



October 13, 2020

To: Columbia Association Board of Directors  
(E-mail: [Board.Members.FY21@ColumbiaAssociation.org](mailto:Board.Members.FY21@ColumbiaAssociation.org))  
CA Management

From: Andrew C. Stack, Board Chair

**The Columbia Association Board of Directors virtual Work Session will be held on Monday, October 19, 2020 at 7:00 p.m.**

### **AGENDA**

- |   | <b>5 min.</b>  | <b>Page Nos.</b> |
|---|----------------|------------------|
| 1. Call to Order  |                |                  |
| (a) Announce the procedures being used to conduct the virtual work session  |                |                  |
| (b) Roll Call to determine Directors/senior staff in attendance   |                |                  |
| (c) Announce that both audio and video of the work session are being broadcast. Anyone using the link on CA's website will be able to see and hear the proceedings.   |                |                  |
| 2. Approval of Agenda   | <b>1 min.</b>  |                  |
| 3. Verbal Resident Speakout will be available to individuals who submitted the Resident Speakout form on CA's website by the specified due date. Residents may also send written comments to CA's Board of Directors at <a href="mailto:Board.Members.FY21@columbiaassociation.org">Board.Members.FY21@columbiaassociation.org</a> . Please note that, due to time constraints, it may be necessary to limit the number of people at Verbal Resident Speakout.  |                |                  |
| 4. <b><i>From October 2020 through February 2021, CA's BOD and staff will be spending an extraordinary amount of time developing and finalizing a budget – revenue, operating expenses, and capital initiatives – for Fiscal Year 2022; a fiscal year that likely will represent the “first” 12-month period of a new operations (business) model for CA. The work session will focus on a detailed review of the component parts of the budget, including estimated fixed costs and other annual expenses.</i></b> | <b>90 min.</b> |                  |
| (01) Transmittal Memo   |                | <b>2 – 4</b>     |
| (02) Community Services Budget Information  |                | <b>5 – 17</b>    |
| (03) Sport and Fitness Budget Information   |                | <b>18 – 33</b>   |
| (04) Open Space and Facility Services Budget Information  |                | <b>34 – 42</b>   |
| (05a) Village Community Associations Budget Information   |                | <b>43 – 47</b>   |
| (05b) Neighborhood Centers Follow-Up Presentation-June 2019   |                | <b>48 – 78</b>   |
| 5. Adjournment – Anticipated Ending Time: Approximately 9:00 p.m.   |                |                  |

### **Next Scheduled Virtual Board Meeting and Budget Work Session**

**Thursday, October 22, 2020 – BOD Meeting – 7:00 p.m.**

**Thursday, October 29, 2020 – BOD Budget Work Session – 7:00 p.m.**

### **CA Mission Statement**

Engage our diverse community, cultivate a unique sense of place, and enhance quality of life

### **CA Vision Statement**

CA creates and supports solutions to meet the evolving needs of a dynamic and inclusive community.



October 13, 2020

TO: Columbia Association Board of Directors  
Milton W. Matthews, President/CEO

FROM: Susan Krabbe, Vice President and CFO

CC: Lynn Schwartz, Director of Finance/Treasurer  
Members of the Senior Leadership Team

SUBJECT: Data Requested by the CA Board for October 19 Work Session

At its work session in July 2020, the CA Board discussed its desire for a discussion of CA's facilities, amenities and programs and their operating cost, revenue generation potential, capital reinvestment requirements and a number of other data points. Board members were asked to submit their questions and information needs. Attachment 1 contains that list, by the CA Board member making the request.

CA staff has invested many hours in pulling together the requested information. Itemized below is the information we have compiled, as is applicable to the program or facility:

1. The FY 2019 (last full year) statements of activity (or "Profit & Loss Statement") for each facility or program;
2. The cash contribution or cash shortfall generated by the facility or program;
3. Usage data (total usage, resident/non-resident member check-ins, etc.) as available;
4. Fixed costs if operations were closed on April 30, 2021;
5. Fixed costs if operations were suspended on April 30, 2021;
6. One year of capital reinvestment required (based on the 5-year annual average from the June 2019 Capital Improvement Plan for fiscal years 2021 through 2025); and
7. Staff's assessments of several questions, such as:
  - a. Is this service county-wide?
  - b. Does Howard County provide the same service outside of Columbia?
  - c. Is the facility on land that is included in the credited open space calculation?
  - d. Is the facility on land that can be sold or redeveloped according to its zoning designation?

The information has been prepared for the departments of Sport and Fitness, Community Services and Open Space and Facility Services, and for the Village Community Associations. We also attached the report on the Neighborhood Centers, which was presented to the CA Board in June 2019. The report shows the costs, separately, for each of the 14 neighborhood centers.

## **Attachment 1**

### **From Dick Boulton:**

- What are our fixed costs such as debt service, leases, etc. that must be paid regardless?
- Once these are paid, how much Annual Charge revenue remains?
- What are our services/amenities priorities? What do our residents most expect of us?
- What are our best revenue opportunities? What pays for itself?
- What services/amenities are there that, while not necessarily profitable, can produce revenues that offset fixed costs?
- What services/amenities should we carry because it would be too difficult/expensive to reopen them were we to let them lapse?
- What is the light at the end of the tunnel? What will CA look like after the effects of the pandemic are behind us? How long will it take to get there?

### **From Janet Evans:**

- Understand all of the required overhead and maintenance costs so we understand the baseline.

### **From Ginny Thomas:**

- I would like to have the staff ID programs and services that are providing a County wide service. Those that have been supported in the past by State or County dollars but now are 100% CA dollars. Also facilities, projects, or services that the County is providing elsewhere in the County but we are paying for here—overpass, etc.
- How much has it cost CA to subsidize low income people in the last 3 budgets? What will the amount be in FY2021 and FY 2022? How much is in the County budget to subsidize low income people in the Parks and Rec budget? We CA lien payers are saving HC a lot of money they would have to spend on these facilities, services, etc. But we are also paying taxes towards supporting them being built outside of Columbia.
- Are we looking at the space we are paying for and maybe how we can downsize and put some of it on the market?

### **From Jessamine Duvall:**

- I would ask that the meeting begins with a brief review of CA's Mission, the Board's Governing Mission and Values, and the 2019 Strategic Plan Priorities. This will get us all in the mindset of big-picture thinking as we evaluate programs and services and will ensure that the intent of Janet's original proposal is honored.

### **From Lin Eagan:**

- We should definitely look at CA programs from a County perspective. Our liens and facilities provide services for many residents who don't live within the lien boundaries. While they do pay more to use our facilities, they will never pay for themselves. That is not necessarily a bad thing, but we should also expect the County to help us subsidize facilities and programs that support countywide agendas. Reflecting back on the hours of discussion about a new indoor pool for the Clippers, we came to the conclusion that it

could only be done with the County as a substantial partner. Perhaps it's time to look at other services and facilities that benefit the County and see how we all might benefit.

**From Andy Stack:**

- The 5-year CIP for each facility
- Loss on disposals
- Cost to demolish and restore site (actually Susan)
- Amount of annual charge encumbered by the two term loans and the line of credit. Our debt is secured by the Annual Charge and regardless of what happens the debt needs to be paid (out of Annual Charge funds, if necessary).



Comparative Analysis Using FY2019  
\$000

CASH CONTRIBUTION (USE)	Art Center	Archives	Family Life Ctr Lease	Horse Center	MultiCultural Prog	Lakefrt Fest	Volunteer & Comm Exch	Camps	SAS	Teen Ctr	TOTAL CS FY 2019	Temp Funding and Grants
TOTAL INCOME	\$154	\$1	\$44	\$16	\$23	\$0	\$0	\$722	\$3,822	\$7	\$4,789	\$0
% of total CS	3.2%	0.0%	0.9%	0.3%	0.5%	0.0%	0.0%	15.1%	79.8%	0.1%		
TOTAL EXPENSES before allocations and depreciation**	\$744	\$288	\$33	\$33	\$179	\$130	\$247	\$1,283	\$2,180	\$313	\$5,430	\$771
% of total CS	12.0%	4.6%	0.5%	0.5%	2.9%	2.1%	4.0%	20.7%	35.2%	5.0%		12.4%
Approx Cash Contribution*	-\$590	-\$287	\$11	-\$17	-\$156	-\$130	-\$247	-\$561	\$1,642	-\$306	-\$641	-\$771
P&L Increase/Decrease in Net Assets (including all allocations)	-787	-346	-38	-92	-194	-156	-298	-882	978	-372	-2187	-921
# of unique users	3420	839	n/a	n/a	2691/285	24000	17567	963	1891	2283		
					(visits)							

\*This is approximate because interest expense is allocated to each facility and most facilities have gains/losses on disposals from time to time that are not cash based.

\*\*Allocations from other departments are excluded however CS Admin allocation is included.

FIXED COSTS IF CLOSED OR OPERATIONS  
SUSPENDED (FY21 Est)  
CLOSED on 4/30/21 ASSUMPTIONS:  
Cash Costs:  
Headquarters Rent (continues,incl.utilities)  
Interest Expense (continuing org. cost)  
Est. 1 year insurance/taxes (cont.owned facilities)  
  
Cash out subtotal  
Non Cash:

Headquarters Rent (continues,incl.utilities)		\$21			\$8		\$7	\$15	\$38	
Interest Expense (continuing org. cost)	\$2		\$8	\$15				\$1		
Est. 1 year insurance/taxes (cont.owned facilities)	\$9	\$0	\$3	\$2						\$5
Cash out subtotal	\$11	\$21	\$11	\$17	\$8	\$0	\$7	\$16	\$38	\$5

Comparative Analysis Using FY2019  
\$000

	Art Center	Archives	Family Life Ctr Lease	Horse Center	MultiCultural Prog	Lakefrt Fest	Volunteer & Comm Exch	Camps	SAS	Teen Ctr	TOTAL CS FY 2019	Temp Funding and Grants
CASH CONTRIBUTION (USE)												
Loss on Disposals (if permanent closure) excludes possible sale proceeds	\$167	\$0	\$691	\$2,007		\$2		\$8	\$1	\$7		
Estimated Cost to Close	\$178	\$21	\$702	\$2,024	\$8	\$2	\$7	\$24	\$39	\$12		
SUSPENDED ASSUMPTIONS:												
Cash Costs:												
Headquarters Rent (continues, incl utilities)		\$21			\$8		\$7	\$15	\$38			
Interest Expense (continues)	\$2		\$8	\$15				\$1				
Ongoing Insurance and Taxes (annual)	\$9		\$3	\$2						\$5		
Est. repairs/maintenance (30% of fy19)	\$12		\$5	\$5				\$4	\$1	\$11		
Est. utilities (30% of fy19)	\$7		\$0	\$0						\$5		
Cash out subtotal	\$30	\$21	\$16	\$22	\$8	\$0	\$7	\$0	\$20	\$39	\$21	
Non-cash Costs												
Depreciation	\$16	\$0	\$39	\$138		\$1		\$7	\$2	\$1		
Estimated Cost to Suspend	\$46	\$21	\$55	\$160	\$8	\$1	\$7	\$0	\$27	\$41	\$22	
Average Annual Capital Reinvestment Required (based on June 2019 Capital Improvement Plan) - includes some planned renovations	\$165		\$30	\$34						\$100		

**Comparative Analysis Using FY2019  
\$000**

CASH CONTRIBUTION (USE)	Art Center	Archives	Family Life Ctr Lease	Horse Center	MultiCultural Prog	Lakefrt Fest	Volunteer & Comm Exch	Camps	SAS	Teen Ctr	TOTAL CS FY 2019	Temp Funding and Grants
Keep open or close permanently (versus a temporary closure) because too expensive or difficult to reopen, from a maintenance and/or membership/program participation usage? Yes or No	Yes	No	Yes	Yes	No	No	No	No	Yes	Yes		
Is this a Howard County-wide service? Yes or No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No		
Is this a service that Howard County provides outside of Columbia? Yes or No	Yes	No	n/a	No	No	No	No	Yes	Yes	No		
Credited Open Space? Yes or No	No		No	Yes						No		
Sale/redevelopment potential? Yes or No (not without an open space acreage offset)	Yes		No							No		

Entity	DEPARTMENT OF COMMUNITY SERVICES
Year	FY2021
Format	4Q19_FINANCIAL_REPORT
Date Exported	25-Sep-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	
Tuition and Enrollment	1,484	4,493	-3,009	-66.97%
Direct Memberships	0	0	0	
Fees Income	32	200	-168	-84.00%
Rental Income	45	76	-31	-40.79%
Sales	6	16	-10	-62.50%
Gain (Loss) on Fixed Asset Disposals	0	4	-4	-100.00%
Other Income	0	0	0	
Membership Allocations	0	0	0	
Total Income	1,567	4,790	-3,223	-67.29%
Expenses:				
Salary & Wages	1,299	3,490	-2,191	-62.78%
Annual Performance Incentives	0	1	-1	-100.00%
Contract Labor	0	0	0	
Payroll Taxes	111	286	-175	-61.19%
Employee Benefits	247	380	-133	-35.00%
Cost Of Sales	6	12	-6	-50.00%
Operating Supplies/Expenses	219	597	-378	-63.32%
Insurance	46	38	8	21.05%
Fees-Exp	42	251	-209	-83.27%
Rentals	196	237	-41	-17.30%
Taxes	10	2	8	400.00%
Utilities	51	81	-30	-37.04%
Repairs and Maintenance	96	132	-36	-27.27%
Comm. Assoc. Annual Charge Share Grant	45	720	-675	-93.75%
Depreciation	204	139	65	46.76%
Interest Expense Allocation	27	17	10	58.82%
Alloc. of Customer and Member Services	79	176	-97	-55.11%
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	0	-42	42	
Alloc. of Branding and Media Production	98	300	-202	-67.33%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	2,767	6,816	-4,049	-59.40%
Increase/(Decrease) in Net Assets from O	-1,208	-2,026	818	40.38%
Alloc. of Admin. Serv. Expenses	461	1,082	-621	-57.39%
Non-Operating Exp./Contingencies	0	0		
Increase/(Decrease) in Net Assets	-1,669	-3,108	1,439	46.30%

