

FINANCE/CLAIMS COMMITTEE MEETING
Thursday, October 8, 2020, 7:00 P. M.
By Zoom Virtual Teleconference:

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

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

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<https://www.norwalkct.org/1913/Meeting-Notices>

AGENDA

3. Call to Order
4. Roll Call
3. Public Participation
4. Approve the Minutes of the following Finance Committee Meetings:
 - September 10, 2020 – Regular Meeting
5. Claims Committee: receive the monthly Claims Report; review and approve claims as required for Claims Report dated:
 - October 8, 2020
6. Narrative on Tax Collections dated October 8, 2020 – Receive Report and discuss.
7. Monthly Tax Collector's Reports dated September 2020 – Receive Report and discuss.
8. Receive Oak Hills Authority monthly Financial Statements for August 2020.
9. Finance updates.
10. Adjournment.

**CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
REGULAR MEETING
SEPTEMBER 10, 2020**

ATTENDANCE: Greg Burnett, Chair; David Heuvelman, Tom Keegan, John Kydes, Nicholas Sacchinelli, George Theodoridis

OTHERS: Chitsamay Lam, Comptroller; Lisa Biagiarelli, Tax Collector; Kadeem Roberts, Joe Andrasko, Oak Hills Authority Treasurer; Karen DelVecchio, IT Director; Carl Dickens, Oak Hills Authority President; Laurie Iffland, Norwalk Library Technical Manager; Angela Fogel, Finance Manager; Henry Dachowitz, Chief Financial Officer

This meeting was conducted by Zoom/Teleconference.
The public was able to listen to this meeting by calling a conference line.

CALL TO ORDER

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

ROLL CALL

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

PUBLIC PARTICIPATION

Ms. Lam said that there were no written submissions from the public at this time. Mr. Manzi stated that there was no one from the public on the call.

**APPROVE THE MINUTES OF THE FOLLOWING FINANCE
COMMITTEE MEETINGS:**

- **August 13, 2020 – Regular Meeting**

**** MR. HEUVELMAN MOVED THE MINUTES FOR THE AUGUST 13, 2020 REGULAR MEETING.**

The following corrections were noted:

Under Item 6 - Narrative on Tax Collections, paragraph 1, line 1:
please change the following from:

“because at the end of June had not yet reached”

to: “because at the end of June, they had not yet reached”

Under Item 6 - Narrative on Tax Collections, paragraph 2, line 8 : please change the following from:

“She said they knew at that time that was going to impact”

to: “She said they knew at that time that it was going to impact

Under Item 6 - Narrative on Tax Collections, paragraph 3, line 1: please change the following from:

“Ms. Biagiarelli said the tax sale”

to: “Ms. Biagiarelli said regarding the tax sale”

Under Item 6 - Narrative on Tax Collections, paragraph 3, line 4: please change the following from:

“thinks it is an appropriate,”

to: “thinks it is appropriate,”

Under Item 6 - Narrative on Tax Collections, paragraph 3, line 2: please change the following from:

“and if not for the sale would have”

to: “and if not for the sale, they would have”

Under Item 8, Receive Oak Hills Authority Monthly Financial Statements, paragraph 2, Line 1: please change the following from:

“Mr. Dachowitz said “no”

to: “Mr. Dickens said “no”

**** THE MOTION TO APPROVE THE MINUTES FOR THE AUGUST 13, 2020 REGULAR MEETING PASSED UNANIMOUSLY.**

Claims Committee: receive the monthly Claims Report; review and approve claims as required for Claims Report dated: September 10, 2020

Mr. Burnett shared his screen showing the Claims Report. Ms. Biagiarelli presented her claims report and noted that there were no items in excess of \$10,000 this month, so it was for information only.

Narrative on Tax Collections dated September 10, 2020 – Receive Report and discuss.

Monthly Tax Collector’s Reports dated August 2020 – Receive Report and discuss.

Mr. Burnett shared his screen showing the Narrative Report. Ms. Biagiarelli explained that there were two months in the report for this meeting. She then reviewed the report with the Committee members and noted that the collection is 98.22%, which will meet the projected budget.

The building has reopened by appointment only. The Tax Collector’s office has an external window available and no appointment needed to conduct business.

The grace period will end on October 1st and the interest charges will resume on October 2nd. Those who have taken advantage of the extension should be sure to pay by October 1st, because on October 2nd, the interest rate will be 6%.

Mr. Heuvelman asked if they would have any figures available from October at the next meeting. Ms. Biagiarelli said that she could give a brief overview of those figures.

Mr. Heuvelman asked about the details of the tax sale. Ms. Biagiarelli gave an overview and noted that 84 properties have paid off their debt. Regarding the SoNo Collection, one major payment has been received but the two anchor stores have not yet submitted their payments.

Mr. Burnett asked about communicating the fact that the taxes paid on October 2nd will have interest at 6% (three months). Mr. Burnett suggested that perhaps Josh should include a news release about this. Ms. Biagiarelli said that she had spoken to Josh about this.

Receive Oak Hills Authority monthly Financial Statements for July 2020.

Mr. Burnett noted that Mr. Dickens and Mr. Andrasko were on the call. Mr. Dickens then narrated a PowerPoint presentation regarding the Oak Hills budget.

Mr. Dickens said that he would like to thank Mr. Andrasko and the team for all the hard work they did on the budget, which was approved the previous evening.

Mr. Andrasko said that there were four goals in mind when crafting the current budget, including the repayment of debt to both the City and the financial institution, reduce the reliance on the line of credit, cautious with expenses.

He spoke about the non-revenue rounds (season pass use), which remained flat. Mr. Andrasko reviewed the various line items with the Committee members.

Mr. Kydes asked about the sale of seasonal passes this year and the plan for the seasonal pass going forward. Mr. Dickens said that there were two tiers (limited and unlimited) and while it is expensive, those who play frequently save money. He reviewed the costs for both the limited and unlimited seasonal passes. While there have been some who have voiced their concerns regarding the cost, the tee sheets have been filled. The Board will start to consider the rates for next year later in the month or in October. Discussion followed about having some tee times available between 6 a.m. and 10 a.m.

Mr. Kydes asked if the Authority meetings were available to the public. Mr. Dickens said that they have worked out an agreement with the City to use the City's Zoom account for the meetings. The link to the meeting is listed on the agendas. He added that the reason that they used Executive Session was because he does not like discussing staff salaries in public. He said that they did vote on the budget after Executive Session. Mr. Dickens said that when they voted on the budget, there were five in favor and one against. He was the single member in opposition.

Mr. Kydes asked what the status was on the restaurant. Mr. Dickens said that the current agreement will end on October 31st. One of the Board Members is in the restaurant business. Mr. Dickens said that the contracts have not been well structured and encountered several building issues. They will be reviewing the menu, the dining area and kitchen area, hours of operation along with considering special events. They are not considering an RFP for a new provider at this time.

Mr. Burnett asked if the Authority would be coming before the Council with a new long term lease. Mr. Dickens said that he did not know when that would happen. He went on to speak about leasing the tennis courts for package deals that the Board will be considering.

Mr. Burnett said that there were many people who were interested in pickle ball. He asked if there were any discussions about adding a pickle ball court. Mr. Dickens said that the demand for pickle ball was great and they have discussed adding a pickle ball court.

Mr. Heuvelman asked if they could put a limit on the tee time reservations during the two week scheduling block. Mr. Dickens said that they had schedule the tee times to 10 minutes apart and that this had allowed more rounds without rushing players.

Mr. Heuvelman said that everyone wants January to come and for everyone to be done with COVID. He asked if they were looking at using the line of credit if COVID continues. Mr. Andrasko said that they had talked about this so they would not have to struggle.

Authorize the Mayor, Harry W. Rilling, to execute a 12 month Agreement with 2 one-year optional extensions with Innovative Interfaces Solutions, a sole source provider, for Integrated Library System Cloud Hosting Services and Maintenance/Support for the Norwalk Public Library for an amount not to exceed \$59,990.00. Account # 011370-5742 (budgeted operating expense, no special appropriation required) and forward onto the Common Council for further action.

**** MR. HEUVELMAN MOVED THE ITEM.**

Ms. DelVecchio introduced Ms. Iffland and explained that not only does the library have physical books and resources, but also has a large collection of online resources. The Library also has an integrated library information system that handles the patron information, check in and check out information, reservations, and material ordering.

Ms. DelVecchio said that the two servers needed to be completely updated every five years and the proposal is to move the system to the Cloud. The vendor will handle upgrades and provide support. The staff contacted other libraries to hear their observations. After reviewing this, the Library staff is ready to move forward with this project. This will be a one year agreement. All the details of this were contained in the memo that Ms. DelVecchio submitted to the Committee. The ITT Committee has unanimously approved the contract. The Law Department has received a copy of the agreement but has not responded at this time.

