

**FINANCE/CLAIMS COMMITTEE MEETING**

**Thursday, January 9, 2020, 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:
  - December 12, 2019 – Regular Meeting
5. Claims Committee: receive the monthly Claims Report; review and approve claims as required for Claims Report dated:
  - January 9, 2020
6. Narrative on Tax Collections dated January 9, 2020 – Receive Report and discuss.
7. Monthly Tax Collector's Reports dated December 2019 – Receive Report and discuss.
8. Receive Oak Hills Authority monthly Financial Statements for November 2019.
9. Adjournment.

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

**ATTENDANCE:** Greg Burnett, Chair; Ernest Dumas, David Heuvelman, Tom Keegan, John Kydes George Theodoridis

**STAFF:** Lisa Biagiarelli, Tax Collector; Chisamay Lam, Comptroller

**CALL TO ORDER**

Mr. Burnett called the meeting to order at 7:02 p.m.

**ROLL CALL**

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

Mr. Burnett said that the regular scheduled January meeting will take place, but he said that on January 9th, there would be a joint meeting of the BOE Finance and the Finance/Claims at 6 p.m. He reviewed the upcoming calendar dates for setting the budget cap and turning it over to the BET. The dates are subject to change.

**\*\* MR. HEUVELMAN MOVED TO SUSPEND THE RULES TO REMOVE AGENDA ITEM 8A**

**RECEIVE BOARD OF ESTIMATE AND TAXATION FROM DECEMBER 2, 2019:**

**A. RESOLUTION: APPROVING A SPECIAL CAPITAL APPROPRIATION IN THE AMOUNT OF \$275,000 TO INCREASE THE AVAILABLE FUNDS IN THE PUBLIC WORKS CAPITAL PROJECT, ACCOUNT 090204031-5777-C0313, FLEET REPLACEMENT FOR THE PURCHASE OF TEN FLEET VEHICLES, AND AUTHORIZING THE ISSUANCE OF \$275,000 OF GENERAL OBLIGATION BONDS OF THE CITY OF NORWALK TO MEET SAID APPROPRIATION.**

**DUE TO THE FACT THAT THE ITEM MUST BE PRESENTED TO THE PLANNING COMMISSION FOR CONSIDERATION BEFORE IT IS APPROVED BY THE FINANCE/CLAIMS COMMITTEE.**

**\*\* THE MOTION PASSED UNANIMOUSLY.**

## **PUBLIC PARTICIPATION**

There was no one present to address the Committee.

### **Approval of the Minutes of the following Finance Committee Meetings**

#### **November 14, 2019 Regular Meeting**

**\*\* MR. KYDES MOVED THE MINUTES OF THE NOVEMBER 14, 2019 REGULAR MEETING**

**\*\* THE MOTION TO APPROVE THE NOVEMBER 14, 2019 REGULAR MEETING AS SUBMITTED PASSED WITH THREE IN FAVOR (KYDES, DUMAS, AND BURNETT) AND THREE ABSTENTIONS (KEEGAN, THEODORIDIS, AND HEUVELMAN).**

### **CLAIMS COMMITTEE:**

**Receive the monthly Claims Report; review and approve claims as required for Claims Report dated: December 12, 2019**

**Narrative on Tax Collections dated August 8, 2019 – Receive Report and discuss.**

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

Ms. Biagiarelli introduced herself and said that she had prepared an Executive Summary about what the Tax Collector's Office does and the type of reports that she presents at each meeting.

There were no Claims that required the approval of the Committee at this time.

She said that the bills were mailed out and reminded everyone that the City currently does not have a Tax Assessor or Assistant Tax Assessor.

Ms. Biagiarelli presented her report.

Mr. Burnett asked about an issue where there was change in the State and Local Tax rules and how the residents wanted to pre-pay their taxes. Ms. Biagiarelli gave the Committee members a quick overview of the situation and explained that they are not allowed to accept pre-payments.

Mr. Burnett explained that this month's Claims Report, the Tax Collection Narrative and the Monthly Tax Collector's Reports were for information only.

**Receive Oak Hills Authority monthly financial Statement for October 2019.**

Mr. Burnett said that last month, Mr. Ruiz had been present to update the Committee on the financial status. He noted that the Authority had ended the month of October with a positive cash flow. They have a loan with the City and are scheduled to start repayment of the loan in July of 2020. He said that the next major review would be presented to the Committee in February.

**ADJOURNMENT**

**\*\* MR. KYDES MOVED TO ADJOURN.**

**\*\* THE MOTION PASSED UNANIMOUSLY.**

The meeting adjourned at 7:28 p.m.

Respectfully submitted,

S. L. Soltes  
Telesco Secretarial Services

**AGENDA**

JANUARY 9, 2020

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

<b><u>PAY TO:</u></b>	<b><u>BILL No &amp; AMOUNT REFUNDED</u></b>	<b><u>REASON</u></b>
ACAR LEASING LTD	18-MV-300677 (\$505.37)	PRORATION
BALA ADITHY A	18-MV-304270 (\$42.76)	PRORATION
CAB EAST LLC	16&17-MV-SEE BACK UP (\$660.83)	PRORATION
CONNECTICUT GREEN LLC	18-MV-313705 (\$43.67)	PRORATION
DASH JANE NICOLE	18-MV-316200 (\$58.67)	PRORATION
FINANCIAL SER VEH TRUST	18-MV-SEE ATTACHED (\$2,767.03)	PRORATION
FINANCIAL SER VEH TRUST	18-MV-SEE ATTACHED (\$2,010.72)	PRORATION
GARCIA-LEIVA HECTOR TOLENTINO	17-MV-325007 (\$42.75)	PRORATION
	17-MV-325008 (\$89.72)	PRORATION
	18-MV-325033 (\$73.23)	PRORATION
GEORGE JESSE J	18-MV-325707 (\$27.29)	PRORATION
HAAN AUTO TRUST	17-MV-328307 (\$355.89)	PRORATION
HONDA LEASE TRUST	18-MV-SEE ATTACHED (\$890.16)	PRORATION
JP MORGAN CHASE BANK NA	18-MV-335140 (\$114.78)	PRORATION
	18-MV-338282 (\$251.36)	PRORATION
JP MORGAN CHASE BANK NA	18-MV-334643 (\$101.65)	PRORATION
	18-MV-334678 (\$154.86)	PRORATION
	18-MV-335253 (\$34.91)	PRORATION
	18-MV-335409 (\$314.35)	PRORATION
KOZAK IHOR	18-MV-337462 (\$28.85)	PRORATION
MACLEOD HEATHER A	18-MV-341322 (\$82.19)	PRORATION
	18-MV-340796 (\$90.00)	PRORATION
MORA-SALINAS MIGUEL	18-MV-346255 (\$84.24)	PRORATION
NISSAN INFINITI LT	18-MV-349218 (\$121.22)	PRORATION
NISSAN INFINITI LT	18-MV-348954 (\$419.08)	PRORATION

**AGENDA**

**JANUARY 9, 2020**

**CLAIMS COMMITTEE MEETING**

**REFUNDS PROCESSED CLAIMS COMMITTEE**

**APPROVED BY TAX COLLECTOR**

<b><u>PAY TO:</u></b>	<b><u>BILL No &amp; AMOUNT REFUNDED</u></b>	<b><u>REASON</u></b>
PADULA JEAN J	18-MV-351084 (\$35.00)	PRORATION
PINEDA ROBERTO	18-MV-353505 (\$35.74)	PRORATION
SINCLAIR ANDREW DOUGLAS	18-MV-361898 (\$24.75)	PRORATION
VW CREDIT LEASING LTD	18-MV-371021 (\$477.39)	PRORATION
CADAVID ALVARO		
97 NEW CANAAN AVE	16-RE-103819 (\$2872.00)	SEWER FEE
5-51-7-0	17-RE-103924 (\$3016.00)	ADJUSTMENT
<b><u>SPECIAL REQUESTS:</u></b>		
CAB EAST LLC	18-MV-SEE ATTACHED (\$18,037.68)	PRORATION