Entity ART CENTER  
Year FY2021  
Format 4Q19\_FINANCIAL\_REPORT  
Date Exported 25-Sep-2020  
Units 1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	60	111	-51	-45.95%
Direct Memberships	0	0	0	
Fees Income	4	15	-11	-73.33%
Rental Income	4	13	-9	-69.23%
Sales	6	15	-9	-60.00%
Gain (Loss) on Fixed Asset Disposals	0	0	0	
Other Income	0	0	0	
Membership Allocations	0	0	0	
Total Income	75	154	-79	-51.30%
Expenses:				
Salary & Wages	157	426	-269	-63.15%
Annual Performance Incentives	0	0	0	
Contract Labor	0	0	0	
Payroll Taxes	16	35	-19	-54.29%
Employee Benefits	40	57	-17	-29.82%
Cost Of Sales	6	12	-6	-50.00%
Operating Supplies/Expenses	26	61	-35	-57.38%
Insurance	8	6	2	33.33%
Fees-Exp	2	10	-8	-80.00%
Rentals	0	1	-1	-100.00%
Taxes	1	1	0	0.00%
Utilities	20	22	-2	-9.09%
Repairs and Maintenance	29	41	-12	-29.27%
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	16	27	-11	-40.74%
Interest Expense Allocation	2	3	-1	-33.33%
Alloc. of Customer and Member Services	4	5	-1	-20.00%
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	50	73	-23	-31.51%
Alloc. of Branding and Media Production	17	39	-22	-56.41%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	393	818	-425	-51.96%
Increase/(Decrease) in Net Assets from O	-319	-664	345	51.96%
Alloc. of Admin. Serv. Expenses	59	123	-64	-52.03%
Non-Operating Exp./Contingencies	0	0		
Increase/(Decrease) in Net Assets	-378	-787	409	51.97%

Entity COLUMBIA ARCHIVES  
Year FY2021  
Format 4Q19\_FINANCIAL\_REPORT  
Date Exported 25-Sep-2020  
Units 1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	
Direct Memberships	0	0	0	
Fees Income	0	0	0	
Rental Income	0	0	0	
Sales	0	1	-1	-100.00%
Gain (Loss) on Fixed Asset Disposals	0	0	0	
Other Income	0	0	0	
Membership Allocations	0	0	0	
Total Income	0	1	-1	-100.00%
Expenses:				
Salary & Wages	84	175	-91	-52.00%
Annual Performance Incentives	0	0	0	
Contract Labor	0	0	0	
Payroll Taxes	7	14	-7	-50.00%
Employee Benefits	20	36	-16	-44.44%
Cost Of Sales	0	0	0	
Operating Supplies/Expenses	17	11	6	54.55%
Insurance	1	1	0	0.00%
Fees-Exp	0	1	-1	-100.00%
Rentals	21	21	0	0.00%
Taxes	0	0	0	
Utilities	0	0	0	
Repairs and Maintenance	12	1	11	1100.00%
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	0	0	0	
Interest Expense Allocation	0	0	0	
Alloc. of Customer and Member Services	0	0	0	
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	22	27	-5	-18.52%
Alloc. of Branding and Media Production	9	14	-5	-35.71%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	193	302	-109	-36.09%
Increase/(Decrease) in Net Assets from O	-193	-301	108	35.88%
Alloc. of Admin. Serv. Expenses	29	45	-16	-35.56%
Non-Operating Exp./Contingencies	0	0		
Increase/(Decrease) in Net Assets	-222	-346	124	35.84%

Entity	FAMILY LIFE CENTER BUILDING LEASE
Year	FY2021
Format	4Q19_FINANCIAL_REPORT
Date Exported	25-Sep-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	
Direct Memberships	0	0	0	
Fees Income	0	0	0	
Rental Income	25	44	-19	-43.18%
Sales	0	0	0	
Gain (Loss) on Fixed Asset Disposals	0	0	0	
Other Income	0	0	0	
Membership Allocations	0	0	0	
Total Income	25	44	-19	-43.18%
Expenses:				
Salary & Wages	0	0	0	
Annual Performance Incentives	0	0	0	
Contract Labor	0	0	0	
Payroll Taxes	0	0	0	
Employee Benefits	0	0	0	
Cost Of Sales	0	0	0	
Operating Supplies/Expenses	0	0	0	
Insurance	1	3	-2	-66.67%
Fees-Exp	0	0	0	
Rentals	0	0	0	
Taxes	0	0	0	
Utilities	0	1	-1	-100.00%
Repairs and Maintenance	4	16	-12	-75.00%
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	39	35	4	11.43%
Interest Expense Allocation	8	6	2	33.33%
Alloc. of Customer and Member Services	0	0	0	#DIV/0!
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	6	6	0	
Alloc. of Branding and Media Production	3	3	0	0.00%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	62	71	-9	-12.68%
Increase/(Decrease) in Net Assets from O	-37	-27	-10	-37.04%
Alloc. of Admin. Serv. Expenses	9	11	-2	-18.18%
Non-Operating Exp./Contingencies	0	0		
Increase/(Decrease) in Net Assets	-46	-38	-8	-21.05%

Entity HORSE CENTER  
Year FY2021  
Format 4Q19\_FINANCIAL\_REPORT  
Date Exported 25-Sep-2020  
Units 1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	
Direct Memberships	0	0	0	
Fees Income	0	0	0	
Rental Income	14	16	-2	-12.50%
Sales	0	0	0	
Gain (Loss) on Fixed Asset Disposals	0	0	0	
Other Income	0	0	0	
Membership Allocations	0	0	0	
Total Income	14	16	-2	-12.50%
Expenses:				
Salary & Wages	0	0	0	
Annual Performance Incentives	0	0	0	
Contract Labor	0	0	0	
Payroll Taxes	0	0	0	
Employee Benefits	0	0	0	
Cost Of Sales	0	0	0	
Operating Supplies/Expenses	0	0	0	
Insurance	0	0	0	
Fees-Exp	0	1	-1	-100.00%
Rentals	0	0	0	
Taxes	8	0	8	#DIV/0!
Utilities	0	0	0	
Repairs and Maintenance	9	16	-7	-43.75%
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	138	56	82	146.43%
Interest Expense Allocation	15	7	8	114.29%
Alloc. of Customer and Member Services	0	0	0	
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	19	9	10	111.11%
Alloc. of Branding and Media Production	10	5	5	100.00%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	200	94	106	112.77%
Increase/(Decrease) in Net Assets from O	-186	-78	-108	-138.46%
Alloc. of Admin. Serv. Expenses	30	14	16	114.29%
Non-Operating Exp./Contingencies	0	0		
Increase/(Decrease) in Net Assets	-216	-92	-124	-134.78%



Entity	MULTICULTURAL PROGRAMS
Year	FY2021
Format	4Q19_FINANCIAL_REPORT
Date Exported	25-Sep-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	
Direct Memberships	0	0	0	
Fees Income	0	23	-23	-100.00%
Rental Income	0	0	0	
Sales	0	0	0	
Gain (Loss) on Fixed Asset Disposals	0	0	0	
Other Income	0	0	0	
Membership Allocations	0	0	0	
Total Income	0	23	-23	-100.00%
Expenses:				
Salary & Wages	42	87	-45	-51.72%
Annual Performance Incentives	0	0	0	
Contract Labor	0	0	0	
Payroll Taxes	2	7	-5	-71.43%
Employee Benefits	8	16	-8	-50.00%
Cost Of Sales	0	0	0	
Operating Supplies/Expenses	9	32	-23	-71.88%
Insurance	1	0	1	#DIV/0!
Fees-Exp	1	14	-13	-92.86%
Rentals	14	8	6	75.00%
Taxes	0	0	0	
Utilities	0	0	0	
Repairs and Maintenance	0	0	0	
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	0	0	0	
Interest Expense Allocation	0	0	0	
Alloc. of Customer and Member Services	0	0	0	
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	8	17	-9	-52.94%
Alloc. of Branding and Media Production	5	9	-4	-44.44%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	89	188	-99	-52.66%
Increase/(Decrease) in Net Assets from O	-89	-165	76	46.06%
Alloc. of Admin. Serv. Expenses	13	28	-15	-53.57%
Non-Operating Exp./Contingencies	0	0		
Increase/(Decrease) in Net Assets	-103	-194	91	46.91%

Entity	VOLUNTEER CENTER AND COLUMBIA COMMUNITY EXCHANGE
Year	FY2021
Format	4Q19_FINANCIAL_REPORT
Date Exported	25-Sep-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	
Direct Memberships	0	0	0	
Fees Income	0	0	0	
Rental Income	0	0	0	
Sales	0	0	0	
Gain (Loss) on Fixed Asset Disposals	0	0	0	
Other Income	0	0	0	
Membership Allocations	0	0	0	
Total Income	0	0	0	#DIV/0!
Expenses:				
Salary & Wages	3	161	-158	-98.14%
Annual Performance Incentives	0	0	0	
Contract Labor	0	0	0	
Payroll Taxes	0	13	-13	-100.00%
Employee Benefits	5	24	-19	-79.17%
Cost Of Sales	0	0	0	
Operating Supplies/Expenses	0	11	-11	-100.00%
Insurance	1	0	1	#DIV/0!
Fees-Exp	0	2	-2	-100.00%
Rentals	14	7	7	100.00%
Taxes	0	0	0	
Utilities	0	2	-2	-100.00%
Repairs and Maintenance	0	3	-3	-100.00%
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	0	0	0	
Interest Expense Allocation	0	0	0	
Alloc. of Customer and Member Services	0	0	0	
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	4	23	-19	
Alloc. of Branding and Media Production	1	12	-11	-91.67%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	28	259	-231	-89.19%
Increase/(Decrease) in Net Assets from O	-28	-259	231	89.19%
Alloc. of Admin. Serv. Expenses	4	39	-35	-89.74%
Non-Operating Exp./Contingencies	0	0		
Increase/(Decrease) in Net Assets	-32	-298	266	89.26%

Entity	LAKEFRONT FESTIVAL
Year	FY2021
Format	4Q19_FINANCIAL_REPORT
Date Exported	25-Sep-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	
Direct Memberships	0	0	0	
Fees Income	0	0	0	
Rental Income	0	0	0	
Sales	0	0	0	
Gain (Loss) on Fixed Asset Disposals	0	0	0	
Other Income	0	0	0	
Membership Allocations	0	0	0	
Total Income	0	0	0	
Expenses:				
Salary & Wages	0	0	0	
Annual Performance Incentives	0	0	0	
Contract Labor	0	0	0	
Payroll Taxes	0	0	0	
Employee Benefits	0	0	0	
Cost Of Sales	0	0	0	
Operating Supplies/Expenses	0	11	-11	-100.00%
Insurance	0	0	0	
Fees-Exp	21	107	-86	-80.37%
Rentals	0	0	0	
Taxes	0	0	0	
Utilities	0	0	0	
Repairs and Maintenance	0	0	0	
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	1	0	1	#DIV/0!
Interest Expense Allocation	0	0	0	
Alloc. of Customer and Member Services	0	0	0	
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	3	12	-9	-75.00%
Alloc. of Branding and Media Production	1	6	-5	-83.33%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	25	136	-111	-81.62%
Increase/(Decrease) in Net Assets from O	-25	-136	111	81.62%
Alloc. of Admin. Serv. Expenses	4	20	-16	-80.00%
Non-Operating Exp./Contingencies	0	0		
Increase/(Decrease) in Net Assets	-29	-156	127	81.41%

Entity YOUTH SERVICES SUMMARY  
Year FY2021  
Format 4Q19\_FINANCIAL\_REPORT  
Date Exported 25-Sep-2020  
Units 1000

	CAMP SUMMARY				SCHOOL AGE SERVICES				YOUTH AND TEEN CENTER			
Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:												
Annual Charge	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
Tuition and Enrollment	0	668	-668	-100.00%	1,423	3,711	-2,288	-61.65%	1	3	-2	-66.67%
Direct Memberships	0	0	0		0	0	0		0	0	0	
Fees Income	8	50	-42	-84.00%	20	111	-91	-81.98%	0	0	0	
Rental Income	0	0	0		0	0	0		1	3	-2	-66.67%
Sales	0	0	0		0	0	0		0	0	0	
Gain (Loss) on Fixed Asset Disposals	0	4	-4	-100.00%	0	0	0		0	0	0	
Other Income	0	0	0		0	0	0		0	0	0	
Membership Allocations	0	0	0		0	0	0		0	0	0	
			0				0				0	
Total Income	8	722	-714	-98.89%	1,443	3,822	-2,379	-62.24%	2	7	-5	-71.43%
Expenses:												
Salary & Wages	18	748	-730	-97.59%	700	1,274	-574	-45.05%	101	164	-63	-38.41%
Annual Performance Incentives	0	0	0		0	1	-1	-100.00%	0	0	0	
Contract Labor	0	0	0		0	0	0		0	0	0	
Payroll Taxes	7	64	-57	-89.06%	57	109	-52	-47.71%	6	13	-7	-53.85%
Employee Benefits	6	50	-44	-88.00%	124	128	-4	-3.13%	12	18	-6	-33.33%
Cost Of Sales	0	0	0		0	0	0		0	0	0	
Operating Supplies/Expenses	24	113	-89	-78.76%	127	316	-189	-59.81%	8	20	-12	-60.00%
Insurance	9	7	2	28.57%	20	17	3	17.65%	5	4	1	25.00%
Fees-Exp	3	88	-85	-96.59%	6	11	-5	-45.45%	5	9	-4	-44.44%
Rentals	22	76	-54	-71.05%	91	94	-3	-3.19%	1	1	0	0.00%
Taxes	0	0	0		0	0	0		0	0	0	
Utilities	3	10	-7	-70.00%	5	24	-19	-79.17%	20	18	2	11.11%
Repairs and Maintenance	8	14	-6	-42.86%	2	2	0	0.00%	32	36	-4	-11.11%
Comm. Assoc. Annual Charge Share Grant	0	0	0		0	0	0		0	0	0	
Depreciation	7	14	-7	-50.00%	2	3	-1	-33.33%	1	2	-1	-50.00%
Interest Expense Allocation	1	0	1		0	0	0		0	1	-1	-100.00%

