

OKALOOSA COUNTY CLERK OF CIRCUIT COURT



DEPARTMENT OF INSPECTOR GENERAL



INVESTIGATIVE REPORT: TIMBERVIEW HELICOPTERS CONTRACT COMPLIANCE

**REPORT NO. INV-19-01
REPORT ISSUED FEBRUARY 21, 2020**

ISSUED BY: BRAD E. EMBRY, INSPECTOR GENERAL

Executive Summary

Okaloosa County Airport staff noticed irregularities in the monthly reports submitted by Timberview Helicopters, Inc. The County's contract with Timberview is based on a percentage of gross sales remitted to Okaloosa County on a monthly basis. Airport staff noted that multiple days of operations were missing from the monthly reports, certain routes that Timberview advertised were not listed on the reports, as well as disparity between Timberview's reported price per flight and the prices advertised on Timberview's website. Airport staff requested the assistance of the Inspector General Department to investigate these inconsistencies.

During our investigation, we confirmed there were discrepancies in the monthly reports. We verified flight routes were missing from the reports and confirmed Timberview was charging more for flights than was being reported to the County. Justin Johnson (Johnson), the owner of Timberview, admitted that the reports he submitted to the County were inaccurate. Johnson claimed that the inaccuracies were due to errors in the excel spreadsheet he had provided to his third-party accountant. Timberview's third-party accountant confirmed the error in the spreadsheet.

We were not able to determine the actual amount owed to the County by Timberview. Johnson refused to provide our office with verifiable source documentation from third parties. Johnson submitted an additional payment to the County in November 2019 in the amount of for \$5,221.02; however, the recalculations were completed internally and cannot be verified.

Our investigation determined that documents provided to the county by Timberview Helicopters were incomplete and inaccurate and revenue and gross sale were underreported, resulting in underpayment to the County. Johnson was provided with a draft copy of this report and given an opportunity to issue a written response. No response was received.

Background

In July 2019, finance personnel from the Okaloosa County Airports department contacted our office to report irregularities in payments received under Okaloosa County's contract with Timberview Helicopters, Inc (THI).

THI operates recreational helicopter tours in the Destin and Kansas City, KS areas. THI is owned and operated by Justin Johnson. In April 2017, THI entered into an operating agreement with Okaloosa County (County) [L17-0456-AP] to conduct "Sightseeing Flight Operations" out of the Destin Executive Airport (DTS). The agreement requires THI to pay the County five percent (5%) of gross sales for the privilege of operating at DTS. Additionally, THI is required to submit a monthly Gross Sales Receipts Activity Report by the tenth day of each month. The report is required to reflect the number of flights per day, the number of passengers carried by each flight per day, total gross sales each day, total amount due to the County based on 5% of gross sales and the required Florida Sales Tax. A monthly Profit and Loss statement reflecting the preceding month's expenses is also required to be submitted to the Airports Director by the tenth day of each month."

Additionally, Section 8 of the agreement, "Audit by County," states that "County or its representative(s) may at any time perform audits of all or selected operations performed by Operator under the terms of this Agreement."

Scope & Methodology

The scope of our investigation included all of THI's operations out of DTS from 1/1/2019 through 9/15/2019. Investigative methodology included: interviews with Okaloosa County Airport personnel, THI management, and THI's third-party accountant; obtaining booking information by contacting THI as a customer; conducting an online test booking; examinations of financial documents; and recalculations of revenue and amounts owed.

Our investigation was performed in compliance with the *Quality Standards for Investigations* found within the *Principles and Standards for Offices of Inspector General* as published by the Association of Inspectors General. The standard or degree of proof required to establish a conclusion of fact is at least "by a preponderance of evidence," which indicates evidence that establishes the fact sought to be true is more probable than not.

Investigations by the Department of Inspector General will reach one of the following four conclusions of fact per allegation: substantiated, unsubstantiated, unfounded or Non-Legally Sufficient. **Substantiated** means there is sufficient information to justify a reasonable conclusion that the allegation is true. **Unsubstantiated** means there is insufficient information to either prove or disprove the allegation. **Unfounded** means there is sufficient information to indicate the allegation is false. **Non-Legally Sufficient** means that the allegation does not violate current governing directives.

Our initial intent was to perform an audit of the completeness of the revenue payments to the county, as well as conduct an investigation of THI's compliance with the contract. However, THI's refused to permit

inspection of third-party and source documents. Without access to requested third party information we are unable to complete an audit.

