

Minutes  
Seville Finance Committee  
October 21, 2013

Mrs. Schwartz called the meeting to order at 7:00 PM.

Present: Barb Schwartz, Larry Landis, Leslie Miller, Rick Stallard, Roger Kilgore  
(alternate)

Late: Kathy Rhoads (7:52 PM)

Mr. Stallard moved to approve the minutes from 09-16. The motion was seconded by Larry Landis. The motion passed unanimously.

Privilege of the floor:

None

Fiscal Officer Report:

The financial statements for the period ending 09-30-2013 were presented. Copies of the reports are attached. The Fiscal Officer noted the General Fund balance of over \$1,282,000 as it will relate to the budget reports to be reviewed later in the meeting. He also noted the Guest and Inheritance Tax revenues for the same reason. There was one adjusting factor on the bank reconciliation of \$159.95 which represented a check paid to BOPA that bounced on September 30<sup>th</sup>. The check was not made good until October so it showed as an adjusting factor at the end of September.

Mrs. Schwartz noted that the Bike Trail Fund appropriation for 2014 was \$3,000 more than in 2013. The 2013 appropriation should have been \$3,000 more. A typographical error caused the error.

PNC bank review:

Mrs. Schwartz reported the village will receive free checks from PNC bank when the new account opens. Mrs. Rhoads is the only person left to sign on the new account. The first check for \$100,000 will be deposited into the PNC bank on Tuesday. This will allow the bank to finish putting papers together and Seville can move the remaining from First National to PNC.

CCA Report:

The CCA report still shows Bleachtech as a government entity. The Fiscal Officer will contact CCA to get Bleachtech reclassified. The report also shows a tax credit of 25% which is no longer valid. The report needs to be changed. Mrs. Schwartz also noted that for the year revenue is down 14.6% for the year and month to month 13.4%.

2014 budgets:

Proposed budgets for 2014 were presented to the committee. The Certificate of Appropriations is a "cover page" that shows carry-over amounts, projected revenues, projected appropriations, transfers, and projected ending balances at December 31, 2014. At Mrs. Schwartz's request, a second Certificate of Appropriations was presented

showing a loss of all income tax revenue from Panther Trucking. Previously, Council had allowed for losing only half of the Panther revenue for 2014. The carry-over balance in the General Fund at the end of 2013 is currently projected at \$1,250,000. That amount will likely increase before the end of the year. Current year projected balances were based on current available information. The balances may change before the end of the year and they will need to be monitored closely during the remainder of the year.

The Street Department is considering buying a new skid-steer but the Village has allowed for the purchase and this will not cause undue hardship on Village finances.

The Village has budgeted less than what the county has projected for both Local Government Funds and Real Estate Taxes.

There will be two liability payments in 2014. One will be for the extension of the current rates for nine months. The second will be in November for the renewal. Both the health insurance and the liability insurance have been adjusted for the current information.

There is no information on any anticipated increase in the Worker's Compensation expense. A 10% increase has been allowed for.

Preliminary wage estimates were based on raising employees to the top of their next level and adding a 3% across the board increase. This can be adjusted as the budget process proceeds. The Street and Park budgets include \$10,000 for a part-time person. Further discussions with the Street Superintendent will be held to determine the necessity of the part-time person.

The budget for the Fiscal Officer includes the same wage increase computation as Streets and Parks. An allowance for the repayment of \$156,000 in inheritance tax and \$200,000 for the Panther tax payment if needed are included in the Fiscal Officer appropriations.

There are grants available for the purchase of police vests and the Village needs to apply for them when they become available.

Other questions concerning the Street, Park, and Police budgets were referred to their respective committees and department supervisors for further review.

The fiber optic network obligation is contained in fund 2910.

The budget for building repair is \$35,000 for 2014. There was a discussion about creating a special fund for building repair and putting the rental income into that fund. The committee recommended establishing a separate fund for the building repairs. The solicitor will be contacted to draft appropriate legislation.

#### Old Business:

There was no update on getting the auxiliary officers onto the worker's compensation plan.

The committee recommended that the payback period on the sidewalk resolution would be 5 years.

Ordinance 99-46 was sent to the Solicitor. The ordinance deals with police equivalency days and was not an issue for finance.

#### New business:

The wrong period was shown on the last payroll. The problem was fixed through the UAN software system.

