

Minutes  
Seville Finance Committee  
May 20, 2013

Mrs. Schwartz called the meeting to order at 9:02 PM

Present: Rick Stallard, Leslie Miller, Barb Schwartz, Larry Landis, Kathy Rhoads  
Absent: None

There were several amendments to be made to the April minutes so they were not approved at this time.

Privilege of the floor:

Mayor Sulzener asked about the amount each property owner pays on the police levy. Mrs. Schwartz explained that the numbers are available on The Medina County Auditor web-site. Currently, property owners are paying approximately \$13.00 to \$15.00 per year for the police levy. The Kilowatt Hour Tax is approximately \$4.00 per month or \$48.00 year.

Fiscal Officer Report:

The Fiscal Officer presented Fund Balance, Revenue, Appropriation, and Check Book Balancing reports for the month ending April 30, 2013. Copies of the reports are attached. Revenues are for the most part ahead of last year. The General Fund balanced includes an Estate Tax payment of \$156,000.00. Because there is a 3 year appeal window on the payment, the General Fund Balance is higher than what can actually be spent in 2013 and 2014. The Fiscal Officer placed an additional line at the end of the Fund Balance report showing the amount of operating funds available in the general, street, and polices funds. Street wages are still high but as more of the work shifts to the Park Department, the appropriations will be more in line with budget expectations. The other appropriations are at or below expected levels. The building repair appropriation has had little use so far. The Zoning contractual appropriation may need to be increased in 2014. The Committee recommended that the budget for the Greenwich Road project not be changed even though the projected costs have been reduced.

There was no lien filed on 51 Main Street when the house was demolished. In the future it will be necessary to be sure who is responsible for informing the Solicitor to file the lien.

The budgeted revenues for Income Tax and Guest Tax may be increased in 2014 which may be used as part of the Kilowatt Hour Tax discussion.

The monthly report from CCA for the Village income tax collections was not complete.

The Fiscal Officer will distribute the rest of the report when it is received.

Personal time reports for all employees were distributed.

The Fiscal Officer has rechecked the 2010 and 2011 payroll audit from Varney-Fink. The Street Superintendent listed time working at home as part of his hours. These were not allowed per the handbook. The use of personal and vacation time has been used by many employees over the past few years which is also against the policy in the handbook. The committee made no recommendation on how to handle the situation.

Legislation

RESOLUTION NO. 2013-04

The KW hour tax remains tabled.

RESOLUTION NO. 2013-05

RESOLUTION NO. 2013-06

Neither of the levy resolutions was adopted by Council.

Mrs. Schwartz believed that the current expense levy should have been placed on the ballot in November.

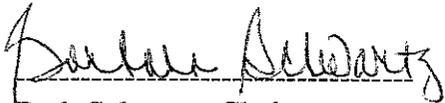
Old Business:

None

New business:

Mayor Sulzener addressed Councilwoman Barb Schwartz and her reports to the BOPA trustees as the Council's representative to BOPA. He felt that Mrs. Schwartz was placing her opinions into the reports and that the reports from Council were not the proper place for Mrs. Schwartz's to express her opinions on Council actions. The reports to BOPA should include only the actions of Council that impacted BOPA, and not include the opinions of one Council member. Mrs. Schwartz responded by saying that any opinions she offered to BOPA in her reports were clearly noted as her opinions.

Mr. Landis moved to adjourn. The motion was seconded by Mrs. Miller. The meeting adjourned at 10:07 PM.

