

**CITY OF AVON LAKE
FINANCIAL REPORT
JANUARY 2015**

	Beginning Cash Fund Balances	Month To-Date Receipts	Year To-Date Receipts	Month To-Date Disbursements	Year To-Date Disbursements	Ending Cash Fund Balances	Outstanding Encumbrances Balances	Ending Unencumbered Balances	P & L By Fund
101 GENERAL FUND	1,927,705.39	797,291.05	797,291.05	1,149,226.38	1,149,226.38	1,675,770.06	1,047,912.36	627,857.70	(351,935.33)
SPECIAL REVENUE FUNDS									
202 ST. CMR Fund	494,353.87	86,225.82	86,225.82	166,936.16	166,936.16	413,643.53	110,065.76	303,577.77	(80,710.34)
203 State Hlghway Fund	91,549.03	6,184.00	6,184.00	0.00	0.00	97,733.03	57,613.50	40,119.53	6,184.00
204 Income Tax Transfer Fund	4,863,770.02	764,629.75	764,629.75	814,361.89	814,361.89	4,814,037.88	0.00	4,814,037.88	(49,732.14)
205 Improvement Fund	197,746.83	12,009.84	12,009.84	9,631.17	9,631.17	200,125.50	123.00	200,002.50	2,378.67
206 Paramedic Fund	558,933.62	0.00	0.00	160,837.24	160,837.24	398,096.38	32,666.29	365,430.09	(160,837.24)
207 Income Tax Capital Impr. Fund	667,964.38	162,501.35	162,501.35	58,389.67	58,389.67	772,076.06	314,569.95	457,506.11	104,111.68
208 Office On Aging Fund	2,621.60	0.00	0.00	0.00	0.00	2,621.60	41,731.00	(39,109.40)	0.00
209 Dial-A-Bus Fund	46,570.85	0.00	0.00	1,150.13	1,150.13	45,420.72	0.00	45,420.72	(1,150.13)
210 Cable TV Gov't Access Fund	27,932.82	15.00	15.00	18,009.83	18,009.83	9,937.99	1,822.83	8,115.16	(17,994.83)
212 Law Enforcement Trust Fund	55,846.98	75.00	75.00	0.00	0.00	55,921.98	0.00	55,921.98	75.00
213 Law Enforce & Education Fund	27,409.00	100.00	100.00	0.00	0.00	27,509.00	0.00	27,509.00	100.00
214 Indigent Drivers Alcohol Trmt.	69,948.73	638.50	638.50	5,980.00	5,980.00	64,607.23	15,309.00	49,298.23	(5,341.50)
215 Municipal Court Computer Fund	139,613.08	2,469.00	2,469.00	0.00	0.00	142,082.08	3,000.00	139,082.08	2,469.00
216 Cops Fund	6,000.30	0.00	0.00	10,021.16	10,021.16	(4,020.86)	0.00	(4,020.86)	(10,021.16)
225 Avon Lake/Bay Park Fund	432.45	0.00	0.00	0.00	0.00	432.45	0.00	432.45	0.00
226 Fire Apparatus Acquisition Fund	85,165.77	0.00	0.00	0.00	0.00	85,165.77	0.00	85,165.77	0.00
230 Board of Bldg Stds Assess Fund	2,770.57	0.00	0.00	1,080.02	1,080.02	1,690.55	3,000.00	(1,309.45)	(1,080.02)
231 Employee Sick Time Buy Back Fund	238,760.92	0.00	0.00	19,024.58	19,024.58	219,736.34	0.00	219,736.34	(19,024.58)
232 Street Tree Fund	130,410.10	0.00	0.00	0.00	0.00	130,410.10	806.60	129,603.50	0.00
