FINANCE/CLAIMS COMMITTEE MEETING

Thursday, August 8, 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:

   June 13, 2019 – Regular Meeting

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

   August 8, 2019

6. Narrative on Tax Collections dated August 8, 2019 – Receive Report and discuss.
7. Monthly Tax Collector's Reports dated July 31, 2019 – Receive Report and discuss:
8. Update on Senior Tax Relief Program and review appropriate future actions.
9. A. Authorize the Mayor, Harry W. Rilling, to execute an agreement with First Response Health and Wellness LLC to provide the injury prevention program for the Norwalk Fire Department for 5 years at a cost of $187,500 with the potential for a 5-year extension at a cost of $193.125. Account: 161343-5258.

   B. Authorize the establish a contingency for additional services as may be required for set up and testing year one and year six to establish baseline and progress of participants and generating statistics not to exceed $25,000 for the initial 5 year program and $35,000 for the second 5 year program.

10. A. Receive Oak Hills Authority monthly Financial Statements for May 31, 2019.
    B. Receive Oak Hills Authority monthly Financial Statements for June 30, 2019.
11. Adjournment.

CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
REGULAR MEETING
JUNE 13, 2019

ATTENDANCE: John Kydes, Acting Chair; Ernest Dumas, Douglas Hempstead, Nick Sacchinelli, Darlene Young (7:05 p.m.)

ABSENT: Greg Burnett, John Igneri

OTHERS: Lisa Biagiarelli, Tax Collector; Chitsamay Lam, Comptroller; Karen DelVecchio, IT Director; Jeff Oduro, IT Department

CALL TO ORDER

Mr. Kydes, the Acting Chair, called the meeting to order at 7:01 p.m.

ROLL CALL

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

PUBLIC PARTICIPATION

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

APPROVAL OF THE MINUTES FOR THE FOLLOWING FINANCE/CLAIMS COMMITTEE MEETINGS:

- **May 9, 2019**

**** MR. SACCHINELLI MOVED THE MINUTES OF THE MAY 9, 2019 MEETING**.
**** THE MOTION TO APPROVE THE MINUTES OF MAY 9, 2019 AS SUBMITTED PASSED UNANIMOUSLY.**

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

June 13, 2019

Ms. Biagiarelli stated that there were no claims requiring the Committee's approval this month.

Narrative on Tax Collections dated June 13, 2019 - Receive Report and discuss.

Monthly Tax Collector's Reports - Receive Reports and discuss:
May 31, 2019

Ms. Biagiarelli gave a brief overview of her report for the Committee.

8. Authorize the Purchasing Agent to issue purchase orders in accordance with City Procurement Guidelines for the supply of personal computer workstations, laptops, ruggedized data terminals, tablets, and obsolete asset disposal, according to City IT Department specifications for an amount not to exceed $195,000.00, account number 09201370-5777-C0375 (budgeted IT capital item; no special appropriation required) and forward on to the Common Counsel for further action.

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

Ms. DelVecchio came forward and said that she was present to speak about Items 8-11.

Ms. Young joined the meeting at 7:05 p.m.

Ms. DelVecchio said that they inventory the equipment and informed the Committee that this request was slightly higher this year because the IT Department is now handling the Health Department.

Mr. Kydes asked if this was part of the re-organization. Ms. DelVecchio said that when the new Health Director arrived, everyone realized it was time to bring the Health Department server over to the City Computer Center.

Mr. Sacchinelli asked about the refresh path, the buy back policy and other technical questions, which Ms. DelVecchio reviewed with him.

**** THE MOTION PASSED WITH THREE (3) IN FAVOR (DUMAS, HEMPSTEAD AND SACCHINELLI) AND ONE (1) ABSTENTION (YOUNG**).

9. Authorize the Purchasing Agent to issue purchases orders to Total Communications, State of Connecticut contract 18PSX0202, for the supply and installation of Cisco routers at each fire station for an amount not to exceed $26,448.76, account 09201370-5777C0375 (budgeted 2019/2020 IT capital item; no special appropriation required) and forward on to the Common Counsel for further action.

**** MR. HEMPSTEAD MOVED THE ITEM**.

Ms. DelVecchio said that back in 2017 the phone system was upgraded. She said that some of the remote sites, like the Police Department and City Hall were completed. This request is for the Fire Department stations.

**** THE MOTION PASSED UNANIMOUSLY.**

10. a) Authorize the Purchasing Agent to issue purchase orders to Connecticut Public Sector Solution for the supply and installation of a storage area network for Norwalk Police per quotation 24814178.03-W1, National Cooperative Purchasing Alliance contract number NCPA 01-44, for an amount not to exceed $5 three, 173. 47, account 09201370-5777-C0375 (budgeted IT space 2019/2020 capital item; no special appropriation required).

b) Authorize the Purchasing Agent to issue purchase orders to total communications, state of CT contract 18PSX0202, for the supply of two Nexis 10 gig switches for Norwalk Police for the amount not to exceed $1 three, 206. 00, account 09201370-5777-C0375 (budgeted IT 2019/2020 capital item; no special appropriation required).

**** MR. SACCHINELLI MOVED THE ITEMS**.

Mr. Oduro gave an overview of the replacement STAN (Storage Area Network) unit which is 12 years old. The data speed is slower and the police need storage for videos.

Mr. Sacchinelli asked why they were not storing this in the cloud. Ms. DelVecchio said that with all the doorbell cameras and other surveillance cameras, the police gather up video when it is needed as evidence. This requires more storage. Unless the cloud service can provide secure storage, the video can not be stored on their servers.

Mr. Young asked about the fact that the data center was moved to the Fire Department. Ms. DelVecchio said that when the new station was built, they moved the data center over there because the flooring, temperature controls and generators were done to spec.

**** THE MOTION PASSED UNANIMOUSLY.**

11. Authorize the Purchasing Agent to issue purchase orders to the lowest authorized reseller for the supply of Windows and database server software license upgrades for an amount not to exceed $142,000.00, account 092013 70-5777C0375 (budgeted IT 2019/2020 capital item; no special appropriation required) and forward to and to the Common Counsel for further action.

Mr. Oduro said that the department needs to upgrade their servers, which are over 10 years old. This is the time to do it. Ms. DelVecchio said that the first quote was rounded up, but the Purchasing Agent will be issuing a bid with a specific dollar amount.

12. Receive Oak Hills Authority monthly Financial Statement for April 30, 2019.

Mr. Hempstead said that he would like have an update from the Authority. Mr. Kydes said that they had restructured the debt so that with every round, the City gets a portion of the fee. Ms. Lam said that they have the lease and payment are scheduled to start in July 2020.

ADJOURNMENT

**** MR. HEMPSTEAD MOVED TO ADJOURN.**
**** THE MOTION PASSED UNANIMOUSLY**.

The meeting adjourned at 7:22 p.m.

Respectfully submitted,

S. L. Soltes
Telesco Secretarial Services

AGENDA

AUGUST 8, 2019

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
BERMAN JOSEPH	18-MV-800567	($51.59)	ABATEMENT
DAIMLER TRUST	17-MV-315605	($323.20)	PRORATION
DELLINGER RICHARD NICHOLAS	18-MV-317092	($57.33)	PRORATION
DOERING PATRICK J	18-MV-318441	($69.73)	PRORATION
EMKAY INC TRUST	17-MV-320401	($39.83)	PRORATION
ESTATE OF FREDERIC QUITTELL	17-MV-354489	($97.69)	ABATEMENT
FORTUNE CHARLES DOUGLAS	18-MV-323686	($120.98)	PRORATION
FRYDMAN PERRY	17-MV-324072	($350.78)	PRORATION
GEDA KATHLEEN	17-MV-405747	($72.59)	PRORATION
HONDA LEASE	17-MV-330686	($210.99)	PRORATION
	17-MV-331349	($249.94)	PRORATION
HONDA LEASE	17-MV-330547	($105.95)	PRORATION
JUN ZHANG	18-MV-335689	($65.02)	OVER PAYMENT
LATO FRANK J JR	18-MV-338661	($31.52)	PRORATION
MILLER ALICEA JUANNE	17-MV-344836	($101.26)	PRORATION
	17-MV-344835	($90.92)	PRORATION
NICOLIA OMBONO OR FILOMENA	18-MV-348109	($185.49)	OVER PAYMENT
PUTNUM LEASING CO I LLC	17-MV-412192	($2514.64)	DUP PAYMENT
	17-MV-412193	($386.76)	DUP PAYMENT
RUFINO MICHAEL DEJESUS	17-MV-413076	($22.43)	PRORATION
SOTO DANIEL LAWRENCE	17-MV-362437	($126.73)	PRORATION
TOYOTA LEASE TRUST	17-MV-SEE BACK UP	($1764.14)	PRORATION
TOYOTA LEASE TRUST	17-MV-366742	($83.17)	PRORATION
TOYOTA LEASE TRUST	17-MV-414747	($462.46)	VEH CRED APP
VW CREDIT LEASING LTD	17-MV-370818	($218.43)	PRORATION
VW CREDIT LEASING LTD	17-MV-370535	($654.44)	PRORATION

AGENDA

AUGUST 8, 2019

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
SPECIAL REQUEST:			
SONOSON LLC			
C/O ROBERT BARTON	08-RE-125238	($3681.46)	COURT STIP SETTLEMENT
70 SOUTH MAIN ST	09-RE-125237	($3818.82)	
2-58-24-0	10-RE-125223	($3860.72)	
	11-RE-125201	($3970.32)	
	12-RE-125173	($4121.30)	
WELLS FARGO REAL ESTATE TAX SERVICE			
21 THOMAS PLACE			OVER PAYMENT
6-17B-2-6	16-RE-104148	($21,794.04)	DUP PAYMENT

TOYOTA LEASE TRUST

BILL #	PLATE #	VIN#	AMOUNT
17-366340	7AVTM9	JTDKDTB30E1070041	$ 253.53
17-366381	AA37899	2T2BK1BA8FC342093	$ 57.55
17-366409	2ATDA9	JTDKN3DU9F0423211	$ 202.88
17-366432	919ZPO	4T1BK1EB5FU169544	$ 250.06
17-366448	AG11477	5TDBKRFH5ES029258	$ 45.01
17-366587	7AVFX0	5TDKK3DCXFS544553	$ 116.08
17-366757	AB40996	4T1BF1FK4GU156983	$ 203.21
17-366790	AF88458	JTHCM1D23G5013100	$ 353.88
17-414669	2AWXK4	5TDDZ3DC1JS203068	$ 149.05
17-414821	740ZGN	4T1B11HK7JU044374	$ 132.89
TOTAL			**$ 1,764.14**

		NORWALK LOCAL ELDERLY HOMEOWNERS PROGRAM ACTUAL										ESTIMATED/PROPOSED			
		GL 2015 FY 2016-17		GL 2016 FY 2017-18		GL 2017 FY 2018-19		GL 2018 FY 2019-20		Year-over-Year Variance		GL 2019 FY 2020-21		Year-over-Year Variance	
		State Max $42,900		State Max $42,900		State Max $43,000		State Max $43,900		$900		State Max $44,300		$400	
ORDINANCE		Norwalk		Norwalk		Norwalk		Norwalk		Norwalk		Norwalk		Norwalk	
§ 103-12	TIER #1	% of Max	Max	% of Max	Max	% of Max	Max	% of Max	Max	% of Max	Max	% of Max	Max	% of Max	Max
	Min Income		$ -		$ -		$ -		$ -				$ -		
	Max Income	100.01%	$ 42,900	108.50%	$ 46,500	117.44%	$ 50,500	117.44%	$ 51,550	10.9%	$ 5,050	126.42%	$ 56,000	8.6%	$ 4,450
	Max Benefit		$ 1,390		$ 1,400		$ 1,450		$ 1,450		$ -		$ 1,500	3.4%	$ 50
§ 103-12	TIER #2														
	Min Income		$ 42,901		$ 46,501		$ 50,501		$ 51,551		$ 5,050		$ 56,001		$ 4,450
	Max Income	121.45%	$ 52,100	127.77%	$ 54,800	150.70%	$ 64,800	150.70%	$ 66,150	20.7%	$ 11,350	155.76%	$ 69,000	4.3%	$ 2,850
	Max Benefit		$ 750		$ 750		$ 800		$ 800		$ -		$ 900	12.5%	$ 100
§ 103-22	Tax Relief Maximum	Tax Levy	Max Relief	Tax Levy	Max Relief	Tax Levy	Max Relief	Tax Levy	Max Relief	Tax Levy	Max Relief	Tax Levy	Max Relief	Tax Levy	Max Relief
	0.5% of Property Tax Levy	$ 296,608,814	$ 1,483,044	$ 302,151,858	$ 1,510,759	$ 303,329,078	$ 1,516,645	$ 309,333,000	$ 1,546,665	$ 7,181,142	$ 35,906	$ 316,178,704	$ 1,580,894	$ 6,845,704	$ 34,229
ACTUAL	TIER #1														
	Taxpayer Count	86.77%	971	92.08%	977	93.36%	984	89.31%	986	0.2%	2	89.48%	1,036	5.0%	50
	Tax Relief		$ 1,284,411		$ 1,293,251		$ 1,347,038		$ 1,359,001	0.9%	$ 11,963		$ 1,477,237	8.7%	$ 118,236
	Average / Taxpayer		$ 1,323		$ 1,324		$ 1,369		$ 1,378	0.7%	$ 9		$ 1,427	3.5%	$ 48
	TIER #2														
	Taxpayer Count	13.23%	148	7.92%	84	6.64%	70	10.69%	118	68.6%	48	10.52%	122	3.2%	4
	Tax Relief		$108,494		$61,744		$52,467		$89,007	69.6%	$36,540		$103,332	16.1%	$14,325
	Average / Taxpayer		$ 733		$ 735		$ 750		$ 754	0.6%	$4.77		$ 849	12.5%	$ 94
	TOTAL														
	Taxpayer Count	100.00%	1,119	100.00%	1,061	100.00%	1,054	100.00%	1,104	4.7%	50	100.00%	1,157	4.8%	53
	Tax Relief		1,392,905		1,354,995		1,399,505		1,448,008	3.5%	48,503		1,580,569	9.2%	132,561
	Average / Taxpayer		$ 1,245		$ 1,277		$ 1,328		$ 1,312	-1.2%	$ (16)		$ 1,366	4.1%	$ 54
VARIANCE	Tax Relief Balance		$ 90,139		$ 155,764		$ 117,140		$ 98,657				$ 325		
STATE EHO CREDITS															
	Taxpayer Count						782	100.00%	751	-4.0%	(31)		762	1.5%	11
	Tax Relief						$456,774		$446,259	-2.3%	(10,515)		$513,198	15.0%	66,939
	Average / Taxpayer						$ 584		$ 594	1.7%	$ 10		$ 673	13.3%	$ 79
TOTAL EHO CREDITS:							$ 1,856,279		$ 1,894,267	2.0%	$ 37,988		$ 2,093,767	10.5%	$ 199,500

