

FINANCE • 115 Executive Parkway, Suite 400 • Hudson, Ohio 44236 • (330) 342-1785

DATE:

May 10, 2016

TO:

City Council Members, Mayor and City Manager

FROM:

Jeffrey F. Knoblauch, Finance Director

RE:

April 2016 Financial Report

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

- 1. A Statement of Cash from Revenue and Expense
- 2. An Executive Summary 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. <u>The notes now include a separate section on the Velocity</u> Broadband year to date financial results.
- 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. We added a new section that breaks out the delinquencies by the number of accounts by dollar amount.
- 6. <u>Bank Reconciliation</u> has been included to show the City's accounts and related reconciling items.

Note: As requested, at the bottom of the Utility Billing Delinquency Report, we added the year to date amount received from the collection companies. We currently use Babcock & Wasserman Co, LPA as our collection agency at a discounted rate of 18%.

Statement of Cash Position with MTD Totals City of Hudson

Include Inactive Accounts: No

Page Break on Fund: No

From: 1/1/2016 to 4/30/2016

Funds: 101 to 822

Ending \$130,420.19 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 Balance \$3,987,794.13 \$0.00 \$0.00 \$28,862.66 \$1,119,381.15 \$316,242.09 \$268,029.59 \$3,447,972.57 \$434,843.80 (\$265,408.09)\$16,355.81 \$184,649.40 \$97,277.03 \$2,005,217.02 (\$55,943.29)\$115,533.82 \$1,780,944.98 (\$113,213.12)\$55,522.62 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$710,646.46 \$0.00 \$0.00 \$108,843.93 \$166,958.38 \$3,900.00 \$0.00 \$0.00 Encumbrance \$583,866.67 \$65,000.00 \$23,144.12 \$386.00 \$1,570,593.39 \$45,463.96 \$321.94 \$5,558,387.52 \$3,447,972.57 \$0.00 \$0.00 \$0.00 \$0.00 \$130,420.19 \$0.00 \$0.00 \$53,745.26 \$32,762.66 \$1,119,381.15 \$316,242.09 \$268,029.59 \$318,458.58 \$207,793.52 \$97,277.03 \$2,715,863.48 (\$10,479.33)\$115,855.76 \$55,908.62 Unexpended \$434,843.80 \$1,889,788.91 Balance \$81,355.81 \$580,324.87 \$677,650.26 \$0.00 \$0.00 \$2,087.75 \$0.00 \$0.00 \$918,065.46 \$0.00 \$0.00 \$1,440.72 \$0.00 \$0.00 \$0.00 \$0.00 \$33.41 \$4,607.42 \$0.00 \$0.00 \$2,500.00 Net Revenue Net Expenses Net Expenses \$6,938,834.40 \$68,899.82 \$493,704.45 \$3,592.84 \$137,312.84 \$0.00 \$0.00 \$0.00 \$2,205,735.09 \$0.00 \$0.00 \$162,699.23 \$0.00 \$0.00 \$0.00 \$0.00 \$960.28 \$97,994.38 \$328,771.55 \$2,500.00 \$0.00 \$0.00 \$0.00 \$0.00 \$33.41 \$4,607.42 \$2,087.75 \$23,513.06 \$190,519.24 \$29,815.53 Page 1 of 3 \$0.00 \$585.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$6,966,205.28 \$1,022,716.29 \$522,643.92 \$81,105.86 \$0.00 \$534,446.11 \$608,355.74 \$0.00 \$599,028.00 \$299.21 \$252,638.57 \$114,476.85 \$26,330.85 \$106,350.76 \$6,046.00 \$149,757.00 \$0.00 Net Revenue \$100.00 \$0.00 \$0.00 \$0.00 \$259,439.86 \$76.50 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1,625,680.81 \$7,262.48 \$29,031.79 \$104,306.82 \$107,916.14 \$258,959.99 \$299.21 \$54,146.94 \$24,535.34 \$5,531,016.64 \$0.00 \$523,945.99 Beginning \$0.00 \$0.00 \$0.00 \$18,031.09 \$213,807.75 \$45,727.65 \$0.00 \$116,711.48 \$0.00 \$123,039.78 \$0.00 \$19,998.44 \$1,935,667.67 \$58,408.62 \$315,976.29 Balance \$434,843.80 \$55,024.96 \$170,342,58 \$97,277.03 \$2,686,924.01 \$26,716.66 ENFORCMENT/EDUCAT **DEVELOPEMENT FUND** VILLAGE SOUTH BOND EMERGENCY MEDICAL SERVICE COUNTY PERMISSIVE PARK DEVELOPMENT GEN.OBLIG.BOND FD-MANAGED RESERVE BOND RETIREMENT STATE PERMISSIVE PARK ACQUISITION COURT COMPUTER **HUDSON CABLE 25** NCOME TAX FUND STREET MAINT & **DUI TASK FORCE** STATE HIGHWAY **HUDSON PARKS** GENERAL FUND FIRE/EMS DEBT **MPROVEMENT HUDSON TEEN** ENFOR(DARE) FIRE DISTRICT Description FEMA FUND ECONOMIC DRUG LAW SO.INDUST. CEMETERY PROGRAM REPAIR 5/2/2016 9:25 AM AUTO -UND AUTO LAW Fund 234 310 315 316 103 203 205 210 213 215 221 225 230 232 301 307 202 208 209 101 201