# Financial ser veh trust

<u>BILL NO.</u>	<u>VIN</u>	<u>REG</u>	<u>AMOUNT</u>
17-322413	5UXWX9C55E0D42604	489XEZ	\$ 533.73
18-322683	5UXWX9C55E0D42604	489XEZ	\$ 392.32
17-322414	WBAVL1C57FVY40876	AA81615	\$ 39.92
18-322780	WBAVL1C57FVY40876	AA81615	\$ 399.29
18-322698	5YMKT6C54G0R78920	AC49829	\$ 733.33
18-322706	WBA8D9C58JEM33988	AA49858	\$ 202.60
18-322718	WBXHT3C3XG5E49433	AB96864	\$ 222.23
18-322755	WMWXM5C59FT942169	809RYH	\$ 243.61
			<hr/>
			\$ 2,767.03

REF REQ  
MAILED  
11-26-19



**FINANCIAL SER VEH TRUST**

18-322584	260WHX	WBALM1C51GE634779	\$ 744.46
18-322710	AA60790	WBA3B5G58FNS17620	\$ 387.72
18-322659	AM36731	WBA8B7G53GNT14498	\$ 575.25
18-322692	AP90861	WMWXP5C59H3C63984	\$ 61.24
18-322533	AL71914	WBA3X9C58GD869952	\$ 242.05
<b>TOTAL</b>			<b>\$2,010.72</b>



## November 2019 Financial Commentary

### Balance Sheet

Cash is higher than the prior year by \$5k and bank loan is \$40k lower, offset by lower Accounts Receivable of \$7k and higher payables / accruals of \$6k. This leaves us at a net positive cash position of \$32k.

### November Month vs Prior Year Month

Golf Revenue is higher than the prior year month by \$7k driven by green fees along with some higher cart revenue, offset by less gift certificate purchases. In addition, other revenue is up by \$4k due to restaurant rent.

Personnel and employee benefits expenses are \$1k lower compared to prior year month mainly due to health insurance expense (\$3k) offset by higher Operations dept hours (\$2k).

Administrative expenses are up \$4k mainly due to a large increase in liability insurance (\$2k) and utilities (\$2k).

Sales & Operations are less than \$2k higher.

Park Maintenance is \$5k higher than prior year month driven by \$10 increase in grass treatment and \$2k irrigation / equipment maint, offset by \$8k lower grounds maint.

Cart Expenses are flat.

Operating Income flat compared to the prior year month attributable to favorable revenue of \$11k offset by \$11k unfavorable expenses.

### November YTD vs Prior YTD

Golf Revenue is higher by \$79k year over year for the five month period, along with higher Other Revenue of \$20k due to restaurant rent.

Personnel and employee benefits expenses are higher by \$34k due to wage increases, wage savings due to some workers comp benefits being paid instead in 2018, and more hours worked in all departments.

Administrative expenses are \$25k higher than last year due to no longer allocating out utility expenses to restaurateur (\$11k), a large increase in insurance coverage premiums (\$10k) and increased credit card fees (\$1k).

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

Park Maintenance is \$18k higher driven by grass treatment (\$9k), water (\$8k) and equipment maint (\$5k), offset by irrigation and building maint (\$4k).

Cart expenses are higher by 2k.

Operating Income is higher than the prior year by \$23k due to favorable revenue of \$99k and unfavorable expenses of \$76k.

### Budget Comparison YTD

The YTD Revenue is above budget by \$3k driven by outings and cart revenue, offset by green fees.

Personnel and employee benefits expenses are \$9k higher compared to budget due to the Operations dept (\$17k), offset by lower Maintenance dept (\$7k).

Administrative expenses are \$2k higher.

Sales & Operations are under budget by \$2k.

Park Maintenance is under budget by \$9k driven by water (\$4k) and grounds/tree/irrigation/building maint (\$7k), offset by equip maint (\$5k).

Cart Expenses are \$4k over budget – timing of GPS software expense.

Net Operating Income is equal to budget for the five month period. Favorable revenue of \$3k and unfavorable expenses of \$3k.

## OAK HILLS SALES ANALYSIS NOVEMBER 2019 FISCAL

Description	Nov-19	Nov-18	Inc/(Dec)	YTD FY19	YTD FY18	Inc/(Dec)
Revenue Rounds	1,100	924	19.0%	18,583	18,236	1.9%
Barter Rounds	160	116	37.9%	1,299	1,130	15.0%
Sub Total	1,260	1,040	21.2%	19,882	19,366	2.7%
Comp Rounds	68	59	15.3%	503	520	-3.3%
Total All Rounds	1,328	1,099	20.8%	20,385	19,886	2.5%
Total Carts	711	445	59.8%	12,743	11,242	13.4%
Total Boards	0	0	0.0%	147	191	-23.0%
Total Golf ID Cards	1	0	0.0%	123	68	80.9%
Total Gift Cards	8	23	-65.2%	155	142	9.2%
Total \$ Revenue Rounds	\$32,196	\$27,798	15.8%	\$603,892	\$557,029	8.4%
Total Carts \$	\$10,286	\$6,584	56.2%	\$205,068	\$185,456	10.6%
Total Board \$	\$0	\$0	0.0%	\$3,080	\$4,061	-24.2%
Total Golf ID Cards \$	\$80	\$0	0.0%	\$9,120	\$5,080	79.5%
Total Gift Cards \$	\$1,052	\$3,360	-68.7%	\$8,098	\$9,367	-13.5%
Rain Chks/Gift Cards Redeemed	-\$726	-\$189	284.1%	-\$13,990	-\$12,941	8.1%
	<b>\$42,888</b>	<b>\$37,553</b>	<b>14.2%</b>	<b>\$815,268</b>	<b>\$748,051</b>	<b>9.0%</b>
\$ Revenue/Revenue Round	\$29.27	\$30.08	-2.7%	\$32.50	\$30.55	6.4%
Carts/Revenue Round	64.6%	48.2%	34.2%	68.6%	61.6%	11.2%
Cart \$/Revenue Round	\$9.35	\$7.13	31.2%	\$11.04	\$10.17	8.5%
Cart \$/Cart Round	\$14.47	\$14.80	-2.2%	\$16.09	\$16.50	-2.4%
Board \$/Board Round	\$0.00	\$0.00	0.0%	\$20.95	\$21.26	-1.5%
ID Card \$/Card	\$80.00	\$0.00	0.0%	\$74.15	\$74.71	-0.7%
Resident Adult 18 Rounds	359	314	14.3%	4,836	5,059	-4.4%
Resident Senior 18 Rounds	268	230	16.5%	3,712	3,937	-5.7%
Junior/Golf Team 18 Rounds	22	13	69.2%	425	408	4.2%
Golf League 18 Rounds	0	0	0.0%	114	165	-30.9%
Employee 18 Rounds	30	21	42.9%	325	294	10.5%
Non Resident 18 Rounds	385	328	17.4%	8,134	7,621	6.7%
Total 9 Hole Rounds	36	18	100.0%	1,037	752	37.9%
<b>Total Revenue Rounds</b>	<b>1,100</b>	<b>924</b>	<b>19.0%</b>	<b>18,583</b>	<b>18,236</b>	<b>1.9%</b>
Resident Adult 18 Rounds \$	\$10,294	\$8,937	15.2%	\$146,626	\$141,765	3.4%
Resident Senior 18 Rounds \$	\$6,189	\$5,506	12.4%	\$95,241	\$91,518	4.1%
Junior/Golf Team 18 Rounds \$	\$369	\$213	73.2%	\$8,242	\$7,290	13.1%
Golf League 18 Rounds	\$0	\$0	0.0%	\$2,615	\$3,135	-16.6%
Employee 18 Rounds \$	\$210	\$147	42.9%	\$2,275	\$2,058	10.5%
Non Resident 18 Rounds \$	\$14,386	\$12,653	13.7%	\$326,308	\$294,614	10.8%
Total 9 Hole Rounds \$	\$748	\$342	118.7%	\$22,585	\$16,650	35.6%
<b>Total \$ Revenue Rounds</b>	<b>32,196</b>	<b>27,798</b>	<b>15.8%</b>	<b>603,892</b>	<b>557,029</b>	<b>8.4%</b>
Senior Non-Resident ID	0	0	0.0%	2	3	-33.3%
Adult Non-Resident ID	0	0	0.0%	2	0	0.0%
Family ID	0	0	0.0%	0	0	0.0%
<b>Total Non-Resident ID's</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>4</b>	<b>3</b>	<b>33.3%</b>
GolfNow/TeeOff Rounds	45	25	80.0%	517	603	-14.3%
GolfNow/TeeOff Dollars	\$1,669	\$814	105.1%	\$19,449	\$21,354	-8.9%
Dollars/Round	\$37.10	\$32.56	13.9%	\$37.62	\$35.41	6.2%