Allegations

1. The documents provided to the county under the operating agreement are incomplete and inaccurate.
2. Timberview Helicopters Inc. underreported revenue and gross sales, resulting in underpayments to the County.

Investigative Narrative

We examined THI's operating agreement with the County and copies of the reports submitted to the County that were provided by Airport personnel.

The Okaloosa County Airports Deputy Director of Finance provided a sworn statement to our office. She stated that her staff noticed errors in the "calendar type" reports that were submitted by THI. Days were missing at the end of the month. Because the calendar is an excel document with calculated fields, missing days would cause the total calculated monthly revenue to be incomplete. In addition, the Profit and Loss (P&L) statement submitted along with the calendar matched the total revenue reported on the calendar. This led Airport staff to believe that the P&L was also incorrectly stated. Due to these inconsistencies, Airport staff believed that THI understated their revenue for at least the period of March to May 2019. Staff also noticed additional routes were offered on THI's website that were not included on the excel document submitted to the county. Upon discussion with the Airport Director, staff decided to forward the information to our office.

The Airports Compliance Officer also provided a sworn statement to our office. He stated that he conducted online research in order to familiarize himself with the various companies that contract with Okaloosa County Airports. During his research he noticed that not all the routes listed on THI's website were listed on the excel document provided to Airport Finance. He also noticed that, except for the "Intro Flight", each route's price was \$10 higher per passenger on the website than on the excel document provided to the County. Based on the inconsistencies, he believed that the reports provided by THI were incorrect. The information was subsequently reported to the Airport Deputy Director of Finance.

The Airports Financial Services Coordinator provided a sworn statement to our office. She noticed the report submitted by THI for May 2019 was missing rows. On the reports, which are printouts of an excel spreadsheet, the days of the month are the rows and the various routes THI operates are the columns. Missing rows would mean that flights on those days would be excluded from the monthly revenue total. She contacted THI's third-party accountant who claimed the error was caused by incorrect formulas on the report provided to her by Johnson. After discussing the discrepancy with the Airports Compliance Officer, they discovered that the reports from March and April 2019 also had missing rows. She forwarded the incorrect reports and her communications with THI's accountant to the Airport Deputy Director of Finance.

We examined the monthly reports provided by THI and confirmed the missing rows, the absence of several routes, and the price discrepancy. We called THI as a prospective customer and verified that the missing routes were available. Further, the employee confirmed that the Fireworks Route is very popular and usually books far in advance. The Fireworks route is THI's most expensive route and has never been included on the monthly reports submitted to the County.

We conducted an interview with Justin Johnson, owner and operator of THI. Johnson stated that when he and his accountant were preparing financial documents for our audit, they discovered errors in the reports they had submitted to the county. He said that the prices for flights had gone up in May, but those price changes had not been reflected on the excel spreadsheet. Johnson stated that his accountant plugs number of flights from a "google calendar" into calculated fields on the excel spreadsheet. He also said that when she saw a flight that wasn't on the spreadsheet, she would just add it to one of the other flight columns. Johnson declined to provide a sworn statement detailing the cause of the incorrect payments to the county.

We conducted an interview with Missy Schofield, owner of Destin Accounting Group and THI's accountant. She stated that she does not perform the day to day processes and is only a third-party service provider. Schofield confirmed that the Excel spreadsheet that she uses to prepare the amount owed to the county, and the calculations thereon, were provided by Johnson. Because not all routes were listed on the spreadsheet, she would combine ones that to be similar. For example, the "Dolphin Run" was combined with the "Jaws Run," and the "Fireworks Tour" was combined with the "Destin Tour." Schofield stated that she also prints THI bank statements and prepares initial financial statements from them, which she then forwards to Johnson's CPA.

Johnson provided a portion of the records from the "google calendar" and some figures related to discounts and "Groupon" promotions he ran. However, he refused to provide third-party documentation for any of his revenue, to include bank statements or records from Peek, his online booking and payment processing provider.

In November 2019, after we began our review, Johnson sent a check for \$5,221.02 to the airport for unpaid rent based on his recalculations of amounts owed. He attached updated excel spreadsheets to support the adjustments. However, the updated spreadsheets still lacked the "Fireworks Tour" and did not include "Groupon" rates for the entire period the promotion was active. Updated P&L statements were not included.

