FINANCE/CLAIMS COMMITTEE MEETING
Thursday, August 13, 2020, 7:00 P. M.
By Zoom Virtual Teleconference:

To allow public access, anyone may access a meeting by telephone, Zoom, and/or the City of Norwalk YouTube channel. Specific instructions and links can be found at www.norwalkct.org/meetings.

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Members of the public who wish to provide "live comments" will need to register in advance and use the Zoom meeting platform. All participants will be muted upon entering the meeting. To speak, click the "raise your hand indicator" and you will called on by the host of the meeting during the public comment section. Please find the information using the link above.

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Members of the public who wish to provide public comment are encouraged to submit those via email in advance of the meeting. For these comments to be read into the record, they should be submitted at least three hours in advance of the meeting start time. Please email Chitsamay Lam at clam@norwalkct.org to provide written public comment prior to the meeting.

Public should watch via the youtube link to the City of Norwalk CT
is https://www.youtube.com/channel/UCRcAj0a6fNzo2prQ6LhSjVA

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Register in advance for this webinar only to take part in public participation:
https://www.norwalkct.org/1913/Meeting-Notices

AGENDA

1. Call to Order
2. Roll Call
3. Public Participation
4. Approve the Minutes of the following Finance Committee Meetings:

   July 9, 2020 – Regular Meeting
5. Claims Committee: receive the monthly Claims Report; review and approve claims as required for Claims Report dated:

   August 13, 2020
6. Narrative on Tax Collections dated August 13, 2020 – Receive Report and discuss.
7. Monthly Tax Collector's Reports dated July 2020 – Receive Report and discuss.
8. Receive Oak Hills Authority monthly Financial Statements for June 2020.
9. Adjournment.

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ATTENDANCE:	Gregory Burnett, Chair; David Heuvelman; John Kydes; Nicholas Sacchinelli; Thomas Keegan
STAFF:	Henry Dachowitz, Chief Financial Officer; Lisa Biagiarelli, Tax Collector; William Ford, Tax Assessor; Craig Schmidt, Risk Manager
OTHERS:	Bruce Chudwick, Shipman & Goodwin; Carl Dickens, Oak Hills Park Authority Chair

AGENDA

1. CALL TO ORDER

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

2. ROLL CALL

Mr. Burnett called the Roll as indicated above.

3. PUBLIC PARTICIPATION

No members of the public wished to speak this evening.

4. APPROVE THE MINUTES OF THE FOLLOWING FINANCE COMMITTEE MEETINGS:

June 11, 2020 – Regular Meeting

**** MR. HEUVELMAN MOVED TO ACCEPT THE MINUTES AS PRESENTED**
**** MOTION PASSED UNANIMOUSLY BY ROLL CALL VOTE (MR. HEUVELMAN; MR. KEEGAN; MR. SACCHINELLI; MR. KYDES AND MR. BURNETT)**

Ms. Biagiarelli reviewed the following items.

5. CLAIMS COMMITTEE: RECEIVE THE MONTHLY CLAIMS REPORT; REVIEW AND APPROVE CLAIMS AS REQUIRED FOR CLAIMS REPORT DATED: JULY 9, 2020

6. NARRATIVE ON TAX COLLECTIONS DATED JULY 9, 2020 – RECEIVE REPORT AND DISCUSS.

Ms. Biagiarelli provided an update on tax collections dated July 9, 2020. She explained that they are at 98% of collection and they budgeted for 98.6%. They are slightly below budget, but believe they will achieve budget.

7. MONTHLY TAX COLLECTOR'S REPORTS DATED JUNE 2020 – RECEIVE REPORT AND DISCUSS.

Ms. Biagiarelli explained that this year they were able to mail the tax bills by June 18th and took in $10 million by the end of June. She said collections were off to a good start. They have been very busy collecting at the new window at City Hall. In addition, some bank branches are accepting tax payments through their drive up windows through August 3rd.

Ms. Biagiarelli said that going forward, their department is considered essential and the collection window will be kept open. She said they are working in shifts and a lot of work is being done on site. Ms. Biagiarelli said she is in the building most days.

Mr. Heuvelman asked if there has been any conversation about getting the department more space, so they can bring more staff back into the office at the same time. Ms. Biagiarelli said they are very anxious to do that. Mr. Dachowitz added that collecting tax revenue is a major priority; Ms. Biagiarelli and her team have done an amazing job and came up with the idea of collecting taxes at the window. In addition, while Covid has been going on, Ms. Biagiarelli and her team updated the computer platform to make it more customer friendly.

Ms. Biagiarelli noted that with the building closed, the DMV closed and the tax payment extension they fell short on their collections. Usually by the end of June, they are at 99%. In addition, people are paying other bills rather than paying their tax bills. The pandemic is impacting tax collection.

Mr. Dachowitz said that compared to other cities, Norwalk is ahead in collections. He said he was pleased with the numbers.

8. **RECEIVE OAK HILLS AUTHORITY MONTHLY FINANCIAL STATEMENTS FOR MAY 2020.**

Mr. Dickens reviewed Oak Hill's financials dated July 9, 2020. Their bank balance as of July 6th is $163,000. This week they paid out $73,085 and as of yesterday, they paid back their line of credit. The total debt paid back since they opened in May is $668,892.

Mr. Dickens reported that reservations have been coming in and t-sheets are full. The clubhouse opened on July 4th weekend and they are following Covid restrictions. They have been handing out masks to players if they are not wearing one.

****	MR. HEUVELMAN MOVED TO AUTHORIZE THE MAYOR, HARRY RILLING, TO EXECUTE A CONTRACT FOR MANAGEMENT AND ADMINISTRATION OF THE CITY'S WORKERS COMPENSATION AND HEART & HYPERTENSION PROGRAM FOR THE THREE YEAR PERIOD BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2023 AT A COST PER CLAIM BASED ON THE FOLLOWING SCHEDULE: REPORT ONLY CLAIMS - $27 PER CLAIM COST; MEDICAL ONLY CLAIMS - $215 PER CLAIM COST; INDEMNITY CLAIMS - $1,175 PER CLAIM COST; AND HEART & HYPERTENSION CLAIMS - $1,175 PER CLAIM COST. TOTAL ESTIMATE ANNUAL COST IS $104,747 AND TOTAL ESTIMATE THREE YEAR COST IS $314,241. ACCOUNTS: 16-1344-5258 AND 16-5054-5258.**

Mr. Schmidt explained the item. He said the City of Norwalk self-insures Workers Compensation and pays benefits directly to the injured worker.

The cost is per claim and the estimate is based on claims over the past five years. Mr. Schmidt noted that if they had an insurance policy, the cost would be higher.

** **MOTION PASSED UNANIMOUSLY BY ROLL CALL VOTE (MR. HEUVELMAN; MR. KEEGAN; MR. SACCHINELLI; MR. KYDES AND MR. BURNETT)**

10. **RECEIVE INFORMATION ON TAX RELIEF PROGRAMS FOR THE ELDERLY AND DISCUSS.**

Mr. Ford reviewed the Tax Relief Program. He noted that the Common Council increased the income level last year. Tier one increased to $57,000 and Tier two increased to $70,200.

** **MR. KEEGAN MOVED TO APPROVE THE FOLLOWING RESOLUTION:**

11. RESOLUTION: GENERAL OBLIGATION REFUNDING BONDS OF THE CITY OF NORWALK (THE "CITY") IN A PRINCIPAL AMOUNT NOT EXCEEDING $53,000,000 ARE HEREBY AUTHORIZED TO BE ISSUED, AND THE PROCEEDS THEREOF APPROPRIATED, IN SUCH AMOUNT OR IN SUCH LESSER AMOUNT AS SHALL BE NECESSARY TO REFUND ALL OR ANY PORTION OF THE CITY'S OUTSTANDING GENERAL OBLIGATION BONDS AND CLEAN WATER FUND PROJECT LOAN OBLIGATIONS AND INTERIM FUNDING OBLIGATIONS.

THE BONDS, OR ANY PORTION THEREOF, MAY BEAR INTEREST WHICH IS INCLUDABLE IN THE GROSS INCOME OF HOLDERS THEREOF FOR FEDERAL INCOME TAX PURPOSES PURSUANT TO THE INTERNAL REVENUE CODE OF 1986, AS AMENDED, AS THE ISSUANCE OF SUCH TAXABLE BONDS IS HEREBY DETERMINED TO BE IN THE PUBLIC INTEREST.

