MV-322335 (\$166.52)	PRORATION
FORTE LOUIS P	18-MV-323666 (\$49.18)	PRORATION
FRENTRESS JENNIFER RAE	18-MV-324021 (\$17.96)	PRORATION
GAPUSAN SIEGFRIED RUIZ	18-MV-324714 (\$21.47)	PRORATION
GELCO CORPORATION	16-MV-325355 (\$301.41)	PRORATION
	17-MV-325430 (\$283.95)	PRORATION
GRIESHABER MELBA	18-MV-327702 (\$30.39)	PRORATION
GUDIEL ELMER	18-MV-327971 (\$91.94)	PRORATION
HALDERMAN ROBERT JOEL	18-MV-328549 (\$22.84)	PRORATION
HANN AUTO TRUST	18-MV-328751 (\$361.17)	PRORATION
HARVEY PAMELA A	18-MV-329093 (\$11.30)	PRORATION
HONDA LEASE TRUST	18-MV-330948 (\$44.22)	PRORATION

AGENDA

OCTOBER 10, 2019

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE

APPROVED BY TAX COLLECTOR

<u>PAY TO:</u>	<u>BILL No & AMOUNT REFUNDED</u>	<u>REASON</u>
HONDA LEASE TRUST	18-MV-331124 (\$329.68)	PRORATION
	18-MV-331125 (\$377.20)	PRORATION
	18-MV-331149 (\$206.62)	PRORATION
	18-MV-331175 (\$262.39)	PRORATION
	18-MV-331515 (\$284.63)	PRORATION
HONDA LEASE TRUST	18-MV-331025 (\$430.35)	PRORATION
	18-MV-331044 (\$75.78)	PRORATION
	18-MV-331635 (\$39.00)	PRORATION
HONDA LEASE TRUST	18-MV-330740 (\$303.87)	PRORATION
HONDA LEASE TRUST	17-MV-330851 (\$424.85)	PRORATION
HONDA LEASE TRUST	17-MV-407163 (\$26.53)	PRORATION
HONDA LEASE TRUST	18-MV-331227 (\$36.65)	PRORATION
HONDA LEASE TRUST	18-MV-330785 (\$371.62)	PRORATION
	18-MV-331063 (\$662.78)	PRORATION
HONDA LEASE TRUST	17-MV-330990 (\$61.60)	PRORATION
	17-MV-330597 (\$252.99)	PRORATION
HONDA LEASE TRUST	17-MV-330672 (\$116.75)	PRORATION
	17-MV-330896 (\$282.88)	PRORATION
	17-MV-331298 (\$54.56)	PRORATION
HYUNDAI LEASE TITLING TRUST	18-MV-332566 (\$35.46)	PRORATION
HYUNDAI LEASE TITLING TRUST	18-MV-332283 (\$258.70)	PRORATION
HYUNDAI LEASE TITLING TRUST	18-MV-332618 (\$24.58)	PRORATION
HYUNDAI LEASE TITLING TRUST	18-MV-332300 (\$64.32)	PRORATION
	18-MV-332576 (\$191.96)	PRORATION
HYUNDAI LEASE TITLING TRUST	17-MV-407281 (\$64.84)	PRORATION

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OCTOBER 10, 2019

CLAIMS COMMITTEE MEETING

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APPROVED BY TAX COLLECTOR

<u>PAY TO:</u>	<u>BILL No & AMOUNT REFUNDED</u>	<u>REASON</u>
HYUNDAI LEASE TITLING TRUST	18-MV-332285 (\$277.14)	PRORATION
IADEROSA PAUL M	18-MV-332784 (\$197.46)	PRORATION
JEBRINE GEORGE A	18-MV-333828 (\$34.30)	PRORATION
JEWEL COURT STUD USA	18-MV-333960 (\$37.14)	PRORATION
JIMENEZ CARMEN LUIZ	18-MV-333996 (\$36.99)	PRORATION
JONES BRITTON	18-MV-334315 (\$47.34)	PRORATION
JP MORGAN CHASE BANK NA	18-MV-334645 (\$232.92)	PRORATION
	18-MV-334718 (\$232.53)	PRORATION
	18-MV-334836 (\$217.86)	PRORATION
	18-MV-335013 (\$142.33)	PRORATION
	18-MV-335265 (\$106.62)	PRORATION
	18-MV-335469 (\$74.01)	PRORATION
KIRTLAND ELLEN S	18-MV-336894 (\$91.93)	PRORATION
KORY TANYA M	18-MV-337321 (\$29.02)	PRORATION
LAIBLE ROBERT KARL	18-MV-338113 (\$71.22)	PRORATION
LAK ARLINE M	17-MV-337913 (\$66.79)	PRORATION
LANDMESSER AMY E	18-MV-338320 (\$17.68)	PRORATION
LASKA JEFFREY HAROLD	18-MV-338612 (\$40.10)	PRORATION
LATO CATHY	18-MV-313672 (\$10.81)	PRORATION
LAUG TERESA COLONNA	18-MV-338705 (\$66.00)	PRORATION
LOWDEN ROYCE D JR	18-MV-340669 (\$53.49)	PRORATION
LUIZ BRUNO P	18-MV-340878 (\$90.59)	PRORATION
MACEACHEN RALPH E	18-MV-341241 (\$182.40)	PRORATION
MAGGIORE ANTHONY	18-MV-341438 (\$221.07)	PRORATION

AGENDA**OCTOBER 10, 2019****CLAIMS COMMITTEE MEETING****REFUNDS PROCESSED CLAIMS COMMITTEE****APPROVED BY TAX COLLECTOR**

<u>PAY TO:</u>	<u>BILL No & AMOUNT REFUNDED</u>	<u>REASON</u>
MANNING KENT ROGER JR	18-MV-342039 (\$140.08)	PRORATION
	18-MV-342038 (\$39.80)	PRORATION
MARKOWSKI MARIUSZ	18-MV-342318 (\$13.23)	PRORATION
MARIN LUIS A	18-MV-342230 (\$20.89)	PRORATION
MARTINEZ-DECAGUAOGLADYS MARIA	17-MV-342474 (\$42.18)	PRORATION
MASSUCCO CHRISTOPHER	18-MV-342970 (\$40.86)	PRORATION
MCGOLDRICK DAVID EDWARD	18-MV-343734 (\$37.57)	PRORATION
MELLADO LUDIN	18-MV-344430 (\$18.85)	PRORATION
MM GREEN HOUSE FLORAL	18-MV-345541 (\$77.79)	PRORATION
MOWERS KIM E	18-MV-346826 (\$132.35)	PRORATION
NICHOLS JAMES CORTLANDT	18-MV-348078 (\$60.11)	PRORATION
	18-MV-348079 (\$15.15)	PRORATION
	18-MV-348080 (\$57.75)	PRORATION
	18-MV-348081 (\$68.15)	PRORATION
	18-MV-348082 (\$46.09)	PRORATION
NISSAN INFINITI LT	18-MV-348958 (\$76.32)	PRORATION
	18-MV-349169 (\$76.32)	PRORATION
NISSAN INFINITI LT	18-MV-348270 (\$76.32)	PRORATION
	18-MV-348835 (\$212.21)	PRORATION
	18-MV-348940 (\$182.00)	PRORATION
NISSAN INFINITI LT	17-MV-410850 (\$355.07)	PRORATION
NISSAN INFINITI LT	18-MV-349170 (\$76.32)	PRORATION
ORAVETZ JAMES E	18-MV-350400 (\$16.43)	PRORATION
ORELLANA JOSE A	18-MV-350462 (\$38.64)	PRORATION
PALMER CHRISTINE BETH	18-MV-351305 (\$48.47)	PRORATION