Findings of Fact and Recommendations

Allegation 1: The documents provided to the county under the operating agreement were incomplete and inaccurate is **SUBSTANTIATED**.

Finding 1: The documents submitted to the County were missing days of the month which resulted in THI underreporting revenue. Additionally, the P&L Statements that were submitted to the County matched the incorrect revenue totals provided by THI. This indicates that the P&L statements were created based on the calculated figures in the revenue spreadsheet and are not representative of THI's actual operations.

Recommendation 1: We recommend that Airport personnel consult with County leadership and legal counsel to determine what options are available to resolve the noncompliance with the terms of the contract. If source documentation is obtained, either through legal action or THI's agreement, we are available to assist the County in conclusively determining the amount of the underpayment.

Allegation 2: THI underreported revenue and gross sales, resulting in underpayments to the County is **SUBSTANTIATED**.

Finding 2: THI management has confirmed the underpayment, claiming errors in their reporting and a miscommunication between the company and its third-party accountant. They have also indicated that they intend to make additional payments to the county for the underpayment. However, the amount of the underpayment cannot be conclusively determined, as THI has not permitted examination of their source documentation and have provided as support only payment schedules they have produced themselves. We are unable to obtain supporting documentation from third-party sources. We would caution the County against relying on figures provided by THI as to the amount of the underpayment, as we have been unable to independently verify the reported amounts.

Recommendation 2: We recommend that the Airport strengthen contractual language for contracts that are based on a percentage of revenue. The current contract does not require third-party verification of reported revenues nor does it require the contractor to obtain an annual audit by a Certified Public Accountant. Contracts based on a percentage of revenue are inherently difficult to monitor without a means to independently verify reported revenues. The Airport should consider the utilization of flat fee contracts for rental / usage agreements where feasible. As we indicated in the report, Airport staff has increased their monitoring of contracts and contract compliance and reported their concerns to our office, we consider this a very positive step.

OPERATING AGREEMENT
FOR
SIGHTSEEING FLIGHT OPERATIONS

BOARD OF COUNTY COMMISSIONERS
OKALOOSA COUNTY, FLORIDA

TO

TIMBERVIEW HELICOPTERS, INC.

This OPERATING AGREEMENT FOR SIGHTSEEING FLIGHT OPERATIONS, fully executed this 18th of April, 2017, by and between the COUNTY OF OKALOOSA, a political subdivision of the State of Florida, acting by and through its BOARD OF COUNTY COMMISSIONERS (hereinafter called "COUNTY") and TIMBERVIEW HELICOPTERS, INC. (hereinafter referred to as "OPERATOR").

Section 1: Term

Operator has a Ramp Space License Agreement with Destin Jet Aviation to lease apron space and operate its business to conduct sightseeing flight operations from the Destin Executive Airport. This Operating Agreement shall coincide with Destin Jet's License Agreement for the expiration date and renewal periods. Once the License Agreement with Destin Jet has expired or is terminated this Operating Agreement is automatically terminated.

Section 2: Fee

Operator shall pay County five percent (5%) of gross sales for the privilege of operating at the airport. Gross sales shall not be offset with other expenses of operation. Certified report of gross sales and all expenses shall be submitted monthly with the payment of the aforesaid fee.

Section 3: Required Reports

Operator shall submit to the office of the Airports Director at the address Okaloosa County Airports, 1701 State Road 85 North, Suite 1, Eglin AFB, FL 32542-1498 by the tenth (10th) day of each month, a monthly Gross Sales Receipts Activity Report (Attachment 3) for the preceding month, supplied by the Airports Director, which will reflect the number of flights per day, the number of passengers carried by each flight per day, total gross sales each day, five percent (5%) of gross sales due to the County, and the required Florida Sales Tax based on the 5% due to the County. The Monthly Gross Sales Receipt Activity Report must be certified and signed by an authorized representative of Timberview Helicopters.

A monthly Profit and Loss statement reflecting the preceding month's expenses shall be submitted to the office of the Airports Director at the address Okaloosa County Airports, 1701 State Road 85 North, Suite 1, Eglin AFB, FL 32542-1498 by the tenth (10th) day of each month.

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The monthly Profit and Loss Statements must be certified and signed by an authorized representative of Timberview Helicopters.

Section 4: Payment Effective Date

Operator shall submit payment and the certified report for the preceding month to County monthly no later than the tenth (10th) day of the following month.