- State Maximum Income level increase 1.01% or $400 to $44,300
- The yellow shaded cells show the percent of State Maximum Income level and benefit amount for prior fiscal years, and for the next fiscal year.
- The pink shaded cells show the estimated income ranges for next fiscal year, FY 2020-21:
  - Tier #1 $0.00 to $56,000, and
  - Tier #2 $56,001 to $69,100
- The green cells show the Maximum Relief for FY 2016-17 to FY 2019-20 and FY 2012-21 **Estimated** tax relief.
  - In FY 2016-17 the Max Available was $1,483,044, Actual used $1,392,905, and Variance or unspent available $ 90,139
  - In FY 2017-18 the Max Available was $1,510,759; Actual used $1,354,995; and Variance or unspent available $ 155,764
  - In FY 2018-19 the Max Available was $1,516,645; Actual used $1,354,995; and Variance or unspent available $ 117,140
  - In FY 2019-20 the Max Available was $1,546,665; Actual used $1,448,00; and Variance or unspent available $ 98,657
  - FY 2020-21 estimated Max Available $1,580,894; proposed unspent available $325

CITY OF NORWALK
OFFICE OF THE ASSESSOR
125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

P: 203-854-7888 / F: 203-854-7986
norwalkct.org

MEMORANDUM

Date: July 8, 2019

TO: Greg Burnett, Chairman,
Finance/Claims Committee

FROM: Michael Stewart, Assessor

RE: Local Elderly Tax Relief Program

The goals of the City of Norwalk's Elderly Homeowners Program and the below recommended changes to Norwalk Code - Chapter 103-12, Elderly Homeowners program, are to provide meaningful tax relief to the most financially vulnerable seniors in Norwalk.

Attached for the consideration of the Finance/Claims Committee, is an impact summary and recommended changes to Chapter 103-12, Elderly Homeowners program. The Finance/Claims Committee has expressed an interest in proposing EHO program changes for Ordinance Committee, and Common Council approval. The below proposed ordinance amendments would alter the Local EHO program in following ways:

- The maximum qualifying income for **Tier 1** would increase to **$ 56,000** (up $4,450), and set the income maximum at **126.42%** of the State EHO Program maximum income, estimated at $44,300 for FY 2020-21.
- The maximum tax relief provided to **Tier 1** recipient would increase by $50 to **$1,500** from **$1,450**.
- The **Tier 2** income maximum would increase to **$ 69,000** (up $2,850), and to **155.76%** of the estimated State EHO Program maximum income from the current ordinance maximum of **150.70%**.
- The maximum tax credit for **Tier 2** recipients would increase to **$900,** (up $100) from the current **$800**.

Impact of proposed ordinance changes:

- **Tier 1** recipient count is projected to increase to **1,036** in FY 2020-21, from **986** in FY 2019-20.
- Sixty (60) current **Tier 2** recipients would qualify for **Tier 1** benefits, an increase of up to **$700** over FY 2019-20 **Tier 2** credit maximum. Attrition for persons currently in **Tier 1** is estimated at 10.
- New participants in **Tier 2** is projected at 64 for FY 2020-21, and the total count at **122**, up from **118** in FY 2019-20.
- Total **Local EHO** participants is estimated at **1,157** for FY 2020-21, up 53 from **1,104** in FY 2019-20.
- **Tier 1** maximum credits is projected at **$1,500** for FY 2020–21, up from **$1,450** in FY 2019-20.
- **Tier 2** maximum benefit will increase to **$900** for FY 2020–21, up from **$800** in FY 2019-20.
- Total tax relief projected for elderly homeowners with incomes of $56,000 or less (**Tier 1)** will increase by $118,236 to **$1,477,237** from $1,359,001, and total credits for elderly homeowners with incomes between $56,001 and $69,000 (**Tier 2)** will increase by $14,325 from $89,007 to **$103,332.**
- Total **Local EHO Tax Credit** will increase by $132,561 to **$1,580,569** for FY 2020–21, up from **$1,448,008.**
- Average tax credits is projected to increase to **$1,366** for FY 2020–21, from $1,312 in FY 2019-20, and **$967** in FY 2013-14.
- The estimated total expenditure for Norwalk's Local EHO program in FY 2020-21 is **$1,580,569**; up $468,170 from **$1,112,397** in FY 2013-14.
- The recommended changes to Norwalk's Elderly Homeowners Program will add approximately 65 new households to the programs, and produce additional tax savings of $50 to $700 per recipient to 1,157 program participants at the estimated additional cost to other taxpayers of **$132,600.**

CC: Finance/Claims Committee
Brian Candela, Associate Corporation Counsel
Henry M. Dachowitz, Chief Financial Officer
Chitsamay Lam, Comptroller

[redacted]

CITY OF NORWALK
FIRE DEPARTMENT

121 CONNECTICUT AVENUE
NORWALK, CONNECTICUT 06851

Tel: (203) 854-0200

To: Harry Rilling, Mayor, City of Norwalk
Members of the Common Council
Members of the Finance & Claims Committee

From: Gino Gatto, Chief, Norwalk Fire Department
Michael McCallum, Deputy Chief of Training, Norwalk Fire Department

Date: June 11, 2019

RE: Injury Prevention Program for the Norwalk Fire Department

In September 2018, at a City-wide Safety Committee meeting, Michael McCallum, Deputy Chief of Training, Norwalk Fire Department and Craig Schmidt, City Risk Manager began discussions relating to an injury prevention program for the Fire Department as a way to help address high injury severity rates relative to other City agencies.
An injury prevention program for the Norwalk Fire Dept. would focus on improving Fire Fighter mobility and stability to prepare for dynamic environments required of Fire Fighters. Currently, no such program exists within Norwalk Fire Dept.

With the return on investment potential being so high Mr. Schmidt and Mr. McCallum asked for assistance and approval from Angela Fogle, Director of Management and Budgets. At her suggestion, Sharon Conners, Purchasing Agent, solicited Requests for Proposal (RFP) including a 5-year program with the potential for a 5-year extension.

Five proposals were received. A review committee was formed including Sharon Conners, Michael McCallum, Roy Gagne, Lieutenant NFD, Brian Kilcoyne, Firefighter NFD, and Brandon Adams, Firefighter NFD. The review committee determined there were three organizations that most closely met, and exceeded the RFP requirements while the other 2 were not viable options. The three organizations were interviewed on June 3rd. 2019 with First Response Health and Wellness LLC being the most comprehensive and cost effective program.

March 28, 2019

NORWALK PURCHASING DEPARTMENT

RESPONSE SUMMARY - PROJECT #3893

Norwalk Fire Department Injury Prevention Program

Thank you for your response to our RFP. The following pages are a summary of the responses received.

VENDOR
Fass Consulting DBA Fit Responder
Select Physical Therapy Holdings, Inc DBA Select Physical Therapy
Gold Mind MVMT, LLC
First Response Health and Wellness, LLC
Briotix Health, Limited Partnership

May 2019 Financial Commentary

Balance Sheet
Cash is lower than the prior year by $8k, accounts payable / accruals is $3k higher and bank loan is $10k higher, offset by $8k higher accts receivable. This leaves us at a net deficit cash position of $13k. Note that while the bank loan is $10k higher than prior year, it is $30k lower than last month.

May Month vs Prior Year Month
Golf Revenue is lower than the prior year month by less than $1k; restaurant revenue is $4k higher. One item to note is that we had zero sales of GolfBoards for the entire month. Another item to note is that while golf revenue only decreased by 0.45%, revenue rounds were down 8.9% (428).

Personnel and employee benefits expenses are $6k lower than prior year month made up of Operations personnel ($4k) and Course personnel ($1k).

Administrative expenses are up $5k mainly due to utilities ($4k), of which a large % was allocated to GMG for their usage which is no longer being charged in lieu of rent, and a large hike in premiums for liability insurance ($2k), offset by bad debt expense of $2.5k in prior year.

Sales & Operations department is $2k over prior year month due to maintenance on kitchen equipment and supplies.

Park Maintenance is $10k lower than prior year month. As a follow up to last month's note, much of this is just timing. Aeration invoice hit in April of this year vs. May of '18 ($6k). We also used an above average amount of Ag&Chem last month but we are $4k under this month vs. May 2018.

Cart Expenses are $1k lower than the prior year month due to reduction of GolfBoard fleet.

Net Operating Income is $14k higher than the prior year month attributable to favorable revenue of $4k and favorable expenses of $10k.

May YTD vs Prior YTD
Golf Revenue is lower by $53k year over year for the eleven month period attributable to poor weather over this past summer, as well as lower Other Revenue of $46k due to decreased restaurant and tennis rent.

Personnel and employee benefits expenses are lower by $26k with a $3k increase in Management; $8k increase in Operations, $18k decrease in full-time Course Personnel and a $6k decrease in seasonal Course Personnel. Health insurance is $10k lower than last year partially due to less FTE's.

Administrative expenses are $4k higher mainly due to utilities/telephone ($20k), business insurance ($7k) and interest ($4k), offset by bad debt expense ($18k) and professional fees ($9k).

Sales & Operations is $19k higher driven by repairs and maintenance on the Clubhouse and restaurant equipment as well as a $5k credit given to GMG for the construction work at the Turn's snack shop earlier this year.

Park Maintenance is $19k lower driven by lower water ($20) and building maint ($6k) offset by more Ag&Chem ($5k) utilized due to rainy, humid weather.

Cart expenses are lower by $5k due to cutting the GolfBoard fleet in half.

Net Operating Income is lower than the prior year by $72k due to unfavorable revenue of $99k and favorable expenses of $27k.

Budget Comparison YTD
The YTD Revenue is below budget by $28k driven mainly by membership and cart revenue.

Personnel and employee benefits expenses are $17k lower compared to budget with Operations going $14k over-budget offset by Course Personnel coming in $25k under-budget, along with health insurance and payroll taxes coming in $6k under-budget.

Administrative expenses are over budget by $14k due to higher utility expenses and credit card fees.

Sales & Operations are over budget by $5k. However, this is due to the $5k credit given to GMG which was not budgeted for in FY19.

Park Maintenance is under budget by $26k due mostly to underspending on water ($12k) and building / equipment maint ($13k).

Cart Expenses are $5k over budget due to property taxes owed on the leased equipment that was not expected.

Net Operating Income is $10k lower than the budget for the eleven month period. Unfavorable revenue of $28k and favorable expenses of $18k.

