MEMO

DATE:

September 10, 2013

TO:

City Council Members, Mayor and City Manager

FROM:

Jeffrey F. Knoblauch, Finance Director

RE:

August 2013 Financial Report

Attached are the August month end financial reports. The reports include the following:

1. A Statement of Cash from Revenue and Expense

- 2. An <u>Executive Summary</u> of the City's major funds: including the General Fund, Street M&R (Service), Cemetery, Parks, Cable TV, Fire, Emergency Medical Services, Water, Wastewater, Electric, Storm Water, Golf Course and Fleet Maintenance Funds. This report shows variance ratios of year-to-date revenues and expenditures compared to previous year-to-date and current budget figures.
- 3. <u>Bank Report</u> has been included to summarize the investment instruments on which the City earns interest income.
- 4. <u>Variance Notes</u> have been included to highlight variations from budget projections listed on the Executive Summary.
- 5. <u>Utility Billing Delinquency Report</u> has been included to show the past due balance totals for our utility customers along with the balances that have been turned over to collections and certified to Summit County and placed as a lien on the property. Also included is the balances written off due to bankruptcy, collection company fees and smaller, immaterial amounts.
- 6. <u>Bank Reconciliation</u> has been included to show the City's accounts and related reconciling items.

City of Hudson Executive Summary August 2013 Financial Report

	August 2010				
					2013
	2012 YTD	2013 YTD	2012 vs. 2013	2013 YTD	Bud, vs. Actual
Category	Actual	Actual	YTD Variance	Budget	Variance
General Fund Revenue					
Real and Personal Property Taxes	\$2,112,978	\$1,847,322	(\$265,656)	\$1,807,587	\$39,735
Income Tax	\$8,766,446	\$9,488,166	\$721,720	\$8,897,943	\$590,223
Local Government Funds	\$423,914	\$285,639	(\$138,275)	\$293,480	(\$7,841)
Estate Tax	\$885,417	\$638,348	(\$247,069)	\$400,000	\$238,348
Kilowatt-Hour Tax Zoning and Building Fees	\$474,302	\$469,045	(\$5,257)	\$494,247	(\$25,202)
Fines, Licenses & Permits	\$79,981 \$34,919	\$64,979 \$42,023	(\$15,002) \$7,104	\$60,030 \$36,685	\$4,949 \$5,338
Interest Income	\$236,857	\$145,284	(\$91,573)	\$203,435	(\$58,151)
Transfers In, Advances and Reimb.	\$252,356	\$315,417	\$63,061	\$204,590	\$110,827
Miscellaneous	\$123,766	\$70,686	(\$53,080)	\$63,365	\$7,321
Total Revenue	\$13,390,936	\$13,366,909	(\$24,027)	\$12,461,361	\$905,548
Beginning Balance, January 1	\$9,154,794	\$10,664,787	\$1,509,993	\$10,664,787	\$0
l'otal Available	\$22,545,730	\$24,031,696	\$1,485,966	\$23,126,148	\$905,548
General Fund Expenditures					
Police	\$2,780,402	\$2,696,538	\$83,864	\$2,881,643	\$185,105
County Health District	\$150,731	\$152,659	(\$1,928)	\$152,659	\$0
Community Development	\$667,168 \$267,820	\$525,850	\$141,318	\$664,810	\$138,960
Street Trees and ROW RITA Fees	\$268,229	\$279,078 \$287,523	(\$11,258) (\$19,294)	\$247,069 \$261,553	(\$32,009) (\$25,970)
Mayor & Council	\$131,119	\$105,689	\$25,430	\$105,911	\$222
City Solicitor	\$230,625	\$163,953	\$66,672	\$207,918	\$43,965
Administration	\$713,363	\$765,953	(\$52,590)	\$598,212	(\$167,741)
Finance	\$578,662	\$596,239	(\$17,577)	\$643,045	\$46,806
Engineering	\$722,255	\$760,951	(\$38,696)	\$844,751	\$83,800
Public Properties	\$706,902	\$523,060	\$183,842	\$661,613	\$138,553
Public Works Administration	\$373,779°	\$362,308	\$11,471	\$371,802	\$9,494
Transfers and Advances Out Total Expenditures	\$6,068,136 \$13,659,191	\$5,942,036 \$13,161,837	\$126,100 \$497,354	\$5,532,036 \$13,173,021	(\$410,000) \$11,184
Total Expenditures	313,032,171	515,101,057	Q427 ₁ 054	010,170,021	311,104
General Fund Ending Cash Balance	\$8,886,539	\$10,869,859	\$1,983,320	\$9,953,127	\$916,732
Other Operating Funds:					
Revenue	\$1,631,519	\$1,700,884	\$69,365	\$1,716,703	(\$15,819)
Revenue Street Maintenance and Repair Bemeteries	\$1,631,519 \$184,002	\$1,700,884 \$159,249	(\$24,753)	\$1,716,703 \$159,363	(\$15,819) (\$114)
Revenue Street Maintenance and Repair Gemeteries Parks	\$184,002 \$1,064,867	\$159,249 \$1,004,596	(\$24,753) (\$60,271)	\$159,363 \$972,826	(\$114) \$31,770
Revenue Street Maintenance and Repair Bemeteries Barks Bable TV	\$184,002 \$1,064,867 \$318,860	\$159,249 \$1,004,596 \$246,361	(\$24,753) (\$60,271) (\$72,499)	\$159,363 \$972,826 \$212,001	(\$114) \$31,770 \$34,360
Revenue Street Maintenance and Repair Zemeteries Parks Pable TV Pire Department	\$184,002 \$1,064,867 \$318,860 \$937,135	\$159,249 \$1,004,596 \$246,361 \$1,025,340	(\$24,753) (\$60,271) (\$72,499) \$88,205	\$159,363 \$972,826 \$212,001 \$946,480	(\$114) \$31,770 \$34,360 \$78,860
Revenue Street Maintenance and Repair Jemeteries Parks Pable TV Pire Department Emergency Medical Service	\$184,002 \$1,064,867 \$318,860	\$159,249 \$1,004,596 \$246,361	(\$24,753) (\$60,271) (\$72,499)	\$159,363 \$972,826 \$212,001	(\$114) \$31,770 \$34,360
Revenue Street Maintenance and Repair Gemeteries Parks Gable TV Fire Department Gemergency Medical Service Utilities:	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373	(\$114) \$31,770 \$34,360 \$78,860 \$55,223
Revenue Street Maintenance and Repair Jemeteries Parks Sable TV Fire Department Emergency Medical Service	\$184,002 \$1,064,867 \$318,860 \$937,135	\$159,249 \$1,004,596 \$246,361 \$1,025,340	(\$24,753) (\$60,271) (\$72,499) \$88,205	\$159,363 \$972,826 \$212,001 \$946,480	(\$114) \$31,770 \$34,360 \$78,860
Revenue Street Maintenance and Repair Gemeteries Parks Gable TV Fire Department Gemergency Medical Service Utilities: Water	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173
Revenue Street Maintenance and Repair Gemeteries Parks Cable TV Fire Department Emergency Medical Service Utilities: Water Wastewater Electric Stormwater	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540
Revenue Street Maintenance and Repair Gemeteries Parks Cable TV Fire Department Emergency Medical Service Utilities: Water Wastewater Electric Stormwater	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548)	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663
Revenue Itreet Maintenance and Repair Pemeteries Parks Pable TV Ire Department Imergency Medical Service Utilities: Water Wastewater Electric Stormwater Equipment Reserve (Fleet)	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,171,060	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433)	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929)
tevenue treet Maintenance and Repair lemeteries arks lable TV ire Department mergency Medical Service litities: Water Wastewater Electric Stormwater Glisworth Meadows Golf Course quipment Reserve (Fleet) Total Revenues	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,171,060 \$24,049,494	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627 \$23,229,649	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433) (\$819,845)	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556 \$22,837,064	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929) \$392,585
tevenue treet Maintenance and Repair temeteriës arks table TV tree Department mergency Medical Service ttilities: Water Wastewater Electric Stormwater Glisworth Meadows Golf Course quipment Reserve (Fleet) Total Revenues	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,171,060	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433)	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929)
Revenue treet Maintenance and Repair Zemeteries Tarks Zalbie TV ire Department imergency Medical Service Julities: Water Wastewater Electric Stormwater Ilsworth Meadows Golf Course quipment Reserve (Fleet) Total Revenues reginning Balances January 1	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,171,060 \$24,049,494	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627 \$23,229,649	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433) (\$819,845)	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556 \$22,837,064	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929) \$392,585
Revenue Street Maintenance and Repair Cemeteries Carks Cable TV Fire Department Emergency Medical Service Dilities: Water Wastewater Electric Stormwater Ellisworth Meadows Golf Course Equipment Reserve (Fleet) Total Revenues Beginning Balances January 1 Cotal Available - Other Operating Funds	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,171,060 \$24,049,494 \$19,680,451	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627 \$23,229,649 \$19,376,815	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433) (\$819,845) (\$303,636)	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556 \$22,837,064 \$19,376,815	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929) \$392,585 \$0
