

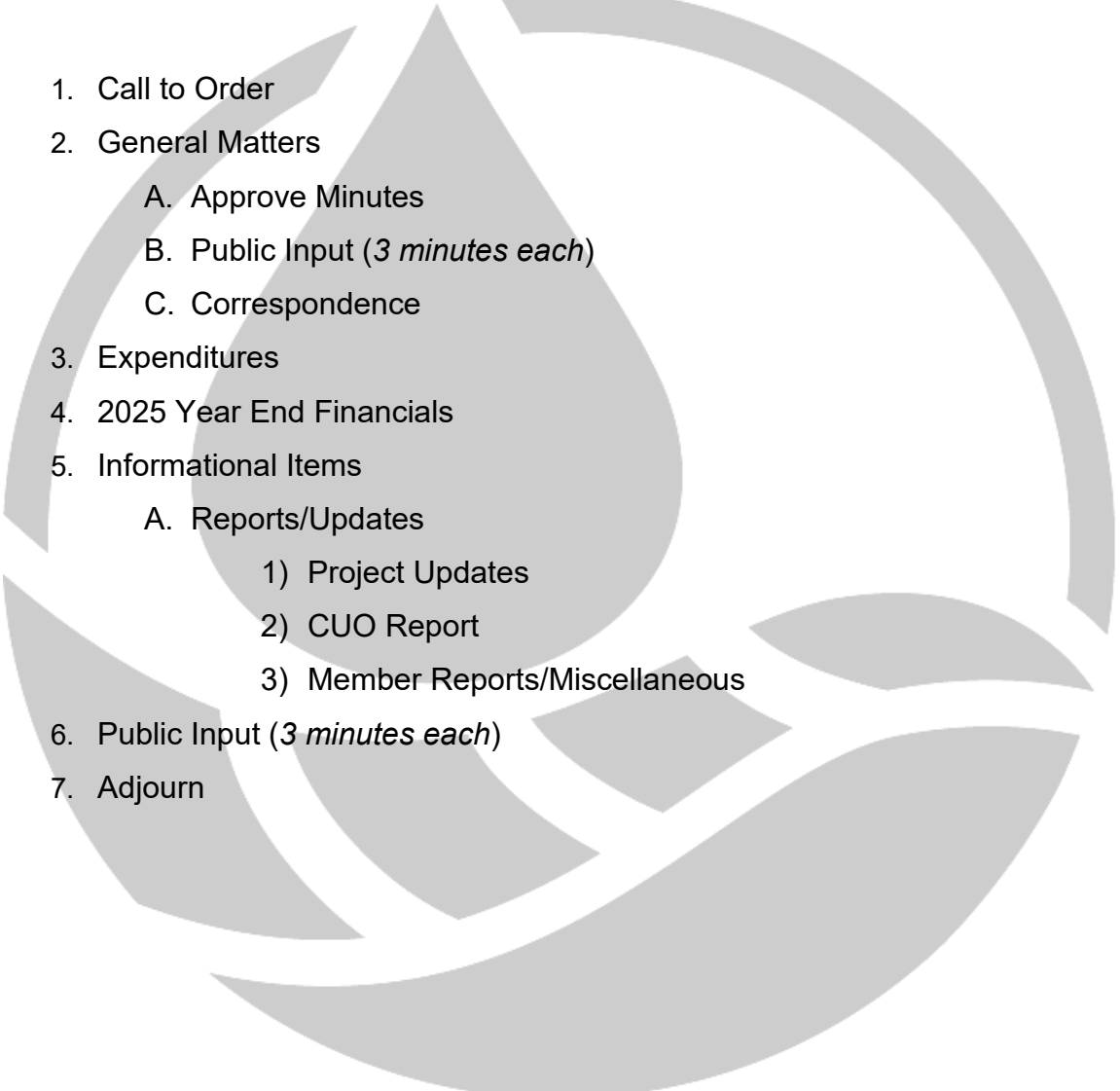
AGENDA

For

Tuesday

January 20, 2026

6:30 PM

- 
1. Call to Order
 2. General Matters
 - A. Approve Minutes
 - B. Public Input (*3 minutes each*)
 - C. Correspondence
 3. Expenditures
 4. 2025 Year End Financials
 5. Informational Items
 - A. Reports/Updates
 - 1) Project Updates
 - 2) CUO Report
 - 3) Member Reports/Miscellaneous
 6. Public Input (*3 minutes each*)
 7. Adjourn

Avon Lake Regional Water
MEMORANDUM

To: **Board of Municipal Utilities**
From: **Rob Munro**
Subject: **Agenda Items – January 20, 2026**
Date: **January 16, 2026**

- Item 1: **Call to Order**
- Item 2A: **Approve Minutes**
- Item 2B: **Public Input (3 minutes)**
- Item 2C: **Correspondence**
- Item 3: **Expenditures**
- Item 4: **2025 Year End Financials – WDL**

Business and Financial Coordinator Bill Logan will present the financial statements for the year ending December 31, 2025.

Item 5A1: **Project Updates – GKY**

WFP Improvements: The Great Lakes Construction Company (GLC) has completed installation of the new process piping for the new filters with the exception of the surface wash. New heaters for the filter building have been installed. HVAC ductwork has been completed in new sodium hypochlorite room and prep work has begun to apply the epoxy coating that will protect the surfaces. Electricians are installing conduit and electrical panels in the new mechanical room that will serve the new chemical feed structure. Carbon silos have had the vacuum and filtration units installed.

Techwin Project: Station continues to operate as expected with no disruptions. ALRW is awaiting the results of the NSF certification testing.

2025 Water Bundle Project: Parkland Drive, Bonnieview Drive and Colony Drive have all storm and water main work completed. Drummond Road has its new main installed and acceptance testing is being performed the week of January 19, 2026. Electric Boulevard is halfway through its valve replacements and KMU has completed just over twenty-five percent of the indoor meter relocations..

Item 5A2: **CUO Report – GKY**

Item 5A3: **Member Reports/Miscellaneous**

Item 6: **Public Input (3 minutes)**

Item 7: **Adjourn**



Board of Municipal Utilities
Meeting Minutes
January 6, 2026
201 Miller Road
Avon Lake, Ohio

Call to Order – Roll Call

The meeting was called to order at 6:30 PM. The meeting was held in-person using web-based video conferencing technology.

Present: Mr. Dzwonczyk, Mr. Mondello, Mr. Rickey, Mr. Rush, and Mrs. Schnabel.

Also present: CUE Munro, CUO Yuronich, Attorney Tony Coyne of Mansour-Gavin, Avon Lake City Councilwoman Amy Gentry and Avon Lake resident Ryan McDavid.

Approve Minutes

Mr. Dzwonczyk presented the Minutes of the December 16, 2025 organizational meeting. With no additional changes, additions or corrections noted, Mr. Dzwonczyk ordered that the minutes stand and be distributed as submitted.

Mr. Dzwonczyk presented the Minutes of the December 16, 2025 regular meeting. With no additional changes, additions or corrections noted, Mr. Dzwonczyk ordered that the minutes stand and be distributed as submitted.

Public Speakers

None.

Correspondence

None.

Expenditures

Mr. Munro stated that due to the end-of-year accounting procedures and the 2025 budget being closed, there were not any expenses for approval at this time. At the January 20, 2026 meeting there will be several weeks of expenses to approve.

Administration Building Expansion

Mr. Munro informed the Board that ALRW has been working with the architecture design firm Sixmo on plans for the expansion of the administration building at 201 Miller Rd and stated he felt it was a good time to update the Board and the public on the progress. Mr. Munro stated that this expansion will address both immediate needs of the organization along with future growth over the coming decades. Mr. Munro stated that the current building was completed in 2003 and for perspective, at that time, the Engineering Services Group had one employee. Mr. Munro stated that in 2026 that department now has eight employees and had outgrown their allotted space several years prior. Mr. Munro stated that Engineering Services is currently housed at another ALRW owned property as a temporary solution until this expansion is complete. Mr. Munro stated that the current office space is about six-thousand square feet and the new addition will add approximately sixteen-thousand square feet. Mr. Munro shared images showing the outside renderings of the improvements along with the floor plan.

Mr. Munro gave an overview of the new amenities and added that although the customer service and engineering spaces could hold more employees than ALRW currently utilizes, not all areas will be furnished initially but would allow for expansion of staffing levels in the future as the need arises. Mr. Munro stated that this project will also address the roof on the current building as it has had numerous spot repairs and is in need of replacement. Mr. Rickey inquired about the need for storm water management and Mr. Munro stated that Bramhall, the acting City of Avon Lake Engineer, has reviewed the plans and did not require additional storm water management controls above and beyond what is already in place. Mr. Rush inquired what drove the design and layout to include only one floor as opposed to building a multi-story structure. Mr. Munro stated that having the real estate to lay out the single-level floor plan was the main driver but added that provisions are in place to allow for construction of a second floor in the future. Mr. Munro added that the current building's structure was not designed to support a second floor. Mr. Rickey inquired if the existing garage will remain and Mr. Munro responded that it will. Mr. Munro added that the improvements also include additional customer accommodations such as public restrooms in the lobby area that were not part of the existing building's floor plan.

Project Updates

WFP Improvements: Mr. Yuronich stated that The Great Lakes Construction Company (GLC) continues with block installation on the new filters and HVAC work in the new chemical feed structure. Mr. Rickey inquired about the project timeline and Mr. Yuronich stated that the end of July 2026 is still the expected substantial completion date.

Techwin Project: Mr. Yuronich informed the Board that the system continued to operate without issue and a second set of test results by a third-party laboratory had verified the product was meeting quality standards. Mr. Yuronich stated that a certification sample had been sent to NSF and that results should be available by the next Board Meeting. Mr. Mondello inquired how long it would be after NSF certification is received to begin using the sodium hypochlorite at the WFP. Mr. Yuronich stated that it would be dependent upon when the new feed system is completed and the WFP has transitioned from using the liquid chlorine to feeding sodium hypochlorite and that tentatively that is expected by the end of the first quarter of 2026.

2025 Water Bundle Project: Mr. Yuronich stated that Underground Utilities Inc. (UUI) is currently installing water main on Drummond Rd. and should be moving on to Orchard Park the week of January 12, 2026.

CUE Report

Mr. Munro informed the Board that he will not be present at the January 20, 2026 meeting and that Mr. Yuronich will be filling in as Acting-Clerk and Mr. Logan will be in attendance to present the end of year financials for 2025.

Mr. Munro informed the Board that there will be a work session at 6:00PM just prior to the February 3, 2026 meeting, with HDR present to discuss the amendment of the master services agreement for design work for the next expansion of the WFP. Mr. Munro added that this is related to the All-Ohio Future Fund and the advanced technology campus in Lorain County.

Miscellaneous & Member Reports

Mr. Rickey stated that he will be attending the LORCO meeting on January 8, 2026.

Public Speakers

Mr. Ryan McDavid, of 232 Jaycox Rd., inquired if ALRW follows the competitive bidding process on all of their projects. Mr. Munro responded that in accordance with the Ohio Revised Code all projects are publicly advertised and that ALRW utilizes the same online platform that the State of Ohio utilizes which is Bid Express.

Executive Session

The CUE requests to meet in Executive Session as allowed by O.R.C. §121.22 (G)(2) to discuss the purchase of property for public purposes. Based on discussion in the Executive Session the Board may take formal action upon reconvening the public meeting.

Mr. Rush moved, Mrs. Schnabel seconded, to meet in executive session as allowed by ORC §121.22 (G)(2) to discuss the purchase of property for public purposes and to include the CUE, the CUO, and Attorney Tony Coyne of Mansour Gavin.

Ayes (per roll-call vote): Dzwonczyk, Mondello, Rickey, Rush and Schnabel
Nays: None
Motion carried.

The Board entered Executive Session at 6:57 PM

The Board reconvened the public meeting at 8:08 PM

Real Estate Purchase Agreement

Based on discussion in the Executive Session, Mr. Dzwonczyk moved, and Mr. Rush seconded, to authorize the CUE to execute a purchase agreement with Demetrios and Poulia Giannakopoulos in the amount of \$857,000 plus all fees associated with the purchase, for Lorain County permanent parcel numbers 04-00-006-103-009, 04-00-006-103-010, 04-00-006-103-014, and 04-00-006-103-020.

Adjourn

As there was no further business, Mr. Rush moved, and Mrs. Schnabel seconded, to adjourn.

Ayes (per voice vote): Dzwonczyk, Mondello, Rickey, Rush, and Schnabel
Nays: None
Motion carried.

The meeting adjourned at 8:09 PM.

Approved January 20, 2026.