The committee discussed changing the employee contribution to their health insurance premium to a percentage rather than the current structure of \$50.00 for single \$100.00 for

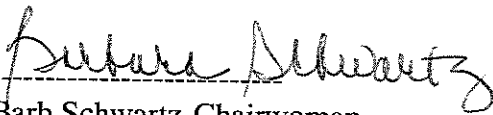
employee and one dependent and \$100.00 for family coverage. Medical Mutual charges a different rate for family coverage depending on the number of dependents. The committee felt that a percentage of the premium would be a better way to determine the employee contribution. The committee recommended using 15% with an ordinance to be drafted by the solicitor to that effect.

Mrs. Miller moved to take a 5 minute recess before conducting further business. The motion was seconded by Mr. Landis. The motion passed unanimously.

Mrs. Miller moved to enter executive session inviting all the committee members to the entire session and the Mayor and Fiscal Officer to be available if called upon. The motion was seconded by Mr. Landis. The motion passed unanimously. Executive session began 9:41 PM.

Mr. Stallard moved to exit executive session. The motion was seconded by Mrs. Rhoads. The motion passed unanimously. Executive session ended at 10:40 PM.

Mr. Landis moved to adjourn. The motion was seconded by Mrs. Rhoads. The motion passed unanimously. The meeting adjourned at 10:40 PM.

A handwritten signature in cursive script that reads "Barbara Schwartz". The signature is written in dark ink and is positioned above a horizontal line.

Barb Schwartz-Chairwoman

FUND NAME	YEAR END BUDGET 2013	9/30/2013	9/30/2012	8/31/2013	8/31/2012
1000 GENERAL	483,650.17	1,282,751.39	1,039,228.99	1,342,330.89	1,004,256.18
2011 STREET CONSTRUCTION	9,248.90	63,240.77	47,103.04	87,389.27	64,709.71
2021 STATE HIGHWAY	380.89	211,749.25	73,547.35	220,943.83	74,362.33
2121 COPS FAST	-	0.05	0.05	0.05	0.05
2271 POLICE LEVY	7,008.41	96,477.82	38,021.12	31,540.20	76,247.72
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	2,039.39	1,784.39	2,014.39	1,759.39
2904 BMV	92.18	1,092.18	1,092.18	1,092.18	1,092.18
2905 POLICE DRUG FUND	1,872.75	3,903.75	3,372.75	3,893.75	3,538.03
2906 PARK DONATIONS	888.34	5,417.82	5,178.22	5,342.82	5,148.22
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	26,408.52	27,408.52	26,408.52	27,408.52
2911 LEOHR PARK TREE FUND	-	1,500.00	-	1,500.00	-
3101 BOND RETIREMENT	203,000.00	203,024.31	203,000.00	203,024.31	203,000.00
4901 STREETS CAPITAL PROJECTS	142,809.01	198,591.64	101,271.79	183,204.14	216,659.79
4902 DOWNTOWN PROJECT	7.94	1,107.94	1,107.94	1,107.94	1,107.94
4903 COMPUTER FUND	30.74	653.74	611.24	653.74	572.24
4904 PARK CAPITAL PROJECT	24,938.17	89,103.17	59,938.17	89,103.17	59,938.17
4905 ADDITIONAL PROPERTY	-	-	-	-	-
4906 DOWNTOWN DECORATIONS	38.28	438.28	438.28	438.28	438.28
9901 MAYORS COURT	-	251.97	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	2,248,680.70	1,667,996.32	2,261,168.18	1,805,131.04
5101 WATER OPERATING	932,096.10	1,097,612.10	1,028,309.52	1,066,859.45	1,000,255.01
5201 SEWER OPERATING	803,924.98	897,772.07	1,190,294.59	876,334.46	1,449,200.12
5301 ELECTRIC OPERATING	3,316,458.44	3,201,358.28	3,578,807.95	3,212,775.52	3,530,692.14
5601 STORM SEWER	164,936.41	303,890.37	293,448.99	298,454.22	296,596.38
9902 UTILITY DEPOSITS	123,344.97	124,919.97	122,519.97	125,673.22	123,169.97
2912 EQ BASIN DIRECT PAYMENT	-	-	-	-	-
SUB TOTAL UTILITY FUNDS	5,340,760.90	5,625,552.79	6,213,381.02	5,580,096.87	6,399,913.62
GRAND TOTAL	6,219,091.30	7,874,233.49	7,881,377.34	7,841,265.05	8,205,044.66
GENERAL, STREET, POLICE OPERATING FUNDS	499,907.48	1,144,264.09	981,801.60	1,163,054.47	1,002,662.06

