FINANCE/CLAIMS COMMITTEE MEETING
Thursday January 8, 2015 7:00P.M.

CITY HALL
Room 101
125 East Avenue
Norwalk, Connecticut
AGENDA

1. Public Participation

2. Approve the Minutes of the following Finance Committee Meeting:
   December 11, 2014

3. Claims Committee: receive the monthly Claims report; review and approve claims as required for Claims Report dated:
   January 8, 2015

4. Narrative on Tax Collections dated January 8, 2015- Receive Report and discuss.

5. Monthly Tax Collector's Reports - Receive Reports and discuss:
   December 31, 2014

6. Receive Board of Estimate and Taxation Appropriations dated:
   January 5, 2015

7. Receive Oak Hills Authority Monthly Financial Statements and Audit Report.

8. Authorize the Purchasing Agent, Gerald J. Foley, to issue a Purchase Order to Tyler Technologies for the Tyler MUNIS document imaging & indexing system known as the Tyler Content Management System software for an amount not to exceed $60,000, account 157-12110330-57.
9. Authorize the Purchasing Agent, Gerald J. Foley, to issue Purchase Orders as needed for the purchase of server and peripheral equipment and software to support the Tyler Content Management System for an amount not to exceed $30,000, account 09140600-5777-C0375.

10. Overview of Fiscal Year 2015-16 Operating Budget focusing on key drivers.

11. February 2015 Operating Cap Meeting Schedule.

CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
DECEMBER 11TH, 2014

ATTENDANCE: Bruce Kimmel, Chair; John Igneri, Jerry Petrini, Travis Simms, Douglas Hempstead (7:20)

STAFF: Thomas Hamilton, Finance Director; Fred Gilden, Comptroller; Lisa Biagiarelli, Tax Collector

OTHERS: Rich Rudl, Board of Education Finance; Alan Lo, Building and Facilities Management

Mr. Kimmel called the meeting to order at 7:02 p.m. A quorum was present.

He noted that Mr. Hempstead would be late. He then discussed the preliminary hearing for budgets, noting that he'd like to congratulate Mr. Hamilton on 2.74. He then asked everything had been taken care of with the publicity campaign letter and tax bill for Senior tax relief. Mr. Hamilton said there is a notice on the tax bill, which will go out with the January tax bills.

Mr. Hamilton then mentioned an effort being spearheaded by Donna King – Mr. Kimmel interjected, saying Monday at 11:00 o'clock – detailing the special mailing being sent to all Seniors who are registered voters. Mr. Hamilton said the only database that has DOB in it is the Registrar Voter's database, which they need. He said the intention is to send out that brochure, but there is also a separate updated brochure, just on the Senior Tax Relief program, up on the City website. Mr. Hamilton didn't want too much info. in front of people, as the brochure they have already gives all the qualifying information for the program – but presenting people with the notion that the program is available and giving a phone number might be easier.

PUBLIC PARTICIPATION

Mr. Kimmel asked if anyone from the public would like to speak. There was no reply. He then stated that he would close that part of the meeting.

APPROVE THE MiNUTES OF THE FOLLOWING FINANCE COMMITTEE MEETING:

NOVEMBER 13, 2014

** **MR. IGNERI MOVED TO ACCEPT THE MINUTES AS PRESENTED**
** **MOTION CARRIED WITH 3 VOTES IN FAVOR, AND ONE ABSTENTION (MR. SIMMS)**

CLAIMS COMMITTEE: RECEIVE THE MONTHLY CLAIMS REPORT; REVIEW AND APPROVE CLAIMS AS REQUIRED FOR CLAIMS REPORT: DATED DECEMBER 11, 2014

NARRATIVE ON TAX COLLECTIONS DATED DECEMBER 11, 2014 – RECEIVE REPORT AND DISCUSS.

MONTHLY TAX COLLECTOR'S REPORTS – RECEIVE REPORTS AND DISCUSS: NOVEMBER 30, 2014

Ms. Biagiarelli mentioned she would address the Senior issue first, and noted that bills are going out Monday. Announcements about the Senior programs being offered will be in blue, on the front of the bill. Ms. Biagiarelli then highlighted informational aspects of the bill. She talked about her flyers/ pamphlets, and passed out samples to the Committee members. Mr. Hamilton mentioned that the info. is featured on the front page of the City's website. He said he asked the IT dept. to put it back on the front page on February 1st, 2015. Mr. Kimmel stated this will have an assumed 10% increase in participation. He then asked if there was a way to deal with a situation in which things went better than expected without eviscerating tier 2. Mr. Hamilton replied that there is no limit until the statutory ordinance is reached, somewhere around 2%. He said a 40% increase in participation would warrant a reduction in benefits for tier 2, but that is unlikely.

Ms. Biagiarelli said they are on target, according to the previous year. She then asked that people send her an email to let her know bills were received. She continued, saying they were doing a wage partnership with property Seniors. She mentioned that they are on the threshold of $2,000,000 on the work with their Marshall on delinquent business postal properties, which she hopes to make by the end of the calendar year. They are only $6,000 short. Ms. Biagiarelli said that she, Mr. Foley, and the Law Dept. are going to the Ordinance Committee the following week to deal with companies owing back taxes for bidding on City contracts in order to keep a high current rate, which enables the Dept. of Finance and the Board of Estimate to set a rate lower than it otherwise would be.

Ms. Biagiarelli said the Tax Sale is wrapping up in the next 5 weeks; redemption period ends on January 21, 2015. Properties that don't redeem will report deeds on January 22, and that is all up on the website. Discussion about the details ensued. Ms. Biagiarelli also noted that if taxpayers owe back taxes, they are not to renew their permit. If they come into the Health Dept. to renew their permit they are to be sent across the parking lot, to see her first. The State law asserts that if they have back taxes they can't be made to pay current taxes.

Mr. Hempstead joined the meeting at 7:20.

RECEIVE BOARD OF ESTIMATE AND TAXATION APPROPRIATIONS DATED: DECEMBER 11, 2014

Mr. Kimmel introduced the item.

Mr. Hamilton said it is a standard function as grants are received. He said if they are under $5,000 it's handled internally; if it exceeds that it requires a formal appropriation. He recommended approval. Mr. Kimmel asked about the process by which the assets of criminals are seized. Mr. Hamilton reviewed the details of the forfeiture. He also noted that there is typically a lag time between the Police Dept. knowing that funds will likely be coming, and when they are actually seen in the bank. He said he didn't believe the City received the assets before the trial, but he would look into it.

Mr. Kimmel then asked if there were any questions before moving on to a review of item 2.

He then asked if Mr. Rudl would like to comment. Mr. Rudl explained that the Board of Education had received a $2.9 million surplus the previous year. Of that sum $1.3 million was returned. He mentioned that Superintendent Rivera and the Mayor had jointly decided to support Kids in Crisis and Mr. Greenbaum's s Special Education program, both of which suffered financial cuts. He recommended using a portion of that surplus to support the two programs, as the costs would otherwise fall on the Board of Education. Mr. Kimmel suggested that the cost would have exceeded $90,000 without the help of the organizations. Mr. Rudl confirmed this. Mr. Hamilton noted that this was a pre-existing organization, and that scaling back or eliminating the program would almost certainly have a negative financial impact. Mr. Petrini said that these programs could save the City $750,000. Mr. Hempstead agreed, but said that a downside was that the State would cut some Mental Health programs, meaning the City would have to pay more.

Mr. Kimmel then noted that they would move it without a vote.

RESOLUTION, AUTHORIZING A SPECIAL CAPITAL APPROPRIATION IN THE AMOUNT OF $880,000 TO FUND THE CONSOLIDATION AND CLASSROOM CONVERSION AT ROOSEVELT SCHOOL TO ESTABLISH A PRE-K CENTER AT THIS BUILDING. ACCOUNT NO. 09155010-5777-C0555.

Mr. Kimmel introduced the item and handed the floor to Mr. Rudl.

Mr. Rudl said the former superintendent issued a report recommending consolidating Special Ed. Pre-K. He then said that they were currently doing 50/50 classes, i.e. 50% are special education students and 50% are regular students, at a variety of schools in Norwalk. Mr. Rudl then noted that Dr. Rivera had identified cost issues and also education issues with the current Special Ed. program. and that classroom space in other schools would inherently open up in this circumstance, which would help overcrowded schools like Marvin.

Mr. Hempstead then asked about the process. Mr. Lo said the current goal is to finish by August 15, 2015. He said that they are 50% complete on the construction documents, are going out to bid in January, and that they are looking to begin construction in March. He then said there is a 90-95% chance that they will finish on time. He said they are funding the entire project through City funds, and that $771,000 of the surplus money was previously approved out of the initial sum of $880,000 – with a total cost of around $1,651,000 for the whole project. He said they talked to the State on Tuesday and the strategy was to ask for a reimbursement after, although the State might not fund the entire reimbursement – but they will move ahead regardless.

Mr. Hempstead wanted to know if the money and everything necessary was in place to begin moving forward. He wanted to make sure they wouldn't be waiting on the State's decision. Mr. Hamilton noted that this was only Phase 1, and that Phase 2 has not yet been funded. He said that the intention of Phase 1 is to be ready for school's opening in September. Mr. Lo then explained that Phase 1 would entail renovating 6 classrooms and adding bathrooms; Phase 2 would be renovating the gymnasium, and developing a strategy to convert it into 2 additional classrooms.

Mr. Lo said the cost would be $500,000. Mr. Hempstead asked what the savings estimate was. Mr. Hamilton said that it was within the Board's budget for the estimate. He stated the initial savings would be between 2015-2016 – approximately $350,000. Mr. Petrini asked about State approval. Mr. Lo said that there are only two people that review school construction projects in the state. He detailed his visit to the State and their review of the project. He noted that he would submit the attachment required the following week. Mr. Lo then said that without preliminary backing there would be no reimbursement. He then said that they could offer the State a local review. Mr. Kimmel noted that 22 positions for applied special education services would probably immediately start saving the City money.

Mr. Hamilton said that at the end of the previous year's budget cycle one of the focus points made was Special Education, and months were spent looking at a variety of attributes to the program. Mr. Hamilton also noted that just over $2,000,000 was spent contracting out aids and ADA therapists, each with a price range of $50-100,000+. He said that hiring an ADA Specialist in-house would cost about $50,000. Mr. Kimmel mentioned they understood that at one point the Board had $1,600,000 of the surplus – he asked what they decided to do with the rest of the $800,000. Mr. Hamilton stated that they allocated $771,000 to Roosevelt project, and that they allocated just over $300,000 to support the early college category; they also allocated some money for strategic investments that the superintendent wanted.

** **MR. PETRINI MOVED TO APPROVE RESOLUTION**
** **MOTION PASSED UNANIMOUSLY**

AUTHORIZE THE MAYOR, HARRY W. RILLING, TO EXECUTE A CONTRACT EXTENSION WITH DB&R CONSULTING, LLC, TO PROVIDE RISK MANAGEMENT CONSULTING SERVICES FOR THE PERIOD COMMENCING JANUARY 1, 2015 AND ENDING JULY 31, 2015, FOR AN HOURLY RATE OF $195/HOUR, AND NOT TO EXCEED $50,000. ACCOUNT #161343-5258

Mr. Kimmel introduced the next item.

Mr. Hempstead asked if they were going to redo the Roosevelt parking lot. Mr. Rudl replied that they were not. Mr. Kimmel said they would discuss that going forward. He continued, introducing the topic of an in-house Risk Manager. He asked if there had been a 6 month extension. Mr. Hamilton said there had not. They'd had a 1 year extension the previous year, and he'd indicated that they would evaluate the situation to see if they were going to bring in an in-house Risk Manager or put out an RFP. He noted that the 1 year extension ends on December 31, 2014.

Mr. Hamilton said that they put together an RFP and got it out to test responses., but were not impressed by replies. Mr. Hamilton highlighted the importance of having a steady Risk Manager. He said they have a good Risk Manager contractor currently, but they only pay for 7-8 hours a week, which is not enough time to accomplish all that needs to be done. He recommended restoring the full-time position of Risk Manager, defunded in 2003. Mr. Hamilton said it would take time to recruit, and he would like to have overlap between the current Risk Manager and the next. He said they are planning to do a full remarketing of the City's insurance program, noting that this would be a piece handled by CIRMA.

Mr. Hamilton said this is the core liability program for the city, and although CIRMA is the predominant player in CT, there are other alternatives. He noted that every 5 years they like to do a full remarketing to see what commercial insurance is available, and to put CIRMA in competition. Mr. Hamilton stated that they are aiming for a July 1, 2015 implementation. He then noted that putting together the RFP, evaluating responses and implementation is a large undertaking. He then talked about the full remarketing they'd done for property insurance the year before, and said they should see what other carriers in the market are interested in doing business with the City.

Mr. Hamilton mentioned that the workers' compensation third party administrator was due to be remarketed, and that that was currently being handled by CIRMA. Mr. Petrini mentioned that they are currently spending $85,000/year on these services, and asked what he thought the cost of bringing on a full-time Risk Manager would be, including benefits. Mr. Hamilton said the salary would range between $85,000 - 90,000, and benefits would be roughly an additional 40%, but it would provide many more hours of service, and substantial savings. He mentioned that there has been a loss of control in the liability area, and that they used to do playground inspections and other inspection work that is now mostly left to the departments.

Mr. Petrini asked why they got rid of it. Mr. Hamilton replied that there had been interest in trying that, but he thinks they lost something in not having the necessary number of hours. He said that there is a lot going on in Norwalk for a Risk Manager to be involved in. Mr. Hempstead observed that the authorization should say 2015 and not 2014, for housekeeping purposes. Mr. Kimmel noted that it had been corrected.

Mr. Hempstead then asked if this job has been eliminated or just not funded. Mr. Hamilton said that the Personnel Department still has it as an ordinance position with an existing grade attached to it, so it does still exist in the Personnel Department. He noted that they are upgrading the job description because it needs to be updated in some ways, but that it is still on the City's roster. Mr. Hempstead asked if that position reports to the Personnel Department. Mr. Hamilton said it does not, and noted said that the position reports to the Budget Department.

Mr. Kimmel then reviewed the item and asked if anyone would like to make a motion.

** **MR. SIMMS MOVED TO AUTHORIZE THE MAYOR, HARRY W. RILLING, TO EXECUTE A CONTRACT EXTENSION WITH DB&R CONSULTING, LLC, TO PROVIDE RISK MANAGEMENT CONSULTING SERVICES FOR THE PERIOD COMMENCING JANUARY 1, 2015 AND ENDING JULY 31, 2015**

** **MOTION PASSED UNANIMOUSLY**

** **MR. IGNERI MOVED TO ADJOURN THE MEETING**

** **MOTION PASSED UNANIMOUSLY**

The meeting adjourned at 7:52 p.m.

