

IMPORTANT: Any citizen may orally address the Parks Commission on non-agenda items during the Public Forum. Any citizen may submit written comments to the Commission on any item on the Agenda, unless it is the subject of a public hearing and the record is closed. Time permitting, the Presiding Officer may allow oral testimony. If you wish to speak, please out the Speaker Request Form located near the entrance to the Council Chambers. The chair will recognize you and inform you as to the amount of time allotted to you, if any. The time granted will be dependent to some extent on the nature of the item under discussion, the number of people who wish to speak, and the length of the agenda.



**AGENDA**  
**ASHLAND PARKS & RECREATION COMMISSION**  
**Long Range Planning Subcommittee**  
**January 30, 2020**  
**Lithia Administration Office 340 S. Pioneer**

2:00 p.m.

CALL TO ORDER

PUBLIC PARTICIPATION

- Open Forum

BUSINESS

- MOU with City and Funding
- Revenue and Expenditure Overview
  - Current Budget Report

SET NEXT MEETING DATE / TIME / PLACE

ADJOURNMENT

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Administrator's office at (541) 488-6002 (TTY phone number (800) 735-2900). Notification 72 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to the meeting (28 CFR 35.102-35.104 ADA Title I). Parks Commission meetings are broadcast live on Channel 9, or on CHARTER CABLE CHANNEL 180. Visit the City of Ashland's website at [www.ashland.or.us](http://www.ashland.or.us).

# ASHLAND PARKS & RECREATION COMMISSION

340 S PIONEER STREET • ASHLAND, OREGON 97520

COMMISSIONERS:

Mike Gardiner  
Joel Heller  
Rick Landt  
Jim Lewis  
Julian Bell



Michael A. Black, AICP  
Director

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## MEMORANDUM

**TO:** Long Range Planning Subcommittee  
**FROM:** Michael Black  
**DATE:** January 27, 2020  
**SUBJECT:** **1/30/2020 Long Range Planning Subcommittee Meeting**

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The meeting this Thursday will focus on two main points:

1. The MOU with the City of Ashland; and,
2. The budget and current revenues and expenditures

The MOU with the City is still in draft form. To establish a baseline for historical APRC funding from the City of Ashland, I drafted a statement that was transmitted to the City, and, in return, the City Attorney redrafted to the statement to a form that the City could accept. Both statements are in your packet for your review. We will discuss these matters in the meeting on Thursday. Since the MOU is still in Draft form, I am sending a copy of the current MOU and we will talk about the potential changes in the meeting on Thursday.

We are also sending along a budget report that you can review. We will go over the detail in the meeting on Thursday.

Attachments:

1. Current MOU with COA
2. APRC Draft Funding History – by Michael Black
3. City Draft Funding History for APRC – by David Lohman
4. Budget Report

**MEMORANDUM OF UNDERSTANDING  
ASHLAND CITY COUNCIL AND ASHLAND PARK AND RECREATION COMMISSION**

Agreement made this 19 day of August, 2014, between the Ashland City Council and the Ashland Park and Recreation Commission and is effective upon signing by the City and Parks.

**RECITALS**

A. Under the Ashland City Charter, the Ashland City Council is the sovereign authority over all matters of City-wide concern and the owner of all land and other assets held in title by the City.

B. The Ashland City Charter creates an elected Ashland Park Commission, which also serves as the Ashland Recreation Commission, and empowers the Commission with "control and management of all the lands here dedicated for park purposes," and further empowers the Commission with "control and management of all park funds, whether the same is obtained by taxation, donation or otherwise."

C. The City Council and Parks Commission wish to clearly define what is meant by "management," and what the responsibility of each entity is within each aspect of management and to memorialize these responsibilities in this memorandum of understanding.

D. Management is generally defined as planning, organizing, budgeting, directing and evaluating as described in exhibit A.

E. For purposes of this agreement, "City" means the Ashland City Council or the City Administrator, to whom the Council has delegated management responsibility, as well as any other individuals to whom the City Administrator has delegated specific responsibilities as contained herein. "Parks" means the Ashland Parks and Recreation Commission or the Parks and Recreation Director, to whom the Commission has delegated management responsibility, as well as any other individuals to whom the Parks and Recreation Director has delegated specific responsibilities as contained herein.