THE COMMON COUNCIL HEREBY DELEGATES TO THE MAYOR AND DIRECTOR OF FINANCE, SUBJECT TO THE FINAL APPROVAL OF THE PRESIDENT OF THE COMMON COUNCIL, THE MAJORITY LEADER OF THE COMMON COUNCIL, THE MINORITY LEADER OF THE COMMON COUNCIL AND THE CHAIRMAN OF THE FINANCE COMMITTEE OF THE COMMON COUNCIL, OR ANY TWO OF THEM (THE "COMMITTEE"), THE AUTHORITY TO DETERMINE THE NUMBER OF SERIES TO BE ISSUED, THE PRINCIPAL AMOUNT OF THE REFUNDING BOND OF EACH SERIES TO BE ISSUED, THE ANNUAL INSTALLMENTS OF PRINCIPAL, REDEMPTION PROVISIONS, IF ANY, OTHER TERMS, DETAILS AND

PARTICULARS OF SUCH BONDS, INCLUDING THE RATE OR RATES OF INTEREST PAYABLE THEREON, TO MAKE APPOINTMENTS AND EXECUTE SUCH OTHER AGREEMENTS, INSTRUMENTS, DOCUMENTS AND CERTIFICATES NECESSARY OR DESIRABLE FOR THE ISSUANCE OF THE BONDS.

Mr. Dachowitz explained the item. He compared this action to a house refinancing. He said they will see a $2.9 million savings over the life of the bond.

Mr. Chudwick explained that they tailored this resolution the same as prior refunding resolutions. This is a recommendation to the Common Council. If interest rates stay where they are, they will see significant savings. He noted that many other municipalities are doing this as well.

Mr. Heuvelman asked how quickly this can happen, if approved. Mr. Dachowitz said if this is approved, he did not see any problem in achieving this in September.

**** MOTION PASSED UNANIMOUSLY BY ROLL CALL VOTE (MR. HEUVELMAN; MR. KEEGAN; MR. SACCHINELLI; MR. KYDES AND MR. BURNETT)**

12. <u>ADJOURNMENT</u>

**** MR. KEEGAN MOVED TO ADJOURN**
**** MOTION PASSED UNANIMOUSLY BY ROLL CALL VOTE (MR. HEUVELMAN; MR. KEEGAN; MR. SACCHINELLI; MR. KYDES AND MR. BURNETT)**

There was no further business and the meeting was unanimously adjourned at 8:00 p.m.

Respectfully submitted,

Rosemarie Lombardi
Telesco Secretarial Services

ITEM #5

AGENDA

AUGUST 13TH, 2020

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE **APPROVED BY TAX COLLECTOR**

PAY TO:	BILL No & AMOUNT REFUNDED		REASON

MOTOR VEHICLE

BAKER KEITH WILLIAM	18-MV-304243	$105.56	PRORATION
BARCIKOWSKA JOLANTA	19-MV-304689	$29.25	PRORATION
CAB EAST LLC	18-MV-308912	$268.11	PRORATION
	18-MV-308936	$301.46	PRORATION
	18-MV-308941	$283.16	PRORATION
	18-MV-401842	$356.35	PRORATION
	18-MV-401883	$174.24	PRORATION
CAB EAST LLC	18-MV-308830	$299.84	PRORATION
CASTRO-SOLANO CARLOS J	18-MV-311051	$110.51	PRORATION
	19-MV-311147	$152.07	PRORATION
CCAP AUTO LEASE LTD	18-MV-311402	$98.38	PRORATION
DEORIO JAY C	19-MV-317472	$16.44	PRORATION
DYSON JOSEPH L	19-MV-319595	$45.00	PRORATION
GRAB EDWARD L	18-MV-327230	$253.48	PRORATION
HONDA LEASE TRUST	18-MV-330810	$488.68	PRORATION
JONES ADAM CURTIS	17-MV-334167	$78.34	PRORATION
KLEIN STEVE A	18-MV-408164	$27.92	PRORATION
	18-MV-408163	$43.95	PRORATION
	18-MV-408162	$24.80	PRORATION
KLEMOW AARON SAMUEL	19-MV-337413	$95.98	PRORATION
LIBERTE MARTINE	17-MV-408953	$63.50	PRORATION
	18-MV-339616	$224.49	PRORATION
LINDER ALEXANDRA C	19-MV-340206	$30.56	PRORATION
MARCZAK BARBARA	19-MV-342621	$134.44	PRORATION

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REFUNDS PROCESSED CLAIMS COMMITTEE **APPROVED BY TAX COLLECTOR**

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
MURPHY HUGH ROBERT	19-MV-347741	$37.58	PRORATION
NEWTOWN GARY THOMAS	19-MV-410750	$97.75	PRORATION
NISSAN INFINITI LT	18-MV-349019	$154.76	PRORATION
OPALINSKI JOSEPH	18-MV-350369	$97.28	PRORATION
PAPAZIDIS DEAN ALAN	18-MV-351553	$195.69	PRORATION
STECKEL ROBERT RAYMOND	19-MV-363829	$103.06	PRORATION
SUTKOWSKI HANNA	19-MV-364677	$164.31	PRORATION
THEN NIDIA M	17-MV-373927	$162.35	PRORATION
THIRD TAX DISTRICT	18-MV-413824	$392.26	PRORATION
THOMAS ELVERET L	18-MV-365392	$215.94	PRORATION
TOYOTA LEASE TRUST	18-MV-366802	$218.57	PRORATION
	18-MV-367398	$72.48	PRORATION
VACHHANI DHAVAL DINESHBHAI	19-MV-369106	$262.66	PRORATION
VW CREDIT LEASING LTD	18-MV-371064	$95.93	PRORATION
	18-MV-371309	$109.31	PRORATION
	18-MV-374488	$79.97	PRORATION
VW CREDIT LEASING LTD	18-MV-370789	$243.74	PRORATION
VW CREDIT LEASING LTD	18-MV-371325	$154.03	PRORATION
	18-MV-415278	$122.14	PRORATION
VW CREDIT LEASING LTD	18-MV- SEE BACK UP	$1,495.48	PRORATION
VW CREDIT LEASING LTD	18-MV-371254	$183.50	PRORATION

ITEM #5

AGENDA

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REFUNDS PROCESSED CLAIMS COMMITTEE **APPROVED BY TAX COLLECTOR**

PAY TO:	BILL No & AMOUNT REFUNDED		REASON

REAL ESTATE

ALLEN ROBERT & WANG LOUISE			
13 DOCK RD			
5-84-94-0	16-RE-100943	$6,487.50	DUP/OVER PYMT
AYMERICH PABLO & ALISON			
16 BOB WHITE	16-RE-101617	$335.00	
5-13-137-0	17-MV-101702	$352.00	
	18-RE-101757	$360.00	DUP/OVER PYMT
DOVENMUEHLE MORTGAGE			
175 WEST NORWALK RD			
5-62-20A-0	19-RE-111349	$9,239.98	DUP/OVER PYMT
LUDWIN REMINGIUSZ & LUPINSKA EWA			
11 CREEPING HEMLOCK DR			
5-22C-54-0	16-RE-116021	$5,646.79	DUP/OVER PYMT
MAGER JASON			
165 ROWAYTON WOOD DR			
5-80-200-10165	16-RE-116297	$3,080.79	DUP/OVER PYMT
MAXFELDT KAMMY			
7 YALE ST			
5-10-78-0	16-RE-117077	$2,766.30	DUP/OVER PYMT

ITEM #5

AGENDA

AUGUST 13TH, 2020

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE	**APPROVED BY TAX COLLECTOR**

PAY TO:	BILL No & AMOUNT REFUNDED	REASON

SPECIAL REQUESTS

GERRY ELBRIDGE T III & JANE

6 NYLKED TER

6-60-11-0	16-RE-110335	$11,449.11	DUP/OVER PYMT

VW CREDIT INC

BILL #	PLATE #	VIN#	AMOUNT
18-370877	1ASMJ9	3VW2K7AJ3FM276775	$ 125.90
18-371055	AC10016	3VWL17AJ6FM318377	$ 176.08
18-371068	9ADBF8	3VWL17AJ9GM360964	$ 27.58
18-371123	AC66520	3VWD17AJ8GM273593	$ 159.83
18-371209	AA95618	WVGBV7AX1GW557906	$ 283.84
18-371225	633ZMY	WVGBV7AX5GW566091	$ 220.61
18-371307	ISLAND	WAUF1GFF2G1018092	$ 501.64
TOTAL			**$ 1,495.48**

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: August 11, 2020
Re: Narrative for July 2020 Tax Collector's Reports (2 qty)

There are two reports for the month of July, 2020. We are providing information on both the prior fiscal year's levy (2018 grand list), as well as the current year's levy (2019 grand list).

As of the end of July, 2020, we had collected more than $128 million, or **36.70%** of our $350+ million adjusted current tax levy on the 2019 grand list. We also collected in excess of $328 million, or **98.63%,** of our $333+ million adjusted tax levy on last fiscal year's prior (2018) grand list. As we cautiously hoped last month, the July figures exceed our conservatively budgeted collection rate of 98.6% for last year's collection in FYE 2020. Nonetheless, as expected this rate for FYE 2020 is still significantly less than (-0.32%) what we collected in the prior year (FYE 2019). Looking again at the current collection, through the end of July 2020, we are down significantly from last fiscal year (-7.59%).

This is attributed to COVID 19 in general, and to the extended grace period authorized by the state and the Norwalk Common Council. Most Norwalk taxpayers will have until Thursday, October 1, 2020 to pay their July 1 tax installment without interest.