## OAK HILLS SALES ANALYSIS NOVEMBER 2019 CALENDAR

<u>Description</u>	<u>Nov-19</u>	<u>Nov-18</u>	<u>Inc/(Dec)</u>	<u>YTD 2019</u>	<u>YTD 2018</u>	<u>Inc/(Dec)</u>
Revenue Rounds	1,100	924	19.0%	31,945	31,942	0.0%
Barter Rounds	<u>160</u>	<u>116</u>	<u>37.9%</u>	<u>1,901</u>	<u>1,957</u>	<u>-2.9%</u>
Sub Total	1,260	1,040	21.2%	33,846	33,899	-0.2%
Comp Rounds	<u>68</u>	<u>59</u>	<u>15.3%</u>	<u>620</u>	<u>598</u>	<u>3.7%</u>
Total All Rounds	1,328	1,099	20.8%	34,466	34,497	-0.1%
Total Carts	711	445	59.8%	19,912	18,986	4.9%
Total Boards	0	0	0.0%	188	354	-46.9%
Total Golf ID Cards	1	0	0.0%	1,484	1,173	26.5%
Total Gift Cards	8	23	-65.2%	254	247	2.8%
Total \$ Revenue Rounds	\$32,196	\$27,798	15.8%	\$1,038,624	\$944,520	10.0%
Total Carts \$	\$10,286	\$6,584	56.2%	\$326,270	\$312,810	4.3%
Total Board \$	\$0	\$0	0.0%	\$3,971	\$7,492	-47.0%
Total Golf ID Cards \$	\$80	\$0	0.0%	\$131,494	\$92,241	42.6%
Total Gift Cards \$	\$1,052	\$3,360	-68.7%	\$17,402	\$18,395	-5.4%
Rain Chks/Gift Cards Redeemed	-\$726	-\$189	284.1%	-\$26,606	-\$27,616	-3.7%
	<b>\$42,888</b>	<b>\$37,553</b>	<b>14.2%</b>	<b>\$1,491,155</b>	<b>\$1,654,339</b>	<b>-9.9%</b>
\$ Revenue/Revenue Round	<b>\$29.27</b>	<b>\$30.08</b>	-2.7%	<b>\$32.51</b>	<b>\$29.57</b>	10.0%
Carts/Revenue Round	<b>64.6%</b>	<b>48.2%</b>	34.2%	<b>62.3%</b>	<b>59.4%</b>	4.9%
Cart \$/Revenue Round	<b>\$9.35</b>	<b>\$7.13</b>	31.2%	<b>\$10.21</b>	<b>\$9.79</b>	4.3%
Cart \$/Cart Round	<b>\$14.47</b>	<b>\$14.80</b>	-2.2%	<b>\$16.39</b>	<b>\$16.48</b>	-0.5%
Board \$/Board Round	<b>\$0.00</b>	<b>\$0.00</b>	0.0%	<b>\$21.12</b>	<b>\$0.00</b>	0.0%
ID Card \$/Card	<b>\$80.00</b>	<b>\$0.00</b>	0.0%	<b>\$88.61</b>	<b>\$78.64</b>	12.7%
Resident Adult 18 Rounds	359	314	14.3%	8,793	9,126	-3.6%
Resident Senior 18 Rounds	268	230	16.5%	6,140	7,020	-12.5%
Junior/Golf Team 18 Rounds	22	13	69.2%	958	906	5.7%
Golf League 18 Rounds	0	0	0.0%	213	297	-28.3%
Empl 18 Rounds	30	21	42.9%	561	548	2.4%
Non Resident 18 Rounds	385	328	17.4%	13,562	12,903	5.1%
Total 9 Hole Rounds	36	18	100.0%	1,718	1,142	50.4%
<b>Total Revenue Rounds</b>	<b>1,100</b>	<b>924</b>	<b>19.0%</b>	<b>31,945</b>	<b>38,007</b>	<b>-15.9%</b>
Resident Adult 18 Rounds \$	\$10,294	\$8,937	15.2%	\$262,743	\$249,840	5.2%
Resident Senior 18 Rounds \$	\$6,189	\$5,506	12.4%	\$157,568	\$159,323	-1.1%
Junior/Golf Team 18 Rounds \$	\$369	\$213	73.2%	\$13,766	\$13,258	3.8%
Golf League 18 Rounds	\$0	\$0	0.0%	\$4,892	\$5,643	-13.3%
Empl 18 Rounds \$	\$210	\$147	42.9%	\$3,927	\$3,724	5.5%
Non Resident 18 Rounds \$	\$14,386	\$12,653	13.7%	\$558,824	\$487,148	14.7%
Total 9 Hole Rounds \$	\$748	\$342	118.7%	\$36,905	\$25,584	44.3%
<b>Total \$ Revenue Rounds</b>	<b>32,196</b>	<b>27,798</b>	<b>15.8%</b>	<b>1,038,624</b>	<b>1,102,934</b>	<b>-5.8%</b>
SR NONRES DISC	0	0	0.0%	71	63	12.7%
NONRES DISCOUNT	0	0	0.0%	92	77	19.5%
FAMILY REG	0	0	0.0%	0	16	-100.0%
<b>Total Non-Resident ID's</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>163</b>	<b>156</b>	<b>4.5%</b>
GolfNow Rounds	45	25	80.0%	1,008	1,112	-9.4%
GolfNow Dollars	\$1,669	\$814	105.1%	\$38,043	\$36,063	5.5%
Dollars/Round	\$37.10	\$32.56	13.9%	\$37.74	\$32.43	16.4%