Respectfully submitted,

Justin Hoffmann
Telesco Secretarial Services

AGENDA JANUARY 08, 2015

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE		APPROVED BY TAX COLLECTOR		REPORTED TO CLAIMS COMMITTEE
AMERIK ALEXEY A		13-MV-301485	($87.36)	PRORATION
	($109.13)	13-MV-301486	($21.77)	ABATEMENT
ARI FLEET LT		13-MV-302256	($249.45)	PRORATION
ARI FLEET LT		13-MV-302241	($276.64)	PRORATION
BATTERSON ROBERT A		12-MV-303914	($129.30)	PRORATION
BONACUM RICHARD A JR		12-MV-305542	($39.35)	PRORATION
BRIGGS RANDOLPH S OR MCCARTHY ELAINE		13-MV-306447	($45.56)	PRORATION
BROWN KEVIN OR AUDRETA H		13-MV-306750	($55.89)	PRORATION
CAB EAST LLC		13-MV-307606	($225.54)	PRORATION
CAB EAST LLC		11-MV-307609	($505.44)	ABATEMENT
		12-MV-307653	($461.18)	ABATEMENT
	($1,407.97)	13-MV-307814	($441.35)	ABATEMENT
CARTER WM SCOTT		13-MV-309681	($13.47)	PRORATION
CALLE JORGE A		13-MV-308662	($19.57)	PRORATION
CHASE AUTO FINANCE CORP		13-MV310823	($171.06)	PRORATION
CHASE AUTO FINANCE CORP		13-MV-310846	($203.73)	PRORATION
CHASE AUTO FINANCE CORP		13-MV-310833	($342.99)	PRORATION
CHASE AUTO FINANCE CORP		13-MV-310804	($115.42)	PRORATION
		13-MV-310896	($283.93)	PRORATION
		13-MV-310918	($474.25)	PRORATION
	($1,022.20)	13-MV-310928	($148.60)	PRORATION
CHASE AUTO FINANCE CORP		13-MV-310809	($171.06)	PRORATION
		13-MV-310815	($659.62)	PRORATION
	($1,146.58)	13-MV-310838	($315.90)	PRORATION
CRISPELL EILEEM M OR FORD CHRISTOPHER		13-MV-313597	($58.26)	PRORATION

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE		APPROVED BY TAX COLLECTOR		REPORTED TO CLAIMS COMMITTEE
DAIMLER TRUST		13-MV-314439	($450.21)	PRORATION
DAIMLER TRUST		13-MV-314414	($618.76)	PRORATION
DAIMLER TRUST		13-MV-314329	($675.35)	PRORATION
	($1,401.37)	13-MV-314352	($726.02)	ABATEMENT
DAIMLER TRUST		13-MV-314302	($501.65)	PRORATION
		13-MV-314391	($448.72)	PRORATION
	($1,531.38)	13-MV-314452	($581.01)	PRORATION
DEPANFILIS VINCENT OR MARLENE		13-MV-315985	($10.22)	PRORATION
DONNELLY KIMBERLY J		11-MV-316946	($46.66)	PRORATION
DOYLE SILVIA C		13-MV-317570	($46.57)	PRORATION
FINANCIAL SER VEH TRUST		13-MV-321137	($237.96)	PRORATION
FLOOD LAWRENCE A		13-MV-321702	($11.67)	PRORATION
	($18.48)	13-MV-321703	($6.81)	PRORATION
GARCIA MARIA ESMERALDA		13-MV-323358	($64.72)	PRORATION
GARCIA MARIA ESTHER OR GARCIA MISAEL		13-MV-323360	($391.69)	PRORATION
HERNANDEZ BARTOLO		13-MV-327897	($102.23)	PRORATION
HINNANT CAROL MARONEY		12-MV-405785	($52.79)	PRORATION
	($193.15)	13-MV-328640	($140.36)	ABATEMENT
HONDA LEASE TRUST		13-MV-328991	($268.99)	PRORATION
		13-MV-329439	($278.49)	PRORATION
	($1,010.07)	13-MV-329726	($462.59)	ABATEMENT
HONDA LEASE TRUST	($1,049.58)	13-MV-SEVERAL SEE BACK UP		PRORATIONS
JP MORGAN CHASE BANK		13-MV-332443	($229.77)	PRORATION
		13-MV-332537	($115.02)	PRORATION
	($1,999.43)	13-MV-332673	($1,654.64)	ABATEMENT
MERCHANTS AUTOMOTIVE GROUP		12-MV-340660	($176.53)	PRORATION

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE		APPROVED BY TAX COLLECTOR		REPORTED TO CLAIMS COMMITTEE
NISSAN INFINITI LT		13-MV-345555	($213.93)	PRORATION
NISSAN INFINITI LT		13-MV-345736	($229.43)	PRORATION
NISSAN INFINITI LT		12-MV-344569	($22.58)	PRORATION
	($277.12)	13-MV-345532	($254.54)	PRORATION
NISSAN INFINITI LT		13-MV-345640	($314.12)	PRORATION
NISSAN INFINITI LT		13-MV-345862	($61.65)	PRORATION
	($262.19)	13-MV-345898	($200.54)	PRORATION
NISSAN INFINITI LT		13-MV-345485	($262.92)	ABATEMENT
	($338.66)	13-MV-345591	($75.74)	PRORATION
NISSAN INFINITI LT		13-MV-345995	($517.55)	PRORATION
O'HERRON JONATHAN JR		13-MV-345765	($32.22)	PRORATION
OSUJI CHINEDUM O		13-MV-347516	($86.59)	PRORATION
READE TAMARA L		13-MV-352160	($56.82)	ABATEMENT
REICH MONICA ARENCIBIA		12-MV-302151	($39.68)	PRORATION
ROSSI HUGH A		13-MV-354599	($70.88)	PRORATION
SAUNDERS JUSTIN W		13-MV-356260	($42.05)	PRORATION
	($61.62)	13-MV-356261	($19.57)	PRORATION
SUMMERS MARIANNE		13-MV-360552	($11.04)	PRORATION
TOURSE THELMA J		13-MV-362717	($56.30)	ABATEMENT
TOYOTA MOTOR CREDIT CORP		13-MV-363392	($333.27)	PRORATION
TUOZZOLO DAWN A		13-MV-363929	($99.15)	OVERPAYMENT
USB LEASING LT		13-MV-364667	($450.95)	PRORATION
VAULT TRUST		13-MV-365456	($261.42)	PRORATION
VAULT TRUST		13-MV-365485	($261.42)	PRORATION
VW CREDIT LEASING LTD		13-MV-366803	($252.67)	PRORATION
VW CREDIT LEASING LTD		13-MV-367053	($311.72)	PRORATION
VW CREDIT LEASING LTD	($2,584.60)	12-MV-SEVERAL SEE BACK UP		PRORATIONS

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE	APPROVED BY TAX COLLECTOR		REPORTED TO CLAIMS COMMITTEE
WASENCKY ANDREW JOSEPH	13-MV-367516	($197.33)	OVERPAYMENTS
GE CAPITAL COMMERCIAL INC	13-PP-201296	($2,139.92)	AMENDED RETURN/INCORRECT VALUES 2013
GE CREDIT CORP OF TENNESSE	13-PP-201264	($3,667.82)	AMENDED RETURN/INCORRECT VALUES 2013
GENERAL ELECTRIC CAPITAL CORP	13-PP-201306	($3,809.06)	AMENDED RETURN/INCORRECT VALUES 2013
FIRST AMERICAN TITLE	12-RE-108400	($1,819.45)	APPLIED TO WRONG ACCT.
RE: 13 ½ KEITH ST			
ROTON POINT CLUB INC	13-RE-122936	($3,055.50)	ABATE SEWER USE FEE PER WPCA

Honda Lease Trust

	List #	Veh. Descrip	Plate #	Vin #	Ref. Amt
1	13-329071	'11 Honda Civic	135YLP	2HGFA1F68BH529575	207.20
2	13-329141	'10 Honda Civic	209YGS	19XFA1F63AE080282	127.26
3	13-329200	'11 Honda Accord	298XDN	1HGCP2F82BA065478	296.03
4	13-329300	'11 Honda Accord	384TXP	1HGCP3F81BA005360	282.83
5	13-329862	'11 Honda Crosstour	306YRO	5J6TF2H52BL003906	136.26
					1049.58

VW Credit Leasing LTD

List #	Vehicle Descript	Plate #	Vin #	Ref. Amt
12-365224	'10 VW Tiguan	599YDK	WVGBV7AX7AW515635	240.41
12-365280	'10 Audi A4	210XYJ	WAUDFAFL7AN030606	170.95
12-365308	'10 VW Beetle	269YBM	3VWPG3AG3AM025574	47.59
12-365370	'10 Audi S5	407XTT	WAUCVAFR0AA030831	626.02
12-365377	'11 Audi A4 20T	419YJY	WAUSFAFL0BA056279	208.28
12-365407	'11 VW Jetta	487YMB	3VWPZ7AJXBM630223	92.19
12-365414	'11 Audi A4 20T	521WKN	WAUBFAFL7BN022949	47.78
12-365425	'11 Audi A4	550YFF	WAUBFAFL6BN005916	96.13
12-365449	'10 Audi A4 20T	591XTT	WAUFFAFL3AN034273	90.45
12-365453	'10 Audi Q5 32	609XZS	WA1CKAFP4AA071533	156.22
12-365481	'10 Volk CC	682XXF	WVWMP7AN4AE547647	158.36
12-365487	'10 Volk CC	696XXF	WVWMP7AN8AE553628	126.45
12-365496	'10 VW Jetta	729YCW	3VWRZ7AJXAM108568	78.29
12-365591	'10 VW Jetta	952XSO	3VWAZ7AJ7AM093072	150.13
12-365594	'11 Audi A5	954YSK	WAULFAFR3BA083666	179.82
12-365619	'10 VW New Beetle	443WHX	3VWRG3AL9AM004248	89.54
12-413368	'10 VW Jetta	486YFG	3VWRZ7AJ4AM152971	25.99
				2,584.60

SECTION A

RESOLVED **SPECIAL APPROPRIATIONS - JANUARY 5, 2015**
BOARD OF ESTIMATE AND TAXATION

ADVERTISED ITEM:

FISCAL YEAR 2014-15:

1. RESOLVED, that a sum not to exceed $7,202 be and the same is hereby transferred from Increased Revenues to the Police Department to cover overtime reimbursements. (Account No.01-3035-5120).

2. RESOLVED, that a sum not to exceed $43,287 be and the same is hereby transferred from Contingency to the Registrar of Voters to cover certain costs associated with the August 2014 Primary Election. (Account No. Various).

NORWALK on the move!

DEPARTMENT OF FINANCE
OFFICE OF MANAGEMENT & BUDGETS

Date: January 5, 2015

To: Members of the Board of Estimate & Taxation

From: Robert Barron, Director of Management and Budgets RB

Re: Special Appropriations

FISCAL YEAR 2014-15:

Item 1:

$7,202 from Increased Revenues to the Police Department to cover overtime reimbursements.

This appropriation is to reimburse Police Special Services overtime for expenses incurred during a joint investigation conducted by the Bridgeport Field Office of the D.E.A. and the Norwalk Police Department.

Normally checks are under $5,000 and received monthly so they can be handled through internal transfers. This reimbursement was received at once in three separate checks totaling $7,202 for work done in August and November 2014.

Attached is an explanation as well as confirmation of receipt of the checks. To-date, the Police Department has received $9,528 in overtime reimbursements. Once approved, this appropriation and the one from December, 2014 will bring that total to $27,962.

Finance recommends approval.

Item 2:

$43,287 from Contingency to the Registrar of Voters to cover the costs of the August 2014 Primary Election.

Stuart Wells III and Karen Doyle-Lyons, the City of Norwalk's Registrars of Voters, are requesting a special appropriation of $43,287 to fund the costs associated with the August 2014 primary election. The Registrar of Voters FY 2014-15 budget only provided for expenses associated with the known November 2014 gubernatorial election. All costs associated with uncertain primaries were provided for in the city's contingency budget.

Finance recommends approval.

Castracane, Donna

Subject: Police Reimbursements

From: Walsh, James
Sent: Tuesday, December 23, 2014 11:15 AM
To: Castracane, Donna; Kulhawik, Thomas; Wrinn, David; Zecca, Susan; Vinett, Paul; Docimo, Michael
Subject: RE: Police Reimbursements

Donna , these payments are reimbursements for overtime that we spent out of the Special Services budget on a joint investigation conducted by the Bridgeport Field Office of the D.E.A. and our department .
Thank you.
Lt. Walsh

From: Iannacone, Sal
Sent: Wednesday, November 26, 2014 9:11 AM
To: Castracane, Donna
Cc: Kulhawik, Thomas; Wrinn, David; Zecca, Susan; Vinett, Paul; Walsh, James; Docimo, Michael
Subject: Police Reimbursements

Donna,

We have received the following reimbursements from the US Treasury for Police Special Services overtime:

August 8, 2014	$2,215.88	14-BOS-277-AFF-4-7/03/2014
November 17, 2014	$2,603.65	14-BOS-277-AFF-6-10/20/2014
November 20, 2014	$2,382.07	14-BOS-277-AFF-5-9/23/2014

These payments will be posted to account 013010-4220. Please increase the budget in accounts 013010-4220 and 013035-5120 by the above amounts to reflect this increase in estimated revenue.

Thank you,

Sal

REGISTRAR OF VOTERS
REQUEST FOR SUPPLEMENTAL APPROPRIATION

December 19, 2014

The Registrar of Voters Office requests a supplemental appropriation to cover certain costs for the August 2014 Primary Election and November 2014 State/Federal Election. Only costs for the November Election were included in our 2014-15 budget.

Account #5120: Overtime
We request **$13.55** to cover the current negative balance in this account. We do not expect any additional overtime for the balance of the fiscal year.

Account #5130: Temporary Workers (basically Poll Workers)
Primary poll worker cost = $30,514. We request **$22,500** to cover the current negative balance in this account (-$22,093.23) plus one final poll worker check of $165 for a poll worker who did not submit her social security number until the current pay cycle.

Account #5140: Part Time Office Work.
Part of the cost of an election is "overtime" for our part time staff, i.e. hours in addition to their normal half-time work. This cost was budgeted for the November Election, but not for the Primary. We request **$2,250** to cover this cost and leave sufficient funds in the Part Time account for the rest of the year.

Account #5421: Rental
We request **$800** for the rental of St. Mary Hall. We believe that this, plus the $800 in this account will be enough to cover the rental cost for the primary and the general election. We have not yet gotten the bill.

Account #5245 Election Phones
Election phones are turned on for month of the election and turned off afterwards, except that for a primary it is cheaper to leave them on between the two elections rather than turn them off and then on again. We have one land line phone from AT&T (now Frontier) and two internet phones from Freedom Voice at each polling place. We request **$2,000** for phones to cover a current bill of $817.55 and the cost of keeping one Freedom Voice internet phone line open for the rest of the fiscal year (as required.)

Account #5262: Machinery and Equipment
We expended $4,879.04 from this account for ballots (and shipping) for the Primary Election. We request that the appropriation for this expense go to Account #532A so that sufficient funds will be available for the ballots and programming expense for the general election.

Account #5298: Delivery of Voting Equipment
We request **$4,690** to cover the current shortage in this account which arose from delivering (and picking up) equipment from two elections instead of one.

Account #532A: Election Supplies
We request **$11,033** to cover the cost of new memory cards ($4,900) expended in time for the primary, plus $700 owed for two other new memory cards, plus the cost of printing primary ballots ($4,879 see #5262, above) and for other election supplies ($754) from the primary. We have an outstanding bill for the General Election of $12,328.56 for ballots, shipping and memory card programming. This will leave us with about $6,400 in this account. We should be able to buy 15 additional new memory cards (to give us a total of one per tabulator) and have $1,200 left over to replace election supplies (ballot marking pens, tape, paper, envelopes, etc.) used in the election.

TOTAL OF REQUESTS = $43,286.55

Submitted by:

Stuart Wells & Karen Doyle Lyons
Registrar of Voters & Elections Department

OAK HILLS PARK AUTHORITY

AUDIT A-1

Oak Hills Park Authority

Financial Statements
With Independent Auditor's Report
For the Year Ended June 30, 2014

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Oak Hills Park Authority
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Walter J. Englert, Jr.
Certified Public Accountant
4 Horizon Drive, Norwalk, CT 06854

INDEPENDENT AUDITOR'S REPORT

To Oak Hills Park Authority
Norwalk, Connecticut

Report on the Financial Statements
I have audited the accompanying financial statements of Oak Hills Park Authority, which comprise the Statement of Net assets as of June 30, 2014, the related Statements of Revenues, Expenditures and Change in Net Assets, and Cash Flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair representation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

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Basis for Qualified Opinion SEE PAGE 17
The accompanying financial statements have been prepared assuming Oak Hills Park Authority will continue as a going concern. Oak Hills Park Authority incurred a deficit of $107,672 for the year ended June 30, 2014 which raises substantial doubt about its ability to continue as a going concern. Management's plans in regard to these matters are described in Note 9. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

The Authority is in the process of assessing its responsibility and obligation with respect to the environmental clean-up of heating oil leaked from underground oil tanks located on the premises as disclosed in Note 8. I have been unable to obtain sufficient appropriate audit evidence about the estimated expense of the environmental clean-up. Consequently, I am unable to determine whether any adjustments to the financial statements were necessary relating to the Authority's share of the liability and costs for which it is responsible.

