

MINUTES

REGULAR MEETING OF NOVEMBER 22, 2021 Incline Village General Improvement District

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Board Chairman Tim Callicrate on Wednesday, November 22, 2021 at 9:00 a.m. via Zoom.

A. PLEDGE OF ALLEGIANCE*

The pledge of allegiance was recited.

B. ROLL CALL OF TRUSTEES*

On roll call, present were Trustees Tim Callicrate, Sara Schmitz, Michaela Tonking and Kendra Wong. Trustee Matthew Dent was absent.

Members of Staff present were Director of Finance Paul Navazio, Director of Golf/Community Services Darren Howard, and District General Counsel Joshua Nelson.

C. INITIAL PUBLIC COMMENTS*

Aaron Katz said he has a written statement to be attached to the minutes of the meeting. On the November 10 meeting, there was agendized the public hearing on whether the District should enter into an installment purchase of 80 Champ golf carts. Agenda item J.5. was possible entrance into that installment purchase. Chair Callicrate called for the vote and it failed 2 to 1. Trustee Wong then made a motion to approve an outright purchase. Our attorney cautioned against this action because it was not agendized. Then, disingenuously she suggested an attempt, after the fact, to contrive or continued public hearing which is for today. Now the same action is agendized but no public hearing has been agendized. When do you people learn? We have no policy that says the ends justify the means. We do have Policy 3.1.0.7 which instructs that when a reversal of any item is sought, it must first be scheduled for reconsideration by request of 3 Trustees. Further, if the original action is taken after a public hearing, a second public hearing shall be held. He asked our Chair and District General Manager for those Trustees who requested to scheduling of the reconsidered meeting today and Chair Callicrate told him that there was just 1, he. He told the Chairman that wasn't enough, there needs to be 3 minimum. Also, where is the required public hearing today? It is not agendized at all. If you are not going to follow your policies, why do you have them? It is just keeps happening over and over again. As to an outright purchase for \$700,000, he says no. It is an irresponsible waste of his Recreation Fee. Replace the batteries if necessary in our roughly 54 carts that haven't had the batteries

replaced and only \$50,000 will be the cost through Sierra Golf Carts of Reno. If golf is for residents at reduced pricing is the aim instead of the world's tourists, why do we need spiffy new overpriced carts? By the way, what is the software licensing going to cost if we buy these carts outright? Staff hasn't shared that. Like he said, nearly everything you people do is stupid. Thank you.

Cliff Dobler said wanted to make a couple of comments on the golf carts. At the last meeting, when it was brought up, the \$164,000 of trade in was not part of that agenda item so it was unknown so everybody thought that the lease was for \$354,000 when in fact it was for \$354,000 plus \$164,000 so you had a larger sum so he apologizes for suggesting leasing but he didn't have the proper facts. Anyways, we should purchase the carts as it is his understanding that these lithium batteries have 8 year warranty and in checking with clubs down here in Palm Desert, they see that they can make their carts anywhere from 8 to 10 years. He thinks the accounting that is being done in the packet is incorrect as the purchase price is not \$533,000 rather it is \$697,000. It would be like you selling the used carts to him and he gives us a \$164,000 and then you would use that to turn around and purchase the rest of it for \$697,000. So he thinks the way it is structured there in the packet is just totally incorrect. The purchase price is \$697,000. Last, but not least, someone should check in to make sure that he knows we are buying the hardware for the GIS system but after a period of time he thinks we have to continue paying software costs and that should be disclosed or it should be discussed to get the true costs of what these cart paths will be costing us. So he apologizes about last week, unfortunately, he didn't have correct information in the packet and therefore he made a statement that was incorrect and he apologizes.

Judith Miller said she is just wondering if we really should be purchasing new carts? When this proposal was originally brought forward, the Golf Director had told us that we have a very high end product that we are trying to market to the public but after the last meeting when members of the Golf Advisory Committee made their statement, that we are really emphasizing that golf is for our community and the community does not pay \$200 per round so how can we expect to recuperate the cost of these very expensive carts through our discounted golf green fees? So she thinks we should consider that but if you do decide to go ahead with acquiring these carts, she would also like to know, because they require considerable less maintenance and there won't be the monthly checks, add water to the batteries, are we going to have a cut in our maintenance staff? Because 80 carts, even just once a month, she would imagine that it takes probably 20-30 minutes per cart to go through and check the levels and add the water so she would like to know what kind of adjustment there will be made in the budget for our labor costs. Thank you.

