

CITY OF AVON LAKE  
FINANCIAL REPORT  
DECEMBER 2014

	Beginning Cash Fund Balances	Month To-Date Receipts	Year To-Date Receipts	Month To-Date Disbursements	Year To-Date Disbursements	Ending Cash Fund Balances	Ending Encumbrances Balances	Ending Unencumbered Balances	P & L By Fund
101 GENERAL FUND	1,929,239.97	811,429.04	13,862,555.78	1,215,225.22	13,864,090.36	1,927,706.39	566,488.81	1,361,216.58	(1,534.58)
SPECIAL REVENUE FUNDS									
202 ST. CMR Fund	432,447.86	434,830.10	1,378,700.60	94,750.75	1,316,794.59	494,353.87	132,849.62	361,504.25	61,906.01
203 State Highway Fund	111,537.59	6,226.83	73,994.44	(37,750.00)	93,983.00	91,549.03	0.00	91,549.03	(19,988.56)
204 Income Tax Transfer Fund	3,881,632.36	760,209.23	10,888,041.59	815,901.24	9,902,903.93	4,863,770.02	0.00	4,863,770.02	982,137.66
205 Improvement Fund	100,849.82	17,532.83	213,335.86	0.00	116,438.85	197,746.83	4,061.50	193,685.33	96,887.01
206 Paramedic Fund	432,258.73	0.00	1,472,122.06	123,403.91	1,345,447.17	558,933.62	52,746.17	506,187.45	126,674.89
207 Income Tax Capital Impr. Fund	1,009,131.27	162,501.35	1,950,015.91	35,831.40	2,291,182.80	667,964.38	375,066.73	292,897.65	(341,166.89)
208 Office On Aging Fund	1,810.80	0.00	42,541.80	0.00	41,731.00	2,621.80	0.00	2,621.80	810.80
209 Dial-A-Bus Fund	33,180.83	0.00	30,000.00	1,407.38	16,609.98	46,570.85	0.00	46,570.85	13,390.02
210 Cable TV Gov't Access Fund	28,648.73	281.00	92,636.00	10,923.01	93,351.91	27,932.82	13,454.88	14,477.94	(715.91)
212 Law Enforcement Trust Fund	53,901.98	75.00	1,945.00	0.00	0.00	55,846.98	0.00	55,846.98	1,945.00
213 Law Enforcement & Education Fund	26,989.00	50.00	440.00	0.00	0.00	27,409.00	0.00	27,409.00	440.00
214 Indigent Drivers Alcohol Trmt.	81,088.07	838.50	19,034.03	2,751.67	30,173.37	69,948.73	8,505.13	61,443.60	(11,139.34)
215 Municipal Court Computer Fund	127,471.58	1,821.00	31,073.00	0.00	18,931.50	139,613.08	1,067.00	138,546.08	12,141.50
216 Cops Fund	4,586.14	0.00	108,743.02	7,260.53	107,328.86	6,000.30	0.00	6,000.30	1,414.16
225 Avon Lake/Bay Park Fund	207.45	0.00	225.00	0.00	0.00	432.45	0.00	432.45	225.00
226 Fire Apparatus Acquisition Fund	371,000.00	0.00	0.00	0.00	285,834.23	85,165.77	0.00	85,165.77	(285,834.23)
230 Board of Bldg Stds Assess Fund	2,318.09	1,221.03	3,811.69	141.01	3,359.21	2,770.57	1,157.38	1,613.19	452.48
231 Employee Sick Time Buy Back Fund	349,182.93	0.00	0.00	30,210.87	110,422.01	238,760.92	0.00	238,760.92	(110,422.01)
232 Street Tree Fund	147,008.50	0.00	2,760.00	0.00	19,358.40	130,410.10	806.60	129,603.50	(16,588.40)
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	75,489.95	1,822.00	30,796.28	2,105.09	19,143.38	87,142.85	1,745.94	85,396.91	11,652.90
237 Court Interlock Fund	60,687.03	1,870.10	12,629.88	0.00	0.00	73,316.91	0.00	73,316.91	12,629.88
601 Police Pension Fund	7,824.21	2,507.64	229,066.68	53,280.22	206,484.48	30,406.41	0.00	30,406.41	22,582.20
602 Fire Pension Fund	25,280.65	2,507.64	229,066.68	48,548.77	214,781.38	39,565.95	0.00	39,565.95	14,285.30
603 Recreation Trust Fund	139,679.85	13,309.86	41,889.74	0.00	0.00	181,369.59	0.00	181,369.59	41,889.74
TOTAL SPECIAL REVENUE	7,512,778.42	1,407,604.11	18,849,669.26	1,188,765.85	16,234,280.05	8,128,187.63	591,490.95	7,536,696.68	615,409.21
DEBT SERVICE FUNDS									
301 General Bond Retirement (Unvoted)	62,042.42	8,421.13	2,940,745.32	805,254.93	2,847,729.15	155,058.59	0.00	155,058.59	93,016.17
302 General Bond Retirement (Voted)	115,512.89	0.00	316,949.14	247,625.63	330,322.26	102,139.77	0.00	102,139.77	(13,373.12)
501 Special Assessment B R Fund	467,930.47	0.00	396,649.52	303,030.47	359,880.76	504,719.23	0.00	504,719.23	36,788.76
TOTAL DEBT SERVICE FUNDS	645,485.78	8,421.13	3,654,343.98	1,355,911.03	3,537,912.17	761,917.59	0.00	761,917.59	116,431.81
CAPITAL/SPECIAL ASSESSMENT PROJECTS FUNDS									
400 OCP - Capital Projects	157,251.01	0.00	0.00	0.00	74,085.90	83,165.11	56,812.30	26,352.81	(74,085.90)
407 OCP - Lear/Krebs Rds. Intersection	0.00	0.00	0.00	(1,650.00)	0.00	0.00	0.00	0.00	0.00
410 OCP - Walker/Moore Rd Intersection	13,685.00	0.00	0.00	0.00	0.00	13,685.00	0.00	13,685.00	0.00
411 OCP - Sewer Separation Projects Fund	1,326,387.92	7,276.00	2,607,276.00	0.00	1,156,082.19	2,777,591.73	1,826,869.92	950,721.81	1,451,193.81
411 OCP - Curbs 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	207,651.56	0.00	0.00	5,812.96	127,654.16	79,997.40	688.08	79,308.32	(127,654.16)
424 OCP - Energy Conservation Projects Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
426 OCP - Cartterbury Road Improvement Fund	48,092.15	0.00	75,187.03	(124,956.69)	0.00	123,279.18	0.00	123,279.18	76,187.03
430 OCP - Troy School Driveway	0.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00
440 OCP - Walker Rd Widening Fund	200.00	0.00	0.00	0.00	0.00	200.00	0.00	200.00	0.00
441 OCP - City Wide Signalization Fund	1,219,084.15	0.00	986,000.00	0.00	1,180,870.19	1,044,213.96	58,213.96	986,000.00	(174,870.19)
443 OCP - North Point Erosion Control Fund	1,030.00	0.00	0.00	0.00	0.00	1,030.00	0.00	1,030.00	0.00
445 OCP - Pool Renovation Fund	3,771.50	0.00	0.00	0.00	0.00	3,771.50	0.00	3,771.50	0.00
	124,518.62	0.00	0.00	470.00	50,476.79	74,041.83	5,844.51	68,197.32	(50,476.79)