AGENDA

OCTOBER 10, 2019

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REFUNDS PROCESSED CLAIMS COMMITTEE

APPROVED BY TAX COLLECTOR

<u>PAY TO:</u>	<u>BILL No & AMOUNT REFUNDED</u>		<u>REASON</u>
PALMER JOHN A JR	18-MV-351308	(\$118.45)	PRORATION
PINTA-GUARANGA SEGUNDO JUAN	18-MV-353531	(\$25.50)	PRORATION
PINTO MELANIE S	18-MV-353541	(\$20.98)	PRORATION
PISERCHIA CARL R	18-MV-353647	(\$74.71)	PRORATION
POGGEMEYER FREDERICK WARREN	18-MV-353758	(\$16.53)	PRORATION
POTRYKUS ROMAN S	18-MV-354117	(\$29.20)	PRORATION
POTTER ANNETTE R	18-MV-354122	(\$80.73	PRORATION
PRAMER DAVID MICHAEL	18-MV-354206	(\$85.61)	PRORATION
RAMIREZ-GONZALEZ ERIKA	18-MV-355202	(\$40.28)	PRORATION
RAPP PAMELA ALEXANDRA	18-MV-355487	(\$48.29)	PRORATION
RILLING RICHARD	18-MV-356450	(\$27.55)	PRORATION
RINGEL JAMIE EPSTEIN	18-MV-356475	(\$23.03)	PRORATION
RITCH SANDRA MARGARET	18-MV-356544	(\$13.10)	PRORATION
RIVERA ANA L	18-MV-356615	(\$25.14)	PRORATION
ROCHE RAYMOND J	18-MV-357114	(\$183.26)	PRORATION
ROMERO-AMARO OSWALDO J	18-MV-357801	(\$20.35)	PRORATION
SALVATO RICHARD F	18-MV-359105	(\$19.24)	PRORATION
SCENIC DESIGNS	18-MV-360095	(\$34.88)	PRORATION
SOCCI CONCETTA B	18-MV-362562	(\$16.16)	PRORATION
SPAIN LAVONNE	17-MV-362514	(\$177.62)	PRORATION
SUTTON JAMES MICHAEL	18-MV-364178	(\$28.34)	PRORATION
TAKITA HIDEO	17-MV-364105	(\$59.35)	PRORATION
TAIYANIDES GEORGE ALEXANDROS	18-MV-364482	(\$17.29)	PRORATION
TOYOTA LEASE TRUST	17-MV-366968	(\$439.98)	PRORATION
TOYOTA LEASE TRUST	18-MV-366833	(\$300.91)	PRORATION

AGENDA

OCTOBER 10, 2019

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE

APPROVED BY TAX COLLECTOR

<u>PAY TO:</u>	<u>BILL No & AMOUNT REFUNDED</u>	<u>REASON</u>
TOYOTA LEASE TRUST	18-MV-366432 (\$207.97)	PRORATION
	18-MV-366557 (\$92.48)	PRORATION
TRESCHITTA NICHOLAS	18-MV-800054 (\$18.94)	PRORATION
USB LEASING LTD	18-MV-368457 (\$47.89)	PRORATION
USB LEASING LTD	18-MV-368459 (\$541.99)	PRORATION
USB LEASING LTD	18-MV-368452 (\$472.99)	PRORATION
USB LEASING LTD	18-MV-368428 (\$417.13)	PRORATION
US BANK NA	18-MV-368362 (\$492.29)	PRORATION
VALENCIZ ANGELA	17-MV-368416 (\$214.99)	PRORATION
VALENCIA CESAR A	18-MV-368755 (\$19.41)	PRORATION
VANGIESON DAVID G	18-MV-369068 (\$143.18)	PRORATION
VAULT TRUST	17-18-MV- SEE BACK UP (\$9109.33)	PRORATION
VAULT TRUST	18-MV-369480 (\$497.33)	PRORATION
VAULT TRUST	18-MV-369201 (\$623.40)	PRORATION
VCFS AUTO LEASING CO	18-MV-SEE ATTACHED (\$3,026.83)	PRORATION
VINCENT ASHLEY IRENE	18-MV-370479 (\$20.64)	PRORATION
VINGO EDWARD P	18-MV-370538 (\$79.66)	PRORATION
VW CREDIT LEASING LTD	18-MV-370957 (\$63.20)	PRORATION
VW CREDIT LEASING LTD	17-18-MV-SEE BACK UP (\$2797.37)	PRORATION
VW CREDIT LEASING LTD	17-MV-370728 (\$56.97)	PRORATION
	18-MV-370834 (\$319.63)	PRORATION
WAGAR STEVEN L	18-MV-371372 (\$12.55)	PRORATION
WARNER SCOTT	18-MV-371689 (\$14.11)	PRORATION
ZAPATA ROBERT C	17-MV-373445 (\$59.13)	PRORATION
ZUCCONI KEITH JAMES	18-MV-374106 (\$47.83)	PRORATION

AGENDA

OCTOBER 10, 2019

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE

APPROVED BY TAX COLLECTOR

PAY TO:

BILL No & AMOUNT REFUNDED

REASON

ZUCCONI KRISTIN MICHELLE 18-MV-374107 (\$37.17) PRORATION

70 COUNTY ST LLC

70 COUNTY ST

5-8-56-0 18-RE-108942 (\$3049.84) DUP PAYMENT

CORELOGIC TAX SERVICE

59A OSBORNE AVE

3-7-44-A 17-RE-600005 (\$4173.86) DUP PAYMENT

ESTATE OF VIRGINIA SMITH

105 RICHARDS AVE

5-70-27-2502 18-RE-125116 (\$2409.87) PAID IN ERROR

CHICK-FIL-A

C/O WILSON AND FRANCO

PROP ID: 141847 18-PP-200638 (\$2888.40) COC/ ASSR ERROR

SPECIAL REQUESTS:

CYRUS ONE, D/B/A CERVALLIS LLC

C/O ATTORNEY JAMES STREDRONSKY

6 NORDEN PLACE (\$133,771.96)

PROP ID: 141251 17-PP-200601 COURT ORDER 25% PENALTY REMOVED

AUG 21 2019

DAIMLER TRUST

<u>List #</u>	<u>Vehicle Descr.</u>	<u>Plate#</u>	<u>VIN #</u>	<u>Refund</u>
18-315600	2016/MERBENZ C300 4 MATIC	AF77498	55SWF4KB0GU156273	\$289.97
18-315641	2017/MERBENZ GLS 450 4MATIC	842YUL	4JGDF6EE9HA786468	\$181.73
18-315651	2016/MERBENZ CLS 400	AF79565	WDDLI6HBXGA185039	\$302.92
18-315684	2017/MERBENZ E300W4	9AHMM1	WDDZF4KB3HA070714	\$244.80
18-315711	2016/MERBENZ GLC300W4	652YYT	WDC0G4KB8GF039647	\$522.34
18-315758	2015/MERBENZ CLS 400	AC56500	WDDLI6HB9FA133660	<u>\$428.80</u>
REFUND TOTAL -				\$1,970.56