**OAK HILLS PARK AUTHORITY**  
**Balance Sheet FY20**  
As of November 30, 2019

	Total			
	As of Nov 30, 2019	As of Nov 30, 2018 (PY)	Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Bank Accounts</b>				
<b>1000 Cash</b>				
1021 NBT Money Market	14,437.65	10,936.28	3,501.37	32.02%
1022 NBT Payment Account	-9,812.04	-11,477.16	1,665.12	14.51%
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%
<b>Total 1000 Cash</b>	<b>\$ 7,376.61</b>	<b>\$ 2,210.12</b>	<b>\$ 5,166.49</b>	<b>233.77%</b>
<b>Total Bank Accounts</b>	<b>\$ 7,376.61</b>	<b>\$ 2,210.12</b>	<b>\$ 5,166.49</b>	<b>233.77%</b>
<b>Accounts Receivable</b>				
1201 Accounts Receivable	0.00	9,422.22	-9,422.22	-100.00%
<b>Total Accounts Receivable</b>	<b>\$ 0.00</b>	<b>\$ 9,422.22</b>	<b>-\$ 9,422.22</b>	<b>-100.00%</b>
<b>Other Current Assets</b>				
1100 Inventory	56,202.58	53,401.52	2,801.06	5.25%
1200 Receivables	4,015.00	2,049.25	1,965.75	95.93%
1300 Prepaid Expenses	17,712.56	15,235.71	2,476.85	16.26%
1400 Deposits	2,100.00	0.00	2,100.00	0.00%
<b>Total Other Current Assets</b>	<b>\$ 80,030.14</b>	<b>\$ 70,686.48</b>	<b>\$ 9,343.66</b>	<b>13.22%</b>
<b>Total Current Assets</b>	<b>\$ 87,406.75</b>	<b>\$ 82,318.82</b>	<b>\$ 5,087.93</b>	<b>6.18%</b>
<b>Fixed Assets</b>				
<b>1500 Fixed Assets</b>				
1505 Machinery and Equipment	1,032,548.99	1,015,495.99	17,053.00	1.68%
1510 Accumulated Depreciation/Amort.	-3,588,370.16	-3,329,081.17	-259,288.99	-7.79%
1520 Furniture & Fixtures	50,085.23	50,085.23	0.00	0.00%
1560 Leasehold Improvements	30,035.97	22,103.88	7,932.09	35.89%
1561 Park Improvements	1,773,864.03	1,755,964.06	17,899.97	1.02%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-9,958.17	-1,313.13	-8,645.04	-658.35%
1570 Capital Projects in Progress	29,200.00	7,853.00	21,347.00	271.83%
<b>Total 1500 Fixed Assets</b>	<b>\$ 1,594,540.55</b>	<b>\$ 1,798,242.52</b>	<b>-\$ 203,701.97</b>	<b>-11.33%</b>
<b>Total Fixed Assets</b>	<b>\$ 1,594,540.55</b>	<b>\$ 1,798,242.52</b>	<b>-\$ 203,701.97</b>	<b>-11.33%</b>
<b>TOTAL ASSETS</b>	<b>\$ 1,681,947.30</b>	<b>\$ 1,880,561.34</b>	<b>-\$ 198,614.04</b>	<b>-10.56%</b>
<b>LIABILITIES AND EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 *Accounts Payable	42,766.72	40,586.90	2,179.82	5.37%
<b>Total Accounts Payable</b>	<b>\$ 42,766.72</b>	<b>\$ 40,586.90</b>	<b>\$ 2,179.82</b>	<b>5.37%</b>

<b>Other Current Liabilities</b>				
2010 Accounts Payable - Payroll	25,493.48	24,827.80	665.68	2.68%
2050 Accounts Payable-Tennis Revenue	110.00	185.00	-75.00	-40.54%
2052 Accounts Payable - F&B Revenue	0.00	3,485.00	-3,485.00	-100.00%
2053 Accounts Payable - Supporters of OHP	0.00	100.00	-100.00	-100.00%
2100 Accrued Payroll	6,766.20	4,267.68	2,498.52	58.55%
2104 Accrued retirement contribution	964.36	1,341.21	-376.85	-28.10%
2105 Accrued Vacation Pay	29,889.05	25,758.49	4,130.56	16.04%
2200 Accrued Expenses	30,241.02	29,664.36	576.66	1.94%
2210 Security Deposit-Entrance House				
2212 Security Dep - Apt 2 Right	1,350.00	1,350.00	0.00	0.00%
<b>Total 2210 Security Deposit-Entrance House</b>	<b>\$ 1,350.00</b>	<b>\$ 1,350.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
2230 NBT Credit Line	20,000.00	60,000.00	-40,000.00	-66.67%
2250 Deferred Revenue				
2251 Tournament Deposits	1,300.00	1,000.00	300.00	30.00%
2254 Other Deferred	64,619.50	59,605.50	5,014.00	8.41%
<b>Total 2250 Deferred Revenue</b>	<b>\$ 65,919.50</b>	<b>\$ 60,605.50</b>	<b>\$ 5,314.00</b>	<b>8.77%</b>
2400 Cart Sales Tax Due	614.00	393.00	221.00	56.23%
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%
<b>Total 2500 Interest due City of Norwalk</b>	<b>\$ 0.00</b>	<b>\$ 46,456.90</b>	<b>-\$ 46,456.90</b>	<b>-100.00%</b>
<b>Total Other Current Liabilities</b>	<b>\$ 181,347.61</b>	<b>\$ 258,434.94</b>	<b>-\$ 77,087.33</b>	<b>-29.83%</b>
<b>Total Current Liabilities</b>	<b>\$ 224,114.33</b>	<b>\$ 299,021.84</b>	<b>-\$ 74,907.51</b>	<b>-25.05%</b>
<b>Long-Term Liabilities</b>				
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	2,040.79	8,221.99	-6,181.20	-75.18%
2765 Deere Credit Inc. Progator Sprayer	3,260.92	10,866.45	-7,605.53	-69.99%
2766 Wells Fargo Eq Bandit Chipper	3,941.64	7,561.43	-3,619.79	-47.87%
2767 Deere Credit, Inc. Sweeper Vac	5,190.27	10,163.89	-4,973.62	-48.93%
2768 Deere Credit Inc. Greens Roller	5,100.18	8,329.56	-3,229.38	-38.77%
2769 Deere Credit, Inc. Gator	0.00	1.04	-1.04	-100.00%
2770 Deere Credit Inc. Hybrid Mower	3,097.55	9,138.89	-6,041.34	-66.11%
2771 Yard Card-Skid Mount	0.00	1,145.91	-1,145.91	-100.00%
2772 Wells Fargo 2017 Aera-Vator	2,466.78	3,521.58	-1,054.80	-29.95%
2773 DLL Finance Club Car CA550G Utility Cart	4,386.50	6,192.50	-1,806.00	-29.16%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	40,337.79	52,351.08	-12,013.29	-22.95%
2775 Deere Credit, Inc. Hybrid Mower	19,172.22	24,655.31	-5,483.09	-22.24%
2776 Wells Fargo MTE 2018 TurfCo Blower	6,020.61	7,591.23	-1,570.62	-20.69%
2777 DLL Finance Club Car CA502 Utility Cart	8,279.99	0.00	8,279.99	100.00%
2778 Wells Fargo Used Kubota Tractor Mini Ex	28,226.67	0.00	28,226.67	100.00%
<b>Total Long-Term Liabilities</b>	<b>\$ 2,266,754.35</b>	<b>\$ 2,340,987.06</b>	<b>-\$ 74,232.71</b>	<b>-3.17%</b>
<b>Total Liabilities</b>	<b>\$ 2,490,868.68</b>	<b>\$ 2,640,008.90</b>	<b>-\$ 149,140.22</b>	<b>-5.65%</b>
<b>Equity</b>				

<b>3000 Fund Balance</b>				
<b>3010 Fund Balance - Beginning</b>	-42,873.28	-42,873.28	0.00	0.00%
<b>Total 3000 Fund Balance</b>	<b>-\$ 42,873.28</b>	<b>-\$ 42,873.28</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>3500 Reserves</b>				
<b>3550 Reserve for Contingencies</b>	405,368.10	405,368.10	0.00	0.00%
<b>Total 3500 Reserves</b>	<b>\$ 405,368.10</b>	<b>\$ 405,368.10</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>3900 Retained Earnings</b>	-1,142,991.32	-1,068,821.25	-74,170.07	-6.94%
<b>Net Income</b>	-28,424.88	-53,121.13	24,696.25	46.49%
<b>Total Equity</b>	<b>-\$ 808,921.38</b>	<b>-\$ 759,447.56</b>	<b>-\$ 49,473.82</b>	<b>-6.51%</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 1,681,947.30</b>	<b>\$ 1,880,561.34</b>	<b>-\$ 198,614.04</b>	<b>-10.56%</b>