Alloc. of Customer and Member Services	0	42	-42	-100.00%	75	129	-54	-41.86%	0	0	0	
Alloc. of Customer and Member Services-	0	0	0		0	0	0		0	0	0	
Alloc. of Department's Admin.	7	114	-107	-93.86%	146	204	-58	-28.43%	19	30	-11	-36.67%
Alloc. of Branding and Media Production	4	56	-52	-92.86%	34	110	-76	-69.09%	12	15	-3	-20.00%
Alloc. of Branding and Media Production-	0	0	0		0	0	0		0	0	0	
Total Operating Expenses	119	1,395	-1,276	-91.47%	1,389	2,422	-1,033	-42.65%	222	330	-108	-32.73%
Increase/(Decrease) in Net Assets from O	-111	-673	562	83.51%	54	1,401	-1,347	-96.15%	-220	-323	103	31.89%
Alloc. of Admin. Serv. Expenses	18	209	-191	-91.39%	253	423	-170	-40.19%	33	49	-16	-32.65%
Non-Operating Exp./Contingencies	0	0	0		0	0	0		0	0	0	
Increase/(Decrease) in Net Assets	-129	-882	753	85.37%	-199	978	-1177	-120.35%	-253	-372	119	31.99%

**Comparative Analysis Using FY2019**  
**\$000**

	Outdoor Pools	Swim Center	Athletic Club***	Columbia Gym	Supreme	Haven	Ice Rink	Long Reach Tennis	Tennis Other	SportsSkate	Fairway	Hobbit's G	TOTAL S&F FY 2019
<b>CASH CONTRIBUTION (USE)</b>													
TOTAL INCOME	\$2,457	\$924	\$3,593	\$5,887	\$6,006	\$1,706	\$1,251	\$925	\$1,083	\$248	\$883	\$2,230	\$27,193
% of total S&F	9.0%	3.4%	13.2%	21.6%	22.1%	6.3%	4.6%	3.4%	4.0%	0.9%	3.2%	8.2%	
TOTAL EXPENSES before allocations and depreciation**	\$3,858	\$1,219	\$2,311	\$3,161	\$4,026	\$2,725	\$1,040	\$693	\$839	\$300	\$1,472	\$2,052	\$23,696
% of total S&F	16.3%	5.1%	9.8%	13.3%	17.0%	11.5%	4.4%	2.9%	3.5%	1.3%	6.2%	8.7%	
Approx Cash Contribution*	(\$1,401)	(\$295)	\$1,282	\$2,726	\$1,980	(\$1,019)	\$211	\$232	\$244	(\$52)	(\$589)	\$178	\$3,497
P&L Increase/Decrease in Net Assets (including all allocations)	(\$2,571)	(\$1,111)	\$204	\$1,434	\$189	(\$1,796)	(\$177)	(\$301)	(\$58)	(\$210)	(\$1,039)	(\$1,127)	(\$6,563)
# of visits per year (includes all visits)	382,874	93,737	409,676***	477,619***	541,057***	78,383	195,320	29,388	35,329	10,743	34,946	39,831	2,503,647
SNG Check-in's Resident Member	139,794	34,817	272,105***	271,620***	360,577***	31,432	7,005	7,389	5,625	2,031	1,990	6,304	1,146,089
SNG Check-in's Non-Resident Member	56,537	18,806	108,853***	201,370***	152,517***	24,375	4,188	7,401	3,954	983	873	4,890	584,747

\*This is approximate because interest expense is allocated to each facility and most facilities have gains/losses on disposals from time to time that are not cash based.

\*\*Allocations from other departments are excluded however S&F Admin allocation is included.

\*\*\*Used FY18 data due to Athletic Club closure in FY19

Note: FH and LR Tennis FY21 revenue estimate exceeds FY19 actual.

**FIXED COSTS IF CLOSED OR OPERATIONS  
SUSPENDED**

**CLOSED on 4/30/21 ASSUMPTIONS:**

Cash Costs:

Rent/Lease Commitment (lump sum)						\$3,942					\$221	\$297
Interest Expense (paid regardless)	\$78	\$63	\$101	\$30	\$93	\$38	\$30	*	\$82	\$8	\$27	\$94
Est. 1 year insurance/taxes continues	\$53	\$12	\$73	\$90	\$129	\$16	\$43	\$95	\$15	\$11	\$78	\$128

Cash out subtotal	\$131	\$75	\$174	\$120	\$222	\$3,996	\$73	\$95	\$97	\$19	\$326	\$519
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Non Cash:

Amortization of Lease Concessions, etc.

Loss on disposal of assets (book value of  
assets at each facility; ignores possible  
sales proceeds)

	\$7,917	\$6,476	\$9,068	\$4,823	\$9,665	\$2,784	\$2,832	\$7,757	\$1,545	\$1,276	\$3,191	\$8,246
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<b>Estimated Cost to Close</b>	<b>\$8,048</b>	<b>\$6,551</b>	<b>\$9,242</b>	<b>\$4,943</b>	<b>\$9,887</b>	<b>\$6,430</b>	<b>\$2,905</b>	<b>\$7,852</b>	<b>\$1,642</b>	<b>\$1,295</b>	<b>\$3,517</b>	<b>\$8,765</b>
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**SUSPENDED ASSUMPTIONS:**

Cash Costs:

Rent/Lease Commitment (annual)						\$1,175					\$43	\$58
Interest Expense (paid regardless)	\$78	\$63	\$101	\$30	\$93	\$38	\$30	*	\$82	\$8	\$27	\$94
Ongoing Insurance and Taxes (annual)	\$53	\$12	\$69	\$90	\$129	\$16	\$43	\$95	\$15	\$11	\$78	\$128

Comparative Analysis Using FY2019  
\$000

	Outdoor Pools	Swim Center	Athletic Club***	Columbia Gym	Supreme	Haven	Ice Rink	Long Reach Tennis	Tennis Other	SportsSkate	Fairway	Hobbit's G	TOTAL S&F FY 2019
<b>CASH CONTRIBUTION (USE)</b>													
Est. repairs/maintenance	\$108	\$30	\$135	\$137	\$263	\$56	\$59	\$12	\$25	\$16	\$181	\$255	
Est. utilities	\$61	\$15	\$68	\$71	\$97	\$1	\$40	\$19	\$12	\$6	\$16	\$15	
Cash out subtotal	\$239	\$105	\$305	\$257	\$485	\$1,285	\$132	\$107	\$122	\$35	\$329	\$535	
Amort. of lease concessions, etc.						(\$110)							
Depreciation	\$731	\$603	\$907	\$458	\$1,275	\$547	\$244	\$93	\$457	\$112	\$318	\$887	
<b>Estimated Cost to Suspend</b>	<b>\$970</b>	<b>\$708</b>	<b>\$1,212</b>	<b>\$715</b>	<b>\$1,760</b>	<b>\$1,722</b>	<b>\$376</b>	<b>\$200</b>	<b>\$579</b>	<b>\$147</b>	<b>\$647</b>	<b>\$1,422</b>	
<b>Average Annual Capital Reinvestment Required (based on June 2019 Capital Improvement Plan) - includes some planned renovations</b>	\$1,310	\$346	\$339	\$839	\$662	\$52	\$223	\$28	\$132	\$101	\$540	\$240	
Keep open or close permanently (versus a temporary closure) because too expensive or difficult to reopen, from a maintenance and/or membership/program participation usage? Yes or No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	
Is this a Howard County-wide service? Yes or No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Is this a service that Howard County provides outside of Columbia? Yes or No	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	No	Yes	Yes	
Credited Open Space? Yes or No	Yes, all but DS	Yes	Yes	No	Yes	N/A	Yes	Yes	Yes	Yes	Yes		
Sale/redevelopment potential? Yes or No (not without an open space acreage offset)	DS only	No	No	No	Yes	N/A	No	No	No	No	No	No	

Entity	DEPARTMENT OF SPORT & FITNESS
Year	FY2021
Scenario	ACTUAL
Format	4Q19_FINANCIAL_REPORT
Date Exported	25-Sep-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	2,420	4,125	-1,705	-41.33%
Fees Income	3,308	6,201	-2,893	-46.65%
Rental Income	1,014	1,623	-609	-37.52%
Sales	199	428	-229	-53.50%
Gain (Loss) on Fixed Asset Disposals	-212	-1,004	792	-78.88%
Other Income	3	89	-86	-96.63%
Membership Allocations	6,300	14,803	-8,503	-57.44%
Total Income	13,030	26,264	-13,234	-50.39%
Expenses:				
Salary & Wages	7,299	11,946	-4,647	-38.90%
Annual Performance Incentives	0	6	-6	-100.00%
Contract Labor	27	13	14	107.69%
Payroll Taxes	614	1,019	-405	-39.74%
Employee Benefits	925	1,282	-357	-27.85%
Cost Of Sales	136	332	-196	-59.04%
Operating Supplies/Expenses	713	1,892	-1,179	-62.32%
Insurance	355	236	119	50.42%
Fees-Exp	363	843	-480	-56.94%
Rentals	1,180	1,205	-25	-2.07%
Taxes	571	512	59	11.52%
Utilities	1,075	1,326	-251	-18.93%
Repairs and Maintenance	1,615	2,469	-854	-34.59%
Comm. Assoc. Annual Charge Share Grant	0	0	0	0.00%
Depreciation	6,631	5,682	949	16.70%
Interest Expense Allocation	643	476	167	35.08%
Alloc. of Customer and Member Services	821	974	-153	-15.71%
Alloc. of Customer and Member Services-	0	0	0	0.00%
Alloc. of Department's Admin.	0	0	0	0.00%
Alloc. of Branding and Media Production	1200	1,540	-340	-22.08%
Alloc. of Branding and Media Production-	0	0	0	0.00%
Total Operating Expenses	24,167	31,753	-7,586	-23.89%
Increase/(Decrease) in Net Assets from O	-11,136	-5,489	-5,647	102.88%
Alloc. of Admin. Serv. Expenses	1,059	2,187	-1,128	-51.58%
Non-Operating Exp./Contingencies	0	0	0	0.00%
Increase/(Decrease) in Net Assets	-12,196	-7,676	-4,520	58.88%



Entity	SPORT AND FITNESS ADMINISTRATION - DEPARTMENT OF SPORT & FITNESS
Year	FY2021
Scenario	ACTUAL
Format	4Q19_FINANCIAL_REPORT
Date Exported	25-Sep-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	0	0	0	0.00%
Fees Income	0	0	0	0.00%
Rental Income	0	0	0	0.00%
Sales	0	0	0	0.00%
Gain (Loss) on Fixed Asset Disposals	0	0	0	0.00%
Other Income	0	18	-18	-100.00%
Membership Allocations	0	0	0	0.00%
Total Income	0	18	-18	-100.00%
Expenses:				
Salary & Wages	438	696	-258	-37.07%
Annual Performance Incentives	0	1	-1	-100.00%
Contract Labor	0	0	0	0.00%
Payroll Taxes	34	50	-16	-32.00%
Employee Benefits	64	109	-45	-41.28%
Cost Of Sales	0	0	0	0.00%
Operating Supplies/Expenses	27	61	-34	-55.74%
Insurance	6	4	2	50.00%
Fees-Exp	33	52	-19	-36.54%
Rentals	48	50	-2	-4.00%
Taxes	0	0	0	0.00%
Utilities	2	3	-1	-33.33%
Repairs and Maintenance	1	7	-6	-85.71%
Comm. Assoc. Annual Charge Share Grant	0	0	0	0.00%
Depreciation	0	0	0	0.00%
Interest Expense Allocation	0	0	0	0.00%
Alloc. of Customer and Member Services	0	0	0	0.00%
Alloc. of Customer and Member Services-	0	0	0	0.00%
Alloc. of Department's Admin.	-652	-1,013	361	35.64%
Alloc. of Branding and Media Production	0	0	0	0.00%
Alloc. of Branding and Media Production-	0	0	0	0.00%
Total Operating Expenses	0	18	-18	-100.00%
Increase/(Decrease) in Net Assets from O	0	0	0	0.00%
Alloc. of Admin. Serv. Expenses	0	0	0	0.00%
Non-Operating Exp./Contingencies	0	0	0	0.00%
Increase/(Decrease) in Net Assets	0	0	0	0.00%

Entity	OUTDOOR POOLS SUMMARY
Year	FY2021
Scenario	ACTUAL
Format	4Q19_FINANCIAL_REPORT
Date Exported	25-Sep-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	0	0	0	0.00%
Fees Income	1	492	-491	-99.80%
Rental Income	0	116	-116	-100.00%
Sales	0	72	-72	-100.00%
Gain (Loss) on Fixed Asset Disposals	-30	-12	-18	150.00%
Other Income	0	3	-3	-100.00%
Membership Allocations	779	1,786	-1,007	-56.38%
Total Income	750	2,457	-1,707	-69.47%
Expenses:				
Salary & Wages	533	2,158	-1,625	-75.30%
Annual Performance Incentives	0	1	-1	-100.00%
Contract Labor	0	0	0	
Payroll Taxes	48	194	-146	-75.26%
Employee Benefits	130	143	-13	-9.09%
Cost Of Sales	0	36	-36	-100.00%
Operating Supplies/Expenses	82	450	-368	-81.78%
Insurance	62	42	20	47.62%
Fees-Exp	77	123	-46	-37.40%
Rentals	20	24	-4	-16.67%
Taxes	10	11	-1	-9.09%
Utilities	87	204	-117	-57.35%
Repairs and Maintenance	64	270	-206	-76.30%
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	731	655	76	11.60%
Interest Expense Allocation	78	56	22	39.29%
Alloc. of Customer and Member Services	53	98	-45	-45.92%
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	62	145	-83	-57.24%
Alloc. of Branding and Media Production	89	219	-130	-59.36%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	2,125	4,830	-2,705	-56.00%
Increase/(Decrease) in Net Assets from O	-1,375	-2,373	998	42.06%
Alloc. of Admin. Serv. Expenses	62	198	-136	-68.69%
Non-Operating Exp./Contingencies	0	0		
Increase/(Decrease) in Net Assets	-1,437	-2,571	1,134	44.11%