Revenue Street Maintenance and Repair Cemeteries Carks Cable TV Fire Department Congress Medical Service Utilities: Water Wastewater Electric Stormwater Ellisworth Meadows Golf Course Equipment Reserve (Fleet) Total Revenues Beginning Balances January I Cotal Available - Other Operating Funds Expenditures Greet Maintenance and Repair	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,171,060 \$24,049,494 \$19,680,451 \$43,729,945	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627 \$23,229,649 \$19,376,815	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433) (\$819,845) (\$303,636) (\$1,123,481)	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556 \$22,837,064 \$19,376,815 \$42,213,879	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929) \$392,585 \$0 \$392,585
Revenue Street Maintenance and Repair Cemeteries Carks Cable TV Sire Department Imergency Medical Service Utilities: Water Wastewater Electric Stormwater Company Medical Service Company Medic	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,171,060 \$24,049,494 \$19,680,451 \$43,729,945 \$1,716,476 \$165,777	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627 \$23,229,649 \$19,376,815 \$42,606,464	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433) (\$819,845) (\$303,636) (\$1,123,481)	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556 \$22,837,064 \$19,376,815 \$42,213,879 \$1,694,323 \$160,704	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929) \$392,585 \$0 \$392,585
Revenue Street Maintenance and Repair Cemeteries Carks Cable TV Cire Department Cinergency Medical Service Utilities: Water Wastewater Electric Stormwater Clisworth Meadows Golf Course Equipment Reserve (Fleet) Total Revenues Beginning Balances January I Cotal Available - Other Operating Funds Capenditures Carks Carks	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,171,060 \$24,049,494 \$19,680,451 \$43,729,945 \$1,716,476 \$165,777 \$1,308,233	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627 \$23,229,649 \$19,376,815 \$42,606,464 \$1,684,387 \$166,887 \$645,325	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433) (\$819,845) (\$303,636) (\$1,123,481) \$32,089 (\$1,110) \$662,908	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556 \$22,837,064 \$19,376,815 \$42,213,879 \$1,694,323 \$160,704 \$721,369	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929) \$392,585 \$0 \$392,585
Revenue treet Maintenance and Repair demeteries tarks Cable TV ire Department imergency Medical Service Dillities: Water Wastewater Electric Stormwater Ulsworth Meadows Golf Course quipment Reserve (Fleet) Total Revenues ieginning Balances January 1 Cotal Available - Other Operating Funds expenditures treet Maintenance and Repair emeteries arks able TV	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,171,060 \$24,049,494 \$19,680,451 \$43,729,945 \$1,716,476 \$165,777 \$1,308,233 \$385,026	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627 \$23,229,649 \$19,376,815 \$42,606,464 \$1,684,387 \$166,887 \$645,325 \$249,408	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433) (\$819,845) (\$303,636) (\$1,123,481) \$32,089 (\$1,110) \$662,908 \$135,618	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556 \$22,837,064 \$19,376,815 \$42,213,879 \$1,694,323 \$160,704 \$721,369 \$251,866	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929) \$392,585 \$0 \$392,585
Revenue Street Maintenance and Repair Semeteries Sarks Sable TV Sire Department Simergency Medical Service Mater Wastewater Electric Stormwater S	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,171,060 \$24,049,494 \$19,680,451 \$43,729,945 \$1,716,476 \$165,777 \$1,308,233 \$385,026 \$951,259	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627 \$23,229,649 \$19,376,815 \$42,606,464 \$1,684,387 \$166,887 \$645,325 \$249,408 \$969,594	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433) (\$819,845) (\$303,636) (\$1,123,481) \$32,089 (\$1,110) \$662,908 \$135,618 (\$18,335)	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556 \$22,837,064 \$19,376,815 \$42,213,879 \$1,694,323 \$160,704 \$721,369 \$251,866 \$1,181,434	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929) \$392,585 \$0 \$392,585
Revenue treet Maintenance and Repair demeteries larks lable TV ire Department imergency Medical Service Dillities: Water Wastewater Electric Stormwater Ellisworth Meadows Golf Course (quipment Reserve (Fleet) Total Revenues leginning Balances January 1 Cotal Available - Other Operating Funds Expenditures treet Maintenance and Repair emeteries arks lable TV ire Department mergency Medical Services	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,171,060 \$24,049,494 \$19,680,451 \$43,729,945 \$1,716,476 \$165,777 \$1,308,233 \$385,026	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627 \$23,229,649 \$19,376,815 \$42,606,464 \$1,684,387 \$166,887 \$645,325 \$249,408	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433) (\$819,845) (\$303,636) (\$1,123,481) \$32,089 (\$1,110) \$662,908 \$135,618	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556 \$22,837,064 \$19,376,815 \$42,213,879 \$1,694,323 \$160,704 \$721,369 \$251,866	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929) \$392,585 \$0 \$392,585
Revenue treet Maintenance and Repair demeteries larks lable TV ire Department imergency Medical Service Dillities: Water Wastewater Electric Stormwater Ellisworth Meadows Golf Course (quipment Reserve (Fleet) Total Revenues leginning Balances January 1 Cotal Available - Other Operating Funds Expenditures treet Maintenance and Repair emeteries arks lable TV ire Department mergency Medical Services	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,171,060 \$24,049,494 \$19,680,451 \$43,729,945 \$1,716,476 \$165,777 \$1,308,233 \$385,026 \$951,259	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627 \$23,229,649 \$19,376,815 \$42,606,464 \$1,684,387 \$166,887 \$645,325 \$249,408 \$969,594	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433) (\$819,845) (\$303,636) (\$1,123,481) \$32,089 (\$1,110) \$662,908 \$135,618 (\$18,335)	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556 \$22,837,064 \$19,376,815 \$42,213,879 \$1,694,323 \$160,704 \$721,369 \$251,866 \$1,181,434	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929) \$392,585 \$0 \$392,585
Revenue Street Maintenance and Repair Cemeteries Carks Cable TV Cire Department Cimergency Medical Service Utilities: Water Wastewater Electric Stormwater Company Medical Service Stormwater Company Medical Service Company Medical Services Company Med	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,171,060 \$24,049,494 \$19,680,451 \$43,729,945 \$1,716,476 \$165,777 \$1,308,233 \$385,026 \$951,259 \$1,006,258	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627 \$23,229,649 \$19,376,815 \$42,606,464 \$1,684,387 \$166,887 \$645,325 \$249,408 \$969,594 \$822,229	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433) (\$819,845) (\$303,636) (\$1,123,481) \$32,089 (\$1,110) \$662,908 \$135,618 (\$13,335) \$184,029	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556 \$22,837,064 \$19,376,815 \$42,213,879 \$160,704 \$721,369 \$251,866 \$1,181,434 \$849,586	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929) \$392,585 \$0 \$392,585 \$0 \$392,585 \$20 \$2,466 \$2,458 \$2,458 \$2,1,840 \$21,840
Revenue Street Maintenance and Repair Cemeteries Carks Cable TV Fire Department Emergency Medical Service Ditlities: Water Wastewater Electric Stormwater Ellisworth Meadows Golf Course Equipment Reserve (Fleet) Total Revenues Beginning Balances January 1 Cotal Available - Other Operating Funds Expenditures Street Maintenance and Repair Cemeteries Carks Cable TV Fire Department Emergency Medical Services Itilities: Water Wastewater Electric	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,171,060 \$24,049,494 \$19,680,451 \$43,729,945 \$1,716,476 \$165,777 \$1,308,233 \$385,026 \$951,259 \$1,006,258 \$806,598 \$2,844,915 \$12,279,614	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627 \$23,229,649 \$19,376,815 \$42,606,464 \$1,684,387 \$166,887 \$645,325 \$249,408 \$969,594 \$822,229 \$797,186 \$3,044,040 \$11,947,487	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433) (\$819,845) (\$303,636) (\$1,123,481) \$32,089 (\$1,110) \$662,908 \$135,618 (\$18,335) \$184,029 \$9,412 (\$199,125) \$332,127	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556 \$22,837,064 \$19,376,815 \$42,213,879 \$1,694,323 \$160,704 \$721,369 \$251,866 \$1,181,434 \$849,586 \$848,489 \$3,457,355 \$12,852,529	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929) \$392,585 \$0 \$392,585 \$0 \$392,585 \$0 \$24,663