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

	Total			
	Nov 2019	Nov 2018 (PY)	Change	% Change
<b>Income</b>				
<b>4000 REVENUES</b>				
<b>4001 Golf Revenue</b>				
4010 Golf Fees	33,864.60	27,632.50	6,232.10	22.55%
4020 I.D. Cards	80.00	0.00	80.00	0.00%
4030 Tournament Fees	0.00	980.00	-980.00	-100.00%
4050 Cart Revenue	9,672.00	6,191.00	3,481.00	56.23%
4055 GolfBoard Revenue	0.00	0.00	0.00	0.00%
4060 Golf Revenue - Gift Certif.	1,052.00	2,710.00	-1,658.00	-61.18%
4070 Gift & Rain Checks Redeemed	-726.00	-189.00	-537.00	-284.13%
<b>Total 4001 Golf Revenue</b>	<b>\$ 43,942.60</b>	<b>\$ 37,324.50</b>	<b>\$ 6,618.10</b>	<b>17.73%</b>
4200 Rental Income	1,375.00	1,350.00	25.00	1.85%
4300 Investment Income	2.99	1.22	1.77	145.08%
4600 Restaurant Income	4,000.00	1.00	3,999.00	399900.00%
4700 Advertising Revenue	0.00	0.00	0.00	0.00%
<b>Total 4000 REVENUES</b>	<b>\$ 49,320.59</b>	<b>\$ 38,676.72</b>	<b>\$ 10,643.87</b>	<b>27.52%</b>
<b>Total Income</b>	<b>\$ 49,320.59</b>	<b>\$ 38,676.72</b>	<b>\$ 10,643.87</b>	<b>27.52%</b>
<b>Gross Profit</b>	<b>\$ 49,320.59</b>	<b>\$ 38,676.72</b>	<b>\$ 10,643.87</b>	<b>27.52%</b>
<b>Expenses</b>				
<b>5000 PERSONNEL EXPENSE</b>				
5010 Management Salary	13,109.79	12,520.60	589.19	4.71%
5030 Operations	11,520.55	9,418.39	2,102.16	22.32%
5040 Operations O/T	8.85	0.00	8.85	0.00%
5050 Course Personnel	26,188.18	26,051.31	136.87	0.53%
5060 Course Personnel O/T	12.84	121.17	-108.33	-89.40%
5070 Seasonal Personnel	13,992.04	14,299.80	-307.76	-2.15%
5080 Seasonal Personnel O/T	4.37	25.75	-21.38	-83.03%
<b>Total 5000 PERSONNEL EXPENSE</b>	<b>\$ 64,836.62</b>	<b>\$ 62,437.02</b>	<b>\$ 2,399.60</b>	<b>3.84%</b>
<b>5200 EMPLOYEE BENEFITS</b>				
5210 Payroll Taxes	4,936.15	4,740.73	195.42	4.12%
5230 State Unemployment	941.34	775.66	165.68	21.36%
5250 Health Insurance	829.36	3,744.18	-2,914.82	-77.85%
5260 Workmans Compensation	1,579.08	2,073.10	-494.02	-23.83%
5270 Retirement Plans	507.93	659.16	-151.23	-22.94%
<b>Total 5200 EMPLOYEE BENEFITS</b>	<b>\$ 8,793.86</b>	<b>\$ 11,992.83</b>	<b>-\$ 3,198.97</b>	<b>-26.67%</b>
<b>5400 ADMINISTRATIVE EXPENSES</b>				
5420 Telephone	850.15	805.68	44.47	5.52%
5430 Professional Fees	2,500.00	2,500.00	0.00	0.00%
5436 Advertising	978.46	942.69	35.77	3.79%
5440 Office Expense	1,228.53	866.89	361.64	41.72%

5441 Bank Charges	20.75	21.95	-1.20	-5.47%
5442 Credit Card Fees	2,169.78	1,803.76	366.02	20.29%
5445 Postage	22.00	0.00	22.00	100.00%
5450 Training and Dues	485.00	425.00	60.00	14.12%
5461 Authority Secretarial Services	190.00	240.00	-50.00	-20.83%
5469 Other Outside Services	598.38	526.40	71.98	13.67%
5470 Other Administrative	478.83	740.90	-262.07	-35.37%
5480 Utilities	4,322.51	2,173.25	2,149.26	98.90%
5500 Liability Insurance	6,001.92	4,073.76	1,928.16	47.33%
5520 Interest Expense	305.44	543.81	-238.37	-43.83%
<b>Total 5400 ADMINISTRATIVE EXPENSES</b>	<b>\$ 20,151.75</b>	<b>\$ 15,664.09</b>	<b>\$ 4,487.66</b>	<b>28.65%</b>
<b>5600 SALES AND OPERATIONS</b>				
5620 Clubhouse Maintenance	1,009.61	-507.53	1,517.14	298.93%
<b>Total 5600 SALES AND OPERATIONS</b>	<b>\$ 1,009.61</b>	<b>-\$ 507.53</b>	<b>\$ 1,517.14</b>	<b>298.93%</b>
<b>5700 PARK MAINTENANCE</b>				
5710 Water	1,559.52	907.79	651.73	71.79%
5720 Heating Fuel	1,719.07	2,125.31	-406.24	-19.11%
5730 Grounds Maintenance	0.00	7,720.43	-7,720.43	-100.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	7,208.29	17,037.35	-9,829.06	-57.69%
5752 Agriculture/Chemicals Utilized	-4,063.39	-23,544.32	19,480.93	82.74%
<b>Total 5750 Agriculture and Chemicals</b>	<b>\$ 3,144.90</b>	<b>-\$ 6,506.97</b>	<b>\$ 9,651.87</b>	<b>148.33%</b>
5760 Irrigation Maintenance	2,016.85	772.29	1,244.56	161.15%
5770 Consumable Tools	382.44	34.99	347.45	93.00%
5800 Equipment Maintenance	3,432.58	2,323.02	1,109.56	47.76%
5820 Building Maintenance	663.67	809.17	-145.50	-17.98%
5860 Gasoline/Diesel Fuel	1,739.64	1,599.45	140.19	8.76%
<b>Total 5700 PARK MAINTENANCE</b>	<b>\$ 14,658.67</b>	<b>\$ 9,785.48</b>	<b>\$ 4,873.19</b>	<b>49.80%</b>
<b>6000 CART EXPENSE</b>				
6020 Electricity	1,516.77	1,085.06	431.71	39.79%
6030 Maintenance	37.64	0.00	37.64	100.00%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
<b>Total 6000 CART EXPENSE</b>	<b>\$ 1,954.41</b>	<b>\$ 1,485.06</b>	<b>\$ 469.35</b>	<b>31.60%</b>
<b>Total Expenses</b>	<b>\$ 111,404.92</b>	<b>\$ 100,856.95</b>	<b>\$ 10,547.97</b>	<b>10.46%</b>
<b>Net Operating Income</b>	<b>-\$ 62,084.33</b>	<b>-\$ 62,180.23</b>	<b>\$ 95.90</b>	<b>0.15%</b>
<b>Other Expenses</b>				
8000 Depreciation/Amortization	19,973.46	19,973.46	0.00	0.00%
8001 Capital projects				
8100 Capital Projects - Cash	1,160.27	595.00	565.27	95.00%
<b>Total 8001 Capital projects</b>	<b>\$ 1,160.27</b>	<b>\$ 595.00</b>	<b>\$ 565.27</b>	<b>95.00%</b>
<b>Total Other Expenses</b>	<b>\$ 21,133.73</b>	<b>\$ 20,568.46</b>	<b>\$ 565.27</b>	<b>2.75%</b>
<b>Net Other Income</b>	<b>-\$ 21,133.73</b>	<b>-\$ 20,568.46</b>	<b>-\$ 565.27</b>	<b>-2.75%</b>
<b>Net Income</b>	<b>-\$ 83,218.06</b>	<b>-\$ 82,748.69</b>	<b>-\$ 469.37</b>	<b>-0.57%</b>