Mr. Heuvelman asked why they were doing a one year with optional two one year renewals rather than a long term agreement. Ms. DelVecchio said that when they shift from an on site operation to a vendor, they want to make sure the vendor is able to deliver the services without being locked into a five year contract. This also allows for the Board to have flexibility.

Mr. Burnett noted that this was a sole source provider. He wished to know why they were so exclusive. Ms. Iffland said that the Library was using the Sierra system for 20 years. The other companies are newer and have not been fully tested.

Mr. Heuvelman asked if it was a simple migration rather than a more complex migration. The patrons will not notice a difference but the staff will.

**** THE MOTION TO AUTHORIZE THE MAYOR, HARRY W. RILLING, TO EXECUTE A 12 MONTH AGREEMENT WITH 2 ONE-YEAR OPTIONAL EXTENSIONS WITH INNOVATIVE INTERFACES SOLUTIONS, A SOLE**

SOURCE PROVIDER, FOR INTEGRATED LIBRARY SYSTEM CLOUD HOSTING SERVICES AND MAINTENANCE/SUPPORT FOR THE NORWALK PUBLIC LIBRARY FOR AN AMOUNT NOT TO EXCEED \$59,990.00. ACCOUNT # 011370-5742 (BUDGETED OPERATING EXPENSE, NO SPECIAL APPROPRIATION REQUIRED) AND FORWARD ONTO THE COMMON COUNCIL FOR FURTHER ACTION PASSED UNANIMOUSLY.

Finance updates on capital spending, bond sale, bond rating and COVID expenditures.

Mr. Dachowitz presented his report. He spoke about a recent story in Barron's about cities facing major shortfalls in revenues. The question is how many municipal bond issuers will not be able to pay their investors. Norwalk's conservative financial policies have continue to put the City in a good financial position. They were able to continue operations with no furloughs after COVID started. The administration is looking at a potential draw down on the Fund Balance.

Mr. Dachowitz spoke about the long term debt such as school buildings. Although they are about to bond for the buildings, the interest rates are very low. They are also issuing taxable bonds so they can refund the bonds. The triple A rating for the City has been confirmed which indicates the City is managing their finances correctly.

Mr. Dachowitz said that the City had been impacted by COVID would appear as a shortfall in revenue and the unplanned expenses. The Parking Authority and the Parks Department did not have revenue during the quarantine. This shortfall came to about \$1.25 million dollars. The BOE had slightly over \$2 million shortfall from lunches not sold. There is no reimbursement for these shortfalls.

There were some unexpected costs, such as building shields for the staff and police overtime. He reviewed the figures for the City and also noted that the BOE had several requirements in order to reopen. The BOE has submitted a request for \$21 million to reopen but only about \$10 million has been allocated.

Due to the time, most of the costs occurred in the 2020 budget. Any reimbursement after the close of the 2020 budget year, will be considered as part of the 2020-2021 revenues.

Mr. Burnett asked if the BOE has any schedule as to when they may have their request to cover the additional \$11 million. Mr. Dachowitz said he didn't know.

Mr. Heuvelman thanked Mr. Dachowitz, Ms. Fogel and Ms. Lam for the work that they were doing.

Mr. Dachowitz then briefly spoke about Capital Expenditures. He said that it was important to keep the debt to less than 10% in order to maintain the AAA rating. He

spoke about some strategies to manage the debt in order to keep the debt under the 10% ceiling.

ADJOURNMENT.

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

**** THE MOTION PASSED UNANIMOUSLY.**

The meeting adjourned at 8:43 p.m.

Respectfully submitted,

S. L. Soltes
Telesco Secretarial Services

AGENDA

OCTOBER 8TH, 2020

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE

APPROVED BY TAX COLLECTOR

PAY TO:

BILL No & AMOUNT REFUNDED

REASON

MOTOR VEHICLE

ACKERMAN DAVID RICHARD	19-MV-300951	\$65.99	PRORATION
AVENDANO MARIO	19-MV-303952	\$88.81	PRORATION
BARRAGAN NORMA	19-MV-304816	\$29.38	PRORATION
CCAP AUTO LEASE LTD	19-MV-311863	\$52.56	PRORATION
CLEARY SUZANNE	19-MV-313141	\$19.58	PRORATION
COCCHIA FRANK J	19-MV-313440	\$35.97	PRORATION
DAIMLER TRUST	19-MV-315930	\$421.90	PRORATION
DAIMLER TRUST	19-MV-315986	\$359.71	PRORATION
FREEMAN SANDRA B	19-MV-324184	\$48.43	PRORATION
HONDA LEASE TRUST	19-MV-331079	\$90.93	PRORATION
HONDA LEASE TRUST	19-MV-331251	\$79.82	PRORATION
HONDA LEASE TRUST	19-MV-331292	\$58.88	PRORATION
HYUNDAI LEASE TITLING TRUST	18-MV-332695	\$98.56	PRORATION
	19-MV-332727	\$279.16	PRORATION
HYUNDAI LEASE TITLING TRUST	19-MV-332857	\$163.40	PRORATION
	19-MV-332931	\$104.89	PRORATION
	19-MV-332951	\$253.63	PRORATION
KEEHN DANIEL A	19-MV-336607	\$165.53	PRORATION
MARTINEZ-ALONSO JUAN A	19-MV-343194	\$60.89	PRORATION
MATTERA LINDA A	19-MV-343576	\$28.50	PRORATION
MCCLLENAGHAN WILLIAM TRAVERS	19-MV-343922	\$20.20	PRORATION
MELNIKER LARA PETRA	19-MV-344913	\$10.37	PRORATION
NISSAN INFINITI LT	19-MV-348902	\$85.86	PRORATION

AGENDA

OCTOBER 8TH, 2020

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE

APPROVED BY TAX COLLECTOR

<u>PAY TO:</u>	<u>BILL No & AMOUNT REFUNDED</u>		<u>REASON</u>
NISSAN INFINITI LT	19-MV-348841	\$129.04	PRORATION
PAGANI GIULIANO R	19-MV-351591	\$29.14	PRORATION
PALMER LOUISE W	19-MV-351802	\$16.62	PRORATION
ROYLE MARION L	19-MV-358326	\$89.80	PRORATION
	19-MV-358799	\$84.01	PRORATION
TIDEWATER ELECTRONICS INC	19-MV-366189	\$25.16	PRORATION
TOYOTA LEASE TRUST	19-MV-367049	\$438.06	PRORATION
	19-MV-367603	\$164.13	PRORATION
TOYOTA LEASE TRUST	19-MV-367190	\$53.93	PRORATION
	19-MV-367537	\$708.23	PRORATION
VCFS AUTO LEASING CO	19-MV-369724	\$668.13	PRORATION
VW CREDIT LEASING LTD	19-MV-371454	\$462.21	PRORATION
	19-MV-371456	\$751.16	PRORATION
	19-MV-371551	\$192.47	PRORATION



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

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

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

To: Mayor Harry Rilling; Board of Estimate and Taxation; Finance & Claims Committee
From: Lisa Biagiarelli, Tax Collector
Date: October 6, 2020
Re: Narrative for September 2020 Tax Collector's Reports

As of the end of September, 2020, we had collected more than \$175 million, or **50.11%** of our \$350+ million adjusted current tax levy on the 2019 grand list. This rate is still moderately less than (-2.45%) what we collected in the prior year (FYE 2019) through September 30, but this is probably due to the extended grace period that has allowed payments up to and including October 1, 2020. As of September 30, we were still receiving and processing on time payments. We will not be able to accurately assess where we stand until we are finished processing on time mailed payments later this week.

As of the end of September, 2020, we collected more than \$8.3 million of our sewer use levy, or **49.58%**. We also collected 67.41% of the year's IPP (Industrial Pretreatment Program) fee on behalf of the Water Pollution Control Authority. Compared with the prior fiscal year, we are very slightly behind with regard to sewer use collections (-1.10%) and more significantly behind with the IPP fee (-7.52%). Because the IPP fee is billed on the business personal property bill, it stands to reason the drop would be more substantial there, as businesses are taking advantage of the extended grace period. Again, we will know better where we stand, and we expect these numbers to smooth out, after we conclude processing and posting mailed payments later this week.

With regard to prior years' collections, through September, 2020, we showed a net collection of more than \$1.5 million in back taxes, interest, lien fees and other fees, which is only about \$46,000 less than we collected in the prior fiscal year. This figure is net, meaning we lost some prior year revenue due to recent settlements of court cases initiated by taxpayers who appealed their tax assessments.