  
Barb Schwartz-Chairwoman

FUND NAME	YEAR END				
	BUDGET 2013	04-30-213	4/30/2012	3/31/2013	3/31/2012
1000 GENERAL	483,650.17	1,276,994.21	781,719.33	1,054,510.03	826,386.64
2011 STREET CONSTRUCTION	9,248.90	121,302.98	85,883.78	72,070.99	20,330.24
2021 STATE HIGHWAY	380.89	83,462.93	119,364.88	75,105.66	110,870.56
2121 COPS FAST	-	0.05	0.05	0.05	0.05
2271 POLICE LEVY	7,008.41	79,087.60	52,641.29	115,381.20	38,030.25
2275 POLICE CAPITAL PROJECTS	-	-	-	-	-
2902 NEW PARK IMPROVEMENT	310.88	9,140.88	13,052.47	9,140.88	13,052.47
2903 DUI EDUCATION	444.39	1,929.39	1,734.39	1,904.39	1,674.39
2904 BMV	92.18	1,092.18	1,092.18	1,092.18	1,092.18
2905 POLICE DRUG FUND	1,872.75	3,793.75	3,016.03	3,693.75	2,916.03
2906 PARK DONATIONS	888.34	5,513.34	4,807.93	5,513.34	4,807.93
2907 K-9 UNIT DONATIONS	-	268.00	268.00	268.00	268.00
2908 RENTAL DEPOSIT	-	700.00	500.00	700.00	500.00
2909 BIKE TRAIL	3,200.83	47,200.83	47,200.83	47,200.83	47,200.83
2910 COMMUNITY REINVESTMENT	408.52	21,408.52	21,408.52	21,408.52	21,408.52
2911 LEOHR PARK TREE FUND	-	-	-	-	-
3101 BOND RETIREMENT	203,000.00	203,010.69	203,000.00	203,008.19	203,000.00
4901 STREETS CAPITAL PROJECTS	142,809.01	159,078.00	205,146.25	151,703.00	197,819.13
4902 DOWNTOWN PROJECT	7.94	1,107.94	1,107.94	1,107.94	1,107.94
4903 COMPUTER FUND	30.74	653.74	534.74	653.74	1,534.74
4904 PARK CAPITAL PROJECT	24,938.17	59,938.17	59,938.17	59,938.17	59,938.17
4905 ADDITIONAL PROPERTY	-	-	-	-	-
4906 DOWNTOWN DECORATIONS	38.28	438.28	438.28	438.28	438.28
9901 MAYORS COURT	-	251.99	251.99	251.99	251.99
9101 UNCLAIMED FUNDS	-	3,619.00	3,619.00	3,619.00	3,619.00
SUB TOTAL VILLAGE FUNDS	878,330.40	2,079,992.47	1,606,726.05	1,828,710.13	1,556,247.34
5101 WATER OPERATING	932,096.10	1,065,586.54	999,173.31	1,053,150.84	990,193.60
5201 SEWER OPERATING	803,924.98	955,319.90	1,469,903.74	942,003.76	1,463,681.26
5301 ELECTRIC OPERATING	3,316,458.44	3,305,769.01	3,390,035.10	3,331,059.69	3,307,786.01
5601 STORM SEWER	164,936.41	317,430.15	286,811.35	316,034.90	287,245.68
9902 UTILITY DEPOSITS	123,344.97	125,194.97	121,644.97	125,544.97	120,769.97
SUB TOTAL UTILITY FUNDS	5,340,760.90	5,769,300.57	6,267,568.47	5,767,794.16	6,169,676.52
GRAND TOTAL	6,219,091.30	7,849,293.04	7,874,294.52	7,596,504.29	7,725,923.86
GENERAL, STREET, POLICE OPERATING FUNDS	499,907.48	1,179,178.90	777,692.85	1,099,962.22	742,747.13