REVENUE STATUS	2013 BUDGET	RECEIVED 9/30/2013	75 %	2012 BUDGET	RECEIVED 9/30/2012	75 %
1000-110-0000 REAL ESTATE TAX	200,000.00	218,093.78	109.05%	217,900.00	212,524.34	97.53%
1000-130-0000 INCOME TAX	900,000.00	788,357.51	87.60%	900,000.00	789,690.55	87.74%
1000-190-0000 GUEST TAX	30,000.00	39,937.60	133.13%	30,000.00	33,951.22	113.17%
1000-221-0000 INHERITANCE TAX	-	156,205.89		-	-	
1000-211-0005 LOCAL GOVT COUNTY	40,000.00	32,707.77	91.88%	50,000.00	43,128.29	96.92%
1000-211-0006 LOCAL GOVT STATE	-	4,042.91		-	5,331.61	
1000-224-0000 CIGARETTE/LIQUOR FEES	500.00	857.68	171.54%	500.00	375.50	75.10%
1000-490-0000 QUARTERLY STATE INCOME TAX	-	-		-	337.73	
1000-490-4555 ROLLBACK	18,000.00	14,161.70	78.68%	18,000.00	12,802.81	71.13%
1000-611-0007 FINES	1,500.00	1,765.00	117.67%	2,700.00	317.00	11.74%
1000-623-0000 ZONING	1,300.00	2,430.00	186.92%	1,350.00	2,115.00	156.67%
1000-701-0000 INTEREST	5,000.00	6,096.27	121.93%	5,000.00	6,204.58	124.09%
1000-820-0000 OTHER	1,500.00	8,857.91	590.53%	-	10,124.97	
1000-892-0025 KW HOUR TAX	300,000.00	234,410.04	78.14%	300,000.00	219,561.42	73.19%
SUBTOTAL	1,497,800.00	1,507,924.06	100.68%	1,525,450.00	1,336,465.02	87.61%
2011-225-0000 GASOLINE	50,000.00	49,057.67	98.12%	50,000.00	47,989.31	95.98%
2011-290-0000 MVL REGISTRATION	100,000.00	97,124.80	97.12%	110,000.00	96,874.28	88.07%
2011-701-0000 INTEREST	350.00	355.80	101.66%	350.00	374.89	107.11%
2011-892-0000 OTHER	-	949.35		-	-	
SUBTOTAL	150,350.00	147,487.62	98.10%	160,350.00	145,238.48	90.58%
2021-225-0000 GASOLINE	30,000.00	27,494.94	91.65%	30,000.00	27,388.52	91.30%
2021-290-0000 other taxes	10,000.00	7,874.98	78.75%	10,000.00	7,854.68	78.55%
2021-701-0000 INTEREST	900.00	744.61	82.73%	900.00	680.31	75.59%
SUBTOTAL	40,900.00	36,114.53	88.30%	40,900.00	35,923.51	87.83%
2271-110-0000 REAL ESTATE	12,000.00	18,851.95	157.10%	18,200.00	18,191.90	99.96%
2271-490-4555 ROLL BACK	6,500.00	1,361.38	20.94%	6,500.00	900.11	13.85%
2271-892-0000 OTHER**	1,000.00	5,609.92	560.99%	1,000.00	302.29	30.23%
SUBTOTAL	19,500.00	25,823.25	132.43%	25,700.00	19,394.30	75.46%
2903-892-0000 DUI EDUCATION	170.00	195.00	114.71%	300.00	160.00	53.33%
2905-892-0000 DRUG FUND	300.00	531.00	177.00%	-	1,022.00	
2906-820-0000 PARK DONATION	-	780.00		-	390.29	
2910-390-0005 COMM. REINVEST	6,500.00	5,000.00	76.92%	6,500.00	5,500.00	84.62%
4901-140-0000 STREETS CAPITAL OUTLAY	33,000.00	28,741.87	87.10%	33,000.00	28,747.89	87.11%
4903-211-0000 COMPUTER FUND	100.00	23.00	23.00%	100.00	117.00	117.00%
SUBTOTAL	40,070.00	35,270.87	88.02%	39,900.00	35,937.18	90.07%
REPORT TOTAL	1,748,620.00	1,752,620.33	100.23%	1,792,300.00	1,572,958.49	87.76%