D. APPROVAL OF AGENDA (for possible action)

Board Chairman Callicrate asked for changes, hearing none, the agenda was approved as submitted.

E. GENERAL BUSINESS (for possible action)

E.1. Review, discuss, and possibly adopt Resolution No. 1890 authorizing a Medium-Term Installment Purchase Agreement (via DLL Finance, LLC) for a lease term of 54-months, in the amount not to exceed \$379,469, through a Fair Market Value Lease Agreement to procure eighty (80) Club Car Tempo lithium battery-powered golf carts for the Championship Golf Course and authorize a trade-in of eighty (80) existing golf carts for a credit of \$164,000 -OR- Review, discuss, and possibly approve the purchase, in the net amount of not to exceed \$533,360 to procure eighty (80) Club Car Tempo lithium battery-powered golf carts for the Championship Golf Course (CIP#3141LV1898) Vendor: Club Car, LLC, authorize the trade-in of eighty (80) existing golf carts for a credit in the amount of \$164,000, and authorize a budget augmentation appropriating of \$155,360 to the Golf Fund (320) from available resources within the Community Services Enterprise Fund unrestricted net position (Requesting Staff Member: Director of Finance Paul Navazio)

Board Chairman Callicrate said that the Board has discussed this topic in the past and have the information in front of us, he would like to move directly to a motion.

Trustee Wong made a motion to approve Resolution No. 1890 authorizing a Lease Agreement with DLL Finance, LLC for 80 (eighty) Club Car Tempo lithium battery-powered golf carts in the amount of \$379,469, which includes a trade-in credit of \$164,000 for (80) eighty existing golf carts, which will be repaid through 54 (fifty-four) monthly payments of \$7,027.20; and authorize Staff to execute all documents based on a review as to form by General Counsel and Staff and after determining compliance with the State of Nevada Department of Taxation Guidance Letter 16-004 relative to leasing agreements and medium-term obligations. Trustee Tonking seconded the motion. Board Chairman Callicrate called the question - Trustees Wong, Tonking, and Callicrate voted in favor of the motion; Trustee Schmitz

voted opposed. The motion failed to pass as it required 4 votes or 2/3's majority, in the affirmative, to pass.

Trustee Wong made a motion to authorize the purchase of 80 Club Car Tempo Lithium Battery Golf Carts for a net amount of not to exceed \$533,360, which includes a trade-in credit of \$164,000 (CIP#3141LV1898); Vendor Club Car, LLC.; and authorize an FY2021/22 budget augmentation appropriating \$155,360 to the Golf Fund (320) from available resources within the Community Services Enterprise Fund unrestricted net position. Trustee Tonking seconded the motion. Board Chairman Callicrate called the question – Trustees Schmitz, Tonking, Wong and Callicrate voted in favor – the motion passed.

F. FINAL PUBLIC COMMENTS*

There were no public comments made at this time.

G. ADJOURNMENT (for possible action)

The meeting was adjourned at 9:13 a.m.

Respectfully submitted,

Susan A. Herron
District Clerk

Attachments*:

*In accordance with NRS 241.035.1(d), the following attachments are included but have neither been fact checked or verified by the District and are solely the thoughts, opinions, statements, etc. of the author as identified below.

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 22, 2021 regular IVGID Board meeting – Agenda Item E(1) – Possible installment purchase/market value lease of 80 lithium powered Champ golf carts at a cost to the public of over \$1/2 million, or an outright purchase of said carts at a cost to the public of nearly \$700,000, if not more

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 22, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM E(1) – POSSIBLE INSTALLMENT PURCHASE/MARKET VALUE LEASE OF 80 LITHIUM POWERED CHAMP GOLF CARTS AT A COST TO THE PUBLIC OF OVER \$½ MILLION, OR AN OUTRIGHT PURCHASE OF SAID CARTS AT A COST TO THE PUBLIC OF NEARLY \$700,000, IF NOT MORE

Introduction: Here staff propose the Board approve staff’s replacement of the Champ Golf Course’s existing cart fleet by means of either: a sixty (60) or fifty-four (54) month fair market lease at an alleged “total cost not-to-exceed \$386,352;”¹ or, an outright purchase “in the net amount of not to exceed \$533,360”¹ with a “trade-in of eighty (80) existing carts for a credit of \$164,000.”¹ With respect to the proposed fair market lease, this same matter was agendized² [see item J(5)], voted upon and defeated³ (by a 2-1 vote) at the Board’s November 10, 2021 meeting. Therefore for it to be agendized and reconsidered at this November 22, 2021 meeting, Policy No. 3.1.0.7⁴ mandates that:

1. A minimum of three (3) trustees schedule the matter for reconsideration; and,

2. Since “the original action was taken after a Public Hearing, a second Public Hearing *shall* be held in conjunction with any reconsideration.”