235 Continued Professional Training - Police Fund	8,585.00	0.00	0.00	0.00	0.00	8,585.00	0.00	8,585.00	0.00
236 Court Security Fund	87,142.85	2,491.60	2,491.60	2,741.24	2,741.24	86,893.21	1,768.88	85,124.33	(249.64)
237 Court Interlock Fund	73,316.91	1,080.67	1,080.67	0.00	0.00	74,397.58	1,000.00	73,397.58	1,080.67
601 Police Pension Fund	30,406.41	0.00	0.00	32,021.85	32,021.85	(1,615.44)	0.00	(1,615.44)	(32,021.85)
602 Fire Pension Fund	39,565.95	0.00	0.00	27,964.49	27,964.49	11,601.46	0.00	11,601.46	(27,964.49)
603 Recreation Trust Fund	181,369.59	20,964.16	20,964.16	0.00	0.00	202,333.75	0.00	202,333.75	20,964.16
TOTAL SPECIAL REVENUE	8,128,187.63	1,059,384.69	1,059,384.69	1,328,149.43	1,328,149.43	7,859,422.89	583,476.81	7,275,946.08	(268,764.74)
DEBT SERVICE FUNDS									
301 General Bond Retirement (Unvoted)	155,058.59	0.00	0.00	0.00	0.00	155,058.59	0.00	155,058.59	0.00
302 General Bond Retirement (Voted)	102,139.77	0.00	0.00	0.00	0.00	102,139.77	0.00	102,139.77	0.00
501 Special Assessment B R Fund	504,719.23	0.00	0.00	0.00	0.00	504,719.23	0.00	504,719.23	0.00
TOTAL DEBT SERVICE FUNDS	761,917.59	0.00	0.00	0.00	0.00	761,917.59	0.00	761,917.59	0.00
CAPITAL/SPECIAL ASSESSMENT PROJECTS FUNDS									
400 OCP - Capital Projects	83,165.11	0.00	0.00	0.00	0.00	83,165.11	56,812.30	26,352.81	0.00
401 OCP - Lear/Krebs Rds. Intersection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
407 OCP - Walker/Moore Rd. Intersection Fund	13,685.00	0.00	0.00	0.00	0.00	13,685.00	0.00	13,685.00	0.00
410 OCP - Sewer Separation Projects Fund	2,777,591.73	0.00	0.00	134,325.02	134,325.02	2,643,266.71	1,692,544.90	950,721.81	(134,325.02)
411 OCP - Curtis Sewer Fund	1,476.88	0.00	0.00	0.00	0.00	1,476.88	0.00	1,476.88	0.00
415 OCP - Miller Rd Park Break wall	1,645.53	0.00	0.00	0.00	0.00	1,645.53	0.00	1,645.53	0.00
417 OCP - Police/Court Facility Fund	79,997.40	0.00	0.00	20.00	20.00	79,977.40	667.42	79,309.98	(20.00)
421 OCP - Energy Conservation Projects Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
424 OCP - Canterbury Road Improvement Fund	123,279.18	21,456.00	21,456.00	0.00	0.00	144,735.18	0.00	144,735.18	21,456.00
426 OCP - Troy School Driveway	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00
430 OCP - Bicycle Trails Fund	200.00	0.00	0.00	0.00	0.00	200.00	0.00	200.00	0.00
440 OCP - Walker Rd Widening Fund	1,044,213.96	0.00	0.00	0.00	0.00	1,044,213.96	58,213.96	986,000.00	0.00