	Admin	Bryant Woods	Clary's Forest	Clemens Crossing	Dasher Green	Dickinson	Dorsey Hall	Faulkner Ridge	Hawthorn	Hobbit's Glen	Hopewell	Huntington	Jeffers Hill	Kendall Ridge	Locust Park	Longfellow	Macgills	Phelps Luck	River Hill	Running Brook	Steven's Forest	Swansfield	Talbott Springs	Thunderhill	Total
Loss on Disposals (if permanent closure) (book value of assets at each facility)	\$47	\$113	\$257	\$17	\$287	\$318	\$838	\$332	\$891	\$42	\$23	\$91	\$66	\$788	\$21	\$635	\$40	\$114	\$929	\$473	\$520	\$905	\$73	\$97	\$7,917
Estimated Operating Cost Per Pool For 3 Month Season*		\$72	\$85	\$90	\$83	\$96	\$104	\$78	\$93	\$55	\$127	\$64	\$59	\$100	\$72	\$68	\$72	\$86	\$136	\$72	\$114	\$136	\$58	\$71	\$1,991
# of visits per year (includes all visits)		4,646	13,264	19,897	15,216	16,777	29,333	16,376	19,371	9,438	22,574	16,776	7,782	25,389	10,079	17,748	16,545	18,291	40,444	10,047	31,066	25,228	7,788	15,601	409,676
SNG Check-ins Resident Member		2,067	5,952	3,630	4,254	6,497	14,698	1,934	10,978	1,891	7,914	4,627	2,427	10,782	2,241	3,697	4,304	3,185	12,722	2,052	14,113	13,910	1,745	4,174	139,794
SNG Check-ins Non-Resident Member		290	819	2,452	362	2,255	9,331	330	3,741	988	3,158	1,171	607	6,953	891	694	1,658	1,227	8,576	290	4,581	4,494	284	1,385	56,537

\*Wages, Payroll Taxes, Utilities, R&M and  
Operating Supplies

Entity	SWIM CENTER SUMMARY
Year	FY2021
Scenario	ACTUAL
Format	4Q19_FINANCIAL_REPORT
Date Exported	25-Sep-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	0	0	0	0.00%
Fees Income	555	739	-184	-24.90%
Rental Income	10	54	-44	-81.48%
Sales	0	9	-9	-100.00%
Gain (Loss) on Fixed Asset Disposals	-11	-467	456	97.64%
Other Income	0	0	0	
Membership Allocations	334	589	-255	-43.29%
Total Income	888	924	-36	-3.90%
Expenses:				
Salary & Wages	584	682	-98	-14.37%
Annual Performance Incentives	0	0	0	
Contract Labor	0	0	0	
Payroll Taxes	40	58	-18	-31.03%
Employee Benefits	72	81	-9	-11.11%
Cost Of Sales	0	12	-12	-100.00%
Operating Supplies/Expenses	51	109	-58	-53.21%
Insurance	20	10	10	100.00%
Fees-Exp	14	15	-1	-6.67%
Rentals	3	11	-8	-72.73%
Taxes	3	2	1	50.00%
Utilities	130	50	80	160.00%
Repairs and Maintenance	60	75	-15	-20.00%
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	603	558	45	8.06%
Interest Expense Allocation	63	48	15	31.25%
Alloc. of Customer and Member Services	58	50	8	16.00%
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	50	64	-14	-21.88%
Alloc. of Branding and Media Production	97	97	0	0.00%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	1,847	1,924	-77	-4.00%
Increase/(Decrease) in Net Assets from O	-959	-1,000	41	4.10%
Alloc. of Admin. Serv. Expenses	72	111	-39	-35.14%
Non-Operating Exp./Contingencies	0	0	0	
Increase/(Decrease) in Net Assets	-1,031	-1,111	80	-7.20%

Entity FITNESS CLUB SUMMARY  
Year FY2021  
Scenario ACTUAL  
Format 4Q19\_FINANCIAL\_REPORT  
Date Exported 25-Sep-2020  
Units 1000

	ATHLETIC CLUB (FY19 closed partial year)					COLUMBIA GYM					SUPREME			
Description	FY2021 Estimate	FY2018 YTD-Actual	Variance Amount	Variance %		FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %		FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:														
Annual Charge	0	0	0	0.00%		0	0	0	0.00%		0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%		0	0	0	0.00%		0	0	0	0.00%
Direct Memberships	415	412	3	0.73%		550	971	-421	-43.36%		617	1,157	-540	-46.67%
Fees Income	91	421	-330	-78.38%		132	864	-732	-84.72%		186	525	-339	-64.57%
Rental Income	32	31	1	3.23%		45	97	-52	-53.61%		93	209	-116	-55.50%
Sales	0	2	-2	-100.00%		0	1	-1	-100.00%		14	45	-31	-68.89%
Gain (Loss) on Fixed Asset Disposals	-13	-11	-2	18.18%		-76	-91	15	16.48%		-9	-45	36	80.00%
Other Income	0	4	-4	-100.00%		0	2	-2	-100.00%		0	0	0	0.00%
Membership Allocations	1,028	2,734	-1,706	-62.40%		1,493	4,042	-2,549	-63.06%		1,542	4,113	-2,571	-62.51%
Total Income	1,554	3,593	-2,039	-56.75%		2,144	5,887	-3,743	-63.58%		2,443	6,006	-3,563	-59.32%
Expenses:														
Salary & Wages	814	1,214	-400	-32.95%		1,003	1,732	-729	-42.09%		1,224	1,910	-686	-35.92%
Annual Performance Incentives	0	1	-1	-100.00%		0	0	0	0.00%		0	0	0	0.00%
Contract Labor	0	1	-1	-100.00%		0	0	0	0.00%		0	2	-2	-100.00%
Payroll Taxes	58	102	-44	-43.14%		80	150	-70	-46.67%		100	164	-64	-39.02%
Employee Benefits	128	102	26	25.49%		161	215	-54	-25.12%		142	210	-68	-32.38%
Cost Of Sales	0	0	0	0.00%		0	0	0	0.00%		10	31	-21	-67.74%
Operating Supplies/Expenses	50	100	-50	-50.00%		60	193	-133	-68.91%		100	219	-119	-54.34%
Insurance	30	18	12	66.67%		31	22	9	40.91%		75	50	25	50.00%
Fees-Exp	40	40	0	0.00%		42	50	-8	-16.00%		44	149	-105	-70.47%
Rentals	8	2	6	300.00%		4	3	1	33.33%		9	6	3	50.00%
Taxes	76	51	25	49.02%		78	68	10	14.71%		93	79	14	17.72%
Utilities	149	226	-77	-34.07%		109	238	-129	-54.20%		281	324	-43	-13.27%
Repairs and Maintenance	205	338	-133	-39.35%		181	343	-162	-47.23%		470	657	-187	-28.46%

Comm. Assoc. Annual Charge Share Grant	0	0	0	0.00%		0	0	0	0.00%		0	0	0	0.00%
Depreciation	907	428	479	111.92%		458	400	58	14.50%		1,275	827	448	54.17%
Interest Expense Allocation	101	28	73	260.71%		30	22	8	36.36%		93	54	39	72.22%
Alloc. of Customer and Member Services	100	220	-120	-54.55%		142	229	-87	-37.99%		154	226	-72	-31.86%
Alloc. of Customer and Member Services-	0	0	0	0.00%		0	0	0	0.00%		0	0	0	0.00%
Alloc. of Department's Admin.	78	89	-11	-12.36%		69	125	-56	-44.80%		116	171	-55	-32.16%
Alloc. of Branding and Media Production	142	144	-2	-1.39%		125	185	-60	-32.43%		231	253	-22	-8.70%
Alloc. of Branding and Media Production-	0	0	0	0.00%		0	0	0	0.00%		0	0	0	0.00%
Total Operating Expenses	2,885	3,103	-218	-7.03%		2,571	3,975	-1,404	-35.32%		4,417	5,332	-915	-17.16%
Increase/(Decrease) in Net Assets from O	-1,331	491	-1,822	-371.08%		-427	1,912	-2,339	-122.33%		-1,974	674	-2,648	-392.88%
Alloc. of Admin. Serv. Expenses	125	287	-162	-56.45%		178	478	-300	-62.76%		196	484	-288	-59.50%
Non-Operating Exp./Contingencies	0	0	0	0.00%		0	0	0	0.00%		0	0	0	0.00%
Increase/(Decrease) in Net Assets	-1,456	204	-1,660	-813.73%		-604	1,434	-2,038	-142.12%		-2,170	189	-2,359	-1248.15%

Entity	FAIRWAY HILLS GOLF SUMMARY
Year	FY2021
Format	4Q19_FINANCIAL_REPORT
Date Exported	25-Sep-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	36	37	-1	-2.70%
Fees Income	720	482	238	49.38%
Rental Income	226	98	128	130.61%
Sales	57	67	-10	-14.93%
Gain (Loss) on Fixed Asset Disposals	-29	-46	17	36.96%
Other Income	0	0	0	0.00%
Membership Allocations	134	245	-111	-45.31%
Total Income	1,144	883	261	29.56%
Expenses:				
Salary & Wages	552	674	-122	-18.10%
Annual Performance Incentives	0	0	0	0.00%
Contract Labor	3	0	3	0.00%
Payroll Taxes	55	56	-1	-1.79%
Employee Benefits	47	85	-38	-44.71%
Cost Of Sales	14	43	-29	-67.44%
Operating Supplies/Expenses	93	98	-5	-5.10%
Insurance	18	14	4	28.57%
Fees-Exp	17	72	-55	-76.39%
Rentals	9	22	-13	-59.09%
Taxes	69	64	5	7.81%
Utilities	47	53	-6	-11.32%
Repairs and Maintenance	143	213	-70	-32.86%
Comm. Assoc. Annual Charge Share Grant	0	0	0	0.00%
Depreciation	318	325	-7	-2.15%
Interest Expense Allocation	27	19	8	42.11%
Alloc. of Customer and Member Services	75	30	45	150.00%
Alloc. of Customer and Member Services-	0	0	0	0.00%
Alloc. of Department's Admin.	42	62	-20	-32.26%
Alloc. of Branding and Media Production	77	94	-17	-18.09%
Alloc. of Branding and Media Production-	0	0	0	0.00%
Total Operating Expenses	1,605	1,921	-316	-16.45%
Increase/(Decrease) in Net Assets from O	-461	-1,039	578	55.63%
Alloc. of Admin. Serv. Expenses	94	80	14	17.50%
Non-Operating Exp./Contingencies	0	0	0	0.00%
Increase/(Decrease) in Net Assets	-555	-1,118	563	-50.36%

Entity	HOBBITS GLEN GOLF SUMMARY
Year	FY2021
Format	4Q19_FINANCIAL_REPORT
Date Exported	25-Sep-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	323	338	-15	-4.44%
Fees Income	369	394	-25	-6.35%
Rental Income	221	172	49	28.49%
Sales	39	87	-48	-55.17%
Gain (Loss) on Fixed Asset Disposals	-9	-16	7	43.75%
Other Income	0	0	0	0.00%
Membership Allocations	652	1,255	-603	-48.05%
Total Income	1,595	2,230	-635	-28.48%
Expenses:				
Salary & Wages	705	763	-58	-7.60%
Annual Performance Incentives	0	0	0	0.00%
Contract Labor	23	9	14	155.56%
Payroll Taxes	56	65	-9	-13.85%
Employee Benefits	86	156	-70	-44.87%
Cost Of Sales	21	80	-59	-73.75%
Operating Supplies/Expenses	117	178	-61	-34.27%
Insurance	26	18	8	44.44%
Fees-Exp	39	124	-85	-68.55%
Rentals	17	21	-4	-19.05%
Taxes	122	110	12	10.91%
Utilities	66	50	16	32.00%
Repairs and Maintenance	238	300	-62	-20.67%
Comm. Assoc. Annual Charge Share Grant	0	0	0	0.00%
Depreciation	887	896	-9	-1.00%
Interest Expense Allocation	94	75	19	25.33%
Alloc. of Customer and Member Services	106	77	29	37.66%
Alloc. of Customer and Member Services-	0	0	0	0.00%
Alloc. of Department's Admin.	74	103	-29	-28.16%
Alloc. of Branding and Media Production	139	152	-13	-8.55%
Alloc. of Branding and Media Production-	0	0	0	0.00%
Total Operating Expenses	2,814	3,177	-363	-11.43%
Increase/(Decrease) in Net Assets from O	-1,219	-947	-272	-28.72%
Alloc. of Admin. Serv. Expenses	128	180	-52	-28.89%
Non-Operating Exp./Contingencies	0	0	0	0.00%
Increase/(Decrease) in Net Assets	-1,348	-1,127	-221	-19.61%