Now, therefore, the City and Parks agree as follows:

**1. Planning.**

**A. Parks responsibilities:**

- 1) Parks will develop master plans for the development, operation and maintenance of lands and facilities under its control.
- 2) Parks will develop and execute functional plans regarding the allocation of staff

and monetary resources for the operation of facilities and delivery of services within its scope of authority.

- 3) Parks will develop and propose capital improvement plans (CIPs) for the expenditure of funds that have been dedicated to land acquisition and park/open space development.
- 4) Parks will create rules for use of park land and facilities, providing such rules are not in conflict with other ordinances of the City.

**B. City responsibilities:**

- 1) The City will maintain and periodically update the Comprehensive Plan, including Chapter VIII, Parks, Open Space and Aesthetics, which serves as the guiding document for all master plans, functional plans and capital improvement plans. The City will consider and respond to recommendations from Parks when amending or updating the comprehensive plan.
- 2) The City will include the Parks CIP in its biennial budget, subject to section 3.B, below. The City will determine and implement all funding mechanisms for capital improvements (including Parks SDCs), other than donations and grants from non-City sources, and will determine the timing, manner and method of debt financing, if necessary.
- 3) The City will, as necessary and upon the advice of the Park Commission, adopt or amend the ordinances comprising Chapter 10.68 of the Ashland Municipal Code (Public Parks).

**2. Organizing**

**A. Parks responsibilities**

- 1) Parks will determine the nature and structure of functional divisions in the Department and how best to structure day-to-day responsibilities among and within functional divisions.
- 2) Parks will allocate appropriated resources within budget limits for the purpose of achieving its adopted goals and objectives, as well as the smooth day-to-day operation of the Department.
- 3) Parks will continue to contract for services as necessary and appropriate. When contracting for services, Parks will adhere to all provisions of AMC Chapter 2.50, Local Public Contract Review Board, and shall use only those bid forms and contracts that have been approved by the Finance Director, Public Contracting Officer and City Attorney.
- 4) Per City Council Resolution 2013-25 and AMC 2.16, Parks will, with the assistance of the Human Resources Office, hire its parks and recreation director, including development of search criteria and interview processes.
- 5) Parks will continue to provide a representative to the City risk management committee.

**B. City responsibilities**

- 1) The City will serve as the Local Contract Review Board.
- 2) The City will develop and enforce all codified public contracting rules.
- 3) The City will develop and enforce all codified personnel rules, as well as

- administrative policies necessary for compliance with state and federal laws.
- 4) The City will develop and enforce all risk management policies.
  - 5) The city administrator will seek input from the parks & recreation director when developing public contracting rules, personnel rules and administrative policies, and risk management policies, whether for formal adoption by the City Council or administrative approval.

### **3. Budgeting and Financial Management**

#### **A. Parks responsibilities**

- 1) As part of each annual or biennial budget process, using whatever process it deems appropriate, Parks will develop and recommend a budget to the Budget Officer.
- 2) Parks will set recreation fees and rental rates for all Parks-related facilities except the Community Center, Pioneer Hall and the Grove, for which Parks will recommend rates for adoption in the City rate review process. All Parks fees and rates will be included in the City's Master Rate and Fee Schedule.

#### **B. City responsibilities**

- 1) The City reserves and will employ all authority assigned to it under Oregon Local Budget Law (ORS 294), the Ashland City Charter and any other applicable law. This includes the authority to:
  - a) Appropriate funds;
  - b) Adopt an annual or biennial budget;
  - c) Refer tax measures to the voters;
  - d) Set the City tax rate within the limits of the City's Measure 50 permanent tax rate;
  - e) Provide funding for capital improvements, including the issuance of debt;
  - f) Establish new, increased or decreased taxes, fees and charges (except fees and rental or program rates set by Parks), including such taxes, fees and charges as may be established without voter approval; and
  - g) Commit discrete revenue streams to specific purposes.