ACCOUNT #	30-Sep-2013 FISCAL OFFICER	2013 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2012 FISCAL OFFICER	2012 BUDGET	EXPENSED TO DATE	75.0%
1000-725-121	WAGES	52,000.00	36,614.65	70.4%	WAGES	51,450.00	33,800.90	65.7%
1000-725-211	OPERS	7,320.00	5,126.02	70.0%	OPERS	7,600.00	4,732.17	62.3%
1000-725-213	MEDICARE	800.00	511.42	63.9%	MEDICARE	800.00	477.07	59.6%
1000-725-221	HEALTH CARE	13,500.00	7,790.86	57.7%	HEALTH CARE	11,100.00	8,226.67	74.1%
1000-725-221	H.C. CONSORTIUM	7,650.00	596.17	7.8%	H.C. CONSORTIUM	7,650.00	383.10	5.0%
1000-725-222	LIFE INSURANCE	160.00	72.90	45.6%	LIFE INSURANCE	200.00	72.90	36.5%
1000-725-223	DENTAL	950.00	598.50	63.0%	DENTAL	1,000.00	533.70	53.4%
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	3,030.07	20.2%	CONTRACTUAL	36,000.00	24,506.89	68.1%
1000-725-490	SUPPLIES	1,500.00	907.14	60.5%	SUPPLIES	2,000.00	1,767.00	88.4%
	SUBTOTAL	100,805.00	56,597.73	56.1%				
1000-725-690	PANTHER	185,113.20	-	0.0%				#DIV/0!
	TOTAL	285,918.20	56,597.73	19.8%	TOTAL	119,500.00	75,825.40	63.5%

ACCOUNT #	30-Sep-2013 LEGISLATIVE	2013 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2012 LEGISLATIVE	2012 BUDGET	EXPENSED TO DATE	75.0%
1000-715-111	WAGES-COUNCIL	21,500.00	13,950.00	64.9%	WAGES-COUNCIL	22,600.00	13,950.00	61.7%
1000-715-141	WAGES-LEGAL	17,280.00	12,960.00	75.0%	WAGES-LEGAL	17,000.00	12,384.00	72.8%
1000-715-211	OPERS	5,446.00	2,815.40	51.7%	OPERS	5,544.00	2,755.76	49.7%
1000-715-212	SOCIAL SECURITY	600.00	421.60	70.3%	SOCIAL SECURITY	600.00	412.30	68.7%
1000-715-213	MEDICARE	600.00	390.42	65.1%	MEDICARE	600.00	356.67	59.4%
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	25,990.30	69.7%	SOLICITOR FEES	35,000.00	21,797.54	62.3%
1000-715-349	HUMAN RESOURCES		-		HUMAN RESOURCES	2,300.00	1,575.00	
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	18,347.23	66.7%	CONTRACTUAL	80,000.00	45,044.51	56.3%
1000-715-431	BUILDING REPAIRS	35,000.00	3,923.26	11.2%				#DIV/0!
1000-715-490	SUPPLIES	2,000.00	1,784.34	89.2%	SUPPLIES	1,500.00	1,397.36	93.2%
	TOTAL	169,986.00	93,892.93	55.2%	TOTAL	198,144.00	120,413.33	60.8%

ACCOUNT #	30-Sep-2013 MAYOR	2013 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2012 MAYOR	2012 BUDGET	EXPENSED TO DATE	75.0%
1000-710-131	WAGES	-	-		WAGES	2,000.00	1,970.76	
1000-710-191	WAGES MAYOR	10,000.00	7,499.97	75.0%	WAGES MAYOR	10,000.00	7,499.97	75.0%
1000-710-211	OPERS	-	-		OPERS	1,680.00	392.47	
1000-710-213	MEDICARE	1,591.00	573.75	36.1%	MEDICARE	674.00	576.05	85.5%
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	-	-	#DIV/0!
1000-710-399	CONTRACTUAL	3,000.00	6.99	0.2%	CONTRACTUAL	5,000.00	648.26	13.0%
1000-710-490	SUPPLIES	1,030.00	22.27	2.2%	SUPPLIES	1,000.00	564.17	56.4%
	TOTAL	16,127.00	8,308.98	51.5%	TOTAL	20,854.00	11,651.68	55.9%