Entity	HAVEN ON THE LAKE - DEPARTMENT OF SPORT & FITNESS
Year	FY2021
Scenario	ACTUAL
Format	4Q19_FINANCIAL_REPORT
Date Exported	25-Sep-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	479	1,136	-657	-57.83%
Fees Income	32	193	-161	-83.42%
Rental Income	1	118	-117	-99.15%
Sales	0	0	0	
Gain (Loss) on Fixed Asset Disposals	-2	-10	8	80.00%
Other Income	0	0	0	
Membership Allocations	89	269	-180	-66.91%
Total Income	598	1,706	-1,108	-64.95%
Expenses:				
Salary & Wages	613	993	-380	-38.27%
Annual Performance Incentives	0	0	0	
Contract Labor	2	0	2	#DIV/0!
Payroll Taxes	71	85	-14	-16.47%
Employee Benefits	16	68	-52	-76.47%
Cost Of Sales	0	0	0	
Operating Supplies/Expenses	40	228	-188	-82.46%
Insurance	20	14	6	42.86%
Fees-Exp	14	17	-3	-17.65%
Rentals	1,057	1,030	27	2.62%
Taxes	2	2	0	0.00%
Utilities	2	4	-2	-50.00%
Repairs and Maintenance	96	141	-45	-31.91%
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	547	548	-1	-0.18%
Interest Expense Allocation	38	30	8	26.67%
Alloc. of Customer and Member Services	37	61	-24	-39.34%
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	75	115	-40	-34.78%
Alloc. of Branding and Media Production	146	168	-22	-13.10%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	2,776	3,502	-726	-20.73%
Increase/(Decrease) in Net Assets from O	-2,178	-1,796	-382	-21.27%
Alloc. of Admin. Serv. Expenses	48	137	-89	-64.96%
Non-Operating Exp./Contingencies	0	0	0	
Increase/(Decrease) in Net Assets	-2,226	-1,933	-293	-15.16%

Entity	ICE RINK - DEPARTMENT OF SPORT & FITNESS
Year	FY2021
Scenario	ACTUAL
Format	4Q19_FINANCIAL_REPORT
Date Exported	25-Sep-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	0	0	0	
Fees Income	104	434	-330	-76.04%
Rental Income	383	656	-273	-41.62%
Sales	0	41	-41	-100.00%
Gain (Loss) on Fixed Asset Disposals	-3	-10	7	70.00%
Other Income	0	3	-3	-100.00%
Membership Allocations	56	127	-71	-55.91%
Total Income	540	1,251	-711	-56.83%
Expenses:				
Salary & Wages	187	378	-191	-50.53%
Annual Performance Incentives	0	0	0	#DIV/0!
Contract Labor	0	2	-2	-100.00%
Payroll Taxes	15	33	-18	-54.55%
Employee Benefits	18	26	-8	-30.77%
Cost Of Sales	0	22	-22	-100.00%
Operating Supplies/Expenses	26	61	-35	-57.38%
Insurance	42	26	16	61.54%
Fees-Exp	28	121	-93	-76.86%
Rentals	2	7	-5	-71.43%
Taxes	20	17	3	17.65%
Utilities	111	133	-22	-16.54%
Repairs and Maintenance	95	147	-52	-35.37%
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	244	201	43	21.39%
Interest Expense Allocation	30	23	7	30.43%
Alloc. of Customer and Member Services	8	20	-12	-60.00%
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	25	44	-19	-43.18%
Alloc. of Branding and Media Production	45	66	-21	-31.82%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	897	1,327	-430	-32.40%
Increase/(Decrease) in Net Assets from O	-357	-76	-281	-369.74%
Alloc. of Admin. Serv. Expenses	43	101	-58	57.43%
Non-Operating Exp./Contingencies	0	0	0	
Increase/(Decrease) in Net Assets	-400	-177	-223	-125.99%

Mode  
 Entity  
 Year  
 Period End  
 Scenario  
 Format  
 Currency  
 Date Exported  
 Units

Account  
 LONG REACH TENNIS  
 FY2021  
 AUG  
 ACTUAL  
 4Q19\_FINANCIAL\_REPORT  
 USD  
 25-Sep-2020  
 1000

	Long Reach Tennis Only					All Other Tennis					Total Tennis			
Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %		FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %		FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:														
Annual Charge	0	0	0	0.00%		0	0	0	0.00%		0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%		0	0	0	0.00%		0	0	0	0.00%
Direct Memberships	0	0	0	0.00%		0	0	0	0.00%		0	0	0	0.00%
Fees Income	948	912	36	3.95%		122	828	-706	-85.27%		1,070	1,740	-670	-38.51%
Rental Income	0	0	0	0.00%		0	0	0	0.00%		0	0	0	0.00%
Sales	13	13	0	0.00%		0	3	-3	-100.00%		13	16	-3	-18.75%
Gain (Loss) on Fixed Asset Disposals	0	0	0	0.00%		-11	-17	6	35.29%		-11	-17	6	35.29%
Other Income	3	0	3	0.00%		0	0	0	0.00%		3	0	3	0.00%
Membership Allocations	0	0	0	0.00%		143	269	-126	-46.84%		143	269	-126	-46.84%
Total Income	963	925	38	4.11%		255	1,083	-828	-76.45%		1,218	2,008	-790	-39.34%
Expenses:														
Salary & Wages	310	330	-20	-6.06%		252	476	-224	-47.06%		562	806	-244	-30.27%
Annual Performance Incentives	0	1	-1	-100.00%		0	1	-1	-100.00%		0	2	-2	-100.00%
Contract Labor	0	0	0	0.00%		0	0	0	0.00%		0	0	0	0.00%
Payroll Taxes	27	28	-1	-3.57%		23	40	-17	-42.50%		50	68	-18	-26.47%
Employee Benefits	33	25	8	32.00%		7	48	-41	-85.42%		40	73	-33	-45.21%
Cost Of Sales	5	10	-5	-50.00%		0	0	0	0.00%		5	10	-5	-50.00%
Operating Supplies/Expenses	56	70	-14	-20.00%		2	39	-37	-94.87%		58	109	-51	-46.79%
Insurance	8	7	1	14.29%		11	7	4	57.14%		19	14	5	35.71%
Fees-Exp	5	6	-1	-16.67%		6	17	-11	-64.71%		11	23	-12	-52.17%
Rentals	3	0	3	0.00%		0	3	-3	-100.00%		3	3	0	0.00%
Taxes	73	88	-15	-17.05%		17	8	9	112.50%		90	96	-6	-6.25%
Utilities	78	63	15	23.81%		2	41	-39	-95.12%		80	104	-24	-23.08%
Repairs and Maintenance	51	29	22	75.86%		-1	62	-63	-101.61%		50	91	-41	-45.05%
Comm. Assoc. Annual Charge Share Grant	0	0	0	0.00%		0	0	0	0.00%		0	0	0	0.00%
Depreciation	93	363	-270	-74.38%		457	121	336	277.69%		550	484	66	13.64%
Interest Expense Allocation	0	0	0	0.00%		82	62	20	32.26%		82	62	20	32.26%

Alloc. of Customer and Member Services	62	34	28	82.35%		18	42	-24	-57.14%		80	76	4	5.26%
Alloc. of Customer and Member Services-	0	0	0	0.00%		0	0	0	0.00%		0	0	0	0.00%
Alloc. of Department's Admin.	22	37	-15	-40.54%		27	34	-7	-20.59%		49	71	-22	-30.99%
Alloc. of Branding and Media Production	44	63	-19	-30.16%		44	50	-6	-12.00%		88	113	-25	-22.12%
Alloc. of Branding and Media Production-	0	0	0	0.00%		0	0	0	0.00%		0	0	0	0.00%
Total Operating Expenses	869	1,153	-284	-24.63%		948	1,052	-104	-9.89%		1,817	2,205	-388	-17.60%
Increase/(Decrease) in Net Assets from O	94	-227	321	141.41%		-693	30	-723	-2410.00%		-599	-197	-402	-204.06%
Alloc. of Admin. Serv. Expenses	77	74	3	4.05%		21	88	-67	-76.14%		98	162	-64	-39.51%
Increase/(Decrease) in Net Assets	17	-301	318	105.65%		-715	-58	-657	-1132.76%		-698	-359	-339	-94.43%

Mode Account  
 Entity SKATEPARK/SPORTSPARK SUMMARY - DEPARTMENT OF SPORT & FITNESS  
 Year FY2021  
 Period End AUG  
 Scenario ACTUAL  
 Format 4Q19\_FINANCIAL\_REPORT  
 Currency USD  
 Date Exported 25-Sep-2020  
 Units 1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	0	0	0	0.00%
Fees Income	47	84	-37	-44.05%
Rental Income	3	78	-75	-96.15%
Sales	1	16	-15	-93.75%
Gain (Loss) on Fixed Asset Disposals	-18	-29	11	37.93%
Other Income	0	0	0	0.00%
Membership Allocations	48	99	-51	-51.52%
Total Income	82	248	-166	-66.94%
Expenses:				
Salary & Wages	85	130	-45	-34.62%
Annual Performance Incentives	0	0	0	0.00%
Contract Labor	0	0	0	0.00%
Payroll Taxes	7	12	-5	-41.67%
Employee Benefits	22	16	6	37.50%
Cost Of Sales	1	12	-11	-91.67%
Operating Supplies/Expenses	8	23	-15	-65.22%
Insurance	4	3	1	33.33%
Fees-Exp	5	12	-7	-58.33%
Rentals	2	3	-1	-33.33%
Taxes	8	8	0	0.00%
Utilities	12	20	-8	-40.00%
Repairs and Maintenance	12	40	-28	-70.00%
Comm. Assoc. Annual Charge Share Grant	0	0	0	0.00%
Depreciation	112	107	5	4.67%
Interest Expense Allocation	8	6	2	33.33%
Alloc. of Customer and Member Services	7	8	-1	-12.50%
Alloc. of Customer and Member Services-	0	0	0	0.00%
Alloc. of Department's Admin.	9	14	-5	-35.71%
Alloc. of Branding and Media Production	15	21	-6	-28.57%
Alloc. of Branding and Media Production-	0	0	0	0.00%
Total Operating Expenses	318	436	-118	-27.06%
Increase/(Decrease) in Net Assets from O	-236	-188	-48	-25.53%
Alloc. of Admin. Serv. Expenses	8	22	-14	-63.64%
Non-Operating Exp./Contingencies	0	0	0	0.00%
Increase/(Decrease) in Net Assets	-244	-210	-34	-16.19%

Expected decrease in FY21 from FY19 base year.

Entity

Year

Format

Date Exported

Units

DEPARTMENT OF OPEN SPACE & FACILITY SERVICE  
FY2021  
4Q19\_FINANCIAL\_REPORT  
09-Oct-2020  
1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	0	0	0	0.00%
Fees Income	163	187	-24	-12.83%
Rental Income	126	184	-58	-31.52%
Sales	0	0	0	
Gain (Loss) on Fixed Asset Disposals	-102	127	-229	-180.31%
Other Income	103	279	-176	-63.08%
Membership Allocations	0	0	0	
Total Income	290	778	-488	-62.72%
Expenses:				
Salary & Wages	3,383	4,293	-910	-21.20%
Annual Performance Incentives	0	1	-1	-100.00%
Contract Labor	0	0	0	
Payroll Taxes	265	324	-59	-18.21%
Employee Benefits	716	829	-113	-13.63%
Cost Of Sales	0	0	0	
Operating Supplies/Expenses	589	550	39	7.09%
Insurance	281	223	58	26.01%
Fees-Exp	1,972	2,192	-220	-10.04%
Rentals	151	139	12	8.63%
Taxes	10	8	2	25.00%
Utilities	90	99	-9	-9.09%

Repairs and Maintenance	1,380	1,627	-247	-15.18%
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	4,156	3,692	464	12.57%
Interest Expense Allocation	433	337	96	28.49%
Alloc. of Customer and Member Services	0	0	0	
Alloc. of Customer and Member Services- offse	0	0	0	
Alloc. of Department's Admin.	0	0	0	
Alloc. of Branding and Media Production	770	759	11	1.45%
Alloc. of Branding and Media Production-Offse	0	0	0	
Total Operating Expenses	14,195	15,074	-879	-5.83%
Increase/(Decrease) in Net Assets from Operat	-13,905	-14,296	391	2.74%
Alloc. of Admin. Serv. Expenses	2,129	2,261	-132	-5.84%
Non-Operating Exp./Contingencies	0	0	0	
Increase/(Decrease) in Net Assets	-16,034	-16,557	523	3.16%

	OS Maint & Serv.	Landscape Serv.	Watershed	Capital Imprv.	Construct. Mgmt.	TOTAL OS&FS FY 2019
CASH CONTRIBUTION (USE)						
TOTAL INCOME	\$579	\$0	\$196	\$2	\$0	\$777
% of total OS&FS	74.5%	0.0%	25.2%	0.3%	0.0%	
TOTAL EXPENSES before allocations and depreciation**	\$6,950	\$1,025	\$567	\$1,125	\$958	\$10,625
% of total OS&FS	65.4%	9.6%	5.3%	10.6%	9.0%	
Approx Cash Contribution/(Use)*	-\$6,371	-\$1,025	-\$371	-\$1,123	-\$958	-\$9,848
P&L Increase/Decrease in Net Assets (including all allocations)	-\$12,305	-\$1,246	-\$487	-\$1,360	-\$1,159	-\$16,557

\*This is approximate because interest expense is allocated to each facility and most facilities have gains/losses on disposals from time to time that are not cash based.

\*\*Allocations from other departments are excluded however OS&FS Admin allocation is included.