One other factor in the drop in current collections is that Connecticut motor vehicle registrations are now valid for three years instead of only two. Prior to COVID, when the change to the vehicle registration cycle was announced, we predicted it would result in a steep drop in motor vehicle tax collections. The primary intent of the proposal was to reduce the number of customers going in to DMV branches, but it is having an ancillary effect. A significant number of taxpayers pay their vehicle taxes only when compelled to do so - because they are unable to register a vehicle at the state Department of Motor Vehicles until they bring their local motor vehicle property taxes current. This will be an ongoing issue in the years to come, as people will basically be able to go longer (three years, instead of two) without bringing their vehicle taxes current.

We will not be able to accurately assess where we stand until later this fall, when the extended grace period is concluded – after October 1.

As of the end of July, 2020, we collected more than $6.5 million of our sewer use levy, or **39.0%.** We also collected 41.43% of the year's IPP (Industrial Pretreatment Program) fee on behalf of the Water Pollution Control Authority. Compared with the prior fiscal year, as expected, we are behind with regard to sewer use collections (-4.06%) and the IPP fee (-15.45%). Again, we will know better where we stand, and we expect these numbers to smooth out, after October 1.

With regard to prior years' collections, through July, 2020, we showed a net collection of $914,376 in back taxes, interest, lien fees and other fees, which is actually more than we collected in the prior fiscal year. This figure is net, meaning we lost some prior year revenue due to recent settlements of court cases initiated by taxpayers who appealed their tax assessments.

Taxpayers are reminded that in spite of the pandemic, they still can pay their property taxes by mail, over the telephone, online, or in person at a walk up window at City Hall. Information is available on the tax collector's home page of the city website, www.norwalkct.org/taxcollector . When paying online, they may use an electronic check (ACH payment), or a debit, credit or ATM card. The cost of an electronic check is only $0.95. We are encouraging taxpayers to consider using this as a convenient, cost effective and safe alternative that avoids the delays inherent in mailing payment and allows for a contact-less transaction.

City Hall remains closed to the public, but our office has remained staffed throughout the pandemic as we work under COVID 19 restrictions. Our office is no longer working in split shifts. Staff is reporting to work on a regular schedule, but we adhere to distancing directives, including wearing masks and remaining six feet apart.

We have continued to perform all of our statutory obligations. Our 'tax payment station' on the first floor of City Hall adjacent to the sidewalk has been open since April 28. The window is open Monday through Friday from 9 am – 4:00 pm. Beginning last week, Parks and Recreation, and the Customer Service Center, each opened stations in the city hall lobby area, and are assisting customers with in person transactions, although the building is still closed. Our collections, and all of our operations, remain significantly impacted by the closure of the building and the other effects of Covid 19. We have attempted to mitigate the drop in collections and to work around restrictions, including advertising payment options, communicating through the city website and social media, and opening the walk up window.

Our tax sale, which was scheduled for July 20, was put on hold and will not be rescheduled until we get word from the state of Connecticut that tax sales will again be permitted. The earliest that would happen would be in September 2020. We have continued to work on the sale, although in the background. Since we began working on this sale in November 2019, we have collected more than $2.8 million on tax sale properties, with 75 accounts being paid in full. The planned tax sale has been a significant factor in stabilizing our tax collections, in spite of the effects of the pandemic. Were it not for the planned sale, our collections from the prior fiscal year would have been significantly lower, and it is likely we would not have been able to achieve our budgeted collection rate.

We have continued to perform all of our other functions, and have been able to remain fairly current with our work, thanks to bringing the full complement of seven full time workers in for a 37.5 hour week, effective July 20, 2020. We are up to date with processing payments, processing mail, issuing refunds and credits, releasing and filing tax liens, corresponding with taxpayers, issuing new bills and changed bills, redirecting bills for properties that were bought and sold, corresponding with escrow agents, and so forth. All of our state reports were filed on time. We also were able to provide records to, and work with, the team of external auditors, who began their annual work here during the last week of July 2020.

We consider ourselves 'essential' in terms of both function and service. We will continue to update our website with our hours of operation and other matters. I will keep everybody informed, and do whatever is necessary to fulfill our obligations.

ITEM #7

TAX COLLECTOR'S REPORT
JULY 2020

FISCAL YEAR 2020-2021 (2019 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 20 - JUL 20	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$20,760,190.24	$9,961,463.59	47.98%	$20,694,029.51	($66,160.73)	48.14%
PERSONAL PROPERTY	$20,000,411.00	$2,739,694.13	13.70%	$19,994,939.02	($5,471.98)	13.70%
REAL ESTATE	$310,928,205.46	$115,933,805.08	37.29%	$309,825,421.47	($1,102,783.99)	37.42%
TOTAL TAX	**$351,688,806.70**	**$128,634,962.80**	**36.58%**	**$350,514,390.00**	**($1,174,416.70)**	**36.70%**
SEWER USE	$16,883,967.00	$6,589,859.00	39.03%	$16,894,924.00	$10,957.00	39.00%
IPP FEE	$200,500.00	$83,488.53	41.64%	$201,500.00	$1,000.00	41.43%

FISCAL YEAR 2019-2020 (2018 GRAND LIST)	ORIGINAL LEVY	JUN 19 - JUL 19				
AUTOMOBILE-REGULAR	$20,298,846.95	$14,139,575.49	69.66%	$20,171,969.50	($126,877.45)	70.10%
PERSONAL PROPERTY	$18,801,474.70	$4,505,424.86	23.96%	$18,783,903.82	($17,570.88)	23.99%
REAL ESTATE	$292,525,761.66	$127,813,291.89	43.69%	$291,721,271.02	($804,490.64)	43.81%
TOTAL TAX	**$331,626,083.31**	**$146,458,292.24**	**44.16%**	**$330,677,144.34**	**($948,938.97)**	**44.29%**
SEWER USE	$16,686,428.00	$7,182,290.96	43.04%	$16,676,177.00	($10,251.00)	43.07%
IPP FEE	$203,250.00	$118,749.03	58.43%	$208,750.00	$5,500.00	56.89%
TAX DIFFERENCE 2019 G.L. vs. 2018 G.L. INCREASE/(DECREASE)	$20,062,723.39	($17,823,329.44)	-7.59%	$19,837,245.66	($225,477.73)	-7.59%
SEWER DIFFERENCE 2019 G.L. vs. 2018 G.L. INCREASE/(DECREASE)	$197,539.00	($592,431.96)	-4.01%	$218,747.00	$21,208.00	-4.06%
IPP DIFFERENCE 2019 G.L. vs. 2018 G.L. INCREASE/(DECREASE)	($2,750.00)	($35,260.50)	-16.78%	($7,250.00)	($4,500.00)	-15.45%

BACK TAXES COLLECTED	FISCAL YR 2020-2021 (JUL 20 - JUL 20)	FISCAL YR 2019-2020 (JUL 19 - JUL 19)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	$686,454.95	$537,989.52	$148,465.43
PRIOR SEWER USE FEE	$50,144.04	$27,210.36	$22,933.68
PRIOR IPP FEE	$1,250.00	$1,321.41	($71.41)
TOTAL PRIOR TAX, SEWER & IPP	**$737,848.99**	**$566,521.29**	**$171,327.70**
CURRENT INTEREST	$0.00	$0.00	$0.00
PRIOR INTEREST	$155,532.17	$90,171.46	$65,360.71
SEWER USE FEE INTEREST	$6,956.61	$4,061.44	$2,895.17
IPP FEE INTEREST	$282.39	$110.13	$172.26
TOTAL INTEREST COLLECTED	**$162,771.17**	**$94,343.03**	**$68,428.14**
PRIOR LIEN FEE	$0.00	$1,999.86	($1,999.86)
CURRENT LIEN FEE	$2,721.65	$0.00	$2,721.65
TOTAL LIEN FEE COLLECTED	**$2,721.65**	**$1,999.86**	**$721.79**
MISC FEES COLLECTED	**$11,033.99**	**$5,755.70**	**$5,278.29**
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	**$914,375.80**	**$668,619.88**	**$245,755.92**

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

ADT'L 60-DAY COLLECTION

TAX COLLECTOR'S REPORT
JULY 2020

ITEM #7

FISCAL YEAR 2019-2020 (2018 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 19 - JUL 20	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$20,298,846.95	$18,993,775.23	93.57%	$19,877,692.99	($421,153.96)	95.55%
AUTOMOBILE-SUPPLEMENTAL	$3,411,633.59	$3,052,582.09	89.48%	$3,398,918.64	($12,714.95)	89.81%
PERSONAL PROPERTY	$18,801,474.70	$18,043,729.88	95.97%	$18,695,119.74	($106,354.96)	96.52%
REAL ESTATE	$292,525,761.66	$288,632,428.23	98.67%	$291,305,195.16	($1,220,566.50)	99.08%
TOTAL TAX	**$335,037,716.90**	**$328,722,515.43**	**98.12%**	**$333,276,926.53**	**($1,760,790.37)**	**98.63%**
SEWER USE	$16,686,428.00	$16,377,108.26	98.15%	$16,582,171.30	($104,256.70)	98.76%
IPP FEE	$203,250.00	$178,865.84	88.00%	$205,500.00	$2,250.00	87.04%