OAK HILLS SALES ANALYSIS MAY 2019

Description	May-19	May-18	Inc/(Dec)	YTD FY19	YTD FY18	Inc/(Dec)
Revenue Rounds	4,384	4,812	-8.9%	26,784	29,199	-8.3%
Barter Rounds	200	284	-29.6%	1,544	2,013	-23.3%
Sub Total	4,584	5,096	-10.0%	28,328	31,212	-9.2%
Comp Rounds	38	24	58.3%	584	506	15.4%
Total All Rounds	4,622	5,120	-9.7%	28,912	31,718	-8.8%
Total Carts	2,509	2,951	-15.0%	15,410	17,997	-14.4%
Total Boards	0	42	-100.0%	207	600	-65.5%
Total Golf ID Cards	231	259	-10.8%	1,331	1,458	-8.7%
Total Gift Cards	12	22	-45.5%	253	305	-17.0%
Total $ Revenue Rounds	$138,639	$133,286	4.0%	$817,931	$834,896	-2.0%
Total Carts $	$42,726	$48,600	-12.1%	$255,725	$279,786	-8.6%
Total Board $	$0	$885	-100.0%	$4,413	$11,665	-62.2%
Total Golf ID Cards $	$20,530	$20,795	-1.3%	$120,185	$112,734	6.6%
Total Gift Cards $	$935	$1,707	-45.2%	$19,004	$23,345	-18.6%
Rain Chks/Gift Cards Redeemed	-$3,485	-$5,425	-35.8%	-$20,773	-$24,449	-15.0%
	$199,345	**$199,848**	**-0.3%**	**$1,196,484**	**$1,237,976**	**-3.4%**
$ Revenue/Revenue Round	**$31.62**	**$27.70**	14.2%	**$30.54**	**$28.59**	6.8%
Carts/Revenue Round	**57.2%**	**61.3%**	-6.7%	**57.5%**	**61.6%**	-6.7%
Cart $/Revenue Round	**$9.75**	**$10.10**	-3.5%	**$9.55**	**$9.58**	-0.4%
Cart $/Cart Round	**$17.03**	**$16.47**	3.4%	**$16.59**	**$15.55**	6.7%
Board $/Board Round	**$0.00**	**$21.07**	-100.0%	**$21.32**	**$0.00**	0.0%
ID Card $/Card	**$88.87**	**$80.29**	10.7%	**$90.30**	**$77.32**	16.8%
Resident Adult 18 Rounds	1,177	1,316	-10.6%	7,824	7,712	1.5%
Resident Senior 18 Rounds	830	1,221	-32.0%	5,541	6,514	-14.9%
Junior/Golf Team 18 Rounds	211	136	55.1%	831	994	-16.4%
Golf League 18 Rounds	52	66	-21.2%	217	202	7.4%
Employee 18 Rounds	97	104	-6.7%	459	506	-9.3%
Non Resident 18 Rounds	1,776	1,850	-4.0%	10,748	11,107	-3.2%
Total 9 Hole Rounds	241	119	102.5%	1,164	2,164	-46.2%
Total Revenue Rounds	***4,384***	***4,812***	***-8.9%***	***26,784***	***29,199***	***-8.3%***
Resident Adult 18 Rounds $	$35,638	$35,279	1.0%	$219,803	$211,495	3.9%
Resident Senior 18 Rounds $	$21,225	$26,551	-20.1%	$130,642	$146,014	-10.5%
Junior/Golf Team 18 Rounds $	$1,629	$1,642	-0.8%	$10,719	$14,912	-28.1%
Golf League 18 Rounds	$1,196	$1,254	-4.6%	$4,331	$3,952	9.6%
Employee 18 Rounds $	$679	$728	-6.7%	$3,213	$4,120	-22.0%
Non Resident 18 Rounds $	$73,431	$65,101	12.8%	$424,142	$405,640	4.6%
Total 9 Hole Rounds $	$4,841	$2,732	77.2%	$25,082	$48,764	-48.6%
Total $ Revenue Rounds	***138,639***	***133,286***	***4.0%***	***817,931***	***834,896***	***-2.0%***
Senior Non-Resident ID	8	12	-33.3%	71	103	-31.1%
Adult Non-Resident ID	16	10	60.0%	95	127	-25.2%
Family ID	0	5	-100.0%	0	16	-100.0%
Total Non-Resident ID's	***24***	***27***	***-11.1%***	***166***	***246***	***-32.5%***
GolfNow/TeeOff Rounds	82	136	-39.7%	727	1,521	-52.2%
GolfNow/TeeOff Dollars	$2,938	$4,795	-38.7%	$25,624	$44,399	-42.3%
Dollars/Round	$35.82	$35.26	1.6%	$35.25	$29.19	20.7%

OAK HILLS SALES ANALYSIS MAY 2019 CALENDAR

Description	May-19	May-18	Inc/(Dec)	YTD 2019	YTD 2018	Inc/(Dec)
Revenue Rounds	4,384	4,812	-8.9%	8,221	8,068	1.9%
Barter Rounds	200	284	-29.6%	376	549	-31.5%
Sub Total	4,584	5,096	-10.0%	8,597	8,617	-0.2%
Comp Rounds	38	24	58.3%	57	27	111.1%
Total All Rounds	4,622	5,120	-9.7%	8,654	8,644	0.1%
Total Carts	2,509	2,951	-15.0%	4,104	4,291	-4.4%
Total Boards	0	42	-100.0%	16	53	-69.8%
Total Golf ID Cards	231	259	-10.8%	1,223	963	27.0%
Total Gift Cards	12	22	-45.5%	50	55	-9.1%
Total $ Revenue Rounds	$138,639	$133,286	4.0%	$253,555	$215,741	17.5%
Total Carts $	$42,726	$48,600	-12.1%	$69,740	$70,077	-0.5%
Total Board $	$0	$885	-100.0%	$352	$1,127	-68.8%
Total Golf ID Cards $	$20,530	$20,795	-1.3%	$110,810	$75,934	45.9%
Total Gift Cards $	$935	$1,707	-45.2%	$4,786	$4,608	3.9%
Rain Chks/Gift Cards Redeemed	-$3,485	-$5,425	-35.8%	-$7,737	-$9,509	-18.6%
	$199,345	**$199,848**	**-0.3%**	**$431,505**	**$357,978**	**20.5%**
$ Revenue/Revenue Round	**$31.62**	**$27.70**	14.2%	**$30.84**	**$26.74**	15.3%
Carts/Revenue Round	**57.2%**	**61.3%**	-6.7%	**49.9%**	**53.2%**	-6.1%
Cart $/Revenue Round	**$9.75**	**$10.10**	-3.5%	**$8.48**	**$8.69**	-2.3%
Cart $/Cart Round	**$17.03**	**$16.47**	3.4%	**$16.99**	**$16.33**	4.1%
Board $/Board Round	**$0.00**	**$21.07**	-100.0%	**$22.00**	**$0.00**	0.0%
ID Card $/Card	**$88.87**	**$80.29**	10.7%	**$90.61**	**$78.85**	14.9%
Resident Adult 18 Rounds	1,177	1,316	-10.6%	2,601	2,489	4.5%
Resident Senior 18 Rounds	830	1,221	-32.0%	1,531	1,877	-18.4%
Junior/Golf Team 18 Rounds	211	136	55.1%	417	373	11.8%
Golf League 18 Rounds	52	66	-21.2%	52	70	-25.7%
Empl 18 Rounds	97	104	-6.7%	155	145	6.9%
Non Resident 18 Rounds	1,776	1,850	-4.0%	3,064	2,938	4.3%
Total 9 Hole Rounds	241	119	102.5%	401	176	127.8%
Total Revenue Rounds	***4,384***	***4,812***	***-8.9%***	***8,221***	***8,068***	***1.9%***
Resident Adult 18 Rounds $	$35,638	$35,279	1.0%	$74,446	$63,952	16.4%
Resident Senior 18 Rounds $	$21,225	$26,551	-20.1%	$37,787	$40,076	-5.7%
Junior/Golf Team 18 Rounds $	$1,629	$1,642	-0.8%	$3,331	$3,772	-11.7%
Golf League 18 Rounds	$1,196	$1,254	-4.6%	$1,196	$1,330	-10.1%
Empl 18 Rounds $	$679	$728	-6.7%	$1,085	$1,015	6.9%
Non Resident 18 Rounds $	$73,431	$65,101	12.8%	$127,468	$101,516	25.6%
Total 9 Hole Rounds $	$4,841	$2,732	77.2%	$8,242	$4,080	102.0%
Total $ Revenue Rounds	***138,639***	***133,286***	***4.0%***	***253,555***	***215,741***	***17.5%***
SR NONRES DISC	8	12	-33.3%	67	53	26.4%
NONRES DISCOUNT	16	10	60.0%	85	74	14.9%
FAMILY REG	0	5	-100.0%	0	13	-100.0%
Total Non-Resident ID's	***24***	***27***	***-11.1%***	***152***	***140***	***8.6%***
GolfNow Rounds	82	136	-39.7%	124	323	-61.6%
GolfNow Dollars	$2,938	$4,795	-38.7%	$4,270	$8,542	-50.0%
Dollars/Round	$35.82	$35.26	1.6%	$34.43	$26.45	30.2%

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

	Total			
	As of May 31, 2019	As of May 31, 2018 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	48,486.29	63,020.14	-14,533.85	-23.06%
1022 NBT Payment Account	-15,431.95	-21,605.38	6,173.43	28.57%
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	**$ 35,805.34**	**$ 44,165.76**	**-$ 8,360.42**	**-18.93%**
Total Bank Accounts	**$ 35,805.34**	**$ 44,165.76**	**-$ 8,360.42**	**-18.93%**
Accounts Receivable				
1201 Accounts Receivable	7,954.05	0.00	7,954.05	100.00%
Total Accounts Receivable	**$ 7,954.05**	**$ 0.00**	**$ 7,954.05**	**100.00%**
Other Current Assets				
1100 Inventory	92,644.35	86,354.67	6,289.68	7.28%
1200 Receivables	735.56	2,000.00	-1,264.44	-63.22%
1300 Prepaid Expenses	32,028.98	29,128.49	2,900.49	9.96%
Total Other Current Assets	**$ 125,408.89**	**$ 117,483.16**	**$ 7,925.73**	**6.75%**
Total Current Assets	**$ 169,168.28**	**$ 161,648.92**	**$ 7,519.36**	**4.65%**
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,015,495.99	913,442.02	102,053.97	11.17%
1510 Accumulated Depreciation/Amort.	-3,448,396.69	-3,208,043.33	-240,353.36	-7.49%
1561 Park Improvements	1,747,046.15	1,735,612.87	11,433.28	0.66%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-1,838.37	0.00	-1,838.37	-100.00%
1570 Capital Projects in Progress	7,853.00	101,209.46	-93,356.46	-92.24%
Total 1500 Fixed Assets	**$ 1,597,294.74**	**$ 1,819,355.68**	**-$ 222,060.94**	**-12.21%**
Total Fixed Assets	**$ 1,597,294.74**	**$ 1,819,355.68**	**-$ 222,060.94**	**-12.21%**
TOTAL ASSETS	**$ 1,766,463.02**	**$ 1,981,004.60**	**-$ 214,541.58**	**-10.83%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	63,034.31	75,915.81	-12,881.50	-16.97%
Total Accounts Payable	**$ 63,034.31**	**$ 75,915.81**	**-$ 12,881.50**	**-16.97%**
Other Current Liabilities				
2010 Accounts Payable - Payroll	29,567.00	0.00	29,567.00	100.00%
2050 Accounts Payable-Tennis Revenue	24,170.00	14,840.00	9,330.00	62.87%

2051 Accounts Payable - OHMGA Revenue	1,870.00	12,008.00	-10,138.00	-84.43%
2052 Accounts Payable - F&B Revenue	3,665.00	793.00	2,872.00	362.17%
2100 Accrued Payroll	10,391.88	38,058.75	-27,666.87	-72.70%
2104 Accrued retirement contribution	1,025.83	280.14	745.69	266.18%
2105 Accrued Vacation Pay	31,442.77	29,548.01	1,894.76	6.41%
2106 Accrued Sick Leave Pay	0.00	27,878.03	-27,878.03	-100.00%
2200 Accrued Expenses	37,658.11	28,001.20	9,656.91	34.49%
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	170,000.00	160,000.00	10,000.00	6.25%
2250 Deferred Revenue				
2251 Tournament Deposits	1,300.00	500.00	800.00	160.00%
2253 Deferred Tennis Revenue	3,345.06	3,333.33	11.73	0.35%
2254 Other Deferred	58,255.50	10,595.37	47,660.13	449.82%
Total 2250 Deferred Revenue	**$ 62,900.56**	**$ 14,428.70**	**$ 48,471.86**	**335.94%**
2400 Cart Sales Tax Due	2,551.00	2,951.28	-400.28	-13.56%
2500 Interest due City of Norwalk				
2501 Bond Due to City of Norwalk	0.00	39,349.47	-39,349.47	-100.00%
2503 150k Capital Debt	0.00	1,118.98	-1,118.98	-100.00%
2504 150k Operating Debt	0.00	1,367.63	-1,367.63	-100.00%
Total 2500 Interest due City of Norwalk	**$ 0.00**	**$ 41,836.08**	**-$ 41,836.08**	**-100.00%**
Total Other Current Liabilities	**$ 376,592.15**	**$ 371,973.19**	**$ 4,618.96**	**1.24%**
Total Current Liabilities	**$ 439,626.46**	**$ 447,889.00**	**-$ 8,262.54**	**-1.84%**
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	5,176.94	11,171.95	-5,995.01	-53.66%
2765 Deere Credit Inc. Progator Sprayer	7,101.65	14,556.83	-7,455.18	-51.21%
2766 Wells Fargo Eq Bandit Chipper	5,625.26	9,409.70	-3,784.44	-40.22%
2767 Deere Credit, Inc. Sweeper Vac	8,602.46	13,471.69	-4,869.23	-36.14%
2768 Deere Credit Inc. Greens Roller	7,328.18	10,489.77	-3,161.59	-30.14%
2769 Deere Credit, Inc. Gator	0.00	303.54	-303.54	-100.00%
2770 Deere Credit Inc. Hybrid Mower	7,213.60	13,135.51	-5,921.91	-45.08%
2771 Yard Card-Skid Mount	458.43	1,833.39	-1,374.96	-75.00%
2772 Wells Fargo 2017 Aera-Vator	2,994.18	4,048.98	-1,054.80	-26.05%
2773 DLL Finance Club Car CA550G Utility Cart	5,418.50	6,966.50	-1,548.00	-22.22%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	48,972.24	63,075.39	-14,103.15	-22.36%
2775 Deere Credit, Inc. Hybrid Mower	23,054.97	28,409.62	-5,354.65	-18.85%
2776 Wells Fargo MTE 2018 TurfCo Blower	7,329.46	0.00	7,329.46	100.00%
Total Long-Term Liabilities	**$ 2,264,508.31**	**$ 2,368,119.07**	**-$ 103,610.76**	**-4.38%**
Total Liabilities	**$ 2,704,134.77**	**$ 2,816,008.07**	**-$ 111,873.30**	**-3.97%**
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	-966,350.59	-832,320.44	-134,030.15	-16.10%
Net Income	-333,815.98	-365,177.85	31,361.87	8.59%
Total Equity	**-$ 937,671.75**	**-$ 835,003.47**	**-$ 102,668.28**	**-12.30%**
TOTAL LIABILITIES AND EQUITY	**$ 1,766,463.02**	**$ 1,981,004.60**	**-$ 214,541.58**	**-10.83%**