Qualified Opinion
In my opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the Oak Hills Park Authority as of June 30, 2014, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Other Legal and Regulatory Requirements
The Management's Discussion and Analysis and budgetary comparison information on pages 5 through 7 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Oak Hills Park Authority's basic financial statements. The Supporting Supplementary Schedules listed on page 19 and 20 are presented for purposes of additional analysis and are not a required part of the basic financial statements, and have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

September 8, 2014 (except for Note 10
which is as of November 20, 2014)
Norwalk, Connecticut

Walter J Englert Jr

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Management Discussion and Analysis
June 30, 2014

Within this section of the Oak Hills Park Authority (the "Authority") annual financial report, the Authority's management provides narrative discussion and analysis of the financial condition and activities of the Authority as of and for the year ended June 30, 2014. The Authority's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. This information should be read in conjunction with the audited financial statements and accompanying notes to the financial statements which follow this section.

Overview of the Financial Statements
Management's discussion and analysis introduces the Authority's basic financial statements which include the Statement of Net Assets, the Statement of Revenues, Expenditures and Change in Net Assets, the Statement of Cash Flows, notes to the financial statements and information to supplement the basic financial statements.

The Statement of Net Assets is the statement of position presenting information that includes the Authority's assets and liabilities, with the difference reported as fund balance (net assets). Over time, increases and decreases in net assets may serve as a useful indicator whether the financial position of the Authority is improving or deteriorating. Evaluation of the overall economic health of the Authority would extend to other non-financial factors in addition to the financial information provided in this report.

The Statement of Revenues, Expenditures and Change in Net Assets reports how the Authority's fund balance (net assets) changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statement of Revenues, Expenditures and Change in Net Assets is to show the financial reliance of the Authority's distinct activities or functions on revenue provided by the users of the Park.

The accompanying notes to the financial statements provide information essential to a full understanding of the Authority's financial statements. The notes to the financial statements begin immediately following the basic financial statements.

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information concerning the Authority's expenditures for personnel, administrative and park maintenance expenses. Supplementary information follows the notes to the financial statements.

Budgetary comparison statements are included in the basic financial statements.

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Financial Highlights

As year-to-year financial information is accumulated on a consistent basis, changes in net assets may be observed and used to discuss the changing financial position of the Authority.

The following table provides a summary of the Authority's net assets at June 30, 2014:

Summary of Net Assets

Current assets	$ 318,917
Debt reserve account	80,000
Capital assets	2,396,269
Total assets	2,795,186
Long-term debt	2,523,757
Other liabilities	428,065
Total liabilities	2,951,822
Net assets (deficit):	
Invested in capital assets, net of related debt	(131,273)
Restricted	405,368
Unrestricted (deficit)	(430,731)
Total net assets (deficit)	$ (156,636)

Total net assets are comprised of the following:
(1) Capital assets include park improvements, a restaurant and machinery and equipment, net of accumulated depreciation.
(2) Total net assets are restricted by constraints imposed by the lease agreement with the City of Norwalk.
(3) Unrestricted net assets (deficit) represent the portion available to maintain the Authority's continuing obligations for its operation and to its creditors.

The Authority's net asset deficit at June 30, 2014 is $156,636, an increase of $107,671 over the previous year deficit of $48,965. Net assets decreased primarily due to the payment of long-term obligations, which was offset by an increase in other liabilities. During the year ended June 30, 2014, the Authority capitalized $47,607 of capital assets and retired equipment and park improvements from service in the amount of $30,150.

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Total liabilities of the Authority at June 30, 2014 increased by $52,853 to $2,951,822 as of June 30, 2014 primarily due to the increase in current liabilities and deferred revenue, which was offset by the reduction of obligations due in more than one year.

Revenue for the year ended June 30, 2014 was $1,529,094, an increase of $106,977 over revenue reported for year ended June 30, 2013, primarily due to an increase in golf and other user fees, offset by a reduction in rental income. Revenue for fiscal year 2014 was $55,450 less than budgeted amounts primarily due to lower than expected cart revenue and rental income.

Operating expenses for the year ended June 30, 2014 were $1,527,627, an increase of $116,133 over operating expenses reported for the year ended June 30, 2013 primarily due to an increase in personnel expense, offset by a reduction in administrative and park maintenance expense. Operating expenses for fiscal year 2014 were $59,549 more than budgeted amounts primarily due to more than expected personnel, administrative and park maintenance expense.

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Oak Hills Park Authority
Statement of Net Assets
June 30, 2014

Assets:	
Cash	$ 198,665
Receivables	1,000
Prepaid expenses	28,449
Inventory	90,803
Total current assets	318,917
Debt reserve account	80,000
Capital assets	2,396,269
Total Assets	$2,795,186
Liabilities:	
Account payable	$ 67,214
Accrued expenses	191,039
Deferred revenue	29,789
Long-term liabilities:	
Due within one year	140,023
Due in more than one year	2,523,757
Total Liabilities	2,951,822
Total Net Assets (Deficit)	$(156,636)

See accompanying notes to financial statements.

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Oak Hills Park Authority
Statement of Revenues, Expenditures and Change in Net Assets
For the Year Ended June 30, 2014

	Actual	Budget
Revenues:		
Golf fees	$ 960,789	$ 959,483
Identification cards	151,315	153,203
Cart revenue	269,657	289,804
Rental income	130,735	164,732
Other revenue	16,598	17,322
Total Revenue	1,529,094	1,584,544
Operating Expenses:		
Personnel expense	731,813	719,268
Administrative expense	175,889	142,092
Park maintenance expense	323,733	315,070
Cart expense	69,799	64,495
Depreciation	226,393	227,153
Total Operating Expense	1,527,627	1,468,078
Income from operations	1,467	116,466
Non-operating revenue (expense):		
Investment income	154	338
Interest paid to City	(109,293)	(109,293)
Net income (deficit)	(107,672)	7,511
Net assets, beginning of year:		
Restricted	405,368	405,368
Unrestricted	(454,332)	(454,332)
Net Assets (deficit), end of year	$ (156,636)	$ (41,453)

See accompanying notes to financial statements.

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Oak Hills Park Authority
Statement of Cash Flows
For the Year Ended June 30, 2014

Cash flows from operating activities:	
Receipts from customers	$1,398,152
Receipts from tenants	160,323
Payments to employees for services	(716,255)
Payments to suppliers for goods and services	(511,120)
Net cash provided by operating activities	331,100
Cash flows from capital and related financing activities:	
Additions to debt reserve account	(40,000)
Principal paid on debt	(136,941)
Interest paid	(109,293)
Acquisition of capital assets	(47,606)
Net cash used for capital and related financing activities	(333,840)
Net cash from investing activities - interest income	154
Net decrease in cash	(2,586)
Cash balance at beginning of year	201,251
Cash balance at end of year	$ 198,665
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	$ 1,467
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	226,393
Changes in assets and liabilities:	
Decrease in receivables	8,692
Increase in prepaid expenses	(8,558)
Decrease in inventory	19,018
Increase in accounts payable	40,517
Increase in accrued expenses	22,882
Increase in deferred revenue	20,689
Net cash provided by operating activities	$ 331,100

See accompanying notes to financial statements.

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Oak Hills Park Authority
Notes to Financial Statements

1. Organization

Oak Hills Park Authority (the "Authority") was created by Common Council of the City of Norwalk (the "City"), in accordance with Section 7-130a through 7-130w of the Connecticut General Statutes, in February 1997 for the purpose of acquiring, constructing, operating, maintaining and managing the Oak Hills Park (the "Park") including the golf course, tennis courts and related recreational facilities currently located in Norwalk, Connecticut, for the use, enjoyment and benefit of the public. On December 22, 1997 the Authority entered into a lease agreement with the City of Norwalk effective March 1, 1998 at which time the Authority assumed responsibility for the operations of the Park.

The ordinance creating the Authority provides that the powers of the Authority shall be exercised by a body of nine members consisting of two members appointed by the Mayor of the City of Norwalk and seven members appointed by a majority vote of the Common Council of the City of Norwalk. Appointed members serve for a term of three years or until their successors are appointed and qualified.

The Authority is to adopt its annual budget for the ensuing fiscal year on or before June 1 of each year and is required to submit its proposed annual budget to the Mayor, Board of Estimate and Taxation and the common Council by January 1 of each year.

2. Summary of Significant Accounting Policies

This summary of significant accounting policies of the Authority is presented to assist in understanding the Authority's financial statements. The financial statements and selected notes are representations of the Authority's management, which is responsible for their integrity and objectivity.

Basis of Accounting and Financial Statement Presentation
The financial statements of the Authority are prepared in accordance with generally accepted accounting principles. The Authority applies all relevant Government Accounting Standards Board pronouncements, Financial Accounting Standards Board statements and interpretations, Accounting Principles Board opinions and Accounting Research Bulletins of the Committee of Accounting Procedure issued on or before November 30, 1989, unless they conflict with or contradict GASB pronouncements.

The financial statements report using the economic resources measurement focus and the accrual basis of accounting. Under this method, all assets and liabilities associated with operations are included on the balance sheet, revenues are recorded in the period they become available and measurable, which is at the time the service is provided, and expenses are recorded at the time liabilities are incurred.

Use of Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents
For the purposes of cash flows, the Authority considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. When both restricted and unrestricted resources are available for use, it is the policy of the Authority to use unrestricted resources first, and then restricted resources as they are needed.

Inventory
Inventory, consisting primarily of chemicals and agricultural products, is valued at the lower of cost or market on the first-in first-out method.

Income Taxes
The Authority is exempt from tax under the municipal government provisions of the Internal Revenue Code. Consequently, no provision for income tax is recorded in the financial statements.

Capital Assets
Capital assets, consisting of park improvements, a restaurant and machinery and equipment, are stated at cost and are depreciated over their estimated useful lives on a straight-line basis. Maintenance and repairs are expensed in the year incurred. Major renewals and betterments of equipment and facilities in excess of $1,000 are capitalized and depreciated over the estimated life of the asset.

Concentration of Credit Risk
Financial instruments, which could potentially subject the Authority to concentration of credit risk, consist of cash. The Authority places these investments in a high credit financial institution. However, a portion of cash may exceed FDIC insured levels from time to time.

Employee Sick Leave
Full time employees are entitled to accrue sick leave at the rate of 6.6 hours per month after six months of employment. The maximum number of sick leave hours each employee is allowed to accrue is 480. Upon employee voluntary termination, the employee shall be paid for half of the accrued sick leave hours that are unused at the straight time rate.

Advertising
Advertising expenses consists primarily of internet advertising which is expensed when incurred.

3. Retirement Plan

The Authority maintains a 457(b) plan which allows for employee contributions in addition to matching contributions by the Authority of up to two percent of the employee's eligible compensation. Total employer contributions to the plan for the year ended June 30, 2014 was $3,105.

4. Capital Assets

Costs relating to the capital assets and related accumulated depreciation as of June 30, 2014 are as follows:

	June 30, 2013	Increase (Decrease)	June 30, 2014
Park Improvements	$ 1,643,768	$ 36,250	$1,680,018
Restaurant	2,277,134		2,277,134
Machinery and Equipment	933,688	(14,943)	918,745
Total capital assets	4,854,590	21,307	4,875,897
Less accumulated depreciation for:			
Park Improvements	777,614	79,247	856,861
Restaurant	739,232	91,086	830,318
Machinery and Equipment	762,689	29,760	792,449
Total accumulated depreciation	2,279,535	$ 200,093	2,479,628
Net book value	$2,575,055		$2,396,269

The estimated useful lives of assets are as follows:

Park improvements	10 to 23.5 Years
Restaurant	25 Years
Machinery and Equipment	5 Years

Depreciation expense for the year ended June 30, 2014 was $226,393. During the year ended June 30, 2014 the Authority sold or retired from service machinery and equipment and park improvements with a cost basis of $30,150.

5. Commitments

Effective March 1, 1998 the Authority assumed responsibility for the operations of the Park pursuant to the terms of the lease agreement entered into with the City on December 22, 1997. The term of the lease was for 15 years commencing March 1, 1998, renewable for two additional five-year periods. In August 2012 the Authority renewed the lease for an additional five year term through February 1, 2017.

The lease requires the Authority to develop a Master Plan for the overall plan of development for the Park which shall identify in detail the financing, phasing, time tables, planning, marketing, construction and other Park development issues including the construction of additional improvements to the Park, including a driving range, restaurant and related facilities. The Master Plan requires the approval of the City's Zoning Commission, Planning Commission, Common Council and Mayor of the City of Norwalk and is subject to a public hearing and other procedures set out in Section 8-24 of the Connecticut General Statutes.

The City issued bonds and bond anticipation notes (the "notes") totaling $2,500,000 for the development of a driving range, restaurant and associated facilities at the Park. The notes are a general obligation of the City and the City will pledge its full faith and credit to pay the principal and interest. The Authority is obligated to repay, as rent to the city, all such notes and any other fees and expenses associated with the notes. During the year ended June 30, 2014 the Authority paid $235,133 as rent to the City.

The Authority is required to pay as additional rent to the City an amount equal to 50% of the Park's net operating revenues, as defined, up to $200,000, plus 75% of the next $200,000 of net operating revenues and 80% of the net operating revenues which exceed $400,000. No additional rent was paid to the City during the year ended June 30, 2014.

During the initial five years of the lease, an amount equal to five percent of the Authority's operating budget was required to be deducted from net operating revenues and placed in a separate fund to be used only in emergencies to cover expenses of the Park. Commencing in year six of the lease and continuing thereafter throughout the term of the lease, a capital account may be maintained throughout the term of the lease into which up to $250,000 may be deposited annually.

In May 2012 the Authority entered into an agreement for the lease of its fleet of golf carts which requires annual payments of $47,982 through June 30, 2017. The agreement allows the Authority to purchase the equipment at a price equal to the fair market value at the end of the term of the lease.

The Authority leases its restaurant facility for the operation of a full-service, family style public restaurant, grille room, and catering and concession facilities. The term of the lease is for five years through January 2018 and grants the lessee an option to extend the term of the lease for two periods of five years. During the year ended June 30, 2014 rent income was $86,735. In addition, the Authority leases its tennis facility for $35,000 per tennis season.

6. Long-Term Liabilities

Long-term liabilities consist of loans financed through the City which are comprised of the Restaurant Debt, Irrigation Debt, Paving Debt, Capital Debt and Operating Debt (the "City Debt") and commercial financing.

Restaurant Debt
In connection with the construction of the restaurant facility referred to in note 5, in January 2005 the Authority executed a loan and promissory note in the amount of $2,200,000 with the City of Norwalk, with interest at 4.5%. The agreement required semi-annual payments of principal and interest of $93,272, with a final payment in July 2025.

Pursuant to the Restaurant Debt agreement the Authority funded a debt reserve account maintained by the City in the amount of $200,000 as security for the repayment of the Restaurant Debt.

The Restaurant Debt is secured by an assignment of the rental income received by the Authority from the rental of the restaurant and the net rental income generated from the rental of carts and equipment at the Park.

Irrigation Debt
In the City of Norwalk bond issue of 1999, the City financed $990,000 to fund the installation of an irrigation system, with interest at 5% per annum, which required annual principal payments of $78,158 plus interest through January 2012, and payments of $91,184 plus interest in January 2013 and January 2014.

Paving Debt
During the year ended June 30, 2009 the Authority financed the paving of cart paths which was financed by the City of Norwalk. The agreement required annual payments of principal and interest of $12,031 commencing July 2011 through July 2020, with interest at 4% per annum.

Amendments to Loan Agreements with the City of Norwalk
In August 2011 the City amended the terms of the Restaurant Debt, the Irrigation Debt and Paving Debt (the "second amended agreement"). The second amended agreement required the payment of principal and interest of $131,695 by May 31, 2011, the payment of principal and interest in the amount of $183,762 by September 1, 2011 and, thereafter, annual payments of principal and interest of $217,768 through September 2025.

The second amended agreement allowed the Authority to utilize $232,523, which included interest earned, of the debt reserve account maintained by the City to pay the debt obligations due to the City through January 15, 2011 and required the Authority to replenish the reserve account by $40,000 annually commencing September 2011 through September 2015.