To date, we have collected in excess of \$3.2 million on our tax sale properties. 87 of the accounts we began working on in November 2019 have paid in full. Our tax sale, which was scheduled for July 20, 2020, was put on hold due to COVID 19. The state has lifted the prohibitions on tax sales since last month's report, and I have rescheduled the sale to July 19, 2021. We have continued to work on the sale, although in the background, throughout COVID. The planned tax sale has been a significant factor in stabilizing our tax collections, in spite of the effects of the pandemic. Were it not for the planned sale, our collections from the prior fiscal year would have been significantly lower, and it is possible we might not have achieved our budgeted collection rate for fiscal year end 2020.

The extended grace period authorized by Mayor Harry Rilling and the Common Council came to an end on Thursday, October 1, 2020. Payments received on Friday, October 2, and payments postmarked on or after October 2 now incur interest at the rate of 1.5% per month from the July 1 due date. That means a taxpayer coming to the window, or mailing a payment October 2 or later, will incur **6% interest** – 1.5% per month for four months (July through October) as a portion of a month is considered a full month. Interest is charged on all late payments without exception, per state law. We have done our best to remind taxpayers of the end of the grace period through the media, the website, and other means, as suggested by the Committee in prior months.

Our office has remained staffed throughout the pandemic as we work under COVID 19 restrictions. We adhere to distancing directives, including wearing masks and remaining six feet apart. City Hall reopened to the public “by appointment only” after Labor Day Weekend, but our office has continued to be “open” at the payment station in the front of the City Hall building, from 9 am to 4 pm Monday through Friday, with no appointment needed.

As the colder weather approaches, we have discussed different scenarios with the Administration and are likely to close the current payment station within the month, because we do not want people waiting outside in the elements. Instead, we plan to have people to enter the building through the main lobby. Security will greet them, ensure safety protocols are followed (face covering or mask, sanitized hands, identification to allow for contact tracing if necessary), and then direct them to our office. The number of customers allowed in at any given time will be limited.

This appears to be another step in the progression of returning to pre-COVID business practices. It is important to us that customers be allowed to continue to come to pay their taxes without having to make an appointment. We are working now to achieve that goal while keeping everybody safe and comfortable. Our staff has always worked behind an enclosure, while the public remains in our office lobby area. The details remain to be worked out, but we should have this in place by the end of October.

We plan to issue delinquent notices, called demand notices, after we are done processing our on time mail. They will be payable by October 31. Then, next month, we will begin the process of preparing for our second installment billing, which will likely be mailed around December 10.

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

We have attempted to mitigate the drop in collections and to be creative while still adhering to COVID 19 restrictions, including advertising payment options, communicating through the city website and social media, and opening the walk up window. We consider ourselves ‘essential’ in terms of both function and service. We will continue to update our operations to deal with changing circumstances and the changing seasons.

TAX COLLECTOR'S REPORT
SEPTEMBER 2020

FISCAL YEAR 2020-2021 (2019 GRAND LIST)		ADJ. TAX COLLECTIONS		COLLECTION %		CORRECTED LEVY*		CHANGE IN LEVY		COLLECTION %	
ORIGINAL LEVY	JUN 20 - SEP 20	JUN 20 - SEP 20	JUN 20 - SEP 20	77.40%	77.40%	\$20,553,524.16	(\$206,666.08)	78.18%			
AUTOMOBILE-REGULAR	\$20,760,190.24	\$16,068,385.27	\$16,068,385.27	49.43%	49.43%	\$19,993,574.86	(\$6,836.14)	49.45%			
PERSONAL PROPERTY	\$20,000,411.00	\$9,886,399.36	\$9,886,399.36	48.09%	48.09%	\$309,628,167.94	(\$1,300,037.52)	48.29%			
REAL ESTATE	\$310,928,205.46	\$149,512,661.64	\$149,512,661.64	49.89%	49.89%	\$350,175,266.96	(\$1,513,539.74)	50.11%			
TOTAL TAX	\$351,688,806.70	\$175,467,446.27	\$175,467,446.27								
SEWER USE	\$16,883,967.00	\$8,371,670.88	\$8,371,670.88	49.58%	49.58%	\$16,884,710.89	\$743.89	49.58%			
IPP FEE	\$200,500.00	\$135,822.29	\$135,822.29	67.74%	67.74%	\$201,500.00	\$1,000.00	67.41%			

FISCAL YEAR 2019-2020 (2018 GRAND LIST)		JUN 19 - SEP 19		COLLECTION %		CORRECTED LEVY*		CHANGE IN LEVY		COLLECTION %	
AUTOMOBILE-REGULAR	\$20,298,846.95	\$16,542,232.02	\$16,542,232.02	81.49%	81.49%	\$19,549,897.05	(\$748,949.90)	84.62%			
PERSONAL PROPERTY	\$18,801,474.70	\$11,369,385.09	\$11,369,385.09	60.47%	60.47%	\$21,236,754.76	\$2,435,280.06	53.54%			
REAL ESTATE	\$292,525,761.66	\$141,230,166.40	\$141,230,166.40	48.28%	48.28%	\$281,025,428.36	(\$11,500,333.30)	50.26%			
TOTAL TAX	\$331,626,083.31	\$169,141,783.51	\$169,141,783.51	51.00%	51.00%	\$321,812,080.17	(\$9,814,003.14)	52.56%			
SEWER USE	\$16,686,428.00	\$8,205,405.16	\$8,205,405.16	49.17%	49.17%	\$16,190,840.00	(\$495,588.00)	50.68%			
IPP FEE	\$203,250.00	\$155,843.15	\$155,843.15	76.68%	76.68%	\$208,000.00	\$4,750.00	74.92%			

TAX DIFFERENCE 2019 G.L. vs. 2018 G.L. INCREASE/(DECREASE)	\$20,062,723.39	\$6,325,662.76	\$6,325,662.76	-1.11%	-1.11%	\$28,363,186.79	\$8,300,463.40	-2.45%			
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SEWER DIFFERENCE 2019 G.L. vs. 2018 G.L. INCREASE/(DECREASE)	\$197,539.00	\$166,265.72	\$166,265.72	0.41%	0.41%	\$693,870.89	\$496,331.89	-1.10%			
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IPP DIFFERENCE 2019 G.L. vs. 2018 G.L. INCREASE/(DECREASE)	(\$2,750.00)	(\$20,020.86)	(\$20,020.86)	-8.93%	-8.93%	(\$6,500.00)	(\$3,750.00)	-7.52%			
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BACK TAXES COLLECTED		FISCAL YR 2019-2020		CUR YR vs. PRIOR YR	
	(JUL 20 - SEP 20)	(JUL 19 - SEP 19)	INC/(DEC)		
PRIOR TAXES	\$1,112,838.81	\$1,055,140.71	\$57,698.10		
PRIOR SEWER USE FEE	\$65,130.05	\$68,350.29	\$6,779.76		
PRIOR IPP FEE	\$3,000.00	\$1,674.89	\$1,325.11		
TOTAL PRIOR TAX, SEWER & IPP	\$1,180,968.86	\$1,115,165.89	\$65,802.97		
CURRENT INTEREST	\$0.00	\$193,481.86	(\$193,481.86)		
PRIOR INTEREST	\$312,428.05	\$210,992.52	\$101,435.53		
SEWER USE FEE INTEREST	\$13,460.95	\$16,298.40	(\$2,837.45)		
IPP FEE INTEREST	\$672.39	\$798.76	(\$126.37)		
TOTAL INTEREST COLLECTED	\$326,561.39	\$421,571.54	(\$95,010.15)		
PRIOR LIEN FEE	\$0.00	\$4,627.96	(\$4,627.96)		
CURRENT LIEN FEE	\$5,378.29	\$0.00	\$5,378.29		
TOTAL LIEN FEE COLLECTED	\$5,378.29	\$4,627.96	\$750.33		
MISC FEES COLLECTED	\$18,834.93	\$36,791.45	(\$17,956.52)		
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	\$1,531,743.47	\$1,578,156.84	(\$46,413.37)		

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

Updated 8/31/2020
through

	Year to Date				
	Budget	Actuals	Variance	Var %	Comments
Revenue Rounds	11,781	12,723	942	8.0%	Tee sheet remained at very high utilization all summer. Weather and Covid played a role in this.
Non-Revenue Rounds	2,578	2,525	(53)	-2.1%	
Total Rounds	14,359	15,248	889	6.2%	
Carts	7,849	9,696	1,847	23.5%	Heat plus above reasons caused high cart rentals.
ID Cards	82	88	6	7.3%	