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

	Total			
	May 2019	May 2018 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	134,393.60	133,640.90	752.70	0.56%
4020 I.D. Cards	20,530.00	19,745.00	785.00	3.98%
4030 Tournament Fees	6,960.00	4,212.00	2,748.00	65.24%
4050 Cart Revenue	40,175.00	45,698.00	-5,523.00	-12.09%
4055 GolfBoard Revenue	0.00	832.00	-832.00	-100.00%
4060 Golf Revenue - Gift Certif.	935.00	1,707.00	-772.00	-45.23%
4070 Gift & Rain Checks Redeemed	-3,485.78	-5,425.00	1,939.22	35.75%
Total 4001 Golf Revenue	$ 199,507.82	$ 200,409.90	-$ 902.08	-0.45%
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	5.22	5.37	-0.15	-2.79%
4400 Misc. Income	505.00	-77.54	582.54	751.28%
4600 Restaurant Income	4,000.00	0.00	4,000.00	100.00%
4700 Advertising Revenue	0.00	0.00	0.00	0.00%
Total 4000 REVENUES	$ 210,410.64	$ 206,687.73	$ 3,722.91	1.80%
Total Income	$ 210,410.64	$ 206,687.73	$ 3,722.91	1.80%
Gross Profit	$ 210,410.64	$ 206,687.73	$ 3,722.91	1.80%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	13,116.94	12,357.80	759.14	6.14%
5030 Operations	21,502.16	25,367.23	-3,865.07	-15.24%
5040 Operations O/T	0.00	450.89	-450.89	-100.00%
5050 Course Personnel	24,102.30	26,322.96	-2,220.66	-8.44%
5060 Course Personnel O/T	51.94	81.78	-29.84	-36.49%
5070 Seasonal Personnel	17,747.86	16,160.34	1,587.52	9.82%
5080 Seasonal Personnel O/T	52.90	143.86	-90.96	-63.23%
Total 5000 PERSONNEL EXPENSE	$ 76,574.10	$ 80,884.86	-$ 4,310.76	-5.33%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	5,796.09	6,134.56	-338.47	-5.52%
5230 State Unemployment	2,439.67	2,545.99	-106.32	-4.18%
5250 Health Insurance	2,702.50	3,902.93	-1,200.43	-30.76%
5260 Workmans Compensation	1,574.97	1,475.53	99.44	6.74%
5270 Retirement Plans	514.78	663.59	-148.81	-22.42%
Total 5200 EMPLOYEE BENEFITS	$ 13,028.01	$ 14,722.60	-$ 1,694.59	-11.51%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	1,265.99	1,188.28	77.71	6.54%
5430 Professional Fees	2,500.00	4,000.00	-1,500.00	-37.50%

5436 Advertising	2,060.11	1,046.47	1,013.64	96.86%
5440 Office Expense	1,108.43	1,806.98	-698.55	-38.66%
5441 Bank Charges	28.10	28.10	0.00	0.00%
5442 Credit Card Fees	3,544.03	2,529.05	1,014.98	40.13%
5445 Postage	0.00	40.00	-40.00	-100.00%
5450 Training and Dues	1,161.00	390.00	771.00	197.69%
5461 Authority Secretarial Services	240.00	260.00	-20.00	-7.69%
5469 Other Outside Services	678.63	379.74	298.89	78.71%
5470 Other Administrative	599.32	616.02	-16.70	-2.71%
5471 Charitable Contributions	0.00	600.00	-600.00	-100.00%
5480 Utilities	5,429.36	1,424.65	4,004.71	281.10%
5499 Bad Debt Expense	0.00	2,550.00	-2,550.00	-100.00%
5500 Liability Insurance	5,998.19	4,068.75	1,929.44	47.42%
5520 Interest Expense	1,719.35	622.48	1,096.87	176.21%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 26,332.51**	**$ 21,550.52**	**$ 4,781.99**	**22.19%**
5600 SALES AND OPERATIONS				
5620 Clubhouse / Pro Shop Maintenance	727.97	0.00	727.97	100.00%
5640 Golf Pro Supplies	1,671.38	77.94	1,593.44	2044.44%
Total 5600 SALES AND OPERATIONS	**$ 2,399.35**	**$ 77.94**	**$ 2,321.41**	**2978.46%**
5700 PARK MAINTENANCE				
5710 Water	1,051.39	928.25	123.14	13.27%
5720 Heating Fuel	995.84	500.00	495.84	99.17%
5730 Grounds Maintenance	1,535.10	7,248.70	-5,713.60	-78.82%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	-2,306.00	-1,102.50	-1,203.50	-109.16%
5752 Agriculture/Chemicals Utilized	12,337.56	14,989.37	-2,651.81	-17.69%
Total 5750 Agriculture and Chemicals	**$ 10,031.56**	**$ 13,886.87**	**-$ 3,855.31**	**-27.76%**
5760 Irrigation Maintenance	0.00	277.13	-277.13	-100.00%
5770 Consumable Tools	899.94	0.00	899.94	100.00%
5780 Tee and Green Supplies	58.87	39.07	19.80	50.68%
5795 Janitorial Supplies	0.00	11.86	-11.86	-100.00%
5800 Equipment Maintenance	3,420.06	3,730.68	-310.62	-8.33%
5820 Building Maintenance	598.93	1,325.97	-727.04	-54.83%
5860 Gasoline/Diesel Fuel	1,501.93	2,325.79	-823.86	-35.42%
Total 5700 PARK MAINTENANCE	**$ 20,093.62**	**$ 30,274.32**	**-$ 10,180.70**	**-33.63%**
6000 CART EXPENSE				
6010 Cart Lease Expense	16,116.00	16,116.00	0.00	0.00%
6015 Board Lease Expense	1,264.71	2,529.41	-1,264.70	-50.00%
6020 Electricity	1,372.90	1,194.16	178.74	14.97%
6030 Maintenance	745.08	773.77	-28.69	-3.71%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 19,898.69**	**$ 21,013.34**	**-$ 1,114.65**	**-5.30%**
Total Expenses	**$ 158,326.28**	**$ 168,523.58**	**-$ 10,197.30**	**-6.05%**
Net Operating Income	**$ 52,084.36**	**$ 38,164.15**	**$ 13,920.21**	**36.47%**
Other Expenses				
8000 Depreciation/Amortization	19,973.46	19,694.55	278.91	1.42%
8001 Capital projects				

8100 Capital Projects - Cash	3,881.60	62,489.73	-58,608.13	-93.79%
Total 8001 Capital projects	**$ 3,881.60**	**$ 62,489.73**	**-$ 58,608.13**	**-93.79%**
8002 Bond to City	0.00	4,372.16	-4,372.16	-100.00%
8004 Capital Debt to City	0.00	124.33	-124.33	-100.00%
8005 Operating Debt to City	0.00	124.33	-124.33	-100.00%
8006 Disposed Assets	-1,901.00	0.00	-1,901.00	-100.00%
Total Other Expenses	**$ 21,954.06**	**$ 86,805.10**	**-$ 64,851.04**	**-74.71%**
Net Other Income	**-$ 21,954.06**	**-$ 86,805.10**	**$ 64,851.04**	**74.71%**
Net Income	**$ 30,130.30**	**-$ 48,640.95**	**$ 78,771.25**	**161.94%**

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2018 - May 2019

	Total			
	Jul 2018 - May 2019	Jul 2017 - May 2018 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	778,512.24	830,655.00	-52,142.76	-6.28%
4020 I.D. Cards	120,005.00	111,669.00	8,336.00	7.46%
4030 Tournament Fees	66,167.10	43,512.00	22,655.10	52.07%
4050 Cart Revenue	240,405.00	263,584.00	-23,179.00	-8.79%
4055 GolfBoard Revenue	4,098.00	10,892.00	-6,794.00	-62.38%
4060 Golf Revenue - Gift Certif.	17,784.95	23,165.00	-5,380.05	-23.22%
4070 Gift & Rain Checks Redeemed	-20,776.78	-24,269.00	3,492.22	14.39%
Total 4001 Golf Revenue	$ 1,206,195.51	$ 1,259,208.00	-$ 53,012.49	-4.21%
4100 Tennis Revenue	20,017.60	35,088.00	-15,070.40	-42.95%
4200 Rental Income	14,925.00	14,850.00	75.00	0.51%
4300 Investment Income	46.78	154.50	-107.72	-69.72%
4400 Misc. Income	555.00	43.58	511.42	1173.52%
4600 Restaurant Income	8,007.00	39,000.00	-30,993.00	-79.47%
4700 Advertising Revenue	0.00	200.00	-200.00	-100.00%
Total 4000 REVENUES	$ 1,249,746.89	$ 1,348,544.08	-$ 98,797.19	-7.33%
Total Income	$ 1,249,746.89	$ 1,348,544.08	-$ 98,797.19	-7.33%
Gross Profit	$ 1,249,746.89	$ 1,348,544.08	-$ 98,797.19	-7.33%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	138,883.46	136,326.82	2,556.64	1.88%
5030 Operations	145,601.72	136,938.85	8,662.87	6.33%
5040 Operations O/T	584.64	894.17	-309.53	-34.62%
5050 Course Personnel	264,642.75	282,400.79	-17,758.04	-6.29%
5060 Course Personnel O/T	507.59	1,147.51	-639.92	-55.77%
5070 Seasonal Personnel	111,223.53	116,377.62	-5,154.09	-4.43%
5080 Seasonal Personnel O/T	456.14	1,426.96	-970.82	-68.03%
Total 5000 PERSONNEL EXPENSE	$ 661,899.83	$ 675,512.72	-$ 13,612.89	-2.02%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	50,188.16	51,827.71	-1,639.55	-3.16%
5230 State Unemployment	18,106.04	19,050.65	-944.61	-4.96%
5250 Health Insurance	35,963.17	46,341.07	-10,377.90	-22.39%
5260 Workmans Compensation	14,507.60	13,225.57	1,282.03	9.69%
5270 Retirement Plans	6,512.52	6,876.75	-364.23	-5.30%
Total 5200 EMPLOYEE BENEFITS	$ 125,277.49	$ 137,321.75	-$ 12,044.26	-8.77%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	9,925.10	6,710.69	3,214.41	47.90%

5430 Professional Fees	27,622.16	36,390.14	-8,767.98	-24.09%
5436 Advertising	11,748.71	13,443.68	-1,694.97	-12.61%
5440 Office Expense	11,838.75	11,559.00	279.75	2.42%
5441 Bank Charges	452.00	284.40	167.60	58.93%
5442 Credit Card Fees	24,611.69	24,474.72	136.97	0.56%
5445 Postage	44.70	217.44	-172.74	-79.44%
5450 Training and Dues	3,261.00	3,500.00	-239.00	-6.83%
5461 Authority Secretarial Services	2,350.00	2,740.00	-390.00	-14.23%
5469 Other Outside Services	4,846.60	3,764.25	1,082.35	28.75%
5470 Other Administrative	6,956.69	5,416.50	1,540.19	28.44%
5471 Charitable Contributions	0.00	700.00	-700.00	-100.00%
5480 Utilities	49,392.02	32,622.41	16,769.61	51.41%
5499 Bad Debt Expense	0.00	17,550.00	-17,550.00	-100.00%
5500 Liability Insurance	50,597.63	43,667.61	6,930.02	15.87%
5520 Interest Expense	11,777.01	8,127.71	3,649.30	44.90%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 215,424.06**	**$ 211,168.55**	**$ 4,255.51**	**2.02%**
5600 SALES AND OPERATIONS				
5620 Clubhouse / Pro Shop Maintenance	15,341.64	0.00	15,341.64	100.00%
5640 Golf Pro Supplies	3,884.04	208.52	3,675.52	1762.67%
Total 5600 SALES AND OPERATIONS	**$ 19,225.68**	**$ 208.52**	**$ 19,017.16**	**9120.07%**
5700 PARK MAINTENANCE				
5710 Water	25,724.59	45,230.02	-19,505.43	-43.12%
5720 Heating Fuel	12,668.59	11,406.25	1,262.34	11.07%
5730 Grounds Maintenance	21,185.31	20,249.33	935.98	4.62%
5740 Tree Maintenance	1,060.00	1,930.00	-870.00	-45.08%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	94,702.60	88,270.00	6,432.60	7.29%
5752 Agriculture/Chemicals Utilized	-20,045.89	-18,684.89	-1,361.00	-7.28%
Total 5750 Agriculture and Chemicals	**$ 74,656.71**	**$ 69,585.11**	**$ 5,071.60**	**7.29%**
5760 Irrigation Maintenance	12,481.98	10,694.19	1,787.79	16.72%
5770 Consumable Tools	3,293.38	1,507.09	1,786.29	118.53%
5780 Tee and Green Supplies	1,518.53	3,198.25	-1,679.72	-52.52%
5795 Janitorial Supplies	29.01	122.23	-93.22	-76.27%
5800 Equipment Maintenance	23,795.75	27,023.58	-3,227.83	-11.94%
5820 Building Maintenance	12,869.25	19,227.84	-6,358.59	-33.07%
5840 Small Equipment	920.00	1,035.89	-115.89	-11.19%
5860 Gasoline/Diesel Fuel	12,742.16	10,792.42	1,949.74	18.07%
5880 Employee work clothes	0.00	126.85	-126.85	-100.00%
Total 5700 PARK MAINTENANCE	**$ 202,945.26**	**$ 222,129.05**	**-$ 19,183.79**	**-8.64%**
6000 CART EXPENSE				
6010 Cart Lease Expense	87,050.43	88,740.00	-1,689.57	-1.90%
6015 Board Lease Expense	7,245.51	12,647.05	-5,401.54	-42.71%
6020 Electricity	11,412.52	11,094.71	317.81	2.86%
6030 Maintenance	3,350.59	3,770.18	-419.59	-11.13%
6050 Cart Insurance	4,400.00	4,400.00	0.00	0.00%
6060 Misc. Cart Expense	2,000.00	0.00	2,000.00	100.00%
Total 6000 CART EXPENSE	**$ 115,459.05**	**$ 120,651.94**	**-$ 5,192.89**	**-4.30%**