ACCOUNT #	30-Sep-2013 POLICE	2013 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2012 POLICE	2012 BUDGET	EXPENSED TO DATE	75.0%
2271-110-190	WAGES	358,000.00	243,485.98	68.0%	WAGES	356,000.00	238,045.31	66.9%
2271-110-211	OPERS	500.00	322.01	64.4%	OPERS	500.00	160.63	32.1%
2271-110-213	MEDICARE	5,300.00	2,853.73	53.8%	MEDICARE	5,305.00	2,807.26	52.9%
2271-110-215	POLICE PENSION	69,200.00	47,031.26	68.0%	POLICE PENSION	70,067.00	46,195.04	65.9%
2271-110-221	HEALTH INSURANCE	63,000.00	38,779.29	61.6%	HEALTH INSURANCE	55,000.00	40,441.65	73.5%
2271-110-221	HC CONSORTIUM	34,500.00	5,414.71	15.7%	HC CONSORTIUM	30,000.00	14,236.01	47.5%
2271-110-222	LIFE INSURANCE	651.00	388.80	59.7%	LIFE INSURANCE	835.00	391.00	46.8%
2271-110-223	DENTAL	5,000.00	2,892.60	57.9%	DENTAL	4,400.00	3,043.50	69.2%
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	-	-	#DIV/0!
2271-110-270	UNIFORMS	4,944.00	1,038.93	21.0%	UNIFORMS	4,338.00	1,107.84	25.5%
2271-110-344	TAX COLLECTION	1,500.00	1,196.27	79.8%	TAX COLLECTION	1,000.00	934.63	93.5%
2271-110-399	CONTRACTUAL	59,400.00	35,350.95	59.5%	CONTRACTUAL	60,165.00	42,289.24	70.3%
2271-110-490	SUPPLIES	43,500.00	28,670.86	65.9%	SUPPLIES	41,000.00	24,313.90	59.3%
2271-800-520	EQUIPMENT	17,620.00	2,826.59	16.0%	EQUIPMENT	21,625.00	5,204.08	24.1%
2271-800-590	CAPITAL				CRUISERS	110,030.00	110,030.00	100.0%
	TOTAL	670,165.00	416,018.24	62.1%	TOTAL	769,395.00	534,803.73	69.5%

ACCOUNT #	30-Sep-2013 PARKS	2013 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2012 PARKS	2012 BUDGET	EXPENSED TO DATE	75.0%
1000-320-190	WAGES	71,050.00	46,589.41	65.6%	WAGES	55,000.00	37,529.99	68.2%
1000-320-211	OPERS	10,004.00	6,530.55	65.3%	OPERS	7,864.00	5,254.23	66.8%
1000-320-213	MEDICARE	1,050.00	675.53	64.3%	MEDICARE	798.00	538.09	67.4%
1000-320-353	LIABILITY INSURANCE	950.00	894.13	94.1%	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	4,260.37	21.7%	CONTRACTUAL	19,010.00	17,375.93	91.4%
1000-320-490	SUPPLIES	16,171.00	12,219.99	75.6%	SUPPLIES	15,700.00	9,103.41	58.0%
	TOTAL	119,825.00	72,093.29	60.2%	TOTAL	100,663.00	71,495.32	71.0%

ACCOUNT #	30-Sep-2013 STREET	2013 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2012 STREET	2012 BUDGET	EXPENSED TO DATE	75.0%
2011-620-190	WAGES	131,950.00	85,472.44	64.8%	WAGES	119,000.00	71,663.11	60.2%
2011-620-211	OPERS	18,600.00	11,265.87	60.6%	OPERS	17,060.00	10,032.83	58.8%
2011-620-213	MEDICARE	2,000.00	1,111.83	55.6%	MEDICARE	1,750.00	1,010.44	57.7%
2011-620-221	HEALTH INSURANCE	42,000.00	25,915.23	61.7%	HEALTH INSURANCE	31,300.00	23,342.41	74.6%
2011-610-221	HC CONSORTIUM	30,000.00	9,080.77	30.3%	HC CONSORTIUM	21,700.00	17,945.44	82.7%
2011-620-222	LIFE INSURANCE	500.00	314.25	62.9%	LIFE INSURANCE	500.00	275.05	55.0%
2011-620-223	DENTAL	4,100.00	2,244.50	54.7%	DENTAL	3,400.00	2,087.00	61.4%
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	-	-	#DIV/0!
2011-620-270	CLOTHING	1,500.00	1,500.00	100.0%	CLOTHING	1,300.00	1,061.35	81.6%
2011-620-399	CONTRACTUAL	29,166.00	15,889.32	54.5%	CONTRACTUAL	30,660.00	6,665.80	21.7%
2011-620-490	SUPPLIES	42,375.00	29,977.74	70.7%	SUPPLIES	41,140.00	17,993.62	43.7%
2011-800-520	EQUIPMENT	18,000.00	15,773.80	87.6%	EQUIPMENT	17,100.00	8,096.05	47.3%
	TOTAL	382,041.00	200,395.75	52.5%	TOTAL	286,910.00	161,810.89	56.4%