REVENUE STATUS	2013 BUDGET	RECEIVED 4/30/2012	33 %	2012 BUDGET	RECEIVED 4/30/2012	33 %
1000-110-0000 REAL ESTATE TAX	200,000.00	122,430.29	61.22%	217,900.00	105,961.37	48.63%
1000-130-0000 INCOME TAX	900,000.00	332,827.06	36.98%	900,000.00	318,602.15	35.40%
1000-190-0000 GUEST TAX	30,000.00	13,938.33	46.46%	30,000.00	12,604.72	42.02%
1000-221-0000 INHERITANCE TAX	-	156,205.89		-	-	
1000-211-0005 LOCAL GOVT COUNTY	40,000.00	11,514.42	32.95%	50,000.00	16,924.32	38.84%
1000-211-0006 LOCAL GOVT STATE	-	1,666.86		-	2,494.35	
1000-224-0000 CIGARETTE/LIQUOR FEES	500.00	561.53	112.31%	500.00	329.00	65.80%
1000-490-0000 QUATERLY STATE INCOME TAX	-	-		-	140.65	
1000-490-4555 ROLLBACK	18,000.00	-	0.00%	18,000.00	-	0.00%
1000-611-0007 FINES	1,500.00	779.00	51.93%	2,700.00	105.00	3.89%
1000-623-0000 ZONING	1,300.00	950.00	73.08%	1,350.00	300.00	22.22%
1000-701-0000 INTEREST	5,000.00	2,789.61	55.79%	5,000.00	2,653.42	53.07%
1000-820-000 OTHER	1,500.00	3,174.11	211.61%	1,500.00	3,982.56	265.50%
1000-892-0025 KW HOUR TAX	300,000.00	93,716.32	31.24%	300,000.00	83,538.41	27.85%
SUBTOTAL	1,497,800.00	740,553.42	49.44%	1,526,950.00	547,635.95	35.86%
2011-225-0000 GASOLINE	50,000.00	21,243.90	42.49%	50,000.00	20,488.87	40.98%
2011-290-0000 MVL REGISTRATION	100,000.00	74,361.16	74.36%	110,000.00	76,379.98	69.44%
2011-701-0000 INTEREST	350.00	128.56	36.73%	350.00	117.59	33.60%
2011-892-0000 OTHER	-	19.17		-	-	
SUBTOTAL	150,350.00	95,752.79	63.69%	160,350.00	96,986.44	60.48%
2021-225-0000 GASOLINE	30,000.00	11,723.99	39.08%	30,000.00	11,590.55	38.64%
2021-290-0000 other taxes	10,000.00	6,029.28	60.29%	10,000.00	6,192.98	61.93%
2021-701-0000 INTEREST	900.00	182.34	20.26%	900.00	348.26	38.70%
SUBTOTAL	40,900.00	17,935.61	43.85%	40,900.00	18,131.79	44.33%
2271-110-0000 REAL ESTATE	12,000.00	10,608.54	88.40%	18,200.00	9,045.58	49.70%
2271-490-4555 ROLL BACK	6,500.00	-	0.00%	6,500.00	-	0.00%
2271-892-0000 OTHER**	1,000.00	1,056.57	105.66%	1,000.00	227.29	22.73%
SUBTOTAL	19,500.00	11,665.11	59.82%	25,700.00	9,272.87	36.08%
2903-892-0000 DUI EDUCATION	170.00	85.00	50.00%	300.00	110.00	36.67%
2905-892-0000 DRUG FUND	300.00	421.00	140.33%	-	400.00	
2906-820-0000 PARK DONATION	-	125.00		-	20.00	
2910-390-0005 COMM. REINVEST	6,500.00	-	0.00%	6,500.00	-	0.00%
4901-140-0000 STREETS CAPITAL OUTLAY	33,000.00	47,344.93	143.47%	33,000.00	14,959.35	45.33%
4903-211-0000 COMPUTER FUND	100.00	23.00	23.00%	100.00	40.50	40.50%
SUBTOTAL	40,070.00	47,998.93	119.79%	39,900.00	15,529.85	38.92%
REPORT TOTAL	1,748,620.00	913,905.86	52.26%	1,793,800.00	687,556.90	38.33%