After this meeting was noticed, on November 18, 2021, I reached out to our chairperson and GM to inquire whether three (3) trustees had requested this matter be scheduled for reconsideration as Policy No. 3.1.07 requires? Both Chairperson Callicrate and our GM in essence admitted the answer was no⁵.

¹ See page 1 of the packet of materials prepared by staff in anticipation of this morning’s Board meeting [“the 11/22/2021 Board packet” (https://www.yourtahoeplace.com/uploads/pdf-ivgid/1122_-_Special_-_Searchable.pdf)].

² See page 3 of the packet of materials prepared by staff in anticipation of the Board’s November 10, 2021 meeting [“the 11/10/2021 Board packet” (https://www.yourtahoeplace.com/uploads/pdf-ivgid/1110_-_Regular_-_Searchable.pdf)].

³ The Board livestreams its meetings (see <https://livestream.com/accounts/3411104>). The portion of the livestream of the Board’s November 10, 2021 meeting [“the 11/10/2021 livestream” (<https://livestream.com/ivgid/events/9933325/videos/227256611>)] where this matter was voted upon appears at 1:59:27-2:00:47 of the 11/10/2021 livestream.

⁴ See page 12 at https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Board_Policies_1.pdf. A copy of this portion of Policy 3.1.0 is attached as Exhibit “A” to this written statement.

⁵ The e-mail string between myself, Chairperson Callicrate and our GM Winquest are attached as Exhibit “B” to this written statement.

Moreover, look at the agenda for this meeting. Do you see anywhere where another Public Hearing has been noticed? Yet this matter will be going forward and I object.

With respect to the proposed outright purchase, I object again. As I documented at the Board's November 10, 2021 meeting,

1. 26 of our existing golf carts have already had their batteries replaced; and,

2. We can have our remaining 54 existing carts' batteries replaced for approximately \$50,000 with Sierra Golf Carts and Auto in Reno.

By replacing the batteries in all of our existing carts, we will in essence extend their useful lives by up to another four (4) years. So why pay nearly \$700,000 for spiffy new replacement carts when we can extend the lives of our existing cart fleet for roughly \$50,000? These are the purposes of this written statement.

Our Board and Staff Simply Don't Care About Board Policies: If they did, they would follow Policy No. 3.1.0.7 and not have scheduled a hearing on this agenda item. Which begs the question *why go through the farce of adopting any policies?*

The Notices For Both of These Agenda Option Violate the "Clear and Complete" Requirement: NRS 239.020(3)(d)(1) instructs that "written notice of all (IVGID Board) meetings must...include...a clear and complete statement of the topics scheduled to be considered during the meeting." I submit that the notice for both of these agenda items is not "clear and complete." And at least one trustee agrees with me⁶!

The total cost of staff's proposed fair market lease option is not-to-exceed \$386,352 as staff represents. Rather, with a "trade-in of eighty (80) existing carts for a credit of \$164,000," the real total cost is \$550,352! And the total cost of staff's proposed outright purchase option is not in the net amount of not to exceed \$533,360 as staff represents. Rather, with a "trade-in of eighty (80) existing carts for a credit of \$164,000," the total cost is \$697,360! Clearly staff's intent is to downplay the real cost of these carts because if the public knew the cost was over \$8,700/cart, it would not be pleased. And this makes the District's notices *unclear and incomplete*.

Conclusion: We own our current fleet. Unlike your typical golf course, our fleet is used only a fraction⁷ of the year. Yet without regard for the financial implications, our staff blindly promote cart turnover every four (4) years because our core golfers demand the same. Think about it for a moment. Here staff are promoting the notion we should give up our existing cart fleet, lease a replacement, and

⁶ On November 17, 2021 I wrote to the Board and our GM raising this objection. That same day Trustee Schmitz sent an e-mail response agreeing with me. My e-mail as well as Trustee Schmitz's are attached as Exhibit "C" to this written statement.