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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	3,104,804.32	7,276.00	3,673,463.03	(120,323.73)	2,569,169.23	4,209,098.12	1,948,428.77	2,260,669.35	1,104,293.80
TOTAL CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SPECIAL ASSESSMENT PROJECTS	1,130,427.35	0.00	88,608.10	0.00	61,779.47	1,157,255.98	0.00	1,157,255.98	26,828.63
TOTAL CAPITAL/SA PROJECTS FUNDS	4,235,231.67	7,276.00	3,762,071.13	(120,323.73)	2,630,948.70	5,366,354.10	1,948,428.77	3,417,925.33	1,131,122.43
ENTERPRISE FUNDS	2,485,159.26	639,946.66	9,209,177.48	1,322,117.73	8,636,565.18	3,057,381.56	286,829.35	2,771,552.21	572,222.30
701 Water Fund	311,814.85	82,458.17	1,460,670.44	118,875.36	1,583,399.67	189,085.62	171,770.64	17,314.98	(122,729.23)
703 Water MOR Sub Fund	1,169,615.05	0.00	1,234,480.36	0.00	1,71,594.98	2,232,500.43	108,405.02	2,124,095.41	1,062,885.36
704 Waterworks Construction Fund	112,553.82	0.00	213.74	0.00	0.00	112,807.56	0.00	112,807.56	213.74
705 Water Surplus Fund	676,467.98	901,928.21	2,805,764.40	1,519,938.59	2,954,709.08	527,523.30	0.00	527,523.30	(148,844.68)
706 Water Debt Service 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
707 Water Debt Service Reserve Fund	2,295,064.67	93,852.00	909,525.60	0.00	0.00	3,204,590.27	0.00	3,204,590.27	909,525.60
710 Water Impact Fee Fund	1,198,188.57	128,283.62	4,880,933.05	567,393.80	4,633,657.68	1,445,473.94	267,448.09	1,178,025.85	247,275.37
721 Sewer Fund	531,189.59	40,625.00	7,017,341.73	551,385.89	4,056,005.55	3,492,525.77	756,140.15	2,736,385.62	2,961,336.18
724 Sewer System Construction Fund	663,861.76	68,166.47	221,622.85	0.00	743,043.84	1,424,440.77	0.00	1,424,440.77	(921,420.99)
725 Trunk Sanitary Sewer Fund	1,605.31	1,078,839.57	2,512,550.05	1,430,310.60	2,509,178.74	4,976.62	0.00	4,976.62	3,371.31
727 Sewer Debt Service Reserve Fund	180,000.00	0.00	0.00	0.00	0.00	180,000.00	0.00	180,000.00	0.00
728 Sewer Replacement Reserve Fund	4,040.41	0.00	260,000.00	0.00	264,040.41	0.00	0.00	0.00	(4,040.41)
729 LORCO Force Main and Pump Station Construction F	221,499.82	0.00	483,500.18	(520.48)	705,000.00	0.00	0.00	0.00	(221,499.82)
739 LORCO Collection System Construction Fund	49,379.98	469,361.19	2,669,770.16	861,224.53	2,656,130.54	63,019.60	23,928.27	39,091.33	13,689.62
749 LORCO Custodial Account Fund	39,363.93	0.00	0.00	0.00	0.00	39,363.93	0.00	39,363.93	0.00
761 WWC Eastern Transmission Line 2 Fund	1,470,279.32	288,128.27	3,619,216.87	266,446.95	4,004,376.20	1,085,119.99	277,794.77	807,325.22	(385,159.33)
762 ELT 2 MOR Fund	12,715,717.74	3,791,589.16	37,284,766.91	6,637,172.96	32,918,091.87	17,082,392.78	1,891,316.29	15,191,076.49	4,366,675.04
TOTAL ENTERPRISE FUNDS	12,715,717.74	3,791,589.16	37,284,766.91	6,637,172.96	32,918,091.87	17,082,392.78	1,891,316.29	15,191,076.49	4,366,675.04
TRUST AND AGENCY FUNDS	34,534.81	0.00	0.00	0.00	0.00	34,534.81	0.00	34,534.81	0.00
611 Deposit Trust Fund	4,728.08	0.00	292.82	0.00	0.00	5,020.90	0.00	5,020.90	292.82
612 Unclaimed Funds	39,262.89	0.00	292.82	0.00	0.00	39,555.71	0.00	39,555.71	292.82
TOTAL TRUST AND AGENCY FUNDS	39,262.89	0.00	292.82	0.00	0.00	39,555.71	0.00	39,555.71	292.82
INTERNAL SERVICE FUND	1,703.68	308.20	13,916.34	3,375.80	13,916.34	1,703.68	0.00	1,703.68	0.00
801 Transfer Fund	1,703.68	308.20	13,916.34	3,375.80	13,916.34	1,703.68	0.00	1,703.68	0.00
TOTAL INTERNAL SERVICE FUND	1,703.68	308.20	13,916.34	3,375.80	13,916.34	1,703.68	0.00	1,703.68	0.00
GRAND TOTAL - ALL FUNDS	27,079,420.15	6,026,627.64	75,427,616.22	10,280,427.13	69,199,219.49	33,307,816.88	4,997,724.82	28,310,092.06	6,228,386.73