ACCOUNT #	04-31-2013 FISCAL OFFICER	2013 BUDGET	EXPENSED TO DATE	33.0%	04-31-2012 FISCAL OFFICER	2012 BUDGET	EXPENSED TO DATE	33.0%
1000-725-121	WAGES	52,000.00	15,408.12	29.6%	WAGES	51,450.00	14,129.82	27.5%
1000-725-211	OPERS	7,320.00	2,157.13	29.5%	OPERS	7,600.00	1,978.21	26.0%
1000-725-213	MEDICARE	800.00	214.75	26.8%	MEDICARE	800.00	199.08	24.9%
1000-725-221	HEALTH CARE	13,500.00	3,871.37	28.7%	HEALTH CARE	11,100.00	3,335.32	30.0%
1000-725-221	H.C. CONSORTIUM	7,650.00	432.86	5.7%	H.C. CONSORTIUM	7,650.00	329.62	4.3%
1000-725-222	LIFE INSURANCE	160.00	32.40	20.3%	LIFE INSURANCE	200.00	32.40	16.2%
1000-725-223	DENTAL	950.00	266.00	28.0%	DENTAL	1,000.00	266.00	26.6%
1000-725-225	WORKERS COMP	825.00	825.00	100.0%	WORKERS COMP	800.00	800.00	100.0%
1000-725-252	TRAVEL	500.00	-	0.0%	TRAVEL	300.00	-	0.0%
1000-725-350	BONDING	600.00	525.00	87.5%	BONDING	600.00	525.00	87.5%
1000-725-399	CONTRACTUAL	15,000.00	1,840.07	12.3%	CONTRACTUAL	36,000.00	7,240.92	20.1%
1000-725-490	SUPPLIES	1,500.00	362.94	24.2%	SUPPLIES	2,000.00	126.00	6.3%
1000-725-690	PANTHER	185,113.20						
	TOTAL	285,918.20	25,935.64	9.1%	TOTAL	119,500.00	28,962.37	24.2%

ACCOUNT #	04-31-2013 LEGISLATIVE	2013 BUDGET	EXPENSED TO DATE	33.0%	04-31-2012 LEGISLATIVE	2012 BUDGET	EXPENSED TO DATE	33.0%
1000-715-111	WAGES-COUNCIL	21,600.00	6,200.00	28.7%	WAGES-COUNCIL	22,600.00	6,200.00	27.4%
1000-715-141	WAGES-LEGAL	17,280.00	5,760.00	33.3%	WAGES-LEGAL	17,000.00	5,376.00	31.6%
1000-715-211	OPERS	5,446.00	1,247.40	22.9%	OPERS	5,544.00	1,249.64	22.5%
1000-715-212	SOCIAL SECURITY	600.00	189.10	31.5%	SOCIAL SECURITY	200.00	164.30	82.2%
1000-715-213	MEDICARE	600.00	173.52	28.9%	MEDICARE	600.00	157.07	26.2%
1000-715-225	WORKERS COMP	650.00	628.20	96.6%	WORKERS COMP	700.00	586.68	83.8%
1000-715-252	TRAVEL	200.00	-	0.0%	TRAVEL	200.00	-	0.0%
1000-715-341	SOLICITOR FEES	37,300.00	8,360.06	22.4%	SOLICITOR FEES	35,000.00	8,837.79	25.3%
1000-715-349	HUMAN RESOURCES		-		HUMAN RESOURCES	2,300.00	700.00	30.4%
1000-715-353	LIABILITY INS	21,910.00	12,682.18	57.9%	LIABILITY INS	32,100.00	20,153.51	62.8%
1000-715-399	CONTRACTUAL	27,500.00	7,864.75	28.6%	CONTRACTUAL	80,000.00	24,755.29	30.9%
1000-715-431	BUILDING REPAIRS	35,000.00	-	0.0%				
1000-715-490	SUPPLIES	2,000.00	1,056.66	52.8%	SUPPLIES	1,500.00	1,131.79	75.5%
	TOTAL	170,086.00	44,161.87	26.0%	TOTAL	197,744.00	69,312.07	35.1%