Total Expenses	**$ 1,340,231.37**	**$ 1,366,992.53**	**-$ 26,761.16**	**-1.96%**
Net Operating Income	**-$ 90,484.48**	**-$ 18,448.45**	**-$ 72,036.03**	**-390.47%**
Other Expenses				
8000 Depreciation/Amortization	219,150.24	216,640.05	2,510.19	1.16%
8001 Capital projects				
8100 Capital Projects - Cash	26,082.26	79,213.33	-53,131.07	-67.07%
Total 8001 Capital projects	**$ 26,082.26**	**$ 79,213.33**	**-$ 53,131.07**	**-67.07%**
8002 Bond to City	0.00	48,093.76	-48,093.76	-100.00%
8004 Capital Debt to City	0.00	1,414.63	-1,414.63	-100.00%
8005 Operating Debt to City	0.00	1,367.63	-1,367.63	-100.00%
8006 Disposed Assets	-1,901.00	0.00	-1,901.00	-100.00%
Total Other Expenses	**$ 243,331.50**	**$ 346,729.40**	**-$ 103,397.90**	**-29.82%**
Net Other Income	**-$ 243,331.50**	**-$ 346,729.40**	**$ 103,397.90**	**29.82%**
Net Income	**-$ 333,815.98**	**-$ 365,177.85**	**$ 31,361.87**	**8.59%**

Oak Hills Park Authority
FY19 Actual vs. Budget

	May Act	May Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$134,394	$139,142	-$4,748	-3.4%	$778,512	$774,303	$4,210	0.5%
4020 · I.D. Cards	$20,530	$20,552	-$22	-0.1%	$120,005	$141,735	-$21,730	-15.3%
4030 · Tournament Fees	$6,960	$1,289	$5,671	440.1%	$66,167	$60,770	$5,397	8.9%
4050 · Cart Revenue	$40,175	$51,443	-$11,268	-21.9%	$240,405	$255,573	-$15,168	-5.9%
4055 · GolfBoard Revenue	$0	$1,343	-$1,343	-100.0%	$4,098	$5,888	-$1,790	-30.4%
4060 · Golf Revenue - Gift Certif.	$935	$1,631	-$696	-42.7%	$17,785	$23,118	-$5,333	-23.1%
4070 · Gift & Rain Checks Redeemed	-$3,486	-$5,677	$2,191	-38.6%	-$20,777	-$23,722	$2,945	-12.4%
Total 4001 · Golf Revenue	**$199,508**	**$209,722**	**-$10,214**	**-4.9%**	**$1,206,196**	**$1,237,665**	**-$31,469**	**-2.5%**
4100 · Tennis Revenue	$5,018	$5,000	$18	0.4%	$20,018	$20,000	$18	0.1%
4200 · Rental Income	$1,375	$1,364	$11	0.8%	$14,925	$14,936	-$11	-0.1%
4300 · Investment Income	$5	$28	-$22	-81.2%	$47	$166	-$119	-71.8%
4400 · Misc. Income	$505	-$15	$520	-3560.1%	$555	$205	$350	171.1%
4600 · Restaurant Income	$4,000	$2,000	$2,000	100.0%	$8,007	$4,000	$4,007	100.2%
4700 · Advertising Revenue	$0	$250	-$250	-100.0%	$0	$1,000	-$1,000	-100.0%
Total Other Revenue	**$10,903**	**$8,627**	**$2,275**	**26.4%**	**$43,551**	**$40,306**	**$3,245**	**8.1%**
TOTAL REVENUE	**$210,411**	**$218,350**	**-$7,939**	**-3.6%**	**$1,249,747**	**$1,277,971**	**-$28,224**	**-2.2%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$13,117	$12,219	-$898	-7.4%	$138,883	$139,951	$1,068	0.8%
5030 · Operations	$21,502	$19,040	-$2,463	-12.9%	$145,602	$131,844	-$13,758	-10.4%
5040 · Operations O/T	$0	$0	$0	0.0%	$585	$0	-$585	0.0%
5050 · Course Personnel	$24,102	$25,346	$1,244	4.9%	$264,643	$273,824	$9,181	3.4%
5060 · Course Personnel O/T	$52	$332	$280	84.4%	$508	$1,789	$1,282	71.6%
5070 · Seasonal Personnel	$17,748	$21,047	$3,299	15.7%	$111,224	$123,851	$12,627	10.2%
5080 · Seasonal Personnel O/T	$53	$873	$820	93.9%	$456	$2,019	$1,562	77.4%
Total 5000 · PERSONNEL EXPENSE	**$76,574**	**$78,856**	**$2,282**	2.9%	**$661,900**	**$673,277**	**$11,378**	1.7%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$5,796	$5,981	$185	3.1%	$50,188	$51,844	$1,656	3.2%
5230 · State Unemployment	$2,440	$2,680	$240	9.0%	$18,106	$19,612	$1,506	7.7%
5250 · Health Insurance	$2,703	$3,112	$410	13.2%	$35,963	$39,268	$3,305	8.4%
5260 · Workmans Compensation	$1,575	$998	-$577	-57.8%	$14,508	$13,137	-$1,371	-10.4%
5270 · Retirement Plans	$515	$773	$258	33.4%	$6,513	$6,763	$251	3.7%
Total 5200 · EMPLOYEE BENEFITS	**$13,028**	**$13,544**	**$516**	3.8%	**$125,277**	**$130,624**	**$5,347**	4.1%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$1,266	$517	-$749	-145.1%	$9,925	$7,279	-$2,646	-36.3%
5430 · Professional Fees	$2,500	$2,500	$0	0.0%	$27,622	$27,500	-$122	-0.4%
5436 · Advertising	$2,060	$1,244	-$816	-65.5%	$11,749	$12,756	$1,007	7.9%
5440 · Office Expense	$1,108	$1,328	$219	16.5%	$11,839	$12,389	$551	4.4%
5441 · Bank Charges	$28	$69	$40	59.0%	$452	$296	-$156	-52.6%
5442 · Credit Card Fees	$3,544	$79	-$3,465	-4408.9%	$24,612	$21,270	-$3,342	-15.7%
5445 · Postage		$51	$51	100.0%	$45	$211	$166	78.8%
5450 · Training and Dues	$1,161	$1,327	$166	12.5%	$3,261	$4,283	$1,022	23.9%
5461 · Authority Secretarial Services	$240	$319	$79	24.7%	$2,350	$2,769	$419	15.1%
5469 · Other Outside Services	$679	$381	-$297	-77.9%	$4,847	$3,994	-$852	-21.3%
5470 · Other Admin	$599	$428	-$171	-40.1%	$6,957	$5,654	-$1,303	-23.0%
5471 · Charitable Contributions		$0	$0	0.0%	$0	$0	$0	0.0%
5480 · Utilities	$5,429	$2,439	-$2,991	-122.6%	$49,392	$40,647	-$8,745	-21.5%
5490 · Water	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5499 · Bad Debt Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$18,615**	**$10,681**	**-$7,934**	-74.3%	**$153,049**	**$139,049**	**-$14,000**	-10.1%
5500 · DEBT SERVICE AND INSURANCE								

Oak Hills Park Authority
FY19 Actual vs. Budget

	May Act	May Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5500 · Liability Insurance	$5,998	$4,725	-$1,273	-26.9%	$50,598	$47,151	-$3,446	-7.3%
5520 · Interest	$1,719	$1,722	$3	0.2%	$11,777	$14,665	$2,888	19.7%
Total 5500 · DEBT SERVICE AND INSURANCE	**$7,718**	**$6,448**	**-$1,270**	-19.7%	**$62,375**	**$61,817**	**-$558**	-0.9%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	$728	$694	-$34	-4.9%	$15,342	$10,306	-$5,035	-48.9%
5640 · Golf Pro Supplies	$1,671	$208	-$1,463	-704.0%	$3,884	$2,792	-$1,092	-39.1%
5680 · Golf Pro Work Clothes	$0	$900	$900	100.0%	$0	$1,100	$1,100	100.0%
Total 5600 SALES AND OPERATIONS	**$2,399**	**$1,802**	**-$598**	-33.2%	**$19,226**	**$14,198**	**-$5,027**	-35.4%
5700 · PARK MAINTENANCE								
5710 · Water	$1,051	$2,530	$1,478	58.4%	$25,725	$38,007	$12,283	32.3%
5720 · Heating Fuel	$996	$1,149	$154	13.4%	$12,669	$11,904	-$765	-6.4%
5730 · Grounds Maintenance	$1,535	$5,471	$3,936	71.9%	$21,185	$22,194	$1,009	4.5%
5740 · Tree Maintenance		$0	$0	0.0%	$1,060	$5,000	$3,940	78.8%
5751 · Agriculture&Chemicals-Purch	-$2,306	$14,147	$16,453	116.3%	$94,703	$70,349	-$24,353	-34.6%
5752 · Agriculture/Chemicals Utilized	$12,338	$0	-$12,338	0.0%	-$20,046	$0	$20,046	0.0%
5760 · Irrigation Maintenance	$0	$272	$272	100.0%	$12,482	$11,512	-$970	-8.4%
5770 · Consumable Tools	$900	$50	-$850	-1711.2%	$3,293	$2,169	-$1,125	-51.9%
5780 · Tee and Green Supplies	$59	$1,328	$1,269	95.6%	$1,519	$2,839	$1,321	46.5%
5795 · Janitorial Supplies	$0	$253	$253	100.0%	$29	$800	$771	96.4%
Total 5700 · PARK MAINTENANCE	**$14,573**	**$25,200**	**$10,627**	42.2%	**$152,618**	**$164,775**	**$12,157**	7.4%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$3,420	$3,671	$251	6.8%	$23,796	$29,489	$5,693	19.3%
5820 · Building Maintenance	$599	$2,374	$1,775	74.8%	$12,869	$19,732	$6,862	34.8%
5840 · Small Equipment	$0	$1,543	$1,543	100.0%	$920	$2,475	$1,555	62.8%
5860 · Gasoline/Diesel Fuel	$1,502	$1,933	$431	22.3%	$12,742	$11,658	-$1,084	-9.3%
5880 · Employee work clothes	$0	$450	$450	100.0%	$0	$550	$550	100.0%
Total 5800 · PARK EQUIPMENT	**$5,521**	**$9,971**	**$4,450**	44.6%	**$50,327**	**$63,904**	**$13,577**	21.2%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$16,116	$14,756	-$1,360	-9.2%	$87,050	$81,940	-$5,110	-6.2%
6015 · Board Lease Expense	$1,265	$957	-$307	-32.1%	$7,246	$6,631	-$615	-9.3%
6020 · Electricity	$1,373	$1,068	-$305	-28.5%	$11,413	$11,440	$27	0.2%
6030 · Maintenance	$745	$500	-$245	-49.0%	$3,351	$4,087	$736	18.0%
6050 · Cart Insurance	$400	$400	$0	0.0%	$4,400	$4,400	$0	0.0%
6060 · Misc. Cart Expense	$0	$0	$0	0.0%	$2,000	$2,000	$0	0.0%
Total 6000 · CART EXPENSE	**$19,899**	**$17,682**	**-$2,217**	-12.5%	**$115,459**	**$110,497**	**-$4,962**	-4.5%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$158,326**	**$164,182**	**$5,856**	3.6%	**$1,340,231**	**$1,358,142**	**$17,910**	1.3%
TOTAL OPERATIONAL NET INCOME	**$52,084**	**$54,167**	**-$2,083**	-3.8%	**-$90,484**	**-$80,171**	**-$10,314**	12.9%
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	**$52,084**	**$54,167**	**-$2,083**	-3.8%	**-$90,484**	**-$80,171**	**-$10,314**	12.9%
8000 · OTHER EXPENSE	-$1,901				-$1,901			
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash								
8001 · Capital projects								
8100 - Capital Proj Cash	$3,882	$2,465	-$1,417	-57.5%	$26,082	$27,535	$1,453	5.3%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Contingency								
Total 8000 · OTHER EXPENSE	$1,981	$2,465	-$1,417	19.7%	$24,181	$27,535	$1,453	12.2%
NET INCOME	**$50,104**	**$51,702**	**-$1,599**	-3.1%	**-$114,666**	**-$107,706**	**-$6,960**	6.5%