V.3.5

Statement of Cash Position with MTD Totals From: 1/1/2016 to 4/30/2016

\$6,695.17 \$395,123.36 \$0.00 \$0.00 \$250,850.96 \$245,000.00 \$2209,592.92 \$128,508.43 \$179,111.90 \$0.00 \$320,083.29 \$1,344,542.73 \$1,585,611.00 \$0.00 \$320,083.29 \$1,344,542.73 \$1,585,611.00 \$0.00 \$1,523.24 \$454,923.71 \$14,439.89 \$0.00 \$0		Bee Bee 813	Beginning Balance \$137,065.38	Net Revenue MTD \$54,179.62	From: 1/1/2016 to 4/30/201 Net Revenue Net Expenses YTD MTD \$54,179.62 \$666.99		Net Expenses YTD \$666.99	Unexpended Balance \$190,578.01	Encumbrance YTD	Ending Balance
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\$68,739.79 \$68,739.79 \$68,739.79 \$68,739.79 \$68,739.79 \$6,500 \$8,000 \$8,	DOWN OWN IF FUND	\$0.00		777	\$0.00	\$0.00	\$0.00	\$47,737.49	\$0.00	\$47,737.49
\$68,739.79 \$209,529.29 \$128,508.43 \$179,111.90 \$307,60 \$0.00 \$48,657.40 \$200,083.29 \$1,344,542.73 \$1,586,611.00 \$50.00 \$48,657.40 \$320,083.29 \$1,344,542.73 \$1,4439.89 \$440,4 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1,071.03 \$127,471.55 \$165,888.59 \$144,039.89 \$440,4 \$0.00 \$131,927.07 \$165,888.59 \$144,039.89 \$440,4 \$0.00 \$131,927.07 \$165,888.59 \$144,039.89 \$440,4 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 <t< td=""><td></td><td>00.</td><td>€</td><td>† } →</td><td></td><td>9</td><td>00.00</td><td>98.008,0024</td><td>\$245,000.00</td><td>\$5,850.96</td></t<>		00.	€	† } →		9	00.00	98.008,0024	\$245,000.00	\$5,850.96
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\$51,071.03 \$127,471.55 \$163,933.04 \$147,038.52 \$1,071.03 \$127,471.55 \$163,933.04 \$147,038.52 \$1,071.03 \$1,071.03 \$127,471.55 \$165,885.99 \$1447,038.52 \$1,071.03 \$1,00.00 \$1,00	STORM SEWER \$456,546.95 \$0.00 IMPROVEMENTS		\$0.00		\$0.00	\$1,623.24	\$1,623.24	\$454,923.71	\$14,439.89	\$440,483.82
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\$0.00 \$131,927.07 \$165,885.99 \$164,767.06 \$1,00 \$0.00 <td>\$90,291.16 \$8.38</td> <td>\$8.38</td> <td></td> <td>,</td> <td>\$247.35</td> <td>\$51,071.03</td> <td>\$127,471.55</td> <td>(\$36,933.04)</td> <td>\$147,038.52</td> <td>(\$183,971.56)</td>	\$90,291.16 \$8.38	\$8.38		,	\$247.35	\$51,071.03	\$127,471.55	(\$36,933.04)	\$147,038.52	(\$183,971.56)
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\$0.00 \$0.00	MILFORD/SR 91 \$0.00 \$0.00 CONNECTOR		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00 \$0.00	SEASONS ROAD \$0.00 \$0.00 INTERCHANGE		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00 \$7,942.25 \$496,448.38 \$77.00 \$496,3 \$0.00 \$7,942.25 \$496,448.38 \$77.00 \$496,3 \$0.00 \$10,000.33 \$4,273.52 \$5,7 \$114,522.68 \$465,449.58 \$828,721.87 \$162,273.74 \$666,4 \$0.00 \$7,942.25 \$10,000.33 \$4,273.52 \$5,7 \$1,887,463.46 \$5,881,372.69 \$13,519,547.26 \$11,046,987.64 \$2,472,5 \$141,078.72 \$409,885.10 \$750,996.91 \$579,857.62 \$171,1 \$146,723.65 \$512,472.59 \$334,208.74 \$50.00 \$334,2 \$13,323.08 \$512,472.59 \$3301,417.82 \$871,239.72 \$569,81 \$10,777.81 \$58,925.96 \$138,038.18 \$26,453.77 \$111,5	ATTERBURY BLVD \$0.00 \$0.00 RECONSTRUCTION		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00 \$7,942.25 \$496,448.38 \$77.00 \$ \$0.00 \$10,000.33 \$4,273.52 \$456,449.58 \$76,029.83 \$4,273.52 \$76,029.83 \$76,029.83 \$76,029.83 \$76,029.83 \$76,029.83 \$76,029.83 \$76,029.83 \$76,039.83 \$	ATTERBURY BRIDGE \$0.00 \$0.00 REPLACEMENT		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00 \$10,000.33 \$4,273.52 \$1465,449.58 \$828,721.87 \$162,273.74 \$5.00 \$360,371.20 \$742,027.76 \$76,029.83 \$5.00 \$7446.34 \$6,881,372.69 \$13,519,547.26 \$11,046,987.64 \$2,\$141,078.72 \$409,885.10 \$750,996.91 \$579,857.62 \$5,146,334.07 \$356,599.59 \$334,208.74 \$579,857.62 \$5,120.00 \$8,573.59 \$334,208.74 \$50.00 \$5,132.30 \$51,700.84 \$23,497.38 \$69,289.45 \$192,159.54 \$138,038.18 \$26,453.77 \$5,000 \$5,00	FIRE CAPITAL \$302,088.35 \$294.35 \$20 REPLACEMENT FUND	\$294.35		\$20	2,302.28	\$0.00	\$7,942.25	\$496,448.38	\$77.00	\$496,371.38
\$114,522.68 \$465,449.58 \$828,721.87 \$162,273.74 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	CENTER \$9,950.29 \$5.93	\$5.93			\$50.04	\$0.00	\$0.00	\$10,000.33	\$4,273.52	\$5,726.81
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\$1,887,463.46 \$6,881,372.69 \$13,519,547.26 \$11,046,987.64 \$2, \$141,078.72 \$409,885.10 \$750,996.91 \$579,857.62 \$ \$146,334.07 \$356,599.59 \$334,208.74 \$0.00 \$ \$1,200.00 \$8,573.59 \$334,208.74 \$0.00 \$ \$164,723.65 \$512,472.59 \$301,417.82 \$871,239.72 (\$6,571,539.72 \$13,533.72 \$	UND \$715,830.62 \$18,016.77	\$18,016.77		\$386	,568.34	\$0.00	\$360,371.20	\$742,027.76	\$76,029.83	\$665,997.93
\$146,334,07 \$356,599.59 (\$55,136.86) \$250,446.48 (\$5,136.86) \$1,200.00 \$8,573.59 \$334,208.74 \$0.00 \$\$12,472.59 \$334,208.74 \$871,239.72 (\$5,136.86) \$512,472.59 \$301,417.82 \$871,239.72 (\$5,13.323.08 \$51,700.84 \$23,497.38 \$0.00 \$10,777.81 \$58,925.96 (\$1,490.00) \$0.00 \$0.00 \$69,289.45 \$192,159.54 \$138,038.18 \$26,453.77 \$\$	ELECTRIC FUND \$13,710,002.88 \$1,563,181.43 \$6,690 STORM WATER \$725,420.01 \$108,923.00 \$435	\$1,563,181.43 \$(\$108,923.00	Š	\$6,690	,917.07 ,462.00	\$1,887,463.46 \$141.078.72	\$6,881,372.69 \$409.885.10	\$13,519,547.26	\$11,046,987.64 \$579,857,62	\$2,472,559.62
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\$1,200.00 \$8,573.59 \$334,208.74 \$0.00 \$ \$164,723.65 \$512,472.59 \$301,417.82 \$871,239.72 (\$6.40.777.81 \$58,925.96 (\$1,490.00) \$0.00	\$124,254.49	\$124,254.49		\$196,1	77.35	\$146,334.07	\$356,599.59	(\$55,136.86)	\$250,446.48	(\$305,583.34)
\$13,323.08 \$51,700.84 \$23,497.38 \$0.00 \$10,777.81 \$58,925.96 (\$1,490.00) \$0.00 \$69,289.45 \$192,159.54 \$138,038.18 \$26,453.77 \$	\$592.884.13 \$42.836.07	\$4,650.00		\$221	950.00	\$1,200.00 \$164 723 65	\$8,573.59 \$512.472.59	\$334,208.74	\$0.00	\$334,208.74
\$13,323.08 \$51,700.84 \$23,497.38 \$0.00 \$10,777.81 \$58,925.96 (\$1,490.00) \$0.00 \$69,289.45 \$192,159.54 \$138,038.18 \$26,453.77 \$	0.000,114	7,7,7		770	02.000,	4104,723.03	47.47.29	417.82	\$871,239.72	(\$569,821.90)
\$10,777.81 \$58,925.96 (\$1,490.00) \$0.00 \$69,289.45 \$192,159.54 \$138,038.18 \$26,453.77 \$	\$19,062.78 \$13,898.59	\$13,898.59		\$5	6,135.44	\$13,323.08	\$51,700.84	\$23,497.38	\$0.00	\$23.497.38
\$69,289.45 \$192,159.54 \$138,038.18 \$26,453.77	EFITS \$14,156.50 \$14,338.47	\$14,338.47		84	3,279.46	\$10,777.81	\$58,925.96	(\$1,490.00)	\$0.00	(\$1,490.00)
	INFORMALION \$65,463.44 \$122,870.09 \$2 SERVICES	\$122,870.09		\$2	64,734.28	\$69,289.45	\$192,159.54	\$138,038.18	\$26,453.77	\$111,584.41