<u>Bill #</u>	<u>Veh. Desc.</u>	<u>Plate #</u>	<u>VIN #</u>	<u>Refund</u>
18-369628	'17 Volvo	AD67833	YV4H0MRU9H2013700	330070 02913 \$583.77
18-369655	'16 Volvo	AD33627	YV1612SK2G1311624	330070 02600 \$322.29
18-369656	'16 Volvo	AB63975	YV4A22PL8G1048762	330070 02280 \$707.16
18-369659	'16 Volvo	AC58329	YV1612TK0G2409074	330070 02475 \$261.14
18-369673	'16 Volvo	AC35525	YV1612TK7G2406348	330070 02456 \$149.14
18-369686	'16 Volvo	AC80596	YV4612NYXG1259369	330070 02759 \$167.56
18-369707	'16 Volvo	AC58307	YV4A22PK2G1052457	330070 02422 \$260.04
18-369713	'16 Volvo	AH83270	YV4A22PK8G1067464	330070 02567 \$195.23
18-369715	'16 Volvo	AB51614	YV4902RM8G2829662	330070 02115 \$380.50
				<u>\$3,026.83</u>



CITY OF NORWALK, DEPARTMENT OF FINANCE
Tax Collector's Office

P: 203-854-7731 / F: 203-854-7770

125 East Avenue Room 105
Norwalk, Connecticut 06851
www.norwalkct.org

To: Mayor Harry Rilling; Board of Estimate and Taxation; Finance & Claims Committee
From: Lisa Biagiarelli, Tax Collector
Date: October 10, 2019
Re: Narrative for September, 2019 Tax Collector's Report

As of the end of September 2019, three months into our new fiscal year, we had collected more than \$173 million, or **52.37%** of our \$330 million adjusted tax levy. In addition, as of the end of September, 2019, we collected more than \$8 million of our sewer use levy, or **48.31%**. We also collected **74.56%** of the year's IPP (Industrial Pretreatment Program) fee on behalf of the Water Pollution Control Authority. Compared with the prior fiscal year, our tax collection rate is slightly behind by **0.19%**.

With regard to prior years' collections, through the month of September 2019, we showed a net collection of more than \$1.5 million in back taxes, interest, lien fees and other fees.

Last month, we mailed delinquent notices, called 'demand for payment' notices, the second week of September. The term 'demand' is prescribed by state law, and is not intended to imply rudeness. We are required to 'demand' payment prior to pursuing any form of collection enforcement. We are now following up on collection enforcement and will continue to do so throughout the fall and into the winter.

Later this month, we will begin working on the tax sale that will be held in the summer of 2020. We will also prepare to issue demand notices to city and board of education employees who owe back taxes to the city in preparation for a mandatory payroll garnishment if any accounts remain unpaid. This is an annual process. We are also preparing to work with the department of health to identify taxpayers who owe back taxes so their health permit will not be renewed until their back taxes are paid. This affects taxpayers such as nail salons, restaurants and other food establishments, hotels, and various other businesses that require a health license to operate.

We will also be working with our Assessor's office to prepare for the second installment tax billing that is mailed in mid-December. This billing includes supplemental motor vehicle bills for motor vehicles newly registered after October 1, 2018. The assessor's office will need to acquire the supplemental billing list from the Department of Motor Vehicles, import it into our tax system, and reconcile and proof the data. Those bills will be 'due' January 1, payable by February 3, 2020, along with the second installment of dual installment real estate, sewer use and business personal property bills.

Maintaining a high current collection rate by efficiently enforcing collection of past due taxes allows budget making authorities to set lower mill rates, because there can be less of an 'allowance' for anticipated uncollectible accounts in the coming fiscal year. When taxpayers fail to pay on time, the city is nonetheless committed to spending to bring to fruition all of the programs planned for that fiscal year. Because not everybody will pay on time, mill rates are set slightly higher to allow for 'uncollected taxes'. If we keep the current tax collection rate high, that 'uncollectible' amount can be less. This is tax relief for every taxpayer. This is the primary driver for our aggressive collection enforcement policies.

**TAX COLLECTOR'S REPORT
SEPTEMBER 2019**

FISCAL YEAR 2019-2020 (2018 GRAND LIST)	ADJ. TAX COLLECTIONS		COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
	ORIGINAL LEVY	JUN 19 - SEP 19				
AUTOMOBILE-REGULAR	\$20,298,846.95	\$17,064,489.65	84.07%	\$20,013,506.69	(\$285,340.26)	85.26%
PERSONAL PROPERTY	\$18,801,474.70	\$9,853,667.99	52.41%	\$18,780,924.58	(\$20,550.12)	52.47%
REAL ESTATE	\$292,525,761.66	\$146,171,759.65	49.97%	\$291,705,604.43	(\$820,157.23)	50.11%
TOTAL TAX	\$331,626,083.31	\$173,089,917.29	52.19%	\$330,500,035.70	(\$1,126,047.61)	52.37%
SEWER USE	\$16,686,428.00	\$8,056,817.09	48.28%	\$16,675,817.00	(\$10,611.00)	48.31%
IPP FEE	\$203,250.00	\$155,636.45	76.57%	\$208,750.00	\$5,500.00	74.56%
FISCAL YEAR 2018-2019 (2017 GRAND LIST)						
AUTOMOBILE-REGULAR	\$19,785,892.64	\$16,542,232.02	83.61%	\$19,549,897.05	(\$235,995.59)	84.62%
PERSONAL PROPERTY	\$21,248,718.54	\$11,369,385.09	53.51%	\$21,236,754.76	(\$11,963.78)	53.54%
REAL ESTATE	\$280,979,420.26	\$141,230,166.40	50.26%	\$281,025,428.36	\$46,008.10	50.26%
TOTAL TAX	\$322,014,031.44	\$169,141,783.51	52.53%	\$321,812,080.17	(\$201,951.27)	52.56%
SEWER USE	\$15,844,431.00	\$8,205,405.16	51.79%	\$16,190,840.00	\$346,409.00	50.68%
IPP FEE	\$207,250.00	\$155,843.15	75.20%	\$208,000.00	\$750.00	74.92%
TAX DIFFERENCE 2018 G.L. vs. 2017 G.L. INCREASE/(DECREASE)						
	\$9,612,051.87	\$3,948,133.78	-0.33%	\$8,687,955.53	(\$924,096.34)	-0.19%
SEWER DIFFERENCE 2018 G.L. vs. 2017 G.L. INCREASE/(DECREASE)						
	\$841,997.00	(\$148,588.07)	-3.50%	\$484,977.00	(\$357,020.00)	-2.36%
IPP DIFFERENCE 2018 G.L. vs. 2017 G.L. INCREASE/(DECREASE)						
	(\$4,000.00)	(\$206.70)	1.38%	\$750.00	\$4,750.00	-0.37%
FISCAL YEAR 2019-2020 (JUL 19 - SEP 19)						
BACK TAXES COLLECTED		FISCAL YR 2018-2019 (JUL 18 - SEP 18)	CUR YR vs. PRIOR YR INC/(DEC)			
PRIOR TAXES	\$1,055,140.71	\$1,400,753.23	(\$345,612.52)			
PRIOR SEWER USE FEE	\$58,350.29	\$69,289.46	(\$10,939.17)			
PRIOR IPP FEE	\$1,674.89	\$1,750.00	(\$75.11)			
TOTAL PRIOR TAX, SEWER & IPP	\$1,115,165.89	\$1,471,792.69	(\$356,626.80)			
CURRENT INTEREST	\$193,481.86	\$160,284.17	\$33,197.69			
PRIOR INTEREST	\$210,992.52	\$348,135.69	(\$137,143.17)			
SEWER USE FEE INTEREST	\$16,298.40	\$29,761.19	(\$13,462.79)			
IPP FEE INTEREST	\$798.76	\$1,944.74	(\$1,145.98)			
TOTAL INTEREST COLLECTED	\$421,571.54	\$540,125.79	(\$118,554.25)			
PRIOR LIEN FEE	\$4,627.96	\$7,069.29	(\$2,441.33)			
CURRENT LIEN FEE	\$0.00	\$0.00	\$0.00			
TOTAL LIEN FEE COLLECTED	\$4,627.96	\$7,069.29	(\$2,441.33)			
MISC FEES COLLECTED	\$36,791.45	\$329,280.63	(\$292,489.18)			
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	\$1,578,156.84	\$2,348,268.40	(\$770,111.56)			