OAK HILLS SALES ANALYSIS JUNE 2019 FISCAL

Description	Jun-19	Jun-18	Inc/(Dec)	YTD FY19	YTD FY18	Inc/(Dec)
Revenue Rounds	5,141	5,638	-8.8%	31,925	34,837	-8.4%
Barter Rounds	226	278	-18.7%	1,770	2,291	-22.7%
Sub Total	5,367	5,916	-9.3%	33,695	37,128	-9.2%
Comp Rounds	60	51	17.6%	644	557	15.6%
Total All Rounds	5,427	5,967	-9.0%	34,339	37,685	-8.9%
Total Carts	3,065	3,453	-11.2%	18,475	21,450	-13.9%
Total Boards	25	110	-77.3%	232	710	-67.3%
Total Golf ID Cards	138	142	-2.8%	1,469	1,600	-8.2%
Total Gift Cards	49	50	-2.0%	302	355	-14.9%
Total $ Revenue Rounds	$181,178	$171,750	5.5%	$999,108	$1,006,646	-0.7%
Total Carts $	$51,462	$57,277	-10.2%	$307,187	$337,062	-8.9%
Total Board $	$539	$2,304	-76.6%	$4,952	$13,969	-64.5%
Total Golf ID Cards $	$11,564	$11,227	3.0%	$131,749	$123,961	6.3%
Total Gift Cards $	$4,518	$4,420	2.2%	$23,522	$27,765	-15.3%
Rain Chks/Gift Cards Redeemed	-$4,880	-$5,165	-5.5%	-$25,653	-$29,615	-13.4%
	$244,381	**$241,813**	**1.1%**	**$1,440,865**	**$1,479,789**	**-2.6%**
$ Revenue/Revenue Round	**$35.24**	**$30.46**	15.7%	**$31.30**	**$28.90**	8.3%
Carts/Revenue Round	**59.6%**	**61.2%**	-2.7%	**57.9%**	**61.6%**	-6.0%
Cart $/Revenue Round	**$10.01**	**$10.16**	-1.5%	**$9.62**	**$9.68**	-0.6%
Cart $/Cart Round	**$16.79**	**$16.59**	1.2%	**$16.63**	**$15.71**	5.8%
Board $/Board Round	**$21.56**	**$20.95**	2.9%	**$21.34**	**$0.00**	0.0%
ID Card $/Card	**$83.80**	**$79.06**	6.0%	**$89.69**	**$77.48**	15.8%
Resident Adult 18 Rounds	1,356	1,578	-14.1%	9,180	9,290	-1.2%
Resident Senior 18 Rounds	897	1,206	-25.6%	6,438	7,720	-16.6%
Junior/Golf Team 18 Rounds	116	125	-7.2%	947	1,119	-15.4%
Golf League 18 Rounds	47	62	-24.2%	264	264	0.0%
Employee 18 Rounds	81	109	-25.7%	540	615	-12.2%
Non Resident 18 Rounds	2,364	2,344	0.9%	13,112	13,451	-2.5%
Total 9 Hole Rounds	280	214	30.8%	1,444	2,378	-39.3%
Total Revenue Rounds	***5,141***	***5,638***	***-8.8%***	***31,925***	***34,837***	***-8.4%***
Resident Adult 18 Rounds $	$41,671	$44,124	-5.6%	$261,473	$255,618	2.3%
Resident Senior 18 Rounds $	$24,540	$27,730	-11.5%	$155,181	$173,743	-10.7%
Junior/Golf Team 18 Rounds $	$2,193	$2,196	-0.1%	$12,912	$17,108	-24.5%
Golf League 18 Rounds	$1,081	$1,178	-8.2%	$5,412	$5,130	5.5%
Employee 18 Rounds $	$567	$651	-12.9%	$3,780	$4,771	-20.8%
Non Resident 18 Rounds $	$105,049	$91,018	15.4%	$529,190	$496,658	6.6%
Total 9 Hole Rounds $	$6,078	$4,854	25.2%	$31,160	$53,618	-41.9%
Total $ Revenue Rounds	***181,178***	***171,750***	***5.5%***	***999,108***	***1,006,646***	***-0.7%***
Senior Non-Resident ID	2	7	-71.4%	73	110	-33.6%
Adult Non-Resident ID	5	3	66.7%	100	130	-23.1%
Family ID	0	3	-100.0%	0	19	-100.0%
Total Non-Resident ID's	***7***	***13***	***-46.2%***	***173***	***259***	***-33.2%***
GolfNow/TeeOff Rounds	100	186	-46.2%	827	1,707	-51.6%
GolfNow/TeeOff Dollars	$4,094	$6,167	-33.6%	$29,717	$50,567	-41.2%
Dollars/Round	$40.94	$33.16	23.5%	$35.93	$29.62	21.3%

OAK HILLS SALES ANALYSIS JUNE 2019 CALENDAR

Description	Jun-19	Jun-18	Inc/(Dec)	YTD 2019	YTD 2018	Inc/(Dec)
Revenue Rounds	5,141	5,638	-8.8%	13,362	13,706	-2.5%
Barter Rounds	226	278	-18.7%	602	827	-27.2%
Sub Total	5,367	5,916	-9.3%	13,964	14,533	-3.9%
Comp Rounds	60	51	17.6%	117	78	50.0%
Total All Rounds	5,427	5,967	-9.0%	14,081	14,611	-3.6%
Total Carts	3,065	3,453	-11.2%	7,169	7,744	-7.4%
Total Boards	25	110	-77.3%	41	163	-74.8%
Total Golf ID Cards	138	142	-2.8%	1,361	1,105	23.2%
Total Gift Cards	49	50	-2.0%	99	105	-5.7%
Total $ Revenue Rounds	$181,178	$171,750	5.5%	$434,732	$387,491	12.2%
Total Carts $	$51,462	$57,277	-10.2%	$121,202	$127,354	-4.8%
Total Board $	$539	$2,304	-76.6%	$891	$3,431	-74.0%
Total Golf ID Cards $	$11,564	$11,227	3.0%	$122,374	$87,161	40.4%
Total Gift Cards $	$4,518	$4,420	2.2%	$9,304	$9,028	3.1%
Rain Chks/Gift Cards Redeemed	-$4,880	-$5,165	-5.5%	-$12,617	-$14,675	-14.0%
	$244,381	**$241,813**	**1.1%**	**$675,887**	**$599,791**	**12.7%**
$ Revenue/Revenue Round	**$35.24**	**$30.46**	15.7%	**$32.53**	**$28.27**	15.1%
Carts/Revenue Round	**59.6%**	**61.2%**	-2.7%	**53.7%**	**56.5%**	-5.0%
Cart $/Revenue Round	**$10.01**	**$10.16**	-1.5%	**$9.07**	**$9.29**	-2.4%
Cart $/Cart Round	**$16.79**	**$16.59**	1.2%	**$16.91**	**$16.45**	2.8%
Board $/Board Round	**$21.56**	**$20.95**	2.9%	**$21.73**	**$0.00**	0.0%
ID Card $/Card	**$83.80**	**$79.06**	6.0%	**$89.91**	**$78.88**	14.0%
Resident Adult 18 Rounds	1,356	1,578	-14.1%	3,957	4,067	-2.7%
Resident Senior 18 Rounds	897	1,206	-25.6%	2,428	3,083	-21.2%
Junior/Golf Team 18 Rounds	116	125	-7.2%	533	498	7.0%
Golf League 18 Rounds	47	62	-24.2%	99	132	-25.0%
Empl 18 Rounds	81	109	-25.7%	236	254	-7.1%
Non Resident 18 Rounds	2,364	2,344	0.9%	5,428	5,282	2.8%
Total 9 Hole Rounds	280	214	30.8%	681	390	74.6%
Total Revenue Rounds	***5,141***	***5,638***	***-8.8%***	***13,362***	***13,706***	***-2.5%***
Resident Adult 18 Rounds $	$41,671	$44,124	-5.6%	$116,117	$108,076	7.4%
Resident Senior 18 Rounds $	$24,540	$27,730	-11.5%	$62,327	$67,805	-8.1%
Junior/Golf Team 18 Rounds $	$2,193	$2,196	-0.1%	$5,524	$5,968	-7.4%
Golf League 18 Rounds	$1,081	$1,178	-8.2%	$2,277	$2,508	-9.2%
Empl 18 Rounds $	$567	$651	-12.9%	$1,652	$1,666	-0.8%
Non Resident 18 Rounds $	$105,049	$91,018	15.4%	$232,516	$192,534	20.8%
Total 9 Hole Rounds $	$6,078	$4,854	25.2%	$14,320	$8,934	60.3%
Total $ Revenue Rounds	***181,178***	***171,750***	***5.5%***	***434,732***	***387,491***	***12.2%***
SR NONRES DISC	2	7	-71.4%	69	60	15.0%
NONRES DISCOUNT	5	3	66.7%	90	77	16.9%
FAMILY REG	0	3	-100.0%	0	16	-100.0%
Total Non-Resident ID's	***7***	***13***	***-46.2%***	***159***	***153***	***3.9%***
GolfNow Rounds	100	186	-46.2%	224	509	-56.0%
GolfNow Dollars	$4,094	$6,167	-33.6%	$8,363	$14,709	-43.1%
Dollars/Round	$40.94	$33.16	23.5%	$37.34	$28.90	29.2%

OAK HILLS PARK AUTHORITY
Balance Sheet FY18
As of June 30, 2019

	Total			
	As of Jun 30, 2019	As of Jun 30, 2018 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	67,139.35	103,312.92	-36,173.57	-35.01%
1022 NBT Payment Account	-36,409.46	-49,286.27	12,876.81	26.13%
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	**$ 33,480.89**	**$ 56,777.65**	**-$ 23,296.76**	**-41.03%**
Total Bank Accounts	**$ 33,480.89**	**$ 56,777.65**	**-$ 23,296.76**	**-41.03%**
Accounts Receivable				
1201 Accounts Receivable	9,451.05	2,457.73	6,993.32	284.54%
Total Accounts Receivable	**$ 9,451.05**	**$ 2,457.73**	**$ 6,993.32**	**284.54%**
Other Current Assets				
1100 Inventory	83,755.16	72,598.46	11,156.70	15.37%
1200 Receivables	44.28	7,906.22	-7,861.94	-99.44%
1300 Prepaid Expenses	32,326.07	28,463.36	3,862.71	13.57%
1400 Deposits	2,100.00	0.00	2,100.00	100.00%
Total Other Current Assets	**$ 118,225.51**	**$ 108,968.04**	**$ 9,257.47**	**8.50%**
Total Current Assets	**$ 161,157.45**	**$ 168,203.42**	**-$ 7,045.97**	**-4.19%**
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.	-3,454,906.33	-3,230,034.31	-224,872.02	-6.96%
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	-1,102.00	-1,050.51	-51.49	-4.90%
Total 1500 Fixed Assets	**$1,626,553.53**	**$1,889,699.00**	**-$263,145.47**	**-13.93%**
Total Fixed Assets	**$1,626,553.53**	**$1,889,699.00**	**-$263,145.47**	**-13.93%**
TOTAL ASSETS	**$1,787,710.98**	**$2,057,902.42**	**-$270,191.44**	**-13.13%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	36,349.34	49,502.28	-13,152.94	-26.57%
Total Accounts Payable	**$ 36,349.34**	**$ 49,502.28**	**-$ 13,152.94**	**-26.57%**
Other Current Liabilities				

2010 Accounts Payable - Payroll	30,726.23	28,394.44	2,331.79	8.21%
2050 Accounts Payable-Tennis Revenue	5,945.00	4,325.00	1,620.00	37.46%
2051 Accounts Payable - OHMGA Revenue	256.00	400.00	-144.00	-36.00%
2052 Accounts Payable - F&B Revenue	766.00	543.00	223.00	41.07%
2100 Accrued Payroll	15,704.20	2,903.18	12,801.02	440.93%
2104 Accrued retirement contribution	1,305.97	21.35	1,284.62	6016.96%
2105 Accrued Vacation Pay	24,390.15	21,021.59	3,368.56	16.02%
2200 Accrued Expenses	38,441.02	39,323.36	-882.34	-2.24%
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	110,000.00	140,000.00	-30,000.00	-21.43%
2250 Deferred Revenue				
2251 Tournament Deposits	800.00	1,100.00	-300.00	-27.27%
2253 Deferred Tennis Revenue	6,690.12	6,666.66	23.46	0.35%
2254 Other Deferred	64,619.50	58,255.50	6,364.00	10.92%
Total 2250 Deferred Revenue	**$ 72,109.62**	**$ 66,022.16**	**$ 6,087.46**	**9.22%**
2400 Cart Sales Tax Due	3,105.00	3,558.00	-453.00	-12.73%
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	**$ 304,099.19**	**$ 354,318.98**	**-$ 50,219.79**	**-14.17%**
Total Current Liabilities	**$ 340,448.53**	**$ 403,821.26**	**-$ 63,372.73**	**-15.69%**
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	4,661.12	10,687.10	-6,025.98	-56.39%
2765 Deere Credit Inc. Progator Sprayer	7,101.65	13,946.87	-6,845.22	-49.08%
2766 Wells Fargo Eq Bandit Chipper	5,293.73	9,107.59	-3,813.86	-41.88%
2767 Deere Credit, Inc. Sweeper Vac	7,744.84	12,631.31	-4,886.47	-38.69%
2768 Deere Credit Inc. Greens Roller	6,765.19	9,937.98	-3,172.79	-31.93%
2769 Deere Credit, Inc. Gator	0.00	1.04	-1.04	-100.00%
2770 Deere Credit Inc. Hybrid Mower	6,184.61	12,126.26	-5,941.65	-49.00%
2771 Yard Card-Skid Mount	343.85	1,718.81	-1,374.96	-79.99%
2772 Wells Fargo 2017 Aera-Vator	2,906.28	3,961.08	-1,054.80	-26.63%
2773 DLL Finance Club Car CA550G Utility Cart	5,418.50	6,708.50	-1,290.00	-19.23%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	46,747.51	60,906.48	-14,158.97	-23.25%
2775 Deere Credit, Inc. Hybrid Mower	22,052.53	27,428.37	-5,375.84	-19.60%
2776 Wells Fargo MTE 2018 TurfCo Blower	7,067.69	0.00	7,067.69	100.00%
2777 DLL Finance Club Car CA502 Utility Cart	8,893.33	0.00	8,893.33	100.00%
Total Long-Term Liabilities	**$2,266,413.27**	**$2,360,407.59**	**-$ 93,994.32**	**-3.98%**
Total Liabilities	**$2,606,861.80**	**$2,764,228.85**	**-$157,367.05**	**-5.69%**
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	-966,350.59	-890,575.94	-75,774.65	-8.51%
Net Income	-215,295.05	-178,245.31	-37,049.74	-20.79%
Total Equity	**-$ 819,150.82**	**-$ 706,326.43**	**-$112,824.39**	**-15.97%**
TOTAL LIABILITIES AND EQUITY	**$1,787,710.98**	**$2,057,902.42**	**-$270,191.44**	**-13.13%**