V.3.5

V.3.5

Statement of Cash Position with MTD Totals From: 1/1/2016 to 4/30/2016

Ĺ	C		(From: 1/1/20	From: 1/1/2016 to 4/30/2016	ا د وي			
ם חח ח	Description	Balance Balance	Net Kevenue MTD	Net Kevenue YTD	Net Kevenue Net Expenses Net Expenses YTD MTD YTD	Net Expenses YTD	Unexpended Balance	Encumbrance YTD	Ending Balance
605	Medical Self Insurance Fund	\$216,459.78	\$18,885.31	\$74,424.85	\$14,025.19	\$122,064.25	\$168,820.38	\$0.00	\$168,820.38
701	POLICE PENSION	\$0.00	\$25,381.37	\$118,424.32	\$2,159.72	\$2,159.72	\$116,264,60	\$0.00	\$116.264.60
704	HUDSON CEMETERY IMPR TRUST	\$4,163.38	\$0.00	\$0.00	\$0.00	\$0.00	\$4,163.38	\$0.00	\$4,163.38
705	TREE TRUST	\$44,662.81	\$0.00	\$2,400.00	\$7,500.00	\$7,500.00	\$39,562.81	\$0.00	\$39.562.81
602	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	\$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	\$401,701.80	\$1,030.00	\$6,155.00	\$3,478.81	\$66,147.83	\$341,708.97	\$285,023.76	\$56,685.21
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	\$440,823.36	\$6,850.00	\$27,550.00	\$1,800.00	\$23,800.00	\$444,573.36	\$207,142.38	\$237.430.98
731	EMERGENCY MEDICAL SVC. TRUST	\$9,195.99	\$260.40	\$1,710.40	\$74.12	\$276.20	\$10,630.19	\$1,198.80	\$9,431.39
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 0\$
736	BANDSTAND TRUST	\$15,331.57	\$9.14	\$77.07	\$0.00	\$0.00	\$15,408.64	\$0.00	\$15.408.64
737	CLOCK TOWER TRUST	\$6,792.27	\$4.04	\$34.13	\$0.00	\$0.00	\$6,826.40	80.00	\$6.826.40
738	POOR ENDOWMENT NONEX TRUST	\$41,276.25	\$24.60	\$207.51	\$0.00	\$0.00	\$41,483.76	\$0.00	\$41,483.76
740	LIBRARY LEVY FUND	\$0.00	\$189,679.54	\$884,471.35	\$189,679.54	\$884,471.35	\$0.00	\$1.011.663.33	(\$1,011,663,33)
742	DEAN MAY TRUST	\$1,815.29	\$0.07	\$0.27	\$0.00	\$0.00	\$1,815.56	\$0.00	\$1.815.56
750	DEDICATED TAX REVENUE FUND	\$0.00	\$95,933.84	\$470,502.92	\$94,933.84	\$470,502.92	\$0.00	\$853,429.67	(\$853,429.67)
760	FIRE/EMS SERVICE DISTRIBUTION	\$200,577.04	\$0.00	\$50.78	\$0.00	\$0.00	\$200,627.82	\$0.00	\$200,627.82
770	VETERANS MEMORIAL GARDEN FUND	\$17,121.18	\$10.20	\$86.08	\$0.00	\$0.00	\$17,207.26	\$500.00	\$16,707.26
802	FIRE CLAIM FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	00 0\$	000
805	STORM SEWER ASSESSMENTS	\$329,046.53	\$0.00	\$0.00	\$0.00	\$0.00	\$329,046.53	\$0.00	\$329,046.53
Grand Total:	Total:	\$36,884,935.51	\$5,479,002.30	\$23,006,006.09	\$6,089,054.70	\$21,509,489.67	\$38,381,451.93	\$20,991,690.48	\$17,389,761.45