The second amended agreement restricts the Authority from incurring capital expenses or debts in excess of $5,000 until and unless the current year debt service payment and debt reserve account payment due during such fiscal year period have been paid in full and no obligation under the amended debt agreement remains due under its terms, restricted wage increases through June 30, 2012 and required an increase in certain user fees in all fiscal years through the 2016 golf season.

In August 2012 the Authority and the City entered into a third amended agreement which modified the payment terms of the second amended agreement. The third amended agreement required payment of interest of $178,346 by September 2012 and, thereafter, requires annual payments of principal and interest in the amount of $161,647 commencing September 1, 2013 with the final payment due in September 2036. The terms of the second amended agreement relating to the replenishing of the debt reserve account, the restrictions relating to incurring capital expenditures and debt in excess of $5,000, restrictions on wage increases and the increase in certain user fees remain unchanged.

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Capital Debt
In August 2012 the Authority entered into an agreement with the City in the amount of $150,000 for the financing of capital improvements, with an interest rate of 1.9%. Payments of principal and interest in the amount of $16,612 are due annually commencing September 2013 through September 2022. Upon a default by the Authority of its repayment obligation, the City has a right to the assignment of rental income received by the Authority from the rental of the restaurant and the net rental income generated by the rental of carts and equipment at Oak Hills Park.

Operating Debt
In March 2013 the Authority entered into an agreement with the City in the amount of $150,000 for the financing of operating expenses, with an interest rate of 1.9%. Principal and interest in the amount $14,474 was paid July 2013, and payments of principal and interest of $16,612 are due annually commencing July 2014 through July 2022. Upon a default by the Authority of its repayment obligation, the City has a right to the assignment of rental income received by the Authority from the rental of the restaurant and the net rental income generated by the rental of carts and equipment at Oak Hills Park.

Commercial Financing
In July 2010 the authority financed the acquisition of maintenance equipment under an agreement which requires annual payments of principal and interest of $32,400 through July 2015, with interest at 4.75 percent. The finance agreement is secured by the equipment financed.

In July 2012 the Authority entered into an agreement for the financing of maintenance equipment which requires annual payments of $28,996 through September 2017. The agreement is secured by the equipment financed and includes a purchase option for $1 at the expiration of the agreement.

Long-term liability activity for the City debt and commercial financing for the year ended June 30, 2014 were as follows:

	City Debt	Commercial Financing	Total
Beginning balance	$2,629,173	$ 171,548	$2,800,721
Additions			
Reductions	(82,994)	(53,947)	(136,941)
Ending balance	$2,546,179	$ 117,601	$2,663,780
Due within one year	$ 86,041	$ 53,982	$ 140,023

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Maturities of future debt payments as of June 30, 2014 are as follows:

2015	$ 140,023
2016	115,521
2017	120,227
2018	105,559
2019	99,538
2020 and thereafter	2,082,912
Total long-term liabilities	$2,663,780

7. Net Assets

Net assets (deficit) as of June 30, 2014 consist of the following:

Invested in capital assets, net of related debt	$ (131,273)
Restricted	405,368
Unrestricted (deficit)	(430,731)
Total Net Assets (Deficit)	$ (156,636)

8. Environmental Clean-up

The Authority is assessing its responsibility for environmental remediation with respect to the environmental clean-up of heating oil leaked from underground oil tanks located on the premises, which may consist of site investigation and assessment, corrective measures feasibility studies, design of a remediation plan, clean-up activities, such as neutralization, containment, or removal and disposal of pollutants, site restoration, and post remediation monitoring.

9. Going concern

The Authority incurred a deficit of $107,672 for the year ended June 30, 2014 and current liabilities and deferred revenue have increased by $94,173 over current liabilities reported at June 30, 2013. The Authority's plans that are intended to mitigate these conditions include a combination of the following as required: (1) the reduction of personnel, (2) administrative and park maintenance expenses, (3) deferral of the commencement of capital projects, (4) increases in golf and cart user fees and (5) arranging for external sources of financing.

10. Subsequent Events

On July 25, 2014 the State Bond Commission approved a grant-in-aid to the city of Norwalk in the amount of $1,500,000 for improvements to the Oak Hill golf course. The project will include the construction of a new golf learning center, a new nature learning center and other facility improvements.

On August 11, 2014 the Planning Commission of the city of Norwalk approved, subject to compliance with certain sections of the Plan of Conservation and Development of the city of Norwalk, the Master Plan which was approved by the Authority on June 19, 2014.
On October 24, 2014 the Common Council of the city of Norwalk approved the proposed Master Plan.

On October 17, 2014 the Authority entered into a loan and security agreement with a bank in the amount of $100,000 with advances under the loan expiring on October 17, 2015. The Authority is required to repay the loan in full for a period of 30 consecutive days in each year. The loan is payable on demand and bears interest at the Wall Street Journal Prime Rate, with a minimum interest rate of 5%. The loan is secured by all of the Authority's present and future right, title and interest in and to any and all of the personal property of the Authority. The Authority shall not permit the ratio of EBITDA and capital expenditures less new long term indebtedness issued during the year to fund capital expenditures, to interest expense plus current maturities of long term debt, to be less than 1.25 to 1.0 for any fiscal year.

The Authority has evaluated subsequent events through November 20, 2014 which is the date the financial statements were available to be issued.

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Oak Hills Park Authority
Supporting Supplementary Schedules
of Personnel and Administrative Expense
For the Year Ended June 30, 2014

	Actual	Budget
Personnel Expense:		
Management salaries	$ 122,824	$ 138,153
Administrative salaries	120,966	101,037
Park maintenance salaries	265,366	261,814
Seasonal maintenance salaries	77,215	101,281
Payroll taxes	69,388	65,444
Employee benefits	59,194	34,593
Workmans compensation insurance	13,755	14,338
Retirement plans	3,105	2,608
Total Personnel Expense	$ 731,813	$ 719,268

Administrative Expense:		
Telephone	$ 5,915	$ 5,594
Professional fees	27,602	24,106
Advertising expense	10,722	10,000
Office expense	19,199	21,053
Training and dues	3,997	2,885
Outside services	29,210	6,944
Other administrative expense	31,714	26,005
Water	871	808
Liability insurance	39,210	35,023
Interest expense	7,449	7,448
Security		2,226
Total Administrative Expense	$ 175,889	$ 142,092

See accompanying notes to financial statements.

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Oak Hills Park Authority
Supporting Supplementary Schedule
of Park Maintenance Expense
For the Year Ended June 30, 2014

	Actual	Budget
Park Maintenance Expense:		
Heating fuel	$ 21,568	$ 19,460
Utilities	31,327	24,421
Water	37,436	29,853
Grounds maintenance	36,276	40,000
Tree maintenance	6,460	14,637
Agriculture and chemicals	100,147	93,855
Irrigation system maintenance	12,071	11,271
Consumable tools	1,922	1,736
Tee and green supplies	2,131	3,049
Other supplies	2,988	1,916
Equipment maintenance	34,678	37,885
Equipment rental	134	320
Building maintenance	17,516	19,719
Gasoline	18,283	13,130
Other expense	796	1,802
Uniforms		2,016
Total Park Maintenance Expense	$ 323,733	$ 315,070

See accompanying notes to financial statements.

FINANCIALS B-1

OAK HILLS PARK AUTHORITY
Balance Sheet 14
As of November 30, 2014

	Nov 30, 14	Nov 30, 13
ASSETS		
Current Assets		
Checking/Savings		
1000 · Cash		
1010 · CAP Account - Wells Fargo	5,804.69	2,830.05
1011 · Money Market - Wells Fargo	63,793.05	156,263.05
1021 · NBT Money Market	15,000.00	0.00
1040 · Escrow Security Dep Apt 2 Right	2,000.26	2,000.26
1050 · Petty	400.00	400.00
Total 1000 · Cash	86,998.00	161,493.36
Total Checking/Savings	86,998.00	161,493.36
Other Current Assets		
1100 · Inventory	73,150.53	112,942.36
1200 · Receivables		
1205 · Rents Receivable	7,000.00	10,822.00
Total 1200 · Receivables	7,000.00	10,822.00
1300 · Prepaid Expenses	31,423.76	17,664.45
Total Other Current Assets	111,574.29	141,428.81
Total Current Assets	198,572.29	302,922.17
Fixed Assets		
1500 · Fixed Assets		
1505 · Machinery and Equipment	918,744.60	933,687.91
1510 · Accumulated Depreciation/Amort.	-2,574,870.46	-2,374,182.95
1561 · Park Improvements	1,680,017.75	1,643,767.73
1562 · Restaurant	2,277,134.66	2,277,134.66
Total 1500 · Fixed Assets	2,301,026.55	2,480,407.35
Total Fixed Assets	2,301,026.55	2,480,407.35
Other Assets		
1550 · Other Assets		
1555 · City of Norwalk Escrow Account	120,000.00	80,000.00
Total 1550 · Other Assets	120,000.00	80,000.00
Total Other Assets	120,000.00	80,000.00
TOTAL ASSETS	**2,619,598.84**	**2,863,329.52**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *Accounts Payable	72,041.45	59,324.69
Total Accounts Payable	72,041.45	59,324.69
Other Current Liabilities		
2100 · Accrued Payroll	12,459.93	-363.47
2104 · Accrued retirement contribution	99.34	0.00
2105 · Accrued Vacation Pay	18,005.85	8,782.86
2106 · Accrued Sick Leave Pay	24,005.62	14,993.95
2200 · Accrued Expenses	22,173.81	16,436.65
2210 · Security Deposit-Entrance House		
2212 · Security Dep - Apt 2 Right	2,000.17	2,000.17
Total 2210 · Security Deposit-Entrance House	2,000.17	2,000.17
2250 · Deferred Revenue		
2251 · Tournament Deposits	2,800.00	0.00
2250 · Deferred Revenue - Other	5,989.00	0.00
Total 2250 · Deferred Revenue	8,789.00	0.00
2400 · Cart Sales Tax Due	453.33	586.00

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12/19/14
Accrual Basis

OAK HILLS PARK AUTHORITY
Balance Sheet 14
As of November 30, 2014

	Nov 30, 14	Nov 30, 13
2500 · Monies due City of Norwalk		
2501 · Bond Due to City of Norwalk	50,077.61	50,053.47
2502 · Escrow due to City of Norwalk	16,666.65	16,666.65
2503 · 150k Capital Debt	6,490.13	6,446.55
2504 · 150k Operating Debt	6,921.55	7,634.05
Total 2500 · Monies due City of Norwalk	80,155.94	80,800.72
Total Other Current Liabilities	168,142.99	123,236.88
Total Current Liabilities	240,184.44	182,561.57
Long Term Liabilities		
2700 · Irrigation Debt	248,840.99	254,832.02
2725 · Restaurant debt	1,874,379.32	1,923,786.96
2726 · Paving Debt	92,488.97	95,085.67
2730 · Capital Debt (150k)	122,212.53	136,235.73
2731 · Operating Expense Debt (150k)	122,215.07	136,238.27
2762 · John Deere Loan - 2010	15,978.90	46,820.63
2763 · GE Capital (John Deere) 2012	74,095.43	99,266.84
Total Long Term Liabilities	2,550,211.21	2,692,266.12
Total Liabilities	2,790,395.65	2,874,827.69
Equity		
3000 · Fund Balance		
3010 · Fund Balance - Beginning	-42,873.28	-42,873.28
Total 3000 · Fund Balance	-42,873.28	-42,873.28
3500 · Reserves		
3550 · Reserve for Contingencies	405,368.10	405,368.10
Total 3500 · Reserves	405,368.10	405,368.10
3900 · Retained Earnings	-519,131.69	-411,459.97
Net Income	-14,159.94	37,466.98
Total Equity	-170,796.81	-11,498.17
TOTAL LIABILITIES & EQUITY	**2,619,598.84**	**2,863,329.52**

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OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
November 2014

	Nov 14	Nov 13	$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · REVENUES				
4001 · Golf Revenue				
4010 · Golf Fees	29,583.00	37,090.16	-7,507.16	-20.2%
4020 · I.D. Cards	5,100.00	0.00	5,100.00	100.0%
4030 · Tournament Fees	0.00	4,565.00	-4,565.00	-100.0%
4050 · Cart Revenue	7,145.28	10,542.08	-3,396.80	-32.2%
4060 · Golf Revenue - Gift Certif.	5,592.00	2,582.00	3,010.00	116.6%
4070 · Gift & Rain Checks Redeemed	-266.00	-518.00	252.00	48.7%
4001 · Golf Revenue - Other	0.00	-4,900.00	4,900.00	100.0%
Total 4001 · Golf Revenue	47,154.28	49,361.24	-2,206.96	-4.5%
4100 · Tennis Revenue	11,000.00	-2,000.00	13,000.00	650.0%
4200 · Rental Income	1,000.00	1,000.00	0.00	0.0%
4300 · Investment Income	6.19	17.04	-10.85	-63.7%
4400 · Misc. Income	0.00	10,000.00	-10,000.00	-100.0%
4600 · Restaurant Income	6,000.00	8,911.00	-2,911.00	-32.7%
Total 4000 · REVENUES	65,160.47	67,289.28	-2,128.81	-3.2%
Total Income	65,160.47	67,289.28	-2,128.81	-3.2%
Gross Profit	65,160.47	67,289.28	-2,128.81	-3.2%
Expense				
5000 · PERSONNEL EXPENSE				
5010 · Management Salary	11,617.44	7,865.37	3,752.07	47.7%
5030 · Administrative	5,863.79	7,733.26	-1,869.47	-24.2%
5050 · Course Personnel	25,436.18	16,143.44	9,292.74	57.6%
5060 · Course Personnel O/T	84.73	133.64	-48.91	-36.6%
5070 · Seasonal Personnel	4,023.11	8,827.42	-4,804.31	-54.4%
5080 · Seasonal Personnel O/T	2.25	106.50	-104.25	-97.9%
Total 5000 · PERSONNEL EXPENSE	47,027.50	40,809.63	6,217.87	15.2%
5200 · EMPLOYEE BENEFITS				
5210 · Payroll Taxes	3,457.73	3,155.06	302.67	9.6%
5230 · State Unemployment	587.12	1,026.12	-439.00	-42.8%
5250 · Health Insurance	866.62	2,252.89	-1,386.27	-61.5%
5260 · Workmans Compensation	1,249.33	1,107.00	142.33	12.9%
5270 · Retirement Plans	359.26	198.62	160.64	80.9%
Total 5200 · EMPLOYEE BENEFITS	6,520.06	7,739.69	-1,219.63	-15.8%
5400 · ADMINISTRATIVE EXPENSES				
5420 · Telephone	481.39	0.00	481.39	100.0%
5430 · Professional Fees	5,850.00	2,083.33	3,766.67	180.8%
5436 · Advertising	48.77	0.00	48.77	100.0%
5440 · Office Expense	1,024.44	1,741.19	-716.75	-41.2%
5441 · Bank Charges	22.80	30.98	-8.18	-26.4%
5442 · Credit Card Fees	1,704.20	1,835.02	-130.82	-7.1%
5445 · Postage	7.17	0.00	7.17	100.0%
5450 · Training and Dues	515.00	110.00	405.00	368.2%
5460 · Outside Services	0.00	3,586.28	-3,586.28	-100.0%
5461 · Authority Secretarial Services	200.00	196.65	3.35	1.7%
5469 · Other Outside Services	254.40	245.50	8.90	3.6%
5470 · Other Administrative	0.00	804.33	-804.33	-100.0%
5480 · Utilities	2,321.60	1,380.54	941.06	68.2%
5490 · Water	58.07	0.00	58.07	100.0%
5500 · Liability Insurance	3,870.09	3,292.00	578.09	17.6%
5520 · Interest Expense	73.65	195.25	-121.60	-62.3%
Total 5400 · ADMINISTRATIVE EXPENSES	16,431.58	15,501.07	930.51	6.0%
5700 · PARK MAINTENANCE				
5710 · Water	-5,716.78	2,886.18	-8,602.96	-298.1%
5720 · Heating Fuel	2,813.59	2,626.26	187.33	7.1%
5730 · Grounds Maintenance	5,745.56	6,663.23	-917.67	-13.8%

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OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
November 2014