FISCAL YEAR 2018-2019 (2017 GRAND LIST)	ORIGINAL LEVY	JUN 18 - JUL 19				
AUTOMOBILE-REGULAR	$19,785,892.64	$18,607,043.05	94.04%	$19,381,164.02	($404,728.62)	96.01%
AUTOMOBILE-SUPPLEMENTAL	$3,590,970.07	$3,197,122.34	89.03%	$3,511,092.67	($79,877.40)	91.06%
PERSONAL PROPERTY	$21,248,718.54	$20,640,645.90	97.14%	$21,243,560.76	($5,157.78)	97.16%
REAL ESTATE	$280,979,420.26	$279,329,607.44	99.41%	$281,044,040.21	($489,763.80)	99.39%
TOTAL TAX	**$325,605,001.51**	**$321,774,418.73**	**98.82%**	**$325,179,857.66**	**($979,527.60)**	**98.95%**
SEWER USE	$15,844,431.00	$16,118,009.50	101.73%	$16,272,566.00	$428,135.00	99.05%
IPP FEE	$207,250.00	$183,663.53	88.62%	$207,000.00	($250.00)	88.73%

TAX DIFFERENCE 2018 G.L. vs. 2017 G.L. INCREASE/(DECREASE)	$9,432,715.39	$6,948,096.70	-0.71%	$8,097,068.87	($781,262.77)	-0.32%
SEWER DIFFERENCE 2018 G.L. vs. 2017 G.L. INCREASE/(DECREASE)	$841,997.00	$259,098.76	-3.58%	$309,605.30	($532,391.70)	-0.29%
IPP DIFFERENCE 2018 G.L. vs. 2017 G.L. INCREASE/(DECREASE)	($4,000.00)	($4,797.69)	-0.62%	($1,500.00)	$2,500.00	-1.69%

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

OAK HILLS SALES ANALYSIS JUNE 2020 FISCAL

Description	Jun-20	Jun-19	Inc/(Dec)	YTD FY20	YTD FY19	Inc/(Dec)
Revenue Rounds	5,690	5,141	10.7%	29,191	31,925	-8.6%
Barter Rounds	317	226	40.3%	1,758	1,770	-0.7%
Season Pass Rounds	1,013	0	0.0%	1,590	0	0.0%
Comp Rounds	22	60	-63.3%	541	644	-16.0%
Total All Rounds	7,042	5,427	29.8%	33,080	34,339	-3.7%
Total Carts	4,317	3,065	40.8%	18,778	18,475	1.6%
Total Boards	0	25	-100.0%	147	232	-36.6%
Total Golf ID Cards	148	138	7.2%	1,222	1,469	-16.8%
Total Season Passes	9	0	0.0%	88	0	0.0%
Total Gift Cards	46	49	-6.1%	296	302	-2.0%
Total GPS Ad Sales	0	0	0.0%	7	0	0.0%
Total $ Revenue Rounds	$192,899	$181,178	6.5%	$959,688	$999,108	-3.9%
Total Carts $	$73,414	$51,462	42.7%	$307,222	$307,187	0.0%
Total Board $	$0	$539	-100.0%	$3,080	$4,952	-37.8%
Total Golf ID Cards $	$15,341	$11,564	32.7%	$121,128	$131,749	-8.1%
Total Season Pass $	$8,435	$0	0.0%	$107,045	$0	0.0%
Total Gift Cards $	$4,122	$4,518	-8.8%	$21,715	$23,522	-7.7%
Total GPS Advertising $	$0	$0	0.0%	$1,475	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$4,964	-$4,880	1.7%	-$22,211	-$25,653	-13.4%
	$289,247	**$244,381**	**18.4%**	**$1,499,142**	**$1,881,562**	**-20.3%**
$ Revenue/Revenue Round	**$33.90**	**$35.24**	-3.8%	**$32.88**	**$31.30**	5.1%
Carts/Revenue Round	**$0.76**	**59.6%**	27.3%	**64.3%**	**57.9%**	11.2%
Cart $/Revenue Round	**$12.90**	**$10.01**	28.9%	**$10.52**	**$9.62**	9.4%
Cart $/Cart Round	**$17.01**	**$16.79**	1.3%	**$16.36**	**$16.63**	-1.6%
Board $/Board Round	**$0.00**	**$21.56**	-100.0%	**$20.95**	**$21.34**	-1.8%
ID Card $/Card	**$103.65**	**$83.80**	23.7%	**$99.12**	**$89.69**	10.5%
Resident Adult 18 Rounds	1,332	1,356	-1.8%	8,172	9,180	-11.0%
Resident Senior 18 Rounds	1,106	897	23.3%	5,483	6,438	-14.8%
Junior/Golf Team 18 Rounds	207	116	78.4%	869	947	-8.2%
Golf League 18 Rounds	0	47	-100.0%	114	264	-56.8%
Employee 18 Rounds	80	81	-1.2%	457	540	-15.4%
Non Resident 18 Rounds	2,865	2,364	21.2%	12,862	13,112	-1.9%
Total 9 Hole Rounds	100	280	-64.3%	1,234	1,444	-14.5%
Total Revenue Rounds	***5,690***	***5,141***	***10.7%***	***29,191***	***31,925***	***-8.6%***
Resident Adult 18 Rounds $	$44,033	$41,671	5.7%	$250,920	$261,473	-4.0%
Resident Senior 18 Rounds $	$29,537	$24,540	20.4%	$143,577	$155,181	-7.5%
Junior/Golf Team 18 Rounds $	$4,091	$2,193	86.5%	$16,973	$12,912	31.5%
Golf League 18 Rounds	$0	$1,081	-100.0%	$2,615	$5,412	-51.7%
Employee 18 Rounds $	$497	$567	-12.3%	$3,136	$3,780	-17.0%
Non Resident 18 Rounds $	$112,942	$105,049	7.5%	$516,068	$529,190	-2.5%
Total 9 Hole Rounds $	$1,800	$6,078	-70.4%	$26,399	$31,160	-15.3%
Total $ Revenue Rounds	***192,899***	***181,178***	***6.5%***	***959,688***	***999,108***	***-3.9%***
Senior Non-Resident ID	9	2	350.0%	67	73	-8.2%
Adult Non-Resident ID	5	5	0.0%	77	100	-23.0%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***14***	***7***	***100.0%***	***144***	***173***	***-16.8%***
GolfNow/TeeOff Rounds	549	100	449.0%	521	827	-37.0%
GolfNow/TeeOff Dollars	$23,846	$4,094	482.5%	$19,549	$29,755	-34.3%
Dollars/Round	$43.44	$40.94	6.1%	$37.52	$35.98	4.3%