John Dzwonczyk, Chairman

Robert Munro, Clerk



AVON LAKE REGIONAL WATER
FUND 701 - WATER
DECEMBER 12 - DECEMBER 31, 2025
JANUARY 20, 2026

Vendor	Amount	Description	G/L Acct	G/L Sum	YTD Transactions	Budget	% of Budget Remaining
1 Water Employees	\$ 39,270.78	Salaries PR Post BW 2202526	51102	\$ 39,270.78	\$ 1,045,663.65	\$ 1,296,469.83	19.35%
2 Water Employees	\$ 1,848.37	Part Time Wages PR Post BW 2202526	51105	\$ 1,848.37	\$ 26,991.00	\$ 26,991.00	0.00%
3 Water Employees	\$ 1,007.77	Overtime Wages Plant PR Post BW 2202526	51106.101	\$ 1,007.77	\$ 32,006.94	\$ 38,583.00	17.04%
4 Water Employees	\$ 398.63	Overtime Wages Admin PR Post BW 2202526	51106.103	\$ 398.63	\$ 18,223.56	\$ 18,652.47	2.30%
5 Water Employees	\$ 274.38	Overtime Wages Construction PR Post BW 2202526	51106.104	\$ 274.38	\$ 9,111.76	\$ 11,000.00	17.17%
6 Water Employees	\$ 316.74	Overtime Wages Office PR Post BW 2202526	51106.105	\$ 316.74	\$ 9,103.50	\$ 10,000.00	8.97%
7 MMO HRA / SHARE	\$ 209.80	MMO SHARE Payment 12/16/25	52203				
8 MMO HRA / SHARE	\$ 58.39	MMO SHARE Payment 12/23/25	52203				
9 Water Employees	\$ 2,297.23	Hospitalization PR Post BW 2202526 12/24/25	52203				
10 Water Employees	\$ (536.41)	Hospitalization PR Post BW 2202526 12/24/25	52203				
11 MMO HRA / SHARE	\$ 2.08	MMO HRA Payment 12/30/25	52203				
12 MMO HRA / SHARE	\$ 62.47	MMO SHARE Payment 12/30/25	52203	\$ 2,093.56	\$ 280,417.99	\$ 389,649.00	28.03%
13 Ohio Public Employees Retirement System	\$ 6,011.87	OPERS - EMPLOYEE - OPERS Pension - Employee Share* 12/24/25	52209	\$ 6,011.87	\$ 165,835.13	\$ 204,841.00	19.04%
14 Internal Revenue Service	\$ 613.97	Medicare - FEDERAL - Federal Taxes*	52212	\$ 613.97	\$ 17,487.40	\$ 21,215.00	17.57%
15 Illuminating Company	\$ 890.87	elec svc @ 33385 Lake Rd SIP Bldg 11/6/25-12/7/25 - WDL	53703.002				
16 Illuminating Company	\$ 9,256.68	elec svc @33385 Lake Rd 11/6/25-12/7/25 - WDL	53703.002	\$ 10,147.55	\$ 456,686.09	\$ 590,000.00	22.60%
	\$ 61,983.62			\$ 61,983.62			

FUND 723 - DISTRIBUTION
DECEMBER 12 - DECEMBER 31, 2025
JANUARY 20, 2026

Vendor	Amount	Description	G/L Acct	G/L Sum	YTD Transactions	Budget	% of Budget Remaining
1 Distribution Employees	\$ 32,621.29	Salaries PR Post BW 2202526	51102	\$ 32,621.29	\$ 813,194.91	\$ 834,008.89	2.50%
2 Distribution Employees	\$ 1,848.33	Part Time Wages PR Post BW 2202526	51105	\$ 1,848.33	\$ 26,990.44	\$ 26,990.44	0.00%
3 Distribution Employees	\$ 2,061.36	Overtime Wages Distribution PR Post BW 2202526	51106.102	\$ 2,061.36	\$ 16,354.50	\$ 38,500.00	57.52%
4 Distribution Employees	\$ 274.31	Overtime Wages Construction PR Post BW 2202526	51106.104	\$ 274.31	\$ 8,265.67	\$ 8,265.67	0.00%
5 Distribution Employees	\$ 475.10	Overtime Wages Office PR Post BW 2202526	51106.105	\$ 475.10	\$ 12,456.28	\$ 13,742.00	9.36%
6 Distribution Employees	\$ 705.40	Employee Time Buy Back PR Post BW 2202526	52115	\$ 705.40	\$ 32,098.12	\$ 69,633.00	53.90%
7 MMO HRA / SHARE	\$ 267.11	MMO SHARE Payment 12/16/25	52203				
8 MMO HRA / SHARE	\$ 74.25	MMO SHARE Payment 12/23/25	52203				
9 Distribution Employees	\$ 1,910.23	Hospitalization PR Post BW 2202526	52203				
10 Distribution Employees	\$ (786.89)	Hospitalization PR Post BW 2202526	52203				
11 MMO HRA / SHARE	\$ 80.84	MMO SHARE Payment 12/30/25	52203	\$ 1,545.54	\$ 227,994.54	\$ 267,211.00	14.68%
12 Ohio Public Employees Retirement System	\$ 5,293.49	OPERS - EMPLOYEE - OPERS Pension - Employee Share* 12/24/25	52209	\$ 5,293.49	\$ 126,616.74	\$ 167,161.00	24.25%
13 Internal Revenue Service	\$ 530.56	Medicare - FEDERAL - Federal Taxes* 12/24/25	52212	\$ 530.56	\$ 13,331.42	\$ 17,614.00	24.31%
	\$ 45,355.38			\$ 45,355.38			



FUND 721 - WASTEWATER
DECEMBER 12 - DECEMBER 31, 2025
JANUARY 20, 2026

	Vendor	Amount	Description	G/L Acct	G/L Sum	YTD Transactions	Budget	% of Budget Remaining
1	Wastewater Employees	\$ 38,251.40	Salaries PR Post BW 2202526	51102	\$ 38,251.40	\$ 1,033,470.57	\$ 1,161,321.41	11.01%
2	Wastewater Employees	\$ 1,848.37	Part Time Wages PR Post BW 2202526	51105	\$ 1,848.37	\$ 27,165.66	\$ 27,165.66	0.00%
3	Wastewater Employees	\$ 986.17	Overtime Wages Plant PR Post BW 2202526	51106.101	\$ 986.17	\$ 32,483.14	\$ 46,052.47	29.46%
4	Wastewater Employees	\$ 274.38	Overtime Wages Construction PR Post BW 2202526	51106.104	\$ 274.38	\$ 8,957.73	\$ 10,000.00	10.42%
5	Wastewater Employees	\$ 662.88	Employee Time Buy Back PR Post BW 2202526	52115	\$ 662.88	\$ 116,970.45	\$ 116,970.45	0.00%
6	MMO HRA / SHARE	\$ 209.80	MMO SHARE Payment 12/16/25	52203				
7	MMO HRA / SHARE	\$ 26.76	MMO SHARE Payment 12/23/25	52203				
8	Wastewater Employees	\$ 1,744.42	Hospitalization PR Post BW 2202526	52203				
9	Wastewater Employees	\$ (877.81)	Hospitalization PR Post BW 2202526	52203				
10	MMO HRA / SHARE	\$ 19.07	MMO HRA Payment 12/30/25	52203				
11	MMO HRA / SHARE	\$ 25.74	MMO SHARE Payment 12/30/25	52203	\$ 1,147.98	\$ 314,430.42	\$ 323,915.00	2.93%
12	Ohio Public Employees Retirement System	\$ 5,858.77	OPERS - EMPLOYEE - OPERS Pension - Employee Share* 12/24/25	52209	\$ 5,858.77	\$ 162,709.07	\$ 193,222.11	15.79%
13	Internal Revenue Service	\$ 582.00	Medicare - FEDERAL - Federal Taxes* 12/24/25	52212	\$ 582.00	\$ 17,650.13	\$ 18,196.00	3.00%
14	Illuminating Company	\$ 6.73	elec svc @ 209 Avondale 11/7/25-12/8/25 - WDL	53703.003	\$ 6.73	\$ 1,868.75	\$ 10,000.00	81.31%
15	Illuminating Company	\$ 98.16	elec svc @ 758 Jaycox Rd 11/5/25-12/5/25-WDL	53703.004	\$ 98.16	\$ 1,144.26	\$ 1,350.00	15.24%
		\$ 49,716.84			\$ 49,716.84			

FUND 722 - COLLECTIONS
DECEMBER 12 - DECEMBER 31, 2025
JANUARY 20, 2026

	Vendor	Amount	Description	G/L Acct	G/L Sum	YTD Transactions	Budget	% of Budget Remaining
1	Collections Employees	\$ 35,227.69	Salaries PR Post BW 2202526	51102	\$ 35,227.69	\$ 869,560.96	\$ 869,560.96	0.00%
2	Collections Employees	\$ 1,848.37	Part Time Wages PR Post BW 2202526	51105	\$ 1,848.37	\$ 26,338.24	\$ 26,338.24	0.00%
3	Collections Employees	\$ 179.69	Overtime Wages Plant PR Post BW 2202526	51106.101	\$ 179.69	\$ 13,102.62	\$ 14,500.00	9.64%
4	Collections Employees	\$ 100.03	Overtime Wages Collections PR Post BW 2202526	51106.102	\$ 100.03	\$ 13,696.49	\$ 23,198.11	40.96%
5	Collections Employees	\$ 274.38	Overtime Wages Construction PR Post BW 2202526	51106.104	\$ 274.38	\$ 8,167.69	\$ 8,167.69	0.00%
6	Collections Employees	\$ 475.10	Overtime Wages Office PR Post BW 2202526	51106.105	\$ 475.10	\$ 12,234.89	\$ 13,000.00	5.89%
7	MMO HRA / SHARE	\$ 738.02	MMO SHARE Payment 12/16/25	52203				
8	MMO HRA / SHARE	\$ 88.51	MMO SHARE Payment 12/23/25	52203				
9	Collections Employees	\$ 1,910.26	Hospitalization PR Post BW 2202526	52203				
10	Collections Employees	\$ (899.94)	Hospitalization PR Post BW 2202526	52203				
11	MMO HRA / SHARE	\$ 281.89	MMO SHARE Payment 12/30/25	52203	\$ 2,118.74	\$ 264,151.00	\$ 332,725.00	20.61%
12	Ohio Public Employees Retirement System	\$ 5,310.25	OPERS - EMPLOYEE - OPERS Pension - Employee Share* 12/24/25	52209	\$ 5,310.25	\$ 135,872.51	\$ 158,865.00	14.47%
13	Internal Revenue Service	\$ 524.68	Medicare - FEDERAL - Federal Taxes* 12/24/25	52212	\$ 524.68	\$ 14,155.02	\$ 16,298.00	13.15%
14	Illuminating Company	\$ 107.88	elec svc @ 641 Lear Rd 11/6/25-12/5/25 - WDL	53703.003				
15	Illuminating Company	\$ 101.59	elec svc @ 671 Bridgeside Dr 11/5/25-12/5/25 - WDL	53703.003				
16	Illuminating Company	\$ 126.13	elec svc @ Woodbridge Way 11/6/25-12/5/25 - WDL	53703.003	\$ 335.60	\$ 42,304.58	\$ 49,400.00	14.36%
		\$ 46,394.53			\$ 46,394.53			



FUND 703 - ETL1
DECEMBER 12 - DECEMBER 31, 2025
JANUARY 20, 2026

	Vendor	Amount	Description	G/L Acct	G/L Sum	YTD Transactions	Budget	% of Budget Remaining
1	Ohio Edison	\$ 83.61	elec svc @ 4844 Lear @ Mills 11/5/25-12/5/25 - WDL	53703.004				
2	Ohio Edison	\$ 92.17	elec svc @ Butternut Ridge Rd @ Root Rd 11/1/25-12/3/25 - WDL	53703.004				
3	Ohio Edison	\$ 81.33	elec svc @ Root Rd @ Sprague 11/1/25-12/3/25 - WDL	53703.004				
4	Ohio Edison	\$ 80.51	elec svc @ Lear @ US 20 11/1/25-12/4/25 - WDL	53703.004				
5	Ohio Edison	\$ 87.65	elec svc @ Lear @ Chstnt 11/2/25-12/4/25 - WDL	53703.004	\$ 425.27	\$ 10,238.28	\$ 12,000.00	14.68%
					\$ 425.27			

FUND 762 - ETL2
DECEMBER 12 - DECEMBER 31, 2025
JANUARY 20, 2026

	Vendor	Amount	Description	G/L Acct	G/L Sum	YTD Transactions	Budget	% of Budget Remaining
1	Ohio Edison	\$ 5,846.53	elec svc @ 15201 Island Rd 10/29/25-11/30/25 - WDL	53703.003	\$ 5,846.53	\$ 425,081.56	\$ 492,445.84	13.68%
2	Ohio Edison	\$ 83.06	elec svc @ 37780 Center Ridge Rd 11/1/25-12/3/25 - WDL	53703.004				
3	Ohio Edison	\$ 86.28	elec svc @ 37980 Barres Rd 11/5/25-12/5/25 -WDL	53703.004				
4	Ohio Edison	\$ 105.15	elec svc @ 36550 Chestnut Ridge Rd 10/31/25-12/3/25 - WDL	53703.004	\$ 274.49	\$ 5,341.77	\$ 10,000.00	46.58%
					\$ 6,121.02			

FUND 749 - LORCO
DECEMBER 12 - DECEMBER 31, 2025
JANUARY 20, 2026

	Vendor	Amount	Description	G/L Acct	G/L Sum	YTD Transactions	Budget	% of Budget Remaining
1	Ohio Edison	\$ 187.50	elec svc @ 9845 Avon Belden Rd 9/3/25-12/3/25 - WDL	53703.001				
2	Ohio Edison	\$ 812.05	elec svc @ 38393 Royalton Rd 9/30/25-12/1/25	53703.001	\$ 999.55	\$ 26,548.55	\$ 26,548.55	0.00%
3	Ohio Edison	\$ 85.25	elec svc @ 12169 Avon Belden Rd 10/31/25-12/2/25 - WDL	53703.003				
4	Ohio Edison	\$ 84.07	elec svc @ 12901 Avon Belden Rd 10/31/25-12/2/25 - WDL	53703.003				
5	Ohio Edison	\$ 132.38	elec svc @ 33930 Cooley Rd 10/31/25-12/2/25 - WDL	53703.003				
6	Ohio Edison	\$ 85.51	elec svc @ 10301 Reed Rd 10/31/25-12/3/25 - WDL	53703.003				
7	Ohio Edison	\$ 81.34	elec svc @ 110920 Hawke Rd 11/2/25-12/3/25 - WDL	53703.003				
8	Ohio Edison	\$ 86.08	elec svc @ 36780 Giles Rd 10/29/25-12/1/25 - WDL	53703.003	\$ 554.63	\$ 22,734.22	\$ 24,328.20	6.55%
					\$ 1,554.18			

FUND 704 - WATER CONSTRUCTION
DECEMBER 12 - DECEMBER 31, 2025
JANUARY 20, 2026

	Vendor	Amount	Description	G/L Acct	G/L Sum	YTD Transactions	Budget	% of Budget Remaining
1	Satellite Shelters, Inc.	\$ 47,107.50	Modular Units 12/16/25 - WDL 1/2	55003	\$ 47,107.50	\$ 136,860.01	\$ 151,619.01	9.73%
					\$ 47,107.50			