	Budget	Actuals	Variance	Var %	Comments
Golf Revenue	543,485	592,407	48,922	9.0%	Weather and continued higher than normal Tee Sheet utilization
Tennis Revenue	10,000	10,000	-	0.0%	
Restaurant Revenue	4,700	4,700	-	0.0%	
Other Revenue	2,799	2,787	(12)	-0.4%	
Total Revenue	560,984	609,895	48,910	8.7%	
Management Salary	26,300	27,205	905	3.4%	
Other Personnel	123,456	131,672	8,216	6.7%	Mostly Ops dept due to budget cuts. However, high golf and cart rounds created need for add'l work.
Employee Benefits	27,641	29,719	2,078	7.5%	Driven by unemployment rates which increased due to # of laid off staff (COVID).
Administrative	39,833	46,097	6,264	15.7%	Driven by cred card fees. Increase in cred cards due to COVID no-contact pay rules, season passes.
Interest & Insurance	12,512	14,215	1,703	13.6%	Budget amt is too low due to a one-time credit skewing the calculation that was used.
Sales & Operations	716	982	266	37.2%	
Park Maintenance	59,110	53,975	(5,135)	-8.7%	Under due reduction of grass treatment supplies; offset by higher water due to dry weather.
Park Equipment	15,965	10,227	(5,738)	-35.9%	Really keeping all maintenance costs to a minimum.
Carts	42,130	42,622	492	1.2%	
Operating Expense	347,663	356,714	9,051	2.6%	
Net Income	213,321	253,180	39,859	18.7%	

Cash Balance	300,000	291,018	(8,982)	-3.0%	Goal is to have \$350k plus capital projects / City debt annual funding at 8/31 in the future
Line of Credit Balance	-	-	-	-	

Balance Sheet

Oak Hills Park Authority
FY21 Actual vs. Budget

	<u>Aug Act</u>	<u>Aug Bud</u>	<u>Var \$</u>	<u>Var %</u>	<u>YTD Act</u>	<u>YTD Bud</u>	<u>Var \$</u>	<u>Var %</u>
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	\$206,151	\$183,594	\$22,557	12.3%	\$420,122	\$378,994	\$41,128	10.9%
4020 · I.D. Cards	\$1,347	\$3,711	-\$2,364	-63.7%	\$7,277	\$8,658	-\$1,381	-16.0%
4025 · Season Pass	\$8,985	\$8,985	\$0	0.0%	\$15,460	\$17,970	-\$2,510	-14.0%
4030 · Tournament Fees	\$6,010	\$3,596	\$2,414	67.1%	\$10,625	\$19,389	-\$8,764	-45.2%
4050 · Cart Revenue	\$69,468	\$63,139	\$6,328	10.0%	\$148,142	\$124,690	\$23,452	18.8%
4055 · GolfBoard Revenue	\$165	\$0	\$165	0.0%	\$227	\$0	\$227	0.0%
4060 · Golf Revenue - Gift Certif.	\$1,378	\$1,586	-\$208	-13.1%	\$3,658	\$2,851	\$807	28.3%
4070 · Gift & Rain Checks Redeemed	-\$4,262	-\$3,857	-\$405	10.5%	-\$13,104	-\$9,068	-\$4,036	44.5%
Total 4001 · Golf Revenue	\$289,242	\$260,754	\$28,488	10.9%	\$592,407	\$543,485	\$48,923	9.0%
4100 · Tennis Revenue	\$5,000	\$5,000	\$0	0.0%	\$10,000	\$10,000	\$0	0.0%
4200 · Rental Income	\$1,375	\$1,375	\$0	0.0%	\$2,750	\$2,750	\$0	0.0%
4300 · Investment Income	\$37	\$15	\$22	148.8%	\$57	\$29	\$28	96.2%
4400 · Misc. Income	\$25	\$8	\$17	221.8%	-\$20	\$20	-\$40	-200.5%
4600 · Restaurant Income	\$2,350	\$2,350	\$0	0.0%	\$4,700	\$4,700	\$0	0.0%
4700 · Advertising Revenue	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Other Revenue	\$8,787	\$8,748	\$39	0.4%	\$17,487	\$17,499	-\$12	-0.1%
TOTAL REVENUE	\$298,029	\$269,501	\$28,527	10.6%	\$609,895	\$560,984	\$48,911	8.7%
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	\$13,414	\$13,150	-\$264	-2.0%	\$27,205	\$26,300	-\$905	-3.4%
5030 · Operations	\$26,279	\$23,338	-\$2,941	-12.6%	\$53,108	\$47,086	-\$6,022	-12.8%
5040 · Operations O/T	\$707	\$0	-\$707	0.0%	\$772	\$0	-\$772	0.0%
5050 · Course Personnel	\$24,077	\$23,133	-\$944	-4.1%	\$48,559	\$46,266	-\$2,293	-5.0%
5060 · Course Personnel O/T	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
5070 · Seasonal Personnel	\$15,130	\$15,052	-\$78	-0.5%	\$29,217	\$30,104	\$887	2.9%
5080 · Seasonal Personnel O/T	\$0	\$0	\$0	0.0%	\$15	\$0	-\$15	0.0%
Total 5000 · PERSONNEL EXPENSE	\$79,607	\$74,673	-\$4,934	-6.6%	\$158,877	\$149,756	-\$9,121	-6.1%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	\$6,047	\$6,160	\$113	1.8%	\$12,070	\$13,045	\$975	7.5%
5230 · State Unemployment	\$3,424	\$2,314	-\$1,111	-48.0%	\$6,933	\$5,249	-\$1,684	-32.1%
5250 · Health Insurance	\$2,241	\$2,199	-\$42	-1.9%	\$4,954	\$4,398	-\$555	-12.6%
5260 · Workmans Compensation	\$1,906	\$2,311	\$406	17.6%	\$4,696	\$3,769	-\$927	-24.6%
5270 · Retirement Plans	\$529	\$526	-\$3	-0.6%	\$1,066	\$1,180	\$114	9.7%
Total 5200 · EMPLOYEE BENEFITS	\$14,147	\$13,510	-\$637	-4.7%	\$29,719	\$27,641	-\$2,078	-7.5%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	\$1,472	\$902	-\$570	-63.2%	\$2,535	\$1,803	-\$732	-40.6%
5430 · Professional Fees	\$2,650	\$2,667	\$17	0.6%	\$5,150	\$5,333	\$183	3.4%
5436 · Advertising	\$985	\$932	-\$53	-5.7%	\$1,821	\$2,811	\$991	35.2%
5440 · Office Expense	\$1,413	\$1,766	\$353	20.0%	\$3,543	\$3,512	-\$31	-0.9%
5441 · Bank Charges	\$22	\$35	\$13	36.5%	\$73	\$71	-\$3	-3.8%
5442 · Credit Card Fees	\$6,519	\$5,121	-\$1,399	-27.3%	\$13,767	\$10,115	-\$3,652	-36.1%
5445 · Postage	\$0	\$0	\$0	0.0%	\$37	\$11	-\$26	-245.5%
5450 · Training and Dues	\$0	\$0	\$0	0.0%	\$400	\$256	-\$144	-56.5%
5461 · Authority Secretarial Services	\$130	\$125	-\$5	-4.0%	\$260	\$250	-\$10	-4.0%
5469 · Other Outside Services	\$422	\$452	\$31	6.8%	\$858	\$1,012	\$154	15.2%
5470 · Other Admin	\$1,006	\$704	-\$301	-42.8%	\$3,055	\$1,409	-\$1,646	-116.9%
5480 · Utilities	\$7,382	\$7,322	-\$61	-0.8%	\$14,597	\$13,251	-\$1,347	-10.2%
5490 · Water	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	\$22,001	\$20,025	-\$1,976	-9.9%	\$46,097	\$39,833	-\$6,264	-15.7%
5500 · DEBT SERVICE AND INSURANCE								