	Nov 14	Nov 13	$ Change	% Change
5750 · Agriculture and Chemicals				
5751 · Agriculture&Chemicals-Purchased	14,113.17	31,213.81	-17,100.64	-54.8%
5752 · Agriculture/Chemicals Utilized	-4,921.74	-34,420.26	29,498.52	85.7%
Total 5750 · Agriculture and Chemicals	9,191.43	-3,206.45	12,397.88	386.7%
5760 · Irrigation Maintenance	134.00	1,269.15	-1,135.15	-89.4%
5780 · Tee and Green Supplies	0.00	212.27	-212.27	-100.0%
5790 · Other Supplies	20.47	0.00	20.47	100.0%
5800 · Equipment Maintenance	1,657.61	1,247.69	409.92	32.9%
5820 · Building Maintenance	-9,970.36	2,120.58	-12,090.94	-570.2%
Total 5700 · PARK MAINTENANCE	3,875.52	13,818.91	-9,943.39	-72.0%
6000 · CART EXPENSE				
6020 · Electricity	951.38	1,126.31	-174.93	-15.5%
6030 · Maintenance	2,081.95	0.00	2,081.95	100.0%
6050 · Cart Insurance	400.00	400.00	0.00	0.0%
Total 6000 · CART EXPENSE	3,433.33	1,526.31	1,907.02	124.9%
Total Expense	77,287.99	79,395.61	-2,107.62	-2.7%
Net Ordinary Income	-12,127.52	-12,106.33	-21.19	-0.2%
Other Income/Expense				
Other Expense				
8000 · Depreciation/Amortization	19,048.46	18,929.48	118.98	0.6%
8001 · Capital projects	12,450.00	17,894.33	-5,444.33	-30.4%
8002 · Bond to City	13,470.60	13,867.19	-396.59	-2.9%
8003 · Replenish escrow	3,333.33	3,333.33	0.00	0.0%
8004 · Capital Debt to City	1,384.31	1,384.31	0.00	0.0%
8005 · Operating Debt to City	1,384.31	1,384.31	0.00	0.0%
Total Other Expense	51,071.01	56,792.95	-5,721.94	-10.1%
Net Other Income	-51,071.01	-56,792.95	5,721.94	10.1%
Net Income	-63,198.53	-68,899.28	5,700.75	8.3%

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Accrual Basis

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July through November 2014

	Jul - Nov 14	Jul - Nov 13	$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · REVENUES				
4001 · Golf Revenue				
4010 · Golf Fees	515,530.48	504,910.06	10,620.42	2.1%
4020 · I.D. Cards	14,155.00	10,210.00	3,945.00	38.6%
4030 · Tournament Fees	56,398.00	60,964.00	-4,566.00	-7.5%
4050 · Cart Revenue	177,866.67	169,008.29	8,858.38	5.2%
4060 · Golf Revenue - Gift Certif.	9,001.00	5,577.00	3,424.00	61.4%
4070 · Gift & Rain Checks Redeemed	-8,644.00	-10,488.00	1,844.00	17.6%
4001 · Golf Revenue - Other	0.00	-3,516.00	3,516.00	100.0%
Total 4001 · Golf Revenue	764,307.15	736,665.35	27,641.80	3.8%
4100 · Tennis Revenue	21,000.00	18,000.00	3,000.00	16.7%
4200 · Rental Income	5,000.00	5,000.00	0.00	0.0%
4300 · Investment Income	66.84	231.20	-164.36	-71.1%
4400 · Misc. Income	4,010.89	10,000.00	-5,989.11	-59.9%
4500 · Cash Over/Under	193.95	-302.10	496.05	164.2%
4600 · Restaurant Income	30,000.00	44,557.09	-14,557.09	-32.7%
Total 4000 · REVENUES	824,578.83	814,151.54	10,427.29	1.3%
Total Income	824,578.83	814,151.54	10,427.29	1.3%
Gross Profit	824,578.83	814,151.54	10,427.29	1.3%
Expense				
5000 · PERSONNEL EXPENSE				
5010 · Management Salary	59,501.22	38,813.43	20,687.79	53.3%
5030 · Administrative	77,105.91	68,501.97	8,603.94	12.6%
5050 · Course Personnel	132,939.22	86,624.88	46,314.34	53.5%
5060 · Course Personnel O/T	2,066.49	1,795.45	271.04	15.1%
5070 · Seasonal Personnel	30,944.25	47,458.42	-16,514.17	-34.8%
5080 · Seasonal Personnel O/T	1,158.80	1,585.51	-426.71	-26.9%
Total 5000 · PERSONNEL EXPENSE	303,715.89	244,779.66	58,936.23	24.1%
5200 · EMPLOYEE BENEFITS				
5210 · Payroll Taxes	22,837.36	19,469.62	3,367.74	17.3%
5230 · State Unemployment	7,752.94	9,338.77	-1,585.83	-17.0%
5250 · Health Insurance	21,918.12	18,408.12	3,510.00	19.1%
5260 · Workmans Compensation	6,247.65	5,535.00	712.65	12.9%
5270 · Retirement Plans	1,921.38	1,038.81	882.57	85.0%
Total 5200 · EMPLOYEE BENEFITS	60,677.45	53,790.32	6,887.13	12.8%
5400 · ADMINISTRATIVE EXPENSES				
5420 · Telephone	2,850.55	1,847.12	1,003.43	54.3%
5430 · Professional Fees	15,242.00	10,416.70	4,825.30	46.3%
5436 · Advertising	474.01	0.00	474.01	100.0%
5440 · Office Expense	8,498.22	7,869.35	628.87	8.0%
5441 · Bank Charges	644.91	682.87	-37.96	-5.6%
5442 · Credit Card Fees	15,740.17	11,441.71	4,298.46	37.6%
5445 · Postage	160.07	33.14	126.93	383.0%
5450 · Training and Dues	1,640.00	335.00	1,305.00	389.6%
5460 · Outside Services	0.00	20,084.59	-20,084.59	-100.0%
5461 · Authority Secretarial Services	770.00	605.99	164.01	27.1%
5469 · Other Outside Services	1,664.80	1,719.15	-54.35	-3.2%
5470 · Other Administrative	496.53	4,163.27	-3,666.74	-88.1%
5480 · Utilities	15,029.50	14,302.83	726.67	5.1%
5490 · Water	588.58	443.55	145.03	32.7%
5500 · Liability Insurance	19,350.45	16,460.00	2,890.45	17.6%
5520 · Interest Expense	579.37	3,249.76	-2,670.39	-82.2%
Total 5400 · ADMINISTRATIVE EXPENSES	83,729.16	93,655.03	-9,925.87	-10.6%
5700 · PARK MAINTENANCE				
5710 · Water	34,974.57	29,308.27	5,666.30	19.3%
5720 · Heating Fuel	4,497.76	7,700.51	-3,202.75	-41.6%
5730 · Grounds Maintenance	12,553.06	12,633.91	-80.85	-0.6%
5740 · Tree Maintenance	0.00	0.00	0.00	0.0%
5750 · Agriculture and Chemicals				
5751 · Agriculture&Chemicals-Purchased	27,706.70	47,333.00	-19,626.30	-41.5%
5752 · Agriculture/Chemicals Utilized	17,652.96	-3,121.73	20,774.69	665.5%
Total 5750 · Agriculture and Chemicals	45,359.66	44,211.27	1,148.39	2.6%

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Accrual Basis

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July through November 2014

	Jul - Nov 14	Jul - Nov 13	$ Change	% Change
5760 · Irrigation Maintenance	2,523.37	4,359.72	-1,836.35	-42.1%
5770 · Consumable Tools	1,080.65	583.32	497.33	85.3%
5780 · Tee and Green Supplies	1,788.51	746.11	1,042.40	139.7%
5790 · Other Supplies	37.26	0.00	37.26	100.0%
5795 · Janitorial Supplies	1,030.90	1,280.94	-250.04	-19.5%
5800 · Equipment Maintenance	15,682.27	17,109.28	-1,427.01	-8.3%
5810 · Equipment Rental	0.00	29.00	-29.00	-100.0%
5820 · Building Maintenance	8,693.21	6,769.57	1,923.64	28.4%
5840 · Small Equipment	0.00	453.96	-453.96	-100.0%
5860 · Gasoline/Diesel Fuel	9,857.77	5,896.78	3,960.99	67.2%
5999 · TEMPORARY	0.00	-3,516.00	3,516.00	100.0%
Total 5700 · PARK MAINTENANCE	138,078.99	127,566.64	10,512.35	8.2%
6000 · CART EXPENSE				
6010 · Cart Lease Expense	28,512.25	27,986.77	525.48	1.9%
6020 · Electricity	5,052.24	5,607.04	-554.80	-9.9%
6030 · Maintenance	3,852.35	1,435.59	2,416.76	168.4%
6050 · Cart Insurance	2,000.00	2,000.00	0.00	0.0%
6060 · Misc. Cart Expense	69.93	0.00	69.93	100.0%
6000 · CART EXPENSE - Other	0.00	10.61	-10.61	-100.0%
Total 6000 · CART EXPENSE	39,486.77	37,040.01	2,446.76	6.6%
Total Expense	625,688.26	556,831.66	68,856.60	12.4%
Net Ordinary Income	198,890.57	257,319.88	-58,429.31	-22.7%
Other Income/Expense				
Other Expense				
8000 · Depreciation/Amortization	95,242.30	94,647.40	594.90	0.6%
8001 · Capital projects	19,945.50	26,946.24	-7,000.74	-26.0%
8002 · Bond to City	67,352.96	67,749.51	-396.55	-0.6%
8003 · Replenish escrow	16,666.65	16,666.65	0.00	0.0%
8004 · Capital Debt to City	6,921.55	6,921.55	0.00	0.0%
8005 · Operating Debt to City	6,921.55	6,921.55	0.00	0.0%
Total Other Expense	213,050.51	219,852.90	-6,802.39	-3.1%
Net Other Income	-213,050.51	-219,852.90	6,802.39	3.1%
Net Income	**-14,159.94**	**37,466.98**	**-51,626.92**	**-137.8%**

SALES C-1

OAK HILLS SALES ANALYSIS NOVEMBER 2014

Description	Nov 2013	Nov 2014	Inc/(Dec)	YTD FY14	YTD FY15	Inc/(Dec)
Total Revenue Rounds	1,296	1,238	-4.5%	20,495	21,886	6.8%
Total Non Revenue Rounds	48	69	43.8%	449	715	59.2%
Total All Rounds	1,344	1,307	-2.8%	20,944	22,601	7.9%
Total Carts	662	512	-22.7%	12,182	12,908	6.0%
Total Golf ID Cards	0	57	0.0%	144	189	31.3%
Total Gift Cards	47	81	72.3%	89	131	47.2%
Total $ Revenue Rounds	$35,625	$31,102	-12.7%	$580,191	$584,399	0.7%
Total Carts $	$9,818	$7,599	-22.6%	$181,679	$189,161	4.1%
Total Golf ID Cards $	$0	$5,100	0.0%	$10,250	$14,155	38.1%
Total Gift Cards $	$2,610	$5,592	114.3%	$5,605	$9,001	60.6%
	$48,053	**$49,393**	**2.8%**	**$777,725**	**$796,716**	**2.4%**
$ Revenue/Revenue Round	**$27.49**	**$25.12**	-8.6%	**$28.31**	**$26.70**	-5.7%
Carts/Revenue Round	**51.1%**	**41.4%**	-19.0%	**59.4%**	**59.0%**	-0.8%
Cart $/Revenue Round	**$7.58**	**$6.14**	-19.0%	**$8.86**	**$8.64**	-2.5%
Cart $/Cart Round	**$14.83**	**$14.84**	0.1%	**$14.91**	**$14.65**	-1.7%
ID Card $/Card	**#DIV/0!**	**$89.47**	#DIV/0!	**$71.18**	**$74.89**	5.2%
Resident Adult 18 Rounds	478	393	-17.8%	5,911	5,983	1.2%
Resident Senior 18 Rounds	315	271	-14.0%	4,363	4,355	-0.2%
Junior/Golf Team 18 Rounds	21	21	0.0%	433	404	-6.7%
Empl 18 Rounds	42	35	-16.7%	582	575	-1.2%
Non Resident 18 Rounds	349	333	-4.6%	6,791	6,886	1.4%
Total 9 Hole Rounds	91	185	103.3%	2,411	3,649	51.3%
Resident Adult 18 Rounds $	$12,598	$10,125	-19.6%	$153,194	$154,756	1.0%
Resident Senior 18 Rounds $	$6,952	$5,434	-21.8%	$87,567	$83,705	-4.4%
Junior/Golf Team 18 Rounds $	$339	$306	-9.7%	$6,786	$5,988	-11.8%
Empl 18 Rounds $	$452	$170	-62.4%	$4,406	$3,762	-14.6%
Non Resident 18 Rounds $	$13,627	$11,934	-12.4%	$280,596	$265,691	-5.3%
Total 9 Hole Rounds $	$1,657	$3,133	89.1%	$47,586	$69,978	47.1%
SR NONRES DISC	0	9	0.0%	0	9	#DIV/0!
NONRES DISCOUNT	0	21	0.0%	1	21	2000.0%
FAMILY REG	0	0	0.0%	10	15	50.0%
CITY/OWNER REG	0	0	0.0%	1	2	100.0%
Total	0	30	0.0%	12	47	291.7%
GolfNow Rounds	8	10	25.0%	147	250	70.1%
GolfNow Dollars	$537	$567	5.6%	$8,786	$13,412	52.7%
Dollars/Round	$67.13	$56.70	-15.5%	$59.77	$53.65	-10.2%

2014-2015 BUDGET
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OAK HILLS PARK AUTHORITY
FY2011 2012 Actuals / 5 Year Plan

OHPA 5 YEAR PLAN
FY 2013-2017

	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 BUDGET	15 Increase Assumption	16-17 Increase Assumption
CHELSEA						
Revenue						
Rounds						
Revenue Rounds	33,167	32,069	34,809	37,594	8.00%	5.00%
Non Revenue Rounds	2,118	366	1,211	1,330	1.50%	1.50%
Total Rounds	35,285	32,435	36,020	38,923	1.00%	1.00%
Cart Rounds	18,003	18,156	19,554	21,118		
Cart Revenue/Cart Rounds	$ 14.18	$ 14.16	$ 13.79	$ 13.80		
ID Rates	67.35	77.26	$ 71.54	$ 75.00		
ID Cards	1,992	1,857	2,115	2,322		
Golf Revenue / Revenue Round	$ 27.14	$ 26.63	$ 27.60	$ 27.90		1.50%
Cart Revenue / Revenue Round	$ 7.69	$ 8.02	$ 7.75	$ 7.75		
REVENUE						
4000 · REVENUES						
4001 · Golf Revenue						
4010 · Golf Fees	887,908	809,706	869,525	955,776		
4020 · I.D. Cards	134,170	143,481	151,315	174,170		
4030 · Tournament Fees	12,200	44,339	91,264	99,089	2.00%	
4050 · Cart Revenue	255,212	257,048	269,657	291,351		
4060 · Golf Revenue - Gift Certif.	18,046	16,982	16,719	17,053	2.00%	
4001 · Golf Revenue - Other	-	(17,980)	(21,017)	(17,000)		
Total 4001 · Golf Revenue	1,307,536	1,253,576	1,377,463	1,520,440		
4100 · Tennis Revenue	26,800	28,800	32,000	40,000		
4200 · Rental Income	3,300	17,600	12,000	12,000		
4300 · Investment Income	325	648	154	157	2.00%	
4400 · Misc. Income	-	17,010	20,895			
4600 · Restaurant Income	98,475	102,975	86,735	72,000		
Total Other Revenue	128,900	167,033	151,784	124,157		
TOTAL REVENUE	1,436,436	1,420,609	1,529,247	1,644,597		
EXPENSE						
5000 · PERSONNEL EXPENSE						
5090 · Cart Personnel	10,819					
5010 · Management Salary	101,290	50,649	122,823	133,790	2.00%	
5030 · Administrative	88,694	110,552	122,965	110,000		
5050 · Course Personnel	249,493	229,881	262,107	287,741		
5060 · Course Personnel O/T	7,972	7,592	3,259	3,324		
5070 · Seasonal Personnel	95,972	78,736	74,356	70,543		
5080 · Seasonal Personnel O/T	9,015	5,742	860	877		
Total 5000 · PERSONNEL EXPENSE	563,255	483,152	586,370	606,275		