FUND 724 - WASTEWATER CONSTRUCTION
DECEMBER 12 - DECEMBER 31, 2025
JANUARY 20, 2026

	Vendor	Amount	Description	G/L Acct	G/L Sum	YTD Transactions	Budget	% of Budget Remaining
1	Satellite Shelters, Inc.	\$ 47,107.50	Modular Units 12/16/25 - WDL 2/2	55003	\$ 47,107.50	\$ 118,168.37	\$ 350,000.00	66.24%
					\$ 47,107.50			

AVON LAKE REGIONAL WATER

FUND 701 - WATER

JANUARY 1 - JANUARY 15, 2026

JANUARY 20, 2026

Vendor	Amount	Description	G/L Acct	G/L Sum	YTD Transactions	Budget	% of Budget Remaining
1 Water Employees	\$ 43,779.10	Salaries PR Post BW 220261	51102	\$ 43,779.10	\$ 43,779.10	\$ 1,410,000.00	96.90%
2 Water Employees	\$ 514.94	Part Time Wages PR Post BW 220261	51105	\$ 514.94	\$ 514.94	\$ 32,500.00	98.42%
3 Water Employees	\$ 165.95	Overtime Wages Plant PR Post BW 220261	51106.101	\$ 165.95	\$ 165.95	\$ 41,000.00	99.60%
4 Water Employees	\$ 158.38	Overtime Wages Construction PR Post BW 220261	51106.104	\$ 158.38	\$ 158.38	\$ 2,000.00	92.08%
5 Water Employees	\$ 137.72	Overtime Wages Office PR Post BW 220261	51106.105	\$ 137.72	\$ 137.72	\$ 2,000.00	93.11%
6 Water Employees	\$ 662.88	Employee Time Buy Back PR Post BW 220261	52115	\$ 662.88	\$ 662.88	\$ 95,000.00	99.30%
7 Ohio Bureau of Workers' Compensation	\$ 10,492.58	2026 Worker's Comp Premium	52201	\$ 10,492.58	\$ 10,492.58	\$ 19,300.00	45.63%
8 HSA Funding	\$ 10,000.00	Semi Annual Employer HSA Funding - January 2026	52203				
9 MMO HRA / SHARE	\$ 131.43	MMO SHARE Payment 1/6/26	52203				
10 Ameritas Life Insurance Co.	\$ 117.38	Vision - January 2026	52203				
11 Ameritas Life Insurance Co.	\$ 891.74	Dental - January 2026	52203				
12 Medical Mutual	\$ 18,458.60	Medical Mutual - January 2026	52203				
13 Water Employees	\$ (659.64)	Hospitalization PR Post BW 220261	52203				
14 MMO HRA / SHARE	\$ 4.38	MMO HRA Payment 1/13/26	52203				
15 MMO HRA / SHARE	\$ 27.18	MMO SHARE Payment 1/13/26	52203	\$ 28,971.07	\$ 28,971.07	\$ 361,537.00	91.99%
16 Medical Mutual	\$ 227.59	Group Life - Medical Mutual - January 2026	52204	\$ 227.59	\$ 227.59	\$ 2,750.00	91.72%
17 Ohio Public Employees Retirement System	\$ 6,358.70	OPERS - EMPLOYEE - OPERS Pension - Employee Share* 1/8/26	52209	\$ 6,358.70	\$ 6,358.70	\$ 246,373.00	97.42%
18 Internal Revenue Service	\$ 641.82	Medicare - FEDERAL - Federal Taxes* 1/8/26	52212				
19 Water Employees	\$ 32.57	2025 Additional Medicare Tax (Employer)	52212	\$ 674.39	\$ 674.39	\$ 24,637.00	97.26%
20 USA Mobile Drug Testing of Northeast Ohio Corp	\$ 148.20	Pre-Employment Background Screening - E. Cullen 12/23/25 - GY	53206	\$ 148.20	\$ 148.20	\$ 2,000.00	92.59%
21 Robert K. Munro	\$ 43.14	Reimbursement - Mileage - Travel to Del. Co. Water 1/9/26 - WDL 1/4	53500				
22 Gibboney, Jason	\$ 1,945.50	Reimbursement for Tuition - Hocking College - Autumn 2025 - RKM 1/2	53500	\$ 1,988.64	\$ 1,988.64	\$ 21,216.20	90.63%
23 Minuteman Press	\$ 189.65	Off Spl - WFP Lab Forms 8/29/25 - GY	53602				
24 Springbrook Holding Company LLC	\$ 24.53	Standard Professional Svcs 12/18/25 - WDL 1/5	53602	\$ 214.18	\$ 214.18	\$ 30,066.83	99.29%
25 The K Company	\$ 2,222.85	Eqp Mnt - Carrier Unit @ WFP 11/20/25 - GY	53607				
26 W.W. Williams Company, LLC	\$ 3,937.00	Generator Insp & Mnt - 33370 Lake Rd #6 12/16/25 - WDL	53607				
27 W.W. Williams Company, LLC	\$ 2,466.00	Generator Insp & Mnt - WFP Katolight 12/16/25 - WDL	53607				
28 APO Pumps and Compressors LLC	\$ 1,320.58	Eqp Mnt - Svc Hudson @ WFP 12/30/25 - WDL	53607	\$ 9,946.43	\$ 9,946.43	\$ 225,000.00	95.58%
29 Chemtrade	\$ 7,082.74	Op Spl - Alum @ WFP 1/5/26 - JRG	53611				
30 USALCO, LLC Inc.	\$ 41,873.01	Op Spl - Alum @ WFP 2025 - GY	53611				
31 Sal Chemical Company	\$ 13,104.00	Op Spl - SmartPhos 12/10/25 - GY	53611				
32 Pencco, Inc.	\$ 12,431.04	Op Spl - Fluorosilicic Acid (Fluoride) @ WFP 12/31/25 - GY	53611				
33 Jones Chemicals Inc.	\$ 10,950.00	Op Spl - Chlorine @ WFP 12/8/25 - GY	53611	\$ 85,440.79	\$ 85,440.79	\$ 1,419,412.00	93.98%
34 Uline	\$ 2,053.20	Mnt Spl - Bulk Containers (3) 12/2/25 - WDL	53612	\$ 2,053.20	\$ 2,053.20	\$ 25,000.00	91.79%
35 Trico Oxygen Company Inc.	\$ 49.65	Mnt Gases @ WFP 12/31/25 - GY 1/2	53612.001				
36 Grainger	\$ 9.02	Mnt Spl - Reversible USB Cable 12/9/25 - WDL	53612.001	\$ 58.67	\$ 58.67	\$ 125,000.00	99.95%
37 Trico Oxygen Company Inc.	\$ 741.75	Lab Spl - Argon @ WFP - GY	53613				
38 Trico Oxygen Company Inc.	\$ 106.00	Mnt Gases @ WFP 12/31/25 - GY 2/2	53613				
39 Western Reserve Pure Water	\$ 133.56	DI Rental - GY	53613				
40 Fisher Scientific Inc.	\$ 120.82	Lab Spl @ WFP 12/16/25 - GY	53613				
41 Alloway Corp	\$ 505.00	Lab Analysis @ WFP 12/15/25 - GY	53613	\$ 1,607.13	\$ 1,607.13	\$ 125,000.00	98.71%
42 Data Command Corp	\$ 300.00	Argus Asset Mgmt Annual Renewal 12/1/25 - WDL 1/3	53701	\$ 300.00	\$ 300.00	\$ 82,192.15	99.64%
43 Xerox Financial Services	\$ 205.23	Cnt Svc - Xerox Copier Leases 12/30/25 - WDL 1/4	53701.001	\$ 205.23	\$ 205.23	\$ 5,000.00	95.90%
44 Brakey Energy, Inc.	\$ 536.25	Mo. Fee for Energy Mgmt - November 2025 - GY 1/4	53701.002				
45 Brakey Energy, Inc.	\$ 536.25	Mo. Fee for Energy Mgmt - December 2025 - GY 1/4	53701.002				
46 ESP Technology & Logistics, Inc.	\$ 142.50	Cnt Svc - Notify Charges 12/22/25 - WDL 1/4	53701.002				
47 Cintas Corporation	\$ 398.99	Mat Rental & Clothing Svc - November 2025 - GY 1/6	53701.002				
48 Cintas Corporation	\$ 398.99	Mat Rental & Clothing Svc - December 2025 - GY 1/6	53701.002				
49 SOS Integration Services Corp	\$ 2,770.00	Cnt Svc - On Site Service @ WFP 12/8/25 - WDL	53701.002				
50 Lake Erie Diving Inc.	\$ 14,180.00	Cnt Svc - Inspect Intake Cribs, Reinstall Screen 12/2/25 - WDL	53701.002				
51 Lemon Sttch Media LLC	\$ 875.00	Cnt Svc - Social Media Mgmt - January 2026 - GY 1/4	53701.002	\$ 19,837.98	\$ 19,837.98	\$ 75,886.25	73.86%
52 Columbia Gas	\$ 3,370.16	gas svc @ 33370 Lake Rd - WFP 11/14/25-12/17/25 - GY	53702.001	\$ 3,370.16	\$ 3,370.16	\$ 20,000.00	83.15%
53 Columbia Gas	\$ 161.27	gas svc @ 92 Moore Rd 11/14/25-12/17/25 - GY	53702.002				
54 Columbia Gas	\$ 76.52	gas svc @ 33399 Lake Rd SIP Bldg 11/14/25-12/17/25 - GY	53702.002				
55 Columbia Gas	\$ 55.65	gas svc @ 33370 Lake Rd - WFP Lab 11/14/25-12/17/25 - GY	53702.002				
56 Columbia Gas	\$ 750.14	gas svc @ 33370 Lake Rd - Garage 11/14/25-12/17/25 - GY	53702.002	\$ 1,043.58	\$ 1,043.58	\$ 15,000.00	93.04%
57 Engie Resources	\$ 1,969.58	elec svc charge @ 33370 Lake Rd - December 2025 - GY	53703.001				
58 Illuminating Company	\$ 76,750.99	elec svc @ 33370 Lake Rd - WFP 7/17/25-12/17/25 - GY	53703.001				
59 Engie Resources	\$ 74,015.17	elec svc charge @ various locations 12/17/25 - GY	53703.001				
60 Engie Resources	\$ 1,969.58	elec svc charge @ 33370 Lake Rd - January 2026 - GY	53703.001	\$ 154,705.32	\$ 154,705.32	\$ 900,000.00	82.81%
61 Engie Resources	\$ 51,328.90	elec svc charge @ various locations 12/17/25 - GY	53703.002				
62 Engie Resources	\$ 115.09	elec svc charge @ 90 Moore Rd 11/8/25-12/9/25 - GY	53703.002				

63	Engie Resources	\$	61.78	elec svc charge @ 92 Moore Rd 11/8/25-12/9/25 - GY	53703.002					
64	Illuminating Company	\$	7,611.07	elec svc & pay plan @ 33660 Walker Rd WtrTwr 11/7/25-12/9/25 - GY	53703.002					
65	Illuminating Company	\$	68.43	elec svc @ 90 Moore Rd 11/8/25-12/9/25 - GY	53703.002					
66	Illuminating Company	\$	103.43	elec svc @ 92 Moore Rd 11/8/25-12/9/25 - GY	53703.002					
67	Illuminating Company	\$	99.12	elec svc @ various locations 1/6/26	53703.002	\$	59,387.82	\$	59,387.82	\$ 450,000.00 86.80%
68	Illuminating Company	\$	798.29	elec svc @ 33671A Lake Rd - OSHG 11/22/25-12/22/25 - GY	53703.010	\$	798.29	\$	798.29	\$ 250,000.00 99.68%
69	Avon Lake Regional Water	\$	2.21	Water Used from ETLs - Krebs - December 2025 - GY	53704	\$	2.21	\$	2.21	\$ 10,000.00 99.98%
70	Charter Communications	\$	139.99	Internet Svc @ WFP 12/1/25-12/31/25 - GY	53705					
71	Charter Communications	\$	139.99	Internet Svc @ WFP 1/1/26-1/31/26 - GY	53705					
72	AT&T Mobility	\$	259.27	Cell Phone Svc 12/17/25 - RKM 1/4	53705					
73	Altafiber	\$	511.35	Telephone Svc 10/20/25-12/19/25 - GY 1/4	53705	\$	1,050.60	\$	1,050.60	\$ 7,000.00 84.99%
74	Randall's Lawn Care Inc.	\$	188.50	Bldg Mnt - Bulk Salt 11/25/25 - WDL 1/4	53708	\$	188.50	\$	188.50	\$ 7,000.00 97.31%
75	Summit Valley Services, Ltd.	\$	420.00	Bldg Mnt - Cleaning Svc 12/1/25 - GY 1/4	53708.001	\$	420.00	\$	420.00	\$ 80,000.00 99.48%
76	Enterprise FM Trust	\$	1,996.66	Eqp - Vehicle Lease Payments 1/6/26 - WDL 1/4	53804.003	\$	1,996.66	\$	1,996.66	\$ 30,000.00 93.34%
77	Ritley Huber, LLC	\$	831.25	Property Appraisal - Vacant Lab - 720 Moore Rd 12/20/25 - WDL 1/2	53806					
78	Stantec Consulting Services Inc.	\$	3,105.28	Water Master Plan - Invoice #9 12/29/25 - RKM 1/3	53806					
79	Verdantas LLC	\$	543.75	Eng - EPA Tech. Assistance, Coal Pile Mod. SWM Review - GY 1/4	53806	\$	4,480.28	\$	4,480.28	\$ 155,696.77 97.12%
80	Seeley, Savidge, Ebert & Gourash Co., LPA	\$	60.00	Legal Fees - Collections 12/15/25 - RKM 1/2	53907.002					
81	Seeley, Savidge, Ebert & Gourash Co., LPA	\$	812.00	Legal Fees - Property Acquisitions 12/15/25 - RKM 1/4	53907.002					
82	Seeley, Savidge, Ebert & Gourash Co., LPA	\$	665.00	Legal Fees - General Matters 12/15/25 - RKM 1/4	53907.002					
83	Mansour Gavin LPA	\$	719.94	Legal Fees - General Matters 12/15/25 - RKM 1/4	53907.002	\$	2,256.94	\$	2,256.94	\$ 25,000.00 90.97%
		\$	443,644.11			\$	443,644.11			