	Pathways	Bridges	Tot Lots	Parking Lots	Watershed Projs.	Ponds	Overpasses	Plazas	Boardwalks	RV Park	Courts	Maint. Fac. & Veh.
<b>Average Annual Capital Reinvestment Required (based on June 2019 Capital Improvement Plan) - includes some planned renovations</b>	\$1,143	\$715	\$906	\$535	\$1,709	\$545	\$769	\$554	\$180	\$37	\$30	\$678
Number of linear miles, bridges, tot lots, etc.	95	278	174	42	n/a	47	3	25	38	1	18	118
Is this a Howard County-wide service?	*	*	*	*	*	*	*	*	*	No	*	No
* -- Even though they are located in Columbia, these amenities are available for use by everyone, not just Columbia residents.												
Is this a service that Howard County provides outside of Columbia?	Yes	Yes	Yes	Don't know	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A
Credited Open Space? Yes or No	<p><b>The Maintenance Facility on Gerwig Lane is designated Employment Center Industrial. The FDP allows most industrial uses as well as commercial uses that are ancillary or compatible with industrial uses including some forms of retail.</b></p> <p><b>The RV Park is zoned M-1 (manufacturing - light) district and has some development and has some develoment potential under that category.</b></p> <p><b>Substantially all other open space land and amenities are credited open space.</b></p>											
Sale/redevelopment potential? Yes or No	Yes for the Maintenance Facility and the RV Park, and no open space acreage offset required.											
(not without an open space acreage offset)	No for all other open space parcels. In addition, much of the land is wetlands, streams or otherwise not buildable.											



Entity	OPEN SPACE AND FACILITY SERVICES ADMIN
Year	FY2021
Format	4Q19_FINANCIAL_REPORT
Date Exported	09-Oct-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	0	0	0	0.00%
Fees Income	0	0	0	0.00%
Rental Income	0	0	0	0.00%
Sales	0	0	0	0.00%
Gain (Loss) on Fixed Asset Disposals	0	0	0	0.00%
Other Income	0	0	0	0.00%
Membership Allocations	0	0	0	0.00%
Total Income	0	0	0	0.00%
Expenses:				
Salary & Wages	179	281	-102	-36.30%
Annual Performance Incentives	0	0	0	
Contract Labor	0	0	0	
Payroll Taxes	13	19	-6	-31.58%
Employee Benefits	15	29	-14	-48.28%
Cost Of Sales	0	0	0	
Operating Supplies/Expenses	16	24	-8	-33.33%
Insurance	9	8	1	12.50%
Fees-Exp	93	22	71	322.73%
Rentals	17	10	7	70.00%
Taxes	0	0	0	
Utilities	1	1	0	0.00%
Repairs and Maintenance	2	0	2	
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	0	0	0	
Interest Expense Allocation	0	0	0	
Alloc. of Customer and Member Services	0	0	0	
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	-343	-394	51	-12.94%
Alloc. of Branding and Media Production	0	0	0	
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	0	0	0	
Increase/(Decrease) in Net Assets from O	0	0	0	
Alloc. of Admin. Serv. Expenses	0	0	0	
Non-Operating Exp./Contingencies	0	0	0	
Increase/(Decrease) in Net Assets	0	0	0	

Entity	OPEN SPACE MAINTENANCE AND SERVICES
Year	FY2021
Format	4Q19_FINANCIAL_REPORT
Date Exported	09-Oct-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	0	0	0	0.00%
Fees Income	146	139	7	5.04%
Rental Income	126	184	-58	-31.52%
Sales	0	0	0	#DIV/0!
Gain (Loss) on Fixed Asset Disposals	-102	125	-227	-181.60%
Other Income	51	131	-80	-61.07%
Membership Allocations	0	0	0	#DIV/0!
			0	#DIV/0!
Total Income	220	579	-359	-62.00%
Expenses:				
Salary & Wages	1,756	2,283	-527	-23.08%
Annual Performance Incentives	0	1	-1	-100.00%
Contract Labor	0	0	0	
Payroll Taxes	140	175	-35	-20.00%
Employee Benefits	451	525	-74	-14.10%
Cost Of Sales	0	0	0	
Operating Supplies/Expenses	343	274	69	25.18%
Insurance	205	156	49	31.41%
Fees-Exp	1,618	1,714	-96	-5.60%
Rentals	110	112	-2	-1.79%
Taxes	10	8	2	25.00%
Utilities	76	73	3	4.11%
Repairs and Maintenance	955	1,000	-45	-4.50%
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	4,155	3,690	465	12.60%
Interest Expense Allocation	433	337	96	28.49%
Alloc. of Customer and Member Services	0	0	0	
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	271	293	-22	-7.51%
Alloc. of Branding and Media Production	598	564	34	6.03%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	11,122	11,204	-82	-0.73%
Increase/(Decrease) in Net Assets from O	-10,901	-10,625	-276	-2.60%
Alloc. of Admin. Serv. Expenses	1,668	1,681	-13	-0.77%
Non-Operating Exp./Contingencies	0	0	0	
Increase/(Decrease) in Net Assets	-12,570	-12,305	-265	-2.15%

Entity	LANDSCAPE SERVICES
Year	FY2021
Format	4Q19_FINANCIAL_REPORT
Date Exported	09-Oct-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	0	0	0	0.00%
Fees Income	0	0	0	0.00%
Rental Income	0	0	0	0.00%
Sales	0	0	0	0.00%
Gain (Loss) on Fixed Asset Disposals	0	0	0	0.00%
Other Income	0	0	0	0.00%
Membership Allocations	0	0	0	0.00%
Total Income	0	0	0	0.00%
Expenses:				
Salary & Wages	390	374	16	4.28%
Annual Performance Incentives	0	0	0	
Contract Labor	0	0	0	
Payroll Taxes	28	29	-1	-3.45%
Employee Benefits	88	86	2	2.33%
Cost Of Sales	0	0	0	
Operating Supplies/Expenses	42	20	22	110.00%
Insurance	10	10	0	0.00%
Fees-Exp	173	290	-117	-40.34%
Rentals	5	3	2	66.67%
Taxes	0	0	0	
Utilities	5	9	-4	-44.44%
Repairs and Maintenance	131	176	-45	-25.57%
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	0	0	0	
Interest Expense Allocation	0	0	0	
Alloc. of Customer and Member Services	0	0	0	
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	21	28	-7	-25.00%
Alloc. of Branding and Media Production	53	59	-6	-10.17%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	948	1,084	-136	-12.55%
Increase/(Decrease) in Net Assets from O	-948	-1,084	136	12.55%
Alloc. of Admin. Serv. Expenses	142	163	-21	-12.88%
Non-Operating Exp./Contingencies	0	0	0	
Increase/(Decrease) in Net Assets	-1,090	-1,246	156	12.52%

Entity	WATERSHED MANAGEMENT AND IMPROVE
Year	FY2021
Format	4Q19_FINANCIAL_REPORT
Date Exported	09-Oct-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	0	0	0	0.00%
Fees Income	17	48	-31	-64.58%
Rental Income	0	0	0	
Sales	0	0	0	
Gain (Loss) on Fixed Asset Disposals	0	0	0	
Other Income	53	148	-95	-64.19%
Membership Allocations	0	0	0	
			0	
Total Income	70	196	-126	-64.29%
Expenses:				
Salary & Wages	125	179	-54	-30.17%
Annual Performance Incentives	0	0	0	
Contract Labor	0	0	0	
Payroll Taxes	6	13	-7	-53.85%
Employee Benefits	22	26	-4	-15.38%
Cost Of Sales	0	0	0	
Operating Supplies/Expenses	13	31	-18	-58.06%
Insurance	0	0	0	
Fees-Exp	35	96	-61	-63.54%
Rentals	3	4	-1	-25.00%
Taxes	0	0	0	
Utilities	1	2	-1	-50.00%
Repairs and Maintenance	70	200	-130	-65.00%
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	0	0	0	
Interest Expense Allocation	0	0	0	
Alloc. of Customer and Member Services	0	0	0	
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	8	15	-7	-46.67%
Alloc. of Branding and Media Production	17	28	-11	-39.29%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	301	595	-294	-49.41%
Increase/(Decrease) in Net Assets from O	-231	-398	167	41.96%
Alloc. of Admin. Serv. Expenses	45	89	-44	-49.44%
Non-Operating Exp./Contingencies	0	0	0	
Increase/(Decrease) in Net Assets	-276	-487	211	43.33%

Entity	CAPITAL IMPROVEMENTS
Year	FY2021
Format	4Q19_FINANCIAL_REPORT
Date Exported	09-Oct-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	0	0	0	0.00%
Fees Income	0	0	0	0.00%
Rental Income	0	0	0	0.00%
Sales	0	0	0	0.00%
Gain (Loss) on Fixed Asset Disposals	0	2	-2	-100.00%
Other Income	0	0	0	
Membership Allocations	0	0	0	
Total Income	0	2	-2	-100.00%
Expenses:				
Salary & Wages	356	507	-151	-29.78%
Annual Performance Incentives	0	0	0	
Contract Labor	0	0	0	
Payroll Taxes	31	36	-5	-13.89%
Employee Benefits	33	32	1	3.13%
Cost Of Sales	0	0	0	
Operating Supplies/Expenses	116	153	-37	-24.18%
Insurance	57	49	8	16.33%
Fees-Exp	42	59	-17	-28.81%
Rentals	10	8	2	25.00%
Taxes	0	0	0	
Utilities	5	10	-5	-50.00%
Repairs and Maintenance	204	240	-36	-15.00%
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	0	0	0	
Interest Expense Allocation	0	0	0	
Alloc. of Customer and Member Services	0	0	0	
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	24	31	-7	-22.58%
Alloc. of Branding and Media Production	51	59	-8	-13.56%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	930	1,184	-254	-21.45%
Increase/(Decrease) in Net Assets from O	-930	-1,182	252	21.32%
Alloc. of Admin. Serv. Expenses	139	178	-39	-21.91%
Non-Operating Exp./Contingencies	0	0		
Increase/(Decrease) in Net Assets	-1,069	-1,360	291	21.40%

Entity	CONSTRUCTION MANAGEMENT
Year	FY2021
Format	4Q19_FINANCIAL_REPORT
Date Exported	09-Oct-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	0	0	0	0.00%
Fees Income	0	0	0	0.00%
Rental Income	0	0	0	0.00%
Sales	0	0	0	0.00%
Gain (Loss) on Fixed Asset Disposals	0	0	0	0.00%
Other Income	0	0	0	0.00%
Membership Allocations	0	0	0	0.00%
Total Income	0	0	0	0.00%
Expenses:				
Salary & Wages	577	670	-93	-13.88%
Annual Performance Incentives	0	1	-1	-100.00%
Contract Labor	0	0	0	
Payroll Taxes	47	52	-5	-9.62%
Employee Benefits	106	131	-25	-19.08%
Cost Of Sales	0	0	0	
Operating Supplies/Expenses	60	47	13	27.66%
Insurance	0	0	0	
Fees-Exp	10	11	-1	-9.09%
Rentals	5	3	2	66.67%
Taxes	0	0	0	
Utilities	3	3	0	0.00%
Repairs and Maintenance	18	12	6	50.00%
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	1	2	-1	-50.00%
Interest Expense Allocation	0	0	0	
Alloc. of Customer and Member Services	0	0	0	
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	20	27	-7	-25.93%
Alloc. of Branding and Media Production	49	48	1	2.08%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	894	1,008	-114	-11.31%
Increase/(Decrease) in Net Assets from O	-894	-1,008	114	11.31%
Alloc. of Admin. Serv. Expenses	134	151	-17	-11.26%
Non-Operating Exp./Contingencies	0	0	0	
Increase/(Decrease) in Net Assets	-1,029	-1,159	130	11.22%

Entity VILLAGE COMMUNITY ASSOCIATIONS  
 Year FY2021  
 Format 4Q19\_FINANCIAL\_REPORT  
 Currency USD  
 Date Exported 07-Oct-2020  
 Units 1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	0	0	0	0.00%
Fees Income	0	0	0	0.00%
Rental Income	0	0	0	0.00%
Sales	0	0	0	0.00%
Gain (Loss) on Fixed Asset Disposals	-91	-101	10	9.90%
Other Income	6	20	-14	-70.00%
Membership Allocations	0	0	0	0.00%
Total Income	-85	-82	-3	-3.66%
Expenses:				
Salary & Wages	0	0	0	-100.00%
Annual Performance Incentives	0	0	0	0.00%
Contract Labor	0	0	0	0.00%
Payroll Taxes	0	0	0	0.00%
Employee Benefits	0	0	0	0.00%
Cost Of Sales	0	0	0	0.00%
Operating Supplies/Expenses	4	21	-17	-80.95%
Insurance	53	30	23	76.67%
Fees-Exp	209	416	-207	-49.76%
Rentals	0	7	-7	-100.00%
Taxes	2	2	0	0.00%
Utilities	7	10	-3	-30.00%
Repairs and Maintenance	124	446	-322	-72.20%
Comm. Assoc. Annual Charge Share Grant	2,991	3,226	-235	-7.28%
Depreciation	1,085	913	172	18.84%
Interest Expense Allocation	85	74	11	14.86%
Alloc. of Customer and Member Services	0	0	0	0.00%
Alloc. of Customer and Member Services-	0	0	0	0.00%
Alloc. of Department's Admin.	0	42	-42	-100.00%
Alloc. of Branding and Media Production	253	228	25	10.96%
Alloc. of Branding and Media Production-	0	0	0	0.00%
Total Operating Expenses	4,813	5,415	-602	-11.12%
Increase/(Decrease) in Net Assets from O	-4,898	-5,496	598	10.88%
Alloc. of Admin. Serv. Expenses	835	963	-128	-13.29%
Non-Operating Exp./Contingencies	0	0	0	0.00%
Increase/(Decrease) in Net Assets	-5,733	-6,459	726	11.24%

Please refer to the "NC Analysis" spreadsheet for other information.