Section 5: Late Charges

If Operator fails to pay within thirty (30) days for gross sales as herein described, Operator shall then pay interest to the County at the maximum legal allowable rate authorized by the State of Florida. If any fee or other charge remains delinquent for a period of sixty (60) days, County shall have the right to terminate the Operating Agreement.

Section 6: Place of Payments

All payments and notices to County shall be given or mailed to the following address: Okaloosa County, Okaloosa County Airports, 1701 State Road 85 North, Suite 1, Eglin Air Force Base, FL 32542-1498.

Section 7: Tax and Assessment

Operator shall pay all taxes, assessments, and other similar charges required by any local, state or federal law, including but not limited to such taxes and assessments as may from time to time be imposed by the County, if so authorized, which by law may be levied or assessed against any of the premises occupied by Operator pursuant to this Operating Agreement, or which may arise out of or are incidental to the conduct of Operator's operation and activities under this Agreement or by reason of Operator's occupancy of its facilities or use of County facilities under this Agreement. Operator shall protect, reimburse and indemnify County from and assume all liability for its tax and assessment obligations under the terms of this Operating Agreement.

Section 8: Audit by County

Notwithstanding any provision in this Agreement to the contrary, County or its representative(s) may at any time perform audits of all or selected operations performed by Operator under the terms of this Agreement. In order to facilitate the audit performed by County, Operator agrees to make suitable arrangements with the Certified Public Accountant, who is responsible for preparing the audit report on behalf of Operator, to make available to County's representative(s) any and all working papers relevant to the audit performed by the Certified Public Accountant. County or its representative(s) shall make available to Operator a copy of the audit report prepared by or on behalf of County. Operator shall have thirty (30) calendar days from receipt of the audit report from County or its representative(s) to provide a written response to County regarding the audit report. Operator agrees that failure of Operator to submit a written response to the audit report in accordance with the requirements of this Article shall constitute acceptance of the audit report as issued.

Section 9: Hold Harmless

Operator shall Hold Harmless, to the fullest extent permitted by law, Operator shall indemnify hold harmless County, its officers and employees from liabilities, damages, losses, and costs including but not limited to reasonable attorney fees, to the extent caused by negligence, recklessness, or intentional, wrongful conduct of Operator and other persons employed or utilized by Operator in the performance of this Operating Agreement.

Section 10: Insurance

Operator shall provide a current Certificate of Insurance prior to occupying the premises and annually upon renewal reflecting Aviation Premises Liability in an amount not less than One Million (\$1,000,000.00) dollars and Property Damage in an amount not less than One Hundred Thousand (\$100,000.00) and shall name Okaloosa County as an Additional Insured throughout the period of said operations. The insurance policy shall contain a clause that insurer will not cancel or change the insurance without first giving County thirty (30) days prior written notice. Operator is not permitted to fly further than a 25 mile radius from the Airport unless proof of insurance is provided that demonstrates coverage outside that range and is approved by the Okaloosa County Risk Manager. On request, Operator shall deliver an exact copy of the policy or policies including all endorsements.

Section 11: Rules and Regulations

Operator shall comply with all Airport rules and regulations and all applicable federal, state, and local rules and regulations. Operator shall be subject to the rules and regulations as defined in the approved Minimum Standards and Operating Policy for Okaloosa County general aviation airports, most specifically for fueling of aircraft by private owners, with such Minimum Standards attached herewith and made a part of this Operating Agreement as Attachment 1 and Operating Policy attached herewith and made a part of this Operating Agreement as Attachment 2.

Section 12: Requirements

Operator shall provide a copy of applicable federal authorization to conduct said operations and shall provide a copy of all certifications applicable to conduct said operations.

Section 13: Procedures

Operator shall conduct said operations from the hours of daylight to sunset only. VFR helicopter operations will be conducted using approved traffic patterns, areas, altitudes, routes and procedures in accordance with Eglin Radar Control facility and Okaloosa County Airports Letter of Agreement for Air Traffic Control Services and FAA PART 93 rules. (Exhibit 1) Helicopters are requested to avoid low altitude flight over homes adjacent to the Airport. Operator shall be responsible for crowd control of its customers as well as observers inside and outside of the Airport's security fence and shall be required to direct traffic to ensure safety at its location.