FUND 723 - DISTRIBUTION
JANUARY 1 - JANUARY 15, 2026
JANUARY 20, 2026

Vendor	Amount	Description	G/L Acct	G/L Sum	YTD Transactions	Budget	% of Budget Remaining
1 Distribution Employees	\$ 37,439.95	Salaries PR Post BW 220261	51102	\$ 37,439.95	\$ 37,439.95	\$ 1,100,000.00	96.60%
2 Distribution Employees	\$ 514.93	Part Time Wages PR Post BW 220261	51105	\$ 514.93	\$ 514.93	\$ 32,500.00	98.42%
3 Distribution Employees	\$ 158.38	Overtime Wages Construction PR Post BW 220261	51106.104	\$ 158.38	\$ 158.38	\$ 14,875.00	98.94%
4 Distribution Employees	\$ 206.57	Overtime Wages Office PR Post BW 220261	51106.105	\$ 206.57	\$ 206.57	\$ 14,875.00	98.61%
5 Ohio Bureau of Workers' Compensation	\$ 8,711.28	2026 Worker's Comp Premium	52201	\$ 8,711.28	\$ 8,711.28	\$ 17,875.00	51.27%
6 HSA Funding	\$ 6,375.00	Semi Annual Employer HSA Funding - January 2026	52203				
7 MMO HRA / SHARE	\$ 1,074.94	MMO SHARE Payment 1/6/26	52203				
8 Ameritas Life Insurance Co.	\$ 117.97	Vision - January 2026	52203				
9 Ameritas Life Insurance Co.	\$ 927.69	Dental - January 2026	52203				
10 Medical Mutual	\$ 19,644.21	Medical Mutual - January 2026	52203				
11 Distribution Employees	\$ (1,057.20)	Hospitalization PR Post BW 220261	52203				
12 MMO HRA / SHARE	\$ 27.20	MMO SHARE Payment 1/13/26	52203	\$ 27,109.81	\$ 27,109.81	\$ 316,639.00	91.44%
13 Medical Mutual	\$ 183.03	Group Life - Medical Mutual - January 2026	52204	\$ 183.03	\$ 183.03	\$ 2,750.00	93.34%
14 Ohio Public Employees Retirement System	\$ 5,364.72	OPERS - EMPLOYEE - OPERS Pension - Employee Share* 1/8/26	52209	\$ 5,364.72	\$ 5,364.72	\$ 197,048.00	97.28%
15 Internal Revenue Service	\$ 533.21	Medicare - FEDERAL - Federal Taxes* 1/8/26	52212				
16 Distribution Employees	\$ 32.56	2025 Additional Medicare Tax (Employer)	52212	\$ 565.77	\$ 565.77	\$ 18,634.00	96.96%
17 Avon Boot Shop Inc.	\$ 77.50	Annual Boot Purchase - A. Klein 12/29/25 - GY 2/2	53226				
18 Cintas Corporation	\$ 241.84	Mat Rental & Clothing Svc - November 2025 - GY 5/6	53226				
19 Cintas Corporation	\$ 302.30	Mat Rental & Clothing Svc - December 2025 - GY 5/6	53226	\$ 621.64	\$ 621.64	\$ 5,500.00	88.70%
20 Gibboney, Jason	\$ 1,945.50	Reimbursement for Tuition - Hocking College - Autumn 2025 - RKM 2/2	53500				
21 Robert K. Munro	\$ 43.14	Reimbursement - Mileage - Travel to Del. Co. Water 1/9/26 - WDL 4/4	53500	\$ 1,988.64	\$ 1,988.64	\$ 20,216.20	90.16%
22 SmartBill Ltd.	\$ 4,577.48	Bills - AL Q4 12/31/25 - WDL 2/2	53602				
23 Muni-Link, LLC	\$ 337.50	Muni-Link Billing - January 2026 - GY 4/5	53602				
24 SmartBill Ltd.	\$ 538.13	Bill Inserts - 'Understanding' Insert 12/18/25 - GY 2/2	53602				
25 SmartBill Ltd.	\$ 538.13	Bill Inserts - Winter Waterline Insert 12/23/25 - GY 2/2	53602				
26 Springbrook Holding Company LLC	\$ 24.53	Standard Professional Svcs 12/18/25 - WDL 4/5	53602				
27 Staples Advantage	\$ 103.79	Off Spl - Calendars, Tape, Staples 12/6/25 - WDL 2/2	53602	\$ 6,119.56	\$ 6,119.56	\$ 55,078.81	88.89%
28 WEX Fleet Universal	\$ 1,184.06	Fuel for Vehicles 12/31/25 - WDL 2/2	53604	\$ 1,184.06	\$ 1,184.06	\$ 25,209.62	95.30%
29 W.W. Williams Company, LLC	\$ 227.00	Generator Insp & Mnt - 201 Miller Rd 12/19/25 - WDL 2/2	53607				
30 W.W. Williams Company, LLC	\$ 1,056.11	Generator Insp & Mnt - 201 Miller Rd 12/23/25 - WDL 2/2	53607				
31 SpeedPro Imaging	\$ 1,601.15	Eqp Mnt - Vehicle Wraps - F550 (#25-7) 12/17/25 - WDL 2/2	53607	\$ 2,884.26	\$ 2,884.26	\$ 40,000.00	92.79%
32 Young Security Services Inc.	\$ 372.38	Mnt Spl - Man Door Repairs @ 201 Miller Rd 12/10/25 - WDL 2/2	53612				
33 Zoro Tools Inc	\$ 281.69	Mnt Spl - Work Gloves, Trash Bags, Remodeler Plate - WDL	53612				
34 Grainger	\$ 93.33	Mnt Spl - Pots & Pans Cleaner 12/16/25 - WDL 2/2	53612				
35 Core & Main LP	\$ 192.10	Mnt Spl - 1" Brass Wytes (2) 12/17/25 - RTK	53612	\$ 939.50	\$ 939.50	\$ 222,967.00	99.58%
36 Norlab, Inc.	\$ 331.00	Mnt Spl - Toilet Dye Strips 11/20/25 - WDL	53612.001	\$ 331.00	\$ 331.00	\$ 331.00	0.00%
37 Trico Oxygen Company Inc.	\$ 62.68	Mnt Gases @ 201 Miller Rd 12/31/25 - WDL 2/2	53612.004				
38 Harold Archer & Sons, Inc.	\$ 1,987.80	Stone for Repairs - D 11/30/25 - WDL	53612.004				
39 Capital One Trade Credit (E&H Hardware)	\$ 11.47	Mnt Spl - December 2025 - WDL 2/2	53612.004				
40 Active Plumbing Supplies	\$ 307.02	Mnt Spl - Hard Copper Tube 12/4/25 - WDL	53612.004				
41 Active Plumbing Supplies	\$ 358.81	Mnt Spl - Stiffners, Union, Adapter 12/4/25 - WDL	53612.004	\$ 2,727.78	\$ 2,727.78	\$ 32,283.26	91.55%
42 Badger Meter Inc.	\$ 233.00	Beacon Hosting Svc & Cellular LTE - December 2025 - WDL 1/2	53612.005	\$ 233.00	\$ 233.00	\$ 700,000.00	99.97%
43 Merchant Bank Fees - Utilities	\$ 36.51	Monthly Merchant Fees for Utilities 1/2/26	53701				
44 Xpress Bill Pay	\$ 108.50	Monthly Fee - December 2025	53701				
45 Badger Meter Inc.	\$ 604.08	Beacon Hosting Svc & Cellular LTE - December 2025 - WDL 2/2	53701				
46 Fusable	\$ 2,014.00	Cnt Svc - Equipment Watch Subscription 2025-2027 - WDL 2/2	53701				
47 Geotab USA, Inc.	\$ 38.50	Diagnostics & Analysis - 4 Vehicles 12/31/25 - WDL 2/2	53701	\$ 2,801.59	\$ 2,801.59	\$ 138,596.83	97.98%
48 Xerox Financial Services	\$ 205.24	Cnt Svc - Xerox Copier Leases 12/30/25 - WDL 4/4	53701.001	\$ 205.24	\$ 205.24	\$ 7,100.00	97.11%
49 DLT Solutions, Inc.	\$ 4,021.10	Architecture, Eng & Construction Sub. Renewal 2026-2027 - AMK 2/2	53701.002				
50 Brakey Energy, Inc.	\$ 536.25	Mo. Fee for Energy Mgmt - November 2025 - GY 4/4	53701.002				
51 Brakey Energy, Inc.	\$ 536.25	Mo. Fee for Energy Mgmt - December 2025 - GY 4/4	53701.002				
52 Cintas Corporation	\$ 153.69	Mat Rental & Clothing Svc - November 2025 - GY 6/6	53701.002				
53 Cintas Corporation	\$ 222.32	Mat Rental & Clothing Svc - December 2025 - GY 6/6	53701.002				
54 Data Command Corp	\$ 692.00	Annual Subs. Renewal - Island Rd & Walker Rd PS 1/5/26 - RTK 1/2	53701.002				
55 Lemon Stitch Media LLC	\$ 875.00	Cnt Svc - Social Media Mgmt - January 2026 - GY 4/4	53701.002				
56 ESP Technology & Logistics, Inc.	\$ 142.50	Cnt Svc - Notify Charges 12/22/25 - WDL 4/4	53701.002	\$ 7,179.11	\$ 7,179.11	\$ 154,929.85	95.37%
57 Columbia Gas	\$ 254.85	gas svc @ 90 Moore Rd 11/14/25-12/17/25 - GY	53702.002				
58 Columbia Gas	\$ 2,466.17	gas svc @ 201 Miller Rd 11/24/25-12/29/25 - GY	53702.002	\$ 2,721.02	\$ 2,721.02	\$ 30,700.00	91.14%
59 Illuminating Company	\$ 188.39	elec svc @ 201 Miller Rd - Storage Bldg 11/9/25-12/9/25 - GY 2/2	53703.002				
60 Illuminating Company	\$ 508.34	elec svc @ 201 Miller Rd 11/7/25-12/9/25 - GY	53703.002				
61 Engie Resources	\$ 1,713.12	elec svc charge @ various locations 12/17/25 - GY	53703.002	\$ 2,409.85	\$ 2,409.85	\$ 30,000.00	91.97%
62 Charter Communications	\$ 95.00	Internet Svc @ 201 Miller Rd 12/1/25-12/31/25 - GY 2/2	53705				
63 Charter Communications	\$ 94.99	Internet Svc @ 201 Miller Rd 1/1/26-1/31/26 - GY 2/2	53705				
64 Altfiber	\$ 511.35	Telephone Svc 10/20/25-12/19/25 - GY 4/4	53705				

65	AT&T Mobility	\$	259.27	Cell Phone Svc 12/17/25 - RKM 4/4	53705	\$	960.61	\$	960.61	\$	18,975.00	94.94%
66	Nick Mayer Ford West	\$	46.30	Eqp Mnt - 2017 Ford Explorer 12/29/25 - RTK 2/2	53707	\$	46.30	\$	46.30	\$	16,700.00	99.72%
67	Summit Valley Services, Ltd.	\$	387.50	Bldg Mnt - Cleaning Svc 12/1/25 - GY 4/4	53708							
68	Randall's Lawn Care Inc.	\$	188.50	Bldg Mnt - Bulk Salt 11/25/25 - WDL 4/4	53708							
69	FLB Service Co. Corp.	\$	82.50	Bldg Mnt - Garage Door Repairs - Wash Bay @ 201 Miller Rd - WDL 2/2	53708	\$	658.50	\$	658.50	\$	35,000.00	98.12%
70	Jackson, Dieken & Associates	\$	100.00	Public Official Bond - M. Howell, W. Logan 12/17/25 - WDL 2/2	53710	\$	100.00	\$	100.00	\$	35,138.00	99.72%
71	Best Access Doors	\$	6,764.27	Eqp - Flush Floor Doors (3) 1/2/26 - GY	53804							
72	Core & Main LP	\$	4,300.50	Eqp - E-Z Tap Machine, Large Diameter Kit 12/26/25 - RTK	53804	\$	11,064.77	\$	11,064.77	\$	131,064.77	91.56%
73	Enterprise FM Trust	\$	9,158.25	Eqp - Vehicle Lease Payments 1/6/26 - WDL 4/4	53804.003	\$	9,158.25	\$	9,158.25	\$	185,000.00	95.05%
74	Ritley Huber, LLC	\$	831.25	Property Appraisal - Vacant Lab - 720 Moore Rd 12/20/25 - WDL 2/2	53806							
75	Verdantas LLC	\$	2,000.00	Eng - EPA Tech. Assistance, Coal Pile Mod. SWM Review - GY 4/4	53806							
76	Cunningham & Associates, Inc.	\$	2,937.50	Surveying for Lot Consolidation 12/12/25 - AMK 2/2	53806	\$	5,768.75	\$	5,768.75	\$	200,000.00	97.12%
77	Seeley, Savidge, Ebert & Gourash Co., LPA	\$	812.00	Legal Fees - Property Acquisitions 12/15/25 - RKM 2/4	53907.002							
78	Seeley, Savidge, Ebert & Gourash Co., LPA	\$	665.00	Legal Fees - General Matters 12/15/25 - RKM 4/4	53907.002							
79	Mansour Gavin LPA	\$	719.94	Legal Fees - General Matters 12/15/25 - RKM 4/4	53907.002	\$	2,196.94	\$	2,196.94	\$	50,000.00	95.61%
		\$	142,554.81			\$	142,554.81					