⁷ Perhaps 33⅓% (4 months out of the year).

end up paying as much as a whopping \$8,717/cart! And this is after having replaced the batteries on 26 of our existing Champ Golf carts and thus extending their useful lives by another four (4) years! And being able to replace the batteries on our remaining 54 Champ Golf carts for as little as \$50,000 and thus extending their useful lives by the same additional four (4) years. And retaining assets with a minimum trade-in value of \$2,050/cart. And this is at a venue which is losing nearly \$1.2 million annually⁸.

Are you Board members out of your mind? Apparently you are if you buy into this irresponsibility. Like I have said. Stupid, stupid, stupid!

And to those asking why their Beach (“BFF”) and/or Recreation (“RFF”) Facility Fees are as unnecessarily high as they are, now you have another example.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

⁸ See page 146 of the packet of materials prepared by staff in anticipation of the Board’s May 26, 2021 meeting [“the 5/26/2021 Board packet” (https://www.yourtahoeplace.com/uploads/pdf-ivgid/0526_-_Regular_-_Searchable.pdf)]. A copy of this page with an asterisk next to the nearly \$1.2 million *loss* number, is attached as Exhibit “D” to this written statement.

EXHIBIT "A"




Conduct Meetings of the Board of Trustees Policy 3.1.0

settlement, which shall not be final and binding upon IVGID, unless and until approved by the Board of Trustees.

- h. Litigation. The General Manager must obtain Board of Trustees authorization, at a public meeting, to initiate any lawsuit, appeal any decision or judgement, or retain legal counsel to defend a lawsuit.

0.6 Robert's Rules. Unless contrary to this rule, such meetings shall be substantially conducted in conformity with Robert's Rules of Order unless those provisions conflict with Chapter 241 of the NRS, in which case, the statutes will prevail.

0.7 Reconsideration. Reversal, or substantial modification, of any item by the Board of Trustees within six months of the meeting date at which the action was taken, shall only be considered as follows:

- 
- The General Manager may request reconsideration of any action of the Board, and place reconsideration of the action before the Board, if the General Manager determines that the action compromises the efficiency of operations or otherwise impairs the effective management of the District.
 - A Board action may also be scheduled for reconsideration if at least three Trustees make the request.
 - Written requests for reconsideration by any other person or party, including members of the general public, will be distributed to the Trustees but shall not be placed on the Board agenda, without the concurrence of at least three Trustees, as provided above.

If the original action was taken after a Public Hearing, a second Public Hearing shall be held in conjunction with any reconsideration.

Once placed on the agenda under the procedure established herein, the Board may rescind, modify, reaffirm, or take no action on the item; in the same manner it would take action on any other General Business agenda item.

EXHIBIT "B"

Re: IVGID BOT Special Meeting Agenda (REVISION 1) for Nov. 22, 2021 at 9 a.m.

From: <s4s@ix.netcom.com>
To: "Winquest, Indra S." <ISW@ivgid.org>
Cc: "Tim Callicrate" <callicrate_trustee@ivgid.org>, "Herron, Susan" <Susan_Herron@ivgid.org>, "Matthew Dent" <dent_trustee@ivgid.org>, "Wong, Kendra" <Wong_trustee@ivgid.org>, "Sara Schmitz" <trustee_schmitz@ivgid.org>, "Michaela Tonking" <tonking_trustee@ivgid.org>
Subject: Re: IVGID BOT Special Meeting Agenda (REVISION 1) for Nov. 22, 2021 at 9 a.m.
Date: Nov 18, 2021 12:49 PM

Thanks.

But those facts are irrelevant.

Tim chose to bring the matter to a vote. Maybe in retrospect he shouldn't have? But there was a vote and the matter failed.

Therefore as far as I am concerned it's a dead issue unless a majority of trustees ask it be re-agendized. That's why I've asked who requested? Not who might make the request today if you asked the question. Who requested the matter be re-agendized for Monday? So far, only Tim. And with due respect, that isn't good enough. So who else, if anyone? Kendra didn't. All she did was comment that if the matter came back again for a vote things might be different because she would have the ability to lobby Michaela.

So please provide the answer/evidence I have requested. Prior to agendizing the matter for hearing on November 22, who requested the matter be re-agendized? I will accept Tim did. But who else?