OAK HILLS SALES ANALYSIS JUNE 2020 CALENDAR

Description	Jun-20	Jun-19	Inc/(Dec)	YTD 2020	YTD 2019	Inc/(Dec)
Revenue Rounds	5,690	5,141	10.7%	10,534	13,362	-21.2%
Barter Rounds	317	226	40.3%	448	602	-25.6%
Season Pass Rounds	1,013	0	0.0%	1,590	0	0.0%
Comp Rounds	22	60	-63.3%	34	117	-70.9%
Total All Rounds	7,042	5,427	29.8%	12,606	14,081	-10.5%
Total Carts	4,317	3,065	40.8%	6,017	7,169	-16.1%
Total Boards	0	25	-100.0%	0	41	-100.0%
Total Golf ID Cards	148	138	7.2%	1,096	1,361	-19.5%
Total Season Passes	9	0	0.0%	88	0	0.0%
Total Gift Cards	46	49	-6.1%	80	99	-19.2%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$192,899	$181,178	6.5%	$353,687	$434,732	-18.6%
Total Carts $	$73,414	$51,462	42.7%	$102,037	$121,202	-15.8%
Total Board $	$0	$539	-100.0%	$0	$891	-100.0%
Total Golf ID Cards $	$15,341	$11,564	32.7%	$111,758	$122,374	-8.7%
Total Season Pass $	$8,435	$0	0.0%	$107,045	$0	0.0%
Total Gift Cards $	$4,122	$4,518	-8.8%	$7,905	$9,304	-15.0%
Total GPS Advertising $	$0	$0	0.0%	1,475	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$4,964	-$4,880	1.7%	-$8,184	-$12,617	-35.1%
	$289,247	**$244,381**	**18.4%**	**$675,723**	**$675,886**	**0.0%**
$ Revenue/Revenue Round	**$33.90**	**$35.24**	-3.8%	**$33.58**	**$32.53**	3.2%
Carts/Revenue Round	**$0.76**	**59.6%**	27.3%	**57.1%**	**53.7%**	6.5%
Cart $/Revenue Round	**$12.90**	**$10.01**	28.9%	**$9.69**	**$9.07**	6.8%
Cart $/Cart Round	**$17.01**	**$16.79**	1.3%	**$16.96**	**$16.91**	0.3%
Board $/Board Round	**$0.00**	**$21.56**	-100.0%	**$0.00**	**$21.73**	-100.0%
ID Card $/Card	**$103.65**	**$83.80**	23.7%	**$101.97**	**$89.91**	13.4%
Resident Adult 18 Rounds	1,332	1,356	-1.8%	3,302	3,957	-16.6%
Resident Senior 18 Rounds	1,106	897	23.3%	1,760	2,428	-27.5%
Junior/Golf Team 18 Rounds	207	116	78.4%	442	533	-17.1%
Golf League 18 Rounds	0	47	-100.0%	0	99	-100.0%
Empl 18 Rounds	80	81	-1.2%	131	236	-44.5%
Non Resident 18 Rounds	2,865	2,364	21.2%	4,710	5,428	-13.2%
Total 9 Hole Rounds	100	280	-64.3%	189	681	-72.2%
Total Revenue Rounds	***5,690***	***5,141***	***10.7%***	***10,534***	***13,362***	***-21.2%***
Resident Adult 18 Rounds $	$44,033	$41,671	5.7%	$103,262	$116,117	-11.1%
Resident Senior 18 Rounds $	$29,537	$24,540	20.4%	$48,023	$62,327	-22.9%
Junior/Golf Team 18 Rounds $	$4,091	$2,193	86.5%	$8,688	$5,524	57.3%
Golf League 18 Rounds	$0	$1,081	-100.0%	$0	$2,277	-100.0%
Empl 18 Rounds $	$497	$567	-12.3%	$854	$1,652	-48.3%
Non Resident 18 Rounds $	$112,942	$105,049	7.5%	$189,203	$232,516	-18.6%
Total 9 Hole Rounds $	$1,800	$6,078	-70.4%	$3,658	$14,320	-74.5%
Total $ Revenue Rounds	***192,899***	***181,178***	***6.5%***	***353,687***	***434,732***	***-18.6%***
SR NONRES DISC	9	2	350.0%	65	69	-5.8%
NONRES DISCOUNT	5	5	0.0%	75	90	-16.7%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***14***	***7***	***100.0%***	***140***	***159***	***-11.9%***
GolfNow Rounds	549	100	449.0%	824	224	267.9%
GolfNow Dollars	$23,846	$4,094	482.5%	$36,113	$8,364	331.8%
Dollars/Round	$43.44	$40.94	6.1%	$43.83	$37.34	17.4%

Oak Hills Park Authority

FY20 Actual vs. Budget

ITEM #8

	Jun Act	Jun Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$212,222.63	$165,897	$46,326	27.9%	$960,101	$997,474	-$37,373	-3.7%
4020 · I.D. Cards	$22,644	$10,375	$12,269	118.3%	$129,670	$140,381	-$10,711	-7.6%
4025 · Season Pass	$6,560		$6,560	0.0%	$19,163		$19,163	0.0%
4030 · Tournament Fees	$4,923	$28,032	-$23,109	-82.4%	$67,798	$93,745	-$25,947	-27.7%
4050 · Cart Revenue	$69,031	$50,643	$18,388	36.3%	$290,792	$307,586	-$16,794	-5.5%
4055 · GolfBoard Revenue	$0	$1,214	-$1,214	-100.0%	$2,897	$5,995	-$3,098	-51.7%
4060 · Golf Revenue - Gift Certif.	$4,897	$4,102	$795	19.4%	$22,490	$22,902	-$412	-1.8%
4070 · Gift & Rain Checks Redeemed	-$4,924	-$4,373	-$551	12.6%	-$22,172	-$25,657	$3,485	-13.6%
Total 4001 · Golf Revenue	**$315,354**	**$255,889**	**$59,465**	**23.2%**	**$1,470,739**	**$1,542,428**	**-$71,688**	**-4.6%**
4100 · Tennis Revenue	$5,000	$5,003	-$3	-0.1%	$25,053	$25,044	$9	0.0%
4200 · Rental Income	$1,375	$1,375	$0	0.0%	$16,500	$16,500	$0	0.0%
4300 · Investment Income	$21	$14	$7	50.4%	$69	$160	-$91	-57.1%
4400 · Misc. Income	$471	$856	-$385	-45.0%	$824	$1,200	-$376	-31.3%
4600 · Restaurant Income	$1,000	$4,000	-$3,000	-75.0%	$30,500	$48,000	-$17,500	-36.5%
4700 · Advertising Revenue	$0	$250	-$250	-100.0%	$1,475	$1,000	$475	47.5%
Total Other Revenue	**$7,867**	**$11,498**	**-$3,631**	**-31.6%**	**$74,421**	**$91,904**	**-$17,483**	**-19.0%**
TOTAL REVENUE	**$323,221**	**$267,388**	**$55,834**	**20.9%**	**$1,545,160**	**$1,634,332**	**-$89,171**	**-5.5%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$11,247	$10,178	-$1,069	-10.5%	$150,724	$156,645	$5,921	3.8%
5030 · Operations	$25,092	$23,145	-$1,947	-8.4%	$150,554	$158,202	$7,648	4.8%
5040 · Operations O/T	$605	$0	-$605	0.0%	$1,847	$0	-$1,847	0.0%
5050 · Course Personnel	$13,805	$19,771	$5,967	30.2%	$272,852	$304,396	$31,544	10.4%
5060 · Course Personnel O/T	$26	$3	-$23	-790.9%	$804	$152	-$651	-428.2%
5070 · Seasonal Personnel	$11,186	$19,815	$8,628	43.5%	$109,512	$153,578	$44,067	28.7%
5080 · Seasonal Personnel O/T	$15	$0	-$15	0.0%	$821	$0	-$821	0.0%
Total 5000 · PERSONNEL EXPENSE	**$61,976**	**$72,913**	**$10,937**	15.0%	**$687,114**	**$772,973**	**$85,859**	11.1%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$4,707	$5,738	$1,032	18.0%	$52,118	$59,132	$7,015	11.9%
5230 · State Unemployment	$2,880	$2,564	-$316	-12.3%	$20,616	$21,620	$1,004	4.6%
5250 · Health Insurance	$3,011	$2,701	-$310	-11.5%	$32,190	$32,173	-$17	-0.1%
5260 · Workmans Compensation	$1,958	$2,000	$42	2.1%	$16,350	$18,083	$1,733	9.6%
5270 · Retirement Plans	$485	$556	$71	12.9%	$5,968	$7,005	$1,038	14.8%
Total 5200 · EMPLOYEE BENEFITS	**$13,040**	**$13,559**	**$519**	3.8%	**$127,242**	**$138,014**	**$10,772**	7.8%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$902	$1,006	$104	10.4%	$10,353	$11,993	$1,640	13.7%
5430 · Professional Fees	$2,500	$2,700	$200	7.4%	$30,015	$32,000	$1,985	6.2%
5436 · Advertising	$948	$1,061	$112	10.6%	$12,561	$14,500	$1,939	13.4%
5440 · Office Expense	$2,609	$1,409	-$1,200	-85.2%	$13,920	$14,034	$115	0.8%
5441 · Bank Charges	$24	$39	$15	38.5%	$261	$489	$228	46.7%
5442 · Credit Card Fees	$9,620	$4,858	-$4,762	-98.0%	$33,454	$30,676	-$2,779	-9.1%
5445 · Postage	$121	$81	-$40	-49.2%	$143	$190	$47	24.6%
5450 · Training and Dues	$0	$356	$356	100.0%	$1,375	$3,609	$2,234	61.9%
5461 · Authority Secretarial Services	$120	$123	$3	2.4%	$1,610	$1,500	-$110	-7.3%
5469 · Other Outside Services	$402	$594	$192	32.3%	$5,005	$5,138	$134	2.6%
5470 · Other Admin	$549	$675	$125	18.6%	$7,827	$8,011	$184	2.3%
5471 · Charitable Donations	$0	$0	$0	0.0%		$200		
5480 · Utilities	$7,861	$7,836	-$25	-0.3%	$62,734	$72,700	$9,966	13.7%
5490 · Water	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$25,657**	**$20,737**	**-$4,919**	-23.7%	**$179,257**	**$195,040**	**$15,583**	8.1%
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	$5,190	$6,585	$1,395	21.2%	$74,816	$73,464	-$1,352	-1.8%