FUND 721 - WASTEWATER
JANUARY 1 - JANUARY 15, 2026
JANUARY 20, 2026

Vendor	Amount	Description	G/L Acct	G/L Sum	YTD Transactions	Budget	% of Budget Remaining
1 Wastewater Employees	\$ 39,013.91	Salaries PR Post BW 220261	51102	\$ 39,013.91	\$ 39,013.91	\$ 1,185,000.00	96.71%
2 Wastewater Employees	\$ 514.94	Part Time Wages PR Post BW 220261	51105	\$ 514.94	\$ 514.94	\$ 32,500.00	98.42%
3 Wastewater Employees	\$ 2,692.35	Overtime Wages Plant PR Post BW 220261	51106.101	\$ 2,692.35	\$ 2,692.35	\$ 33,000.00	91.84%
4 Wastewater Employees	\$ 158.38	Overtime Wages Construction PR Post BW 220261	51106.104	\$ 158.38	\$ 158.38	\$ 2,000.00	92.08%
5 Ohio Bureau of Workers' Compensation	\$ 10,118.70	2026 Worker's Comp Premium 1/6/26	52201	\$ 10,118.70	\$ 10,118.70	\$ 19,300.00	47.57%
6 HSA Funding	\$ 5,250.00	Semi Annual Employer HSA Funding - January 2026	52203				
7 MMO HRA / SHARE	\$ 143.00	MMO SHARE Payment 1/6/26	52203				
8 Ameritas Life Insurance Co.	\$ 112.72	Vision - January 2026	52203				
9 Ameritas Life Insurance Co.	\$ 910.96	Dental - January 2026	52203				
10 Medical Mutual	\$ 18,498.36	Medical Mutual - January 2026	52203				
11 Wastewater Employees	\$ (871.70)	Hospitalization PR Post BW 220261	52203				
12 MMO HRA / SHARE	\$ 27.20	MMO SHARE Payment 1/13/26	52203	\$ 24,070.54	\$ 24,070.54	\$ 373,649.00	93.56%
13 Medical Mutual	\$ 191.86	Group Life - Medical Mutual - January 2026	52204	\$ 191.86	\$ 191.86	\$ 2,750.00	93.02%
14 Ohio Public Employees Retirement System	\$ 5,933.17	OPERS - EMPLOYEE - OPERS Pension - Employee Share* 1/8/26	52209	\$ 5,933.17	\$ 5,933.17	\$ 210,825.00	97.19%
15 Internal Revenue Service	\$ 593.25	Medicare - FEDERAL - Federal Taxes* 1/8/26	52212				
16 Wastewater Employees	\$ 32.57	2025 Additional Medicare Tax (Employer)	52212	\$ 625.82	\$ 625.82	\$ 21,083.00	97.03%
17 Robert K. Munro	\$ 43.14	Reimbursement - Mileage - Travel to Del. Co. Water 1/9/26 - WDL 2/4	53500	\$ 43.14	\$ 43.14	\$ 5,017.20	99.14%
18 Springbrook Holding Company LLC	\$ 24.52	Standard Professional Svcs 12/18/25 - WDL 2/5	53602	\$ 24.52	\$ 24.52	\$ 21,078.82	99.88%
19 The Great Lakes Towing Company	\$ 25,550.00	Eqp Mnt - Flowsolve Pump Refurbishment 12/5/25 - WDL/RH	53607				
20 W.W. Williams Company, LLC	\$ 2,043.00	Generator Insp & Mnt - WRF 12/16/25 - WDL	53607	\$ 27,593.00	\$ 27,593.00	\$ 125,000.00	77.93%
21 Zoro Tools Inc	\$ 1,048.98	Mnt Spl - TPFA-Z Knee Powerfeed, Batteries - WDL	53612	\$ 1,048.98	\$ 1,048.98	\$ 4,500.00	76.69%
22 Trico Oxygen Company Inc.	\$ 38.25	Mnt Gases @ WRF 12/31/25 - RH	53612.001				
23 Galco Industrial Electronics Inc.	\$ 416.72	Mnt Spl - Voltage Monitors (2) @ WRF 12/8/25 - WDL	53612.001				
24 Grainger	\$ 476.79	Mnt Spl - Broadcast Spreader 12/3/25 - WDL	53612.001				
25 Lowe's	\$ 408.29	December 2025 Statement - WDL	53612.001	\$ 1,340.05	\$ 1,340.05	\$ 30,000.00	95.53%
26 Jones & Henry Laboratories Inc.	\$ 300.00	Lab Testing @ WRF 12/11/25 - RH	53613				
27 Alloway Corp	\$ 629.00	Lab Analysis @ WRF - RH	53613				
28 Western Reserve Pure Water	\$ 80.14	DI Rental - GY	53613	\$ 1,009.14	\$ 1,009.14	\$ 77,500.00	98.70%
29 Xerox Financial Services	\$ 205.24	Cnt Svc - Xerox Copier Leases 12/30/25 - WDL 2/4	53701.001	\$ 205.24	\$ 205.24	\$ 2,000.00	89.74%
30 AOMWA	\$ 3,436.00	Cnt Svc - AOMWA Annual Dues 2026 1/7/26 - RH	53701.002				
31 Brakey Energy, Inc.	\$ 536.25	Mo. Fee for Energy Mgmt - November 2025 - GY 2/4	53701.002				
32 Brakey Energy, Inc.	\$ 536.25	Mo. Fee for Energy Mgmt - December 2025 - GY 2/4	53701.002				
33 Cintas Corporation	\$ 479.77	Mat Rental & Clothing Svc - November 2025 - GY 2/6	53701.002				
34 Cintas Corporation	\$ 479.77	Mat Rental & Clothing Svc - December 2025 - GY 2/6	53701.002				
35 Kimble Recycling & Disposal	\$ 796.60	Cnt Svc - Front Load Container 12/1/25 - RH	53701.002				
36 Lemon Stitch Media LLC	\$ 875.00	Cnt Svc - Social Media Mgmt - January 2026 - GY 2/4	53701.002				
37 ESP Technology & Logistics, Inc.	\$ 142.50	Cnt Svc - Notify Charges 12/22/25 - WDL 2/4	53701.002	\$ 7,282.14	\$ 7,282.14	\$ 35,946.25	79.74%
38 Republic Services #224	\$ 35,157.12	Sludge Disposal - November 2025 - RH	53701.007				
39 Republic Services #224	\$ 41,653.76	Sludge Disposal - December 2025 - RH	53701.007	\$ 76,810.88	\$ 76,810.88	\$ 725,000.00	89.41%
40 Columbia Gas	\$ 1,742.15	gas svc @ 33675 Durrell 12/9/25 - WDL	53702.001				
41 IGS Energy	\$ 3,878.23	gas svc charge @ 33675 Durrell - November 2025 - GY	53702.001	\$ 5,620.38	\$ 5,620.38	\$ 95,000.00	94.08%
42 Illuminating Company	\$ 7,337.93	elec svc @ Waterbury Ave 11/5/25-12/4/25 - GY	53703.001				
43 Illuminating Company	\$ 7,985.95	elec svc @ 33671 Lake Rd - WRF 12/5/25-1/6/26 - GY	53703.001	\$ 15,323.88	\$ 15,323.88	\$ 400,000.00	96.17%
44 Illuminating Company	\$ 98.16	elec svc @ 758 Jaycox Rd Sewer 12/6/25-1/7/26 - GY	53703.004	\$ 98.16	\$ 98.16	\$ 2,000.00	95.09%
45 Altafiber	\$ 511.34	Telephone Svc 10/20/25-12/19/25 - GY 2/4	53705				
46 AT&T Mobility	\$ 259.26	Cell Phone Svc 12/17/25 - RKM 2/4	53705				
47 Charter Communications	\$ 59.99	Internet Svc @ WRF 12/1/25-12/31/25 - RH	53705				
48 Charter Communications	\$ 59.99	Internet Svc @ WRF 1/1/26-1/31/26 - RH	53705	\$ 890.58	\$ 890.58	\$ 5,000.00	82.19%
49 Randall's Lawn Care Inc.	\$ 188.50	Bldg Mnt - Bulk Salt 11/25/25 - WDL 2/4	53708	\$ 188.50	\$ 188.50	\$ 10,000.00	98.12%
50 Summit Valley Services, Ltd.	\$ 225.00	Bldg Mnt - Cleaning Svc 12/1/25 - GY 2/4	53708.001				
51 Sherwin Williams Company Inc	\$ 639.98	Bldg Mnt - Paint & Supplies @ WRF - RTK	53708.001	\$ 864.98	\$ 864.98	\$ 35,000.00	97.53%
52 Enterprise FM Trust	\$ 2,277.42	Eqp - Vehicle Lease Payments 1/6/26 - WDL 2/4	53804.003	\$ 2,277.42	\$ 2,277.42	\$ 30,000.00	92.41%
53 Verdantas LLC	\$ 543.75	Eng - EPA Tech. Assistance, Coal Pile Mod. SWM Review - GY 2/4	53806	\$ 543.75	\$ 543.75	\$ 55,696.77	99.02%
54 Seeley, Savidge, Ebert & Gourash Co., LPA	\$ 60.00	Legal Fees - Collections 12/15/25 - RKM 2/2	53907.002				
55 Seeley, Savidge, Ebert & Gourash Co., LPA	\$ 665.00	Legal Fees - General Matters 12/15/25 - RKM 2/4	53907.002				
56 Mansour Gavin LPA	\$ 719.93	Legal Fees - General Matters 12/15/25 - RKM 2/4	53907.002	\$ 1,444.93	\$ 1,444.93	\$ 20,000.00	92.78%
57 Mansour Gavin LPA	\$ 14,700.00	Legal Fees - Sewer Regionalization - RKM	53907.003				
58 Seeley, Savidge, Ebert & Gourash Co., LPA	\$ 476.00	Legal Fees - Sewer Regionalization 12/15/25 - RKM	53907.003	\$ 15,176.00	\$ 15,176.00	\$ 50,000.00	69.65%
	\$ 241,105.34			\$ 241,105.34			