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

	Total			
	Jul - Nov, 2019	Jul - Nov, 2018 (PY)	Change	% Change
<b>Income</b>				
<b>4000 REVENUES</b>				
<b>4001 Golf Revenue</b>				
4010 Golf Fees	573,947.68	520,128.50	53,819.18	10.35%
4020 I.D. Cards	8,880.00	5,080.00	3,800.00	74.80%
4030 Tournament Fees	62,875.00	59,405.10	3,469.90	5.84%
4050 Cart Revenue	194,272.00	174,332.00	19,940.00	11.44%
4055 GolfBoard Revenue	2,897.00	3,767.00	-870.00	-23.10%
4060 Golf Revenue - Gift Certif.	8,098.00	8,647.00	-549.00	-6.35%
4070 Gift & Rain Checks Redeemed	-13,990.10	-12,942.00	-1,048.10	-8.10%
<b>Total 4001 Golf Revenue</b>	<b>\$ 836,979.58</b>	<b>\$ 758,417.60</b>	<b>\$ 78,561.98</b>	<b>10.36%</b>
4100 Tennis Revenue	15,052.80	15,000.00	52.80	0.35%
4200 Rental Income	6,875.00	6,750.00	125.00	1.85%
4300 Investment Income	27.92	30.12	-2.20	-7.30%
4400 Misc. Income	50.86	50.00	0.86	1.72%
4600 Restaurant Income	20,000.00	6.00	19,994.00	333233.33%
4700 Advertising Revenue	0.00	0.00	0.00	0.00%
<b>Total 4000 REVENUES</b>	<b>\$ 878,986.16</b>	<b>\$ 780,253.72</b>	<b>\$ 98,732.44</b>	<b>12.65%</b>
<b>Total Income</b>	<b>\$ 878,986.16</b>	<b>\$ 780,253.72</b>	<b>\$ 98,732.44</b>	<b>12.65%</b>
<b>Gross Profit</b>	<b>\$ 878,986.16</b>	<b>\$ 780,253.72</b>	<b>\$ 98,732.44</b>	<b>12.65%</b>
<b>Expenses</b>				
<b>5000 PERSONNEL EXPENSE</b>				
5010 Management Salary	66,521.82	62,688.19	3,833.63	6.12%
5030 Operations	110,017.09	96,238.33	13,778.76	14.32%
5040 Operations O/T	1,027.94	472.23	555.71	117.68%
5050 Course Personnel	124,339.63	123,719.88	619.75	0.50%
5060 Course Personnel O/T	767.52	455.65	311.87	68.45%
5070 Seasonal Personnel	90,977.73	73,212.34	17,765.39	24.27%
5080 Seasonal Personnel O/T	806.70	346.61	460.09	132.74%
<b>Total 5000 PERSONNEL EXPENSE</b>	<b>\$ 394,458.43</b>	<b>\$ 357,133.23</b>	<b>\$ 37,325.20</b>	<b>10.45%</b>
<b>5200 EMPLOYEE BENEFITS</b>				
5210 Payroll Taxes	29,906.95	27,138.60	2,768.35	10.20%
5230 State Unemployment	9,831.81	7,872.10	1,959.71	24.89%
5250 Health Insurance	11,658.36	19,330.14	-7,671.78	-39.69%
5260 Workmans Compensation	8,966.77	8,363.16	603.61	7.22%
5270 Retirement Plans	2,594.90	3,194.54	-599.64	-18.77%
<b>Total 5200 EMPLOYEE BENEFITS</b>	<b>\$ 62,958.79</b>	<b>\$ 65,898.54</b>	<b>-\$ 2,939.75</b>	<b>-4.46%</b>
<b>5400 ADMINISTRATIVE EXPENSES</b>				
5420 Telephone	4,473.66	4,180.31	293.35	7.02%

5430 Professional Fees	12,500.00	12,500.00	0.00	0.00%
5436 Advertising	6,585.64	5,289.06	1,296.58	24.51%
5440 Office Expense	7,379.66	6,365.88	1,013.78	15.93%
5441 Bank Charges	146.80	139.30	7.50	5.38%
5442 Credit Card Fees	19,940.82	18,473.44	1,467.38	7.94%
5445 Postage	22.00	24.70	-2.70	-10.93%
5450 Training and Dues	895.00	805.00	90.00	11.18%
5461 Authority Secretarial Services	860.00	960.00	-100.00	-10.42%
5469 Other Outside Services	2,444.61	2,274.18	170.43	7.49%
5470 Other Administrative	4,042.50	3,087.04	955.46	30.95%
5480 Utilities	34,553.63	23,567.99	10,985.64	46.61%
5500 Liability Insurance	30,009.63	20,373.80	9,635.83	47.30%
5520 Interest Expense	3,597.42	4,332.01	-734.59	-16.96%
<b>Total 5400 ADMINISTRATIVE EXPENSES</b>	<b>\$ 127,451.37</b>	<b>\$ 102,372.71</b>	<b>\$ 25,078.66</b>	<b>24.50%</b>
<b>5600 SALES AND OPERATIONS</b>				
5620 Clubhouse Maintenance	3,463.83	6,143.57	-2,679.74	-43.62%
5640 Golf Pro Supplies	1,171.91	2,099.14	-927.23	-44.17%
<b>Total 5600 SALES AND OPERATIONS</b>	<b>\$ 4,635.74</b>	<b>\$ 8,242.71</b>	<b>-\$ 3,606.97</b>	<b>-43.76%</b>
<b>5700 PARK MAINTENANCE</b>				
5710 Water	27,933.29	20,636.58	7,296.71	35.36%
5720 Heating Fuel	2,858.05	2,395.75	462.30	19.30%
5730 Grounds Maintenance	11,218.99	12,551.13	-1,332.14	-10.61%
5740 Tree Maintenance	200.00	0.00	200.00	100.00%
<b>5750 Agriculture and Chemicals</b>				
5751 Agriculture&Chemicals-Purchased	23,246.35	23,009.71	236.64	1.03%
5752 Agriculture/Chemicals Utilized	27,552.58	19,196.94	8,355.64	43.53%
<b>Total 5750 Agriculture and Chemicals</b>	<b>\$ 50,798.93</b>	<b>\$ 42,206.65</b>	<b>\$ 8,592.28</b>	<b>20.36%</b>
5760 Irrigation Maintenance	6,620.48	8,346.68	-1,726.20	-20.68%
5770 Consumable Tools	2,348.90	1,350.20	998.70	73.97%
5780 Tee and Green Supplies	13.50	0.00	13.50	100.00%
5795 Janitorial Supplies	0.00	29.01	-29.01	-100.00%
5800 Equipment Maintenance	18,802.53	13,921.57	4,880.96	35.06%
5810 Equipment Rental	98.64	0.00	98.64	100.00%
5820 Building Maintenance	4,736.48	6,727.30	-1,990.82	-29.59%
5840 Small Equipment	516.19	920.00	-403.81	-43.89%
5860 Gasoline/Diesel Fuel	8,035.07	7,237.54	797.53	11.02%
5880 Employee work clothes	63.74	0.00	63.74	100.00%
<b>Total 5700 PARK MAINTENANCE</b>	<b>\$ 134,244.79</b>	<b>\$ 116,322.41</b>	<b>\$ 17,922.38</b>	<b>15.41%</b>
<b>6000 CART EXPENSE</b>				
6010 Cart Lease Expense	56,985.74	52,428.00	4,557.74	8.69%
6015 Board Lease Expense	4,178.01	4,716.09	-538.08	-11.41%
6020 Electricity	8,929.67	8,119.61	810.06	9.98%
6030 Maintenance	1,204.42	2,087.08	-882.66	-42.29%
6050 Cart Insurance	2,000.00	2,000.00	0.00	0.00%
6060 Misc. Cart Expense		2,000.00	-2,000.00	-100.00%
<b>Total 6000 CART EXPENSE</b>	<b>\$ 73,297.84</b>	<b>\$ 71,350.78</b>	<b>\$ 1,947.06</b>	<b>2.73%</b>
<b>Total Expenses</b>	<b>\$ 797,046.96</b>	<b>\$ 721,320.38</b>	<b>\$ 75,726.58</b>	<b>10.50%</b>