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

	Total			
	Jun 2019	Jun 2018 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	157,938.15	159,932.81	-1,994.66	-1.25%
4020 I.D. Cards	6,575.00	12,077.00	-5,502.00	-45.56%
4030 Tournament Fees	25,740.00	17,052.00	8,688.00	50.95%
4050 Cart Revenue	48,390.00	53,860.00	-5,470.00	-10.16%
4055 GolfBoard Revenue	507.00	2,166.00	-1,659.00	-76.59%
4060 Golf Revenue - Gift Certif.	4,668.00	4,420.00	248.00	5.61%
4070 Gift & Rain Checks Redeemed	-4,880.00	-5,166.00	286.00	5.54%
Total 4001 Golf Revenue	**$238,938.15**	**$ 244,341.81**	**-$ 5,403.66**	**-2.21%**
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	4.46	6.71	-2.25	-33.53%
4400 Misc. Income	473.52	11,340.65	-10,867.13	-95.82%
4600 Restaurant Income	4,000.00	0.50	3,999.50	799900.00%
4700 Advertising Revenue	0.00	0.00	0.00	0.00%
Total 4000 REVENUES	**$249,808.73**	**$ 262,039.67**	**-$12,230.94**	**-4.67%**
Total Income	**$249,808.73**	**$ 262,039.67**	**-$12,230.94**	**-4.67%**
Gross Profit	**$249,808.73**	**$ 262,039.67**	**-$12,230.94**	**-4.67%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	10,332.80	8,581.57	1,751.23	20.41%
5030 Operations	25,032.21	25,928.27	-896.06	-3.46%
5040 Operations O/T	53.68	144.97	-91.29	-62.97%
5050 Course Personnel	18,182.79	19,836.68	-1,653.89	-8.34%
5060 Course Personnel O/T	0.00	96.07	-96.07	-100.00%
5070 Seasonal Personnel	18,481.11	16,404.35	2,076.76	12.66%
5080 Seasonal Personnel O/T	84.63	36.06	48.57	134.69%
5120 Payroll Adjustments	0.00	-25,895.65	25,895.65	100.00%
Total 5000 PERSONNEL EXPENSE	**$ 72,167.22**	**$ 45,132.32**	**$ 27,034.90**	**59.90%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	5,460.94	3,415.72	2,045.22	59.88%
5230 State Unemployment	2,682.44	2,472.74	209.70	8.48%
5250 Health Insurance	3,732.69	3,559.17	173.52	4.88%
5260 Workmans Compensation	2,714.63	2,600.69	113.94	4.38%
5270 Retirement Plans	492.70	639.37	-146.67	-22.94%
Total 5200 EMPLOYEE BENEFITS	**$ 15,083.40**	**$ 12,687.69**	**$ 2,395.71**	**18.88%**
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	681.21	978.39	-297.18	-30.37%

5430 Professional Fees	2,500.00	9,000.00	-6,500.00	-72.22%
5436 Advertising	912.02	987.77	-75.75	-7.67%
5440 Office Expense	1,527.26	1,334.64	192.62	14.43%
5441 Bank Charges	27.50	29.60	-2.10	-7.09%
5442 Credit Card Fees	4,129.13	4,818.07	-688.94	-14.30%
5445 Postage	127.80	0.00	127.80	100.00%
5450 Training and Dues	20.00	714.00	-694.00	-97.20%
5461 Authority Secretarial Services	250.00	280.00	-30.00	-10.71%
5469 Other Outside Services	491.65	632.50	-140.85	-22.27%
5470 Other Administrative	1,253.93	971.05	282.88	29.13%
5480 Utilities	7,942.31	6,504.43	1,437.88	22.11%
5499 Bad Debt Expense	0.00	-17,500.00	17,500.00	100.00%
5500 Liability Insurance	5,998.17	4,068.67	1,929.50	47.42%
5520 Interest Expense	1,529.96	1,903.71	-373.75	-19.63%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 27,390.94**	**$ 14,722.83**	**$ 12,668.11**	**86.04%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	-1,980.78	0.00	-1,980.78	-100.00%
5640 Golf Pro Supplies	956.58	0.00	956.58	100.00%
5680 Golf Pro Work Clothes	0.00	1,907.33	-1,907.33	-100.00%
Total 5600 SALES AND OPERATIONS	**-$ 1,024.20**	**$ 1,907.33**	**-$ 2,931.53**	**-153.70%**
5700 PARK MAINTENANCE				
5710 Water	478.47	5,740.65	-5,262.18	-91.67%
5720 Heating Fuel	414.00	185.39	228.61	123.31%
5730 Grounds Maintenance	1,551.18	3,898.68	-2,347.50	-60.21%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	1,015.88	340.76	675.12	198.12%
5752 Agriculture/Chemicals Utilized	8,889.19	13,756.21	-4,867.02	-35.38%
Total 5750 Agriculture and Chemicals	**$ 9,905.07**	**$ 14,096.97**	**-$ 4,191.90**	**-29.74%**
5760 Irrigation Maintenance	601.58	2,782.80	-2,181.22	-78.38%
5770 Consumable Tools	70.49	0.00	70.49	100.00%
5780 Tee and Green Supplies	270.72	365.69	-94.97	-25.97%
5795 Janitorial Supplies	9.99	0.00	9.99	100.00%
5800 Equipment Maintenance	2,034.14	1,658.79	375.35	22.63%
5820 Building Maintenance	967.47	529.03	438.44	82.88%
5860 Gasoline/Diesel Fuel	944.88	761.30	183.58	24.11%
5880 Employee work clothes	373.53	686.32	-312.79	-45.57%
Total 5700 PARK MAINTENANCE	**$ 17,621.52**	**$ 30,705.62**	**-$13,084.10**	**-42.61%**
6000 CART EXPENSE				
6010 Cart Lease Expense	16,116.00	16,116.00	0.00	0.00%
6015 Board Lease Expense	1,264.71	2,529.41	-1,264.70	-50.00%
6020 Electricity	1,783.37	1,773.94	9.43	0.53%
6030 Maintenance	793.83	683.01	110.82	16.23%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 20,357.91**	**$ 21,502.36**	**-$ 1,144.45**	**-5.32%**
Total Expenses	**$151,596.79**	**$ 126,658.15**	**$ 24,938.64**	**19.69%**
Net Operating Income	**$ 98,211.94**	**$ 135,381.52**	**-$37,169.58**	**-27.46%**
Other Expenses				

8000 Depreciation/Amortization	15,220.86	23,041.49	-7,820.63	-33.94%
8001 Capital projects				
8100 Capital Projects - Cash	-26,082.26	-79,213.33	53,131.07	67.07%
Total 8001 Capital projects	**-$ 26,082.26**	**-$ 79,213.33**	**$ 53,131.07**	**67.07%**
8002 Bond to City	0.00	4,372.16	-4,372.16	-100.00%
8004 Capital Debt to City	0.00	124.33	-124.33	-100.00%
8005 Operating Debt to City	0.00	124.33	-124.33	-100.00%
8006 Disposed Assets	-9,447.59	0.00	-9,447.59	-100.00%
Total Other Expenses	**-$ 20,308.99**	**-$ 51,551.02**	**$ 31,242.03**	**60.60%**
Net Other Income	**$ 20,308.99**	**$ 51,551.02**	**-$31,242.03**	**-60.60%**
Net Income	**$118,520.93**	**$ 186,932.54**	**-$68,411.61**	**-36.60%**

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2018 - June 2019

	Total			
	Jul 2018 - Jun 2019	Jul 2017 - Jun 2018 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	936,450.39	990,587.81	-54,137.42	-5.47%
4020 I.D. Cards	126,580.00	123,746.00	2,834.00	2.29%
4030 Tournament Fees	91,907.10	60,564.00	31,343.10	51.75%
4050 Cart Revenue	288,795.00	317,444.00	-28,649.00	-9.02%
4055 GolfBoard Revenue	4,605.00	13,058.00	-8,453.00	-64.73%
4060 Golf Revenue - Gift Certif.	22,452.95	27,585.00	-5,132.05	-18.60%
4070 Gift & Rain Checks Redeemed	-25,656.78	-29,435.00	3,778.22	12.84%
Total 4001 Golf Revenue	$ 1,445,133.66	$ 1,503,549.81	-$ 58,416.15	-3.89%
4100 Tennis Revenue	25,035.20	40,088.00	-15,052.80	-37.55%
4200 Rental Income	16,300.00	16,200.00	100.00	0.62%
4300 Investment Income	51.24	161.21	-109.97	-68.22%
4400 Misc. Income	1,028.52	11,384.23	-10,355.71	-90.97%
4600 Restaurant Income	12,007.00	39,000.50	-26,993.50	-69.21%
4700 Advertising Revenue	0.00	200.00	-200.00	-100.00%
Total 4000 REVENUES	$ 1,499,555.62	$ 1,610,583.75	-$111,028.13	-6.89%
Total Income	$ 1,499,555.62	$ 1,610,583.75	-$111,028.13	-6.89%
Gross Profit	$ 1,499,555.62	$ 1,610,583.75	-$111,028.13	-6.89%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	149,216.26	144,908.39	4,307.87	2.97%
5030 Operations	170,633.93	162,867.12	7,766.81	4.77%
5040 Operations O/T	638.32	1,039.14	-400.82	-38.57%
5050 Course Personnel	282,825.54	302,237.47	-19,411.93	-6.42%
5060 Course Personnel O/T	507.59	1,243.58	-735.99	-59.18%
5070 Seasonal Personnel	129,704.64	132,781.97	-3,077.33	-2.32%
5080 Seasonal Personnel O/T	540.77	1,463.02	-922.25	-63.04%
5120 Payroll Adjustments	0.00	-25,895.65	25,895.65	100.00%
Total 5000 PERSONNEL EXPENSE	$ 734,067.05	$ 720,645.04	$ 13,422.01	1.86%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	55,649.10	55,243.43	405.67	0.73%
5230 State Unemployment	20,788.48	21,523.39	-734.91	-3.41%
5250 Health Insurance	39,695.86	49,900.24	-10,204.38	-20.45%
5260 Workmans Compensation	17,222.23	15,826.26	1,395.97	8.82%
5270 Retirement Plans	7,005.22	7,516.12	-510.90	-6.80%
Total 5200 EMPLOYEE BENEFITS	$ 140,360.89	$ 150,009.44	-$ 9,648.55	-6.43%
5400 ADMINISTRATIVE EXPENSES				

5420 Telephone	10,606.31	7,689.08	2,917.23	37.94%
5430 Professional Fees	30,122.16	45,390.14	-15,267.98	-33.64%
5436 Advertising	12,660.73	14,431.45	-1,770.72	-12.27%
5440 Office Expense	13,366.01	12,893.64	472.37	3.66%
5441 Bank Charges	479.50	314.00	165.50	52.71%
5442 Credit Card Fees	28,740.82	29,292.79	-551.97	-1.88%
5445 Postage	172.50	217.44	-44.94	-20.67%
5450 Training and Dues	3,281.00	4,214.00	-933.00	-22.14%
5461 Authority Secretarial Services	2,600.00	3,020.00	-420.00	-13.91%
5469 Other Outside Services	5,338.25	4,396.75	941.50	21.41%
5470 Other Administrative	8,210.62	6,387.55	1,823.07	28.54%
5471 Charitable Contributions	0.00	700.00	-700.00	-100.00%
5480 Utilities	57,334.33	39,126.84	18,207.49	46.53%
5499 Bad Debt Expense	0.00	50.00	-50.00	-100.00%
5500 Liability Insurance	56,595.80	47,736.28	8,859.52	18.56%
5520 Interest Expense	13,306.97	10,031.42	3,275.55	32.65%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 242,815.00**	**$ 225,891.38**	**$ 16,923.62**	**7.49%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	13,360.86	0.00	13,360.86	100.00%
5640 Golf Pro Supplies	4,840.62	208.52	4,632.10	2221.42%
5680 Golf Pro Work Clothes	0.00	1,907.33	-1,907.33	-100.00%
Total 5600 SALES AND OPERATIONS	**$ 18,201.48**	**$ 2,115.85**	**$ 16,085.63**	**760.24%**
5700 PARK MAINTENANCE				
5710 Water	26,203.06	50,970.67	-24,767.61	-48.59%
5720 Heating Fuel	13,082.59	11,591.64	1,490.95	12.86%
5730 Grounds Maintenance	22,736.49	24,148.01	-1,411.52	-5.85%
5740 Tree Maintenance	1,060.00	1,930.00	-870.00	-45.08%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	95,718.48	88,610.76	7,107.72	8.02%
5752 Agriculture/Chemicals Utilized	-11,156.70	-4,928.68	-6,228.02	-126.36%
Total 5750 Agriculture and Chemicals	**$ 84,561.78**	**$ 83,682.08**	**$ 879.70**	**1.05%**
5760 Irrigation Maintenance	13,083.56	13,476.99	-393.43	-2.92%
5770 Consumable Tools	3,363.87	1,507.09	1,856.78	123.20%
5780 Tee and Green Supplies	1,789.25	3,563.94	-1,774.69	-49.80%
5795 Janitorial Supplies	39.00	122.23	-83.23	-68.09%
5800 Equipment Maintenance	25,829.89	28,682.37	-2,852.48	-9.95%
5820 Building Maintenance	13,836.72	19,756.87	-5,920.15	-29.97%
5840 Small Equipment	920.00	1,035.89	-115.89	-11.19%
5860 Gasoline/Diesel Fuel	13,687.04	11,553.72	2,133.32	18.46%
5880 Employee work clothes	373.53	813.17	-439.64	-54.06%
Total 5700 PARK MAINTENANCE	**$ 220,566.78**	**$ 252,834.67**	**-$ 32,267.89**	**-12.76%**
6000 CART EXPENSE				
6010 Cart Lease Expense	103,166.43	104,856.00	-1,689.57	-1.61%
6015 Board Lease Expense	8,510.22	15,176.46	-6,666.24	-43.92%
6020 Electricity	13,195.89	12,868.65	327.24	2.54%
6030 Maintenance	4,144.42	4,453.19	-308.77	-6.93%
6050 Cart Insurance	4,800.00	4,800.00	0.00	0.00%