City of Hudson Executive Summary April 2016 Financial Report

Category		14/11/2010 2111	mem zrepore			
Canegory						2016
Real and Personal Froperty Taxes \$1,232,909 \$1,247,744 \$14,835 \$1,180,781 \$50 Income Tax						Bud. vs. Actual
Real and Personal Property Taxes \$1,229.99 \$1,247,74 \$14,835 \$1,180,781 \$56 \$16000000000000000000000000000000000000	Category	Actual	Actual	YTD Variance	Budget	Variance
Real and Personal Property Taxes \$1,229.99 \$1,247,74 \$14,835 \$1,180,781 \$56 \$16000000000000000000000000000000000000	General Fund Revenue					
Income Tax		\$1.232.909	\$1.247.744	\$14,835	\$1,180,781	\$66,964
Local Covernment Punds						\$374,462
Mayor & Commin Development Sp. 14, 19 Sp. 24, 19 Sp. 25, 19 Sp. 25, 14 Sp. 25, 15	Local Government Funds			(\$9,172)	\$135,300	(\$6,032)
Broadband Service \$0 \$22,544 \$22,544 \$22,545 \$26,775 \$0 \$0 \$1 \$1 \$2 \$2 \$1 \$2 \$2 \$1 \$2 \$2	Kilowatt-Hour Tax	\$240,810	\$197,762	(\$43,048)	\$240,900	(\$43,138)
Fines, Licenses & Permits S21,499 S25,079 S3,580 S19,800 S1 Interest Income S71,988 S15,841,7 \$86,432 \$83,422 \$1 Transfers In, Advances and Reimb S120,582 \$45,266 \$67,316 \$47,943 \$3 Miccellaneous S76,416 \$60,709 \$615,707 \$25,080 \$3 Total Revenue S6,506,251 \$69,66,205 \$45,954 \$86,418,81 \$53 General Fund Cash Balance, January 1 \$9,423,179 \$89,789,90 \$6144,189 \$89,789,90 Total Available S15,929,430 \$15,945,195 \$15,765 \$15,410,841 \$53 General Fund Expenditures \$1410,761 \$1,581,803 \$171,042 \$1,523,476 \$55 County Health District \$152,675 \$158,234 \$55,593 \$158,234 \$55,000 \$35,600 \$30 \$40 \$30						\$33,104
Interest Income			and the second second			(\$4,232)
Transfers In, Advances and Reimb S120,582 S45,266 G75,316 S47,943 S4 Miscellaneous S76,416 S60,709 S15,707) S25,080						\$5,279
Miscellancous					The state of the s	\$74,995
Total Revenue			A STATE OF THE PARTY OF THE PAR			(\$2,677)
General Fund Cash Balance, January 1 \$9,423,179 \$8,978,990 \$6444,189 \$8,978,990 \$15,408,410 \$55,7014 \$15,929,430 \$15,929,430 \$15,945,195 \$15,765 \$15,410,841 \$55,929,430 \$15,929,430 \$15,945,195 \$15,765 \$15,410,841 \$55,000 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$15,234,76 \$25,000 \$15,234,76 \$25,000 \$20,000						\$35,629 \$534,354
Total Available General Fund Expenditures Police County Health District S15,029,430 S15,945,195 S15,765 S15,410,841 S53 General Fund Expenditures Police County Health District S15,675 S15,82,134 Community Development S22,658 S18,234 S5,559 S18,234 S5,590 S18,234 S5,590 S18,234 S5,590 S18,234 S5,590 S18,234 S1,00 S15,247 S18,241 S15,104 S5,560 S13,277 S18,300 S15,615 S18,234 S15,104 S5,560 S13,277 S11,845,805 S11,874 S15,215 S12,191 S14,5805 S11,617 S12,191 S14,5805 S11,617 S12,191 S14,5805 S11,617 S12,191 S14,5805 S11,617 S12,191 S14,5805 S13,6003 S5,618 S6,0003 S6,00				remain to the office recent		\$0
Police						\$534,354
Police		010,727,100	010,7 10,170	010,700	010,110,011	,,
County Health District		A. 110 - 21	44 504 000	44.54.040	01 500 155	Acc 207
Community Development \$323,658 \$314,226 \$(\$9,432) \$322,136 \$(\$10						\$58,327
Economic Development		The second secon			THE RESIDENCE OF THE PERSON OF	\$0
Street Prices and ROW						(\$7,910 (\$22,544
RITA Pees						\$18,130
Mayor & Council \$57;349 \$63,030 \$5,681 \$61,703 \$5 \$C1ty Solicitor \$75,373 \$79,753 \$44,380 \$100,418 \$62, \$62 \$64,000 \$15,600 \$1	The state of the s					\$13,636
City Solicitor						\$1,327
Administration \$303,620 \$367,505 \$63,885 \$386,138 (S1 Finance \$262,551 \$282,334 \$19,783 \$313,186 (S3 Broadband Service \$30 \$89,220 \$89,220 \$145,475 (S5 Eggineering \$357,615 \$404,093 \$46,478 \$420,745 (S16 Public Properties \$373,763 \$259,074 (S114,689) \$401,957 (S14 Public Works Administration \$173,279 \$170,976 (\$2,303) \$146,497 \$22						(\$20,665
Finance						(\$18,633
Engineering \$337,615		The second secon				(\$30,852
Public Properties	Broadband Service	\$0	\$89,220	\$89,220	\$145,475	(\$56,255
Public Works Administration \$173,279 \$170,976 \$(\$2,303) \$146,397 \$2.	Engineering	\$357,615	\$404,093	\$46,478	\$420,745	(\$16,652
Transfers and Advances Out	Public Properties	\$373,763	\$259,074	(\$114,689)	\$401,957	(\$142,883
Total Expenditures			THE RESERVE OF THE PARTY OF THE			\$24,579
Month End General Fund Cash Balance \$9,561,232 \$9,006,363 \$\$554,869 \$8,271,614 \$73-00 Other Operating Funds: Revenue Street Maintenance and Repair \$899,071 \$1,022,716 \$123,645 \$1,013,100 \$55 Cemeteries \$91,431 \$106,351 \$14,920 \$94,788 \$11 Parks \$473,381 \$522,644 \$49,263 \$474,193 \$44 Cable TV \$79,835 \$81,106 \$1,271 \$75,660 \$5 Fire Department \$476,234 \$534,446 \$58,212 \$485,848 \$44 Gimergency Medical Service \$410,814 \$608,356 \$197,542 \$591,680 \$16 Utilities: Water \$636,147 \$603,307 \$323,840 \$596,662 \$6 Wastewater \$1,279,236 \$336,568 \$892,668 \$367,950 \$11 \$1 \$10,000 \$7 \$20,006 \$34,412 \$429,495 \$32,491 \$32,829 \$6,500,368 \$190 \$123,829 \$6,500,368 \$190						\$0
Street Maintenance and Repair S899,071 \$1,022,716 \$123,645 \$1,013,100 \$1,022,716 \$1,022,716 \$1,013,100 \$1,022,716 \$1,022,716 \$1,013,100 \$1,022,716 \$1,022,716 \$1,022,718 \$	Total Expenditures	\$6,368,198	\$6,938,832	\$570,634	\$7,139,227	(\$200,395)
Note	Month End Canaral Fund Cash Ralance	\$9.561.232	\$9,006,363	(\$554.869)	\$8,271,614	\$734,749
Semestries S91,431 \$106,351 \$14,920 \$94,788 \$1.5	Revenue	\$899.071	\$1.022.716	\$123,645	\$1,013,100	\$9,616
Separate				\$14,920	\$94,788	\$11,564
Fire Department \$476,234 \$534,446 \$58,212 \$485,848 \$486	Parks	\$473,381	\$522,644	\$49,263	\$474,193	\$48,451
Semergency Medical Service S410,814 S608,356 S197,542 S591,680 S10	Cable TV		\$81,106	\$1,271		\$5,446
Water	Fire Department					\$48,598
Water \$636,147 \$603,307 (\$32,840) \$596,662 \$6 Wastewater \$1,279,236 \$386,568 (\$892,668) \$367,950 \$18 Electric \$6,567,088 \$6,690,917 \$123,829 \$6,500,368 \$19 Stormwater \$401,050 \$435,462 \$34,412 \$429,495 \$5 Ellsworth Meadows Golf Course \$146,270 \$196,177 \$49,907 \$121,000 \$72 Equipment Reserve (Fleet) \$338,739 \$221,006 (\$117,733) \$228,084 (\$7 Total Revenues \$11,799,296 \$11,409,056 \$6390,240 \$10,978,828 \$436 Other Operating Fund Cash Balance, January 1 \$20,751,870 \$21,715,799 \$963,929 \$21,715,799 Total Available - Other Operating Funds \$32,551,166 \$33,124,855 \$573,689 \$32,694,627 \$436 Expenditures \$334,24,855 \$68,900 \$32,694,627 \$436 Cemeteries \$83,352 \$68,900 \$14,452 \$83,944 \$12 Cable TV \$98,623		\$410,814	\$608,356	\$197,542	\$591,680	\$16,676
Wastewater			A 500 000	(000 010)	0.506.660	00015
Electric \$6,567,088 \$6,690,917 \$123,829 \$6,500,368 \$190 \$10,000 \$435,462 \$34,412 \$429,495 \$2			The state of the s		The second section is a second second	\$6,645
Stormwater						\$18,618
Ellsworth Meadows Golf Course \$146,270 \$196,177 \$49,907 \$121,000 \$75 Equipment Reserve (Fleet) \$338,739 \$221,006 (\$117,733) \$228,084 (\$7 Total Revenues \$11,799,296 \$11,409,056 (\$390,240) \$10,978,828 \$436 Other Operating Fund Cash Balance, January 1 \$20,751,870 \$21,715,799 \$963,929 \$21,715,799 Fotal Available - Other Operating Funds \$32,551,166 \$33,124,855 \$573,689 \$32,694,627 \$436 Expenditures Street Maintenance and Repair \$1,316,720 \$918,065 (\$398,655) \$944,978 (\$26 Cemeteries \$83,352 \$68,900 (\$14,452) \$83,944 (\$15 Parks \$294,124 \$493,704 \$199,580 \$497,767 (\$6 Cable TV \$98,623 \$137,313 \$38,690 \$126,103 \$11 Fire Department \$551,158 \$580,325 \$29,167 \$674,410 (\$94 Emergency Medical Services \$434,028 \$677,650 \$243,622 \$577,114 \$100 Utilities: Water \$486,862 \$465,450 (\$21,412) \$482,315 (\$16 Wastewater \$1,548,938 \$360,371 (\$1,188,567) \$303,242 \$57 Electric \$4,957,340 \$6,881,373 \$1,924,033 \$6,797,575 \$83 Stormwater \$301,647 \$409,885 \$108,238 \$394,709 \$15 Equipment Reserve (Fleet) \$526,014 \$512,473 (\$13,541) \$646,525 (\$134 Total Expenditures \$10,860,408 \$11,862,109 \$1,001,701 \$11,870,515 (\$86 Total Expenditures \$10,860,408 \$11,862,109 \$1,001,701 \$11,870,515 (\$86 Total Expenditures \$10,860,408 \$11,862,109 \$1,001,701 \$11,870,515 (\$86 Total Expenditures \$10,860,408 \$11,862,109 \$1,001,701 \$11,870,515						\$190,549 \$5,967