5200 · EMPLOYEE BENEFITS

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OAK HILLS PARK AUTHORITY
FY2011 2012 Actuals / 5 Year Plan

OHPA 5 YEAR PLAN
FY 2013-2017

	FY12 ACTUAL	*FY13 ACTUAL*	*FY14 ACTUAL*	*FY15 BUDGET*	*15 Increase Assumption*	*16-17 Increase Assumption*
5210 · Payroll Taxes	49,649	40,531	45,292	47,000	2.00%	
5230 · State Unemployment	11,165	17,667	24,096	19,928		
5250 · Health Insurance	51,454	33,915	59,194	49,800		
5260 · Workmans Compensation	10,288	14,057	13,755	14,030		
5270 · Retirement Plans	6,883	3,093	3,105	3,200		
Total 5200 · EMPLOYEE BENEFITS	129,439	109,263	145,442	133,958		
5400 · ADMINISTRATIVE EXPENSES						
5420 · Telephone	7,121	8,511	5,915	6,004	1.50%	
5430 · Professional Fees	23,000	23,750	27,602	28,016		
5435 · Professional Fees Golf Pro	4,776	45,833	-	-		
5440 · Office Expense	23,775	20,742	19,199	19,487		
5441 · Bank Charges	1,106	1,014	1,502	1,525		
5442 · Credit Card Fees	15,799	16,736	21,867	22,195		
5445 · Postage	952	73	74	75		
5450 · Training and Dues	1,395	2,842	3,997	4,057		
5460 · Outside Services	3,236	12,596	23,082	3,400		
5461 · Authority Secretarial Services	3,604	2,354	2,094	2,125		
5469 · Other Outside Services	1,164	3,008	4,034	4,095		
5470 · Other Admin/Mktng	8,002	7,798	18,994	19,279		
5480 · Utilities	23,588	24,273	31,327	31,797		
5490 · Water	781	799	871	884		
Total 5400 · ADMINISTRATIVE EXPENSES	118,297	170,329	160,558	142,938		
5500 · DEBT SERVICE AND INSURANCE						
5500 · Liability Insurance	31,845	34,336	39,210	46,440	2.00%	
5510 · Security	2,140	-		-		
5520 · Interest	8,038	9,573	7,449	7,561		
5526 · Commercial debt service	-					
Total 5500 · DEBT SERVICE AND INSURANCE	42,023	43,909	46,659	54,001		
5700 · PARK MAINTENANCE						
5710 · Water	19,233	29,268	37,436	42,000	2.00%	
5720 · Heating Fuel	17,864	19,078	21,568	21,999		
5730 · Grounds Maintenance	66,262	27,881	36,276	37,002		
5740 · Tree Maintenance	8,578	14,350	6,460	6,589		
5751 · Agriculture&Chemicals-Purchased	120,504	124,165	82,200	67,000		
5752 · Agriculture/Chemicals Utilized	(3,053)	8,681	17,946	18,305		
5760 · Irrigation Maintenance	10,078	11,050	12,071	12,312		
5770 · Consumable Tools	1,025	1,702	1,922	1,960		
5780 · Tee and Green Supplies	5,282	2,989	2,131	2,174		
5795 · Janitorial Supplies	2,018	1,878	2,988	3,048		
Total 5700 · PARK MAINTENANCE	247,791	241,042	220,998	212,389		
5800 · PARK EQUIPMENT						
5800 · Equipment Maintenance	28,007	37,142	34,678	35,372	2.00%	

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OAK HILLS PARK AUTHORITY
FY2011 2012 Actuals / 5 Year Plan

OHPA 5 YEAR PLAN
FY 2013-2017

	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 BUDGET	15 Increase Assumption	16-17 Increase Assumption
5810 · Equipment Rental	690	314	134	137		
5820 · Building Maintenance	20,450	19,332	17,681	18,035		
5840 · Small Equipment	1,118	1,767	632	645		
5860 · Gasoline/Diesel Fuel	21,105	12,873	18,283	18,649		
5880 · Employee work clothes	461	1,976	-	-		
Total 5800 · PARK EQUIPMENT	71,830	73,404	71,408	72,836		
6000 · CART EXPENSE						
6010 · Cart Lease Expense	-	56,779	51,978	51,978		
6020 · Electricity	7,790	9,130	10,933	11,152	2.00%	
6030 · Maintenance	1,817	1,520	2,088	2,130		
6050 · Cart Insurance	4,800	4,800	4,800	4,800		
6060 · Misc. Cart Expense	19,174	255	-	-		
Total 6000 · CART EXPENSE	33,581	72,484	69,799	70,059		
7001 · Uncategorized Expenses	-					
TOTAL OPERATIONAL EXPENSE	1,206,217	1,193,583	1,301,234	1,292,457		
TOTAL OPERATIONAL NET INCOME	230,219	227,026	228,013	352,140		
5500 · DEBT SERVICE AND INSURANCE						
B/S - Debt Service Principal	58,422	63,664	62,434	62,434		
Restructured Debt		109,264	161,647	161,647		
Capital Funding $150k			16,612	16,612		
$150K Operating Debt			14,474	16,612		
Irrigation Debt Service						
Paving Debt Service						
Restaurant Debt Service						
Escrow Funding		33,333	40,000	40,000		
Commercial Debt Service						
Loan Repayment	-	142,597	232,733	234,871		
NET INCOME BEFORE CAPITAL EXPENSES	171,797	20,765	(67,154)	54,835		
8000 · OTHER EXPENSE						
8001 · Capital projects	78,757	-	25,000	25,000		
Contingency	-	-				
Total 8000 · OTHER EXPENSE	78,757	-	25,000	25,000		
NET INCOME	93,041	20,765	(92,154)	29,835		
PRIOR YEAR	(43,282)	49,759	70,524	(21,630)		
CUMMULATIVE	49,759	70,524	(21,630)	8,204		
			-6.7%	2.0%		

YTD NOVEMBER (2014-2015) BUDGET VARIANCE E-1

	Nov Act	Nov Bud	Var	YTD Act	YTD Bud	Var
REVENUE						
4000 · REVENUES						
4001 · Golf Revenue						
4010 · Golf Fees	$29,583	$40,769	-27.4%	$515,530	$541,924	-4.9%
4020 · I.D. Cards	$5,100	$0	#DIV/0!	$14,155	$9,120	55.2%
4030 · Tournament Fees	$0	$4,956	-100.0%	$56,398	$64,694	-12.8%
4050 · Cart Revenue	$7,145	$11,390	-37.3%	$177,867	$187,788	-5.3%
4060 · Golf Revenue - Gift Certif.	$5,592	$2,634	112.3%	$9,001	$6,304	42.8%
4001 · Golf Revenue - Other	-$266	-$419	-36.5%	-$8,450	-$8,790	-3.9%
Total 4001 · Golf Revenue	**$47,154**	**$59,331**	**-20.5%**	**$764,501**	**$801,039**	**-4.6%**
4100 · Tennis Revenue	$11,000	$0	#DIV/0!	$21,000	$10,000	110.0%
4200 · Rental Income	$1,000	$1,000	0.0%	$5,000	$5,000	0.0%
4300 · Investment Income	$6	$17	-65.4%	$67	$92	-27.4%
4400 · Misc. Income	$0	$0	#DIV/0!	$4,011	$694	477.9%
4600 · Restaurant Income	$6,000	$6,000	0.0%	$30,000	$30,000	0.0%
Total Other Revenue	**$18,006**	**$7,017**	**156.6%**	**$60,078**	**$45,786**	**31.2%**
TOTAL REVENUE	**$65,160**	**$66,348**	**-1.8%**	**$824,579**	**$846,825**	**-2.6%**
EXPENSE						
5000 · PERSONNEL EXPENSE						
5090 · Cart Personnel						
5010 · Management Salary	$11,617	$11,149	-4.2%	$59,501	$56,530	-5.3%
5030 · Administrative	$5,864	$7,032	16.6%	$77,106	$72,628	-6.2%
5050 · Course Personnel	$25,436	$23,978	-6.1%	$132,939	$125,355	-6.1%
5060 · Course Personnel O/T	$85	$136	37.8%	$2,066	$2,235	7.5%
5070 · Seasonal Personnel	$4,023	$8,375	52.0%	$30,944	$34,861	11.2%
5080 · Seasonal Personnel O/T	$2	$109	97.9%	$1,159	$1,308	11.4%
Total 5000 · PERSONNEL EXPENSE	**$47,028**	**$50,780**	7.4%	**$303,716**	**$292,916**	-3.7%
5200 · EMPLOYEE BENEFITS						
5210 · Payroll Taxes	$3,458	$3,291	-5.1%	$22,837	$23,500	2.8%
5230 · State Unemployment	$587	$849	30.8%	$7,753	$8,572	9.6%
5250 · Health Insurance	$867	$4,150	79.1%	$21,918	$26,274	16.6%
5260 · Workmans Compensation	$1,249	$1,129	-10.6%	$6,248	$6,007	-4.0%
5270 · Retirement Plans	$359	$205	-75.5%	$1,921	$1,643	-16.9%
Total 5200 · EMPLOYEE BENEFITS	**$6,520**	**$9,623**	32.2%	**$60,677**	**$65,997**	8.1%
5400 · ADMINISTRATIVE EXPENSES						
5420 · Telephone	$481	$500	3.8%	$2,851	$2,427	-17.5%
5430 · Professional Fees	$5,850	$1,875	-212.0%	$15,242	$10,893	-39.9%
5435 · Professional Fees Golf Pro	$0	$0	#DIV/0!		$0	#DIV/0!
5440 · Office Expense	$1,024	$1,767	42.0%	$8,498	$10,053	15.5%
5441 · Bank Charges	$23	$31	27.5%	$645	$649	0.6%
5442 · Credit Card Fees	$1,704	$1,863	8.5%	$15,740	$15,941	1.3%
5445 · Postage	$7	$0	#DIV/0!	$160	$168	4.6%
5450 · Training and Dues	$515	$112	-361.2%	$1,640	$1,062	-54.5%
5460 · Outside Services	$0	$528	100.0%	$0	$1,256	100.0%
5461 · Authority Secretarial Services	$200	$200	-0.2%	$770	$601	-28.2%
5469 · Other Outside Services	$303	$249	-21.7%	$1,665	$1,903	12.5%
5470 · Other Admin/Mktng	$0	$1,875	100.0%	$971	$6,191	84.3%
5480 · Utilities	$2,322	$1,401	-65.7%	$15,030	$16,400	8.4%
5490 · Water	$0	$0	#DIV/0!	$531	$340	-56.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$12,430**	**$10,402**	-19.5%	**$63,741**	**$67,882**	6.1%
5500 · DEBT SERVICE AND INSURANCE						

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	Nov Act	Nov Bud	Var	YTD Act	YTD Bud	Var
5500 · Liability Insurance	$3,870	$3,899	0.7%	$19,350	$19,408	0.3%
5510 · Security		$0	#DIV/0!		$0	#DIV/0!
5520 · Interest	$74	$198	62.8%	$579	$828	30.1%
5526 · Commercial debt service		$0	#DIV/0!		$0	#DIV/0!
Total 5500 · DEBT SERVICE AND INSURANCE	**$3,944**	**$4,097**	3.7%	**$19,930**	**$20,236**	1.5%
5700 · PARK MAINTENANCE						
5710 · Water	-$5,717	$3,238	276.6%	$34,975	$43,719	20.0%
5720 · Heating Fuel	$2,814	$2,679	-5.0%	$4,498	$5,462	17.7%
5730 · Grounds Maintenance	$5,746	$6,796	15.5%	$12,553	$12,459	-0.8%
5740 · Tree Maintenance		$0	#DIV/0!	$0	$0	#DIV/0!
5751 · Agriculture&Chemicals-Purchased	$14,113	$25,442	44.5%	$27,707	$32,093	13.7%
5752 · Agriculture/Chemicals Utilized	-$4,922	-$35,108	86.0%	$17,653	-$23,872	173.9%
5760 · Irrigation Maintenance	$134	$1,295	89.6%	$2,523	$2,424	-4.1%
5770 · Consumable Tools	$0	$0	#DIV/0!	$1,081	$872	-24.0%
5780 · Tee and Green Supplies	$0	$216	100.0%	$1,789	$1,984	9.9%
5795 · Janitorial Supplies	$20	$0	#DIV/0!	$1,068	$680	-57.1%
Total 5700 · PARK MAINTENANCE	**$12,188**	**$4,558**	-167.4%	**$103,846**	**$75,822**	-37.0%
5800 · PARK EQUIPMENT						
5800 · Equipment Maintenance	$1,658	$1,273	-30.2%	$15,682	$18,047	13.1%
5810 · Equipment Rental	$0	$0	#DIV/0!	$0	$30	100.0%
5820 · Building Maintenance	-$9,970	$2,183	556.7%	$8,693	$7,662	-13.5%
5840 · Small Equipment		$0	#DIV/0!	$0	$0	#DIV/0!
5860 · Gasoline/Diesel Fuel	$0	$0	#DIV/0!	$9,858	$5,997	-64.4%
5880 · Employee work clothes		$0	#DIV/0!	$0	$0	#DIV/0!
Total 5800 · PARK EQUIPMENT	**-$8,313**	**$3,456**	340.5%	**$34,233**	**$31,736**	-7.9%
6000 · CART EXPENSE						
6010 · Cart Lease Expense	$0	$0	#DIV/0!	$28,512	$28,512	0.0%
6020 · Electricity	$951	$1,149	17.2%	$5,052	$5,584	9.5%
6030 · Maintenance	$3,097	$0	#DIV/0!	$4,867	$1,771	-174.8%
6050 · Cart Insurance	$400	$400	0.0%	$2,000	$2,000	0.0%
6060 · Misc. Cart Expense	$0	$0	#DIV/0!	$70	$0	#DIV/0!
Total 6000 · CART EXPENSE	**$4,448**	**$1,549**	-187.2%	**$40,502**	**$37,867**	-7.0%
7001 · Uncategorized Expenses						
TOTAL OPERATIONAL EXPENSE	**$78,245**	**$84,465**	7.4%	**$626,645**	**$592,456**	-5.8%
TOTAL OPERATIONAL NET INCOME	**-$13,085**	**-$18,117**	-27.8%	**$197,934**	**$254,369**	-22.2%
Restructured Debt	$13,471	$13,471	0.0%	$67,353	$62,336	-8.0%
Capital Funding $150k	$1,384	$1,384	0.0%	$6,922	$6,922	0.0%
$150K Operating Debt	$1,384	$1,384	0.0%	$6,922	$6,922	0.0%
Irrigation Debt Service					$0	
Paving Debt Service					$0	
Restaurant Debt Service					$0	
Escrow Funding	$3,333	$3,333	0.0%	$16,667	$16,667	0.0%
Commercial Debt Service						
Loan Repayment	**$19,572**	**$19,573**	0.0%	**$97,863**	**$92,846**	-5.4%
NET INCOME BEFORE CAPITAL EXPENSES	**-$32,656**	**-$37,690**	-13.4%	**$100,071**	**$161,522**	-38.0%
8000 · OTHER EXPENSE						
8000 · Depreciation/Amortization				$0		
8000 · Depreciation/Amortization Non Cash						
8001 · Capital projects	$12,450	$2,083	-497.6%	$19,946	$13,746	-45.1%
Contingency						
Total 8000 · OTHER EXPENSE	$12,450	$2,083	-497.6%	$19,946	$13,746	-45.1%
NET INCOME	**-$45,106**	**-$39,773**	13.4%	**$80,126**	**$147,776**	-45.8%