Revenue Street Maintenance and Repair Cemeteries Parks Parks Pale TV Fire Department Emergency Medical Service Utilities: Water Wastewater Electric Stormwater Ellectric Bisworth Meadows Golf Course Equipment Reserve (Fleet) Total Revenues Beginning Balances January 1 Fotal Available - Other Operating Funds Expenditures Expend	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,171,060 \$24,049,494 \$19,680,451 \$43,729,945 \$1,716,476 \$165,777 \$1,308,233 \$385,026 \$951,259 \$1,006,258 \$2,844,915 \$12,279,614 \$909,082	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627 \$23,229,649 \$19,376,815 \$42,606,464 \$1,684,387 \$166,887 \$645,325 \$249,408 \$969,594 \$822,229 \$797,186 \$3,044,040 \$11,947,487 \$717,928	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433) (\$819,845) (\$303,636) (\$1,123,481) \$32,089 (\$1,110) \$662,908 \$135,618 (\$18,335) \$184,029 \$9,412 (\$199,125) \$332,127 \$191,154	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556 \$22,837,064 \$19,376,815 \$42,213,879 \$1,694,323 \$160,704 \$721,369 \$251,866 \$1,181,434 \$849,586 \$848,489 \$3,457,355 \$12,852,529 \$791,156	(\$114) \$31,770 \$34,360 \$78,860 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929) \$392,585 \$0 \$392,585 \$0 \$392,585 \$2,458 \$21,840 \$27,357 \$51,303 \$413,315 \$905,042 \$73,228
Revenue Street Maintenance and Repair Gemeteries Parks Cable TV Fire Department Emergency Medical Service Utilities: Water Wastewater Electric Stormwater Ellsworth Meadows Golf Course Equipment Reserve (Fleet) Total Revenues Beginning Balances January 1 Fotal Available - Other Operating Funds Expenditures Formet Maintenance and Repair Cemeteries Parks Cable TV Fire Department Emergency Medical Services Julities: Water Wastewater Electric Stormwater Ellsworth Meadows Golf Course	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,171,060 \$24,049,494 \$19,680,451 \$43,729,945 \$1,716,476 \$165,777 \$1,308,233 \$385,026 \$951,259 \$1,006,258 \$2,844,915 \$12,279,614 \$909,082 \$908,195	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627 \$23,229,649 \$19,376,815 \$42,606,464 \$1,684,387 \$166,887 \$645,325 \$249,408 \$969,594 \$822,229 \$797,186 \$3,044,040 \$11,947,487 \$717,928 \$929,883	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433) (\$819,845) (\$303,636) (\$1,123,481) \$32,089 (\$1,110) \$662,908 \$135,618 (\$18,335) \$184,029 \$9,412 (\$199,125) \$332,127 \$191,154 (\$21,688)	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556 \$22,837,064 \$19,376,815 \$42,213,879 \$1,694,323 \$160,704 \$721,369 \$251,866 \$1,181,434 \$849,586 \$848,489 \$3,457,355 \$12,852,529 \$791,156 \$957,072	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929) \$392,585 \$0 \$392,585 \$0 \$392,585 \$211,840 \$27,357 \$51,303 \$413,315 \$905,042 \$73,228 \$27,189
Revenue Street Maintenance and Repair Gemeteries Parks Cable TV Fire Department Emergency Medical Service Utilities: Water Wastewater Electric Stormwater Ellisworth Meadows Golf Course Equipment Reserve (Fleet) Total Revenues Beginning Balances January 1 Fotal Available - Other Operating Funds Expenditures Street Maintenance and Repair Cemeteries Parks Cable TV Fire Department Emergency Medical Services Jtilities: Water Wastewater Electric Stormwater Ellectric Stormwater Ellectric Stormwater Ellectric Stormwater Ellsworth Meadows Golf Course Equipment Reserve (Fleet)	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,711,060 \$24,049,494 \$19,680,451 \$43,729,945 \$1,716,476 \$165,777 \$1,308,233 \$385,026 \$951,259 \$1,006,258 \$806,598 \$2,844,915 \$12,279,614 \$909,082 \$908,195 \$1,223,118	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627 \$23,229,649 \$19,376,815 \$42,606,464 \$1,684,387 \$166,887 \$645,325 \$249,408 \$969,594 \$822,229 \$797,186 \$3,044,040 \$11,947,487 \$717,928 \$929,883 \$812,457	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433) (\$819,845) (\$303,636) (\$1,123,481) \$32,089 (\$1,110) \$662,908 \$135,618 (\$18,335) \$184,029 \$9,412 (\$199,125) \$332,127 \$191,154 (\$21,688) \$410,661	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556 \$22,837,064 \$19,376,815 \$42,213,879 \$1,694,323 \$160,704 \$721,369 \$251,866 \$1,181,434 \$849,586 \$848,489 \$3,457,355 \$12,852,529 \$791,156 \$957,072 \$850,871	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929) \$392,585 \$0 \$392,585 \$0 \$392,585 \$21,840 \$2,458 \$211,840 \$27,357 \$51,303 \$413,015 \$905,042 \$73,228 \$27,189 \$38,414
Revenue Street Maintenance and Repair Gemeteries Parks Cable TV Fire Department Emergency Medical Service Utilities: Water Wastewater Electric Stormwater Ellisworth Meadows Golf Course Equipment Reserve (Fleet) Total Revenues Beginning Balances January 1 Fotal Available - Other Operating Funds Expenditures Street Maintenance and Repair Cemeteries Parks Cable TV Fire Department Emergency Medical Services Juilities: Water Wastewater Electric Stormwater Electric Stormwater Elsworth Meadows Golf Course	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,171,060 \$24,049,494 \$19,680,451 \$43,729,945 \$1,716,476 \$165,777 \$1,308,233 \$385,026 \$951,259 \$1,006,258 \$2,844,915 \$12,279,614 \$909,082 \$908,195	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627 \$23,229,649 \$19,376,815 \$42,606,464 \$1,684,387 \$166,887 \$645,325 \$249,408 \$969,594 \$822,229 \$797,186 \$3,044,040 \$11,947,487 \$717,928 \$929,883	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433) (\$819,845) (\$303,636) (\$1,123,481) \$32,089 (\$1,110) \$662,908 \$135,618 (\$18,335) \$184,029 \$9,412 (\$199,125) \$332,127 \$191,154 (\$21,688)	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556 \$22,837,064 \$19,376,815 \$42,213,879 \$1,694,323 \$160,704 \$721,369 \$251,866 \$1,181,434 \$849,586 \$848,489 \$3,457,355 \$12,852,529 \$791,156 \$957,072	(\$114) \$31,770 \$34,360] \$78,860 \$55,223] \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929) \$392,585 \$0 \$392,585 \$0 \$392,585 \$1,76,044 \$2,458 \$211,840 \$27,357 \$51,303 \$413,315 \$905,042 \$73,228
Wastewater Electric Stormwater Ellsworth Meadows Golf Course Equipment Reserve (Fleet) Total Revenues Beginning Balances January 1 Fotal Available - Other Operating Funds Expenditures Street Maintenance and Repair Cemeteries Parks Cable TV Fire Department Emergency Medical Services Utilities: Water Wastewater Electric Stormwater Ellsworth Meadows Golf Course Equipment Reserve (Fleet)	\$184,002 \$1,064,867 \$318,860 \$937,135 \$876,642 \$1,176,993 \$2,528,695 \$12,337,651 \$755,192 \$1,066,878 \$1,171,060 \$24,049,494 \$19,680,451 \$43,729,945 \$1,716,476 \$165,777 \$1,308,233 \$385,026 \$951,259 \$1,006,258 \$2,844,915 \$12,279,614 \$909,082 \$908,195 \$1,223,118 \$24,504,551	\$159,249 \$1,004,596 \$246,361 \$1,025,340 \$928,596 \$1,230,739 \$2,594,270 \$12,088,717 \$808,940 \$1,056,330 \$385,627 \$23,229,649 \$19,376,815 \$42,606,464 \$1,684,387 \$166,887 \$645,325 \$249,408 \$969,594 \$822,229 \$797,186 \$3,044,040 \$11,947,487 \$717,928 \$929,883 \$812,457	(\$24,753) (\$60,271) (\$72,499) \$88,205 \$51,954 \$53,746 \$65,575 (\$248,934) \$53,748 (\$10,548) (\$785,433) (\$819,845) (\$303,636) (\$1,123,481) \$32,089 (\$1,110) \$662,908 \$135,618 (\$18,335) \$184,029 \$9,412 (\$199,125) \$332,127 \$191,154 (\$21,688) \$410,661	\$159,363 \$972,826 \$212,001 \$946,480 \$873,373 \$1,134,616 \$2,522,097 \$12,073,984 \$800,400 \$1,031,667 \$393,556 \$22,837,064 \$19,376,815 \$42,213,879 \$1,694,323 \$160,704 \$721,369 \$251,866 \$1,181,434 \$849,586 \$848,489 \$3,457,355 \$12,852,529 \$791,156 \$957,072 \$850,871	(\$114) \$31,770 \$34,360 \$78,860 \$55,223 \$96,123 \$72,173 \$14,733 \$8,540 \$24,663 (\$7,929) \$392,585 \$0 \$392,585 \$0 \$392,585 \$21,840 \$2,458 \$211,840 \$27,357 \$51,303 \$413,315 \$905,042 \$73,228 \$27,189 \$38,414