<b>Net Operating Income</b>	<b>\$ 81,939.20</b>	<b>\$ 58,933.34</b>	<b>\$ 23,005.86</b>	<b>39.04%</b>
<b>Other Expenses</b>				
<b>8000 Depreciation/Amortization</b>	99,867.30	99,309.48	557.82	0.56%
<b>8001 Capital projects</b>				
<b>8100 Capital Projects - Cash</b>	10,496.78	12,744.99	-2,248.21	-17.64%
<b>Total 8001 Capital projects</b>	<b>\$ 10,496.78</b>	<b>\$ 12,744.99</b>	<b>-\$ 2,248.21</b>	<b>-17.64%</b>
<b>Total Other Expenses</b>	<b>\$ 110,364.08</b>	<b>\$ 112,054.47</b>	<b>-\$ 1,690.39</b>	<b>-1.51%</b>
<b>Net Other Income</b>	<b>-\$ 110,364.08</b>	<b>-\$ 112,054.47</b>	<b>\$ 1,690.39</b>	<b>1.51%</b>
<b>Net Income</b>	<b>-\$ 28,424.88</b>	<b>-\$ 53,121.13</b>	<b>\$ 24,696.25</b>	<b>46.49%</b>

**Oak Hills Park Authority**  
**FY19 Actual vs. Budget**

	<u>November Act</u>	<u>November Bud</u>	<u>Var \$</u>	<u>Var %</u>	<u>YTD Act</u>	<u>YTD Bud</u>	<u>Var \$</u>	<u>Var %</u>
<b>REVENUE</b>								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	\$33,865	\$36,284	-\$2,419	-6.7%	\$573,948	\$577,032	-\$3,084	-0.5%
4020 · I.D. Cards	\$80	\$0	\$80	0.0%	\$8,880	\$8,461	\$419	5.0%
4030 · Tournament Fees	\$0	\$532	-\$532	-100.0%	\$62,875	\$58,570	\$4,305	7.4%
4050 · Cart Revenue	\$9,672	\$8,546	\$1,126	13.2%	\$194,272	\$190,312	\$3,960	2.1%
4055 · GolfBoard Revenue	\$0	\$143	-\$143	-100.0%	\$2,897	\$4,089	-\$1,192	-29.2%
4060 · Golf Revenue - Gift Certif.	\$1,052	\$2,542	-\$1,490	-58.6%	\$8,098	\$9,424	-\$1,326	-14.1%
4070 · Gift & Rain Checks Redeemed	-\$726	-\$272	-\$454	167.2%	-\$13,990	-\$13,733	-\$257	1.9%
<b>Total 4001 · Golf Revenue</b>	<b>\$43,943</b>	<b>\$47,775</b>	<b>-\$3,832</b>	<b>-8.0%</b>	<b>\$836,980</b>	<b>\$834,155</b>	<b>\$2,825</b>	<b>0.3%</b>
4100 · Tennis Revenue	\$0	\$0	\$0	0.0%	\$15,053	\$15,038	\$15	0.1%
4200 · Rental Income	\$1,375	\$1,375	\$0	0.0%	\$6,875	\$6,875	\$0	0.0%
4300 · Investment Income	\$3	\$17	-\$14	-82.6%	\$28	\$87	-\$60	-68.1%
4400 · Misc. Income	\$0	\$0	\$0	0.0%	\$51	\$59	-\$8	-13.6%
4600 · Restaurant Income	\$4,000	\$4,000	\$0	0.0%	\$20,000	\$20,000	\$0	0.0%
4700 · Advertising Revenue	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>Total Other Revenue</b>	<b>\$5,378</b>	<b>\$5,392</b>	<b>-\$14</b>	<b>-0.3%</b>	<b>\$42,007</b>	<b>\$42,059</b>	<b>-\$53</b>	<b>-0.1%</b>
<b>TOTAL REVENUE</b>	<b>\$49,321</b>	<b>\$53,167</b>	<b>-\$3,846</b>	<b>-7.2%</b>	<b>\$878,986</b>	<b>\$876,214</b>	<b>\$2,772</b>	<b>0.3%</b>
<b>EXPENSE</b>								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	\$13,110	\$13,046	-\$64	-0.5%	\$66,522	\$66,289	-\$232	-0.4%
5030 · Operations	\$11,521	\$7,134	-\$4,387	-61.5%	\$110,017	\$94,228	-\$15,789	-16.8%
5040 · Operations O/T	\$9	\$0	-\$9	0.0%	\$1,028	\$0	-\$1,028	0.0%
5050 · Course Personnel	\$26,188	\$26,695	\$506	1.9%	\$124,340	\$131,478	\$7,139	5.4%
5060 · Course Personnel O/T	\$13	\$7	-\$6	-75.6%	\$768	\$130	-\$638	-491.3%
5070 · Seasonal Personnel	\$13,992	\$16,158	\$2,166	13.4%	\$90,978	\$91,799	\$821	0.9%
5080 · Seasonal Personnel O/T	\$4	\$0	-\$4	0.0%	\$807	\$0	-\$807	0.0%
<b>Total 5000 · PERSONNEL EXPENSE</b>	<b>\$64,837</b>	<b>\$63,039</b>	<b>-\$1,797</b>	<b>-2.9%</b>	<b>\$394,458</b>	<b>\$383,925</b>	<b>-\$10,534</b>	<b>-2.7%</b>
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	\$4,936	\$4,879	-\$57	-1.2%	\$29,907	\$29,676	-\$231	-0.8%
5230 · State Unemployment	\$941	\$564	-\$378	-67.0%	\$9,832	\$8,785	-\$1,047	-11.9%
5250 · Health Insurance	\$829	\$2,919	\$2,090	71.6%	\$11,658	\$14,355	\$2,696	18.8%
5260 · Workmans Compensation	\$1,579	\$1,700	\$121	7.1%	\$8,967	\$9,100	\$133	1.5%
5270 · Retirement Plans	\$508	\$636	\$128	20.2%	\$2,595	\$3,017	\$422	14.0%
<b>Total 5200 · EMPLOYEE BENEFITS</b>	<b>\$8,794</b>	<b>\$10,698</b>	<b>\$1,904</b>	<b>17.8%</b>	<b>\$62,959</b>	<b>\$64,932</b>	<b>\$1,973</b>	<b>3.0%</b>
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	\$850	\$1,006	\$156	15.5%	\$4,474	\$4,952	\$478	9.7%
5430 · Professional Fees	\$2,500	\$2,700	\$200	7.4%	\$12,500	\$13,100	\$600	4.6%
5436 · Advertising	\$978	\$1,064	\$86	8.0%	\$6,586	\$6,903	\$317	4.6%
5440 · Office Expense	\$1,229	\$747	-\$482	-64.5%	\$7,380	\$6,769	-\$611	-9.0%
5441 · Bank Charges	\$21	\$50	\$30	58.9%	\$147	\$177	\$31	17.3%
5442 · Credit Card Fees	\$2,170	\$2,348	\$178	7.6%	\$19,941	\$19,564	-\$376	-1.9%
5445 · Postage	\$22	\$12	-\$10	-88.7%	\$22	\$17	-\$5	-32.6%
5450 · Training and Dues	\$485	\$449	-\$36	-8.1%	\$895	\$716	-\$179	-25.0%
5461 · Authority Secretarial Services	\$190	\$123	-\$67	-54.5%	\$860	\$639	-\$221	-34.6%
5469 · Other Outside Services	\$598	\$415	-\$183	-44.0%	\$2,445	\$2,081	-\$364	-17.5%
5470 · Other Admin	\$479	\$675	\$196	29.0%	\$4,043	\$3,289	-\$754	-22.9%
5471 · Charitable Contributions		\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
5480 · Utilities	\$4,323	\$5,412	\$1,089	20.1%	\$34,554	\$33,629	-\$925	-2.8%
5490 · Water	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>Total 5400 · ADMINISTRATIVE EXPENSES</b>	<b>\$13,844</b>	<b>\$15,000</b>	<b>\$1,156</b>	<b>7.7%</b>	<b>\$93,844</b>	<b>\$91,835</b>	<b>-\$2,009</b>	<b>-2.2%</b>
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	\$6,002	\$5,853	-\$149	-2.5%	\$30,010	\$29,564	-\$446	-1.5%