Operator shall maintain strict control of vehicles and pedestrians in its operational area to preclude unauthorized access to other areas of the Airport.

Section 14: Care of Premises

Operator shall keep premises neat, clean and orderly at all times. Operator shall not store anything on the premises other than those items specifically required to maintain Operator's aircraft. All petroleum products, solvents, cleaners and flammable material shall be stored in an approved fireproof rated cabinet. Used petroleum products, solvents, cleaners and cleaning materials shall be disposed of both in accordance with all governmental regulations and off the County premises. Operator shall at its sole expense maintain the structural integrity of all temporary operational interior fence boundaries for the purpose of security, safety, and operational containment.

Section 15: Third Party Beneficiaries

It is specifically agreed between the parties executing this Agreement that it is not intended by any of the provisions of any part of the Agreement to create in the public or any member thereof, a third party beneficiary under this Agreement, or to authorize anyone not a party to this Agreement to maintain a suit for personal injuries or property damage pursuant to the terms or provisions of this Agreement.

Section 16: Termination

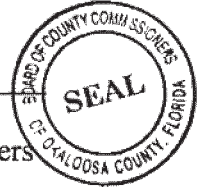
County may terminate this Operating Agreement at any time upon fifteen (15) days prior written notice.

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IN WITNESS, the parties hereto have executed these presents as of the day and year first written above.

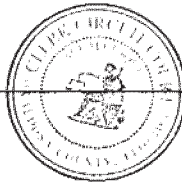
OKALOOSA COUNTY, FLORIDA

Carolyn N. Ketchel
Carolyn N. Ketchel
Chairman, Board of County Commissioners
Date: 18 April 2017



ATTESTS:

J. D. Peacock II
J. D. Peacock II
Clerk of Circuit Court
Date: 4/18/17



TIMBERVIEW HELICOPTERS

Justin Johnson
Justin Johnson
Date: 4-10-2017

ATTESTS:

Kim DeMauro
Witness

[Signature]
Witness

ACKNOWLEDGMENTS

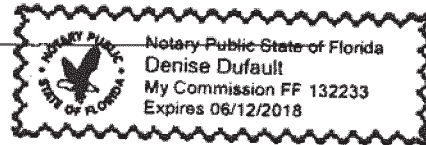
STATE OF Florida
COUNTY OF Chalusa

Before me, the undersigned officer duly authorized to take acknowledgments in the COUNTY and STATE aforesaid, personally appeared JUSTIN JOHNSON who, under oath, deposes and says that HE is a duly authorized representative of TIMBERVIEW HELICOPTERS, to execute contracts and lease agreements and that HE executed the foregoing instrument for the uses and purposes contained therein.

SWORN and SUBSCRIBED before this 10 day of April, 2017.

Denise Dufault
NOTARY PUBLIC

My Commission expires: _____



Screenshots from THI's Website September 3, 2019

HARBOR TOUR

Unforgettable views of the Destin harbor and jetties of East Pass! 8 miles - \$49 per person

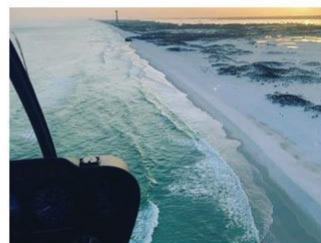
[BOOK NOW](#)



BEACH RUN

Magnificent views of emerald green waters and sugar white beaches from the harbor east along the coast! 15 miles - \$89 per person

[BOOK NOW](#)



JAWS TOUR

Cruise east along the Emerald Coast from the Destin harbor towards Miramar Beach and Sandestin...and look out for marine life along the way! 20 miles - \$109 per person

[BOOK NOW](#)



DOLPHIN RUN

Cruise past Destin Harbor and east along the pristine beaches and shimmering coastline of Henderson Beach, Miramar Beach and Sandestin! 25 Miles - \$129 per person

[BOOK NOW](#)



DESTIN – SEASIDE TOUR

Scenic coastal tour featuring sugar white sands and stunning emerald green waters. Head east from the Destin Harbor to Seaside, the picturesque coastal town where the Truman Show was filmed! 35 miles - \$159 per person

[BOOK NOW](#)



EMERALD TOUR

Enjoy breathtaking views of sparkling green waves and shimmering shores along the Emerald Coast - choose east towards Panama City or west towards Navarre! 45 miles - \$209 per person

[BOOK NOW](#)