City of Hudson Bank Report

Include Inactive Bank Accounts: No

Banks: 5/3 GENERAL ACCOUNT to PENSON FIN SERVICES

As Of: 1/1/2013 to 8/31/2013

\$0.00 \$0.00 \$0.00 \$0.00 \$200,000.00 \$1,400.00 \$4,001,542.74 \$1,900,000.00 \$11,897,039.19 \$137,436.35 \$0.00 \$0.00 \$1,813.30 \$8,100,000.00 \$22,330,941.01 Ending Bal \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1,000,000.00 \$3,617,035.15 YTD Other (\$13,491,292.53) (\$750,000.00) \$9,624,257.38 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 YTD Expense \$24,021,025.67 \$9,624,257.38 \$8,143.91 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 MTD Expense \$0.00 \$0.00 \$3,211,497.76 \$0.00 \$0.00 \$0.00 \$1,283,424.60 \$0.55 \$66.39 YTD Revenue \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1,542.74 \$44,359,852.77 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 MTD Revenue \$0.00 \$0.00 \$5,413,956.48 \$0.00 \$0.00 \$0.00 \$0.00 \$0.07 \$0.00 \$0.00 \$0.00 \$0.00 \$8,850,000.00 MORGAN BANK FIRE/EMS SERVICE AWARDS \$0.00 \$0.00 \$200,000.00 \$1,400.00 \$3,000,000.00 \$15,483,406.44 \$1,900,000.00 \$1,812.75 \$8,280,004.04 \$145,513,87 Beginning Bal, CHARTER ONE MONEY MARKET INVESTMENT POOLED MONIES GENERAL CITY INVESTMENTS CASH DRAWER/PETTY CASH ELLSWORTH GOLF COURSE PRIMARY CHECKING ACCT LORAIN NATIONAL BANK INVESTMENT ACCOUNT CHARTER ONE CD'S INVESTMENT ACCT CD INVESTMENTS DOLLAR BANK CD Description DEAN MAY Payroll - First merit First Merit MORGAN BANK CD'S MORGAN FIRE-EMS CHARTER ONE CHARTER ONE CD'S DOLLAR BANK CD FIRSTMERIT. FNB GENERAL MBS GENERAL INVEST FIRST MERIT MONEY MK PENSON FIN SERVICES 5/3 GENERAL C1 MONEY MARKET ACCOUNT CDARS Code CASH

V.2.8

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9/3/2013 9:19 AM

Bank Report

Ending Bal.	\$0.00 \$48,570,172.59
YTD Other	\$0.00
YTD Expense	\$33,653,426.96
MTD Expense	\$4,494,922.36
e YTD Revenue MTD Expense YTD Expense	\$5,413,956.55 \$44,361,462.45 \$4,494,922.36 \$33,653,426.96
MTD Revenue	\$5,413,956.55
Beginning Bal.	\$37,862,137.10
Description	j:
Code	Grand Tot

CITY OF HUDSON VARIANCE NOTES FOR AUGUST 2013 FINANCIAL REPORT

REVENUE:

2012 Year-To-Date (YTD) vs. 2013 YTD Actual

Real and Personal Property Taxes are down \$265,000 due to the County advance of \$700,000 in 2012 vs. \$500,000 in 2013. We are \$40,000 ahead of estimate.

Income Tax revenues are \$722,000 higher due in part to timing differences and payments from individuals in December 2012 (paid to the City in January 2013) that were not made in the prior year. We've had several increases in year over year net profit collections to offset a large refund (approx. \$285,000). We also have a few larger employers with increased withholding taxes and a few new smaller companies that started up their business in 2013. We were up approx. \$176,000 for the month of August.

Overall, withholding taxes are up 5.7 Individual taxes are up 20% and Net Profit taxes are up 5.6%. Including Parks, Fire, EMS and Hudson Schools, income taxes are up \$988,000 or 8.2%. Below is a comparison of income tax revenue by category:

!	<u>2012</u>	<u>2013</u>	Diff	<u>%</u>
RITA		:		
Withholding	\$ 8,094,105	\$ 8,553,043	\$ 458,938	5.7%
Individual	\$ 2,382,889	\$ 2,858,945	\$ 476,056	20.0%
Net Profit	\$ 1,138,598	\$ 1,202,798	\$ 64,200	5.6%
Total RITA	\$ 11,615,592	\$ 12,614,786	\$ 999,194	8.6%
Refund	\$ 264,484	\$ 251,685	\$ (12,799)	-4.8%
Feb Muni Tax	\$ 29,066	\$ 18,260	\$ (10,806)	-37.2%
May Muni Tax	\$ 48,002	\$ 57,061	\$ 9,059	-
Aug Muni Tax	\$ 50,024	\$ 53,574	\$ 3,550	7.1%
Nov Muni Tax	\$ -	\$ -	\$ -	#DIV/0!
Total All	\$ 12,007,168	\$ 12,995,366	\$ 988,198	8.2%

Local Government is \$138,000 lower in 2013 due to cuts in state funding. The cuts were anticipated and we are slightly (\$7,800) below estimate.

Estate Tax revenue is \$247,000 lower in 2013 due to a lower estate settlement for the first half of 2013. We conservatively estimated \$400,000 for ½ year and we are \$238,000 ahead of budget.

Interest Income is \$92,000 lower due to reduced interest rates; as higher yield investments matured, they were replaced with lower yields.

Transfers In, Advances and Reimbursements are \$63,000 above estimate primarily due to a \$64,000 worker's comp refund that was not anticipated at the beginning of the year.

Miscellaneous is \$53,000 below 2012 due to \$68,095 for two years of payments and a deposit for the Hines Hill cell tower lease agreement in 2012.

Cable TV is \$72,000 lower in 2013 due to a \$75,000 advance from the General Fund in January 2012 to pay for the camera replacements.

Parks is \$60,000 lower in 2013 due to \$25,000 in donations for Veteran's Way Park in 2012 plus the timing of the income tax proceeds to the golf course – a lump sum was made in 2012 vs. monthly in 2013.

Fire Department revenue is \$71,000 higher in 2013 primarily due to increased income tax revenue.

Fleet is \$785,000 lower in 2013 due the timing of the transfer for replacement vehicles. It was done in August of 2012. This will normalize in September in 2013.

EXPENDITURES:

2012 YTD Actual vs. 2013 YTD Actual

General Fund total expenditures decreased \$497,000 through August 2013 as compared to August 2012. The largest decreases were Community Development \$141,000 due to severance pay in 2012 and vacancies in 2013 and Public Properties \$184,000 primarily due to the elimination of YDC maintenance costs.

Parks Fund expenditures are \$663,000 lower in 2013 primarily due to payments for the Veteran's Way Park project and the \$100,000 transfer to the golf course fund in 2012.

Cable TV Fund expenditures are \$135,000 lower in 2013 due to \$204,000 expended for replacement cameras in 2012 offset by \$41,000 purchase of a video switcher in 2013.

EMS Fund expenditures are \$184,000 lower in 2013 due to a vehicle and equipment purchases in 2012 totaling \$60,000 plus \$129,000 expended on the EMS roof replacement in 2012.

Storm Water Fund expenditures are \$191,000 lower in 2013 primarily due to \$173,000 in payments for the Barlow Community Center pond in 2012.

Fleet expenditures are \$411,000 lower in 2013 primarily due to \$357,000 reduction in vehicle purchases in 2013 vs 2012.

2013 YTD Actual vs. 2013 Budget

Revenues are within a reasonable variance range with the exception of income taxes, estate taxes and transfers, advances and reimbursements as discussed above. The increased income taxes positively impacted General, Parks, Fire and EMS revenue variances; interest income continues to be below estimate. Expenses are generally favorable or within a reasonable range of budget with the exception of the Administration budget from the move to MSC and RITA fees are below budget due to better than expected income tax revenue and Street Trees and ROW are below budget due to tree planting and trimming earlier in the year. Community Development is below budget due to unfilled vacancies. Transfers Out is \$410,000 below budget due to the transfer for the Middleton Road paving project. This project was subsequently delayed until 2014. Parks, Fire, Wastewater and Electric have larger favorable expense variances due to timing of charges that should normalize over time.