Oak Hills Park Authority

FY19 Actual vs. Budget

	<u>November Act</u>	<u>November Bud</u>	<u>Var \$</u>	<u>Var %</u>	<u>YTD Act</u>	<u>YTD Bud</u>	<u>Var \$</u>	<u>Var %</u>
5520 · Interest	\$305	\$688	\$383	55.6%	\$3,597	\$3,820	\$222	5.8%
<b>Total 5500 · DEBT SERVICE AND INSURANCE</b>	<b>\$6,307</b>	<b>\$6,542</b>	<b>\$234</b>	<b>3.6%</b>	<b>\$33,607</b>	<b>\$33,384</b>	<b>-\$223</b>	<b>-0.7%</b>
<b>5600 · SALES AND OPERATIONS</b>								
5620 · Clubhouse/Pro Shop Maint.	\$1,010	\$1,268	\$259	20.4%	\$3,464	\$5,122	\$1,659	32.4%
5640 · Golf Pro Supplies	\$0	\$319	\$319	100.0%	\$1,172	\$1,270	\$98	7.7%
5680 · Golf Pro Work Clothes	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>Total 5600 SALES AND OPERATIONS</b>	<b>\$1,010</b>	<b>\$1,587</b>	<b>\$577</b>	<b>36.4%</b>	<b>\$4,636</b>	<b>\$6,392</b>	<b>\$1,757</b>	<b>27.5%</b>
<b>5700 · PARK MAINTENANCE</b>								
5710 · Water	\$1,560	\$1,170	-\$389	-33.3%	\$27,933	\$31,537	\$3,604	11.4%
5720 · Heating Fuel	\$1,719	\$1,954	\$235	12.0%	\$2,858	\$3,073	\$215	7.0%
5730 · Grounds Maintenance		\$5,958	\$5,958	100.0%	\$11,219	\$14,418	\$3,199	22.2%
5740 · Tree Maintenance		\$2,400	\$2,400	100.0%	\$200	\$2,600	\$2,400	92.3%
5751 · Agriculture&Chemicals-Purch	\$7,208		-\$7,208	0.0%	\$23,246	\$0	-\$23,246	0.0%
5752 · Agriculture/Chemicals Utilized	-\$4,063	\$373	\$4,437	1189.0%	\$27,553	\$52,930	\$25,377	47.9%
5760 · Irrigation Maintenance	\$2,017	\$1,188	-\$829	-69.8%	\$6,620	\$7,518	\$897	11.9%
5770 · Consumable Tools	\$382	\$391	\$9	2.3%	\$2,349	\$1,833	-\$516	-28.1%
5780 · Tee and Green Supplies	\$0	\$0	\$0	0.0%	\$14	\$14	\$0	0.0%
5795 · Janitorial Supplies	\$0	\$0	\$0	0.0%	\$0	\$262	\$262	100.0%
<b>Total 5700 · PARK MAINTENANCE</b>	<b>\$8,823</b>	<b>\$13,435</b>	<b>\$4,612</b>	<b>34.3%</b>	<b>\$101,992</b>	<b>\$114,185</b>	<b>\$12,193</b>	<b>10.7%</b>
<b>5800 · PARK EQUIPMENT</b>								
5800 · Equipment Maintenance	\$3,433	\$2,933	-\$500	-17.0%	\$18,803	\$13,943	-\$4,860	-34.9%
5810 · Equipment Rental	\$0	\$1,000	\$1,000	100.0%	\$99	\$2,000	\$1,901	95.1%
5820 · Building Maintenance	\$664	\$1,001	\$337	33.7%	\$4,736	\$5,636	\$899	16.0%
5840 · Small Equipment	\$0	\$146	\$146	100.0%	\$516	\$1,993	\$1,477	74.1%
5860 · Gasoline/Diesel Fuel	\$1,740	\$1,461	-\$279	-19.1%	\$8,035	\$6,881	-\$1,154	-16.8%
5880 · Employee work clothes	\$0	\$0	\$0	0.0%	\$64	\$64	\$0	0.0%
<b>Total 5800 · PARK EQUIPMENT</b>	<b>\$5,836</b>	<b>\$6,541</b>	<b>\$705</b>	<b>10.8%</b>	<b>\$32,253</b>	<b>\$30,517</b>	<b>-\$1,736</b>	<b>-5.7%</b>
<b>6000 · CART EXPENSE</b>								
6010 · Cart Lease Expense	\$0	\$0	\$0	0.0%	\$56,986	\$53,266	-\$3,719	-7.0%
6015 · Board Lease Expense	\$0	\$0	\$0	0.0%	\$4,178	\$4,332	\$154	3.6%
6020 · Electricity	\$1,517	\$1,113	-\$404	-36.2%	\$8,930	\$8,366	-\$564	-6.7%
6030 · Maintenance	\$38	\$0	-\$38	0.0%	\$1,204	\$1,169	-\$36	-3.1%
6050 · Cart Insurance	\$400	\$400	\$0	0.0%	\$2,000	\$2,000	\$0	0.0%
6060 · Misc. Cart Expense	\$0	\$100	\$100	100.0%	\$0	\$300	\$300	100.0%
<b>Total 6000 · CART EXPENSE</b>	<b>\$1,954</b>	<b>\$1,613</b>	<b>-\$341</b>	<b>-21.1%</b>	<b>\$73,298</b>	<b>\$69,433</b>	<b>-\$3,865</b>	<b>-5.6%</b>
7001 · Uncategorized Expenses								
<b>TOTAL OPERATIONAL EXPENSE</b>	<b>\$111,405</b>	<b>\$118,454</b>	<b>\$7,049</b>	<b>6.0%</b>	<b>\$797,047</b>	<b>\$794,602</b>	<b>-\$2,445</b>	<b>-0.3%</b>
<b>TOTAL OPERATIONAL NET INCOME</b>	<b>-\$62,084</b>	<b>-\$65,287</b>	<b>\$3,203</b>	<b>-4.9%</b>	<b>\$81,939</b>	<b>\$81,612</b>	<b>\$327</b>	<b>0.4%</b>
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%
<b>Total Other Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>NET INCOME BEFORE CAPITAL EXPENSES</b>	<b>-\$62,084</b>	<b>-\$65,287</b>	<b>\$3,203</b>	<b>-4.9%</b>	<b>\$81,939</b>	<b>\$81,612</b>	<b>\$327</b>	<b>0.4%</b>
<b>8000 · OTHER EXPENSE</b>								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash								
8001 · Capital projects								
8100 - Capital Proj Cash	\$1,160	\$2,119	\$959	45.2%	\$10,497	\$15,166	\$4,669	30.8%
8101 - Capital Proj Financed	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Contingency								
<b>Total 8000 · OTHER EXPENSE</b>	<b>\$1,160</b>	<b>\$2,119</b>	<b>\$959</b>	<b>45.2%</b>	<b>\$10,497</b>	<b>\$15,166</b>	<b>\$4,669</b>	<b>30.8%</b>
<b>NET INCOME</b>	<b>-\$63,245</b>	<b>-\$67,406</b>	<b>\$4,162</b>	<b>-6.2%</b>	<b>\$71,442</b>	<b>\$66,446</b>	<b>\$4,996</b>	<b>7.5%</b>