C. Other responsibilities for accounts payable, accounts receivable, payroll, purchasing, cash receipts, fixed assets and project accounting are shown in the attached exhibit B.

### **4. Directing**

#### **A. Parks responsibilities**

- 1) Parks will assign duties and responsibilities to Parks staff, consistent with position descriptions and the operational requirements of Parks.
- 2) Parks will develop and implement policies and procedures regarding park land maintenance.
- 3) Parks will establish priorities for Parks staff.
- 4) Parks will implement procedural work policies for Parks staff.
- 5) Parks will create and maintain current position descriptions for all Parks staff positions. All position descriptions will continue to be reviewed as to form by the City Human Resources Manager.

- 6) In directing the work of Parks staff:
- a) Parks will continue to adhere to all provisions of AMC 3.08, General Personnel Policies and Employment Responsibilities.
  - b) Parks will continue to adhere to all City administrative policies. Parks may adopt rules, regulations, procedures and administrative policies that are specific to its operations. Such administrative policies shall be in harmony with the requirements established in the City's codified personnel policies and adopted administrative policies and shall in no case be less restrictive than the City's adopted policies. Parks shall continue to adhere to the City's adopted administrative policies regarding Prevention of Violence in the Workplace, Harassment and Non-Discrimination, Vehicle and Motorized Equipment Driving, IT Security, Electronic Media and Technology Use, Family Medical Leave, Equal Employment Opportunity and Affirmative Action, and Military Leave.
  - c) Parks will continue to take no disciplinary action against any employee beyond a verbal reprimand without first consulting with the City Attorney and Human Resources Manager.
  - d) Parks will continue to ensure that all employees attend mandatory trainings; whether mandatory as determined by the City Human Resources Manager, the City Risk Manager or by state or federal law.
  - e) Parks and Recreation Director will, in consultation with the human resources manager, establish classifications for Parks employees. The Parks and Recreation Director will also establish compensation and benefit packages for Parks employees, subject to the statutory budget process.
  - f) Parks, with the advisement of the City Human Resources Manager, will establish COLAs for Parks & Recreation employees, subject to the statutory budget process.
  - g) Parks will continue to complete Personnel Action forms, under the supervision of the Human Resources Manager.
  - h) Parks will coordinate all Parks-related worker's compensation claims, under the supervision of the Human Resources Manager
  - i) The Parks Department can develop its own Facebook and Twitter pages, as well as YouTube videos for instructional and educational purposes. The Parks Department will comply with the City's Website and Social Media policy, except that the Parks Department may develop non city-standard web sites for senior populations and stand-alone recreation enterprises. Parks will, to the greatest extent practical, adhere to the provisions of the City of Ashland Employee Communication Guide, until the Department, in cooperation with the City, prepares its own Employee Communication Guide.

#### B. City responsibilities

- 1) The City will establish citywide personnel rules and policies.
- 2) The City will establish city classifications and compensation rates. Parks will work toward aligning classification and compensation rates with City structure whenever it is possible and appropriate.
- 3) The City will maintain all personnel files, including Parks', which will be kept in

secured storage in the Human Resources Office. Personnel files will include training records. Electronic versions of Personnel Action Forms prepared by Parks staff will be stored in a secure folder on the City network, to which City HR staff has access.

- 4) The City will process all worker's compensation claims and will complete the annual OR-OSHA 300 Log.
- 5) The City will continue to coordinate the enrollment of all Parks employees in City benefit programs.
- 6) With the exception of the Parks and Recreation Director, the City will oversee all recruitment and selection processes, including:
  - a) All job postings will be processed through the Human Resources Office and posted using NEOGOV or any succeeding software.
  - b) Interviews will be scheduled/coordinated by the Human Resources Office, which will also provide input and assistance with the interview process, including development of interview questions, providing instructions to panelists, and distributing final interview packets to panelists. Panelists will be selected by the hiring manager in Parks. A Human Resources representative can serve as a panelist if desired by the hiring manager.
  - c) Written job offers and advanced acknowledgement of the "critical" City policies will be handled by the Human Resources Office (excluding part-time temporary hires).
  - d) The City will conduct background checks on all new hires in temporary or regular positions, using a third party vendor if necessary.
  - e) In coordination with Parks, the City will provide orientation on City benefits for all new hires, or employees who promote into a regular position with benefits.