Steel Maintenance and Repair \$1,316,720 \$918,065 \$398,655 \$944,978 \$126						\$75,177
Total Revenues \$11,799,296 \$11,409,056 \$390,240 \$10,978,828 \$430						(\$7,078
Section Sect						\$430,228
Street Maintenance and Repair \$1,316,720 \$918,065 \$398,655 \$944,978 \$260 \$274 \$480,000 \$14,452 \$83,944 \$120 \$280 \$294,124 \$493,704 \$199,580 \$497,767 \$480 \$294,124 \$493,704 \$199,580 \$497,767 \$480 \$280 \$480,000 \$126,103 \$11 \$100 \$11,870,515 \$10,860,408 \$10,017,701 \$11,870,515 \$830,942 \$137,913 \$138,690 \$126,103 \$110 \$11,870,515 \$100					The state of the s	\$0
Expenditures Street Maintenance and Repair \$1,316,720 \$918,065 (\$398,655) \$944,978 (\$266,000) \$918,065 (\$14,452) \$83,944 (\$126,000) \$918,065 (\$14,452) \$83,944 (\$126,000) \$918,065 (\$14,452) \$83,944 (\$126,000) \$918,065 (\$14,452) \$83,944 (\$126,000) \$918,065 (\$14,452) \$83,944 (\$126,000) \$918,065 (\$14,452) \$83,944 (\$126,000) \$918,065 (\$14,452) \$83,944 (\$126,000) \$918,065 (\$14,452) \$83,944 (\$126,000) \$918,065 (\$14,452) \$19,580 \$497,767 (\$146,000) \$918,065 (\$134,000) \$919,580 \$497,767 (\$146,000) \$918,000 \$9126,103 \$1198,000 \$91						\$430,228
Street Maintenance and Repair \$1,316,720 \$918,065 (\$398,655) \$944,978 (\$260,000) Cemeteries \$83,352 \$68,900 (\$14,452) \$83,944 (\$150,000) Parks \$294,124 \$493,704 \$199,580 \$497,767 (\$260,000) Cable TV \$98,623 \$137,313 \$38,690 \$126,103 \$11 Fire Department \$551,158 \$580,325 \$29,167 \$674,410 (\$940,000) Emergency Medical Services \$434,028 \$677,650 \$243,622 \$577,114 \$100,000 Jtilities: Water \$486,862 \$465,450 (\$21,412) \$482,315 (\$160,000) Wastewater \$1,548,938 \$360,371 (\$1,188,567) \$303,242 \$57 Electric \$4,957,340 \$6,881,373 \$1,924,033 \$6,797,575 \$83 Stormwater \$301,647 \$409,885 \$108,238 \$394,709 \$15 Ellsworth Meadows Golf Course \$261,602 \$356,600 \$94,998 \$341,833 \$14 Equip						
Cemeteries \$83,352 \$68,900 (\$14,452) \$83,944 (\$15,22) Parks \$294,124 \$493,704 \$199,580 \$497,767 (\$4,22) Cable TV \$98,623 \$137,313 \$38,690 \$126,103 \$11 Fire Department \$551,158 \$580,325 \$29,167 \$674,410 (\$94 Emergency Medical Services \$434,028 \$677,650 \$243,622 \$577,114 \$100 Utilities: Water \$486,862 \$465,450 (\$21,412) \$482,315 (\$16 Wastewater \$1,548,938 \$360,371 (\$1,188,567) \$303,242 \$57 Electric \$4,957,340 \$6,881,373 \$1,924,033 \$6,797,575 \$83 Stormwater \$301,647 \$408,885 \$108,238 \$394,099 \$15 Ellsworth Meadows Golf Course \$261,602 \$356,600 \$94,998 \$341,833 \$14 Equipment Reserve (Fleet) \$526,014 \$512,473 (\$13,541) \$646,525 (\$13 Total Expenditures \$10		\$1,316,720	\$918,065	(\$398,655)	\$944,978	(\$26,913
Parks \$294,124 \$493,704 \$199,580 \$497,767 (\$40,54) Cable TV \$98,623 \$137,313 \$38,690 \$126,103 \$11 Fire Department \$551,158 \$580,325 \$29,167 \$674,410 (\$94 Emergency Medical Services \$434,028 \$677,650 \$243,622 \$577,114 \$100 Utilities: Water \$486,862 \$465,450 (\$21,412) \$482,315 (\$16 Wastewater \$1,548,938 \$360,371 (\$1,188,567) \$303,242 \$57 Electric \$4,957,340 \$6,881,373 \$1,924,033 \$6,797,575 \$83 Stormwater \$301,647 \$409,885 \$108,238 \$394,709 \$15 Ellsworth Meadows Golf Course \$261,602 \$356,600 \$94,998 \$341,833 \$14 Equipment Reserve (Fleet) \$526,014 \$512,473 (\$13,541) \$646,525 (\$134 Total Expenditures \$10,860,408 \$11,862,109 \$1,001,701 \$11,870,515 (\$80,880,408)					\$83,944	(\$15,044
Gire Department \$551,158 \$580,325 \$29,167 \$674,410 (\$94) Emergency Medical Services \$434,028 \$677,650 \$243,622 \$577,114 \$100 Utilities: Water \$486,862 \$465,450 (\$21,412) \$482,315 (\$16 Wastewater \$1,548,938 \$360,371 (\$1,188,567) \$303,242 \$57 Electric \$4,957,340 \$6,881,373 \$1,924,033 \$6,797,575 \$83 Stormwater \$301,647 \$409,885 \$108,238 \$394,709 \$15 Ellsworth Meadows Golf Course \$261,602 \$356,600 \$94,998 \$341,833 \$14 Equipment Reserve (Fleet) \$526,014 \$512,473 (\$13,541) \$646,525 (\$134 Total Expenditures \$10,860,408 \$11,862,109 \$1,001,701 \$11,870,515 (\$8					Output to the second second	(\$4,063
Emergency Medical Services \$434,028 \$677,650 \$243,622 \$577,114 \$100 Utilities: Water \$486,862 \$465,450 (\$21,412) \$482,315 (\$16 Wastewater \$1,548,938 \$360,371 (\$1,188,567) \$303,242 \$57 Electric \$4,957,340 \$6,881,373 \$1,924,033 \$6,797,575 \$83 Stormwater \$301,647 \$409,885 \$108,238 \$394,709 \$15 Ellsworth Meadows Golf Course \$261,602 \$356,600 \$94,998 \$341,833 \$14 Equipment Reserve (Fleet) \$526,014 \$512,473 (\$13,541) \$646,525 (\$134 Total Expenditures \$10,860,408 \$11,862,109 \$1,001,701 \$11,870,515 (\$8	Cable TV					\$11,210
Stillities: State						(\$94,085)
Water \$486,862 \$465,450 (\$21,412) \$482,315 (\$16 Wastewater \$1,548,938 \$360,371 (\$1,188,567) \$303,242 \$57 Electric \$4,957,340 \$6,881,373 \$1,924,033 \$6,797,575 \$83 Stormwater \$301,647 \$409,885 \$108,238 \$394,709 \$15 Ellsworth Meadows Golf Course \$261,602 \$356,600 \$94,998 \$341,833 \$14 Equipment Reserve (Fleet) \$526,014 \$512,473 (\$13,541) \$646,525 (\$134 Total Expenditures \$10,860,408 \$11,862,109 \$1,001,701 \$11,870,515 (\$8		\$434,028	\$677,650	\$243,622	\$577,114	\$100,536
Wastewater \$1,548,938 \$360,371 (\$1,188,567) \$303,242 \$57 Electric \$4,957,340 \$6,881,373 \$1,924,033 \$6,797,575 \$83 Stormwater \$301,647 \$409,885 \$108,238 \$394,709 \$15 Ellsworth Meadows Golf Course \$261,602 \$356,600 \$94,998 \$341,833 \$14 Equipment Reserve (Fleet) \$526,014 \$512,473 (\$13,541) \$646,525 (\$134 Total Expenditures \$10,860,408 \$11,862,109 \$1,001,701 \$11,870,515 (\$8		\$486.860	\$465.450	(\$21.412)	\$482 315	(\$16,865
Electric \$4,957,340 \$6,881,373 \$1,924,033 \$6,797,575 \$83 Stormwater \$301,647 \$409,885 \$108,238 \$394,709 \$15 Ellsworth Meadows Golf Course \$261,602 \$356,600 \$94,998 \$341,833 \$14 Equipment Reserve (Fleet) \$526,014 \$512,473 (\$13,541) \$646,525 (\$134 Total Expenditures \$10,860,408 \$11,862,109 \$1,001,701 \$11,870,515 (\$8						\$57,129
Stormwater \$301,647 \$409,885 \$108,238 \$394,709 \$15 Ellsworth Meadows Golf Course \$261,602 \$356,600 \$94,998 \$341,833 \$14 Equipment Reserve (Fleet) \$526,014 \$512,473 (\$13,541) \$646,525 (\$134 Total Expenditures \$10,860,408 \$11,862,109 \$1,001,701 \$11,870,515 (\$80,400)			The second secon			\$83,798
Ellsworth Meadows Golf Course \$261,602 \$356,600 \$94,998 \$341,833 \$14				The second secon		\$15,176
Equipment Reserve (Fleet) \$526,014 \$512,473 (\$13,541) \$646,525 (\$134) Total Expenditures \$10,860,408 \$11,862,109 \$1,001,701 \$11,870,515 (\$8		Manager Committee				\$14,767
Total Expenditures \$10,860,408 \$11,862,109 \$1,001,701 \$11,870,515 (\$8					1000010000	(\$134,052)
						(\$8,406)
vionth End Other Operating runds Cash Balance 321,090,738 321,202,746 (3428,012) 320,824,112 3438						
	Month End Other Operating Funds Cash Balance	\$41,690,758	321,202,746	(\$428,012)	320,824,112	\$438,634