ACCOUNT #	04-31-2013 MAYOR	2013 BUDGET	EXPENSED TO DATE	33.0%	04-31-2012 MAYOR	2012 BUDGET	EXPENSED TO DATE	33.0%
1000-710-131	WAGES	-	-		WAGES	2,000.00	782.50	39.1%
1000-710-191	WAGES MAYOR	10,000.00	3,333.32	33.3%	WAGES MAYOR	10,000.00	3,333.32	33.3%
1000-710-211	OPERS	-	-		OPERS	1,680.00	226.22	13.5%
1000-710-213	MEDICARE	1,591.00	255.00	16.0%	MEDICARE	674.00	225.57	33.5%
1000-710-252	TRAVEL	300.00	-	0.0%	TRAVEL	500.00	-	0.0%
1000-710-221	INSURANCE		-		INSURANCE	-	-	
1000-710-225	WORKERS COMP	206.00	206.00	100.0%	CONSORTIUM	-	-	
1000-710-399	CONTRACTUAL	3,000.00	6.99	0.2%	CONTRACTUAL	5,000.00	594.01	11.9%
1000-710-490	SUPPLIES	1,030.00	-	0.0%	SUPPLIES	1,000.00	372.15	37.2%
	TOTAL	16,127.00	3,801.31	23.6%	TOTAL	20,854.00	5,533.77	26.5%

ACCOUNT #	04-31-2013 POLICE	2013 BUDGET	EXPENSED TO DATE	33.0%	04-31-2012 POLICE	2012 BUDGET	EXPENSED TO DATE	33.0%
2271-110-190	WAGES	358,000.00	100,088.79	28.0%	WAGES	356,000.00	103,435.91	29.1%
2271-110-211	OPERS	500.00	114.85	23.0%	OPERS	500.00	72.38	14.5%
2271-110-213	MEDICARE	5,300.00	1,177.43	22.2%	MEDICARE	5,305.00	1,241.24	23.4%
2271-110-215	POLICE PENSION	69,200.00	19,357.36	28.0%	POLICE PENSION	70,067.00	20,069.13	28.6%
2271-110-221	HEALTH INSURANCE	63,000.00	18,008.57	28.6%	HEALTH INSURANCE	55,000.00	19,228.90	35.0%
2271-110-222	HC CONSORTIUM	34,500.00	1,828.87	5.3%	HC CONSORTIUM	30,000.00	7,037.91	23.5%
2271-110-222	LIFE INSURANCE	651.00	194.40	29.9%	LIFE INSURANCE	835.00	196.60	23.5%
2271-110-223	DENTAL	5,000.00	1,264.00	25.3%	DENTAL	4,400.00	1,530.00	34.8%
2271-110-225	WORKERS COMP	6,800.00	5,766.26	84.8%	WORKERS COMP	9,130.00	5,603.64	61.4%
2271-110-252	TRAVEL	250.00	-	0.0%	TRAVEL	-	-	-
2271-110-270	UNIFORMS	4,944.00	506.97	10.3%	UNIFORMS	4,338.00	294.36	6.8%
2271-110-344	TAX COLLECTION	1,500.00	716.34	47.8%	TAX COLLECTION	1,000.00	416.41	41.6%
2271-110-399	CONTRACTUAL	59,400.00	29,411.67	49.5%	CONTRACTUAL	60,165.00	32,501.19	54.0%
2271-110-490	SUPPLIES	43,500.00	9,958.82	22.9%	SUPPLIES	41,000.00	13,179.42	32.1%
2271-800-520	EQUIPMENT	12,920.00	856.59	6.6%	EQUIPMENT	21,625.00	4,383.29	20.3%
2271-800-590	CAPITAL	-	-	-	CRUISERS	110,030.00	104,425.75	94.9%
	TOTAL	665,465.00	189,250.92	28.4%	TOTAL	769,395.00	313,616.13	40.8%