## **5. Evaluating**

### **A. Parks responsibilities**


- 1) Parks will evaluate employee performance (supervisors) and conduct annual reviews using City-standard evaluation forms or other forms that have been approved by the Human Resources Manager.
- 2) The Parks Commission will evaluate the performance of the director.
- 3) Parks will analyze program performance to ensure effective and efficient service delivery
- 4) Parks will review and analyze all general ledger activity reports to ensure accuracy
- 5) Parks will analyze and categorize physical conditions of facilities under Parks control
- 6) Parks will cooperate with auditors during on-site audits and throughout the year, and shall accept the CUFR after it is approved by the Municipal Audit Commission.

### **B. City responsibilities**

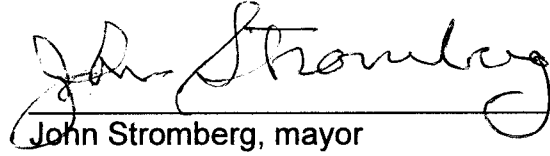
- 1) The City will monitor budget compliance
- 2) The City will prepare for annual audit, including:
  - a) Compile year-end figures and financial reports, and assure balancing of funds

- b) Work with auditors during on-site audits and throughout year
- c) Generate CUFR (or blended CAFR if required by GASB 61)
- d) Communicate with and staff the Audit Committee
- e) Assure compliance with State of Oregon Statutes and provide documentation to State

For the Parks & Recreation Commission:

  
Stefani Seffinger, chair

For the Ashland City Council:

  
John Stromberg, mayor



# CITY DRAFT FUNDING HISTORY

## Exhibit B

### CITY OF ASHLAND FUNDING FOR PARKS: HISTORY AND PRINCIPLES

November \_\_, 2019

1. The voters who approved the Charter of the City of Ashland manifested their intention that the City provide adequate funding for the physical requirements to maintain the City's Park system by establishing a separate tax levy for the Parks Commission ("APRC" or "Parks").<sup>1</sup>
2. In [redacted], a separate tax levy for Parks was set at an amount equivalent to \$2.09 per thousand dollars of assessed value per year. This was the amount the Parks and the City Council then deemed necessary to operate and maintain the then-established Park system.
3. In 1997, the passage of Ballot Measure 50 and related Senate Bill 1215 required permanent merger of the separate tax levy for Parks into the City's overall operating tax limit and set a ceiling on the amount by which the operating tax could increase.
4. For FY1999?, the City Council and Parks informally agreed that Parks would receive the equivalent of \$2.09 per thousand dollars of assessed value as the amount deemed necessary to operate and maintain the Park system. Until passage of the City's FY 20-21 biennial budget, Parks did receive annual funding at a level equivalent to \$2.09/\$1000.
5. In 2009, the City dedicated 20% of Food and Beverage tax receipts to a Parks account for parks-related capital improvements, including land acquisition.
6. In 2017?, *25%* the City Council expanded the uses of Food and Beverage tax receipts for parks-related purposes to include maintenance.
7. As a result of severe financial constraints, some of which were not subject to City control<sup>2</sup>, the City Budget for FY 20-21 prioritized funding for municipal services deemed to be essential at the time. Accordingly, APRC and the City Council, recognizing the need for accommodation and compromise, agreed on annual funding for Parks for FY 20-21 at an amount equivalent to \$1.89/\$1000.
8. The City Council and APRC agree that the annual funding for Parks provided in the FY 20-21 budget is less than the amount necessary for adequate operation and maintenance of the Park system and agree