BURN RATE ANALYSIS

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Oak Hills 2014 Burn Rate

12/19/2014

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
REVENUE									
Total 4001 · Golf Revenue	99,445	47,154	35,000	16,765	26,360	66,656	144,497	228,034	236,252
Total Other Revenue	10,521	7,000	7,000	7,000	7,000	7,000	7,000	22,000	22,000
TOTAL REVENUE	**109,966**	**54,154**	**42,000**	**23,765**	**33,360**	**73,656**	**151,497**	**250,034**	**258,252**
EXPENSE									
5000 · PERSONNEL EXPENSE									
5010 · Management Salary	13,652	11,617	11,149	11,149	11,149	11,149	11,149	11,149	11,149
5030 · Administrative	12,893	5,864	2,707	543	518	465	3,526	19,438	23,981
5050 · Course Personnel	30,105	25,436	23,978	23,978	23,978	23,978	23,978	23,978	23,978
5060 · Course Personnel O/T	444	85	-	-	-	94	36	450	913
5070 · Seasonal Personnel	8,632	4,023	-	-	-	-	2,678	10,171	10,112
5080 · Seasonal Personnel O/T	276	2	-	-	-	-	39	191	-
Total 5000 · PERSONNEL EXPENSE	66,002	47,027	37,835	35,670	35,646	35,687	41,406	65,377	70,133
5200 · EMPLOYEE BENEFITS									
Total 5200 · EMPLOYEE BENEFITS	7,911	6,520	9,676	10,907	10,907	10,518	11,801	16,968	13,305
5400 · ADMINISTRATIVE EXPENSES									
5420 · Telephone	944	481	500	500	500	500	500	500	500
5430 · Professional Fees			9,000			3,800			4,363
5435 · Professional Fees Golf Pro		-	-	-	-	-	-	-	-
5440 · Office Expense	1,307	1,024	612	1,000	846	846	2,197	2,224	2,299
5441 · Bank Charges	79	23	9	316	33	370	900	135	(932)
5442 · Credit Card Fees	2,853	1,704	752	297	259	99	-	2,569	6,606
5445 · Postage	18	7	-	41	-	-	-	-	-
5450 · Training and Dues	175	515	279	200	-	656	315	1,361	-
5460 · Outside Services	-	-	401	140	-	-	-	-	(100)
5461 · Authority Secretarial Services	180	200	180	145	191	325	160	324	187
5469 · Other Outside Services	290	254	185	159	154	154	205	429	1,063
5470 · Other Administrative	-	49	1,230	1,611	1,461	1,087	1,490	737	1,959
5480 · Utilities	2,926	2,322	1,257	3,106	2,053	1,855	1,643	2,221	5,144
5490 · Water	51	-	-	105	24	-	120	42	143
Total 5400 · ADMINISTRATIVE EXPENSES	8,823	6,579	14,406	7,620	5,521	9,692	7,529	10,543	21,233
5500 · DEBT SERVICE AND INSURANCE									
B/S - Debt Service Principal									16,000
5500 · Liability Insurance	3,870	3,871	3,899	3,899	3,899	4,682	4,682	4,682	1,201
5510 · Security									189
5520 · Interest	84	74	188	-	346	158	147	137	3,286

F-2

Oak Hills 2014 Burn Rate

12/19/2014

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
5526 · Commercial debt service		-	-	-	-	-	-	-	-
Total 5500 · DEBT SERVICE AND INSURANCE	3,954	3,945	4,087	3,899	4,245	4,840	4,830	4,819	20,676
5700 · PARK MAINTENANCE									
5710 · Water	8,677	1,900	894	1,382	1,720	-	2,506	1,218	1,399
5720 · Heating Fuel	509	2,814	1,838	4,130	4,329	3,295	3,374	1,138	(3,959)
5730 · Grounds Maintenance	2,608	5,746	844	86	-	2,436	8,092	6,649	6,009
5740 · Tree Maintenance		-	-	3,407	-	1,499	510	-	1,173
5751 · Agriculture&Chemicals-Purchased	11,829	-	4,000	-	221	4,625	14,752	681	7,087
5752 · Agriculture/Chemicals Utilized									
5760 · Irrigation Maintenance	1,453	134	639	-	-	560	962	5,284	420
5770 · Consumable Tools	445	-	-	218	73	50	166	836	23
5780 · Tee and Green Supplies	20	-	-	147	-	635	337	295	-
5795 · Janitorial Supplies	449	-	-	516	-	206	355	-	664
Total 5700 · PARK MAINTENANCE	25,990	10,594	8,214	9,885	6,343	13,306	31,053	16,100	12,816
5800 · PARK EQUIPMENT									
5800 · Equipment Maintenance	1,569	1,657	2,970	2,366	4,710	3,270	888	1,805	1,910
5810 · Equipment Rental	-	-	-	-	-	-	-	107	-
5820 · Building Maintenance	13,795	2,480	(6,607)	4,162	1,290	1,374	653	3,178	(2,985)
5840 · Small Equipment		-	-	-	-	-	1,852	-	(1,671)
5860 · Gasoline/Diesel Fuel	3,860	-	3,144	37	-	-	1,468	-	7,985
5880 · Employee work clothes		-	-	-	-	-	-	-	-
Total 5800 · PARK EQUIPMENT	19,224	4,137	(493)	6,565	6,001	4,644	4,860	5,090	5,240
6000 · CART EXPENSE									
6010 · Cart Lease Expense	-	-	-	-	-	-	7,997	7,997	7,997
6020 · Electricity	884	951	505	402	402	734	472	958	1,958
6030 · Maintenance	-		-	-	-	-	-	514	152
6050 · Cart Insurance	400	400	400	400	400	400	400	400	400
6060 · Misc. Cart Expense	70	-	-	-	-	-	-	-	-
Total 6000 · CART EXPENSE	1,354	1,351	905	802	802	1,134	8,869	9,869	10,507
7001 · Uncategorized Expenses									
TOTAL OPERATIONAL EXPENSE	**133,258**	**80,153**	**74,630**	**75,349**	**69,465**	**79,821**	**110,348**	**128,766**	**153,910**
TOTAL OPERATIONAL NET INCOME	(23,292)	(25,999)	(32,630)	(51,584)	(36,106)	(6,165)	41,149	121,268	104,342
Revenue	109,966	54,154	42,000	23,765	33,360	73,656	151,497	250,034	258,252
Expense	133,258	80,153	74,630	75,349	69,465	79,821	110,348	128,766	153,910
Funds Needed	(23,292)	(25,999)	(32,630)	(51,584)	(36,106)	(6,165)	41,149	121,268	104,342
Bank Balance	109,193	83,194	50,564	(1,019)	(37,125)	(43,290)	(2,141)	119,127	223,469

NORWALK on the move

DEPARTMENT OF FINANCE
ACCOUNTING & TREASURY DIVISION

Date: January 8, 2015

To: Members of the Finance Committee of the Common Council

From: Frederic J. Gilden, Comptroller

Subject: Tyler MUNIS Document Management and Imaging System

The City currently uses the MUNIS system for its financial, payroll, and tax collection system. There are many documents that we process every day that are not easily retrievable unless we process specific jobs again. These documents include but are not limited to payroll checks, accounts payable checks, payroll and accounts payable yearend documents such as W2's and purchase orders. There are also other documents that are used for documentation such as invoices from vendors, tax withholding documents received from employees and direct deposit requests from employees that are an integral part of our process. These documents currently require a lot of handling and filing in a multitude of file cabinets. We can only make one or two years of these documents readily accessible with prior years put in the sub basement of City Hall occupying many boxes of storage. Many of the documents have to be accessed under different circumstances and are not easily found. Also there is a chance that they may not be filed again properly.

We desire to have these documents readily available while still maintaining security for confidential documents. Tyler MUNIS document management and imaging systemt works seamlessly with our current system accessing documents produced by the system as well as other documents related to the system. Karen Del Vecchio, Frank Sarno and I have recently reviewed the system with MUNIS from a technical and application point of view.

The specific action we are requesting is as follows:

Tyler MUNIS document imaging & indexing system.

1. Authorize the Purchasing Agent, Gerald J. Foley, to issue a Purchase Order to Tyler Technologies for the Tyler MUNIS document imaging & indexing system known as the Tyler Content Management System software for an amount not to exceed $60,000, account 157-12110330-57.
2. Authorize the Purchasing Agent, Gerald J. Foley, to issue a Purchase Orders as needed for the purchase of server and peripheral equipment and software to support the Tyler Content Management System for an amount not to exceed $30,000, account 09140600-5777-C0375.

Description	License	Impl. Days	Impl. Cost	Data Conversion	Module Total	Year One Maintenance
Productivity:						
Tyler Content Manager SE	$75,000.00	8 @ $1,275.00	$10,200.00	$0.00	$85,200.00	$13,500.00
Sub-Total:	$75,000.00		$10,200.00	$0.00	$85,200.00	$13,500.00
Less Discount:	*$15,000.00*		*$0.00*	*$0.00*	*$15,000.00*	*$0.00*
TOTAL:	**$60,000.00**	**8**	**$10,200.00**	**$0.00**	**$70,200.00**	**$13,500.00**

Other Services

Description	Quantity	Unit Price	Unit Discount	Extended Price
Tyler Content Manager SE Forms GoDocs Upgrade (Existing Clients)	1	$3,000.00	$0.00	$3,000.00
Tyler Content Manager SE Installation (Existing Clients)	1	$1,500.00	$0.00	$1,500.00
TOTAL:				**$4,500.00**

Summary	**One Time Fees**	**Recurring Fees**
Total Tyler Software	$60,000.00	$13,500.00
Total Tyler Services	$14,700.00	$0.00
Total 3rd Party Hardware, Software and Services	$0.00	$0.00

Summary

Summary	One Time Fees	Recurring Fees
Summary Total	**$74,700.00**	**$13,500.00**
Contract Total	**$88,200.00**	

Optional Tyler Software & Related Services

Description	License	Impl. Days	Impl. Cost	Data Conversion	Module Total	Year One Maintenance
Productivity:						
Tyler Meeting Manager for TCM (SE)	$25,000.00	2 @ $1,275.00	$2,550.00	$0.00	$27,550.00	$4,500.00
Tyler Content Manager Self-Service (SE)	$10,000.00	3 @ $1,275.00	$3,825.00	$0.00	$13,825.00	$1,800.00
Tyler Content Manager GIS Interface (SE)	$7,500.00	3 @ $1,275.00	$3,825.00	$0.00	$11,325.00	$1,350.00
Tyler Content Manager eCommerce (SE)	$7,500.00	3 @ $1,275.00	$3,825.00	$0.00	$11,325.00	$1,350.00
Tyler Content Manager Auto Indexing and Redaction (SE)	$5,000.00	2 @ $1,275.00	$2,550.00	$0.00	$7,550.00	$900.00
TOTAL:	**$55,000.00**	**13**	**$16,575.00**	**$0.00**	**$71,575.00**	**$9,900.00**

Optional Other Services

Description	Quantity	Unit Price	Discount	Extended Price
Tyler Content Manager Disaster Recovery VPN & Installation	1	$2,500.00	$0.00	$2,500.00
TOTAL:				**$2,500.00**

Unless otherwise indicated in the contract or Amendment thereto, pricing for optional items will be held for six (6) months from the Quote date or the Effective Date of the Contract, whichever is later.

Customer Approval: ____________________ Date: ____________________

Print Name: ____________________ P.O. #: ____________________

All primary values quoted in US Dollars

Discount Detail

Description		License	License Discount	License Net	Maintenance Basis	Year One Maint Discount	Year One Maint Net
Productivity:							
Tyler Content Manager SE		$75,000.00	$15,000.00	$60,000.00	$13,500.00	$0.00	$13,500.00
	TOTAL:	**$75,000.00**	**$15,000.00**	**$60,000.00**	**$13,500.00**	**$0.00**	**$13,500.00**

Comments

Tyler's Disaster Recovery Service is calculated at 25% of the MUNIS annual maintenance. There is a $5,000 minimum annual fee and a $30,000 maximum annual fee for Disaster Recovery service. The Disaster Recovery fees are applicable only to one Live MUNIS database and excludes all test and training databases.

Tyler's quote contains estimates of the amount of services needed, based on our preliminary understanding of the size and scope of your project. The actual amount of services depends on such factors as your level of involvement in the project and the speed of knowledge transfer.

Unless otherwise noted, prices submitted in the quote do not include travel expenses incurred in accordance with Tyler's then-current Business Travel Policy.

Tyler's prices do not include applicable local, city or federal sales, use excise, personal property or other similar taxes or duties, which you are responsible for determining and remitting.

In the event Client cancels services less than two (2) weeks in advance, Client is liable to Tyler for (i) all non-refundable expenses incurred by Tyler on Client's behalf; and (ii) daily fees associated with the cancelled services if Tyler is unable to re-assign its personnel.

Pricing for optional items will be held for six (6) months from the quote date.

Tyler provides onsite training for a maximum of 12 people per class. In the event that more than 12 users wish to participate in a training class or more than one occurrence of a class is needed, Tyler will either provide additional days at then-current rates for training or Tyler will utilize a Train-the-Trainer approach whereby the client designated attendees of the initial training can thereafter train the remaining users.

In the event Client acquires from Tyler any edition of Tyler Content Manager software other than Enterprise Edition, the license for Content Manager is restricted to use with Tyler applications only. If Client wishes to use Tyler Content Manager software with non-Tyler applications, Client must purchase or upgrade to Tyler Content Manager Enterprise Edition.

Tyler Content Manager Disaster Recovery Installation fee includes VPN hardware, replication software, and set up.

Tyler's cost is based on all of the proposed products and services being obtained from Tyler. Should significant portions of the products or services be deleted, Tyler reserves the right to adjust prices accordingly.

munis
a tyler erp solution

Tyler Content Manager, Standard Edition for Munis® (TCM SE)

Tyler Content Manager Standard Edition (TCM SE) includes all the features of TCM Limited Edition and is in essence TCM Enterprise Edition limited to Munis applications. Munis provides a site license for viewing content for Munis users. TCM SE is restricted to content management related to Munis applications only. This solution is ideal for clients who wish to administer, protect images and retrieve a wide range of documents related to Munis.

How TCM SE works

TCM SE is pre-configured and fully integrated with a number of documents. Using TylerForms, Tyler automated the capture of thousands of form images that are normally printed. Clients scan additional documents related to core Munis business processes that originate externally. Users have easy access to all these securely archived documents, retrieving images directly from their Munis inquiry screens or directly from TCM SE. Additionally, system-generated reports are archived for later retrieval. TCM SE is ideal for clients who wish to eliminate paper, protect images and retrieve a variety of related documents.

- Multiple users simultaneously retrieve vital business documents
- Conforms to Records Management requirements, including retention schedules and file plans
- Responds to audit information requests, subpoenas, and other mandatory requirements
- Disaster Recovery and Long-term protection is assured with a minimum of administration
- Mark up and annotate documents creating Sticky Notes, Text Stamp and more
- Each word in a document can be indexed for keyword searches

Benefits of TCM SE

- Manage electronic documents and lessen the need for file cabinets
- Eliminate misfiled documents, lost paperwork and the search through paper files, saving time and money while increasing productivity
- Provides user access to documents associated with Munis transactions
- Automatically captures your Forms and reports
- Users retrieve from their familiar interface from all inquiry screens
- Eliminates liability that comes with employees deleting (or not deleting) documents according to best practices

Control Your Paperwork Process

With TCM SE, all documents are linked together through one solution. For instance, users can view a vendor invoice and its related credit memo, quotation, contract document, packing list, or any other incoming correspondence.

Human Resource users can view documents related to Personnel Action, New Hire, and Employee files. This feature is leveraged across the organization in multiple business scenarios. Because some Munis content is central to the needs of all users, authorized personnel can display all the associated documents with just a few clicks of the mouse.

...continued on reverse

Tyler Content Manager, Standard Edition (TCM SE) – an easy-to-deploy content management solution designed specifically for Munis clients of every size. Through the easy capture, storage, and retrieval of documents, it's the perfect starting point for clients interested in electronically managing and seamlessly incorporating paper documents into Munis processes.

- Site License for all Munis Users
- A library of over 50 document types are provided.
- TCM doc library is integrated with over 98 Munis screens .
- Batch invoice processing
- Munis Mail Merge and TCM Archive
- Capturing System-generated Reports
- Automated the process of imaging, indexing, and storing TylerForms
- Optical Character Recognition (OCR)
- Capture Network Documents

For more information, visit
www.tylertech.com

or email
info@tylertech.com

Tyler Content Manager, Standard Edition for Munis® (TCM SE)

Features of TCM SE include:

Batch Invoice Processing

To make invoice processing easier, TCM SE supports invoice batch scanning. TCM SE saves time by automatically indexing batches of vendor invoice documents—users complete the AP invoice-creation process in Munis as they normally would and then archive the invoice. With the aid of barcode-recognition technology, they reduce the labor associated with invoice processing.