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441 OCP - City Wide Signalization Fund	1,030.00	0.00	0.00	0.00	0.00	1,030.00	0.00	1,030.00	0.00	
443 OCP - North Point Erosion Control Fund	3,771.50	0.00	0.00	0.00	0.00	3,771.50	0.00	3,771.50	0.00	
445 OCP - Pool Renovation Fund	74,041.83	0.00	0.00	0.00	0.00	74,041.83	5,844.51	68,197.32	0.00	
446 OCP - Walker Rd Paving Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL CAPITAL PROJECTS	4,209,098.12	21,456.00	21,456.00	134,345.02	134,345.02	4,096,209.10	1,814,083.09	2,282,126.01	(112,889.02)	
520 SA Walker Rd Sewer/Lear Rd East	397,638.56	0.00	0.00	0.00	0.00	397,638.56	0.00	397,638.56	0.00	
521 SA Lear Rd Sewer/Walker Rd South	118,801.06	0.00	0.00	0.00	0.00	118,801.06	0.00	118,801.06	0.00	
522 SA Titus-Pitts-Hill Ditch Fund	451,120.99	0.00	0.00	0.00	0.00	451,120.99	0.00	451,120.99	0.00	
525 SA Sidewalk/Street Lighting Fund	137,566.97	0.00	0.00	0.00	0.00	137,566.97	0.00	137,566.97	0.00	
527 SA Cove Ave Improvements	52,128.40	0.00	0.00	0.00	0.00	52,128.40	0.00	52,128.40	0.00	
TOTAL SPECIAL ASSESSMENT PROJECTS	1,157,255.98	0.00	0.00	0.00	0.00	1,157,255.98	0.00	1,157,255.98	0.00	
TOTAL CAPITAL/SA PROJECTS FUNDS	5,366,354.10	21,456.00	21,456.00	134,345.02	134,345.02	5,253,465.08	1,814,083.09	3,439,381.99	(112,889.02)	
ENTERPRISE FUNDS										
701 Water Fund	3,057,381.56	821,971.38	821,971.38	503,146.14	503,146.14	3,376,206.80	909,517.42	2,466,689.38	318,825.24	
703 Water MOR Sub Fund	189,085.62	124,564.50	124,564.50	127,060.18	127,060.18	186,589.94	181,553.54	5,036.40	(2,495.68)	
704 Waterworks Construction Fund	2,232,500.43	0.00	0.00	33,080.43	33,080.43	2,199,420.00	155,324.59	2,044,095.41	(33,080.43)	
705 Water Surplus Fund	112,807.56	0.00	0.00	0.00	0.00	112,807.56	0.00	112,807.56	0.00	
706 Water Debt Service Fund	527,523.30	0.00	0.00	0.00	0.00	527,523.30	0.00	527,523.30	0.00	
707 Water Debt Service Reserve Fund	1,305,583.42	0.00	0.00	0.00	0.00	1,305,583.42	0.00	1,305,583.42	0.00	
710 Water Impact Fee Fund	3,204,590.27	4,380.00	4,380.00	0.00	0.00	3,208,970.27	0.00	3,208,970.27	4,380.00	
721 Sewer Fund	1,445,473.94	585,660.43	585,660.43	326,114.66	326,114.66	1,705,019.71	668,069.11	1,036,950.60	259,545.77	
724 Sewer System Construction Fund	3,492,525.77	40,625.00	40,625.00	450,040.76	450,040.76	3,083,110.01	1,421,329.39	1,661,780.62	(409,415.76)	
725 Trunk Sanitary Sewer Fund	142,440.77	3,990.25	3,990.25	0.00	0.00	146,431.02	0.00	146,431.02	3,990.25	
727 Sewer Debt Service Reserve Fund	4,976.62	0.00	0.00	0.00	0.00	4,976.62	0.00	4,976.62	0.00	
728 Sewer Replacement Reserve Fund	180,000.00	0.00	0.00	0.00	0.00	180,000.00	0.00	180,000.00	0.00	
729 LORCO Force Main and Pump Station Construction Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
739 LORCO Collection System Construction Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
749 LORCO Custodial Account Fund	63,019.60	55,873.30	55,873.30	21,901.92	21,901.92	96,990.98	148,141.79	(51,150.81)	33,971.38	
761 WWC Eastern Transmission Line 2 Fund	39,363.93	0.00	0.00	0.00	0.00	39,363.93	0.00	39,363.93	0.00	
762 ELT 2 MOR Fund	1,085,119.99	285,281.52	285,281.52	247,207.91	247,207.91	1,123,193.60	336,802.47	786,391.13	38,073.61	
TOTAL ENTERPRISE FUNDS	17,082,392.78	1,922,346.38	1,922,346.38	1,708,552.00	1,708,552.00	17,296,187.16	3,820,738.31	13,475,448.85	213,794.38	
TRUST AND AGENCY FUNDS										
611 Deposit Trust Fund	34,534.81	0.00	0.00	0.00	0.00	34,534.81	0.00	34,534.81	0.00	
612 Unclaimed Funds	5,020.90	0.00	0.00	0.00	0.00	5,020.90	0.00	5,020.90	0.00	
TOTAL TRUST AND AGENCY FUNDS	39,555.71	0.00	0.00	0.00	0.00	39,555.71	0.00	39,555.71	0.00	
INTERNAL SERVICE FUND										
801 Transfer Fund	1,703.68	1,056.80	1,056.80	0.00	0.00	2,760.48	0.00	2,760.48	1,056.80	
TOTAL INTERNAL SERVICE FUND	1,703.68	1,056.80	1,056.80	0.00	0.00	2,760.48	0.00	2,760.48	1,056.80	
GRAND TOTAL - ALL FUNDS	33,307,816.88	3,801,534.92	3,801,534.92	4,320,272.83	4,320,272.83	32,789,078.97	7,266,210.57	25,522,868.40	(518,737.91)	
GRAND TOTAL LESS ENTERPRISE FUNDS	16,225,424.10	1,879,188.54	1,879,188.54	2,611,720.83	2,611,720.83	15,492,891.81	3,445,472.26	12,047,419.55	(732,532.29)	