City of Hudson

Statement of Cash Position with MTD Totals

As Of: 1/1/2013 to 8/31/2013 Funds: 101 to 822

Include Inactive Accounts: No

Fund	Fund Description	Beginning Balance	Revenues	sen	Expenses	ses	Unexpended Balance	Outstanding Encumbrance	Ending Balance
			MTD	YTD	MTD	YTD			
103 203	GENERAL FUND INCOME TAX FUND	\$7,216,813.51 \$3,447,972.57	\$1,597,543.11 \$0.00	\$13,366,909.08	\$1,514,947,74	\$13,161,836.10 \$0.00	\$7,421,886.49	\$1,374,249.50	\$6,047,636.99
105	EMERGENCY MANAGED RESERVE FUND	\$434,843.80	\$0.00	\$0.00	\$0.00	\$0.00	\$434,843.80	\$0.00	\$434,843.80
201	STREET MAINT & REPAIR	\$175,660.85	\$214,051.75	\$1,700,883.66	\$149,445.48	\$1,684,387.18	\$192,157.33	\$288,147.94	(\$95,990.61)
202	STATE HIGHWAY IMPROVEMENT	\$18,636.80	\$6,474.48	\$49,920.56	\$0.00	\$65,000.00	\$3,557.36	\$0.00	\$3,557.36
203	CEMETERY	\$219,454.95	\$22,460.43	\$159,249.02	\$20,140.09	\$166,886.91	\$211,817.06	\$38,243.34	\$173,573.72
204	PARK DEVELOPMENT	\$85,277.03	\$0.00	\$0.00	\$0.00	\$0.00	\$85,277.03	\$0.00	\$85,277.03
205	HUDSON PARKS	\$2,367,864.19	\$109,215.07	\$1,004,595.85	\$95,071.07	\$645,324,66	\$2,727,135.38	\$460,668.87	\$2,266,466.51
206	HUDSON CABLE 25	\$87,686.44	\$78,639.03	\$246,360.99	\$19,259.21	\$249,408.07	\$84,639.36	\$15,007.02	\$69,632.34
208	STATE PERMISSIVE AUTO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
209	DRUG LAW ENFOR(DARE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
210	COUNTY PERMISSIVE AUTO	\$810.02	\$0.00	\$0.00	\$0.00	\$0.00	\$810.02	\$0.00	\$810.02
213	LAW ENFORCMENT/EDUCATION	\$38,160.36	\$525.00	\$1,533.00	\$0.00	\$0.00	\$39,693.36	\$0.00	\$39,693.36
215	COURT COMPUTER FUND	\$18,426.68	\$0.00	\$0.00	\$0.00	\$0.00	\$18,426.68	\$0.00	\$18,426.68
221	FIRE DISTRICT	\$1,313,012.12	\$114,012.58	\$1,025,340.03	\$66,709,27	\$969,594.13	\$1,368,758.02	\$169,112.07	\$1,199,645,95
224	EMERGENCY MEDICAL SERVICE	\$99,312.88	\$108,268.79	\$928,596.06	\$96,349.34	\$822,229.15	\$205,679.79	\$185,506.25	\$20,173.54
225	ECONOMIC DEVELOPEMENT FUND	\$108,656.28	\$0.00	\$366,839.08	\$26,684.31	\$219,741.09	\$255,754.27	\$42,521.51	\$213,232.76
230	HUDSON TEEN PROGRAM	\$21,058.27	\$0.00	\$4,470.00	\$0.00	\$4,472.98	\$21,055.29	\$377.00	\$20,678.29
232	FEMA FUND	\$0.00	\$0.00	80.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
234	DUI TASK FORCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
301	BOND RETIREMENT	\$517,109.51	\$103,416.00	\$871,066.63	\$0.00	\$205,603.05	\$1,182,573.09	\$1,035,393.72	\$147,179.37
307	FIRE/EMS DEBT SERVICE	\$30,913.73	\$0.00	\$0.00	\$0.00	\$30,913.73	\$0.00	\$0.00	\$0.00
310	GEN.OBLIG.BOND FD. SO.INDUST.	\$265,745.28	\$0.00	\$74,509.75	\$0.00	\$11,987.65	\$328,267.38	\$113,349.69	\$214,917.69
315	PARK ACQUISITION	\$63,756.15	\$105,000.00	\$465,418.75	\$0.00	\$72,002.26	\$457,172.64	\$496,772.00	(\$39,599.36)
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Statement of Cash Position with MTD Totals As Of: 1/1/2013 to 8/34/2013

	:	,	1	As Of: 1/1/20	As Of: 1/1/2013 to 8/31/2013	•			
Fund	Fund Description	Beginning Balance	Revenues	nes	Expenses	ses	Unexpended Balance	Outstanding Encumbrance	Ending Balance
			MTD	YTD	MTD	Z			
	DEBT						, in the second		, and the state of
316	VILLAGE SOUTH BOND DEBT	\$28,038.52	\$40,000.00	\$188,855.05	\$0.00	\$30,113.81	\$186,779.76	\$230,265.50	(\$43,485.74)
318	SPECIAL ASSESSMENT	\$151,387.38	\$0.00	\$60,734.62	\$0.00	\$12,469.43	\$199,652.57	\$106,257.50	\$93.395.07
320	LIBRARY CONST. DEBT	\$36,786.57	\$150,000.00	\$669,273.80	\$0.00	\$101,197.31	\$604,863.06	\$712,368.75	(\$107,505.69)
321	DOWNTOWN TIF FUND	\$487.68	\$30,292.00	\$369,954.55	\$0.00	\$36,165.90	\$334,276.33	\$804,250.00	(\$469,973.67)
401	PERMISSIVE CAPITAL FUND	\$90,801.97	\$121,810.75	\$214,910.93	\$0.00	\$133,114.63	\$172,598,27	\$121,885.37	\$50,712.90
415	GOLF CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430	STREET SIDEWALK CONSTRUCTION	\$1,670,684.09	\$529,430.51	\$2,279,911.02	\$59,756.72	\$1,343,245.04	\$2,607,350.07	\$1,766,871,14	\$840,478,93
431	STORM SEWER IMPROVEMENTS	\$482,063.84	\$0.00	\$0.00	\$0.00	\$13,422.88	\$468,640.96	\$9,648.54	\$458,992.42
440	CITY ACQUISITION & CONSTRUCT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
445	Road Reconstruction Fund	\$0.00	\$1,064,43	\$5,001,064.43	\$28.00	\$28.00	\$5,001,036.43	\$1,078,323.86	\$3,922,712.57
450	WATER CAP PROJ- DEBT	\$49,726.51	\$0.00	\$159.92	\$0.00	\$0.00	\$49,886.43	\$49,724.59	\$161.84
452	WASTEWATER CAPITAL PROJECTS	\$385,946.32	\$82.58	\$2,120.18	\$0.00	\$103.60	\$387,962.90	\$320,232,09	\$67,730.81
456	POLICE STATION AQUISITION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
471	MILFORD/SR 91 CONNECTOR	\$707,843.61	\$151.34	\$3,252.85	\$0.00	\$0.00	\$711,096.46	\$529,668.29	\$181,428.17
475	SEASONS ROAD INTERCHANGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
476	ATTERBURY BLVD RECONSTRUCTION	\$71,628.00	\$15.32	\$329.17	\$0.00	\$0.00	\$71,957.17	\$6,558.77	\$65,398.40
477	ATTERBURY BRIDGE REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
480	FIRE CAPITAL REPLACEMENT FUND	\$724,508.51	\$189.93	\$203,894.26	\$1,249.17	\$37,307.68	\$891,095.09	\$2,461.05	\$888,634.04
490	YOUTH DEVLP CENTER	\$340,391.71	\$322.93	\$1,401,778.00	\$0.00	\$224,991.38	\$1,517,178.33	\$1,448,230.89	\$68,947,44
501	WATER FUND	\$277,402.82	\$158,357.26	\$1,230,738.98	\$100,153.99	\$797,186.25	\$710,955.55	\$703,089.13	\$7,866.42
502	WASTEWATER FUND	\$898,188.95	\$337,014.81	\$2,594,269.93	\$539,382.22	\$3,044,039.55	\$448,419.33	\$706,833.16	(\$258,413.83)
203	ELECTRIC FUND	\$12,700,362,64	\$1,420,418.48	\$12,088,716.80	\$1,748,519.30	\$11,947,486.94	\$12,841,592.50	\$5,782,396.60	\$7,059,195.90
504 4	STORM WATER UTILITY	\$730,862.17	\$100,150.00	\$808,940.26	\$81,969.40	\$717,927.55	\$821,874.88	\$425,494.46	\$396,380.42
505	GOLF COURSE	\$26,783.12	\$227,418.76	\$1,056,330.18	\$135,289.28	\$929,882.72	\$153,230.58	\$217,829,00	(\$64.598.42)
508	UTILITY DEPOSITS	\$183,890.73	\$6,950.00	\$52,800.00	\$3,582.81	\$12,321.59	\$224,369.14	\$0.00	\$224,369.14
601	EQUIP RESERVE & FLEET MAINT	\$480,224.11	\$34,510.72	\$385,627.06	\$74,614.89	\$812,456,70	\$53,394,47	\$477,077.38	(\$423,682.91)
602	SELF-INSURANCE	\$26,905.67	\$15,020.77	\$108,757.81	\$13,455.06	\$125,346.97	\$10,316.51	\$45,441.32	(\$35,124.81)
603	FLEXIBLE BENEFITS	\$12,674.77	\$10,009.85	\$91,611.56	\$10,821.77	\$107,043,45	(\$2,757.12)	\$22,956.55	(\$25.713.67)
604	INFORMATION	\$57,711,73	\$0.00	\$385,473.49	\$31,864.09	\$298,528.88	\$144,656.34	\$55,337.82	\$89,318.52

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Statement of Cash Position with MTD Totals As Of: 1/1/2013 to 8/34/2013