Thank you, Aaron

-----Original Message-----

From: Winquest, Indra S.
Sent: Nov 18, 2021 12:24 PM
To: s4s@ix.netcom.com
Cc: Tim Callicrate , Herron, Susan , Matthew Dent , Wong, Kendra , Sara Schmitz , Michaela Tonking
Subject: Re: IVGID BOT Special Meeting Agenda (REVISION 1) for Nov. 22, 2021 at 9 a.m.

Mr. Katz -

I will also remind you that Trustee Tonking was not present at the meeting and Trustee Dent was not able to vote on the item.

Cheers, Indra

> On Nov 18, 2021, at 12:21 PM, s4s@ix.netcom.com wrote:

>
 > I know what you said Tim.
 >
 > But with all due respect, you have a penchant for saying things without authority.
 >
 > What you said took place after the vote on this matter. So other than you, who else has requested this matter be on the agenda for Monday's meeting?

>
 > Thanks, Aaron
 >
 > -----Original Message-----
 > From: Tim Callicrate
 > Sent: Nov 18, 2021 12:17 PM
 > To: s4s@ix.netcom.com , Winquest, Indra S.
 > Cc: Herron, Susan , Tim Callicrate , Matthew Dent , Wong, Kendra , Sara Schmitz , Michaela Tonking
 > Subject: Re: IVGID BOT Special Meeting Agenda (REVISION 1) for Nov. 22, 2021 at 9 a.m.

>
 > Mr Katz,
 > I specifically stated after the vote that this would be brought back to the next regular November meeting in the format of both a lease or a direct purchase.

> Tim
 >
 > Get Outlook for Android
 > _____
 > From: s4s@ix.netcom.com
 > Sent: Thursday, November 18, 2021 12:00:04 PM
 > To: ISW@ivgid.org
 > Cc: Herron, Susan ; Callicrate, Tim ; Dent, Matthew ; Wong, Kendra Trustee ; Schmitz, Sara ; Tonking, Michaela
 > Subject: Fw: IVGID BOT Special Meeting Agenda (REVISION 1) for Nov. 22, 2021 at 9 a.m.



> Hello Indra -
 >
 >
 >
 > With respect to possible lease of the 80 Champ Course golf carts, which appears as agenda item E(1) on the subject line Board meeting, I would like evidence (preferably in writing) of those who requested it appear again on the Board's November 22, 2021 agenda. Given this matter was voted upon and rejected at the Board's November 10, 2021 meeting, I and others I know object to staff's second bite at the apple insofar as this matter is concerned. And we object to staff continuously bringing a matter before the Board over and over and over again until eventually they can drum up enough votes for it to pass (which is what we have here).

>
 >
 >
 > I do not have similar concerns insofar as the possible outright purchase of these carts given this matter was not voted upon at the Board's November 10, 2021 meeting.

>
 >
 >
 > To the extent my request is interpreted as a public records request (even though I don't think it is), I am sending a copy' to Ms. Herron, the District's Public Records Officer making the request. Show me the documents Ms. Herron of everyone who requested the agendizing of this matter again for the November 22, 2021 Board meeting..

>
 >
 >
 > Thank you for your cooperation and clarification. Aaron Katz

>
 >

EXHIBIT "C"

Re: Follow Up: IVGID BOT Special Meeting Agenda (REVISION 1) for Nov. 22, 2021 at 9 a.m.

From: "Sara Schmitz" <trustee_schmitz@ivgid.org>
To: "s4s@ix.netcom.com" <s4s@ix.netcom.com>, "Tim Callicrate" <callicrate_trustee@ivgid.org>
Cc: "Winquest, Indra S." <ISW@ivgid.org>, "Joshua Nelson" <joshua.Nelson@bbklaw.com>
Subject: Re: Follow Up: IVGID BOT Special Meeting Agenda (REVISION 1) for Nov. 22, 2021 at 9 a.m.
Date: Nov 17, 2021 9:48 AM

I hate to admit...I concur. Just say we're buying for \$597 and trading in. To say net and they reference the trade-in without stating it included the trade-in isn't clear. It's not that hard.

Get Outlook for iOS<<https://aka.ms/o0ukef>>

From: s4s@ix.netcom.com <s4s@ix.netcom.com>
Sent: Wednesday, November 17, 2021 9:43:30 AM
To: Callicrate, Tim <tim_callicrate2@ivgid.org>
Cc: Dent, Matthew <dent_trustee@ivgid.org>; Wong, Kendra Trustee <wong_trustee@ivgid.org>; Schmitz, Sara <schmitz_trustee@ivgid.org>; Tonking, Michaela <tonking_trustee@ivgid.org>; ISW@ivgid.org <ISW@ivgid.org>
Subject: Follow Up: IVGID BOT Special Meeting Agenda (REVISION 1) for Nov. 22, 2021 at 9 a.m.