**CITY OF AVON LAKE**  
**Summary of Cash & Investment Balances**

		November 2014	December 2014
PER STATEMENTS			
First Merit/EST - Main	A 0399-9383	12,888,786.22	9,775,835.11
Add Deposits in Transit/Other Adjustments	B		
Less Outstanding Checks	C	(647,280.61)	(112,943.61)
<b>First Merit Business Money Market</b>	<b>52-4470-0534</b>	4,105,971.51	4,106,302.80
First Merit/EST - Payroll	D 0899-9364	0.00	0.00
First Merit/EST - Money Market	G 0395-8223	5,227.60	(1,911,672.39)
First Merit/EST - Utilities	H 0896-0988	0.00	0.00
Add Deposits in Transit / Adjustments	I	0.00	
First Merit - LORCO	52-4470-0877	0.00	0.00
First Merit/Escrow Spaulding Construction - 417	J 55-0600-0935	0.00	0.00
First Merit/Escrow Spaulding Construction II - 417	K 55-0600-0951	0.00	0.00
First Merit/Escrow-Angelo Benedetti - 207	P 55-0101-7505	10,982.37	10,983.72
US Bank - Utilities 701-721	AD 05-7388-4665	1,006,204.90	1,006,053.80
US Bank - WDS - 706	AE 72T094000	0.02	173,622.50
US Bank - WDSR - 707	AF 72T094005	1,304,490.00	1,304,490.00
STAR - General: 205 & 724	AG 13871	3,055,377.26	3,055,541.95
STAR - Water Surplus - 705	AH 14725	109,939.51	109,945.44
STAR - Trunk Sanitary Sewer - 725	AI 14897	308,589.66	308,606.29
STAR - Waterworks Construction - 704	AJ 14903	345,233.23	345,251.84
STAR - Sewer Debt Service Reserve - 727	AK 16523	1,607.67	1,607.76
STAR - Special Asscsments 522-525	AL 19795	452,662.00	452,686.40
STAR - Recreation Trust - 603	AM 36981	90,114.73	90,119.59
<b>*Investments - Bonds &amp; Notes</b>	<b>AN 52-52-002-7001944</b>	14,435,742.94	14,452,754.98
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	AP	2,645.00	2,645.00
TOTAL CASH & INVESTMENTS			
PER RECONCILED BANK STATEMENTS	AQ	37,695,459.11	33,390,996.28