				As Of: 1/1/2(As Of: 1/1/2013 to 8/31/2013	က			
Fund pund	Fund Description	Beginning Balance	Revenues	ınes	Expenses	ses	Unexpended Balance	Outstanding Encumbrance	Ending Balance
	:		MTD	YTD	MTD	OTY.			
	SERVICES		· ·			**************************************			***************************************
605	Medical Self Insurance Fund	\$0.00	\$38,500.77	\$345,840.25	\$19,487.62	\$261,958.06	\$83,882.19	\$114,041.94	(\$30,159.75)
701	POLICE PENSION	\$0.00	\$45,000.00	\$198,725.53	\$0.00	\$4,276.86	\$194,448.67	\$0.00	\$194,448.67
\$	HUDSON CEMETERY IMPR TRUST	\$4,163.38	\$0.00	\$0.00	\$0.00	\$0.00	\$4,163.38	\$0.00	\$4,163.38
705	TREETRUST	\$25,662.81	\$0.00	\$7,680.00	\$0.00	\$0.00	\$33,342.81	\$7,463.00	\$25,879.81
502	PERF BOND/UNCLAIMED FUNDS	\$31,789.52	\$0.00	\$0.00	\$0.00	\$0.00	\$31,789.52	\$0.00	\$31,789.52
710	WILLOWS OF HUDSON II INSPECTN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
712	CHADDS FORD INSPECTION FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
713	CHADDS FORD SETTLEMENTS ADDTN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
724	MORNING SONG INSPECTIONS	\$1,841.39	\$0.00	\$0.00	\$0.00	\$0.00	\$1,841.39	\$0.00	\$1,841.39
727	CONTRACTOR'S DEPOSITS	\$201,647.04	\$11,533.00	\$26,797.00	\$670.00	\$12,018.05	\$216,425.99	\$163,484.12	\$52,941.87
729	DEVELOPERS SEWER TAP IN FEES	\$3,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,100.00	\$0.00	\$3,100.00
730	CULVERT BONDS	\$311,652.42	\$8,850.00	\$37,750.00	\$21,800.00	\$28,513.56	\$320,888.86	\$150,807.88	\$170,080,98
15/	SVC. TRUST	\$8,797.12	\$8.00	\$762.64	\$56.68	\$635.54	\$8,924,22	\$461.11	\$8,463.11
732	TREE COMMISSION PLAQUE FUND	\$98.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98.00	\$0.00	\$98.00
734	CLOCK TOWER REPAIR TRUST	\$425.00	\$0.00	\$0.00	\$0.00	\$0.00	\$425.00	\$0.00	\$425.00
735	PLAYGROUND TRUST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	00.08
736	BANDSTAND TRUST	\$14,955.70	\$3.20	\$68.72	80.00	\$0.00	\$15,024.42	\$0.00	\$15.024.42
737	CLOCK TOWER TRUST	\$8,127.90	\$1.42	\$33,29	\$0.00	\$1,505.00	\$6,656.19	\$195.00	\$6,461.19
738	POOR ENDOWMENT NONEX TRUST	\$40,264.27	\$8.61	\$185.03	\$0.00	\$0.00	\$40,449.30	\$0.00	\$40,449.30
740	LIBRARY LEVY FUND	\$0.00	\$360,000.00	\$1,597,298.70	\$360,000,00	\$1,597,298,70	\$0.00	\$300,797.63	(\$300,797.63)
742	DEAN MAY TRUST	\$1,812.75	\$0.07	\$0.55	\$0.00	\$0.00	\$1,813.30	\$0.00	\$1,813.30
750	DEDICATED TAX REVENUE FUND	\$0.00	\$102,358.13	\$901,851.42	\$98,741.90	\$898,235,19	\$3,616.23	\$340,352.23	(\$336,736.00)
760	FIRE/EMS SERVICE DISTRIBUTION	\$145,513.87	\$0.00	\$66,39	\$0.00	\$8,143.91	\$137,436.35	\$0.00	\$137,436.35
770	VETERANS MEMORIAL GARDEN FUND	\$17,646.56	\$3.72	\$80.75	\$0.00	\$250.00	\$17,477.31	\$0.00	\$17,477.31
802	FIRE CLAIM FUND	\$49,120.00	\$0.00	\$0.00	\$0.00	\$27,700.00	\$21.420.00	\$0.00	\$21.420.00
805	STORM SEWER ASSESSMENTS	\$329,046.53	\$0.00	\$0.00	\$0.00	\$0.00	\$329,046.53	\$0.00	\$329,046.53
	Totals:	\$37,862,137.10	\$6,209,083.60	\$52,582,337.58	\$5,290,049.41	\$41,874,302.09	\$48,570,172.59	\$20,920,153.58	\$27,650,019.01

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Utility Billing Delinquency Report

	<u>May-12</u>	Jun-12	Jul-12	Aug-12
30 DAYS - ACTIVE ACCOUNTS	\$31,696.88	\$37,279.62	\$31,964.91	\$36,732.49
60 DAYS - ACTIVE ACCOUNTS	\$6,707.78	\$5,075.12	\$5,473.78	\$4,341.62
90 DAYS - ACTIVE ACCOUNTS	\$5,465.30	\$4,410.46	\$6,397.98	\$7,944.25
ACCOUNTS RECENTLY CLOSED (1)	\$25,008.18	\$27,170.72	\$27,170.72	\$22,842.39
ACCOUNTS CERTIFIED TO THE COUNTY	\$107,246.39	\$107,246.39	\$107,246.39	\$107,246.39
ACCOUNTS SENT TO COLLECTIONS	\$103,092.28	\$107,238.00	\$105,815.10	\$106,463.23
TOTAL UTILITY BILLING DELINQUENT AMOUNT	\$279,216.81	\$288,420.31	\$284,068.88	\$285,570.37
	Sep-12	Oct-12	Nov-12	Dec-12
30 DAYS - ACTIVE ACCOUNTS	\$48,608.32	\$61,946.53	\$73,143.84	\$71,953.40
60 DAYS - ACTIVE ACCOUNTS	\$965.32	\$1,551.12	\$10,145.27	\$10,048.84
90 DAYS - ACTIVE ACCOUNTS	\$1,120.20	\$873.87	\$1,374.02	\$2,113.25
ACCOUNTS RECENTLY CLOSED (1)	\$15,346.65	\$16,454.46	\$15,110.91	\$14,259.13
ACCOUNTS CERTIFIED TO THE COUNTY	\$108,656.05	\$108,332.20	\$108,266.54	\$108,023.97
ACCOUNTS SENT TO COLLECTIONS	\$105,588.98	\$105,863.65	\$105,663.91	\$105,657.64
TOTAL UTILITY BILLING DELINQUENT AMOUNT	\$280,285.52	\$295,021.83	\$313,704.49	\$312,056.23
	Jan-13	Feb-13	Mar-13	Apr-13
30 DAYS - ACTIVE ACCOUNTS	\$51,234.52	\$62,212.56	\$58,682.13	\$59,209.70
60 DAYS - ACTIVE ACCOUNTS	\$4,794.52	\$5,705.21	\$5,491.61	\$6,609.81
90 DAYS - ACTIVE ACCOUNTS	\$7,083.66	\$7,459.31	\$6,885.92	\$6,117.87
ACCOUNTS RECENTLY CLOSED (1)	\$14,133.46	\$14,488.57	\$14,096.36	\$13,731.64
ACCOUNTS CERTIFIED TO THE COUNTY	\$108,023.97	\$108,023.97	\$108,023.97	\$58,483.81
ACCOUNTS SENT TO COLLECTIONS	\$106,725.65	\$70,182.04	\$69,693.94	\$69,914.37
TOTAL UTILITY BILLING DELINQUENT AMOUNT	\$291,995.78	\$268,071.66	\$262,873.93	\$214,067.20
	May-13	Jun-13	Jul-13	Aug-13
30 DAYS - ACTIVE ACCOUNTS	\$45,336.87	\$47,519.62	\$55,951.29	\$54,479.87
60 DAYS - ACTIVE ACCOUNTS	\$6,572.54	\$6,558.43	\$7,762.86	\$5,553.21
90 DAYS - ACTIVE ACCOUNTS	\$5,076.35	\$5,439.98	\$5,459.23	\$5,602.46
ACCOUNTS RECENTLY CLOSED (1)	\$15,621.56	\$14,746.48	\$18,061.50	\$16,650.32
ACCOUNTS CERTIFIED TO THE COUNTY	\$58,483.81	\$58,483.81	\$58,483.81	\$57,777.80
ACCOUNTS SENT TO COLLECTIONS	\$66,525.67	\$66,395.58	\$66,395.58	\$66,388.90
TOTAL UTILITY BILLING DELINQUENT AMOUNT	\$197,616.80	\$199,143.90	\$212,114.27	\$206,452.56
TOTAL YEAR TO DATE ACCOUNT WRITE-OFF'S	\$41,609.74 (2)		

^{(1) &}quot;ACCOUNTS RECENTLY CLOSED" - accounts that have been closed and City staff is attempting to collect the balance due. If City staff is unable to collect on the account, it is turned over to a collection agency to pursue.

^{(2) &}quot;TOTAL YEAR TO DATE ACCOUNT WRITE-OFF'S" - Include accounts or amounts written off due to uncollectability, bankruptcy, or collection company fees.