City of Hudson Bank Report

Banks: to YDC Demo Note As Of: 1/1/2016 to 4/30/2016

Include Inactive Bank Accounts: No

Bank	Beginning Bal. M	MTD Revenue	YTD Revenue	MTD Expense	YTD Expense	YTD Other	Ending Bal.
GENERAL CITY INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Broadband Services Note	\$800,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800,000,00
CASH DRAWER/PETTY CASH	\$1,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.00
LORAIN NATIONAL BANK	\$2,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$500,000.00)	\$1,500,000.00
DOLLAR BANK CD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PRIMARY CHECKING ACCT	\$4,402,601.85	\$4,153,425.24	\$18,900,198.38	\$3,081,716.20	\$11,948,592.71	(\$4,326,234.05)	\$7,027,973.47
First Merit CD - ODNR (Brine Well)	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
DEAN MAY	\$1,815.29	\$0.07	\$0.27	\$0.00	\$0.00	\$0.00	\$1,815.56
INVESTMENT POOLED MONIES	\$20,802,399.72	\$0.00	\$8,759.02	\$0.00	\$0.00	\$362,334.73	\$21,173,493.47
CD INVESTMENTS	\$8,204,507.61	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,000,000.00)	\$7,204,507.61
FIRE AND EMS SERVICE AWARDS	\$200,544.04	\$0.00	\$50.78	\$0.00	\$0.00	\$0.00	\$200,594.82
First Merit	\$0.00	\$0.00	\$0.00	\$1,681,761.51	\$5,463,899.32	\$5,463,899.32	\$0.00
Note Investment	\$466,667.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$466,667.00
Grand Total:	\$36,884,935.51	\$4,153,425.31	\$18,909,008.45	\$4,763,477.71	\$17,412,492.03	\$0.00	\$38,381,451.93

CITY OF HUDSON VARIANCE NOTES FOR APRIL 2016 FINANCIAL REPORT

REVENUE:

2015 Year-To-Date (YTD) vs. 2016 YTD Actual

Income Tax revenues are \$465,000 higher in 2016 and \$374,000 above estimate. Through the end of April 2016, Withholding taxes are up 8.1%, Individual taxes are down 3.8% and Net Profit taxes are up 74.5%. Including Parks, Fire, EMS and Hudson Schools, income taxes are up \$645,000 or 10.4%; we estimated a 2% increase over 2015. There were large net profit settlements in February 2016 that caused the large fluctuation as compared to 2015. In addition, net profit taxes were unusually low through March of 2015 due to refunds. There were few larger refunds to individuals that caused a decrease from prior year. It's early in the year and we will monitor the changes over the coming months.

	2015	2016	<u>Diff</u>	<u>%</u>
RITA				
Withholding	\$ 4,661,406	\$ 5,040,451	\$ 379,045	8.1%
Individual	\$ 1,085,994	\$ 1,045,135	\$ (40,859)	-3.8%
Net Profit	\$ 433,012	\$ 755,457	\$ 322,445	74.5%
Total RITA	\$ 6,180,412	\$ 6,841,043	\$ 660,631	10.7%
Refund	\$ <u> </u>	\$ -	\$ -	-
Muni	\$ 20,855	\$ 5,303	\$ (15,552)	-74.6%
Total All	\$ 6,201,267	\$ 6,846,346	\$ 645,079	10.4%

Interest Income is \$86,000 higher in 2016 primarily due to large maturities in March 2016 as compared to 2015.

Kilowatt Hour Tax is \$43,000 lower in 2016 due to reduced KWh consumption in the first quarter due to winter mild temperatures.

Transfers and Reimbursement revenues decreased \$75,000 over 2015 primarily due to the elimination of administrative charge from the Wastewater Fund due to the transfer to Summit County.

Street Maintenance and Repair (Service) revenues increased \$124,000 over 2015 due to increased transfer to the fund.

EMS revenue increased \$198,000 mainly due to the \$173,000 advance from the General Fund to pay for the new ambulance.

Wastewater revenue decreased \$893,000 over 2015 due to the transfer of the operations to Summit County.

Fleet revenue decreased \$118,000 over 2015 to decreased repair costs and fuel consumption.

EXPENDITURES:

2015 YTD Actual vs. 2016 YTD Actual

General Fund expenditures increased \$571,000 through April 2016 as compared to April 2015. The largest increase was \$171,000 in the Police Department due to an extra pay period in April 2016 and \$16,000 in jail fees. We anticipate recovering a portion of the jail fees. There were also general increases in wages and pension payments. The extra pay period in April 2016 caused increases across all departments. This will adjust itself in May. Public Properties decreased \$115,000 mainly due to decreased contracted snow removal and decreased building improvements. We also had \$89,000 in Broadband operating costs for 2016. Transfers and Advances Out increased \$217,000 mainly due to the \$172,000 advance to EMS in 2016.

Street Maintenance & Repair expenditures are \$399,000 lower in 2016 primarily due to decreased snow removal related costs from the mild winter.

Parks Fund expenditures are \$200,000 higher in 2016 primarily due to payments for playground equipment, light fixtures and restroom capital expenditures.

EMS Fund expenditures are \$244,000 higher in 2016 mainly due the payment for the replacement ambulance \$172,000 and the extra pay period in April 2016.

Wastewater Fund expenditures are \$1,189,000 lower in 2016 due the transfer of operations to Summit County.

Electric Fund expenditures are \$1,924,000 higher in 2016 due to no payment for electric purchases in April 2015; it was \$1,270,000 in April 2016. In addition, there was increased cost of power and the additional pay period.

Storm Water Fund expenditures are \$108,000 higher to payments on several small projects along with the extra pay period.

Golf Course Fund expenditures are \$95,000 higher to earlier payments for chemicals and pro shop merchandise along with the extra pay period.

2016 YTD Actual vs. 2016 Budget

Revenues are generally within a reasonable variance range for this early in the year. Income taxes continue to higher than estimated and will continue to be monitored to determine any timing differences. Interest income is notably favorable mainly due to a large maturity in March.

General Fund expenditures are generally favorable. The most notable department under budget is Public Properties primarily due to less than budgeted cost of snow removal. Fleet is well below budget due to reduced maintenance and repair and fuel costs due in large part to the mild winter.

Broadband	l Services - Summary	y Report
	As of April 30, 2016	
Operating Results		
Customer Sales	\$ 22,544	
Operating Expenses	\$ (89,220)	
Operating Income (Loss)	\$ (66,676)	
Capital Fund		
January 1, 2016 Balance	\$ 80,908	
Available Capital	\$ 1,300,000	
YTD Expenses	\$ (209,593)	
Remaining Available Capital	\$ 1,171,315	
Number of Customers	29 As of May 10,	, 2016