Oak Hills Park Authority
FY20 Actual vs. Budget

ITEM #8

	Jun Act	Jun Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5520 · Interest	$1,192	$1,935	$744	38.4%	$10,452	$12,655	$2,203	17.4%
Total 5500 · DEBT SERVICE AND INSURANCE	**$6,382**	**$8,520**	**$2,138**	25.1%	**$85,268**	**$86,119**	**$851**	1.0%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	$0	$1,268	$1,268	100.0%	$5,861	$14,000	$8,139	58.1%
5640 · Golf Pro Supplies	$421	$319	-$102	-32.2%	$1,744	$3,500	$1,756	50.2%
5680 · Golf Pro Work Clothes	$0	$900	$900	100.0%	$0	$1,800	$1,800	100.0%
Total 5600 SALES AND OPERATIONS	**$421**	**$2,487**	**$2,066**	83.1%	**$7,605**	**$19,300**	**$11,695**	60.6%
5700 · PARK MAINTENANCE								
5710 · Water	$15,942	$2,590	-$13,352	-515.6%	$50,380	$40,000	-$10,380	-26.0%
5720 · Heating Fuel	-$193	$299	$492	164.6%	$10,879	$13,000	$2,121	16.3%
5730 · Grounds Maintenance	$0	$3,680	$3,680	100.0%	$12,534	$30,000	$17,466	58.2%
5740 · Tree Maintenance		$0	$0	0.0%	$200	$5,000	$4,800	96.0%
5751 · Agriculture&Chemicals-Purch	$8,486		-$8,486	0.0%	$46,498	$0	-$46,498	0.0%
5752 · Agriculture/Chemicals Utilized	$6,364	$11,696	$5,332	45.6%	$34,880	$92,000	$57,120	62.1%
5760 · Irrigation Maintenance	$627	$1,824	$1,197	65.6%	$10,956	$14,000	$3,044	21.7%
5770 · Consumable Tools	-$317	$24	$341	1417.2%	$2,097	$3,000	$903	30.1%
5780 · Tee and Green Supplies	$0	$388	$388	100.0%	$2,775	$3,000	$225	7.5%
5795 · Janitorial Supplies	$0	$69	$69	100.0%	$0	$400	$400	100.0%
Total 5700 · PARK MAINTENANCE	**$30,910**	**$20,570**	**-$10,339**	-50.3%	**$171,199**	**$200,400**	**$29,201**	14.6%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$4,826	$2,370	-$2,456	-103.6%	$31,832	$33,000	$1,168	3.5%
5810 · Equipment Rental	$0		$0	0.0%	$99	$3,000	$2,901	96.7%
5820 · Building Maintenance	$1,313	$838	-$475	-56.7%	$13,673	$15,000	$1,327	8.8%
5840 · Small Equipment	$0	$0	$0	0.0%	$516	$2,000	$1,484	74.2%
5860 · Gasoline/Diesel Fuel	$2,526	$1,037	-$1,489	-143.7%	$12,699	$14,000	$1,301	9.3%
5880 · Employee work clothes	$0	$468	$468	100.0%	$152	$1,000	$848	84.8%
Total 5800 · PARK EQUIPMENT	**$8,665**	**$4,713**	**-$3,953**	-83.9%	**$58,971**	**$68,000**	**$9,029**	13.3%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$16,116	$16,477	$361	2.2%	$101,254	$102,696	$1,442	1.4%
6015 · Board Lease Expense		$1,419	$1,419	100.0%	$5,443	$8,588	$3,146	36.6%
6020 · Electricity	$632	$1,820	$1,188	65.3%	$12,176	$13,592	$1,416	10.4%
6030 · Maintenance	$419	$973	$554	56.9%	$1,686	$4,559	$2,873	63.0%
6050 · Cart Insurance	$400	$400	$0	0.0%	$4,800	$4,800	$0	0.0%
6060 · Misc. Cart Expense	$0	$100	$100	100.0%	$0	$1,000	$1,000	100.0%
Total 6000 · CART EXPENSE	**$17,567**	**$21,188**	**$3,621**	17.1%	**$125,358**	**$135,235**	**$9,876**	7.3%
7001 · Uncategorized Expenses		-$6,000				-$6,000		
TOTAL OPERATIONAL EXPENSE	**$164,617**	**$158,687**	**$70**	-3.7%	**$1,442,014**	**$1,609,081**	**$172,867**	10.4%
TOTAL OPERATIONAL NET INCOME	**$158,604**	**$108,700**	**$49,903**	45.9%	**$103,146**	**$25,251**	**$77,896**	308.5%
Depreciation/Amortization								
Restructured Debt	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Capital Funding $150k	$0	$0	$0	0.0%	$0	$0	$0	0.0%
$150K Operating Debt	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total Other Expense	**$0**	**$0**	**$0**	0.0%	**$0**	**$0**	**$0**	0.0%
NET INCOME BEFORE CAPITAL EXPENSES	**$158,604**	**$108,700**	**$49,903**	45.9%	**$103,146**	**$25,251**	**$77,896**	308.5%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash								
8001 · Capital projects								
8100 - Capital Proj Cash	$5,408	$2,119	-$3,289	-155.2%	$18,072	$30,000	$11,928	39.8%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Capital Contribution					-$20,000			
Total 8000 · OTHER EXPENSE	$5,408	$2,119	-$3,289	-155.2%	-$1,928	$30,000	$11,928	106.4%
NET INCOME	**$153,196**	**$106,581**	**$46,615**	43.7%	**$105,074**	**-$4,749**	**$109,823**	-2312.3%

OAK HILLS PARK AUTHORITY
Balance Sheet FY20
As of June 30, 2020

	Total			
	As of Jun 30, 2020	As of Jun 30, 2019 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	212,750.98	67,139.35	145,611.63	216.88%
1022 NBT Payment Account	-68,300.56	-36,409.46	-31,891.10	-87.59%
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	$ 147,201.42	$ 33,480.89	$ 113,720.53	339.66%
Total Bank Accounts	$ 147,201.42	$ 33,480.89	$ 113,720.53	339.66%
Accounts Receivable				
1201 Accounts Receivable	0.00	9,451.05	-9,451.05	-100.00%
Total Accounts Receivable	$ 0.00	$ 9,451.05	-$ 9,451.05	-100.00%
Other Current Assets				
1100 Inventory	82,874.84	83,755.16	-880.32	-1.05%
1200 Receivables	11,205.00	44.28	11,160.72	25204.88%
1300 Prepaid Expenses	24,689.20	32,326.07	-7,636.87	-23.62%
1400 Deposits	2,100.00	2,100.00	0.00	0.00%
Total Other Current Assets	$ 120,869.04	$ 118,225.51	$ 2,643.53	2.24%
Total Current Assets	$ 268,070.46	$ 161,157.45	$ 106,913.01	66.34%
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,032,548.99	1,032,548.99	0.00	0.00%
1510 Accumulated Depreciation/Amort.	-3,727,571.60	-3,488,940.56	-238,631.04	-6.84%
1520 Furniture & Fixtures	50,085.23	50,085.23	0.00	0.00%
1560 Leasehold Improvements	30,035.97	30,035.97	0.00	0.00%
1561 Park Improvements	1,773,864.03	1,773,864.03	0.00	0.00%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-10,570.95	-9,520.47	-1,050.48	-11.03%
1570 Capital Projects in Progress	29,200.00	0.00	29,200.00	100.00%
Total 1500 Fixed Assets	$1,454,726.33	$1,665,207.85	-$210,481.52	-12.64%
Total Fixed Assets	$1,454,726.33	$1,665,207.85	-$210,481.52	-12.64%
TOTAL ASSETS	$1,722,796.79	$1,826,365.30	-$103,568.51	-5.67%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	44,813.59	36,349.34	8,464.25	23.29%
Total Accounts Payable	$ 44,813.59	$ 36,349.34	$ 8,464.25	23.29%