FIREWORKS TOUR

Incredible eye level view of Destin fireworks lighting up the night sky! A genuine Once-In-A-Lifetime experience. Thursday nights during the summer over the Harbor. (Call for additional nights) \$209 per person

[BOOK NOW](#)

[BOOK NOW](#)



May 2019 Timberview Gross Receipts Daily Report

	Intro Flight 2 passenger minimum \$49.00 per person # Flights # People	Beach Run 2 passenger minimum \$79.00 per person # Flights # People	Jaws Run 2 passenger minimum \$99.00 per person # Flights # People	Destin Tour 2 passenger minimum \$149.00 per person # Flights # People	Emerald Coast Tour 3 passenger minimum \$199.00 per person # Flights # People	Total Number Flights	Total Number People	Total Gross Sales	5% of Gross Sales	6.50% Sales Tax
Wed 5/1/2019	1	2				12	30	\$1,960.00	\$98.00	\$6.37
Thu 5/2/2019	1	2				1	2	\$98.00	\$4.90	\$0.32
Fri 5/3/2019	1	2				2	5	\$395.00	\$19.75	\$1.28
Sat 5/4/2019	3	7			1	5	12	\$1,138.00	\$56.90	\$3.70
Sun 5/5/2019	2	4	2	2		5	11	\$789.00	\$39.45	\$2.56
Mon 5/6/2019	1	3	2	4		3	7	\$463.00	\$23.15	\$1.50
Tue 5/7/2019	2	4	1	2		3	6	\$354.00	\$17.70	\$1.15
Wed 5/8/2019	1	2		2		2	4	\$296.00	\$14.80	\$0.96
Thu 5/9/2019					1	1	2	\$398.00	\$19.90	\$1.29
Fri 5/10/2019	3	6	2	4		6	12	\$908.00	\$45.40	\$2.95
Sat 5/11/2019	4	9			1	4	9	\$441.00	\$22.05	\$1.43
Sun 5/12/2019	1	3	2	4		3	7	\$463.00	\$23.15	\$1.50
Mon 5/13/2019	1	2	1	2	1	3	6	\$554.00	\$27.70	\$1.80
Tue 5/14/2019	1	2				4	9	\$791.00	\$39.55	\$2.57
Wed 5/15/2019	2	4				2	4	\$196.00	\$9.80	\$0.64
Thu 5/16/2019	2	5	1	2		6	14	\$1,196.00	\$59.80	\$3.99
Fri 5/17/2019	2	4		1		3	6	\$394.00	\$19.70	\$1.28
Sat 5/18/2019	2	4	4	9	1	10	22	\$1,898.00	\$94.90	\$6.17
Sun 5/19/2019	4	9	1	2	1	7	15	\$1,195.00	\$59.75	\$3.88
Mon 5/20/2019	2	4		2		4	8	\$692.00	\$34.60	\$2.25
Tue 5/21/2019			1	3	1	3	7	\$733.00	\$36.65	\$2.38
Wed 5/22/2019	8	17	1	2	1	10	22	\$1,438.00	\$71.90	\$4.67
Thu 5/23/2019	4	9	2	4		6	13	\$757.00	\$37.85	\$2.46
Fri 5/24/2019	5	8	2	4		7	12	\$708.00	\$35.40	\$2.30
Sat 5/25/2019	7	18	1	2		16	37	\$2,723.00	\$136.15	\$8.85
Sun 5/26/2019	16	32	4	8	2	27	55	\$4,085.00	\$204.25	\$13.28
Mon 5/27/2019	15	36	7	18	1	24	58	\$3,782.00	\$189.10	\$12.29
Tue 5/28/2019	9	21	6	14	1	20	45	\$3,325.00	\$166.25	\$10.81
Wed 5/29/2019	7	16								
Thu 5/30/2019	4	10	1	2						
Fri 5/31/2019	5	10	1	2						
	115	253	42	93	41	199	440	\$32,170.00	\$1,608.50	\$104.55

Sign and date 116 255 yt 6-5-2019
 This signature certifies the accuracy and validity of the reported gross sales for the period of May 1 - May 31, 2019
 Print Name and Position Justin Johnson press
 Total Monthly Gross Sales \$32,170.00
 5% of Gross Monthly Sales \$1,608.50
 6.5% Sales Tax on 5% Monthly Gross Sales \$104.55
 Total Due to County \$2,713.05