Oak Hills Park Authority
FY21 Actual vs. Budget

	<u>Aug Act</u>	<u>Aug Bud</u>	<u>Var \$</u>	<u>Var %</u>	<u>YTD Act</u>	<u>YTD Bud</u>	<u>Var \$</u>	<u>Var %</u>
5500 · Liability Insurance	\$6,387	\$5,732	-\$655	-11.4%	\$12,773	\$11,463	-\$1,310	-11.4%
5520 · Interest	\$391	\$462	\$71	15.4%	\$1,442	\$1,049	-\$394	-37.6%
Total 5500 · DEBT SERVICE AND INSURANCE	\$6,778	\$6,194	-\$584	-9.4%	\$14,215	\$12,512	-\$1,704	-13.6%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	-\$1,182	\$0	\$1,182	0.0%	\$0.00	\$0	\$0	0.0%
5640 · Golf Pro Supplies	\$0	\$354	\$354	100.0%	\$982	\$716	-\$267	-37.3%
5680 · Golf Pro Work Clothes	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 5600 SALES AND OPERATIONS	-\$1,182	\$354	\$1,536	434.0%	\$982	\$716	-\$267	-37.3%
5700 · PARK MAINTENANCE								
5710 · Water	\$11,474	\$7,823	-\$3,651	-46.7%	\$18,794	\$15,004	-\$3,790	-25.3%
5720 · Heating Fuel		\$103	\$103	100.0%	\$0	\$549	\$549	100.0%
5730 · Grounds Maintenance	\$760	\$715	-\$45	-6.2%	\$867	\$1,934	\$1,067	55.2%
5740 · Tree Maintenance		\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
5751 · Agriculture&Chemicals-Purch	\$347	\$17,898	\$17,551	98.1%	\$347	\$36,842	\$36,495	99.1%
5752 · Agriculture/Chemicals Utilized	\$7,869		-\$7,869	0.0%	\$30,341	\$0	-\$30,341	0.0%
5760 · Irrigation Maintenance	\$2,615	\$2,212	-\$403	-18.2%	\$3,626	\$3,854	\$228	5.9%
5770 · Consumable Tools	\$0	\$408	\$408	100.0%	\$0	\$919	\$919	100.0%
5780 · Tee and Green Supplies	\$0	\$7	\$7	100.0%	\$0	\$7	\$7	100.0%
5795 · Janitorial Supplies	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 5700 · PARK MAINTENANCE	\$23,065	\$29,166	\$6,101	20.9%	\$53,975	\$59,110	\$5,135	8.7%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	\$1,298	\$2,844	\$1,546	54.4%	\$3,107	\$6,605	\$3,499	53.0%
5820 · Building Maintenance	\$4,944	\$3,320	-\$1,624	-48.9%	\$5,925	\$5,742	-\$183	-3.2%
5840 · Small Equipment	\$0	\$0	\$0	0.0%	\$0	\$699	\$699	100.0%
5860 · Gasoline/Diesel Fuel	\$1,195	\$459	-\$736	-160.2%	\$1,195	\$2,919	\$1,724	59.1%
5880 · Employee work clothes	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 5800 · PARK EQUIPMENT	\$7,437	\$6,624	-\$813	-12.3%	\$10,227	\$15,965	\$5,738	35.9%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	\$16,116	\$18,561	\$2,445	13.2%	\$37,202	\$37,122	-\$80	-0.2%
6020 · Electricity	\$2,127	\$2,007	-\$119	-5.9%	\$4,417	\$3,889	-\$528	-13.6%
6030 · Maintenance	\$203	\$82	-\$120	-146.0%	\$203	\$318	\$116	36.4%
6050 · Cart Insurance	\$400	\$400	\$0	0.0%	\$800	\$800	\$0	0.0%
6060 · Misc. Cart Expense	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 6000 · CART EXPENSE	\$18,845	\$21,051	\$2,205	10.5%	\$42,622	\$42,130	-\$492	-1.2%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	\$170,697	\$171,596	\$898	0.5%	\$356,714	\$347,662	-\$9,052	-2.6%
TOTAL OPERATIONAL NET INCOME	\$127,331	\$97,905	\$29,426	30.1%	\$253,181	\$213,322	\$39,859	18.7%
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	\$127,331	\$97,905	\$29,426	30.1%	\$253,181	\$213,322	\$39,859	18.7%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash								
8001 · Capital projects								
8100 - Capital Proj Cash	\$1,155	\$0	-\$1,155	0.0%	\$1,155	\$0	-\$1,155	0.0%
8101 - Capital Proj Financed	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Capital Contribution								
Total 8000 · OTHER EXPENSE	\$1,155	\$0	-\$1,155	0.0%	\$1,155	\$0	-\$1,155	0.0%
NET INCOME	\$126,176	\$97,905	\$28,271	28.9%	\$252,026	\$213,322	\$38,704	18.1%

OAK HILLS PARK AUTHORITY
Balance Sheet FY20
As of August 31, 2020

	Total			
	As of Aug 31, 2020	As of Aug 31, 2019 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	333,073.17	52,925.63	280,147.54	529.32%
1022 NBT Payment Account	-44,806.66	-36,420.98	-8,385.68	-23.02%
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	\$ 291,017.51	\$ 19,255.65	\$ 271,761.86	1411.34%
Total Bank Accounts	\$ 291,017.51	\$ 19,255.65	\$ 271,761.86	1411.34%
Other Current Assets				
1100 Inventory	52,534.31	41,754.53	10,779.78	25.82%
1200 Receivables	10,055.00	8,064.00	1,991.00	24.69%
1300 Prepaid Expenses	25,603.21	32,335.89	-6,732.68	-20.82%
1400 Deposits	0.00	2,100.00	-2,100.00	-100.00%
Total Other Current Assets	\$ 88,192.52	\$ 84,254.42	\$ 3,938.10	4.67%
Total Current Assets	\$ 379,210.03	\$ 103,510.07	\$ 275,699.96	266.35%
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,067,156.87	1,032,548.99	34,607.88	3.35%
1510 Accumulated Depreciation/Amort.	-3,783,483.71	-3,528,712.40	-254,771.31	-7.22%
1520 Furniture & Fixtures	50,085.23	50,085.23	0.00	0.00%
1560 Leasehold Improvements	35,894.79	30,035.97	5,858.82	19.51%
1561 Park Improvements	1,782,769.53	1,773,864.03	8,905.50	0.50%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-22,570.02	-9,695.55	-12,874.47	-132.79%
Total 1500 Fixed Assets	\$1,406,987.35	\$1,625,260.93	-\$218,273.58	-13.43%
Total Fixed Assets	\$1,406,987.35	\$1,625,260.93	-\$218,273.58	-13.43%
TOTAL ASSETS	\$1,786,197.38	\$1,728,771.00	\$ 57,426.38	3.32%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	49,175.18	32,782.80	16,392.38	50.00%
Total Accounts Payable	\$ 49,175.18	\$ 32,782.80	\$ 16,392.38	50.00%
Other Current Liabilities				
2050 Accounts Payable-Tennis Revenue	0.00	110.00	-110.00	-100.00%
2051 Accounts Payable - OHMGA Revenue	85.00	1.00	84.00	8400.00%
2052 Accounts Payable - F&B Revenue	0.00	1,685.00	-1,685.00	-100.00%

2053 Accounts Payable - Supporters of OHP	0.00	150.00	-150.00	-100.00%
2100 Accrued Payroll	28,536.14	23,095.59	5,440.55	23.56%
2104 Accrued retirement contribution	1,117.90	136.61	981.29	718.31%
2105 Accrued Vacation Pay	20,870.69	26,589.71	-5,719.02	-21.51%
2200 Accrued Expenses	40,767.50	26,958.02	13,809.48	51.23%
2210 Security Deposit-Entrance House				
2212 Security Dep - Apt 2 Right	1,350.00	1,350.00	0.00	0.00%
Total 2210 Security Deposit-Entrance House	\$ 1,350.00	\$ 1,350.00	\$ 0.00	0.00%
2250 Deferred Revenue				
2251 Tournament Deposits	4,050.00	7,400.00	-3,350.00	-45.27%
2253 Deferred Tennis Revenue	4,999.34	-3,345.08	8,344.42	249.45%
2254 Other Deferred	131,381.57	64,619.50	66,762.07	103.32%
Total 2250 Deferred Revenue	\$ 140,430.91	\$ 68,674.42	\$ 71,756.49	104.49%
2400 Cart Sales Tax Due	4,422.00	7,667.00	-3,245.00	-42.32%
Total Other Current Liabilities	\$ 237,580.14	\$ 156,417.35	\$ 81,162.79	51.89%
Total Current Liabilities	\$ 286,755.32	\$ 189,200.15	\$ 97,555.17	51.56%
Long-Term Liabilities				
2701 Consolidated City Debt	2,122,200.44	1,981,729.88	140,470.56	7.09%
2730 Capital Debt (150k)	0.00	76,750.01	-76,750.01	-100.00%
2731 Operating Expense Debt (150k)	0.00	76,752.55	-76,752.55	-100.00%
2764 NBT Truck Loan	0.00	3,620.85	-3,620.85	-100.00%
2765 Deere Credit Inc. Progator Sprayer	0.00	5,190.87	-5,190.87	-100.00%
2766 Wells Fargo Eq Bandit Chipper	372.37	4,622.92	-4,250.55	-91.95%
2767 Deere Credit, Inc. Sweeper Vac	886.04	6,020.47	-5,134.43	-85.28%
2768 Deere Credit Inc. Greens Roller	2,878.19	5,633.23	-2,755.04	-48.91%
2770 Deere Credit Inc. Hybrid Mower	0.89	4,116.32	-4,115.43	-99.98%
2771 Yard Card-Skid Mount	0.00	114.69	-114.69	-100.00%
2772 Wells Fargo 2017 Aera-Vator	1,675.68	2,730.48	-1,054.80	-38.63%
2773 DLL Finance Club Car CA550G Utility Cart	3,612.50	4,644.50	-1,032.00	-22.22%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	31,525.81	42,271.59	-10,745.78	-25.42%
2775 Deere Credit, Inc. Hybrid Mower	14,354.17	20,035.73	-5,681.56	-28.36%
2776 Wells Fargo MTE 2018 TurfCo Blower	4,973.53	6,544.15	-1,570.62	-24.00%
2777 DLL Finance Club Car CA502 Utility Cart	6,746.64	8,893.33	-2,146.69	-24.14%
2778 Wells Fargo Used Kubota Tractor Mini Ex	23,360.02	0.00	23,360.02	100.00%
Total Long-Term Liabilities	\$2,212,586.28	\$2,249,671.57	-\$ 37,085.29	-1.65%
Total Liabilities	\$2,499,341.60	\$2,438,871.72	\$ 60,469.88	2.48%
Equity				
3010 Fund Balance - Beginning	-42,873.28	-42,873.28	0.00	0.00%
Total 3000 Fund Balance	-\$ 42,873.28	-\$ 42,873.28	\$ 0.00	0.00%
3500 Reserves				
3550 Reserve for Contingencies	405,368.10	405,368.10	0.00	0.00%
Total 3500 Reserves	\$ 405,368.10	\$ 405,368.10	\$ 0.00	0.00%
3900 Retained Earnings	-1,285,566.94	-1,142,991.32	-142,575.62	-12.47%
Net Income	209,927.90	70,395.78	139,532.12	198.21%
Total Equity	-\$ 713,144.22	-\$ 710,100.72	-\$ 3,043.50	-0.43%
TOTAL LIABILITIES AND EQUITY	\$1,786,197.38	\$1,728,771.00	\$ 57,426.38	3.32%