Utility Billing Delinquency Report

	Apr-15	May-15	Jun-15	Jul-15
30 DAYS - ACTIVE ACCOUNTS	\$50,992.00	\$37,038.02	\$32,436.54	\$30,992.23
60 DAYS - ACTIVE ACCOUNTS	\$5,767.73	\$3,931.58	\$3,036.63	\$5,017.00
90 DAYS - ACTIVE ACCOUNTS	\$729.76	\$1,358.84	\$2,488.92	\$3,790.75
ACCOUNTS RECENTLY CLOSED (1)	\$20,868.00	\$20,943.30	\$19,313.64	\$10,716.87
ACCOUNTS CERTIFIED TO THE COUNTY	\$101,992.67	\$101,992.67	\$101,992.67	\$101,152.15
ACCOUNTS SENT TO COLLECTIONS	\$78,636.69	\$78,404.18	\$78,970.25	\$16,161.63
TOTAL UTILITY BILLING DELINQUENT AMOUNT	\$258,986.85	\$243,668.59	\$238,238.65	\$167,830.63
	Aug-15	Sep-15	Oct-15	Nov-15
30 DAYS - ACTIVE ACCOUNTS	\$36,506.10	\$23,328.54	\$34,767.61	\$70,067.61
60 DAYS - ACTIVE ACCOUNTS	\$3,681.54	\$1,598.87	\$1,614.15	\$4,695.45
90 DAYS - ACTIVE ACCOUNTS	\$4,132.58	\$55.75	\$128.98	\$462.20
ACCOUNTS RECENTLY CLOSED (1)	\$17,375.03	\$17,941.87	\$18,136.53	\$18,136.53
ACCOUNTS CERTIFIED TO THE COUNTY	\$101,152.15	\$120,394.48	\$120,394.48	\$120,394.48
ACCOUNTS SENT TO COLLECTIONS	\$16,161.63	\$16,025.99	\$17,268.64	\$17,750.88
TOTAL UTILITY BILLING DELINQUENT AMOUNT	\$179,009.03	\$179,345.50	\$192,310.39	\$231,507.15
	Dec-15	Jan-16	Feb-16	Mar-16
30 DAYS - ACTIVE ACCOUNTS	\$57,784.39	\$58,113.60	\$45,568.85	\$52,558.17
60 DAYS - ACTIVE ACCOUNTS	\$10,168.55	\$10,873.29	\$9,620.46	\$8,746.72
90 DAYS - ACTIVE ACCOUNTS	\$754.49	\$4,295.94	\$3,387.92	\$3,613.46
ACCOUNTS RECENTLY CLOSED (1)	\$27,263.21	\$30,396.06	\$9,298.37	\$9,421.21
ACCOUNTS CERTIFIED TO THE COUNTY	\$120,394.48	\$120,394.48	\$120,394.48	\$120,394.48
ACCOUNTS SENT TO COLLECTIONS	\$19,203.94	\$19,203.94	\$39,493.48	\$39,393.48
TOTAL UTILITY BILLING DELINQUENT AMOUNT	\$235,569.06	\$243,277.31	\$227,763.56	\$234,127.52
TOTAL UTILITY BILLING DELINQUENT AMOUNT	\$235,569.06 Apr-16	\$243,277.31	\$227,763.56	\$234,127.52
	Apr-16	\$243,277.31	\$227,763.56	\$234,127.52
30 DAYS - ACTIVE ACCOUNTS	Apr-16 \$52,683.27	\$243,277.31	\$227,763.56	\$234,127.52
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS	Apr-16 \$52,683.27 \$8,150.15	\$243,277.31	\$227,763.56	\$234,127.52
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS	\$52,683.27 \$8,150.15 \$2,925.19	\$243,277.31	\$227,763.56	\$234,127.52
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS	Apr-16 \$52,683.27 \$8,150.15	\$243,277.31	\$227,763.56	\$234,127.52
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED (1)	\$52,683.27 \$8,150.15 \$2,925.19 \$3,997.52	\$243,277.31	\$227,763.56	\$234,127.52
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED (1) ACCOUNTS CERTIFIED TO THE COUNTY	\$52,683.27 \$8,150.15 \$2,925.19 \$3,997.52 \$96,120.04	\$243,277.31	\$227,763.56	\$234,127.52
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED (1) ACCOUNTS CERTIFIED TO THE COUNTY ACCOUNTS SENT TO COLLECTIONS	\$52,683.27 \$8,150.15 \$2,925.19 \$3,997.52 \$96,120.04 \$44,820.64 \$208,696.81			
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED (1) ACCOUNTS CERTIFIED TO THE COUNTY ACCOUNTS SENT TO COLLECTIONS TOTAL UTILITY BILLING DELINQUENT AMOUNT Delinquent Account Breakdown	\$52,683.27 \$8,150.15 \$2,925.19 \$3,997.52 \$96,120.04 \$44,820.64	\$243,277.31 \$500 - \$1,000	\$227,763.56 \$1,001 - \$2,000	\$234,127.52 \$234,127.52
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED (1) ACCOUNTS CERTIFIED TO THE COUNTY ACCOUNTS SENT TO COLLECTIONS TOTAL UTILITY BILLING DELINQUENT AMOUNT Delinquent Account Breakdown Residential	\$52,683.27 \$8,150.15 \$2,925.19 \$3,997.52 \$96,120.04 \$44,820.64 \$208,696.81	\$500 - \$1,000	\$1,001 - \$2,000	<u>>\$2,000</u>
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED (1) ACCOUNTS CERTIFIED TO THE COUNTY ACCOUNTS SENT TO COLLECTIONS TOTAL UTILITY BILLING DELINQUENT AMOUNT Delinquent Account Breakdown Residential 60 DAYS - ACTIVE ACCOUNTS	\$52,683.27 \$8,150.15 \$2,925.19 \$3,997.52 \$96,120.04 \$44,820.64 \$208,696.81	<u>\$500 - \$1,000</u>	<u>\$1,001 - \$2,000</u> 0	<u>>\$2,000</u>
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED (1) ACCOUNTS CERTIFIED TO THE COUNTY ACCOUNTS SENT TO COLLECTIONS TOTAL UTILITY BILLING DELINQUENT AMOUNT Delinquent Account Breakdown Residential 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS	\$52,683.27 \$8,150.15 \$2,925.19 \$3,997.52 \$96,120.04 \$44,820.64 \$208,696.81	\$500 - \$1,000 0 1	\$1,001 - \$2,000 0 0	>\$2,000 1 0
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED (1) ACCOUNTS CERTIFIED TO THE COUNTY ACCOUNTS SENT TO COLLECTIONS TOTAL UTILITY BILLING DELINQUENT AMOUNT Delinquent Account Breakdown Residential 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED	\$52,683.27 \$8,150.15 \$2,925.19 \$3,997.52 \$96,120.04 \$44,820.64 \$208,696.81 \$0 - \$500	\$500 - \$1,000 0 1 2	\$1,001 - \$2,000 0 0	>\$2,000 1 0 0
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED (1) ACCOUNTS CERTIFIED TO THE COUNTY ACCOUNTS SENT TO COLLECTIONS TOTAL UTILITY BILLING DELINQUENT AMOUNT Delinquent Account Breakdown Residential 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED ACCOUNTS CERTIFIED TO THE COUNTY	\$52,683.27 \$8,150.15 \$2,925.19 \$3,997.52 \$96,120.04 \$44,820.64 \$208,696.81 \$0 - \$500 78 22 14 58	\$500 - \$1,000 0 1 2 20	\$1,001 - \$2,000 0 0 0 5	>\$2,000 1 0 0
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED (1) ACCOUNTS CERTIFIED TO THE COUNTY ACCOUNTS SENT TO COLLECTIONS TOTAL UTILITY BILLING DELINQUENT AMOUNT Delinquent Account Breakdown Residential 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED	\$52,683.27 \$8,150.15 \$2,925.19 \$3,997.52 \$96,120.04 \$44,820.64 \$208,696.81 \$0 - \$500	\$500 - \$1,000 0 1 2	\$1,001 - \$2,000 0 0	>\$2,000 1 0 0
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED (1) ACCOUNTS CERTIFIED TO THE COUNTY ACCOUNTS SENT TO COLLECTIONS TOTAL UTILITY BILLING DELINQUENT AMOUNT Delinquent Account Breakdown Residential 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED ACCOUNTS CERTIFIED TO THE COUNTY	\$52,683.27 \$8,150.15 \$2,925.19 \$3,997.52 \$96,120.04 \$44,820.64 \$208,696.81 \$0 - \$500 78 22 14 58	\$500 - \$1,000 0 1 2 20	\$1,001 - \$2,000 0 0 0 5	>\$2,000 1 0 0
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED (1) ACCOUNTS CERTIFIED TO THE COUNTY ACCOUNTS SENT TO COLLECTIONS TOTAL UTILITY BILLING DELINQUENT AMOUNT Delinquent Account Breakdown	\$52,683.27 \$8,150.15 \$2,925.19 \$3,997.52 \$96,120.04 \$44,820.64 \$208,696.81 \$0 - \$500 78 22 14 58	\$500 - \$1,000 0 1 2 20	\$1,001 - \$2,000 0 0 0 5	>\$2,000 1 0 0
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED (1) ACCOUNTS CERTIFIED TO THE COUNTY ACCOUNTS SENT TO COLLECTIONS TOTAL UTILITY BILLING DELINQUENT AMOUNT Delinquent Account Breakdown	\$52,683.27 \$8,150.15 \$2,925.19 \$3,997.52 \$96,120.04 \$44,820.64 \$208,696.81 \$0 - \$500 78 22 14 58 27	\$500 - \$1,000 0 1 2 20 15	\$1,001 - \$2,000 0 0 0 5 5	>\$2,000 1 0 0 1 0
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED (1) ACCOUNTS CERTIFIED TO THE COUNTY ACCOUNTS SENT TO COLLECTIONS TOTAL UTILITY BILLING DELINQUENT AMOUNT Delinquent Account Breakdown	\$52,683.27 \$8,150.15 \$2,925.19 \$3,997.52 \$96,120.04 \$44,820.64 \$208,696.81 \$0 - \$500 78 22 14 58 27	\$500 - \$1,000 0 1 2 20 15	\$1,001 - \$2,000 0 0 5 5	>\$2,000 1 0 1 0
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED (1) ACCOUNTS CERTIFIED TO THE COUNTY ACCOUNTS SENT TO COLLECTIONS TOTAL UTILITY BILLING DELINQUENT AMOUNT Delinquent Account Breakdown Residential 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED ACCOUNTS CERTIFIED TO THE COUNTY ACCOUNTS SENT TO COLLECTIONS Businesses 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS	\$52,683.27 \$8,150.15 \$2,925.19 \$3,997.52 \$96,120.04 \$44,820.64 \$208,696.81 \$0 - \$500 78 22 14 58 27	\$500 - \$1,000 0 1 2 20 15	\$1,001 - \$2,000 0 0 0 5 5	>\$2,000 1 0 1 0
30 DAYS - ACTIVE ACCOUNTS 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED (1) ACCOUNTS CERTIFIED TO THE COUNTY ACCOUNTS SENT TO COLLECTIONS TOTAL UTILITY BILLING DELINQUENT AMOUNT Delinquent Account Breakdown Residential 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS ACCOUNTS RECENTLY CLOSED ACCOUNTS CERTIFIED TO THE COUNTY ACCOUNTS SENT TO COLLECTIONS Businesses 60 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS 90 DAYS - ACTIVE ACCOUNTS	\$52,683.27 \$8,150.15 \$2,925.19 \$3,997.52 \$96,120.04 \$44,820.64 \$208,696.81 \$0 - \$500 78 22 14 58 27	\$500 - \$1,000 0 1 2 20 15	\$1,001 - \$2,000 0 0 0 5 5	>\$2,000 1 0 0 1 0