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION



CITY OF NORWALK
Henry M. Dachowitz
Chief Financial Officer
hdachowitz@norwalkct.org

Mobile: 516-728-4991
Office: 203-854-7870

125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

MEMORANDUM

DATE: October 2, 2019

TO: Harry Rilling, Mayor
The Members of the Finance & Claims Committee
The Members of the Common Council

FROM: Henry M. Dachowitz, Chief Financial Officer 

RE: Mall Valuation Services, American Valuation Group, LLC

In the absence of a full-time assessor and part-time assessor, I am requesting that the Mayor enter into a contract with American Valuation Group, Inc. The company will provide valuation consulting services to assess the value of the SoNo Collection properties located at 63 West Avenue.

American Valuation Group's skills and experience are specific to this type of property. Their credentials make them uniquely qualified to ensure that the mall and associated structures are valued appropriately. The company's valuation services will be performed by Mark T. Kenney who is the President of American Valuation Group and a highly respected and accredited valuation professional.

Valuation of the mall property will provide significant value to the City's Grand List. Mr. Kenny's services will cover valuation to the completion of the project which will include additions to Grand List years' 2019 and 2020.

ACTION REQUESTED:

1. Authorize the Mayor, Harry W. Rilling to enter into a contract with American Valuation Group, Inc. for Special Tax Assessor Services on the Mall in a sum not to exceed \$60,000. Funds are available in account 011320-5253 Accounting, Auditing Services. This account has budgeted balance of \$158,000, no special appropriation is required.



CITY OF NORWALK
Henry M. Dachowitz
Chief Financial Officer
hdachowitz@norwalkct.org

Mobile: 516-728-4991
Office: 203-854-7870

125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

MEMORANDUM

DATE: October 2, 2019

TO: Harry Rilling, Mayor
The Members of the Finance & Claims Committee
The Members of the Common Council

FROM: Henry M. Dachowitz, Chief Financial Officer 

RE: Assessor Office Consulting Services

Due to recent vacancies in the Assessor's Office, I am requesting that the Purchasing Agent issue a purchase order for the procurement of part-time consulting staff for the Assessor's office. Corporation Counsel and the Finance Department have recruited Paul Friia who is the Assessor for the town of Westport and Ali Karimi who is a Personal Property and Real Estate Appraiser for the Town of Greenwich. Ali Karimi is also a City of Norwalk resident.

This staffing will allow the Assessor's Department to process the current volume of high value personal property assets. Completion of the work will impact the City's 2019 and 2020 Grand List and ultimately, the tax revenue for the City.

Paul Friia will be employed at a rate of \$150 per hour. The needs of the department will require his services for seven months for approximately 18 hours per week. The total amount for the seven months of service will not exceed \$75,000.

Ali Karimi will be employed at a rate of \$90 per hour. Ali will also be employed for seven months for approximately 18 hours per week. The total amount for the seven months of service will not exceed \$45,000.

ACTION REQUESTED:

1. Authorize the Purchasing Agent to issue a purchase order to Paul Friia for General Tax Assessor Services in an amount not to exceed \$75,000.00 at an hourly rate and other terms set forth in the Memorandum of Henry Dachowitz dated October 2, 2019. Funds are available in account 011320-5253
2. Authorize the Purchasing Agent to issue a purchase order to Ali Karimi for General Tax Assessor Services in an amount not to exceed \$40,000.00 at an hourly rate and other terms set forth in the Memorandum of Henry Dachowitz dated October 2, 2019. Funds are available in account 011320-5253

August 2019 Financial Commentary

Balance Sheet

Cash is higher than the prior year by \$10k offset by lower Accounts Receivable of \$15k. This leaves us at a net deficit cash position of \$5k. Since our Line of Credit was fully paid off in August, our bank balance has finally started to accumulate which will be needed in order to get through the winter months.

August Month vs Prior Year Month

Golf Revenue is higher than the prior year month by \$30k driven mostly by green fees along with some higher cart revenue. Rounds were up roughly 6% and cart rentals were up 16% over a very rainy August 2018. In addition, other revenue is up by \$4k due to restaurant rent.

Personnel and employee benefits expenses are \$22k higher compared to prior year month. However, roughly half of that was due to workers being out on worker's compensation which resulted in no wage expense last year. In addition, we had a \$4k benefit last year due to seasonal workers leaving or working less hours for personal reasons. This year we were fully staffed with a lot of play on our greens which warranted full working hours. Remaining increase is due to a combination of annual pay raises and payroll taxes on a higher base.

Administrative expenses are up \$4k mainly due to no longer allocating out utility expenses to restaurateur.

Sales & Operations are flat.

Park Maintenance is \$9k lower than prior year month driven by lower Ag&Chem costs of \$14k – mostly timing, see July and YTD numbers. This was offset by a very welcome dryer month that resulted in \$6k higher city water costs.

Cart Expenses are \$4k higher than prior year month due to annual property taxes due on the carts.

Operating Income is \$14k higher than the prior year month attributable to favorable revenue of \$34k offset by \$21k unfavorable expenses.

August YTD vs Prior YTD

Golf Revenue is higher by \$23k year over year for the two month period, along with higher Other Revenue of \$8k.

Personnel and employee benefits expenses are higher by \$22k, as mentioned above.

Administrative expenses are \$11k higher than last year due to no longer allocating out utility expenses to restaurateur (\$6k) and large increase in insurance coverage premiums (\$4k).

Sales & Operations is \$4k lower than prior year due to heavy repairs and maintenance on the Clubhouse / restaurant equipment after our initial move-in last year.

Park Maintenance is \$4k higher driven by more Ag&Chem utilized.

Cart expenses are higher by 1k.

Operating Income is lower than the prior year by \$2k due to favorable revenue of \$31k and unfavorable expenses of \$33k.