Other Current Liabilities				
2010 Accounts Payable - Payroll	24,706.40	30,726.23	-6,019.83	-19.59%
2050 Accounts Payable-Tennis Revenue	0.00	5,945.00	-5,945.00	-100.00%
2051 Accounts Payable - OHMGA Revenue	536.00	256.00	280.00	109.38%
2052 Accounts Payable - F&B Revenue	0.00	766.00	-766.00	-100.00%
2100 Accrued Payroll	22,327.44	15,704.20	6,623.24	42.17%
2104 Accrued retirement contribution	1,015.54	1,305.97	-290.43	-22.24%
2105 Accrued Vacation Pay	19,088.61	24,390.15	-5,301.54	-21.74%
2200 Accrued Expenses	59,594.05	38,441.02	21,153.03	55.03%
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%**
2230 NBT Credit Line	50,000.00	110,000.00	-60,000.00	-54.55%
2250 Deferred Revenue				
2251 Tournament Deposits	4,800.00	800.00	4,000.00	500.00%
2253 Deferred Tennis Revenue	14,999.34	6,690.12	8,309.22	124.20%
2254 Other Deferred	149,677.58	64,619.50	85,058.08	131.63%
Total 2250 Deferred Revenue	**$ 169,476.92**	**$ 72,109.62**	**$ 97,367.30**	**135.03%**
2400 Cart Sales Tax Due	6,047.00	3,105.00	2,942.00	94.75%
Total Other Current Liabilities	**$ 354,141.96**	**$ 304,099.19**	**$ 50,042.77**	**16.46%**
Total Current Liabilities	**$ 398,955.55**	**$ 340,448.53**	**$ 58,507.02**	**17.19%**
Long-Term Liabilities				
2701 Consolidated City Debt	1,981,729.88	1,981,729.88	0.00	0.00%
2730 Capital Debt (150k)	76,750.01	76,750.01	0.00	0.00%
2731 Operating Expense Debt (150k)	76,752.55	76,752.55	0.00	0.00%
2764 NBT Truck Loan	0.00	4,661.12	-4,661.12	-100.00%
2765 Deere Credit Inc. Progator Sprayer	0.00	7,101.65	-7,101.65	-100.00%
2766 Wells Fargo Eq Bandit Chipper	1,108.50	5,293.73	-4,185.23	-79.06%
2767 Deere Credit, Inc. Sweeper Vac	2,646.59	7,744.84	-5,098.25	-65.83%
2768 Deere Credit Inc. Greens Roller	3,454.89	6,765.19	-3,310.30	-48.93%
2770 Deere Credit Inc. Hybrid Mower	0.89	6,184.61	-6,183.72	-99.99%
2771 Yard Card-Skid Mount	0.00	343.85	-343.85	-100.00%
2772 Wells Fargo 2017 Aera-Vator	1,851.48	2,906.28	-1,054.80	-36.29%
2773 DLL Finance Club Car CA550G Utility Cart	3,612.50	5,418.50	-1,806.00	-33.33%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	36,458.60	46,747.51	-10,288.91	-22.01%
2775 Deere Credit, Inc. Hybrid Mower	16,415.68	22,052.53	-5,636.85	-25.56%
2776 Wells Fargo MTE 2018 TurfCo Blower	5,497.07	7,067.69	-1,570.62	-22.22%
2777 DLL Finance Club Car CA502 Utility Cart	7,359.98	8,893.33	-1,533.35	-17.24%
2778 Wells Fargo Used Kubota Tractor Mini Ex	25,306.68	0.00	25,306.68	100.00%
Total Long-Term Liabilities	**$2,238,945.30**	**$2,266,413.27**	**-$ 27,467.97**	**-1.21%**
Total Liabilities	**$2,637,900.85**	**$2,606,861.80**	**$ 31,039.05**	**1.19%**
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	-1,142,991.32	-1,068,821.25	-74,170.07	-6.94%
Net Income	-134,607.56	-74,170.07	-60,437.49	-81.49%
Total Equity	**-$ 915,104.06**	**-$ 780,496.50**	**-$134,607.56**	**-17.25%**
TOTAL LIABILITIES AND EQUITY	**$1,722,796.79**	**$1,826,365.30**	**-$103,568.51**	**-5.67%**

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
June 2020

	Total			
	Jun 2020	Jun 2019 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	212,222.63	157,938.15	54,284.48	34.37%
4020 I.D. Cards	22,644.43	6,575.00	16,069.43	244.40%
4025 Season Pass	6,560.15	0.00	6,560.15	100.00%
4030 Tournament Fees	4,923.00	25,740.00	-20,817.00	-80.87%
4050 Cart Revenue	69,031.00	48,390.00	20,641.00	42.66%
4055 GolfBoard Revenue	0.00	507.00	-507.00	-100.00%
4060 Golf Revenue - Gift Certif.	4,897.00	4,668.00	229.00	4.91%
4070 Gift & Rain Checks Redeemed	-4,924.00	-4,880.00	-44.00	-0.90%
Total 4001 Golf Revenue	$315,354.21	$ 238,938.15	$ 76,416.06	31.98%
4100 Tennis Revenue	5,000.00	5,017.60	-17.60	-0.35%
4200 Rental Income	1,375.00	1,375.00	0.00	0.00%
4300 Investment Income	20.81	4.46	16.35	366.59%
4400 Misc. Income	471.21	473.52	-2.31	-0.49%
4600 Restaurant Income	1,000.00	4,000.00	-3,000.00	-75.00%
4700 Advertising Revenue	0.00	0.00	0.00	0.00%
Total 4000 REVENUES	$323,221.23	$ 249,808.73	$ 73,412.50	29.39%
Total Income	$323,221.23	$ 249,808.73	$ 73,412.50	29.39%
Gross Profit	$323,221.23	$ 249,808.73	$ 73,412.50	29.39%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	11,247.45	10,332.80	914.65	8.85%
5030 Operations	25,091.92	25,032.21	59.71	0.24%
5040 Operations O/T	605.22	53.68	551.54	1027.46%
5050 Course Personnel	13,804.78	18,182.79	-4,378.01	-24.08%
5060 Course Personnel O/T	25.80	0.00	25.80	0.00%
5070 Seasonal Personnel	11,186.29	18,481.11	-7,294.82	-39.47%
5080 Seasonal Personnel O/T	14.54	84.63	-70.09	-82.82%
Total 5000 PERSONNEL EXPENSE	$ 61,976.00	$ 72,167.22	-$ 10,191.22	-14.12%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	4,706.99	5,460.94	-753.95	-13.81%
5230 State Unemployment	2,879.51	2,682.44	197.07	7.35%
5250 Health Insurance	3,011.11	3,732.69	-721.58	-19.33%
5260 Workmans Compensation	1,957.72	2,714.63	-756.91	-27.88%
5270 Retirement Plans	484.53	492.70	-8.17	-1.66%
Total 5200 EMPLOYEE BENEFITS	$ 13,039.86	$ 15,083.40	-$ 2,043.54	-13.55%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	901.68	681.21	220.47	32.36%

5430 Professional Fees	2,500.00	4,392.98	-1,892.98	-43.09%
5436 Advertising	948.20	912.02	36.18	3.97%
5440 Office Expense	2,609.49	1,527.26	1,082.23	70.86%
5441 Bank Charges	23.75	27.50	-3.75	-13.64%
5442 Credit Card Fees	9,619.82	4,129.13	5,490.69	132.97%
5445 Postage	121.00	127.80	-6.80	-5.32%
5450 Training and Dues	0.00	20.00	-20.00	-100.00%
5461 Authority Secretarial Services	120.00	250.00	-130.00	-52.00%
5469 Other Outside Services	402.45	491.65	-89.20	-18.14%
5470 Other Administrative	549.40	1,253.93	-704.53	-56.19%
5480 Utilities	7,861.00	7,942.31	-81.31	-1.02%
5500 Liability Insurance	5,190.38	5,998.17	-807.79	-13.47%
5520 Interest Expense	1,191.67	1,529.96	-338.29	-22.11%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 32,038.84**	**$ 29,283.92**	**$ 2,754.92**	**9.41%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	0.00	-1,980.78	1,980.78	100.00%
5640 Golf Pro Supplies	421.06	956.58	-535.52	-55.98%
Total 5600 SALES AND OPERATIONS	**$ 421.06**	**-$ 1,024.20**	**$ 1,445.26**	**141.11%**
5700 PARK MAINTENANCE				
5710 Water	15,941.82	478.47	15,463.35	3231.83%
5720 Heating Fuel	-193.00	414.00	-607.00	-146.62%
5730 Grounds Maintenance	0.00	1,551.18	-1,551.18	-100.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	8,486.33	1,015.88	7,470.45	735.37%
5752 Agriculture/Chemicals Utilized	6,364.24	8,889.19	-2,524.95	-28.40%
Total 5750 Agriculture and Chemicals	**$ 14,850.57**	**$ 9,905.07**	**$ 4,945.50**	**49.93%**
5760 Irrigation Maintenance	627.21	601.58	25.63	4.26%
5770 Consumable Tools	-317.03	70.49	-387.52	-549.75%
5780 Tee and Green Supplies	0.00	270.72	-270.72	-100.00%
5795 Janitorial Supplies	0.00	9.99	-9.99	-100.00%
5800 Equipment Maintenance	4,826.17	2,034.14	2,792.03	137.26%
5820 Building Maintenance	1,313.00	967.47	345.53	35.71%
5860 Gasoline/Diesel Fuel	2,526.12	944.88	1,581.24	167.35%
5880 Employee work clothes	0.00	373.53	-373.53	-100.00%
Total 5700 PARK MAINTENANCE	**$ 39,574.86**	**$ 17,621.52**	**$ 21,953.34**	**124.58%**
6000 CART EXPENSE				
6010 Cart Lease Expense	16,116.00	16,116.00	0.00	0.00%
6015 Board Lease Expense	0.00	1,264.71	-1,264.71	-100.00%
6020 Electricity	631.68	1,783.37	-1,151.69	-64.58%
6030 Maintenance	419.10	793.83	-374.73	-47.21%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 17,566.78**	**$ 20,357.91**	**-$ 2,791.13**	**-13.71%**
Total Expenses	**$164,617.40**	**$ 153,489.77**	**$ 11,127.63**	**7.25%**
Net Operating Income	**$158,603.83**	**$ 96,318.96**	**$ 62,284.87**	**64.67%**
Other Income				
7002 Capital Contribution	0.00	83,000.00	-83,000.00	-100.00%
Total Other Income	**$ 0.00**	**$ 83,000.00**	**-$ 83,000.00**	**-100.00%**