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

	Total			
	Aug 2020	Aug 2019 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	206,151.04	173,742.85	32,408.19	18.65%
4020 I.D. Cards	1,347.00	1,320.00	27.00	2.05%
4025 Season Pass	8,985.15	0.00	8,985.15	100.00%
4030 Tournament Fees	6,010.00	3,690.00	2,320.00	62.87%
4050 Cart Revenue	69,467.69	62,347.00	7,120.69	11.42%
4055 GolfBoard Revenue	165.00	1,045.00	-880.00	-84.21%
4060 Golf Revenue - Gift Certif.	1,378.00	1,798.00	-420.00	-23.36%
4070 Gift & Rain Checks Redeemed	-4,262.00	-3,835.00	-427.00	-11.13%
Total 4001 Golf Revenue	\$289,241.88	\$ 240,107.85	\$ 49,134.03	20.46%
4100 Tennis Revenue	5,000.00	5,017.60	-17.60	-0.35%
4200 Rental Income	1,375.00	1,375.00	0.00	0.00%
4300 Investment Income	36.81	3.02	33.79	1118.87%
4400 Misc. Income	25.00	20.00	5.00	25.00%
4600 Restaurant Income	2,350.00	4,000.00	-1,650.00	-41.25%
4700 Advertising Revenue	0.00	0.00	0.00	0.00%
Total 4000 REVENUES	\$298,028.69	\$ 250,523.47	\$ 47,505.22	18.96%
Total Income	\$298,028.69	\$ 250,523.47	\$ 47,505.22	18.96%
Gross Profit	\$298,028.69	\$ 250,523.47	\$ 47,505.22	18.96%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	13,414.23	13,476.63	-62.40	-0.46%
5030 Operations	26,279.02	27,670.35	-1,391.33	-5.03%
5040 Operations O/T	707.08	401.46	305.62	76.13%
5050 Course Personnel	24,076.74	24,435.71	-358.97	-1.47%
5060 Course Personnel O/T	0.00	-41.93	41.93	100.00%
5070 Seasonal Personnel	15,129.77	19,949.33	-4,819.56	-24.16%
5080 Seasonal Personnel O/T	0.00	37.63	-37.63	-100.00%
Total 5000 PERSONNEL EXPENSE	\$ 79,606.84	\$ 85,929.18	-\$ 6,322.34	-7.36%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	6,046.85	6,511.82	-464.97	-7.14%
5230 State Unemployment	3,424.34	2,410.08	1,014.26	42.08%
5250 Health Insurance	2,241.34	2,708.85	-467.51	-17.26%
5260 Workmans Compensation	1,905.68	2,832.27	-926.59	-32.72%
5270 Retirement Plans	528.86	520.62	8.24	1.58%
Total 5200 EMPLOYEE BENEFITS	\$ 14,147.07	\$ 14,983.64	-\$ 836.57	-5.58%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	1,471.90	930.44	541.46	58.19%

5430 Professional Fees	2,650.00	2,500.00	150.00	6.00%
5436 Advertising	984.79	971.17	13.62	1.40%
5440 Office Expense	1,413.15	1,621.18	-208.03	-12.83%
5441 Bank Charges	22.03	28.25	-6.22	-22.02%
5442 Credit Card Fees	6,519.43	4,623.85	1,895.58	41.00%
5461 Authority Secretarial Services	130.00	0.00	130.00	100.00%
5469 Other Outside Services	421.56	471.14	-49.58	-10.52%
5470 Other Administrative	1,005.58	783.86	221.72	28.29%
5480 Utilities	7,382.34	8,299.64	-917.30	-11.05%
5500 Liability Insurance	6,386.51	6,001.93	384.58	6.41%
5520 Interest Expense	391.06	805.30	-414.24	-51.44%
Total 5400 ADMINISTRATIVE EXPENSES	\$ 28,778.35	\$ 27,036.76	\$ 1,741.59	6.44%
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	-1,182.07	998.99	-2,181.06	-218.33%
Total 5600 SALES AND OPERATIONS	-\$ 1,182.07	\$ 998.99	-\$ 2,181.06	-218.33%
5700 PARK MAINTENANCE				
5710 Water	11,473.65	7,666.83	3,806.82	49.65%
5730 Grounds Maintenance	760.18	-331.67	1,091.85	329.20%
5740 Tree Maintenance	0.00	200.00	-200.00	-100.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	347.20	255.84	91.36	35.71%
5752 Agriculture/Chemicals Utilized	7,868.89	13,444.66	-5,575.77	-41.47%
Total 5750 Agriculture and Chemicals	\$ 8,216.09	\$ 13,700.50	-\$ 5,484.41	-40.03%
5760 Irrigation Maintenance	2,614.89	2,800.69	-185.80	-6.63%
5770 Consumable Tools	0.00	411.40	-411.40	-100.00%
5780 Tee and Green Supplies	0.00	13.50	-13.50	-100.00%
5800 Equipment Maintenance	1,298.04	2,103.94	-805.90	-38.30%
5820 Building Maintenance	4,943.85	1,274.37	3,669.48	287.94%
5860 Gasoline/Diesel Fuel	1,195.40	897.64	297.76	33.17%
Total 5700 PARK MAINTENANCE	\$ 30,502.10	\$ 28,737.20	\$ 1,764.90	6.14%
6000 CART EXPENSE				
6010 Cart Lease Expense	16,116.00	20,673.74	-4,557.74	-22.05%
6015 Board Lease Expense	0.00	1,648.59	-1,648.59	-100.00%
6020 Electricity	2,126.52	1,980.95	145.57	7.35%
6030 Maintenance	202.60	0.00	202.60	100.00%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	\$ 18,845.12	\$ 24,703.28	-\$ 5,858.16	-23.71%
Total Expenses	\$170,697.41	\$ 182,389.05	-\$11,691.64	-6.41%
Net Operating Income	\$127,331.28	\$ 68,134.42	\$ 59,196.86	86.88%
Other Expenses				
8000 Depreciation/Amortization	22,124.56	19,973.46	2,151.10	10.77%
8001 Capital projects				
8100 Capital Projects - Cash	1,155.00	0.00	1,155.00	100.00%
Total 8001 Capital projects	\$ 1,155.00	\$ 0.00	\$ 1,155.00	
Total Other Expenses	\$ 23,279.56	\$ 19,973.46	\$ 3,306.10	16.55%
Net Other Income	-\$ 23,279.56	-\$ 19,973.46	-\$ 3,306.10	-16.55%
Net Income	\$104,051.72	\$ 48,160.96	\$ 55,890.76	116.05%