OAK HILLS SALES ANALYSIS AUGUST 2019 FISCAL

<u>Description</u>	<u>Aug-19</u>	<u>Aug-18</u>	<u>Inc/(Dec)</u>	<u>YTD FY19</u>	<u>YTD FY18</u>	<u>Inc/(Dec)</u>
Revenue Rounds	5,496	5,193	5.8%	10,666	10,970	-2.8%
Barter Rounds	<u>319</u>	<u>284</u>	<u>12.3%</u>	<u>664</u>	<u>550</u>	<u>20.7%</u>
Sub Total	5,815	5,477	6.2%	11,330	11,520	-1.6%
Comp Rounds	<u>123</u>	<u>103</u>	<u>19.4%</u>	<u>211</u>	<u>201</u>	<u>5.0%</u>
Total All Rounds	5,938	5,580	6.4%	11,541	11,721	-1.5%
Total Carts	4,154	3,582	16.0%	7,768	7,337	5.9%
Total Boards	54	35	54.3%	104	153	-32.0%
Total Golf ID Cards	23	16	43.8%	105	61	72.1%
Total Gift Cards	24	18	33.3%	53	37	43.2%
Total \$ Revenue Rounds	\$171,772	\$150,810	13.9%	\$342,161	\$325,471	5.1%
Total Carts \$	\$66,306	\$59,375	11.7%	\$126,228	\$121,994	3.5%
Total Board \$	\$1,111	\$759	46.4%	\$2,189	\$3,244	-32.5%
Total Golf ID Cards \$	\$1,560	\$1,215	28.4%	\$8,280	\$4,665	77.5%
Total Gift Cards \$	\$1,698	\$1,310	29.6%	\$3,289	\$2,142	53.5%
Rain Chks/Gift Cards Redeemed	-\$3,835	-\$4,314	-11.1%	-\$9,857	-\$9,167	7.5%
	\$238,612	\$209,155	14.1%	\$472,291	\$448,348	5.3%
\$ Revenue/Revenue Round	\$31.25	\$29.04	7.6%	\$32.08	\$29.67	8.1%
Carts/Revenue Round	75.6%	69.0%	9.6%	72.8%	66.9%	8.9%
Cart \$/Revenue Round	\$12.06	\$11.43	5.5%	\$11.83	\$11.12	6.4%
Cart \$/Cart Round	\$15.96	\$16.58	-3.7%	\$16.25	\$16.63	-2.3%
Board \$/Board Round	\$20.57	\$21.69	-5.1%	\$21.05	\$21.20	-0.7%
ID Card \$/Card	\$67.83	\$75.94	-10.7%	\$78.86	\$76.48	3.1%
Resident Adult 18 Rounds	1,416	1,341	5.6%	2,754	2,973	-7.4%
Resident Senior 18 Rounds	1,028	1,035	-0.7%	1,952	2,234	-12.6%
Junior/Golf Team 18 Rounds	142	148	-4.1%	273	307	-11.1%
Golf League 18 Rounds	62	69	-10.1%	95	130	-26.9%
Employee 18 Rounds	99	85	16.5%	194	180	7.8%
Non Resident 18 Rounds	2,416	2,277	6.1%	4,733	4,667	1.4%
Total 9 Hole Rounds	333	238	39.9%	665	479	38.8%
Total Revenue Rounds	5,496	5,193	5.8%	10,666	10,970	-2.8%
Resident Adult 18 Rounds \$	\$43,113	\$37,181	16.0%	\$83,333	\$83,133	0.2%
Resident Senior 18 Rounds \$	\$26,710	\$23,153	15.4%	\$49,855	\$50,610	-1.5%
Junior/Golf Team 18 Rounds \$	\$2,896	\$2,674	8.3%	\$5,540	\$5,571	-0.6%
Golf League 18 Rounds	\$1,426	\$1,311	8.8%	\$2,185	\$2,470	-11.5%
Employee 18 Rounds \$	\$693	\$595	16.5%	\$1,358	\$1,260	7.8%
Non Resident 18 Rounds \$	\$89,529	\$80,587	11.1%	\$185,326	\$171,738	7.9%
Total 9 Hole Rounds \$	\$7,406	\$5,309	39.5%	\$14,565	\$10,690	36.2%
Total \$ Revenue Rounds	171,772	150,810	13.9%	342,161	325,471	5.1%
Senior Non-Resident ID	0	1	-100.0%	1	3	-66.7%
Adult Non-Resident ID	0	0	0.0%	1	0	0.0%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	0	1	-100.0%	2	3	-33.3%
GolfNow/TeeOff Rounds	222	191	16.2%	151	420	-64.0%
GolfNow/TeeOff Dollars	\$8,561	\$6,634	29.0%	\$6,456	\$14,759	-56.3%
Dollars/Round	\$38.56	\$34.73	11.0%	\$42.75	\$35.14	21.7%

OAK HILLS SALES ANALYSIS AUGUST 2019 CALENDAR

<u>Description</u>	<u>Aug-19</u>	<u>Aug-18</u>	<u>Inc/(Dec)</u>	<u>YTD 2019</u>	<u>YTD 2018</u>	<u>Inc/(Dec)</u>
Revenue Rounds	5,496	5,193	5.8%	24,028	24,676	-2.6%
Barter Rounds	<u>319</u>	<u>284</u>	<u>12.3%</u>	<u>1,266</u>	<u>1,377</u>	<u>-8.1%</u>
Sub Total	5,815	5,477	6.2%	25,294	26,053	-2.9%
Comp Rounds	<u>123</u>	<u>103</u>	<u>19.4%</u>	<u>328</u>	<u>279</u>	<u>17.6%</u>
Total All Rounds	5,938	5,580	6.4%	25,622	26,332	-2.7%
Total Carts	4,154	3,582	16.0%	14,937	15,081	-1.0%
Total Boards	54	35	54.3%	145	316	-54.1%
Total Golf ID Cards	23	16	43.8%	1,466	1,166	25.7%
Total Gift Cards	24	18	33.3%	152	142	7.0%
Total \$ Revenue Rounds	\$171,772	\$150,810	13.9%	\$776,893	\$712,962	9.0%
Total Carts \$	\$66,306	\$59,375	11.7%	\$247,430	\$249,348	-0.8%
Total Board \$	\$1,111	\$759	46.4%	\$3,080	\$6,675	-53.9%
Total Golf ID Cards \$	\$1,560	\$1,215	28.4%	\$130,654	\$91,826	42.3%
Total Gift Cards \$	\$1,698	\$1,310	29.6%	\$12,593	\$11,170	12.7%
Rain Chks/Gift Cards Redeemed	-\$3,835	-\$4,314	-11.1%	-\$22,473	-\$23,842	-5.7%
	\$238,612	\$209,155	14.1%	\$1,148,177	\$1,048,139	9.5%
\$ Revenue/Revenue Round	\$31.25	\$29.04	7.6%	\$32.33	\$28.89	11.9%
Carts/Revenue Round	75.6%	69.0%	9.6%	62.2%	61.1%	1.7%
Cart \$/Revenue Round	\$12.06	\$11.43	5.5%	\$10.30	\$10.10	1.9%
Cart \$/Cart Round	\$15.96	\$16.58	-3.7%	\$16.56	\$16.53	0.2%
Board \$/Board Round	\$20.57	\$21.69	-5.1%	\$21.24	\$0.00	0.0%
ID Card \$/Card	\$67.83	\$75.94	-10.7%	\$89.12	\$78.75	13.2%
Resident Adult 18 Rounds	1,416	1,341	5.6%	6,711	7,040	-4.7%
Resident Senior 18 Rounds	1,028	1,035	-0.7%	4,380	5,317	-17.6%
Junior/Golf Team 18 Rounds	142	148	-4.1%	806	805	0.1%
Golf League 18 Rounds	62	69	-10.1%	194	262	-26.0%
Empl 18 Rounds	99	85	16.5%	430	434	-0.9%
Non Resident 18 Rounds	2,416	2,277	6.1%	10,161	9,949	2.1%
Total 9 Hole Rounds	333	238	39.9%	1,346	869	54.9%
Total Revenue Rounds	5,496	5,193	5.8%	24,028	24,676	-2.6%
Resident Adult 18 Rounds \$	\$43,113	\$37,181	16.0%	\$199,450	\$191,208	4.3%
Resident Senior 18 Rounds \$	\$26,710	\$23,153	15.4%	\$112,181	\$118,415	-5.3%
Junior/Golf Team 18 Rounds \$	\$2,896	\$2,674	8.3%	\$11,064	\$11,539	-4.1%
Golf League 18 Rounds	\$1,426	\$1,311	8.8%	\$4,462	\$4,978	-10.4%
Empl 18 Rounds \$	\$693	\$595	16.5%	\$3,010	\$2,926	2.9%
Non Resident 18 Rounds \$	\$89,529	\$80,587	11.1%	\$417,842	\$364,272	14.7%
Total 9 Hole Rounds \$	\$7,406	\$5,309	39.5%	\$28,885	\$19,624	47.2%
Total \$ Revenue Rounds	171,772	150,810	13.9%	776,893	712,962	9.0%
SR NONRES DISC	0	1	-100.0%	70	63	11.1%
NONRES DISCOUNT	0	0	0.0%	91	77	18.2%
FAMILY REG	0	0	0.0%	0	16	-100.0%
Total Non-Resident ID's	0	1	-100.0%	161	156	3.2%
GolfNow Rounds	222	191	16.2%	597	929	-35.7%
GolfNow Dollars	\$8,561	\$6,634	29.0%	\$23,380	\$29,468	-20.7%
Dollars/Round	\$38.56	\$34.73	11.0%	\$39.16	\$31.72	23.5%