ACCOUNT #	ZONING	2013 BUDGET	EXPENSED TO DATE	75.0%	ZONING	2012 BUDGET	EXPENSED TO DATE	75.0%
1000-410-190	WAGES	6,000.00	4,500.00	75.0%	WAGES	6,000.00	4,500.00	75.0%
1000-410-211	OPERS	840.00	630.00	75.0%	OPERS	840.00	630.00	75.0%
1000-410-213	MEDICARE	87.00	65.25	75.0%	MEDICARE	87.00	65.25	75.0%
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	1,874.56	75.0%	CONTRACTUAL	3,000.00	899.54	30.0%
1000-410-490	SUPPLIES	450.00	-	0.0%	SUPPLIES	400.00	219.76	54.9%
1000-410-610	DEPOSITS REFUNDED	100.00	-	0.0%	DEPOSITS REFUNDED	100.00	-	0.0%
	TOTAL	10,297.00	7,176.57	69.7%	TOTAL	10,777.00	6,416.06	59.5%

ACCOUNT #	MAYORS COURT	2013 BUDGET	EXPENSED TO DATE	75.0%	MAYORS COURT	2012 BUDGET	EXPENSED TO DATE	75.0%
1000-720-141	WAGES	5,000.00	3,600.00	72.0%	WAGES	5,040.00	3,600.00	71.4%
1000-720-211	OPERS	700.00	504.00	72.0%	OPERS	710.00	504.00	71.0%
1000-720-213	MEDICARE	75.00	52.20	69.6%	MEDICARE	80.00	52.20	65.3%
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	4,241.61	60.4%	TOTAL	7,830.00	4,537.42	57.9%

ACCOUNT #		2013 BUDGET	EXPENSED TO DATE	75.0%		2013 BUDGET	EXPENSED TO DATE	75.0%
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	36,509.66	65.2%	TAX COLLECTION	57,000.00	39,536.45	69.4%
1000-755-344	TAX COLLECTION RE	15,000.00	12,749.59	85.0%	TAX COLLECTION	9,000.00	9,000.00	100.0%
1000-760-610	REFUNDS	19,000.00	11,643.56	61.3%	REFUNDS	17,000.00	17,000.00	100.0%
	TOTAL	91,330.00	62,409.31	68.3%	TOTAL	84,500.00	66,824.45	79.1%
	GRAND TOTAL	1,752,714.20	921,134.41	52.6%		1,598,573.00	1,053,778.28	65.9%
	WITHOUT PANTHER	1,567,601.00	921,134.41	58.8%				



**Bank Reconciliation**

Reconciled Date 9/30/2013

Prior UAN Balance:		\$7,841,265.05
Receipts:	+	\$792,376.41
Payments:	-	\$759,407.97
Adjustments:	+	\$0.00
Current UAN Balance as of 09/30/2013:		\$7,874,233.49
Other Adjusting Factors:	+	-\$159.45
Adjusted UAN Balance as of 09/30/2013:		<u>\$7,874,074.04</u>
Current Bank Balance as of 09/30/2013:		\$7,909,923.69
Deposits in Transit:	+	\$0.00
Outstanding Payments:	-	\$35,849.65
Outstanding Adjustments:	+	\$0.00
Other Adjusting Factors:	+	\$0.00
Adjusted Bank Balance as of 09/30/2013:		<u>\$7,874,074.04</u>

Balances Reconciled

Reconciliation Notes

Payments Not In UAN: \$159.45  
 BOUNCED CHECK PRESENTED TO BOPA 09-30. CHECK WAS 149.45 PLUS \$10.00 FEE

Governing Board Signatures

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There are no outstanding receipts as of 09/30/2013.

There are no outstanding adjustments as of 09/30/2013.