ACCOUNT #	04-31-2013 PARKS	2013 BUDGET	EXPENSED TO DATE	33.0%	04-31-2012 PARKS	2012 BUDGET	EXPENSED TO DATE	33.0%
1000-320-190	WAGES	71,050.00	13,612.10	19.2%	WAGES	55,000.00	8,187.93	14.9%
1000-320-211	OPERS	10,004.00	1,913.71	19.1%	OPERS	7,864.00	1,146.32	14.6%
1000-320-213	MEDICARE	1,050.00	197.38	18.8%	MEDICARE	798.00	118.73	14.9%
1000-320-353	LIABILITY INSURANCE	950.00	872.88	91.9%	LIABILITY INSURANCE	1,400.00	826.77	59.1%
1000-320-225	WORKERS COMP	1,000.00	923.31	92.3%	WORKERS COMP	891.00	866.90	97.3%
1000-320-399	CONTRACTUAL	19,600.00	832.61	4.2%	CONTRACTUAL	19,010.00	4,772.58	25.1%
1000-320-490	SUPPLIES	16,171.00	4,869.39	30.1%	SUPPLIES	15,700.00	1,757.28	11.2%
	TOTAL	119,825.00	23,221.38	19.4%	TOTAL	100,663.00	17,676.51	17.6%

ACCOUNT #	04-31-2013 STREET	2013 BUDGET	EXPENSED TO DATE	33.0%	04-31-2012 STREET	2012 BUDGET	EXPENSED TO DATE	33.0%
2011-620-190	WAGES	131,950.00	48,534.44	36.8%	WAGES	119,000.00	36,995.72	31.1%
2011-620-211	OPERS	18,600.00	6,094.56	32.8%	OPERS	17,060.00	5,179.38	30.4%
2011-620-213	MEDICARE	2,000.00	605.93	30.3%	MEDICARE	1,750.00	526.86	30.1%
2011-620-221	HEALTH INSURANCE	42,000.00	11,438.26	27.2%	HEALTH INSURANCE	31,300.00	9,512.88	30.4%
2011-610-221	HC CONSORTIUM	30,000.00	3,518.42	11.7%	HC CONSORTIUM	21,700.00	7,444.42	34.3%
2011-620-222	LIFE INSURANCE	500.00	138.25	27.7%	LIFE INSURANCE	500.00	129.60	25.9%
2011-620-223	DENTAL	4,100.00	956.50	23.3%	DENTAL	3,400.00	898.00	26.4%
2011-620-225	WORKERS COMP	1,850.00	1,850.00	100.0%	WORKERS COMP	2,000.00	1,637.79	81.9%
2011-620-311	SIDEWALK REPAIR	60,000.00	-	0.0%	SIDEWALK REPAIR	-	-	-
2011-620-270	CLOTHING	1,500.00	509.99	34.0%	CLOTHING	1,300.00	898.93	69.1%
2011-620-399	CONTRACTUAL	29,166.00	8,183.26	28.1%	CONTRACTUAL	30,660.00	3,845.73	12.5%
2011-620-490	SUPPLIES	42,375.00	8,457.10	20.0%	SUPPLIES	41,140.00	7,533.80	18.3%
2011-800-520	EQUIPMENT	18,000.00	312.00	1.7%	EQUIPMENT	17,100.00	175.00	1.0%
	TOTAL	382,041.00	90,598.71	23.7%	TOTAL	286,910.00	74,778.11	26.1%