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
 July - August, 2020

	Total			
	Jul - Aug, 2020	Jul - Aug, 2019 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	420,122.08	331,666.97	88,455.11	26.67%
4020 I.D. Cards	7,277.00	8,040.00	-763.00	-9.49%
4025 Season Pass	15,460.30	0.00	15,460.30	100.00%
4030 Tournament Fees	10,625.00	21,510.00	-10,885.00	-50.60%
4050 Cart Revenue	148,141.69	118,691.00	29,450.69	24.81%
4055 GolfBoard Revenue	227.00	2,059.00	-1,832.00	-88.98%
4060 Golf Revenue - Gift Certif.	3,658.00	3,389.00	269.00	7.94%
4070 Gift & Rain Checks Redeemed	-13,104.00	-9,857.10	-3,246.90	-32.94%
Total 4001 Golf Revenue	\$592,407.07	\$475,498.87	\$116,908.20	24.59%
4100 Tennis Revenue	10,000.00	10,035.20	-35.20	-0.35%
4200 Rental Income	2,750.00	2,750.00	0.00	0.00%
4300 Investment Income	57.49	5.41	52.08	962.66%
4400 Misc. Income	-20.00	50.00	-70.00	-140.00%
4600 Restaurant Income	4,700.00	8,000.00	-3,300.00	-41.25%
4700 Advertising Revenue	0.00	0.00	0.00	0.00%
Total 4000 REVENUES	\$609,894.56	\$496,339.48	\$113,555.08	22.88%
Total Income	\$609,894.56	\$496,339.48	\$113,555.08	22.88%
Gross Profit	\$609,894.56	\$496,339.48	\$113,555.08	22.88%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	27,205.23	26,915.38	289.85	1.08%
5030 Operations	53,108.21	54,982.44	-1,874.23	-3.41%
5040 Operations O/T	771.67	549.19	222.48	40.51%
5050 Course Personnel	48,559.24	49,031.06	-471.82	-0.96%
5060 Course Personnel O/T	0.00	117.39	-117.39	-100.00%
5070 Seasonal Personnel	29,217.12	40,260.87	-11,043.75	-27.43%
5080 Seasonal Personnel O/T	15.28	27.99	-12.71	-45.41%
Total 5000 PERSONNEL EXPENSE	\$158,876.75	\$171,884.32	-\$ 13,007.57	-7.57%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	12,070.21	13,025.53	-955.32	-7.33%
5230 State Unemployment	6,932.72	5,278.09	1,654.63	31.35%
5250 Health Insurance	4,953.57	5,417.70	-464.13	-8.57%
5260 Workmans Compensation	4,696.46	3,796.61	899.85	23.70%
5270 Retirement Plans	1,065.84	1,048.47	17.37	1.66%
Total 5200 EMPLOYEE BENEFITS	\$ 29,718.80	\$ 28,566.40	\$ 1,152.40	4.03%
5400 ADMINISTRATIVE EXPENSES				

5420 Telephone	2,535.49	1,934.06	601.43	31.10%
5430 Professional Fees	5,150.00	5,000.00	150.00	3.00%
5436 Advertising	1,820.50	3,535.35	-1,714.85	-48.51%
5440 Office Expense	3,542.69	3,839.02	-296.33	-7.72%
5441 Bank Charges	73.18	58.30	14.88	25.52%
5442 Credit Card Fees	13,767.43	9,147.10	4,620.33	50.51%
5445 Postage	37.10	0.00	37.10	100.00%
5450 Training and Dues	400.00	75.00	325.00	433.33%
5461 Authority Secretarial Services	260.00	270.00	-10.00	-3.70%
5469 Other Outside Services	858.27	950.32	-92.05	-9.69%
5470 Other Administrative	3,055.05	1,265.28	1,789.77	141.45%
5480 Utilities	14,597.18	15,297.10	-699.92	-4.58%
5500 Liability Insurance	12,773.02	12,003.86	769.16	6.41%
5520 Interest Expense	1,442.27	2,116.92	-674.65	-31.87%
Total 5400 ADMINISTRATIVE EXPENSES	\$ 60,312.18	\$ 55,492.31	\$ 4,819.87	8.69%
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	0.00	1,317.80	-1,317.80	-100.00%
5640 Golf Pro Supplies	982.22	314.14	668.08	212.67%
Total 5600 SALES AND OPERATIONS	\$ 982.22	\$ 1,631.94	-\$ 649.72	-39.81%
5700 PARK MAINTENANCE				
5710 Water	18,793.92	15,487.37	3,306.55	21.35%
5720 Heating Fuel	0.00	970.10	-970.10	-100.00%
5730 Grounds Maintenance	867.14	589.83	277.31	47.02%
5740 Tree Maintenance	0.00	200.00	-200.00	-100.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	347.20	255.84	91.36	35.71%
5752 Agriculture/Chemicals Utilized	30,340.53	42,000.63	-11,660.10	-27.76%
Total 5750 Agriculture and Chemicals	\$ 30,687.73	\$ 42,256.47	-\$ 11,568.74	-27.38%
5760 Irrigation Maintenance	3,625.84	3,474.76	151.08	4.35%
5770 Consumable Tools	0.00	999.87	-999.87	-100.00%
5780 Tee and Green Supplies	0.00	13.50	-13.50	-100.00%
5800 Equipment Maintenance	3,106.71	5,745.29	-2,638.58	-45.93%
5820 Building Maintenance	5,925.13	1,863.64	4,061.49	217.93%
5840 Small Equipment	0.00	288.49	-288.49	-100.00%
5860 Gasoline/Diesel Fuel	1,195.40	2,985.92	-1,790.52	-59.97%
5880 Employee work clothes	0.00	63.74	-63.74	-100.00%
Total 5700 PARK MAINTENANCE	\$ 64,201.87	\$ 74,938.98	-\$ 10,737.11	-14.33%
6000 CART EXPENSE				
6010 Cart Lease Expense	37,202.00	36,789.74	412.26	1.12%
6015 Board Lease Expense	0.00	2,913.30	-2,913.30	-100.00%
6020 Electricity	4,417.22	3,975.76	441.46	11.10%
6030 Maintenance	202.60	195.21	7.39	3.79%
6050 Cart Insurance	800.00	800.00	0.00	0.00%
Total 6000 CART EXPENSE	\$ 42,621.82	\$ 44,674.01	-\$ 2,052.19	-4.59%
Total Expenses	\$356,713.64	\$377,187.96	-\$ 20,474.32	-5.43%
Net Operating Income	\$253,180.92	\$119,151.52	\$134,029.40	112.49%
Other Expenses				

8000 Depreciation/Amortization	42,098.02	39,946.92	2,151.10	5.38%
8001 Capital projects				
8100 Capital Projects - Cash	1,155.00	8,808.82	-7,653.82	-86.89%
Total 8001 Capital projects	<u>\$ 1,155.00</u>	<u>\$ 8,808.82</u>	<u>-\$ 7,653.82</u>	<u>-86.89%</u>
Total Other Expenses	<u>\$ 43,253.02</u>	<u>\$ 48,755.74</u>	<u>-\$ 5,502.72</u>	<u>-11.29%</u>
Net Other Income	<u>-\$ 43,253.02</u>	<u>-\$ 48,755.74</u>	<u>\$ 5,502.72</u>	<u>11.29%</u>
Net Income	<u>\$209,927.90</u>	<u>\$ 70,395.78</u>	<u>\$139,532.12</u>	<u>198.21%</u>