Chairperson Callicrate and Other Honorable Members of the IVGID Board:

So I'm trying to figure out who are the stupid people working for the District. And this is specifically with respect to the wording of the revised agenda. Would it be Josh who supposedly is responsible for reviewing the agenda before it is published? How about Navazio aka mini-Eick who seems to be Indra's de facto GM who thinks he knows everything and is in denial that he doesn't? How about Ms. Herron who I personally believe drafts nearly everything and is probably the culprit here? How about Indra because ultimately, the buck stops at his desk?

Regardless, do any of you think the unclear and incomplete deficiencies of the original agenda have been remedied by this Revision 1? If so you're mistaken. Although the existing cart trade in is disclosed, the way it is disclosed makes it look as if the prices stated are \$164K less rather than more than the purchase agreement amounts disclosed. The fix was so very simple. And instead of doing what's simple, your vaunted staff want to fighting you to the nth degree in order to hide how much this boondoggle is really going to cost. And why?

Because it's embarrassing.

And because your staff continue to be dirty, dirty, dirty to the core. It's nearly everything, everything, everything they do. Even when we spoon feed the simple fix they need to implement their hidden agendas override the truth.

Wake up Mrs. Bueller and smell the coffee! If Indra or anyone else for that matter can't hire competent, ethical staff, maybe we should just stop and end all of this? Or, the quickest way to get out of a hole is to stop digging. STOP DIGGING!

Let's put aside all of this ancillary stuff and Trustees Dent and Schmitz, simply vote NO! And when Trustee Wong disingenuously asks for your reasoning, tell her to figure it out herself. She's a big girl.

Respectfully, Aaron Katz

-----Forwarded Message-----

From:

Sent: Nov 17, 2021 7:58 AM

To:

Subject: IVGID BOT Special Meeting Agenda (REVISION 1) for Nov. 22, 2021 at 9 a.m.

This meeting will be conducted via Zoom 11/22/2021 IVGID BOT Regular Meeting Agenda - REVISION 1Download Document Incline Village General Improvement District | 893 Southwood Blvd, Incline Village, NV 89521Unsubscribe s4s@ix.netcom.comUpdate Profile | Constant Contact Data NoticeSent by sah@ivgid.org powered by Try email marketing for free today!

EXHIBIT "D"

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
CHAMPIONSHIP GOLF**

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	4,037,096	3,391,291	3,334,825	3,334,825
Facility Fees	171,994	32,812	418,353	-
TOTAL OPERATING INCOME	4,209,089	3,424,103	3,753,178	3,334,825
OPERATING EXPENSE				
Salaries and Wages	1,511,829	1,258,610	1,332,115	1,332,115
Employee Fringe	421,675	364,034	392,310	392,310
Total Personnel Cost	1,933,504	1,622,644	1,724,425	1,724,425
Professional Services	6,010	7,980	7,980	7,980
Services and Supplies	1,119,686	962,511	937,952	978,452
Insurance	68,363	75,180	77,800	77,800
Utilities	244,614	212,370	231,740	231,740
Cost of Goods Sold	913,275	588,087	563,440	563,440
Central Services Cost	236,800	248,707	206,865	206,865
Depreciation	676,015	666,200	736,980	736,980
TOTAL OPERATING EXPENSE	5,198,267	4,383,678	4,487,182	4,527,682
NET INCOME (EXPENSE)	(989,178)	(959,576)	(734,004)	(1,192,857)
NON OPERATING INCOME				
Proceeds from Capital Asset Dispositions	10,330	-	-	-
TOTAL NON OPERATING INCOME	10,330	-	-	-
NON OPERATING EXPENSE				
Debt Service Interest	-	-	6,124	6,124
TOTAL NON OPERATING EXPENSE	-	-	6,124	6,124
INCOME(EXPENSE) BEFORE TRANSFERS	(978,848)	(959,576)	(740,128)	(1,198,981)
TRANSFERS				
Transfers In	-	-	660,039	185,393
Transfers Out	623,201	-	-	-
TOTAL TRANSFERS	(623,201)	-	660,039	185,393
CHANGE IN NET POSITION	(1,602,049)	(959,576)	(80,089)	(1,013,588)