FIRST MERIT BANK DALANCE FIRST MERIT BANK DALANCE ADJUSTMENTS TO BANK DEPOSIT ON STATI-NOT BOOKS-UB SWEEP INTEREST DEPOSIT ON STATI-NOT BOOKS-UB SWEEP INTEREST 0.00 PROVIDE BANK BALANCE 102,315,703 (23,51,395,2) PAROLL (17,194,44) DEPOSIT ON STATI-NOT BOOKS-UB SWEEP INTEREST 0.00 102,315,703 (23,51,395,2) PAROLL (17,194,44) DEPOSIT SAN SCLAWS BOOK AUGUST BANK SEPTEMBER (23,75,70) 60,000 CC 62,000 OUTSTANDING CONTROLL 80,001 CC 62,000 OUTSTANDING CONTROLL 80,000 CC 62,000 OUTSTANDING CONTROLL 80,00	•	
SWEEP 16,005,000.00 16,005,000.00 23,311,004.30 20,000 23,311,004.30 20,000 2	FIRST AIGHT BANK DAI	0.000.004.00
FIRST MERIT BANK BALANCE ADJUSTMENTS TO BANK DEPOSIT ON STIAT-NOT BOOKS-UB SWEEP PIRTERST DOD SWEEP PIRTERST SCOT ON STIAT-NOT BOOKS-UB SWEEP PIRTERST SCOT ON STIAT-NOT BOOKS-UB SWEEP PIRTERST SCOT ON STIAT-NOT BOOK AUGUST BANK SEPTEMBER COLT SCOT ON STIAT-NOT BOOK AUGUST BANK SEPTEMBER SCOT ON STIAT-NOT BOOK AUGUST BANK SEPTEMBER COLT SCOT ON STIAT-NOT BOOK AUGUST BANK SEPTEMBER SCOT ON STIAT-NOT BOOK AUGUST BANK SEPTEMBER COLT SCOT ON STIAT-NOT BOOK AUGUST BANK SEPTEMBER SCOT ON STIAT-NOT BOOK AUGUST BANK SEPTEMBER COLT SCOT ON STIAT-NOT BOOK AUGUST BANK SEPTEMBER SCOT ON STIAT-NOT BOOK AUGUST BANK SEPTEMBER SCOT ON STIAT-NOT BOOK AUGUST BANK SEPTEMBER COLT SCOT ON STIAT-NOT BOOK AUGUST BANK SEPTEMBER COLT SCOT ON STIAT-NOT BOOK AUGUST BANK SEPTEMBER SCOT ON STIAT-NOT BOOK AUGUST BANK SEPTEMBER SCOT ON STIAT-NOT SEPTEMBER SEPTEMBER SEPTEMBER BOOK BALANCE COLT SCOT ON STIAT-NOT SEPTEMBER SEPTEMBER COLT SCOT ON STIAT-NOT SEPTEMBER SEPTEMBER BULLANCE PER BANK		
DEPOSIT ON STIMT-NOT BOOKS-UB SWEEP INTEREST 0.00 SWEEP INTEREST 0.00 SWEEP INTEREST 0.00 SWEEP INTEREST 0.01 STANDING CHECKS-BREAT WEBT 0.01 STANDING CHECKS-BREAT WEBT 0.02 SWEEP INTEREST 0.02 SWEEP INTEREST 0.01 SWEEP INTEREST 0.02 SWEEP INTEREST 0.02 SWEEP INTEREST 0.02 SWEEP INTEREST 0.02 SWEEP INTEREST 0.03 SWEEP INTEREST 0.04 SWEEP INTEREST OF BANK RICH 0.05 SWEEP INTEREST		
DEPOSIT ON STIMT-NOT BOOKS-UB	FIRST MERIT BANK BALANCE	23,311,904.30
DEPOSIT ON STIMT-NOT BOOKS-UB		
SWEEP INTEREST 0.00 2945139529 PAPROLL 295139529 PAPRO	ADJUSTMENTS TO BANK	
SWEEP INTEREST 0.00 2945139529 PAPROLL 295139529 PAPRO	DEPOSIT ON STAT-NOT BOOKS-UB	0.00
Payrol Ibar's re- outstanding liers 2253-38-52 PAYROLL 7(7-1914-8) 2629 KLAIS CLIAMS BOOK AUGUST BANK SEPTEMBER (2,375.70) 26.02 C		
1741,914.94 1729,174.150 1729,175		
### RAJANCE PER BANK ### AUTORIA BANK BALANCE ### CORR-LORIN HATIONAL BANK BALANCE PER BANK ### AUTORIA BANK BALANCE ### BOOK BALANCE ### BALANCE ### BANK ### BALAN	payroll bank rec - outstanding items	(255,139.52) PAYROLL
GOLF CX 2030 OUTSTANDING (38 701) (38	OUTSTANDING CHECKS-FIRST MERIT	(741,914.84)
GOLF CX 2030 OUTSTANDING (38 701) (38	9/20 VI AIS CLIANS DOOK ALIGHST BANK SEDTEMBED	(2.275.70)
### 187 US TRANSFER OF FEANK LOW (0.01) ### 86 AMBULANCE RECEIPT BOOKED INCORRECT (9.21) ### 86 AMBULANCE RECEIPT BOOKED INCORRECT (9.21) ### 86 AMBULANCE RECEIPT BOOKED INCORRECT (9.21) ### 87 OC (9.21) ### 87 OC (9.21) ### 87 OC (9.22) ### 87 OC (9.23) ### 87		
BR UB TRANSFER OF E BANK HIGH (0.01) BIS MABULANDE RECEIPT BOOKED INCORRECT (9.21) MISC ADJUSTMENT 3.69 DEPOSITS IN TRANSIT ************************************		
### BAMBULANCE RECEIPT BOOKED INCORRECT ### MISC ADJUSTMENT ### DEPOSITS IN TRANSIT ### B729 CP C	8/7 UB TRANSFER OFF BANK LOW	0.02
MISC ADJUSTMENT 3,89	8/8 UB TRANSFER OFF BANK HIGH	(0.01)
MISC ADJUSTMENT 3,89	8/8 AMBUL ANCE RECEIPT BOOKED INCORRECT	
DEPOSITS IN TRANSIT 8/29 CC 3,631,37 8/29 DEPOSIT 1,065,38 8/30 CC 4,089,71 8/31 CC 4,418,24 8/31 CC 4,418,24 8/31 DEPOSIT 1,740,27 70 TAL ADJUSTMENTS TO BANK BALANCE (98,983,29) ADJUSTED BANK BALANCE 22,330,941,01 BOOK BALANCE 22,330,941,01 UNRECONCILED 0,00 COARS-LORAIN NATIONAL BANK 4,001,542,74 MATURITY POSTED FOLLOWING MONTH 0,00 MORREST POSTED FOLLOWING MONTH 0,00 MORREST POSTED FOLLOWING MONTH 0,00 VOADUSTED BANK BALANCE 4,001,542,74 UNRECONCILED 0,00 MORGAN BANK FIRE EMS 137,445,89 BALANCE PER BANK 19,445,90 OUTSTAINDING PICKES 0,00 CHECKS POSTED THE FOLLOWING MONTH 0,00 MORGEN SEA PROFILED FOLLOWING MONTH 9,34 ADJUSTED BANK BALANCE 137,436,35 UNRECONCILED 0,00 UNRECONCILED 0,00 MBS GE		
8/28 CC 3, 53.137 8 8 9 12 POSIT 1 1, 10 POS. 38 8 9 13 8 9 13 8 9 13 9 13 9 13 9 13		
8/28 CC 3, 53.137 8 8 9 12 POSIT 1 1, 10 POS. 38 8 9 13 8 9 13 8 9 13 9 13 9 13 9 13		
8/28 CC 3, 53.137 8 8 9 12 POSIT 1 1, 10 POS. 38 8 9 13 8 9 13 8 9 13 9 13 9 13 9 13	DEDOCATO IN TRANSPI	
1,065.38 3,03 CC 4,418.24 3,894.32 3,894.32 3,894.32 3,895.32 3,894.32 3,895.32		
### ### ### ### ### ### ### ### ### ##		
### ### ### ### ### ### ### ### ### ##	8/29 DEPOSIT	1,065.38
### ### ### ### ### ### ### ### ### ##		
### 137,445.69 ### 13		
### 1740.27 **TOTAL ADJUSTMENTS TO BANK BALANCE		
TOTAL ADJUSTMENTS TO BANK BALANCE (980,983.29) ADJUSTED BANK BALANCE 22,330,941.01 BOOK BALANCE 22,330,941.01 UNRECONCILED 0.00 CDARS-LORAIN NATIONAL BANK BALANCE PER BANK 4,001,542.74 MATURITY POSTED FOLLOWING MONTH 0.00 INTEREST POSTED FOLLOWING MONTH 0.00 ADJUSTED BANK BALANCE 4,001,542.74 BOOK BALANCE 4,001,542.74 BOOK BALANCE 4,001,542.74 BOOK BALANCE 9ER BANK 137,445.69 UNRECONCILED 0.00 MORGAN BANK FIRE EMS BALANCE PER BANK 137,445.69 UNTERCENT POSTED FOLLOWING MONTH 0.00 CHECKS POSTED THE FOLLOWING MONTH 1.9.34 ADJUSTED BANK BALANCE 137,436.35 BOOK BALANCE 137,436.35 BOOK BALANCE 137,436.35 BOOK BALANCE 117,897,039.19 BANK TRANSFER POSTED FOLLOWING MONTH 0.00 INTEREST POSTED FOLLOWING MONTH 0.00 BANK TRANSFER POSTED FOLLOWING MONTH 0.00 INTEREST POSTED FOLLOWING MONTH 0.000 INT		
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ADJUSTED BANK BALANCE UNRECONCILED CDARS-LORAIN NATIONAL BANK CDARS-LORAIN NATIONAL BANK BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH CD IN TRANSIT CD NO ADJUSTED BANK BALANCE WORGAN BANK FIRE EMS BALANCE PER BANK MORGAN BANK FIRE EMS BALANCE PER BANK 137,445,69 OUTSTANDING CHECKS OUTSTANDING CHECKS CHECKS POSTED FOLLOWING MONTH 19,34 ADJUSTED BANK BALANCE 137,436,35 UNRECONCILED BOOK BALANCE 137,436,35 UNRECONCILED 11,897,039,19 BANK FLANSEE PER BANK 11,897,039,19 BANK TRANSFER POSTED FOLLOWING MONTH 0.00 CHECKS POSTED FOLLOWING MONTH 18,97,039,19 BANK TRANSFER POSTED FOLLOWING MONTH 0.00 CHECKS POSTED FOLLOWING MONTH 11,897,039,19 BANK TRANSFER POSTED FOLLOWING MONTH 0.00 INTEREST POSTED FOLLOWING MONTH 11,897,039,19 BANK TRANSFER POSTED FOLLOWING MONTH 0.00 ADJUSTED BANK BALANCE 11,897,039,19 BANK TRANSFER POSTED FOLLOWING MONTH 1,897,039,19		