FUND 722 - COLLECTIONS
JANUARY 1 - JANUARY 15, 2026
JANUARY 20, 2026

Vendor	Amount	Description	G/L Acct	G/L Sum	YTD Transactions	Budget	% of Budget Remaining
1 Collections Employees	\$ 40,671.40	Salaries PR Post BW 220261	51102	\$ 40,671.40	\$ 40,671.40	\$ 1,175,000.00	96.54%
2 Collections Employees	\$ 514.94	Part Time Wages PR Post BW 220261	51105	\$ 514.94	\$ 514.94	\$ 32,500.00	98.42%
3 Collections Employees	\$ 59.90	Overtime Wages Plant PR Post BW 220261	51106.101	\$ 59.90	\$ 59.90	\$ 4,750.00	98.74%
4 Collections Employees	\$ 595.95	Overtime Wages Collections PR Post BW 220261	51106.102	\$ 595.95	\$ 595.95	\$ 30,000.00	98.01%
5 Collections Employees	\$ 397.96	Overtime Wages Construction PR Post BW 220261	51106.104	\$ 397.96	\$ 397.96	\$ 15,000.00	97.35%
6 Collections Employees	\$ 206.59	Overtime Wages Office PR Post BW 220261	51106.105	\$ 206.59	\$ 206.59	\$ 15,000.00	98.62%
7 Ohio Bureau of Workers' Compensation	\$ 9,226.31	2026 Worker's Comp Premium	52201	\$ 9,226.31	\$ 9,226.31	\$ 17,875.00	48.38%
8 HSA Funding	\$ 9,375.00	Semi Annual Employer HSA Funding - January 2026	52203				
9 MMO HRA / SHARE	\$ 1,235.74	MMO SHARE Payment 1/6/26	52203				
10 Ameritas Life Insurance Co.	\$ 127.09	Vision - January 2026	52203				
11 Ameritas Life Insurance Co.	\$ 993.29	Dental - January 2026	52203				
12 Medical Mutual	\$ 20,908.54	Medical Mutual - January 2026	52203				
13 Collections Employees	\$ (932.31)	Hospitalization PR Post BW 220261	52203				
14 MMO HRA / SHARE	\$ 166.75	MMO SHARE Payment 1/13/26	52203	\$ 31,874.10	\$ 31,874.10	\$ 348,172.00	90.85%
15 Medical Mutual	\$ 200.77	Group Life - Medical Mutual - January 2026	52204	\$ 200.77	\$ 200.77	\$ 2,750.00	92.70%
16 Ohio Public Employees Retirement System	\$ 5,942.57	OPERS - EMPLOYEE - OPERS Pension - Employee Share* 1/8/26	52209	\$ 5,942.57	\$ 5,942.57	\$ 209,048.00	97.16%
17 Internal Revenue Service	\$ 590.53	Medicare - FEDERAL - Federal Taxes* 1/8/26	52212				
18 Collections Employees	\$ 32.56	2025 Additional Medicare Tax (Employer)	52212	\$ 623.09	\$ 623.09	\$ 20,905.00	97.02%
19 Avon Boot Shop Inc.	\$ 77.49	Annual Boot Purchase - A. Klein 12/29/25 - GY 1/2	53226				
20 Cintas Corporation	\$ 241.84	Mat Rental & Clothing Svc - November 2025 - GY 3/6	53226				
21 Cintas Corporation	\$ 302.30	Mat Rental & Clothing Svc - December 2025 - GY 3/6	53226	\$ 621.63	\$ 621.63	\$ 5,500.00	88.70%
22 Robert K. Munro	\$ 43.13	Reimbursement - Mileage - Travel to Del. Co. Water 1/9/26 - WDL 3/4	53500	\$ 43.13	\$ 43.13	\$ 20,216.20	99.79%
23 SmartBill Ltd.	\$ 1,525.83	Bills - AL Q4 12/31/25 - WDL 1/2	53602				
24 Muni-Link, LLC	\$ 112.50	Muni-Link Billing - January 2026 - GY 3/5	53602				
25 SmartBill Ltd.	\$ 179.37	Bill Inserts - 'Understanding' Insert 12/18/25 - GY 1/2	53602				
26 SmartBill Ltd.	\$ 179.37	Bill Inserts - Winter Waterline Insert 12/23/25 - GY 1/2	53602				
27 Springbrook Holding Company LLC	\$ 24.52	Standard Professional Svcs 12/18/25 - WDL 3/5	53602				
28 Staples Advantage	\$ 103.79	Off Spl - Calendars, Tape, Staples 12/6/25 - WDL 1/2	53602	\$ 2,125.38	\$ 2,125.38	\$ 25,078.82	91.53%
29 WEX Fleet Universal	\$ 1,184.06	Fuel for Vehicles 12/31/25 - WDL 1/2	53604	\$ 1,184.06	\$ 1,184.06	\$ 32,209.60	96.32%
30 SpeedPro Imaging	\$ 1,601.15	Eqp Mnt - Vehicle Wraps - F550 (#25-7) 12/17/25 - WDL 1/2	53607				
31 W.W. Williams Company, LLC	\$ 472.00	Generator Insp & Mnt - 671 Bridgeside 12/16/25 - WDL	53607				
32 W.W. Williams Company, LLC	\$ 358.00	Generator Insp & Mnt - 641 Lear Rd 12/16/25 - WDL	53607				
33 W.W. Williams Company, LLC	\$ 984.00	Generator Insp & Mnt - 32789 Lake Rd 12/16/25 - WDL	53607				
34 W.W. Williams Company, LLC	\$ 1,415.21	Generator Insp & Mnt - 100 Woodbridge Way 12/16/25 - WDL	53607				
35 W.W. Williams Company, LLC	\$ 227.00	Generator Insp & Mnt - 201 Miller Rd 12/19/25 - WDL 1/2	53607				
36 W.W. Williams Company, LLC	\$ 1,056.11	Generator Insp & Mnt - 201 Miller Rd 12/23/25 - WDL 1/2	53607	\$ 6,113.47	\$ 6,113.47	\$ 35,000.00	82.53%
37 Young Security Services Inc.	\$ 372.37	Mnt Spl - Man Door Repairs @ 201 Miller Rd 12/10/25 - WDL 1/2	53612				
38 Zoro Tools Inc	\$ 281.68	Mnt Spl - Work Gloves, Trash Bags, Remodeler Plate - WDL 1/2	53612				
39 Grainger	\$ 93.33	Mnt Spl - Pots & Pans Cleaner 12/16/25 - WDL 1/2	53612	\$ 747.38	\$ 747.38	\$ 12,500.00	94.02%
40 Capital One Trade Credit (E&H Hardware)	\$ 11.46	Mnt Spl - December 2025 - WDL 1/2	53612.004				
41 Trico Oxygen Company Inc.	\$ 62.67	Mnt Gases @ 201 Miller Rd 12/31/25 - WDL 1/2	53612.004	\$ 74.13	\$ 74.13	\$ 15,106.78	99.51%
42 Merchant Bank Fees - Utilities	\$ 36.52	Monthly Merchant Fees for Utilities 1/2/26	53701				
43 Xpress Bill Pay	\$ 108.50	Monthly Fee - December 2025	53701				
44 Fusable	\$ 2,014.00	Cnt Svc - Equipment Watch Subscription 2025-2027 - WDL 1/2	53701				
45 Geotab USA, Inc.	\$ 38.50	Diagnostics & Analysis - 4 Vehicles 12/31/25 - WDL 1/2	53701	\$ 2,197.52	\$ 2,197.52	\$ 87,696.83	97.49%
46 Xerox Financial Services	\$ 205.24	Cnt Svc - Xerox Copier Leases 12/30/25 - WDL 3/4	53701.001	\$ 205.24	\$ 205.24	\$ 6,500.00	96.84%
47 DLT Solutions, Inc.	\$ 4,021.10	Architecture, Eng & Construction Sub. Renewal 2026-2027 - AMK 1/2	53701.002				
48 Brakey Energy, Inc.	\$ 536.25	Mo. Fee for Energy Mgmt - November 2025 - GY 3/4	53701.002				
49 Brakey Energy, Inc.	\$ 536.25	Mo. Fee for Energy Mgmt - December 2025 - GY 3/4	53701.002				
50 Cintas Corporation	\$ 153.69	Mat Rental & Clothing Svc - November 2025 - GY 4/6	53701.002				
51 Cintas Corporation	\$ 222.32	Mat Rental & Clothing Svc - December 2025 - GY 4/6	53701.002				
52 Lemon Stitch Media LLC	\$ 875.00	Cnt Svc - Social Media Mgmt - January 2026 - GY 3/4	53701.002				
53 ESP Technology & Logistics, Inc.	\$ 142.50	Cnt Svc - Notify Charges 12/22/25 - WDL 3/4	53701.002	\$ 6,487.11	\$ 6,487.11	\$ 79,929.85	91.88%
54 Columbia Gas	\$ 56.41	gas svc @ 641 Lear Rd 10/31/25-12/3/25 - WDL	53702.002	\$ 56.41	\$ 56.41	\$ 800.00	92.95%
55 Columbia Gas	\$ 54.71	gas svc @ 32789 Lake Rd 11/14/25-12/17/25 - GY	53702.003				
56 Columbia Gas	\$ 54.71	gas svc @ 671 Bridgeside 10/28/25-11/26/25 - WDL	53702.003				
57 Columbia Gas	\$ 58.12	gas svc @ 100 Woodbridge Way 11/26/25-12/31/26 - GY	53702.003				
58 Columbia Gas	\$ 55.57	gas svc @ 671 Bridgeside 11/26/25-12/31/25 - GY	53702.003	\$ 223.11	\$ 223.11	\$ 2,500.00	91.08%
59 Illuminating Company	\$ 188.38	elec svc @ 201 Miller Rd - Storage Bldg 11/9/25-12/9/25 - GY 1/2	53703.002	\$ 188.38	\$ 188.38	\$ 6,000.00	96.86%
60 Engie Resources	\$ 1,513.95	elec svc charge @ various locations 12/17/25 - GY	53703.003				
61 Illuminating Company	\$ 925.02	elec svc @ 32789 Lake Rd 11/7/25-12/8/25 - GY	53703.003				
62 Illuminating Company	\$ 122.02	elec svc @ 641 Lear Rd 12/6/25-1/7/26 - GY	53703.003				
63 Illuminating Company	\$ 108.87	elec svc @ 671 Bridgeside PS 12/6/25-1/7/26 - GY	53703.003				
64 Illuminating Company	\$ 132.25	elec svc @ Woodbridge Way 12/6/25-1/7/26 - GY	53703.003	\$ 2,802.11	\$ 2,802.11	\$ 59,500.00	95.29%

65	illuminating Company	\$	98.16	elec svc @ 810 Avon Belden Sewer 11/9/25-12/9/25 - GY	53703.004	\$	98.16	\$	98.16	\$	1,350.00	92.73%
66	Charter Communications	\$	94.99	Internet Svc @ 201 Miller Rd 12/1/25-12/31/25 - GY 1/2	53705							
67	Charter Communications	\$	95.00	Internet Svc @ 201 Miller Rd 1/1/26-1/31/26 - GY 1/2	53705							
68	Charter Communications	\$	105.00	Internet Svc @ 32789 Lake Rd 11/24/25-12/23/25 - GY	53705							
69	Charter Communications	\$	113.95	Internet Svc @ 32789 Lake Rd 12/24/25-1/23/26 - GY	53705							
70	Altafiber	\$	511.34	Telephone Svc 10/20/25-12/19/25 - GY 3/4	53705							
71	AT&T Mobility	\$	259.26	Cell Phone Svc 12/17/25 - RKM 3/4	53705	\$	1,179.54	\$	1,179.54	\$	18,000.00	93.45%
72	Nick Mayer Ford West	\$	46.30	Eqp Mnt - 2017 Ford Explorer 12/29/25 - RTK 1/2	53707	\$	46.30	\$	46.30	\$	17,000.00	99.73%
73	Randall's Lawn Care Inc.	\$	188.50	Bldg Mnt - Bulk Salt 11/25/25 - WDL 3/4	53708							
74	Summit Valley Services, Ltd.	\$	387.50	Bldg Mnt - Cleaning Svc 12/1/25 - GY 3/4	53708							
75	FLB Service Co. Corp.	\$	82.50	Bldg Mnt - Garage Door Repairs - Wash Bay @ 201 Miller Rd - WDL 1/2	53708	\$	658.50	\$	658.50	\$	45,000.00	98.54%
76	Jackson, Dieken & Associates	\$	100.00	Public Official Bond - M. Howell, W. Logan 12/17/25 - WDL 1/2	53710	\$	100.00	\$	100.00	\$	28,283.00	99.65%
77	Enterprise FM Trust	\$	9,158.26	Eqp - Vehicle Lease Payments 1/6/26 - WDL 3/4	53804.003	\$	9,158.26	\$	9,158.26	\$	185,000.00	95.05%
78	Verdantas LLC	\$	2,000.00	Eng - EPA Tech. Assistance, Coal Pile Mod. SWM Review - GY 3/4	53806							
79	Cunningham & Associates, Inc.	\$	2,937.50	Surveying for Lot Consolidation 12/12/25 - AMK 1/2	53806	\$	4,937.50	\$	4,937.50	\$	100,000.00	95.06%
80	Seeley, Savidge, Ebert & Gourash Co., LPA	\$	665.00	Legal Fees - General Matters 12/15/25 - RKM 3/4	53907.002							
81	Mansour Gavin LPA	\$	719.93	Legal Fees - General Matters 12/15/25 - RKM 3/4	53907.002	\$	1,384.93	\$	1,384.93	\$	50,000.00	97.23%
		\$	130,945.83			\$	130,945.83					



FUND 703 - ETL1
JANUARY 1 - JANUARY 15, 2026
JANUARY 20, 2026

	Vendor	Amount	Description	G/L Acct	G/L Sum	YTD Transactions	Budget	% of Budget Remaining
1	Core & Main LP	\$ 7,571.50	ETL1 - 36" Hymax Versa Coupling 12/3/25 - RTK	53612				
2	Core & Main LP	\$ 14,843.00	ETL1 - 36" Hymax Versa Couplings (2) 12/2/25 - RTK	53612				
3	Core & Main LP	\$ 8,419.88	ETLs - 36" Hymax Versa Couplings (3) 12/31/25 - RTK 1/2	53612				
4	Core & Main LP	\$ 11,132.25	ETLs - 36" Hymax Versa Couplings (3) 12/3/25 - RTK 1/2	53612				
5	Core & Main LP	\$ (3,265.75)	Credit - Damaged/Replaced 36" Hymax Versa Coupling 9/30/25 - RTK 1/2	53612	\$ 38,700.88	\$ 38,700.88	\$ 225,170.40	82.81%
6	Data Command Corp	\$ 300.00	Argus Asset Mgmt Annual Renewal 12/1/25 - WDL 2/3	53701				
7	Seeley, Savidge, Ebert & Gourash Co., LPA	\$ 84.00	Legal Fees - Property Acquisitions 12/15/25 - RKM 3/4	53701				
8	W.W. Williams Company, LLC	\$ 1,367.50	Generator Insp & Mnt - 800 Moore Rd 12/16/25 - WDL 1/2	53701	\$ 1,751.50	\$ 1,751.50	\$ 200,000.00	99.12%
9	illuminating Company	\$ 6,109.73	elec svc @ 800 Moore Rd 11/7/25-12/8/25 - GY	53703.003				
10	illuminating Company	\$ 4,147.58	elec svc @ 800 Moore Rd Rear Upper 11/8/25-12/9/25 - GY	53703.003				
11	Engie Resources	\$ 18,575.60	elec svc charge @ various locations 12/17/25 - GY	53703.003				
12	Engie Resources	\$ 1,309.50	elec svc charge @ 800 Moore Rd - January 2026 - GY	53703.003	\$ 30,142.41	\$ 30,142.41	\$ 275,000.00	89.04%
13	Engie Resources	\$ 213.12	elec svc charge @ various locations 12/17/25 - GY	53703.004				
14	illuminating Company	\$ 205.75	elec svc @ various ETL1 locations 1/6/26	53703.004				
15	Ohio Edison	\$ 82.56	elec svc @ Lear @ Mills 12/6/25-1/7/26 - GY	53703.004				
16	Ohio Edison	\$ 79.59	elec svc @ Lear @ Chestnut 11/2/25-1/6/26 - GY	53703.004				
17	Ohio Edison	\$ 80.52	elec svc @ Lear @ US 20 12/5/25-1/6/26 - GY	53703.004				
18	Ohio Edison	\$ 81.51	elec svc @ Root @ Sprague 12/4/25-1/5/26 - GY	53703.004				
19	Ohio Edison	\$ 90.93	elec svc @ Butternut @ Root 12/4/25-1/5/26 - GY	53703.004	\$ 833.98	\$ 833.98	\$ 12,000.00	93.05%
20	Avon Lake Regional Water	\$ 146,326.61	Water Used from ETL1 - December 2025 - GY	53704	\$ 146,326.61	\$ 146,326.61	\$ 1,923,235.00	92.39%
21	Stantec Consulting Services Inc.	\$ 2,003.91	Water Master Plan - Invoice #9 12/29/25 - RKM 2/3	53806	\$ 2,003.91	\$ 2,003.91	\$ 247,652.00	99.19%
		\$ 219,759.29			\$ 219,759.29			