Entity	ARCH. RES. COMMITTEE SUMMARY
Year	FY2021
Format	4Q19_FINANCIAL_REPORT
Date Exported	07-Oct-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	0	0	0	0.00%
Fees Income	0	0	0	0.00%
Rental Income	0	0	0	0.00%
Sales	0	0	0	0.00%
Gain (Loss) on Fixed Asset Disposals	0	0	0	0.00%
Other Income	6	17	-11	-64.71%
Membership Allocations	0	0	0	0.00%
Total Income	6	17	-11	-64.71%
Expenses:				
Salary & Wages	0	0	0	0.00%
Annual Performance Incentives	0	0	0	0.00%
Contract Labor	0	0	0	0.00%
Payroll Taxes	0	0	0	0.00%
Employee Benefits	0	0	0	0.00%
Cost Of Sales	0	0	0	0.00%
Operating Supplies/Expenses	0	4	-4	-100.00%
Insurance	0	0	0	0.00%
Fees-Exp	184	272	-88	-32.35%
Rentals	0	0	0	0.00%
Taxes	0	0	0	0.00%
Utilities	0	0	0	0.00%
Repairs and Maintenance	0	0	0	0.00%
Comm. Assoc. Annual Charge Share Grant	0	0	0	0.00%
Depreciation	0	0	0	0.00%
Interest Expense Allocation	0	0	0	0.00%
Alloc. of Customer and Member Services	0	0	0	0.00%
Alloc. of Customer and Member Services-	0	0	0	0.00%
Alloc. of Department's Admin.	0	0	0	0.00%
Alloc. of Branding and Media Production	11	15	-4	-26.67%
Alloc. of Branding and Media Production-	0	0	0	0.00%
Total Operating Expenses	195	292	-97	-33.22%
Increase/(Decrease) in Net Assets from O	-189	-274	85	31.02%
Alloc. of Admin. Serv. Expenses	142	195	-53	-27.18%
Non-Operating Exp./Contingencies	0	0	0	0.00%
Increase/(Decrease) in Net Assets	-331	-469	138	29.42%



Entity	COMM SERV BUILD IMPROV SUMMARY
Year	FY2021
Format	4Q19_FINANCIAL_REPORT
Date Exported	07-Oct-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	0	0	0	0.00%
Fees Income	0	0	0	0.00%
Rental Income	0	0	0	0.00%
Sales	0	0	0	0.00%
Gain (Loss) on Fixed Asset Disposals	0	0	0	0.00%
Other Income	0	0	0	0.00%
Membership Allocations	0	0	0	0.00%
Total Income	0	0	0	0.00%
Expenses:				
Salary & Wages	0	0	0	-100.00%
Annual Performance Incentives	0	0	0	0.00%
Contract Labor	0	0	0	0.00%
Payroll Taxes	0	0	0	0.00%
Employee Benefits	0	0	0	0.00%
Cost Of Sales	0	0	0	0.00%
Operating Supplies/Expenses	3	16	-13	-81.25%
Insurance	51	29	22	75.86%
Fees-Exp	25	89	-64	-71.91%
Rentals	0	7	-7	-100.00%
Taxes	0	0	0	#DIV/0!
Utilities	6	10	-4	-40.00%
Repairs and Maintenance	124	449	-325	-72.38%
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	0	0	0	
Interest Expense Allocation	85	74	11	14.86%
Alloc. of Customer and Member Services	0	0	0	
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	0	42	-42	-100.00%
Alloc. of Branding and Media Production	17	33	-16	-48.48%
Alloc. of Branding and Media Production-	0	0	0	0.00%
Total Operating Expenses	310	751	-441	-58.72%
Increase/(Decrease) in Net Assets from O	-310	-751	441	58.72%
Alloc. of Admin. Serv. Expenses	47	113	-66	-58.41%
Non-Operating Exp./Contingencies	0	0		
Increase/(Decrease) in Net Assets	-357	-863	506	58.63%

Entity	VILLAGES SUMMARY
Year	FY2021
Format	4Q19_FINANCIAL_REPORT
Date Exported	07-Oct-2020
Units	1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	
Tuition and Enrollment	0	0	0	
Direct Memberships	0	0	0	
Fees Income	0	0	0	
Rental Income	0	0	0	
Sales	0	0	0	
Gain (Loss) on Fixed Asset Disposals	-91	-101	10	9.90%
Other Income	0	2	-2	-100.00%
Membership Allocations	0	0	0	
Total Income	-91	-99	8	8.08%
Expenses:				
Salary & Wages	0	0	0	0.00%
Annual Performance Incentives	0	0	0	0.00%
Contract Labor	0	0	0	0.00%
Payroll Taxes	0	0	0	0.00%
Employee Benefits	0	0	0	0.00%
Cost Of Sales	0	0	0	0.00%
Operating Supplies/Expenses	1	1	0	0.00%
Insurance	3	1	2	-200.00%
Fees-Exp	0	54	-54	100.00%
Rentals	0	0	0	
Taxes	2	2	0	0.00%
Utilities	2	0	2	
Repairs and Maintenance	0	-3	3	100.00%
Comm. Assoc. Annual Charge Share Grant	2,991	3,226	-235	-7.28%
Depreciation	1,085	913	172	18.84%
Interest Expense Allocation	0	0	0	
Alloc. of Customer and Member Services	0	0	0	
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	0	0	0	
Alloc. of Branding and Media Production	224	179	45	25.14%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	4,308	4,373	-65	-1.49%
Increase/(Decrease) in Net Assets from O	-4,399	-4,471	72	1.61%
Alloc. of Admin. Serv. Expenses	646	656	-10	-1.52%
Non-Operating Exp./Contingencies	0	0	0	#DIV/0!
Increase/(Decrease) in Net Assets	-5,045	-5,127	82	1.60%

[illegible]

# Neighborhood Center Discussion

Presentation to Columbia Association  
Board of Directors  
06.27.2019



**Columbia**  
Association

## Background



# Neighborhood Center Discussion

There are a total of 14 neighborhood centers located in seven of Columbia's 10 villages. These buildings range in size from 586 to 4,900 square feet. Most were built early in Columbia's development — on average, they are 46 years old.

The Rouse Company's initial plans called for placing a neighborhood center in each of Columbia's neighborhoods. That plan was adjusted over time, reduced in scope and ultimately abandoned, providing Columbia with 14 neighborhood centers instead of 25 buildings. A majority of the neighborhood centers were built to residential standards and do not meet existing building codes for ADA compliance and energy conservation.

Columbia Association has studied Columbia's neighborhood centers as part of its goal of examining how to serve the current and future needs of the Columbia community while also balancing ongoing expenses for maintaining and improving the neighborhood center buildings.

The information contained in this report is intended to foster a collaborative discussion between CA, Columbia's village community associations, and the Columbia community.

## Recap

# Neighborhood Center Discussion

May 2018-April 2019 – assembled usage data, actual income and expense numbers, estimated construction cost for steady state operation, estimated construction cost for renovations necessary to comply with current ADA and life safety codes, as well as the estimated remaining useful building life

June 27, 2019 – present FY19 neighborhood center information and options to CA Board of Directors for discussion purposes in June and July

July-August 2019 – present findings and options to village associations and request village association recommendations for long-term neighborhood center programming

September/October 2019 – request CA Board of Directors vote regarding long-term neighborhood center strategic plan based on operating income and expense data, usage, village association recommended programming, and projected long-term capital expenditures

## Operating Expenses

# Data Collected

Village managers have been asked to supply the following for each of the facilities under their management:

- Number of hours a facility is rented or leased
- Expenses paid by the village (i.e. cleaning services, repairs and maintenance not paid by CA)
- Income from periodic rentals
- Income from long-term leases
- *Usage numbers not available from village offices*

In addition, CA construction and accounting collaborated to develop accounting units to track dollars spent on individual centers including:

- Operating expenses (i.e. repairs and maintenance, allocation of department overhead)
- Interest
- Depreciation
- Insurance
- Taxes

## Capital Expenses



# Data Collected

Several neighborhood centers are approaching conditions where the age of major building systems such as HVAC, roofing, plumbing and electric, as well as requirements for ADA compliance will necessitate substantial capital investments. For such situations, CA construction, with the assistance of outside consultants as necessary, perform building inspections and will provide the Board of Directors with the following information:

- Full-scale renovation budget
- Ongoing costs to maintain existing operations in lieu of a full-scale renovation
- Estimated remaining life for major building components

This information, along with the aforementioned FY19 operating data, is being presented to the Board of Directors to provide the necessary support for a strategic discussion regarding the long-term plan for the neighborhood centers



# Village operating expenses

reported by villages



<sup>a</sup> Dorsey Meeting Room substantially rebuilt in 2016

<sup>b</sup> Phelps Luck has two distinct leasable spaces

<sup>c</sup> 4Q values not available; FY totals estimated based 1Q-3Q averages

Neighborhood Center FY 19 TOTAL						
Activity Report						
Facility/Size	Building Age	Hours Rented or Leased	Expenses \$	Rental Income \$	Long-term Leased Income \$	Net Income \$
<b>Dorsey's Search</b>						
Dorsey Hall MR (1,515sf)	3 <sup>a</sup>	3,443.5	\$3,530	\$0	\$14,700	\$11,170
<b>Harper's Choice</b>						
Swansfield (1,440sf)	50	2,128.5	\$8,977	\$860	\$7,030	(\$1,087)
Longfellow (1,285sf)	51	450	\$10,509	\$1,595	\$7,446	(\$1,468)
<b>Hickory Ridge</b>						
No neighborhood centers	N/A	N/A	N/A	N/A	N/A	N/A
<b>Kings Contrivance</b>						
Macgill's Common (586sf)	37	4,032	\$5,322	\$0	\$6,160	\$838
<b>Long Reach</b>						
Jeffers Hill (3,240sf)	43	3,672	\$9,435	\$7,640	\$34,677	\$32,882
Locust Park (2,430sf)	47	3,621	\$7,753	\$12,570	\$27,612	\$32,429
Phelps Luck (4,302sf)	46	7,018 <sup>b</sup>	\$16,069	\$17,855	\$52,104	\$53,890
<b>Oakland Mills</b>						
Talbott Springs (1,302sf)	49	1,556	\$6,628	\$6,260	\$5,400	\$5,032
Stevens Forest (1,380sf)	48	2,032	\$8,064	\$11,745	\$0	\$3,681
Thunder Hill (1,169sf)	50	1,636	\$4,779	\$1,890	\$7,095	\$4,206
<b>Owen Brown</b>						
No neighborhood centers	N/A	N/A	N/A	N/A	N/A	N/A
<b>River Hill<sup>c</sup></b>						
River Hill MR (1,681sf)	24	1,715	\$26,213	\$62,674	\$8,791	\$45,252
<b>Town Center</b>						
No neighborhood centers	N/A	N/A	N/A	N/A	N/A	N/A
<b>Wilde Lake<sup>c</sup></b>						
Faulkner Ridge (1,264sf)	52	1,681	\$9,094	\$5,871	\$11,689	\$8,466
Bryant Woods (1,788sf)	52	2,530	\$12,064	\$7,427	\$21,619	\$16,982
Running Brook (1,401sf)	52	2,191	\$9,950	\$9,711	\$10,619	\$10,380
<b>Total</b>		<b>37,706</b>	<b>\$138,386</b>	<b>\$146,098</b>	<b>\$214,942</b>	<b>\$222,654</b>

# CA Operating Expenses



\*Longfellow expenses were above average due to mold remediation and testing

CA Operating Expenses FY 19 TOTAL					
Facility/Size	Building Age	Operating Expenses	Interest	Depreciation	Total
<b>Dorsey's Search</b>					
Dorsey Hall MR (1,515sf)	3	\$3,479	\$4,836	\$58,924	\$67,239
<b>Harper's Choice</b>					
Swansfield (1,440sf)	50	\$1,576	\$424	\$6,914	\$8,914
Longfellow (1,285sf)	51	\$71,372*	\$1,444	\$13,319	\$86,135
<b>Hickory Ridge</b>					
No neighborhood centers	N/A	N/A	N/A	N/A	N/A
<b>Kings Contrivance</b>					
Macgill's Common (586sf)	37	\$8,347	\$330	\$6,169	\$14,846
<b>Long Reach</b>					
Jeffers Hill (3,240sf)	43	\$26,551	\$2,354	\$20,083	\$48,988
Locust Park (2,430sf)	47	\$16,738	\$258	\$11,000	\$27,996
Phelps Luck (4,302sf)	46	\$30,070	\$280	\$8,397	\$38,747
<b>Oakland Mills</b>					
Talbott Springs (1,302sf)	49	\$6,273	\$94	\$6,005	\$12,372
Stevens Forest (1,380sf)	48	\$6,981	\$301	\$2,969	\$10,251
Thunder Hill (1,169sf)	50	\$2,944	\$159	\$2,068	\$5,171
<b>Owen Brown</b>					
No neighborhood centers	N/A	N/A	N/A	N/A	N/A
<b>River Hill</b>					
River Hill MR (1,681sf)	24	\$1,196	\$545	\$12,246	\$13,987
<b>Town Center</b>					
No neighborhood centers	N/A	N/A	N/A	N/A	N/A
<b>Wilde Lake</b>					
Faulkner Ridge (1,264sf)	52	\$9,310	\$229	\$2,547	\$12,086
Bryant Woods (1,788sf)	52	\$6,550	\$704	\$12,833	\$20,087
Running Brook (1,401sf)	52	\$2,603	\$214	\$3,452	\$6,269
<b>TOTAL</b>		<b>\$193,990</b>	<b>\$12,172</b>	<b>\$166,926</b>	<b>\$373,088</b>