Automatically archive Munis Mail Merge documents to TCM

- Users create, print and archive documents sent to employees, citizens or vendors

Basic OCR

Scan paper documents (full text search and copy/paste) and automatically recognize text and Bar Codes with optical character recognition (OCR)

Advanced search

- "Key Word" search capabilities for all document types from within TCM. Using advanced search capabilities within TCM, search by keyword(s) and phrases, or brief descriptions.
- Customize "search" criteria for better search results using TCM filters

Scheduler

Include links to reports submitted to TCM during execution of a scheduled job

View documents from Munis Central Programs

Through the Dash Board from Munis Central Programs (Vendor Central, Employee Central, etc) users can view images of important document like checks and invoices

Self Service viewing

Retrieval of Images from Self Service for Employees, Vendors, and Citizens i.e. Employees can view P/R check and W-2 images (Munis 8.2+)

Security

- Extensive capabilities ensure accuracy and integrity of stored documents and content
- Flexibility within security, providing authorization to certain users, security, redaction, records management and more

Audit Trail/Versioning

With built in versioning and audit trail functions, see who has modified content; also, compare versions or restore content from previous versions

Optional Modules

- Retrieve content through TCM web™
- Browser-based interface that allows e-commerce, public search, retrieval over the Internet

Advanced OCR (optional)

- Document-based OCR takes your most frequently standard documents, applies your organization's indexing rules to automatically index those documents.
- Optical Character Recognition (OCR) with full-text search capabilities

TCM Disaster Recovery services (optional)

Will restore your latest data and images and in most cases will have you up and running within hours of reporting a disaster. (Clients are expected to continue their backups for retention purposes)

Go Green with Tyler Content Manager

Create a green initiative for your school district when you transform paper-based information to electronic documents with Tyler Content Manager. Because documents are available from anywhere, moving information to those who need it is cost effective and good for the environment—fewer trees, less gas consumption and carbon emissions. What's more, you'll save on mailing costs and realize a significant return on investment.

TCM SE is restricted to content management related only to Munis applications. Tyler provides a site license for viewing content for Munis users. For use with applications outside of Munis, clients should consider the TCM Enterprise Edition.

White Paper

Tyler Content Manager, Standard Edition for Munis (TCM SE)

Table of Contents

Your time is a precious commodity. You need to evaluate complex options, determine their benefits, and manage multi-faceted transactions — several times a day. Your information needs to be quickly accessible and concise.

That's why we've created a series of 15-minute guides, to outline the essential components of our systems. Each guide will focus on specific functionality, explain their importance and the realized benefits, outline any prerequisites you should have, and suggest optimal deployment steps.

In this guide:

You will be introduced to Tyler Content Manager Standard Edition (TCM SE) as it pertains to Tyler's Munis® Financial Management Solution

(Munis version 7.2 or greater).

In the fifteen minutes it takes to read this guide, you'll learn how you can automate your processes and bring new value to your organization's operations. At Tyler, we understand the value of your time — and of a product that ensures your time is well spent.

A Brief Description

Local government agencies are expected to continually enhance their operational efficiency. Today, government at all levels is expected to deliver on their designated missions, but with the challenges of fewer resources, reduced operational costs, and having to make information more readily accessible to employees, the public, and/or other governmental bodies. What's more, all types of paper forms and documents continue to arrive from citizens, employees, and vendors, the managing of which is a costly, time-consuming, and error-prone manual process that has been impossible to eliminate — until now.

Tyler understands the challenges you face and has the experience and knowledge to help. That's why we developed Tyler Content Manager Standard Edition (TCM SE) — an easy-to-deploy content management solution designed specifically for Munis clients of every size. Through the easy capture, storage, and retrieval of documents, it's the perfect starting point for clients interested in electronically managing and seamlessly incorporating paper documents into Munis processes.

What does TCM SE do?

What if you could electronically capture all of your inbound documents and make them easily accessible by relaying them directly to your Munis applications? TCM SE is a complete document management solution that brings together best practices in Munis with inbound and outbound (TylerForms) communication. Increase your organization's efficiency by easily transforming your valuable paper forms and documents into electronic images that drive your key business processes in Munis. And streamline your business processes even further by making these documents accessible to all of your users right from your Munis applications. With TCM SE, users can scan incoming documents, as well as create, index, manage, secure, store, distribute, search, view, annotate, print, e-mail, and more all of your Munis related documents.

Why is it called Standard Edition?

Getting the right documents into the hands of team members, suppliers, and citizens has never been easier. TCM SE is powered by Tyler's full-featured Enterprise Edition and is designed specifically for use with our Munis applications. Munis automates thousands of transactions, but does not maintain and organize the associated transaction documents. With TCM SE you can link and reconcile all related documents with the business transactions stored in Munis and make them available to your Munis users. What's more, any document can be sent via e-mail or printed and mailed based on your requirements. The result: effective control over paperwork processes.

Ask yourself these questions:

- How many people use filing cabinets each day?
- How long does it take to file or retrieve documents in each department?
- How many pieces of paper are generated by your organization each year?

According to Gartner Group, Delphi, and other pundit estimates, the amount of time wasted by an average worker on document-related, non-value-added tasks is currently 30% daily. When combined with the industry standards for the actual costs associated with paper-based processes, it's evident how much time and money you can save by automating with a content management solution. According to Gartner ("Document Management: Assessing Costs and Benefits," Sept. 27, 2000):

- The average document is physically or electronically copied nine to 11 times at a cost of about $18.
- Documents cost approximately $20 to file.
- Retrieving a misfiled document costs approximately $120.

What's more, soft costs such as on-site or off-site storage, physical plant considerations, and postal and distribution costs, are significant to the bottom line.

We all know that paper is a physical burden. At some point, the shear volume of it necessitates streamlining your process and the amount of required paperwork. Why not start today with TCM SE?

Like any worthwhile project, the business benefits come from organizational change. Similarly, your content management project can be justified in terms of "hard" benefits, which are typically more easily quantified, and "soft" benefits, which may be more qualitative, but are just as important.

Realized Benefits

TCM SE delivers the broadest set of content management functionality in one integrated platform, all delivered as a specifically-designed solution for your Munis users' needs.

- Automated imaging, indexing, and storing of documents, 16 TylerForms, and Munis system-generated reports.
- Efficient retrieval of documents directly from Munis inquiry screens.
- Paperless reports — e-mail or print when needed.
- Reduced printing/paper costs.
- Higher employee productivity and increased efficiency with collaboration.
- Reduced filing and storage space.
- Fewer lost or misplaced documents.
- Single point of access — Munis.
- Search and retrieval for power users.
- Document preservation, back up, and data recovery.
- Faster retrieval response time.
- Accurate and secure document delivery.
- Optimal investment in Munis.
- Increased operational efficiencies by having all documents generated during a pre-defined business process.
- Archived information for future use.
- Inbound Document Capture, facilitating either batch or one-at-a-time document scans.
- Option to upgrade to TCM Enterprise, bringing together best practices to eliminate the paper process across your entire organization.

Basic Fundamentals and Prerequisites:

Capture and Scan

TylerForms and GoDocs

Each day your users print volumes of paper forms using TylerForms Processing (prerequisite). The first step in managing these forms is adding them to the Munis system. Checks, purchase orders, vendor invoices, W-2s, and more need to be turned into digital documents. By integrating TCM SE with 16 TylerForms, we automated the process of imaging, indexing, and storing these documents, enabling information to be acted upon directly from Munis applications. Output delivery is enhanced and customized to meet your needs.

Capturing System-generated Reports

TCM SE eliminates inefficient printing and distribution of system-generated reports with an automated process that captures, indexes, and stores reports as they are printed. TCM SE automatically transfers these reports into images for storage and later retrieval. Easy to display, print, and e-mail, reports can be retrieved directly from Munis screens, even by multiple people at the same time.

Clients using Munis 7.2 can also use the Scheduler to further automate reporting. Through this advanced tool, users can include links to reports submitted to TCM SE during a scheduled job and can even set notification options to retrieve a document in a Web browser.

Optical Character Recognition (OCR)

All content contained within TCM SE is processed through optical character recognition (OCR), enabling easy full-text searches and enhanced data capture. Document templates may be configured so that when a document image (TIFF) is captured, it is automatically subjected to OCR processing. After the processing takes place all converted OCR data is stored in an index with the document image itself, enabling users to do a full-text search and find needed information right from basic or advanced searches.

Scanning Paper to Capture

Scanning paper into a digital format is a key component of TCM SE, and our capture interface functionality is the right tool for the job. By using TWAIN-compliant scanners and the TCM SE user interface, converting paper documents has never been easier. Inbound document capture allows your organization to easily process documents received in a variety of ways. Users scan documents directly into TCM SE using the single scan interface (for one document at a time) or batch scanning (for multiple documents). Scanning with OCR also ensures the high volumes of documents you handle every day are always easy to retrieve through full-text search.

Munis Office (MS Office, Munis 7.5+)

Users can execute a mail merge and auto archive (Capture) all types of letters and correspondence. Users create, print and archive documents sent to employees, citizens or vendors.

Munis Batch Invoicing Capture (7.3)

This tool allows users to efficiently complete the Accounts Payable invoice creation process in Munis through the use of bar codes. At the time of invoice entry, Munis creates a placeholder document in TCM SE and prints a bar code label to be affixed to each corresponding invoice. Users can then easily batch scan invoices and TCM SE automatically attaches an invoice image to the appropriate previously-stored placeholder document.

Capture Network Documents

In addition to scanning paper documents, users have the option to acquire content through the "File Open" dialog. This allows users to browse the local or network directory structure to locate desired electronic file(s). Users may also utilize "drag-and-drop" capabilities for data capture —the choice is yours.

Retrieval

Munis Document and Image Access

Easy access to content related to Munis is central to the needs of end users. That's why we designed TCM SE to store exact copies of document images and link them to corresponding Munis transactions, providing users with instant access to documents right from within Munis. TCM SE supports a variety of electronic files and document images (TIFF, PDF), photos (JPEG), Microsoft® Office documents (Word, Excel®, PowerPoint®, and more), drawings (DWF, DWG), and any other electronic files that a client wishes to store and manage. Users can easily view all the associated documents during the business process.

TCM SE also cross-indexes related documents so users can quickly access all related content. For example, a user may want to view related vendor invoices, purchase orders, checks, packing lists, and contracts for a specific transaction. Or an employee may want to view all of her personnel documents, including W-2, direct deposit, I-9, and W-4 forms. TCM SE makes it easy.

TCM SE is enabled in 98 Munis screens (Munis 7.4) through the camera icon, making it possible for users to retrieve documents without ever leaving familiar Munis business applications. Through the Dash Board from Munis (7.4+) Central Programs (Vendor Central, Employee Central, etc) users can view images of important document like checks and invoices. Using Self Service (Munis 8.2) employees will retrieve check stubs and W2s all viewable for individual employees. This frees up employees for more strategic tasks, reduces human error, and creates an audit trail to support your organization's requirements.

Document Search and Image Retrieval for Power Users

Searching with TCM SE is easy. It provides users with multiple documents and image retrieval options. Users have one common search screen for all document types, can filter searches by one or more document types, and can deliver results to the user based on security permissions, so a user only sees documents he or she has privileges for. Full-text searches are extremely efficient for searching through large text databases. With TCM SE, power users can create advanced search queries and end users can easily search across multiple document types—all from the same screen. Multiple documents can also be selected and opened for simultaneous viewing. Users can also search for an image directly from TCM SE, then navigate the Munis application to an integration point, or can view a document after reviewing the Munis account detail, such as in the case of a vendor invoice. The choice of viewing is yours!

Munis Enabler 7.2+

The Enabler in Munis (7.2+) is an important tool that makes it easy for users to access documents. When the camera icon is selected, a new screen displays links to documents that have been created, configured, and named by your organization. Advanced security ensures users only see the documents and information they have permissions for, and only authorized Munis user can create links to new documents for display.

Document Management

Records Management

Analysts estimate that 10-20% of all paper documents within an organization get lost. You need complete control of your business processes through consistent document retention — and we can give it to you. TCM SE is much more than a secure repository to store and share your documents. It automates the storage of inbound and outbound document copies and ensures they are retained in a consistent and reliable manner. Comprehensive records management and version control guarantee that users see correct and up-to-date content every time, and eliminate endless e-mail threads with multiple attachments. In addition, documents are indexed to enhance efficiency, full-text search enables rapid access to content stored in TCM SE, and security and audit trails track all actions to enhance compliance.

Manipulating Images

Icons located on the TCM toolbar allow for the easy viewing, manipulation, and markup of document images.

- Arrow Buttons — Scroll through a document with multiple images.
- Zoom In/Zoom Out — Look closer at a particular section of a document or zoom out for a broader image view.
- Edit Document —Reorder pages in a particular document.
- Annotate Document — Add document annotations from a separate menu.
- Sticky Note —Post a note on the image.
- Create Text Stamp — Create a text box for adding notations.
- Highlight Image — Highlight image text.
- Edit Annotations — Display a list of all annotations (highlights, text stamps, and sticky notes).

Security

Comprehensive security features allow you to set access privileges at the document, folder, or individual level — ensuring that only authorized team members have access to sensitive content. But the security of your content extends far beyond access restrictions to highly sensitive documents. Searches can be filtered by one or more document types, and results are delivered to the user based on security permissions, so users can only access the documents he or she has privileges to. In addition, we created all administrative options to be configurable, ensuring that TCM SE can change as quickly as your organization does.

Data Entry

Data entry can be one of the more time-consuming tasks associated with content management. TCM SE was designed with the right tools for increasing worker productivity, speed, and efficiency. For ease of data entry, data fields are presented side-by-side with the document image. In many instances, keyboard "hot keys" may be used to speed up the data entry process, reducing the number of required keystrokes by as much as 90%. Index fields can be created and maintained based on the specific needs of the users, and can be allocated as different types (standard data field, date field, check box, drop-down box, and more). What's more, users can apply data formatters to index fields (such as different date formats and SSN), as well as data validation to provide a higher level of data integrity. Additionally, basic OCR (a standard feature of TCM SE) allows users to "copy & paste" data from the scanned image into the data/index fields.

Get Ready, Get Set...GO

Ready to enjoy the benefits of TCM SE? We make it easy. There are no seat licenses to consider, and an unlimited number of users can retrieve needed document images. And, we are with you during every step of the implementation process—from planning, to execution, to change management.

From purchase to go-live, a TCM SE implementation can take anywhere between three to six months. To begin the process, one of our Project Managers—responsible for organizing all installations, software configurations, and training—hosts a project kick-off meeting. A discussion of all hardware, software, and scanner requirements and the appointment of a key IT administrator who understands your unique technical environment take place. During the implementation we install the TCM client on three to four computers, printers, and scanners and train your IT administrator step-by-step how to install the additional clients. In addition, the Project Manager coordinates the installation and configuration of TylerForms and the TCM library of over 50 document types associated to Finance and Human Resources.

TCM SE is designed to be completely configurable to our clients' needs, so you start capturing documents right away—the right way. We standardized content management extensions and bundled them into a package for easy installation and configuration. This process includes indexing and storing your most popular Munis documents. We also pre-configured user access from logical integration points in our inquiry screens so users only have to select an icon on the tool bar to access what they need. Once TCM SE is installed, we provide your Munis users with basic training, including on-site training, videos, and user guides. These tools are designed to teach users about the new features and benefits of TCM SE, and to create an awareness of how this enhancement helps them in their day-to-day activities.

After the Go

TCM SE ensures that your Munis documents are processed and retained in a consistent and efficient manner — giving your users easy access to the information they need, when they need it. With TCM SE you can cut costs by removing costly paper trails, reallocating labor, and speeding up process times to drive efficiency. And, you have the freedom to add additional documents and revise processes at any point to fit your organizational changes. Why continue to use inefficient filing systems and waste money on costly printing and paper costs? With TCM SE, your Munis documents are there when you need them — accessed right from your desktop.

Now, sit back and enjoy the savings.