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<sup>1</sup> Article 19, Section 3 of the Charter of the City of Ashland states that: "said Park Commission shall have control and management of all the lands here dedicated for Park purposes and of all other lands that may hereafter be acquired by the City for such purposes. They shall have control and management of all Park funds, whether the same is obtained by taxation, donation or otherwise, and shall expend the same judiciously for beautifying and improving the City's parks." Article 19, Section 3 states further that: "each year, said Commissions shall cause a careful estimate to be made of the money required for Park purposes for the ensuing year and shall file the same with the City Recorder, whereupon there shall be included in general levy not to exceed four and one-half (4-1/2) males on the dollar to meet such requirements, which, when collected, shall be deposited with the City Recorder subject to the order of said Commission. The levy herein authorized shall be outside the limitation on taxation set forth in Article XI, Section II of the Constitution of Oregon...."

<sup>2</sup> The State mandated significantly higher-than-previous contribution rates to cover Public Employee Retirement System costs, and health insurance costs significantly increased. future biennial budget allocations for Parks.

that the funding level for Parks provided in the FY 20-21 budget in no way sets a precedent for future Parks funding or alters APRC's Charter obligation to provide to the Budget Committee or the Budget Committee's obligation to consider "a careful estimate... of the money required for Park purposes for the ensuing year."

9. The City Council and APRC also agree that available resources and the relative urgency of each of the City's obligations to its citizens are factors that necessarily will affect future budgetary allocations for Parks.

**Whereas;** In 1906, a State constitutional amendment giving cities Home Rule meant that Charters could be adopted and amended without action by the State Legislature, and, in 1908, by vote of qualified electors of the City of Ashland, a charter was adopted creating the Ashland Parks Commission; and,

**Whereas:** the Ashland City Charter designated the “Ashland Park Commission” be created as five (5) elected members with all the powers conferred and duties imposed by said Charter; and,

**Whereas;** Article 19, Section 3 of the Charter of the City of Ashland states that: *“said Park Commission shall have control and management of all the lands here dedicated for park purposes and of all other lands that may hereafter be acquired by the City for such purposes. They shall have control and management of all park funds, whether the same is obtained by taxation, donation or otherwise, and shall expend the same judiciously for beautifying and improving the City's parks.”*; and,

**Whereas:** Article 19, Section 3 states further that: *“each year, said Commission shall cause a careful estimate to be made of the money required for park purposes for the ensuing year and file the same with the City Recorder, whereupon there shall be included in said general levy not to exceed four and one half (4-1/2) mills on the dollar to meet such requirements, which, when collected, shall be deposited with the City Recorder subject to the order of said Commission. The levy herein authorized shall be outside the limitation on taxation set forth in Article XI, Section II of the Constitution of Oregon;* and,

**Whereas;** Until 19\_\_ when HB \_\_ was passed, which effectively amended the Oregon Revised Statute to disallow municipalities to separately fund..., the Ashland Park Commission received no less than \$2.09 per \$1,000 of assessed Ashland property taxes to satisfy the requirements of the City’s park system;

**Therefore;** it is shown that the Charter of the City of Ashland clearly links the physical requirements to maintain the parks system with the obligation for adequate funding. Article 19, Section 3 states that a certain millage will be dedicated to the Ashland Park Commission each year based on a *“careful estimate... of the money required for park purposes.”* Since 1908, without waiver, the Ashland Park Commission has followed the requirements of Article 19, Section 3 and created a careful estimate of the fiscal requirements for park purposes for said years and submitted that to the City in the form of an annual budget. Subsequently, the City Council has, to date, dutifully dedicated the required funds, which was no more than \$2.09/\$1,000 until 2019.

The Ashland Park Commissioners understand and agree that from time to time the City of Ashland will be met with financial constraints that are fully out of the control of the City Council. A financial crisis, such as a recession, or the imposition of mandatory higher contribution rates imposed by the State due to PERS increases, will require the City to prioritize funding for essential municipal services. As a result, the Ashland Park Commission may accept less millage than what is customary or even required to maintain the park system. This was the case in 2019 when the Ashland Park Commission and the City Council agreed upon a reduced parks millage rate of \$1.89/\$1,000 due to a critical financial crisis affecting the City of Ashland.

In an event such as that described above, the City of Ashland and the Ashland Park Commission agree to work together to identify the.....