TOTAL YEAR TO DATE ACCOUNT WRITE-OFF'S

\$621.87 (2)

In July 2015, we wrote off all accounts that were closed prior to 2014. The collection agency will continue to pursue payment, however, probability of collection on the accounts in remote.

YEAR TO DATE COLLECTION COMPANY RECEIPTS

\$1,510.24

(1) "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) "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 BAL SWEEP FIRST MERIT BANK BALANCE	5,517,265.82 2,240,000.00 7,757,265.82
ADJUSTMENTS TO BANK	
DEPOSIT ON STMT-NOT BOOKS-UB SWEEP INTEREST payroll bank rec - outstanding items OUTSTANDING CHECKS-FIRST MERIT	0.00 0.00 (193,989.49) PAYROLL (536,535.89)
4/29 Klais Payment Bank April Book May ck 117379 dated 3/18 voided 5/3 before OCL was run 3/31 UB ACH Posted May 3/31 UB ACH Posted May 3/31 UB ACH Posted May Special Assessment Posting Error Vehicle Registration Double Posted 4/28 Cavalier EFT Posted May 4/28 UB ACH Posted May 4/27/16 EMS Ambulance Fees Booked May 4/121 HealthEquity Payment Booked May 4/29 UB Credit Card Booked May	285.12 (200.00) (22.39) (28.23) (103.36) 685.32 11,001.04 (6,725.99) (19.47) (28.23) (103.36) (7,316.35) (554.90) (834.84)
DEPOSITS IN TRANSIT 4/28 CC 4/29 CC 4/29 Deposit	1,757.64 1,844.50 1,596.53
TOTAL ADJUSTMENTS TO BANK BALANCE ADJUSTED BANK BALANCE	(729,292.35) 7,027,973.47
BOOK BALANCE UNRECONCILED	7,027,973.47 0.00
	The state of the s
CDARS-LORAIN NATIONAL BANK BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED	1,500,000.00 0.00 0.00 0.00 1,500,000.00 1,500,000.00
BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED NORTHWEST SAVINGS FIRE/EMS BALANCE PER BANK OUTSTANDING CHECKS CHECKS POSTED THE FOLLOWING MONTH STOP PAYMENT POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE	0.00 0.00 1,500,000,00 1,500,000.00 0.00 200,628.25 0.00 0.00 0.00 33.43 200,594.82
BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED NORTHWEST SAVINGS FIRE/EMS BALANCE PER BANK OUTSTANDING CHECKS CHECKS POSTED THE FOLLOWING MONTH STOP PAYMENT POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH	0.00 0.00 1,500,000.00 1,500,000.00 0.00 200,628.25 0.00 0.00 0.00 33.43
BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED NORTHWEST SAVINGS FIRE/EMS BALANCE PER BANK OUTSTANDING CHECKS CHECKS POSTED THE FOLLOWING MONTH STOP PAYMENT POSTED 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 HITTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE	0.00 0.00 1,500,000.00 1,500,000.00 0.00 0.00 0.00 0.00 33.43 200,594.82 200,594.82 200,594.82 0.00 21,173,493.47 0.00 0.00 21,173,493.47
BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED NORTHWEST SAVINGS FIRE/EMS BALANCE PER BANK OUTSTANDING CHECKS CHECKS POSTED THE FOLLOWING MONTH STOP PAYMENT POSTED 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 1,500,000.00 1,500,000.00 0.00 200,628.25 0.00 0.00 0.00 33.43 200,594.82 200,594.82 0.00 0.00
BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED NORTHWEST SAVINGS FIRE/EMS BALANCE PER BANK OUTSTANDING CHECKS CHECKS POSTED THE FOLLOWING MONTH STOP PAYMENT POSTED 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 BANK TRANSFER POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE	0.00 0.00 1,500,000.00 1,500,000.00 0.00 0.00 0.00 0.00 0.00 33.43 200,594.82 200,594.82 0.00 0.00 21,173,493.47 0.00 0.00 21,173,493.47
BALANCE PER BANK MATURITY POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH CD IN TRANSIT ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED NORTHWEST SAVINGS FIRE/EMS BALANCE PER BANK OUTSTANDING CHECKS CHECKS POSTED THE FOLLOWING MONTH STOP PAYMENT POSTED 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 INTEREST POSTED FOLLOWING MONTH INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED YDC DEMO NOTE BALANCE PER BANK OUTSTANDING CHECKS INTEREST POSTED FOLLOWING MONTH	0.00 0.00 1,500,000.00 1,500,000.00 0.00 0.00 0.00 0.00 33.43 200,594.82 200,594.82 0.00 21,173,493.47 0.00 0.00 21,173,493.47 0.00 0.00 21,173,493.47 0.00

MORGAN BANK CD INVESTMENTS BALANCE PER BANK POSTING ERROR CD IN TRANSIT INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED	7,204,507.61 0.00 0.00 7,204,507.61 7,204,507.61 0.00	*
First Merit CD - ODNR (Brine Well) BALANCE PER BANK INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE UNRECONCILED	5,000.00 0.00 5,000.00 5,000.00	
BROADBAND SERVICES NOTE BALANCE PER BANK INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE BOOK BALANCE	800,000.00 0.00 800,000.00 800,000.00	~
UNRECONCILED	0.00	
MORGAN BANK PASS THROUGH ACCOUNT BALANCE PER BANK OUTSTANDING CHECKS BANK CHECK IN TRANSIT INTEREST POSTED FOLLOWING MONTH ADJUSTED BANK BALANCE	6,917.46 0.00 6,917.46 0.00	>
BOOK BALANCE UNRECONCILED	0.00 0.00	
	my the care	
CASHICHANGE DRAWERS	1,400,00	
CASH/CHANGE DRAWERS FIRST MERIT DEAN MAY	1,400.00 1,815.56	
THO MENT DEAR MAT	1,516.66	
TOTAL BOOK BALANCE	38,381,451.93	
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£ 5/9/2016