OAK HILLS PARK AUTHORITY
Balance Sheet FY18
As of August 31, 2019

	Total			
	As of Aug 31, 2019	As of Aug 31, 2018 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	52,925.63	36,042.73	16,882.90	46.84%
1022 NBT Payment Account	-36,420.98	-29,670.14	-6,750.84	-22.75%
1023 NBT Rent Escrow Sec Apt Right	1,351.00	1,351.00	0.00	0.00%
1050 Petty	1,400.00	1,400.00	0.00	0.00%
Total 1000 Cash	\$ 19,255.65	\$ 9,123.59	\$ 10,132.06	111.05%
Total Bank Accounts	\$ 19,255.65	\$ 9,123.59	\$ 10,132.06	111.05%
Accounts Receivable				
1201 Accounts Receivable	0.00	11,725.87	-11,725.87	-100.00%
Total Accounts Receivable	\$ 0.00	\$ 11,725.87	-\$ 11,725.87	-100.00%
Other Current Assets				
1100 Inventory	41,754.53	38,097.38	3,657.15	9.60%
1200 Receivables	8,064.00	11,158.11	-3,094.11	-27.73%
1300 Prepaid Expenses	32,335.89	29,656.41	2,679.48	9.04%
1400 Deposits	2,100.00	0.00	2,100.00	100.00%
Total Other Current Assets	\$ 84,254.42	\$ 78,911.90	\$ 5,342.52	6.77%
Total Current Assets	\$ 103,510.07	\$ 99,761.36	\$ 3,748.71	3.76%
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,032,548.99	1,015,495.99	17,053.00	1.68%
1510 Accumulated Depreciation/Amort.	-3,494,678.17	-3,269,423.41	-225,254.76	-6.89%
1520 Furniture & Fixtures	0.00	50,085.23	-50,085.23	-100.00%
1560 Leasehold Improvements	7,932.09	22,103.88	-14,171.79	-64.11%
1561 Park Improvements	1,764,946.12	1,755,964.06	8,982.06	0.51%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-1,277.08	-1,050.51	-226.57	-21.57%
Total 1500 Fixed Assets	\$1,586,606.61	\$1,850,309.90	-\$263,703.29	-14.25%
Total Fixed Assets	\$1,586,606.61	\$1,850,309.90	-\$263,703.29	-14.25%
TOTAL ASSETS	\$1,690,116.68	\$1,950,071.26	-\$259,954.58	-13.33%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	32,782.80	29,122.23	3,660.57	12.57%
Total Accounts Payable	\$ 32,782.80	\$ 29,122.23	\$ 3,660.57	12.57%
Other Current Liabilities				

2050 Accounts Payable-Tennis Revenue	110.00	280.00	-170.00	-60.71%
2051 Accounts Payable - OHMGA Revenue	1.00	80.00	-79.00	-98.75%
2052 Accounts Payable - F&B Revenue	1,685.00	3,520.00	-1,835.00	-52.13%
2053 Accounts Payable - Supporters of OHP	150.00	0.00	150.00	100.00%
2100 Accrued Payroll	23,095.59	16,225.24	6,870.35	42.34%
2104 Accrued retirement contribution	136.61	106.79	29.82	27.92%
2105 Accrued Vacation Pay	26,589.71	22,916.35	3,673.36	16.03%
2200 Accrued Expenses	26,958.02	39,540.36	-12,582.34	-31.82%
2210 Security Deposit-Entrance House				
2212 Security Dep - Apt 2 Right	1,350.00	1,350.00	0.00	0.00%
Total 2210 Security Deposit-Entrance House	\$ 1,350.00	\$ 1,350.00	\$ 0.00	0.00%
2250 Deferred Revenue				
2251 Tournament Deposits	7,400.00	3,652.00	3,748.00	102.63%
2253 Deferred Tennis Revenue	-3,345.08	5,000.00	-8,345.08	-166.90%
2254 Other Deferred	64,619.50	59,605.50	5,014.00	8.41%
Total 2250 Deferred Revenue	\$ 68,674.42	\$ 68,257.50	\$ 416.92	0.61%
2400 Cart Sales Tax Due	7,667.00	3,591.00	4,076.00	113.51%
2500 Interest due City of Norwalk				
2501 Bond Due to City of Norwalk	0.00	43,721.63	-43,721.63	-100.00%
2503 150k Capital Debt	0.00	1,243.31	-1,243.31	-100.00%
2504 150k Operating Debt	0.00	1,491.96	-1,491.96	-100.00%
Total 2500 Interest due City of Norwalk	\$ 0.00	\$ 46,456.90	-\$ 46,456.90	-100.00%
Total Other Current Liabilities	\$ 156,417.35	\$ 202,324.14	-\$ 45,906.79	-22.69%
Total Current Liabilities	\$ 189,200.15	\$ 231,446.37	-\$ 42,246.22	-18.25%
Long-Term Liabilities				
2701 Consolidated City Debt	1,981,729.88	2,034,195.80	-52,465.92	-2.58%
2730 Capital Debt (150k)	76,750.01	78,523.93	-1,773.92	-2.26%
2731 Operating Expense Debt (150k)	76,752.55	78,526.47	-1,773.92	-2.26%
2764 NBT Truck Loan	3,620.85	9,708.16	-6,087.31	-62.70%
2765 Deere Credit Inc. Progator Sprayer	5,190.87	12,720.85	-7,529.98	-59.19%
2766 Wells Fargo Eq Bandit Chipper	4,622.92	8,496.30	-3,873.38	-45.59%
2767 Deere Credit, Inc. Sweeper Vac	6,020.47	10,941.62	-4,921.15	-44.98%
2768 Deere Credit Inc. Greens Roller	5,633.23	8,828.54	-3,195.31	-36.19%
2769 Deere Credit, Inc. Gator	0.00	1.04	-1.04	-100.00%
2770 Deere Credit Inc. Hybrid Mower	4,116.32	10,097.65	-5,981.33	-59.23%
2771 Yard Card-Skid Mount	114.69	1,489.65	-1,374.96	-92.30%
2772 Wells Fargo 2017 Aera-Vator	2,730.48	3,785.28	-1,054.80	-27.87%
2773 DLL Finance Club Car CA550G Utility Cart	4,644.50	6,192.50	-1,548.00	-25.00%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	42,271.59	54,348.12	-12,076.53	-22.22%
2775 Deere Credit, Inc. Hybrid Mower	20,035.73	25,454.21	-5,418.48	-21.29%
2776 Wells Fargo MTE 2018 TurfCo Blower	6,544.15	0.00	6,544.15	100.00%
2777 DLL Finance Club Car CA502 Utility Cart	8,893.33	0.00	8,893.33	100.00%
Total Long-Term Liabilities	\$2,249,671.57	\$2,343,310.12	-\$ 93,638.55	-4.00%
Total Liabilities	\$2,438,871.72	\$2,574,756.49	-\$135,884.77	-5.28%
Equity				
3000 Fund Balance				
3010 Fund Balance - Beginning	-42,873.28	-42,873.28	0.00	0.00%