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CD IN TRANSIT	CDARS-LORAIN NATIONAL BANK BALANCE PER BANK	
### ADJUSTED BANK BALANCE UNRECONCILED ### ADJUSTED BANK BALANCE UNRECONCILED ### ADJUSTED BANK FIRE EMS BALANCE PER BANK OUTSTANDING CHECKS OUTSTANDING CHECKS OUTSTANDING CHECKS OUTSTANDING CHECKS OUTSTANDING MONTH OUTSTANDI	CDARS-LORAIN NATIONAL BANK BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH	
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MORGAN BANK FIRE EMS BALANCE PER BANK OUTSTANDING CHECKS OUTSTANDING MONTH	CDARS-LORAIN NATIONAL BANK BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE	0.00 0.00 4,001,542.74
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NTEREST POSTED FOLLOWING MONTH	CDARS-LORAIN NATIONAL BANK BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MORGAN BANK FIRE EMS BALANCE PER BANK	0.00 0.00 4,001,542.74 4,001,542.74 0.00
## ADJUSTED BANK BALANCE 137,436.35 BOOK BALANCE 137,436.35 UNRECONCILED 0.00 ## BS GENERAL INVESTMENTS BALANCE PER BANK 11,897,039.19 BANK TRANSFER POSTED FOLLOWING MONTH 0.00 INTEREST POSTED FOLLOWING MONTH 0.00 ADJUSTED BANK BALANCE 11,897,039.19 BOOK BALANCE 11,897,039.19	CDARS-LORAIN NATIONAL BANK BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MORGAN BANK FIRE EMS BALANCE PER BANK OUTSTANDING CHECKS	0.00 0.00 4,001,542.74 4,001,542.74 0.00
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BALANCE PER BANK BANK TRANSFER POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE 11,897,039.19 BOOK BALANCE 11,897,039.19	CDARS-LORAIN NATIONAL BANK BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MORGAN BANK FIRE EMS BALANCE PER BANK OUTSTANDING CHECKS CHECKS POSTED THE FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED	0.00 0.00 4,001,542.74 4,001,542.74 0.00 137,445.69 0.00 0.00 0.00 9.34 137,436.35 137,436.35
BANK TRANSFER POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE 11,897,039.19 BOOK BALANCE 11,897,039.19	CDARS-LORAIN NATIONAL BANK BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MORGAN BANK FIRE EMS BALANCE PER BANK OUTSTANDING CHECKS CHECKS POSTED THE FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MBS GENERAL INVESTMENTS	0.00 0.00 4,001,542.74 4,001,542.74 0.00 137,445.69 0.00 0.00 9.34 137,436.35 137,436.35 0.00
INTEREST POSTED FOLLOWING MONTH 0.00 ADJUSTED BANK BALANCE 11,897,039.19 BOOK BALANCE 11,897,039.19	CDARS-LORAIN NATIONAL BANK BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MORGAN BANK FIRE EMS BALANCE PER BANK OUTSTANDING CHECKS CHECKS POSTED THE FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MBS GENERAL INVESTMENTS	0.00 0.00 4,001,542.74 4,001,542.74 0.00 137,445.69 0.00 0.00 9.34 137,436.35 137,436.35 0.00
ADJUSTED BANK BALANCE 11,897,039.19 BOOK BALANCE 11,897,039.19	CDARS-LORAIN NATIONAL BANK BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MORGAN BANK FIRE EMS BALANCE PER BANK OUTSTANDING CHECKS CHECKS POSTED THE FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MBS GENERAL INVESTMENTS BALANCE PER BANK	0.00 0.00 4,001,542.74 4,001,542.74 0.00 137,445.69 0.00 0.00 9.34 137,436.35 137,436.35 0.00
BOOK BALANCE 11,897,039.19	CDARS-LORAIN NATIONAL BANK BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MORGAN BANK FIRE EMS BALANCE PER BANK OUTSTANDING CHECKS CHECKS POSTED THE FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MBS GENERAL INVESTMENTS BALANCE PER BANK BALANCE PER BANK BANK TRANSFER POSTED FOLLOWING MONTH	0.00 0.00 4,001,542.74 4,001,542.74 0.00 137,445.69 0.00 0.00 9.34 137,436.35 137,436.35 0.00
	CDARS-LORAIN NATIONAL BANK BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MORGAN BANK FIRE EMS BALANCE PER BANK OUTSTANDING CHECKS CHECKS POSTED THE FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MBS GENERAL INVESTMENTS BALANCE PER BANK BANK TRANSFER POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH	0.00 0.00 4,001,542.74 4,001,542.74 0.00 137,445.69 0.00 0.00 9.34 137,436.35 137,436.35 0.00 11,897,039.19 0.00 0.00
	CDARS-LORAIN NATIONAL BANK BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MORGAN BANK FIRE EMS BALANCE PER BANK OUTSTANDING CHECKS CHECKS POSTED THE FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MBS GENERAL INVESTMENTS BALANCE PER BANK BANK TRANSFER POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH	0.00 0.00 4,001,542.74 4,001,542.74 0.00 137,445.69 0.00 0.00 9.34 137,436.35 137,436.35 0.00 11,897,039.19 0.00 0.00
	CDARS-LORAIN NATIONAL BANK BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MORGAN BANK FIRE EMS BALANCE PER BANK OUTSTANDING CHECKS CHECKS POSTED THE FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MBS GENERAL INVESTMENTS BALANCE PER BANK BANK TRANSFER POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE	0.00 0.00 4,001,542.74 4,001,542.74 0.00 137,445.69 0.00 0.00 0.00 9.34 137,436.35 137,436.35 0.00 11,897,039.19 0.00 0.00 11,897,039.19
	CDARS-LORAIN NATIONAL BANK BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MORGAN BANK FIRE EMS BALANCE PER BANK OUTSTANDING CHECKS CHECKS POSTED THE FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED MBS GENERAL INVESTMENTS BALANCE PER BANK BANK TRANSFER POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE	0.00 0.00 4,001,542.74 4,001,542.74 0.00 137,445.69 0.00 0.00 9.34 137,436.35 137,436.35 0.00 11,897,039.19 11,897,039.19 11,897,039.19

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5/3 GENERAL INVESTMENTS BALANCE PER BANK OUTSTANDING CHECKS INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED	200,000.00 0.00 0.00 200,000.00 200,000.00 0.00	FG.
MORGAN BANK CD INVESTMENTS BALANCE PER BANK POSTING ERROR CD IN TRANSIT INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED	8,100,000.00 0.00 0.00 0.00 8,100,000.00 8,100,000.00	*
DOLLAR BANK CD'S BALANCE PER BANK INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED	1,900,000.00 0.00 1,900,000.00 1,900,000.00 0.00	
MORGAN BANK PASS THROUGH ACCOUNT BALANCE PER BANK OUTSTANDING CHECKS BANK CHECK IN TRANSIT INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED	1,421.49 0.00 1,421.49 0.00 0.00	
CASH/CHANGE DRAWERS FIRST MERIT DEAN MAY TOTAL BOOK BALANCE	1,400.00 1,813.30 48,570,172.59	
TOTAL BANK BALANCE UNRECONCILED	48,570,172.59 0.00	

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