CITY OF AVON LAKE
Summary of Cash & Investment Balances

	December 2014	January 2015
PER STATEMENTS		
First Merit/EST - Main	9,775,835.11	7,345,919.86
Add Deposits in Transit/Other Adjustments		
A		
B		
C	(112,943.61)	(78,903.04)
Less Outstanding Checks	4,106,302.80	4,106,634.12
D	0.00	0.00
First Merit Business Money Market		
52-4470-0534		
First Merit/EST - Payroll		
0899-9364		
First Merit/EST - Money Market		
0395-8223		
First Merit/EST - Utilities		
0896-0988	(1,911,672.39)	88,334.51
Add Deposits in Transit / Adjustments	0.00	0.52
I		
52-4470-0877	0.00	0.00
First Merit - LORCO	0.00	0.00
55-0600-0935		
First Merit/Escrow Spaulding Construction - 417		
55-0600-0951		
First Merit/Escrow Spaulding Construction II - 417		
55-0600-0951		
First Merit/Escrow-Angelo Benedetti - 207		
55-0101-7505	10,983.72	10,985.07
US Bank - Utilities 701-721		
AD 05-7388-4665	1,006,053.80	1,038,098.43
US Bank - WDS - 706		
AE 72T094000	173,622.50	173,572.50
US Bank - WDSR - 707		
AF 72T094005	1,304,490.00	1,304,490.00
STAR - General: 205 & 724		
AG 13871	3,055,541.95	3,055,683.02
STAR - Water Surplus - 705		
AH 14725	109,945.44	109,950.52
STAR - Trunk Sanitary Sewer - 725		
AI 14897	308,606.29	308,620.54
STAR - Waterworks Construction - 704		
AJ 14903	345,251.84	345,267.78
STAR - Sewer Debt Service Reserve - 727		
AK 16523	1,607.76	1,607.83
STAR - Special Assessments 522-525		
AL 19795	452,686.40	452,707.30
STAR - Recreation Trust - 603		
AM 36981	90,119.59	90,123.75
*Investments - Bonds & Notes		
AN 52-52-002-7001944	14,452,754.98	14,458,571.96
Investments - Manuscript Bonds - 501		
AO 101-0-000-1-980-000	219,165.10	219,165.10
(*Inv-Bd&N = 5/3-7001944 plus 1st M-Sweep Re		
Petty Cash-See Separate Detail: Below	2,645.00	2,645.00
AP		
TOTAL CASH & INVESTMENTS		
PER RECONCILED BANK STATEMENTS	33,390,996.28	33,033,474.77
AQ		

CITY OF AVON LAKE
Summary of Cash & Investment Balances

	December 2014	January 2015
PER GENERAL LEDGER		
STAR - General	3,055,541.95	3,055,683.02
STAR - Special Assessments	452,686.40	452,707.30
STAR - Waterworks Construction	345,251.84	345,267.78
STAR - Water Surplus	109,945.44	109,950.52
STAR - Trunk Sanitary Sewer	308,606.29	308,620.54
STAR - Sewer Debt Service Reserve	1,607.76	1,607.83
STAR - Recreation Trust -36981	90,119.59	90,123.75
Petty Cash		
Police	100.00	100.00
Recreation	50.00	50.00
Fire	100.00	100.00
Building	100.00	100.00
Finance	420.00	420.00
Income Tax	100.00	100.00
Court	75.00	75.00
Engineering	100.00	100.00
Water	300.00	300.00
Sewer	1,300.00	1,300.00
First Merit/EST - Money Market	(1,911,672.39)	88,334.51
First Merit/EST - Main	9,662,891.50	7,267,016.82
First Merit/Est - Utilities	0.00	0.52
First Merit/Est - Payroll	0.00	0.00
Payroll Account Adjustment	0.00	0.00
First Merit Business Money Market	4,106,302.80	4,106,634.12
US Bank - WDS	174,972.52	173,572.50
US Bank - WDSR	1,304,490.00	1,304,490.00
Investments & Sweep Account	14,452,754.98	14,458,571.96
US Bank - Utilities	1,006,053.80	1,038,098.43
First Merit/Eserow-Spaulding Construction	0.00	0.00
First Merit/Eserow-Spaulding Construction II	0.00	0.00
First Merit/Eserow-Angelo Benedetti	10,983.72	10,985.07
First Merit - FSA	0.00	0.00
First Merit - LORCO	0.00	0.00
Investments - Manuscript Bonds & Notes	219,165.10	219,165.10
Withholding Ending Balances	(83,179.40)	(69,059.93)
Accounts Payable	0.00	(175,335.87)
TOTAL CASH & INVESTMENTS	33,309,166.90	32,789,078.97
PER GENERAL LEDGER		
TOTAL CASH & INVESTMENTS		
PER FUND BALANCE MASTER LISTING AT	AT&AT MUST BE S.	33,307,816.88
Reconciled Bank Statements (From Above)	AQ	33,390,996.28
Difference from Bank Statement	AQ-AT	83,179.40
Accounts Payable	AS	0.00
Withholding Change In Beginning Bal.	AR	(83,179.40)
Unknown Variance		0.00