In no case shall the willingness of the Ashland Park Commission to accept a lower millage rate than that specified by the Ashland Park Commissioners as *“the money required for park purposes”* in one year

indicate, or obligate, an acceptance of the Ashland Park Commission to do the same in another year without justification.

**APRC Budget Status Report  
As of 12/31/19**

| General Fund                          |           | Adopted Budget      | YTD Expended        | MTD Expended        | ENCUMBRANCES      | Balance             | Percent Used  |
|---------------------------------------|-----------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------|
| Administration                        | Personnel | \$ 520,360          | \$ 252,928          | \$ 43,819           | \$ -              | \$ 267,432          | 48.61%        |
|                                       | M&S       | \$ 768,838          | \$ 400,215          | \$ 57,038           | \$ 14,792         | \$ 353,831          | 53.98%        |
| <b>Administration Totals</b>          |           | <b>\$ 1,289,198</b> | <b>\$ 653,143</b>   | <b>\$ 100,857</b>   | <b>\$ 14,792</b>  | <b>\$ 621,263</b>   | <b>51.80%</b> |
|                                       |           |                     |                     |                     |                   |                     |               |
| Forestry                              | Personnel | \$ 401,350          | \$ 213,164          | \$ 35,914           | \$ -              | \$ 188,186          | 53.11%        |
|                                       | M&S       | \$ 86,675           | \$ 37,595           | \$ 17,150           | \$ -              | \$ 49,080           | 43.37%        |
| <b>Forestry Totals</b>                |           | <b>\$ 488,025</b>   | <b>\$ 250,759</b>   | <b>\$ 53,063</b>    | <b>\$ -</b>       | <b>\$ 237,266</b>   | <b>51.40%</b> |
|                                       |           |                     |                     |                     |                   |                     |               |
| Operations                            | Personnel | \$ 1,814,093        | \$ 862,485          | \$ 138,593          | \$ -              | \$ 951,609          | 47.54%        |
|                                       | M&S       | \$ 914,660          | \$ 545,489          | \$ 58,169           | \$ 27,412         | \$ 341,759          | 62.64%        |
| Capital (Park Improvements)           |           | \$ 50,000           | \$ 8,932            | \$ -                | \$ -              | \$ 41,068           | 17.86%        |
| <b>Operations Totals</b>              |           | <b>\$ 2,778,753</b> | <b>\$ 1,416,906</b> | <b>\$ 196,762</b>   | <b>\$ 27,412</b>  | <b>\$ 1,334,435</b> | <b>52.00%</b> |
|                                       |           |                     |                     |                     |                   |                     |               |
| <b>TOTAL PARKS DIVISION</b>           |           | <b>\$ 4,555,976</b> | <b>\$ 2,320,808</b> | <b>\$ 350,682</b>   | <b>\$ 42,204</b>  | <b>\$ 2,192,965</b> | <b>50.94%</b> |
|                                       |           |                     |                     |                     |                   |                     |               |
| Rec Admin                             | Personnel | \$ 332,041          | \$ 161,996          | \$ 26,640           | \$ -              | \$ 170,044          | 48.79%        |
|                                       | M&S       | \$ 110,580          | \$ 49,715           | \$ 7,744            | \$ 27,234         | \$ 33,631           | 69.59%        |
| <b>Recreation Admin Totals</b>        |           | <b>\$ 442,621</b>   | <b>\$ 211,711</b>   | <b>\$ 34,384</b>    | <b>\$ 27,234</b>  | <b>\$ 203,675</b>   | <b>54.00%</b> |
|                                       |           |                     |                     |                     |                   |                     |               |
| Rec Programs                          | Personnel | \$ 434,388          | \$ 234,768          | \$ 44,774           | \$ -              | \$ 199,619          | 54.05%        |
|                                       | M&S       | \$ 185,520          | \$ 74,336           | \$ 24,408           | \$ 17,113         | \$ 94,071           | 49.29%        |
| <b>Recreation Programs Totals</b>     |           | <b>\$ 619,908</b>   | <b>\$ 309,105</b>   | <b>\$ 69,183</b>    | <b>\$ 17,113</b>  | <b>\$ 293,691</b>   | <b>52.60%</b> |