**CITY OF AVON LAKE**  
**Summary of Cash & Investment Balances**

		November 2014	December 2014
PER GENERAL LEDGER			
STAR - General	101-0-000-1-501-000	3,055,377.26	3,055,541.95
STAR - Special Assessments	101-0-000-1-502-000	452,662.00	452,686.40
STAR - Waterworks Construction	101-0-000-1-503-000	345,233.23	345,251.84
STAR - Water Surplus	101-0-000-1-504-000	109,939.51	109,945.44
STAR - Trunk Sanitary Sewer	101-0-000-1-505-000	308,589.66	308,606.29
STAR - Sewer Debt Service Reserve	101-0-000-1-506-000	1,607.67	1,607.76
STAR - Recreation Trust -36981	101-0-000-1-507-000	90,114.73	90,119.59
Petty Cash			
Police	101-0-000-1-901.010	100.00	100.00
Recreation	101-0-000-1-901.024	50.00	50.00
Fire	101-0-000-1-901.031	100.00	100.00
Building	101-0-000-1-901.060	100.00	100.00
Finance	101-0-000-1-901.110	420.00	420.00
Income Tax	101-0-000-1-901.120	100.00	100.00
Court	101-0-000-1-901.150	75.00	75.00
Engineering	101-0-000-1-901.170	100.00	100.00
Water	101-0-000-1-901.180	300.00	300.00
Sewer	101-0-000-1-901.190	1,300.00	1,300.00
First Merit/EST - Money Market	101-0-000-1-900-000	5,227.60	(1,911,672.39)
First Merit/EST - Main	101-0-000-1-902-000	12,241,505.61	9,662,891.50
First Merit/Est - Utilities	101-0-000-1-902-010	0.00	0.00
First Merit/Est - Payroll	101-0-000-1-903-000	0.00	0.00
Payroll Account Adjustment		0.00	0.00
<b>First Merit Business Money Market</b>	101-0-000-1-904-000	4,105,971.51	4,106,302.80
US Bank - WDS	101-0-000-1-909-010	0.02	174,972.52
US Bank - WDSR	101-0-000-1-910-010	1,304,490.00	1,304,490.00
Investments & Sweep Account	101-0-000-1-911-000	14,435,742.94	14,452,754.98
US Bank - Utilities	101-0-000-1-916-000	1,006,204.90	1,006,053.80
First Merit/Escrow-Spaulding Construction	101-0-000-1-935-000	0.00	0.00
First Merit/Escrow-Spaulding Construction II	101-0-000-1-936-000	0.00	0.00
First Merit/Escrow-Angelo Benedetti	101-0-000-1-979-003	10,982.37	10,983.72
First Merit - FSA	101-0-000-1-905-000	0.00	0.00
First Merit - LORCO	101-0-000-0-902-020	0.00	0.00
Investments - Manuscript Bonds & Notes	101-0-000-1-980-000	219,165.10	219,165.10
Withholding Ending Balances	AR	(125,303.90)	(83,179.40)
Accounts Payable	AS 101-0-000-3-200-000	(8,687.74)	0.00
<b>TOTAL CASH &amp; INVESTMENTS</b>	AT	37,561,467.47	33,309,166.90
PER GENERAL LEDGER			
<b>TOTAL CASH &amp; INVESTMENTS</b>			
PER FUND BALANCE MASTER LISTING	AT AT&AT MUST BE S.	37,561,467.47	33,307,816.88
Reconciled Bank Statements (From Above)	AQ	37,695,459.11	33,390,996.28
Difference from Bank Statement	AQ-AT	133,991.64	83,179.40
Accounts Payable	AS 101-0-000-3-200-000	(8,687.74)	0.00
Withholding Change In Beginning Bal.	AR	(125,303.90)	(83,179.40)
Unknown Variance		0.00	0.00