FUND 762 - ETL2
JANUARY 1 - JANUARY 15, 2026
JANUARY 20, 2026

	Vendor	Amount	Description	G/L Acct	G/L Sum	YTD Transactions	Budget	% of Budget Remaining
1	Core & Main LP	\$ 8,419.87	ETLs - 36" Hymax Versa Couplings (3) 12/31/25 - RTK	53612				
2	Core & Main LP	\$ 11,132.25	ETLs - 36" Hymax Versa Couplings (3) 12/3/25 - RTK	53612				
3	Core & Main LP	\$ (3,265.75)	Credit - Damaged/Replaced 36" Hymax Versa Coupling 9/30/25 - RTK	53612	\$ 16,286.37	\$ 16,286.37	\$ 80,231.44	79.70%
4	Amrize Great Lakes Inc.	\$ 6,665.20	Stone for Repairs - ETL2 11/12/25 - WDL	53612.004	\$ 6,665.20	\$ 6,665.20	\$ 10,000.00	33.35%
5	W.W. Williams Company, LLC	\$ 1,285.00	Generator Insp & Mnt - 15201 Island Rd 12/16/25 - WDL	53701				
6	W.W. Williams Company, LLC	\$ 1,367.50	Generator Insp & Mnt - 800 Moore Rd 12/16/25 - WDL 2/2	53701				
7	Data Command Corp	\$ 300.00	Argus Asset Mgmt Annual Renewal 12/1/25 - WDL 3/3	53701				
8	Seeley, Savidge, Ebert & Gourash Co., LPA	\$ 84.00	Legal Fees - Property Acquisitions 12/15/25 - RKM 4/4	53701	\$ 3,036.50	\$ 3,036.50	\$ 88,195.74	96.56%
9	Data Command Corp	\$ 1,190.50	Annual Subs. Renewal - Island Rd & Walker Rd PS 1/5/26 - RTK 2/2	53701.002	\$ 1,190.50	\$ 1,190.50	\$ 2,000.00	40.48%
10	Ohio Edison	\$ 4,793.32	elec svc @ 15201 Island Rd 12/1/25-12/30/25 - GY	53703.003				
11	Ohio Edison	\$ 49.31	elec svc @ 15201 Island Rd OAL 12/3/25-1/2/26 - GY	53703.003				
12	Lorain Medina Rural Electric Corp	\$ 544.13	elec svc @ Spieth Rd 10/23/25-11/23/25 - GY	53703.003	\$ 5,386.76	\$ 5,386.76	\$ 550,000.00	99.02%
13	Engie Resources	\$ 399.27	elec svc charge @ various locations 12/17/25 - GY	53703.004				
14	illuminating Company	\$ 252.34	elec svc @ Detroit Rd 11/11/25-12/10/25 - GY	53703.004				
15	Ohio Edison	\$ 89.58	elec svc @ 37980 Barres Rd 12/6/25-1/7/26 - GY	53703.004				
16	Ohio Edison	\$ 80.87	elec svc @ 37780 Center Ridge Rd 12/4/25-1/5/26 - GY	53703.004				
17	Ohio Edison	\$ 81.14	elec svc @ 36550 Chestnut Ridge Rd 12/4/25-1/5/26 - GY	53703.004	\$ 903.20	\$ 903.20	\$ 10,000.00	90.97%
18	Avon Lake Regional Water	\$ 450,099.04	Water Used from ETL2 - December 2025 - GY	53704	\$ 450,099.04	\$ 450,099.04	\$ 5,750,000.00	92.17%
19	Stantec Consulting Services Inc.	\$ 2,003.91	Water Master Plan - Invoice #9 12/29/25 - RKM 3/3	53806	\$ 2,003.91	\$ 2,003.91	\$ 245,788.75	99.18%
		\$ 485,571.48			\$ 485,571.48			



FUND 749 - LORCO
JANUARY 1 - JANUARY 15, 2026
JANUARY 20, 2026

	Vendor	Amount	Description	G/L Acct	G/L Sum	YTD Transactions	Budget	% of Budget Remaining
1	W.W. Williams Company, LLC	\$ 742.00	Generator Insp & Mnt - LORCO Triplex 12/30/25 - WDL	53607				
2	W.W. Williams Company, LLC	\$ 815.00	Generator Insp & Mnt - 4Plex (38401 Royalton) 12/30/25 - WDL	53607	\$ 1,557.00	\$ 1,557.00	\$ 20,000.00	92.22%
3	Merchant Bank Fees-LORCO	\$ 329.23	Monthly Merchant Fees for LORCO 1/2/26	53701				
4	Xpress Bill Pay	\$ 651.00	Monthly Fee - December 2025	53701	\$ 980.23	\$ 980.23	\$ 30,000.00	96.73%
5	Spitzer Management, Inc.	\$ 4,000.00	Annual Lease Payment for 2026 12/15/25 - GY	53701.002				
6	Data Command Corp	\$ 2,376.00	Cnt Svc - LORCO Lift Station Renewals 2026 - WDL	53701.002	\$ 6,376.00	\$ 6,376.00	\$ 30,000.00	78.75%
7	Ohio Edison	\$ 1,256.86	elec svc @ 38393 Royalton Rd 12/2/25-12/31/25 - GY	53703.001				
8	Engle Resources	\$ 1,302.33	elec svc charge @ various locations 12/17/25 - GY	53703.001				
9	Ohio Edison	\$ 524.74	elec svc @ 9845 Avon Belden Rd 12/4/25-1/5/26 - GY	53703.001	\$ 3,083.93	\$ 3,083.93	\$ 30,000.00	89.72%
10	Engle Resources	\$ 16.33	elec svc charge @ various locations 12/17/25 - GY	53703.002				
11	Illuminating Company	\$ 99.55	elec svc @ 33678 Walker Rd 11/7/25-12/9/25 - GY	53703.002	\$ 115.88	\$ 115.88	\$ 1,500.00	92.27%
12	Ohio Edison	\$ 89.87	elec svc @ 36780 Giles Rd 12/2/25-12/31/25 - GY	53703.003				
13	Engle Resources	\$ 297.53	elec svc charge @ various locations 12/17/25 - GY	53703.003				
14	Ohio Edison	\$ 85.01	elec svc @ 12169 Avon Belden 12/3/25-1/2/26 - GY	53703.003				
15	Ohio Edison	\$ 83.57	elec svc @ 12901 Avon Belden Rd 12/3/25-1/2/26 - GY	53703.003				
16	Ohio Edison	\$ 121.13	elec svc @ 33930 Cooley Rd 12/3/25-1/2/26 - GY	53703.003				
17	Ohio Edison	\$ 159.33	elec svc @ 10301 Reed Rd 12/4/25-1/5/26 - GY	53703.003				
18	Lorain Medina Rural Electric Corp	\$ 277.01	elec svc @ 36879 Capel Rd 10/23/25-11/23/25 - GY	53703.003				
19	Lorain Medina Rural Electric Corp	\$ 152.84	elec svc @ Indian Hollow Rd 10/23/25-11/23/25 - GY	53703.003				
20	Lorain Medina Rural Electric Corp	\$ 186.95	elec svc @ Slife Rd 10/23/25-11/23/25 - GY	53703.003				
21	Lorain Medina Rural Electric Corp	\$ 105.59	elec svc @ Banks Rd 10/23/25-11/23/25 - GY	53703.003				
22	Lorain Medina Rural Electric Corp	\$ 96.73	elec svc @ 12601 Cowley Rd 10/23/25-11/23/25 - GY	53703.003				
23	Lorain Medina Rural Electric Corp	\$ 149.65	elec svc @ Durkee North 10/23/25-11/23/25 - GY	53703.003				
24	Lorain Medina Rural Electric Corp	\$ 59.63	elec svc @ Durkee South 10/23/25-11/23/25 - GY	53703.003	\$ 1,864.84	\$ 1,864.84	\$ 25,000.00	92.54%
25	Rural Lorain County Water Authority	\$ 56.55	Water Used @ 9871 Avon Belden 11/3/25-12/2/25 - GY	53754				
26	Rural Lorain County Water Authority	\$ 102.25	Water Used @ 38393 Royalton 11/3/25-12/2/25 - GY	53754	\$ 158.80	\$ 158.80	\$ 25,000.00	99.36%
27	SmartBill Ltd.	\$ 1,274.37	LORCO Bills - Print & Postage - November 2025 - GY	53760				
28	SmartBill Ltd.	\$ 1,270.17	LORCO Bills - Print & Postage - December 2025 - WDL	53760				
29	Muni-Link, LLC	\$ 50.00	Muni-Link Billing - January 2026 - GY 5/5	53760				
30	Rural Lorain County Water Authority	\$ 3,330.00	LORCO Meter Readings - December 2025 - GY	53760				
31	Springbrook Holding Company LLC	\$ 10.90	Standard Professional Svcs 12/18/25 - WDL 5/5	53760	\$ 5,935.44	\$ 5,935.44	\$ 35,000.00	83.04%
32	Ohio Water Development Authority	\$ 5,871.86	Loan Princiipal Payment - January 2026	54905	\$ 5,871.86	\$ 5,871.86	\$ 11,660.00	49.64%
33	Ohio Water Development Authority	\$ 2,231.68	Loan Interest Payment - January 2026	54906	\$ 2,231.68	\$ 2,231.68	\$ 4,550.00	50.95%
		\$ 28,175.66			\$ 28,175.66			

FUND 704 - WATER CONSTRUCTION
JANUARY 1 - JANUARY 15, 2026
JANUARY 20, 2026

	Vendor	Amount	Description	G/L Acct	G/L Sum	YTD Transactions	Budget	% of Budget Remaining
1	The Great Lakes Construction Co.	\$ 656,878.19	2024 Water Filtration Plant Improvements	55003.002				
2	SOS Integration Services Corp	\$ 135,000.00	Water Filtration Plant Improvements 12/29/25 - WDL	55003.002				
3	ECS Midwest, LLC	\$ 1,242.50	WFP Improvements 1/6/26 - AMK	55003.002				
4	ECS Midwest, LLC	\$ 1,558.75	WFP Improvements - November 2025 - AMK	55003.002	\$ 794,679.44	\$ 794,679.44	\$ 10,582,000.00	92.49%
5	Sixmo Inc.	\$ 5,335.31	ALRW Admin Building Expansion Professional Svcs 11/30/25 - GY 1/2	55003.006				
6	Sixmo Inc.	\$ 11,837.97	ALRW Admin Building Expansion Professional Svcs 12/31/25 - GY 1/2	55003.006	\$ 17,173.28	\$ 17,173.28	\$ 3,750,000.00	99.54%
7	Underground Utilities Inc	\$ 1,204,050.03	2025 Water Bundle - Parts A1, A2, C, D, E	55007				
8	Underground Utilities Inc	\$ 519,187.78	2025 Water Bundle - Parts A1, A2, C, D, E	55007	\$ 1,723,237.81	\$ 1,723,237.81	\$ 15,421,680.37	88.83%
		\$ 2,535,090.53			\$ 2,535,090.53			

FUND 724 - WASTEWATER CONSTRUCTION
JANUARY 1 - JANUARY 15, 2026
JANUARY 20, 2026

	Vendor	Amount	Description	G/L Acct	G/L Sum	YTD Transactions	Budget	% of Budget Remaining
1	Sixmo Inc.	\$ 5,335.31	ALRW Admin Building Expansion Professional Svcs 11/30/25 - GY 2/2	55003.006				
2	Sixmo Inc.	\$ 11,837.97	ALRW Admin Building Expansion Professional Svcs 12/31/25 - GY 2/2	55003.006	\$ 17,173.28	\$ 17,173.28	\$ 3,750,000.00	99.54%
		\$ 17,173.28			\$ 17,173.28			



Avon Lake Regional Water Financial Statement Review Through December 2025

January 9, 2026

Revenues:

Total Utility billing revenues were 9.7% better than 2024 and .5% down from the budget. Water revenues were 15.2%, or \$1,890,606 better than 2024 and 4.1%, or \$562,039 higher than the budget. Sewer revenues were 1.2%, or \$98,925 better than 2024 and down 7.6%, or \$665,071 from the budget.

Revenues for all funds, to include interest earnings, water impact fees, trunk sanitary sewer fees, miscellaneous sales, cell tower rents, grant revenue, etc., but excluding fund transfers and OWDA receipts, were 6% higher than 2024 and 2% higher than the budget.

Expenses:

Compensation & Fringe Benefits:

Total compensation was 7% higher than 2024 and 16% less than the budget, or \$987,255. The primary drivers leading to the favorable variance were because two positions in the budget were not hired in 2025, an Engineer and a Lead Line Maintenance position. In addition, there was not an Engineering Services Manager in place for about six months, saving that expense. Also, even though Health Insurance premiums increased 5% over 2024, we were favorable to the budget by 22% as a result of the two positions not hired, and due to lower claims costs.

Operating Expenses:

Among the four major funds, operating expenses were under budget \$1,692,829. The majority of this variance is attributed to capital equipment items not purchased, totaling \$928,723. The balance may be credited to conservative budgeting.

Capital Projects – Property Acquisitions:

Total capital projects expense for 2025 (Fund No. 704 & 724) was 1.2%, or \$205,551 under budget. These projects include the Water Filtration Plant Improvements and the 2025 Water Bundle, which got underway in September.



Avon Lake Regional Water Financial Statement Review Through December 2025

January 9, 2026

Property acquisitions were budgeted at \$3,000,000 but only the Bruegger property and the small parcel owned by Kopf were purchased in 2025, at a total cost of \$522,376, resulting in a favorable budget variance of \$2,477,624.

Fund Balances:

End of year fund balances before encumbrances are \$35,608,702 compared to \$31,070,137 a year ago, a difference of \$4,538,565, 14.6%. This net change in fund balance compares to the budgeted decrease in fund balance of \$1,578,563. The un-encumbered fund balance as of December 31, 2025 is \$34,727,043 compared to \$30,606,767 a year ago, a difference of \$4,120,277, 13.5%.

Encumbered funds as of December 31, 2025 were \$881,658. This compares to \$418,288 one year ago.