ACCOUNT #	ZONING	2013 BUDGET	EXPENSED TO DATE	33.0%	ZONING	2012 BUDGET	EXPENSED TO DATE	33.0%
1000-410-190	WAGES	6,000.00	2,000.00	33.3%	WAGES	6,000.00	2,000.00	33.3%
1000-410-211	OPERS	840.00	280.00	33.3%	OPERS	840.00	280.00	33.3%
1000-410-213	MEDICARE	87.00	29.00	33.3%	MEDICARE	87.00	29.00	33.3%
1000-410-225	WORKERS COMP	120.00	106.76	89.0%	WORKERS COMP	150.00	101.51	67.7%
1000-410-252	TRAVEL	200.00	-	0.0%	TRAVEL	200.00	-	0.0%
1000-410-399	CONTRACTUAL	2,500.00	1,779.74	71.2%	CONTRACTUAL	3,000.00	52.18	1.7%
1000-410-490	SUPPLIES	450.00	-	0.0%	SUPPLIES	400.00	14.52	3.6%
1000-410-610	DEPOSITS REFUNDED	100.00	-	0.0%	DEPOSITS REFUNDED	100.00	-	0.0%
	TOTAL	10,297.00	4,195.50	40.7%	TOTAL	10,777.00	2,477.21	23.0%

ACCOUNT #	MAYORS COURT	2013 BUDGET	EXPENSED TO DATE	33.0%	MAYORS COURT	2012 BUDGET	EXPENSED TO DATE	33.0%
1000-720-141	WAGES	5,000.00	1,600.00	32.0%	WAGES	5,040.00	1,600.00	31.7%
1000-720-211	OPERS	700.00	224.00	32.0%	OPERS	710.00	224.00	31.5%
1000-720-213	MEDICARE	75.00	23.20	30.9%	MEDICARE	80.00	23.20	29.0%
1000-720-399	CONTRACTUAL	1,000.00	85.41	8.5%	CONTRACTUAL	1,500.00	381.22	25.4%
1000-720-610	REFUNDS	250.00	-	0.0%	REFUNDS	500.00	-	0.0%
	TOTAL	7,025.00	1,932.61	27.5%	TOTAL	7,830.00	2,228.42	28.5%

ACCOUNT #		2013 BUDGET	EXPENSED TO DATE	33.0%		2013 BUDGET	EXPENSED TO DATE	33.0%
1000-290-399	EMERGENCY MGNT	1,330.00	1,506.50	113.3%	EMERGENCY MGNT	1,500.00	1,288.00	85.9%
1000-740-344	TAX COLLECTION CCA	56,000.00	15,545.00	27.8%	TAX COLLECTION	57,000.00	14,335.00	25.1%
1000-755-344	TAX COLLECTION RE	15,000.00	7,600.88	50.7%	TAX COLLECTION	9,000.00	5,895.87	65.5%
1000-760-610	REFUNDS	19,000.00	2,831.35	14.9%	REFUNDS	17,000.00	5,392.35	31.7%
	TOTAL	91,330.00	27,483.73	30.1%	TOTAL	84,500.00	26,911.22	31.8%
	GRAND TOTAL	1,748,114.20	410,581.67	23.5%		1,598,173.00	541,495.81	33.9%

BANK RECONCILIATION

APRIL 30, 2013

FIRST MERIT MONEY MARKET	equals adjusted bank balance	2,147,346.62
PAYROLL CLEARING	equals adjusted bank balance	525,155.73
MAYORS COURT	equals adjusted bank balance	251.99
UTILITY DEPOSIT ACCOUNT	equals adjusted bank balance	125,194.97
US BANK BOND RESERVE	equals adjusted bank balance	203,010.69
		-
TOTAL SECONDARY BALANCE		3,000,960.00
TOTAL PER UAN		3,000,960.00
DIFFERENCE		-
SYSTEM BALANCE		7,849,323.04
SECONDARY BALANCE		3,000,960.00
COMPUTER PRIMARY BALANCE		4,848,363.04
CHECKING BALANCE		5,137.00
SWEEP BALANCE		4,857,073.40
TOTAL PRIMARY BALANCE		4,862,210.40
OUTSTANDING CHECKS		(7,378.58)
		-
OPERS PAYMENT		(6,468.78)
		-
TOTAL		(6,468.78)
CALCULATED PRIMARY BALANCE		4,848,363.04
difference		-