Total 3000 Fund Balance	- \$ 42,873.28	- \$ 42,873.28	\$ 0.00	0.00%
3500 Reserves				
3550 Reserve for Contingencies	405,368.10	405,368.10	0.00	0.00%
Total 3500 Reserves	\$ 405,368.10	\$ 405,368.10	\$ 0.00	0.00%
3900 Retained Earnings	-1,181,645.64	-1,068,821.25	-112,824.39	-10.56%
Net Income	70,395.78	81,641.20	-11,245.42	-13.77%
Total Equity	- \$ 748,755.04	- \$ 624,685.23	- \$124,069.81	-19.86%
TOTAL LIABILITIES AND EQUITY	\$1,690,116.68	\$1,950,071.26	- \$259,954.58	-13.33%

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
August 2019

	Total			
	Aug 2019	Aug 2018 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	173,742.85	150,397.80	23,345.05	15.52%
4020 I.D. Cards	1,320.00	1,215.00	105.00	8.64%
4030 Tournament Fees	3,690.00	4,587.00	-897.00	-19.56%
4050 Cart Revenue	62,347.00	55,830.00	6,517.00	11.67%
4055 GolfBoard Revenue	1,045.00	714.00	331.00	46.36%
4060 Golf Revenue - Gift Certif.	1,798.00	1,310.00	488.00	37.25%
4070 Gift & Rain Checks Redeemed	-3,835.00	-4,314.00	479.00	11.10%
Total 4001 Golf Revenue	\$ 240,107.85	\$ 209,739.80	\$ 30,368.05	14.48%
4100 Tennis Revenue	5,017.60	5,000.00	17.60	0.35%
4200 Rental Income	1,375.00	1,350.00	25.00	1.85%
4300 Investment Income	3.02	7.22	-4.20	-58.17%
4400 Misc. Income	20.00	15.00	5.00	33.33%
4600 Restaurant Income	4,000.00	1.00	3,999.00	399900.00%
4700 Advertising Revenue	0.00	0.00	0.00	0.00%
Total 4000 REVENUES	\$ 250,523.47	\$ 216,113.02	\$ 34,410.45	15.92%
Total Income	\$ 250,523.47	\$ 216,113.02	\$ 34,410.45	15.92%
Gross Profit	\$ 250,523.47	\$ 216,113.02	\$ 34,410.45	15.92%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	13,476.63	12,341.64	1,134.99	9.20%
5030 Operations	27,670.35	25,733.24	1,937.11	7.53%
5040 Operations O/T	401.46	0.00	401.46	100.00%
5050 Course Personnel	24,435.71	14,700.87	9,734.84	66.22%
5060 Course Personnel O/T	-41.93	406.41	-448.34	-110.32%
5070 Seasonal Personnel	19,949.33	12,772.40	7,176.93	56.19%
5080 Seasonal Personnel O/T	37.63	201.10	-163.47	-81.29%
Total 5000 PERSONNEL EXPENSE	\$ 85,929.18	\$ 66,155.66	\$ 19,773.52	29.89%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	6,511.82	5,024.05	1,487.77	29.61%
5230 State Unemployment	2,410.08	1,890.29	519.79	27.50%
5250 Health Insurance	2,708.85	3,700.20	-991.35	-26.79%
5260 Workmans Compensation	2,832.27	1,443.32	1,388.95	96.23%
5270 Retirement Plans	520.62	440.58	80.04	18.17%
Total 5200 EMPLOYEE BENEFITS	\$ 14,983.64	\$ 12,498.44	\$ 2,485.20	19.88%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	930.44	1,008.35	-77.91	-7.73%
5430 Professional Fees	2,500.00	2,500.00	0.00	0.00%
5436 Advertising	971.17	987.10	-15.93	-1.61%

5440 Office Expense	1,621.18	1,834.66	-213.48	-11.64%
5441 Bank Charges	28.25	31.25	-3.00	-9.60%
5442 Credit Card Fees	4,623.85	4,687.85	-64.00	-1.37%
5461 Authority Secretarial Services	0.00	240.00	-240.00	-100.00%
5469 Other Outside Services	471.14	390.79	80.35	20.56%
5470 Other Administrative	783.86	581.70	202.16	34.75%
5480 Utilities	8,299.64	5,168.32	3,131.32	60.59%
5500 Liability Insurance	6,001.93	4,073.76	1,928.17	47.33%
5520 Interest Expense	805.30	1,321.11	-515.81	-39.04%
Total 5400 ADMINISTRATIVE EXPENSES	\$ 27,036.76	\$ 22,824.89	\$ 4,211.87	18.45%
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	998.99	0.00	998.99	100.00%
5640 Golf Pro Supplies	0.00	1,142.00	-1,142.00	-100.00%
Total 5600 SALES AND OPERATIONS	\$ 998.99	\$ 1,142.00	-\$ 143.01	-12.52%
5700 PARK MAINTENANCE				
5710 Water	7,666.83	1,067.31	6,599.52	618.33%
5720 Heating Fuel	0.00	270.44	-270.44	-100.00%
5730 Grounds Maintenance	-331.67	2,016.23	-2,347.90	-116.45%
5740 Tree Maintenance	200.00	0.00	200.00	100.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	255.84	3,366.93	-3,111.09	-92.40%
5752 Agriculture/Chemicals Utilized	13,444.66	24,501.08	-11,056.42	-45.13%
Total 5750 Agriculture and Chemicals	\$ 13,700.50	\$ 27,868.01	-\$ 14,167.51	-50.84%
5760 Irrigation Maintenance	2,800.69	1,478.47	1,322.22	89.43%
5770 Consumable Tools	411.40	437.10	-25.70	-5.88%
5780 Tee and Green Supplies	13.50	0.00	13.50	100.00%
5800 Equipment Maintenance	2,103.94	3,190.89	-1,086.95	-34.06%
5820 Building Maintenance	1,274.37	1,778.44	-504.07	-28.34%
5860 Gasoline/Diesel Fuel	897.64	0.00	897.64	100.00%
Total 5700 PARK MAINTENANCE	\$ 28,737.20	\$ 38,106.89	-\$ 9,369.69	-24.59%
6000 CART EXPENSE				
6010 Cart Lease Expense	20,673.74	16,116.00	4,557.74	28.28%
6015 Board Lease Expense	1,648.59	2,186.67	-538.08	-24.61%
6020 Electricity	1,980.95	1,986.95	-6.00	-0.30%
6030 Maintenance	0.00	455.19	-455.19	-100.00%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	\$ 24,703.28	\$ 21,144.81	\$ 3,558.47	16.83%
Total Expenses	\$ 182,389.05	\$ 161,872.69	\$ 20,516.36	12.67%
Net Operating Income	\$ 68,134.42	\$ 54,240.33	\$ 13,894.09	25.62%
Other Expenses				
8000 Depreciation/Amortization	19,973.46	19,694.55	278.91	1.42%
8001 Capital projects				
8100 Capital Projects - Cash	0.00	595.00	-595.00	-100.00%
Total 8001 Capital projects	\$ 0.00	\$ 595.00	-\$ 595.00	-100.00%
Total Other Expenses	\$ 19,973.46	\$ 20,289.55	-\$ 316.09	-1.56%
Net Other Income	-\$ 19,973.46	-\$ 20,289.55	\$ 316.09	1.56%
Net Income	\$ 48,160.96	\$ 33,950.78	\$ 14,210.18	41.86%