# Annual Village & CA Operating Income & Expenses



Combined Income & Expenses FY 19 TOTAL				
Facility/Size	Building Age	Total Expenses	Total Income	Net Income
<b>Dorsey's Search</b>				
Dorsey Hall MR (1,515sf)	3	\$70,769	\$14,700	\$(56,069)
<b>Harper's Choice</b>				
Swansfield (1,440sf)	50	\$17,891	\$7,890	\$(10,001)
Longfellow (1,285sf)	51	\$96,644	\$9,041	\$(87,603)
<b>Hickory Ridge</b>				
No neighborhood centers	N/A	N/A	N/A	N/A
<b>Kings Contrivance</b>				
Macgill's Common (586sf)	37	\$20,167	\$6,160	\$(14,007)
<b>Long Reach</b>				
Jeffers Hill (3,240sf)	43	\$58,423	\$42,317	\$(16,106)
Locust Park (2,430sf)	47	\$35,749	\$40,182	\$4,433
Phelps Luck (4,302sf)	46	\$54,816	\$69,959	\$15,143
<b>Oakland Mills</b>				
Talbott Springs (1,302sf)	49	\$18,999	\$11,660	\$(7,339)
Stevens Forest (1,380sf)	48	\$18,316	\$11,745	\$(6,571)
Thunder Hill (1,169sf)	50	\$9,949	\$8,985	\$(964)
<b>Owen Brown</b>				
No neighborhood centers	N/A	N/A	N/A	N/A
<b>River Hill</b>				
River Hill MR (1,681sf)	24	\$40,200	\$71,465	\$31,265
<b>Town Center</b>				
No neighborhood centers	N/A	N/A	N/A	N/A
<b>Wilde Lake</b>				
Faulkner Ridge (1,264sf)	52	\$21,180	\$17,560	\$(3,620)
Bryant Woods (1,788sf)	52	\$32,151	\$29,046	\$(3,105)
Running Brook (1,401sf)	52	\$16,219	\$20,330	\$4,111
<b>TOTAL</b>		<b>\$511,474</b>	<b>\$361,040</b>	<b>\$(150,434)</b>

## Case Study: Ongoing Expense at Dorsey Hall Meeting Room

# 10 Year Snapshot

Annual CA expenses: \$67,239

CA Expense over 10 years: \$672,390

Daycare Capacity: 24 children

CA expense per child over 10 years: \$28,016

Annual CA expense per child: \$2,802



# ADA Impacts

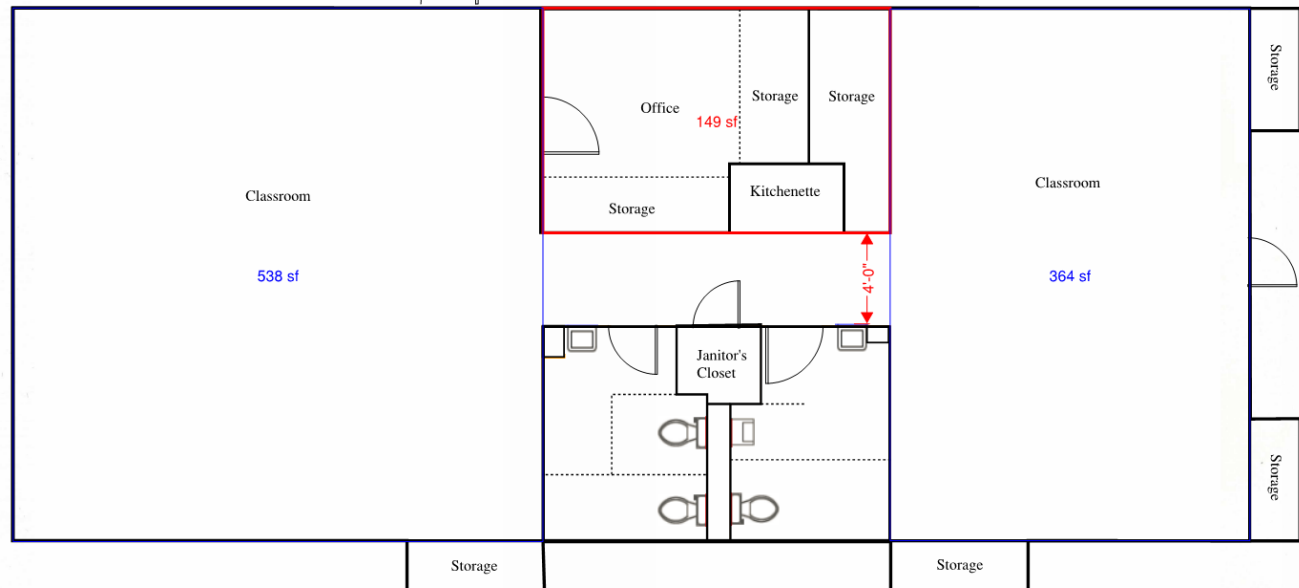
## Case Study:

### Talbott Springs

Village of Oakland Mills



Existing Floor plan



Meeting Space – 902 ft<sup>2</sup>

Office/Storage – 149 ft<sup>2</sup>

# ADA Impacts

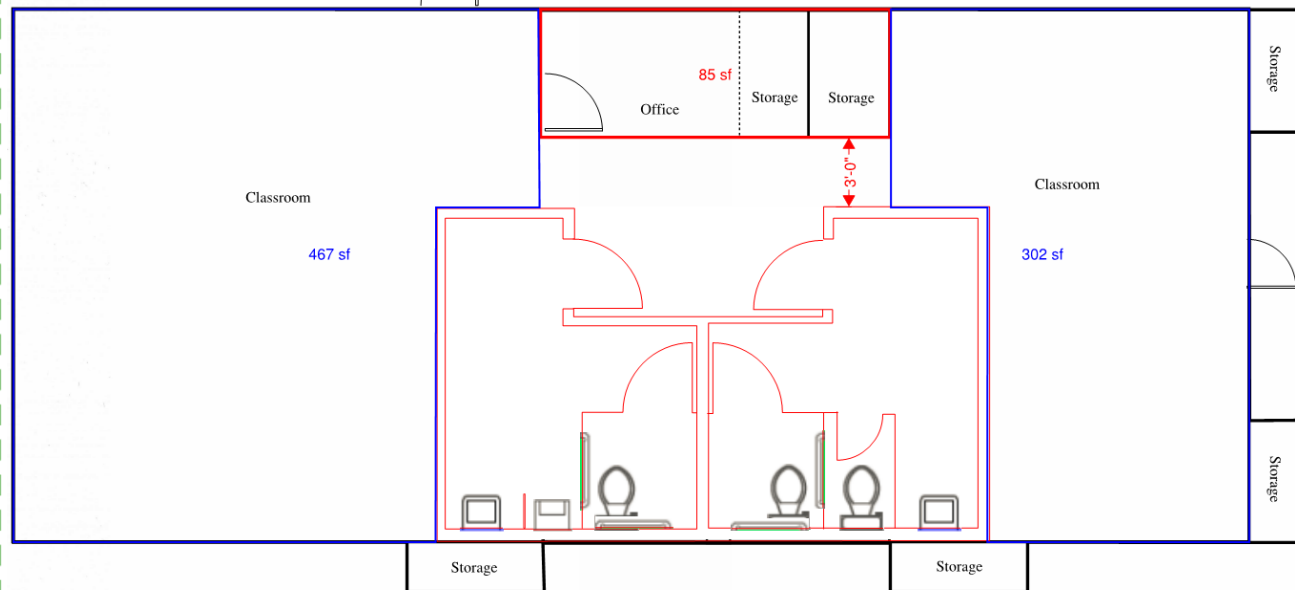
## Case Study:

### Talbott Springs

Village of Oakland Mills



With ADA restrooms



Meeting Space – 769 ft<sup>2</sup>

Office/Storage – 85 ft<sup>2</sup>

*\*no kitchenette; corridor reduces to 3'*

## Locust Park

Village of Long Reach



**Built 1972**  
**Size 1,440 sq ft**

# Facility Assessment: Near-Term Capital Improvements (0-5yrs)

Estimated Renovation Cost: \$387,000\*

- Structural repairs
- Electrical repairs
- HVAC
- Drywall
- Flooring
- Ceiling
- Roof, gutters and downspouts
- Windows
- Exterior doors
- ADA parking, access and restrooms

Remaining life of major components:

- Roof: 1-2 years
- HVAC: < 1 year
- Electric service: < 1 year



*\*costs are to renovate in-kind; does not include pool house improvements*

## Running Brook

Village of Wilde Lake

# Facility Assessment: Near-Term Capital Improvements (0-5yrs)

Estimated Renovation Cost: \$260,000

- Structural repairs
- Flooring
- Ceiling
- Cabinetry
- Roof, gutters and downspouts
- ADA parking, access and restrooms

Remaining life of major components:

- Roof: 3-5 years



**Built 1967**  
**Size 1,401 sq ft**



**Faulkner  
Ridge**  
Village of Wilde Lake

# Facility Assessment: Near-Term Capital Improvements (0-5yrs)

Estimated Renovation Cost: \$150,000

- Flooring
- Cabinetry
- Lighting
- Roof, gutters and downspouts
- ADA parking, access and restrooms

Remaining life of major components:

- Roof: 3-5 years



**Built 1967**  
**Size 1,264 sq ft**

# Facility Assessment: Near-Term Capital Improvements (0-5yrs)

Estimated Renovation Cost: \$155,000

- HVAC
- Flooring
- Cabinetry
- Roof, gutters and downspouts
- ADA parking, access and restrooms

Remaining life of major components:

- Roof: 1-2 years
- HVAC: 1-2 years



**Built 1970**  
**Size 1,302 sq ft**

# Facility Assessment: Near-Term Capital Improvements (0-5yrs)

Estimated Renovation Cost: \$160,000

- Flooring
- Ceiling
- Cabinetry
- ADA restroom
- HVAC
- Exterior entry repairs

Remaining life of major components:

- HVAC: 1 -2 years



**Built 1976**  
**Size 3,240 sq ft**

# Facility Assessment: Near-Term Capital Improvements (0-5yrs)

Estimated Renovation Cost: \$175,000

- ADA parking, access
- ADA restrooms



**Built 1982**  
**Size 586 sq ft**

# Facility Assessment: Near-term capital improvements (0-5yrs)

Estimated Renovation Cost: \$135,000

- Drywall
- Flooring
- Ceiling
- Windows
- Exterior doors



**Built 1971**  
**Size 1,380 sq ft**



# Facility Assessment: Mid-Term Capital Improvements (6-10yrs)

## Interior refresh

- Paint
- Flooring
- Cabinets



**Built 1969**  
**Size 1,440 sq ft**

# Facility Assessment: Mid-Term Capital Improvements (6-10yrs)

- Interior refresh
  - Paint
  - Flooring
  - Cabinets
- HVAC



**Built 1973**  
**Size 4,302 sq ft**

# Thunder Hill

Village of Oakland Mills

## Facility Assessment: Mid-Term Capital Improvements (6-10yrs)

- Interior refresh
  - Paint
  - Flooring
  - Cabinets
- ADA Parking



**Built 1969**  
**Size 1,169 sq ft**



# Facility Assessment: Mid-Term Capital Improvements (6-10yrs)

- Roof
- Cabinets
- Interior Doors
- ADA Parking



**Built 1967**  
**Size 1,788 sq ft**

# Facility Assessment: Long-Term Capital Improvements (11+ yrs)



**Built 1968**  
**Size 1,285 sq ft**



# River Hill Meeting Room

Village of River Hill

## Facility Assessment: Long-Term Capital Improvements (11+ yrs)



**Built 1995**  
**Size 1,681 sq ft**



# Dorsey Hall Meeting Room

Village of Dorsey's Search

## Facility Assessment: Long-Term Capital Improvements (11+ yrs)



**Built 1983**  
**Size 1,515 sq ft**

# Summary

Seven facilities nearing major renovations:

- Locust Park (< 1 year) — \$387,000
- Running Brook (3-5 years) — \$260,000
- Faulkner Ridge (3-5 years) — \$160,000
- Talbott Springs (1-2 years) — \$155,000
- Jeffers Hill (1-2 years) — \$160,000
- Macgill's Common (5 years) — \$175,000
- Stevens Forest (5 years) — \$135,000

Total Capital Improvements — \$1,432,000

Ongoing impacts:

- Improvements will add ~ \$6,750-\$19,350 in depreciation expense per facility per year over 20 years
- Facilities will see increased annual interest expense



## Case Study: Locust Park

Village of Long Reach



**Built 1972**  
**Size 1,440 sq ft**

# 20 Year Look Ahead

With Capital Improvements (20 year totals)

CA Cash Expense: \$70,000\*

Village Cash Expense: \$70,000\*

Depreciation: \$387,000

Interest: \$42,280

Total: \$569,280



\*estimated based on annual Dorsey Hall Meeting Room expenses

# Options

Option 1 — Keep all facilities in service with planned renovations and ongoing maintenance

Option 2 — Continuation of service pending major renovation or until the current tenant vacates facility. At that time, building would be:

- a) downsized and repurposed for an ADA pool bathhouse (costs dependent on engineering and demolition)

- b) Removed from service and recovered as Open Space (pool bath house is separate building — Jeffers Hill, Stevens Forest, Phelps Luck)

Option 3\* : Reimagine usage for building that would serve the larger Columbia community. Would likely require major renovation.

*\*This would involve village input and decision process. (i.e. Village of Kings Contrivance has considered repurposing Macgill's Common for expanded ADA pool bath house)*

# Applicable Options by Facility



Options by Facility				
Facility/Size	Options			
	1	2a	2b	3
<b>Dorsey's Search</b>				
Dorsey Hall MR (1,515sf)	✓	✓		✓
<b>Harper's Choice</b>				
Swansfield (1,440sf)	✓	✓		✓
Longfellow (1,285sf)	✓	✓		✓
<b>Hickory Ridge</b>				
No neighborhood centers				
<b>Kings Contrivance</b>				
Macgill's Common (586sf)	✓	✓		✓
<b>Long Reach</b>				
Jeffers Hill (3,024sf)	✓		✓	✓
Locust Park (2,430sf)	✓	✓		✓
Phelps Luck (4,302sf)	✓		✓	✓
<b>Oakland Mills</b>				
Talbott Springs (1,302sf)	✓	✓		✓
Stevens Forest (1,380sf)	✓		✓	✓
Thunder Hill (1,169sf)	✓	✓		✓
<b>Owen Brown</b>				
No neighborhood centers				
<b>River Hill</b>				
River Hill MR (1,681sf)	✓	✓		✓
<b>Town Center</b>				
No neighborhood centers				
<b>Wilde Lake</b>				
Faulkner Ridge (1,264sf)	✓	✓		✓
Bryant Woods (1,788sf)	✓	✓		✓
Running Brook (1,401sf)	✓	✓		✓





# Questions