6060 Misc. Cart Expense	2,000.00	0.00	2,000.00	100.00%
Total 6000 CART EXPENSE	**$ 135,816.96**	**$ 142,154.30**	**-$ 6,337.34**	**-4.46%**
Total Expenses	**$ 1,491,828.16**	**$ 1,493,650.68**	**-$ 1,822.52**	**-0.12%**
Net Operating Income	**$ 7,727.46**	**$ 116,933.07**	**-$109,205.61**	**-93.39%**
Other Expenses				
8000 Depreciation/Amortization	234,371.10	239,681.54	-5,310.44	-2.22%
8001 Capital projects				
8100 Capital Projects - Cash	0.00	0.00	0.00	0.00%
Total 8001 Capital projects	**$ 0.00**	**$ 0.00**	**$ 0.00**	
8002 Bond to City	0.00	52,465.92	-52,465.92	-100.00%
8004 Capital Debt to City	0.00	1,538.96	-1,538.96	-100.00%
8005 Operating Debt to City	0.00	1,491.96	-1,491.96	-100.00%
8006 Disposed Assets	-11,348.59	0.00	-11,348.59	-100.00%
Total Other Expenses	**$ 223,022.51**	**$ 295,178.38**	**-$ 72,155.87**	**-24.44%**
Net Other Income	**-$ 223,022.51**	**-$ 295,178.38**	**$ 72,155.87**	**24.44%**
Net Income	**-$ 215,295.05**	**-$ 178,245.31**	**-$ 37,049.74**	**-20.79%**

Oak Hills Park Authority
FY19 Actual vs. Budget

	June Act	June Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$157,938	$169,838	-$11,900	-7.0%	$936,450	$944,140	-$7,690	-0.8%
4020 · I.D. Cards	$6,575	$13,300	-$6,725	-50.6%	$126,580	$155,036	-$28,456	-18.4%
4030 · Tournament Fees	$25,740	$7,062	$18,678	264.5%	$91,907	$67,832	$24,075	35.5%
4050 · Cart Revenue	$48,390	$60,009	-$11,619	-19.4%	$288,795	$315,581	-$26,786	-8.5%
4055 · GolfBoard Revenue	$507	$1,567	-$1,060	-67.6%	$4,605	$7,455	-$2,850	-38.2%
4060 · Golf Revenue - Gift Certif.	$4,668	$5,019	-$351	-7.0%	$22,453	$28,137	-$5,684	-20.2%
4070 · Gift & Rain Checks Redeemed	-$4,880	-$6,302	$1,422	-22.6%	-$25,657	-$30,024	$4,367	-14.5%
Total 4001 · Golf Revenue	**$238,938**	**$250,492**	**-$11,554**	**-4.6%**	**$1,445,134**	**$1,488,157**	**-$43,023**	**-2.9%**
4100 · Tennis Revenue	$5,018	$5,000	$18	0.4%	$25,035	$25,000	$35	0.1%
4200 · Rental Income	$1,375	$1,364	$11	0.8%	$16,300	$16,300	$0	0.0%
4300 · Investment Income	$4	$34	-$30	-87.0%	$51	$200	-$149	-74.4%
4400 · Misc. Income	$474	$795	-$322	-40.5%	$1,029	$1,000	$29	2.9%
4600 · Restaurant Income	$4,000	$4,000	$0	0.0%	$12,007	$8,000	$4,007	50.1%
4700 · Advertising Revenue	$0	$0	$0	0.0%	$0	$1,000	-$1,000	-100.0%
Total Other Revenue	**$10,871**	**$11,194**	**-$323**	**-2.9%**	**$54,422**	**$51,500**	**$2,922**	**5.7%**
TOTAL REVENUE	**$249,809**	**$261,686**	**-$11,877**	**-4.5%**	**$1,499,556**	**$1,539,657**	**-$40,101**	**-2.6%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$10,333	$10,674	$341	3.2%	$149,216	$150,625	$1,409	0.9%
5030 · Operations	$25,032	$21,211	-$3,821	-18.0%	$170,634	$153,055	-$17,579	-11.5%
5040 · Operations O/T	$54	$0	-$54	0.0%	$638	$0	-$638	0.0%
5050 · Course Personnel	$18,183	$21,970	$3,787	17.2%	$282,826	$295,793	$12,968	4.4%
5060 · Course Personnel O/T	$0	$236	$236	100.0%	$508	$2,025	$1,518	74.9%
5070 · Seasonal Personnel	$18,481	$20,575	$2,094	10.2%	$129,705	$144,425	$14,721	10.2%
5080 · Seasonal Personnel O/T	$85	-$58	-$142	247.0%	$541	$1,961	$1,420	72.4%
Total 5000 · PERSONNEL EXPENSE	**$72,167**	**$74,607**	**$2,440**	3.3%	**$734,067**	**$747,885**	**$13,818**	1.8%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$5,461	$5,056	-$405	-8.0%	$55,649	$56,901	$1,252	2.2%
5230 · State Unemployment	$2,682	$2,557	-$126	-4.9%	$20,788	$22,169	$1,381	6.2%
5250 · Health Insurance	$3,733	$2,977	-$756	-25.4%	$39,696	$42,245	$2,549	6.0%
5260 · Workmans Compensation	$2,715	$3,164	$449	14.2%	$17,222	$16,301	-$921	-5.7%
5270 · Retirement Plans	$493	$753	$260	34.6%	$7,005	$7,516	$511	6.8%
Total 5200 · EMPLOYEE BENEFITS	**$15,083**	**$14,507**	**-$576**	-4.0%	**$140,361**	**$145,132**	**$4,771**	3.3%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$681	$517	-$165	-31.9%	$10,606	$7,796	-$2,810	-36.0%
5430 · Professional Fees	$2,500	$2,500	$0	0.0%	$30,122	$30,000	-$122	-0.4%
5436 · Advertising	$912	$1,244	$332	26.7%	$12,661	$14,000	$1,339	9.6%
5440 · Office Expense	$1,527	$1,149	-$378	-32.9%	$13,366	$13,538	$172	1.3%
5441 · Bank Charges	$28	$24	-$3	-14.4%	$480	$320	-$159	-49.7%
5442 · Credit Card Fees	$4,129	$6,649	$2,520	37.9%	$28,741	$27,919	-$822	-2.9%
5445 · Postage	$128	$11	-$117	-1097.9%	$173	$222	$49	22.2%
5450 · Training and Dues	$20	$449	$429	95.5%	$3,281	$4,732	$1,451	30.7%
5461 · Authority Secretarial Services	$250	$251	$1	0.3%	$2,600	$3,020	$420	13.9%
5469 · Other Outside Services	$492	$490	-$1	-0.2%	$5,338	$4,485	-$854	-19.0%
5470 · Other Admin	$1,254	$428	-$826	-193.1%	$8,211	$6,082	-$2,129	-35.0%
5471 · Charitable Contributions		$200	$200	100.0%	$0	$200	$200	100.0%
5480 · Utilities	$7,942	$8,262	$320	3.9%	$57,334	$48,909	-$8,426	-17.2%
5490 · Water	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5499 · Bad Debt Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$19,863**	**$22,173**	**$2,311**	10.4%	**$172,912**	**$161,222**	**-$11,690**	-7.3%
5500 · DEBT SERVICE AND INSURANCE								

Oak Hills Park Authority
FY19 Actual vs. Budget

	June Act	June Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5500 · Liability Insurance	$5,998	$4,725	-$1,273	-26.9%	$56,596	$51,877	-$4,719	-9.1%
5520 · Interest	$1,530	$1,722	$192	11.2%	$13,307	$16,388	$3,081	18.8%
Total 5500 · DEBT SERVICE AND INSURANCE	**$7,528**	**$6,448**	**-$1,080**	-16.8%	**$69,903**	**$68,264**	**-$1,639**	-2.4%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	-$1,981	$694	$2,675	385.5%	$13,361	$11,000	-$2,361	-21.5%
5640 · Golf Pro Supplies	$957	$208	-$749	-360.1%	$4,841	$3,000	-$1,841	-61.4%
5680 · Golf Pro Work Clothes	$0	$900	$900	100.0%	$0	$2,000	$2,000	100.0%
Total 5600 SALES AND OPERATIONS	**-$1,024**	**$1,802**	**$2,826**	156.8%	**$18,201**	**$16,000**	**-$2,201**	-13.8%
5700 · PARK MAINTENANCE								
5710 · Water	$478	$11,993	$11,514	96.0%	$26,203	$50,000	$23,797	47.6%
5720 · Heating Fuel	$414	$96	-$318	-329.1%	$13,083	$12,000	-$1,083	-9.0%
5730 · Grounds Maintenance	$1,551	$2,806	$1,255	44.7%	$22,736	$25,000	$2,264	9.1%
5740 · Tree Maintenance		$0	$0	0.0%	$1,060	$5,000	$3,940	78.8%
5751 · Agriculture&Chemicals-Purch	$1,016	$14,651	$13,635	93.1%	$95,718	$85,000	-$10,718	-12.6%
5752 · Agriculture/Chemicals Utilized	$8,889	$0	-$8,889	0.0%	-$11,157		$11,157	0.0%
5760 · Irrigation Maintenance	$602	$1,488	$886	59.6%	$13,084	$13,000	-$84	-0.6%
5770 · Consumable Tools	$70	-$169	-$239	141.8%	$3,364	$2,000	-$1,364	-68.2%
5780 · Tee and Green Supplies	$271	$161	-$110	-68.4%	$1,789	$3,000	$1,211	40.4%
5795 · Janitorial Supplies	$10	$0	-$10	0.0%	$39	$800	$761	95.1%
Total 5700 · PARK MAINTENANCE	**$13,302**	**$31,025**	**$17,724**	57.1%	**$165,920**	**$195,800**	**$29,880**	15.3%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$2,034	$2,511	$477	19.0%	$25,830	$32,000	$6,170	19.3%
5820 · Building Maintenance	$967	$268	-$699	-260.6%	$13,837	$20,000	$6,163	30.8%
5840 · Small Equipment	$0	$25	$25	100.0%	$920	$2,500	$1,580	63.2%
5860 · Gasoline/Diesel Fuel	$945	$342	-$603	-176.5%	$13,687	$12,000	-$1,687	-14.1%
5880 · Employee work clothes	$374	$450	$76	17.0%	$374	$1,000	$626	62.6%
Total 5800 · PARK EQUIPMENT	**$4,320**	**$3,596**	**-$724**	-20.1%	**$54,647**	**$67,500**	**$12,853**	19.0%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$16,116	$14,756	-$1,360	-9.2%	$103,166	$96,696	-$6,470	-6.7%
6015 · Board Lease Expense	$1,265	$957	-$307	-32.1%	$8,510	$7,588	-$922	-12.2%
6020 · Electricity	$1,783	$1,815	$32	1.8%	$13,196	$13,255	$59	0.4%
6030 · Maintenance	$794	$500	-$294	-58.8%	$4,144	$4,587	$442	9.6%
6050 · Cart Insurance	$400	$400	$0	0.0%	$4,800	$4,800	$0	0.0%
6060 · Misc. Cart Expense	$0	$0	$0	0.0%	$2,000	$2,000	$0	0.0%
Total 6000 · CART EXPENSE	**$20,358**	**$18,428**	**-$1,929**	-10.5%	**$135,817**	**$128,926**	**-$6,891**	-5.3%
7001 · Uncategorized Expenses		$8,000				$8,000		
TOTAL OPERATIONAL EXPENSE	**$151,597**	**$180,587**	**$20,991**	16.1%	**$1,491,828**	**$1,538,729**	**$38,901**	3.0%
TOTAL OPERATIONAL NET INCOME	**$98,212**	**$81,099**	**$17,113**	21.1%	**$7,727**	**$928**	**$6,799**	732.7%
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	**$98,212**	**$81,099**	**$17,113**	21.1%	**$7,727**	**$928**	**$6,799**	732.7%
8000 · OTHER EXPENSE	-$9,448				-$11,349			
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash								
8001 · Capital projects								
8100 - Capital Proj Cash	-$26,082	$2,465	$28,547	1158.1%	$0	$0	$0	0.0%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Contingency								
Total 8000 · OTHER EXPENSE	-$35,530	$2,465	$28,547	1541.4%	-$11,349	$0	$0	0.0%
NET INCOME	**$133,742**	**$78,634**	**$55,108**	70.1%	**$19,076**	**$928**	**$18,148**	1955.7%