OAK HILLS SALES ANALYSIS AUGUST 2020 FISCAL

<u>Description</u>	<u>Aug-20</u>	<u>Aug-19</u>	<u>Inc/(Dec)</u>	<u>YTD FY21</u>	<u>YTD FY20</u>	<u>Inc/(Dec)</u>
Revenue Rounds	6,207	5,496	12.9%	12,723	10,666	19.3%
Barter Rounds	259	319	-18.8%	602	664	-9.3%
Season Pass Rounds	805	0	0.0%	1,802	0	0.0%
Comp Rounds	66	123	-46.3%	121	211	-42.7%
Total All Rounds	7,337	5,938	23.6%	15,248	11,541	32.1%
Total Carts	4,528	4,154	9.0%	9,696	7,768	24.8%
Total Boards	8	54	-85.2%	11	104	-89.4%
Total Golf ID Cards	15	23	-34.8%	88	105	-16.2%
Total Season Passes	0	0	0.0%	0	0	0.0%
Total Gift Cards	13	24	-45.8%	51	53	-3.8%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total \$ Revenue Rounds	\$211,786	\$171,772	23.3%	\$428,814	\$342,161	25.3%
Total Carts \$	\$73,879	\$66,306	11.4%	\$157,549	\$126,228	24.8%
Total Board \$	\$176	\$1,111	-84.2%	\$242	\$2,189	-88.9%
Total Golf ID Cards \$	\$1,547	\$1,560	-0.8%	\$9,007	\$8,280	8.8%
Total Season Pass \$	\$575	\$0	0.0%	-\$150	\$0	0.0%
Total Gift Cards \$	\$1,628	\$1,698	-4.1%	\$4,733	\$3,289	43.9%
Total GPS Advertising \$	\$0	\$0	0.0%	\$0	\$0	0.0%
Rain Chks/Gift Cards Redeemed	-\$4,262	-\$3,835	11.1%	-\$13,158	-\$9,857	33.5%
	\$285,328	\$238,612	19.6%	\$587,037	\$472,291	24.3%
\$ Revenue/Revenue Round	\$34.12	\$31.25	9.2%	\$33.70	\$32.08	5.1%
Carts/Revenue Round	\$0.73	75.6%	-3.5%	76.2%	72.8%	4.6%
Cart \$/Revenue Round	\$11.90	\$12.06	-1.3%	\$12.38	\$11.83	4.6%
Cart \$/Cart Round	\$16.32	\$15.96	2.2%	\$16.25	\$16.25	0.0%
Board \$/Board Round	\$22.00	\$20.57	6.9%	\$22.00	\$21.05	4.5%
ID Card \$/Card	\$103.13	\$67.83	52.1%	\$102.35	\$78.86	29.8%
Resident Adult 18 Rounds	1,080	1,416	-23.7%	2,433	2,754	-11.7%
Resident Senior 18 Rounds	911	1,028	-11.4%	2,015	1,952	3.2%
Junior/Golf Team 18 Rounds	228	142	60.6%	455	273	66.7%
Golf League 18 Rounds	66	62	6.5%	129	95	35.8%
Employee 18 Rounds	45	99	-54.5%	107	194	-44.8%
Non Resident 18 Rounds	3,240	2,416	34.1%	6,682	4,733	41.2%
Total 9 Hole Rounds	637	333	91.3%	902	665	35.6%
Total Revenue Rounds	6,207	5,496	12.9%	12,723	10,666	19.3%
Resident Adult 18 Rounds \$	\$36,933	\$43,113	-14.3%	\$81,881	\$83,333	-1.7%
Resident Senior 18 Rounds \$	\$24,785	\$26,710	-7.2%	\$53,794	\$49,855	7.9%
Junior/Golf Team 18 Rounds \$	\$4,385	\$2,896	51.4%	\$8,895	\$5,540	60.6%
Golf League 18 Rounds \$	\$720	\$1,426	-49.5%	\$1,420	\$2,185	-35.0%
Employee 18 Rounds \$	\$315	\$693	-54.5%	\$749	\$1,358	-44.8%
Non Resident 18 Rounds \$	\$128,106	\$89,529	43.1%	\$260,030	\$185,326	40.3%
Total 9 Hole Rounds \$	\$16,542	\$7,406	123.4%	\$22,045	\$14,565	51.4%
Total \$ Revenue Rounds	211,786	171,772	23.3%	428,814	342,161	25.3%
Senior Non-Resident ID	0	0	0.0%	3	1	200.0%
Adult Non-Resident ID	1	0	0.0%	3	1	200.0%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	1	0	0.0%	6	2	200.0%
GolfNow/TeeOff Rounds	510	222	129.7%	923	373	147.5%
GolfNow/TeeOff Dollars	\$21,214	\$8,561	147.8%	\$38,496	\$15,017	156.4%
Dollars/Round	\$41.60	\$38.56	7.9%	\$41.71	\$40.26	3.6%
City of Norwalk debt paydown	\$12,414					

OAK HILLS SALES ANALYSIS AUGUST 2020 CALENDAR

<u>Description</u>	<u>Aug-20</u>	<u>Aug-19</u>	<u>Inc/(Dec)</u>	<u>YTD 2020</u>	<u>YTD 2019</u>	<u>Inc/(Dec)</u>
Revenue Rounds	6,207	5,496	12.9%	23,257	24,028	-3.2%
Barter Rounds	259	319	-18.8%	1,050	1,266	-17.1%
Season Pass Rounds	805	0	0.0%	3,392	0	0.0%
Comp Rounds	<u>66</u>	<u>123</u>	<u>-46.3%</u>	<u>155</u>	<u>328</u>	<u>-52.7%</u>
Total All Rounds	7,337	5,938	23.6%	27,854	25,622	8.7%
Total Carts	4,528	4,154	9.0%	15,713	14,937	5.2%
Total Boards	8	54	-85.2%	11	145	-92.4%
Total Golf ID Cards	15	23	-34.8%	1,184	1,466	-19.2%
Total Season Passes	0	0	0.0%	88	0	0.0%
Total Gift Cards	13	24	-45.8%	131	152	-13.8%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total \$ Revenue Rounds	\$211,786	\$171,772	23.3%	\$782,501	\$776,893	0.7%
Total Carts \$	\$73,879	\$66,306	11.4%	\$259,586	\$247,430	4.9%
Total Board \$	\$176	\$1,111	-84.2%	\$242	\$3,080	-92.1%
Total Golf ID Cards \$	\$1,547	\$1,560	-0.8%	\$120,765	\$130,654	-7.6%
Total Season Pass \$	\$575	\$0	0.0%	\$106,895	\$0	0.0%
Total Gift Cards \$	\$1,628	\$1,698	-4.1%	\$12,638	\$12,593	0.4%
Total GPS Advertising \$	\$0	\$0	0.0%	1,475	\$0	0.0%
Rain Chks/Gift Cards Redeemed	-\$4,262	-\$3,835	11.1%	-\$21,342	-\$22,473	-5.0%
	\$285,328	\$238,612	19.6%	\$1,262,760	\$1,148,177	10.0%
\$ Revenue/Revenue Round	\$34.12	\$31.25	9.2%	\$33.65	\$32.33	4.1%
Carts/Revenue Round	\$0.73	75.6%	-3.5%	67.6%	62.2%	8.7%
Cart \$/Revenue Round	\$11.90	\$12.06	-1.3%	\$11.16	\$10.30	8.4%
Cart \$/Cart Round	\$16.32	\$15.96	2.2%	\$16.52	\$16.56	-0.3%
Board \$/Board Round	\$22.00	\$20.57	6.9%	\$22.00	\$21.24	3.6%
ID Card \$/Card	\$103.13	\$67.83	52.1%	\$102.00	\$89.12	14.4%
Resident Adult 18 Rounds	1,080	1,416	-23.7%	5,735	6,711	-14.5%
Resident Senior 18 Rounds	911	1,028	-11.4%	3,775	4,380	-13.8%
Junior/Golf Team 18 Rounds	228	142	60.6%	897	806	11.3%
Golf League 18 Rounds	66	62	6.5%	129	194	-33.5%
Empl 18 Rounds	45	99	-54.5%	238	430	-44.7%
Non Resident 18 Rounds	3,240	2,416	34.1%	11,392	10,161	12.1%
Total 9 Hole Rounds	637	333	91.3%	1,091	1,346	-18.9%
Total Revenue Rounds	6,207	5,496	12.9%	23,257	24,028	-3.2%
Resident Adult 18 Rounds \$	\$36,933	\$43,113	-14.3%	\$185,142	\$199,450	-7.2%
Resident Senior 18 Rounds \$	\$24,785	\$26,710	-7.2%	\$101,817	\$112,181	-9.2%
Junior/Golf Team 18 Rounds \$	\$4,385	\$2,896	51.4%	\$17,583	\$11,064	58.9%
Golf League 18 Rounds	\$720	\$1,426	-49.5%	\$1,420	\$4,462	-68.2%
Empl 18 Rounds \$	\$315	\$693	-54.5%	\$1,603	\$3,010	-46.7%
Non Resident 18 Rounds \$	\$128,106	\$89,529	43.1%	\$449,233	\$417,842	7.5%
Total 9 Hole Rounds \$	\$16,542	\$7,406	123.4%	\$25,703	\$28,885	-11.0%
Total \$ Revenue Rounds	211,786	171,772	23.3%	782,501	776,893	0.7%
SR NONRES DISC	0	0	0.0%	68	70	-2.9%
NONRES DISCOUNT	1	0	0.0%	78	91	-14.3%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	1	0	0.0%	146	161	-9.3%
GolfNow Rounds	510	222	129.7%	1747	597	192.6%
GolfNow Dollars	\$21,214	\$8,561	147.8%	\$74,610	\$23,381	219.1%
Dollars/Round	\$41.60	\$38.56	7.9%	\$42.71	\$39.16	9.0%