Other Expenses				
8000 Depreciation/Amortization	19,973.46	48,225.97	-28,252.51	-58.58%
8001 Capital projects				
8100 Capital Projects - Cash	5,407.88	-26,082.26	31,490.14	120.73%
Total 8001 Capital projects	**$ 5,407.88**	**-$ 26,082.26**	**$ 31,490.14**	**120.73%**
8006 Disposed Assets	0.00	0.00	0.00	0.00%
8500 Modification of City Debt	0.00	-102,470.66	102,470.66	100.00%
Total Other Expenses	**$ 25,381.34**	**-$ 80,326.95**	**$ 105,708.29**	**131.60%**
Net Other Income	**-$ 25,381.34**	**$ 163,326.95**	**-$188,708.29**	**-115.54%**
Net Income	**$133,222.49**	**$ 259,645.91**	**-$126,423.42**	**-48.69%**

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2019 - June 2020

	Total			
	Jul 2019 - Jun 2020	Jul 2018 - Jun 2019 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	960,100.63	936,450.39	23,650.24	2.53%
4020 I.D. Cards	129,669.85	126,580.00	3,089.85	2.44%
4025 Season Pass	19,163.48	0.00	19,163.48	0.00%
4030 Tournament Fees	67,798.00	91,907.10	-24,109.10	-26.23%
4050 Cart Revenue	290,792.00	288,795.00	1,997.00	0.69%
4055 GolfBoard Revenue	2,897.00	4,605.00	-1,708.00	-37.09%
4060 Golf Revenue - Gift Certif.	22,490.00	22,452.95	37.05	0.17%
4070 Gift & Rain Checks Redeemed	-22,171.52	-25,656.78	3,485.26	13.58%
Total 4001 Golf Revenue	**$ 1,470,739.44**	**$ 1,445,133.66**	**$ 25,605.78**	**1.77%**
4100 Tennis Revenue	25,052.80	25,035.20	17.60	0.07%
4200 Rental Income	16,500.00	16,300.00	200.00	1.23%
4300 Investment Income	68.64	51.24	17.40	33.96%
4400 Misc. Income	824.48	1,028.52	-204.04	-19.84%
4600 Restaurant Income	30,500.00	12,007.00	18,493.00	154.02%
4700 Advertising Revenue	1,475.00	0.00	1,475.00	0.00%
Total 4000 REVENUES	**$ 1,545,160.36**	**$ 1,499,555.62**	**$ 45,604.74**	**3.04%**
Total Income	**$ 1,545,160.36**	**$ 1,499,555.62**	**$ 45,604.74**	**3.04%**
Gross Profit	**$ 1,545,160.36**	**$ 1,499,555.62**	**$ 45,604.74**	**3.04%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	150,724.37	149,216.26	1,508.11	1.01%
5030 Operations	150,554.16	170,633.93	-20,079.77	-11.77%
5040 Operations O/T	1,847.21	638.32	1,208.89	189.39%
5050 Course Personnel	272,852.19	282,825.54	-9,973.35	-3.53%
5060 Course Personnel O/T	803.64	507.59	296.05	58.32%
5070 Seasonal Personnel	109,511.56	129,704.64	-20,193.08	-15.57%
5080 Seasonal Personnel O/T	821.24	540.77	280.47	51.86%
Total 5000 PERSONNEL EXPENSE	**$ 687,114.37**	**$ 734,067.05**	**-$ 46,952.68**	**-6.40%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	52,117.54	55,649.10	-3,531.56	-6.35%
5230 State Unemployment	20,616.31	20,788.48	-172.17	-0.83%
5250 Health Insurance	32,190.35	39,695.86	-7,505.51	-18.91%
5260 Workmans Compensation	16,349.94	17,222.23	-872.29	-5.06%
5270 Retirement Plans	5,967.53	7,005.22	-1,037.69	-14.81%
Total 5200 EMPLOYEE BENEFITS	**$ 127,241.67**	**$ 140,360.89**	**-$ 13,119.22**	**-9.35%**
5400 ADMINISTRATIVE EXPENSES				

5420 Telephone	10,353.21	10,606.31	-253.10	-2.39%
5430 Professional Fees	30,015.14	32,015.14	-2,000.00	-6.25%
5436 Advertising	12,561.05	12,660.73	-99.68	-0.79%
5440 Office Expense	13,919.52	13,366.01	553.51	4.14%
5441 Bank Charges	260.85	479.50	-218.65	-45.60%
5442 Credit Card Fees	33,454.41	28,740.82	4,713.59	16.40%
5445 Postage	143.00	172.50	-29.50	-17.10%
5450 Training and Dues	1,375.00	3,281.00	-1,906.00	-58.09%
5461 Authority Secretarial Services	1,610.00	2,600.00	-990.00	-38.08%
5469 Other Outside Services	5,004.74	5,338.25	-333.51	-6.25%
5470 Other Administrative	7,826.60	8,210.62	-384.02	-4.68%
5480 Utilities	62,733.91	57,334.33	5,399.58	9.42%
5500 Liability Insurance	74,815.90	56,595.80	18,220.10	32.19%
5520 Interest Expense	10,451.87	13,306.97	-2,855.10	-21.46%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 264,525.20**	**$ 244,707.98**	**$ 19,817.22**	**8.10%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	5,860.59	13,360.86	-7,500.27	-56.14%
5640 Golf Pro Supplies	1,744.37	4,840.62	-3,096.25	-63.96%
Total 5600 SALES AND OPERATIONS	**$ 7,604.96**	**$ 18,201.48**	**-$ 10,596.52**	**-58.22%**
5700 PARK MAINTENANCE				
5710 Water	50,380.33	26,203.06	24,177.27	92.27%
5720 Heating Fuel	10,878.89	13,082.59	-2,203.70	-16.84%
5730 Grounds Maintenance	12,534.38	22,736.49	-10,202.11	-44.87%
5740 Tree Maintenance	200.00	1,060.00	-860.00	-81.13%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	46,497.78	95,718.48	-49,220.70	-51.42%
5752 Agriculture/Chemicals Utilized	34,880.32	-11,156.70	46,037.02	412.64%
Total 5750 Agriculture and Chemicals	**$ 81,378.10**	**$ 84,561.78**	**-$ 3,183.68**	**-3.76%**
5760 Irrigation Maintenance	10,955.85	13,083.56	-2,127.71	-16.26%
5770 Consumable Tools	2,096.65	3,363.87	-1,267.22	-37.67%
5780 Tee and Green Supplies	2,774.51	1,789.25	985.26	55.07%
5795 Janitorial Supplies	0.00	39.00	-39.00	-100.00%
5800 Equipment Maintenance	31,832.24	25,829.89	6,002.35	23.24%
5810 Equipment Rental	98.64	0.00	98.64	0.00%
5820 Building Maintenance	13,673.06	13,836.72	-163.66	-1.18%
5840 Small Equipment	516.19	920.00	-403.81	-43.89%
5860 Gasoline/Diesel Fuel	12,699.07	13,687.04	-987.97	-7.22%
5880 Employee work clothes	151.59	373.53	-221.94	-59.42%
Total 5700 PARK MAINTENANCE	**$ 230,169.50**	**$ 220,566.78**	**$ 9,602.72**	**4.35%**
6000 CART EXPENSE				
6010 Cart Lease Expense	101,253.74	103,166.43	-1,912.69	-1.85%
6015 Board Lease Expense	5,442.72	8,510.22	-3,067.50	-36.04%
6020 Electricity	12,176.26	13,195.89	-1,019.63	-7.73%
6030 Maintenance	1,685.76	4,144.42	-2,458.66	-59.32%
6050 Cart Insurance	4,800.00	4,800.00	0.00	0.00%
6060 Misc. Cart Expense	0.00	2,000.00	-2,000.00	-100.00%
Total 6000 CART EXPENSE	**$ 125,358.48**	**$ 135,816.96**	**-$ 10,458.48**	**-7.70%**

Total Expenses	**$ 1,442,014.18**	**$ 1,493,721.14**	**-$ 51,706.96**	**-3.46%**
Net Operating Income	**$ 103,146.18**	**$ 5,834.48**	**$ 97,311.70**	**1667.87%**
Other Income				
7002 Capital Contribution	20,000.00	83,000.00	-63,000.00	-75.90%
Total Other Income	**$ 20,000.00**	**$ 83,000.00**	**-$ 63,000.00**	**-75.90%**
Other Expenses				
8000 Depreciation/Amortization	239,681.52	267,376.21	-27,694.69	-10.36%
8001 Capital projects				
8100 Capital Projects - Cash	18,072.22	0.00	18,072.22	0.00%
Total 8001 Capital projects	**$ 18,072.22**	**$ 0.00**	**$ 18,072.22**	
8006 Disposed Assets	0.00	-1,901.00	1,901.00	100.00%
8500 Modification of City Debt	0.00	-102,470.66	102,470.66	100.00%
Total Other Expenses	**$ 257,753.74**	**$ 163,004.55**	**$ 94,749.19**	**58.13%**
Net Other Income	**-$ 237,753.74**	**-$ 80,004.55**	**-$157,749.19**	**-197.18%**
Net Income	**-$ 134,607.56**	**-$ 74,170.07**	**-$ 60,437.49**	**-81.49%**