|                                       |           |                     |                     |                     |                   |                     |               |
| <b>Community Center Totals</b>        |           | <b>\$ 31,200</b>    | <b>\$ 8,313</b>     | <b>\$ 1,698</b>     | <b>\$ 11,378</b>  | <b>\$ 11,509</b>    | <b>63.10%</b> |
|                                       |           |                     |                     |                     |                   |                     |               |
| Nature Ctr                            | Personnel | \$ 323,174          | \$ 162,372          | \$ 27,166           | \$ -              | \$ 160,803          | 50.24%        |
|                                       | M&S       | \$ 46,350           | \$ 29,050           | \$ 2,296            | \$ 8,653          | \$ 8,647            | 81.34%        |
| <b>Nature Center Totals</b>           |           | <b>\$ 369,524</b>   | <b>\$ 191,422</b>   | <b>\$ 29,462</b>    | <b>\$ 8,653</b>   | <b>\$ 169,449</b>   | <b>54.10%</b> |
|                                       |           |                     |                     |                     |                   |                     |               |
| <b>TOTAL RECREATION DIVISION</b>      |           | <b>\$ 1,463,253</b> | <b>\$ 720,551</b>   | <b>\$ 134,727</b>   | <b>\$ 64,377</b>  | <b>\$ 678,324</b>   | <b>53.64%</b> |
|                                       |           |                     |                     |                     |                   |                     |               |
| Senior Services                       | Personnel | \$ 303,805          | \$ 134,048          | \$ 24,139           | \$ -              | \$ 169,757          | 44.12%        |
|                                       | M&S       | \$ 41,695           | \$ 22,321           | \$ 4,491            | \$ 11,871         | \$ 7,503            | 82.01%        |
| <b>TOTAL SENIOR SERVICES DIVISION</b> |           | <b>\$ 345,500</b>   | <b>\$ 156,369</b>   | <b>\$ 28,631</b>    | <b>\$ 11,871</b>  | <b>\$ 177,260</b>   |               |
|                                       |           |                     |                     |                     |                   |                     |               |
| Golf Course                           | Personnel | \$ 464,498          | \$ 230,759          | \$ 33,726           | \$ -              | \$ 233,739          | 49.68%        |
|                                       | M&S       | \$ 135,050          | \$ 80,140           | \$ 12,661           | \$ 9,645          | \$ 45,264           | 66.48%        |
| <b>TOTAL GOLF</b>                     |           | <b>\$ 599,548</b>   | <b>\$ 310,900</b>   | <b>\$ 46,387</b>    | <b>\$ 9,645</b>   | <b>\$ 279,004</b>   | <b>53.50%</b> |
|                                       |           |                     |                     |                     |                   |                     |               |
| <b>GRAND TOTAL</b>                    |           | <b>\$ 6,964,277</b> | <b>\$ 3,508,628</b> | <b>\$ 560,426</b>   | <b>\$ 128,098</b> | <b>\$ 3,327,552</b> | <b>52.20%</b> |
|                                       |           |                     |                     |                     |                   |                     |               |
| Period #                              | 6         | Target Percent      | 50.00%              |                     |                   |                     |               |
|                                       |           |                     |                     |                     |                   |                     |               |
| Revenue                               |           | Estimated Rev       | YTD Earned          | Remaining           |                   |                     |               |
| General                               |           | \$ 7,116,848        | \$ 3,471,587        | \$ 3,645,261        |                   |                     |               |
| CIP                                   |           | \$ 2,473,900        | \$ 227,046          | \$ 2,246,854        |                   |                     |               |
| Equipment                             |           | \$ 253,272          | \$ 77,174           | \$ 176,098          |                   |                     |               |
| <b>Grand Total Revenue</b>            |           | <b>\$ 9,844,020</b> | <b>\$ 3,775,808</b> | <b>\$ 6,068,212</b> |                   |                     |               |