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July - August, 2019

	Total			
	Jul - Aug, 2019	Jul - Aug, 2018 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	331,666.97	314,292.10	17,374.87	5.53%
4020 I.D. Cards	8,040.00	4,665.00	3,375.00	72.35%
4030 Tournament Fees	21,510.00	22,546.00	-1,036.00	-4.60%
4050 Cart Revenue	118,691.00	114,659.00	4,032.00	3.52%
4055 GolfBoard Revenue	2,059.00	2,999.00	-940.00	-31.34%
4060 Golf Revenue - Gift Certif.	3,389.00	2,197.00	1,192.00	54.26%
4070 Gift & Rain Checks Redeemed	-9,857.10	-9,168.00	-689.10	-7.52%
Total 4001 Golf Revenue	\$ 475,498.87	\$ 452,190.10	\$ 23,308.77	5.15%
4100 Tennis Revenue	10,035.20	10,000.00	35.20	0.35%
4200 Rental Income	2,750.00	2,700.00	50.00	1.85%
4300 Investment Income	5.41	14.73	-9.32	-63.27%
4400 Misc. Income	50.00	40.00	10.00	25.00%
4600 Restaurant Income	8,000.00	3.00	7,997.00	266566.67%
4700 Advertising Revenue	0.00	0.00	0.00	0.00%
Total 4000 REVENUES	\$ 496,339.48	\$ 464,947.83	\$ 31,391.65	6.75%
Total Income	\$ 496,339.48	\$ 464,947.83	\$ 31,391.65	6.75%
Gross Profit	\$ 496,339.48	\$ 464,947.83	\$ 31,391.65	6.75%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	26,915.38	25,530.22	1,385.16	5.43%
5030 Operations	54,982.44	53,387.47	1,594.97	2.99%
5040 Operations O/T	549.19	-4.24	553.43	13052.59%
5050 Course Personnel	49,031.06	41,454.85	7,576.21	18.28%
5060 Course Personnel O/T	117.39	408.66	-291.27	-71.27%
5070 Seasonal Personnel	40,260.87	29,747.18	10,513.69	35.34%
5080 Seasonal Personnel O/T	27.99	206.45	-178.46	-86.44%
Total 5000 PERSONNEL EXPENSE	\$ 171,884.32	\$ 150,730.59	\$ 21,153.73	14.03%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	13,025.53	11,457.19	1,568.34	13.69%
5230 State Unemployment	5,278.09	4,478.86	799.23	17.84%
5250 Health Insurance	5,417.70	7,662.12	-2,244.42	-29.29%
5260 Workmans Compensation	3,796.61	3,219.53	577.08	17.92%
5270 Retirement Plans	1,048.47	1,129.65	-81.18	-7.19%
Total 5200 EMPLOYEE BENEFITS	\$ 28,566.40	\$ 27,947.35	\$ 619.05	2.22%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	1,934.06	1,947.47	-13.41	-0.69%

5430 Professional Fees	5,000.00	5,000.00	0.00	0.00%
5436 Advertising	3,535.35	2,368.64	1,166.71	49.26%
5440 Office Expense	3,839.02	3,057.57	781.45	25.56%
5441 Bank Charges	58.30	61.90	-3.60	-5.82%
5442 Credit Card Fees	9,147.10	9,247.77	-100.67	-1.09%
5445 Postage	0.00	24.70	-24.70	-100.00%
5450 Training and Dues	75.00	380.00	-305.00	-80.26%
5461 Authority Secretarial Services	270.00	360.00	-90.00	-25.00%
5469 Other Outside Services	950.32	985.66	-35.34	-3.59%
5470 Other Administrative	1,265.28	1,300.33	-35.05	-2.70%
5480 Utilities	15,297.10	9,094.95	6,202.15	68.19%
5500 Liability Insurance	12,003.86	8,152.52	3,851.34	47.24%
5520 Interest Expense	2,116.92	2,624.88	-507.96	-19.35%
Total 5400 ADMINISTRATIVE EXPENSES	\$ 55,492.31	\$ 44,606.39	\$ 10,885.92	24.40%
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	1,317.80	4,318.44	-3,000.64	-69.48%
5640 Golf Pro Supplies	314.14	1,437.54	-1,123.40	-78.15%
Total 5600 SALES AND OPERATIONS	\$ 1,631.94	\$ 5,755.98	-\$ 4,124.04	-71.65%
5700 PARK MAINTENANCE			0.00	
5710 Water	15,487.37	11,863.84	3,623.53	30.54%
5720 Heating Fuel	970.10	270.44	699.66	258.71%
5730 Grounds Maintenance	589.83	2,753.11	-2,163.28	-78.58%
5740 Tree Maintenance	200.00	0.00	200.00	100.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	255.84	3,824.93	-3,569.09	-93.31%
5752 Agriculture/Chemicals Utilized	42,000.63	34,501.08	7,499.55	21.74%
Total 5750 Agriculture and Chemicals	\$ 42,256.47	\$ 38,326.01	\$ 3,930.46	10.26%
5760 Irrigation Maintenance	3,474.76	4,254.80	-780.04	-18.33%
5770 Consumable Tools	999.87	869.88	129.99	14.94%
5780 Tee and Green Supplies	13.50	0.00	13.50	100.00%
5800 Equipment Maintenance	5,745.29	6,712.48	-967.19	-14.41%
5820 Building Maintenance	1,863.64	3,418.91	-1,555.27	-45.49%
5840 Small Equipment	288.49	0.00	288.49	100.00%
5860 Gasoline/Diesel Fuel	2,985.92	2,929.01	56.91	1.94%
5880 Employee work clothes	63.74	0.00	63.74	100.00%
Total 5700 PARK MAINTENANCE	\$ 74,938.98	\$ 71,398.48	\$ 3,540.50	4.96%
6000 CART EXPENSE				
6010 Cart Lease Expense	36,789.74	32,232.00	4,557.74	14.14%
6015 Board Lease Expense	2,913.30	3,451.38	-538.08	-15.59%
6020 Electricity	3,975.76	3,715.61	260.15	7.00%
6030 Maintenance	195.21	1,279.75	-1,084.54	-84.75%
6050 Cart Insurance	800.00	800.00	0.00	0.00%
6060 Misc. Cart Expense	0.00	2,000.00	-2,000.00	-100.00%
Total 6000 CART EXPENSE	\$ 44,674.01	\$ 43,478.74	\$ 1,195.27	2.75%
Total Expenses	\$ 377,187.96	\$ 343,917.53	\$ 33,270.43	9.67%
Net Operating Income	\$ 119,151.52	\$ 121,030.30	-\$ 1,878.78	-1.55%
Other Expenses				

8000 Depreciation/Amortization	39,946.92	39,389.10	557.82	1.42%
8001 Capital projects				
8100 Capital Projects - Cash	8,808.82	0.00	8,808.82	100.00%
Total 8001 Capital projects	\$ 8,808.82	\$ 0.00	\$ 8,808.82	100.00%
Total Other Expenses	\$ 48,755.74	\$ 39,389.10	\$ 9,366.64	23.78%
Net Other Income	-\$ 48,755.74	-\$ 39,389.10	-\$ 9,366.64	-23.78%
Net Income	\$ 70,395.78	\$ 81,641.20	-\$ 11,245.42	-13.77%