As of December 31, 2025, \$27,166,096 was in the STAR Ohio accounts, and \$8,442,605 in Huntington Bank. Interest earned on the STAR Ohio accounts totaled \$1,067,460 for the year compared to the budgeted amount of \$884,500. This positive variance is primarily a result of the favorable expenses described earlier. As of January 1, 2026, the STAR Ohio yield was 3.86%.

Financial Ratios:

As of December 31, 2025, the following ratios have been updated:

- Number of months' operating expense covered
(before property acquisition and debt service)

2025	14.55
2025 budget	7.56
2024	11.73



Avon Lake Regional Water

Serving the region,
protecting our resource.

- Fund balance as a percentage of annual revenues

2025	65.1%
2025 budget	64.4%
2024	56.5%

**Avon Lake Regional Water
Financial Review**
Through December 31, 2025

	<u>2025 Dec YTD</u>	<u>Budget 12 months</u>	<u>2024 Dec YTD</u>	<u>2025 YTD vs. Budget % Variance</u>	<u>2025 YTD vs. 2024 YTD % Variance</u>
<u>Fund No. 701 - Water Filtration Plant Fund</u>					
Utility Billing Revenue	8,367,353	8,039,909	12,471,483	4.1%	-32.9%
Interest Income	344,667	139,824	265,723	146.5%	29.7%
All Other Revenue	311,866	42,646	785,840	<u>631.3%</u>	<u>-60.3%</u>
Total Revenue	9,023,886	8,222,379	13,523,047	9.7%	-33.3%
Gross Salaries & Wages	1,206,245	1,463,648	1,955,058	-17.6%	-38.3%
Other Benefits	493,205	666,830	858,961	<u>-26.0%</u>	<u>-42.6%</u>
Total Compensation	1,699,450	2,130,478	2,814,019	-20.2%	-39.6%
All Other Operating Expense	3,181,891	3,285,701	4,301,390	-3.2%	-26.0%
Capital - Land & Land Improvements	-	-	2,244,153		
Fund Transfers to Debt Service Funds	2,229,735	2,229,735	3,665,000	0.0%	-39.2%
Fund Transfers to All Other Funds	1,080,356	1,076,900	1,114,836	0.3%	-3.1%
Total Expense	8,191,432	8,722,814	14,139,398	-6.1%	-42.1%
Revenues less Expenses (net change in fund balance)	832,454	(500,435)	(616,351)		
	<u>2025 Dec YTD</u>	<u>Budget 12 months</u>	<u>2024 Dec YTD</u>	<u>% variance vs Budget</u>	<u>% variance vs Prior Year</u>
Fund Balance - Unencumbered	8,734,236	7,268,242	7,768,677	20.2%	12.4%

**Avon Lake Regional Water
Financial Review**
Through December 31, 2025

	<u>2025 Dec YTD</u>	<u>Budget 12 months</u>	<u>2024 Dec YTD</u>	<u>2025 YTD vs. Budget % Variance</u>	<u>2025 YTD vs. 2024 YTD % Variance</u>
<u>Fund No. 721 - Sewer Treatment Plant Fund</u>					
Utility Billing Revenue	4,194,769	4,540,829	7,999,085	-7.6%	-47.6%
Interest Income	204,435	72,520	166,723	181.9%	22.6%
All Other Revenue	1,062,423	956,400	1,748,060	<u>11.1%</u>	<u>-39.2%</u>
Total Revenue	5,461,627	5,569,749	9,913,868	-1.9%	-44.9%
Gross Salaries & Wages	1,236,261	1,122,026	2,088,774	10.2%	-40.8%
Other Benefits	523,937	539,616	880,222	<u>-2.9%</u>	<u>-40.5%</u>
Total Compensation	1,760,198	1,661,642	2,968,995	5.9%	-40.7%
All Other Operating Expense	1,948,234	2,082,583	2,157,249	-6.5%	-9.7%
Capital - Land & Land Improvements	-	-	1,829,633		
Fund Transfers to Debt Service Funds	1,379,700	1,379,700	2,986,500	0.0%	-53.8%
Fund Transfers to All Other Funds	251,262	250,000	250,000	0.5%	0.5%
Total Expense	5,339,394	5,373,925	10,192,377	-0.6%	-47.6%
Revenues less Expenses (net change in fund balance)	122,233	195,824	(278,509)		
	<u>2025 Dec YTD</u>	<u>Budget 12 months</u>	<u>2024 Dec YTD</u>	<u>% variance vs Budget</u>	<u>% variance vs Prior Year</u>
Fund Balance - Unencumbered	5,126,565	5,197,887.36	5,002,063	-1.4%	2.5%

**Avon Lake Regional Water
Financial Review**
Through December 31, 2025

	<u>2025 Dec YTD</u>	<u>Budget 12 months</u>	<u>2024 Dec YTD</u>	<u>2025 YTD vs. Budget % Variance</u>	<u>2025 YTD vs. 2024 YTD % Variance</u>
Fund No. 722 - Sewer Collection Fund					
Utility Billing Revenue	3,903,241	4,222,251	-	-7.6%	
Interest Income	-	67,480	-	-100.0%	
All Other Revenue	381,256	331,294	-	<u>15.1%</u>	
Total Revenue	4,284,497	4,621,025	-	-7.3%	
Gross Salaries & Wages	988,977	1,139,000	-	-13.2%	
Other Benefits	428,534	539,013	-	<u>-20.5%</u>	
Total Compensation	1,417,511	1,678,013	-	-15.5%	
All Other Operating Expense	667,501	1,323,216	-	-49.6%	
Capital - Land & Land Improvements	258,602	1,500,000	-		
Fund Transfers to Debt Service Funds	1,614,635	1,614,635	-	0.0%	
Fund Transfers to All Other Funds	-	-	-		
Total Expense	3,958,250	6,115,864	-	-35.3%	
Revenues less Expenses (net change in fund balance)	326,247	(1,494,839)	-		
	<u>2025 Dec YTD</u>	<u>Budget 12 months</u>	<u>2024 Dec YTD</u>	<u>% variance vs Budget</u>	<u>% variance vs Prior Year</u>
Fund Balance - Unencumbered	311,937	(1,494,839)	-		

**Avon Lake Regional Water
Financial Review**
Through December 31, 2025

	2025 <u>Dec YTD</u>	Budget <u>12 months</u>	2024 <u>Dec YTD</u>	2025 YTD vs. Budget <u>% Variance</u>	2025 YTD vs. 2024 YTD <u>% Variance</u>
<u>Fund No. 723 - Water Distribution Fund</u>					
Utility Billing Revenue	5,994,736	5,760,141	-	4.1%	
Interest Income	-	100,176	-	-100.0%	
All Other Revenue	741,765	676,754	-	<u>9.6%</u>	
Total Revenue	6,736,501	6,537,071	-	3.1%	
Gross Salaries & Wages	923,647	1,218,750	-	-24.2%	
Other Benefits	381,432	480,611	-	<u>-20.6%</u>	
Total Compensation	1,305,078	1,699,361	-	-23.2%	
All Other Operating Expense	1,710,543	2,509,499	-	-31.8%	
Capital - Land & Land Improvements	263,774	1,500,000	-	-82.4%	
Fund Transfers to Debt Service Funds	930,265	930,265	-		
Fund Transfers to All Other Funds	37,936	37,936	-		
Total Expense	4,247,596	6,677,061	-	-36.4%	
Revenues less Expenses (net change in fund balance)	2,488,904	(139,990)	-		
	2025 <u>Dec YTD</u>	Budget <u>12 months</u>	2024 <u>Dec YTD</u>	<u>% variance vs Budget</u>	<u>% variance vs Prior Year</u>
Fund Balance - Unencumbered	2,431,845	(139,990)	-		

**Avon Lake Regional Water
Financial Review**
Through December 31, 2025

	2025 Dec YTD	2025 Budget 12 months	2024 Dec YTD	2025 YTD vs. Budget % Variance	2025 YTD vs. 2024 YTD % Variance
<u>Capital Expenditures</u>					
- Fund No. 704 - Water	17,326,280	17,300,000	5,062,494	0.2%	242.2%
- Fund No. 724 - Sewer	118,168	350,000	459,116	-66.2%	-74.3%
Total	17,444,449	17,650,000	5,521,609	-1.2%	215.9%
 <u>Debt Service</u>					
- Fund No. 706 - Water	3,203,278	3,157,150	3,712,655	1.5%	-13.7%
- Fund No. 727 - Sewer	4,793,104	4,793,000	4,638,371	0.0%	3.3%
- Fund No. 749 - LORCO debt	16,207	16,210	16,207	0.0%	0.0%
Total	8,012,590	7,966,360	8,367,233	0.6%	-4.2%

Capital Expenditures Include:

- Water Filtration Plant Improvement Project
- 2025 Water Bundle Project
- Offsite Sodium Hypochlorite Generation (Techwin) Project

Debt Service:

- General Obligation Debt Service is Due on June 1 and December 1 Annually
- OWDA Debt Service is due on January 2 and July 1 Annually

**Avon Lake Regional Water
Financial Review**
Through December 31, 2025

<u>All Funds</u>	<u>2025 Dec YTD</u>	<u>2025 Budget 12 months</u>	<u>2024 Dec YTD</u>	<u>2025 YTD vs. Budget % Variance</u>	<u>2025 YTD vs. 2024 YTD % Variance</u>
Total Revenues	54,367,602	53,501,203	40,229,787	1.6%	35.1%
Total Expenses	49,829,037	55,079,766	38,586,928	-9.5%	29.1%
Revenues less Expenses (net of fund transfers)	4,538,565	(1,578,563)	1,642,859		176.3%
Less: OWDA Receipts	(16,430,993)	(16,300,000)	(4,374,580)		
Less: Expenses paid with OWDA Funds	(16,430,993)	(16,300,000)	(4,374,580)		
Less: Capital - Land & Land Improvements	(522,376)	(3,000,000)	(4,073,786)		
<u>After Fund Transfers and OWDA Funded Projects:</u>					
Total Revenues	37,936,609	37,201,203	35,855,206	2.0%	5.8%
Total Expenses	32,875,668	35,779,766	30,138,562	-8.1%	9.1%
Revenues less Expenses	5,060,941	1,421,437	5,716,645	256.0%	-11.5%

**Avon Lake Regional Water
Financial Review**
Through December 31, 2025

All Funds	2025 <u>Dec YTD</u>	Budget <u>12 months</u>	2024 <u>Dec YTD</u>	2025 YTD vs. Budget <u>% Variance</u>	2025 YTD vs. 2024 YTD <u>% Variance</u>
<u>Compensation</u>					
Gross Salaries & Wages	4,141,805	4,650,755	3,854,931	-12.3%	7.4%
Overtime	213,325	295,667	188,901	-38.6%	12.9%
Hospitalization	1,086,994	1,330,000	1,014,575	-22.4%	7.1%
OPERS Employer Share	591,033	687,247	563,244	-16.3%	4.9%
Other Benefits	<u>149,081</u>	<u>205,824</u>	<u>161,363</u>	<u>-38.1%</u>	<u>-7.6%</u>
Total Compensation	6,182,238	7,169,493	5,783,014	-16.0%	6.9%

**Avon Lake Regional Water
Financial Review**

Interest Income - STAR Ohio

31-Dec-25

<u>Fund</u>	<u>31-Jul-25</u>	<u>31-Aug-25</u>	<u>30-Sep-25</u>	<u>31-Oct-25</u>	<u>30-Nov-25</u>	<u>31-Dec-25</u>	<u>YTD 31-Dec-25</u>	<u>2025 Budget</u>
701 Water Fund	\$ 30,423.13	\$ 33,313.82	\$ 31,931.36	\$ 32,278.20	\$ 30,219.46	\$ 30,072.47	\$ 344,666.75	240,000
702 West Ridge Interconnect	2,445.04	2,677.35	2,566.25	2,594.12	2,428.66	2,416.85	27,700.03	18,000
703 ELT1 Fund	1,609.81	1,614.34	1,547.34	1,564.15	1,464.39	1,457.27	18,575.19	20,000
704 Waterworks Construction Fund	976.64	1,069.44	1,025.06	1,036.19	970.10	965.39	11,064.47	6,000
705 Water Surplus Fund	375.24	410.89	393.84	398.12	372.73	370.91	4,251.12	3,000
706 Water Debt Service	N/A	N/A	N/A	N/A	N/A	N/A	-	-
707 Water Debt Service Reserve Fund	4,343.84	4,756.57	4,559.18	4,608.70	4,314.75	4,293.77	49,211.74	35,000
710 Water Impact Fee	8,792.21	9,627.60	9,228.08	9,328.31	8,733.34	8,690.86	99,607.75	70,000
721 Wastewater Fund	18,045.15	19,759.72	18,939.73	19,145.45	17,924.32	17,837.15	204,435.22	140,000
722 Sewer Collection Fund	-	-	-	-	-	-	-	-
723 Water Distribution Fund	-	-	-	-	-	-	-	-
724 Wastewater Construction Fund	1,821.50	1,994.58	1,911.81	1,932.57	1,809.31	1,800.51	20,636.02	15,000
725 Trunk Wastewater Fund	7,052.56	7,072.40	6,778.91	6,852.54	6,415.48	6,384.28	81,377.77	135,000
727 Wastewater Debt Service Fund	N/A	N/A	N/A	N/A	N/A	N/A	-	-
728 Wastewater Repl Reserve Fund	582.00	637.30	610.85	617.49	578.10	575.29	6,593.53	4,000
749 LORCO Custodial Account Fund	1,554.18	1,701.85	1,631.23	1,648.94	1,543.77	1,536.26	17,607.43	12,000
761 WWC Eastern Trans Line 2 Fund	130.94	143.38	137.43	138.92	130.06	129.43	1,483.41	1,500
762 ELT2 Fund	10,929.47	10,960.23	10,505.40	10,619.51	9,942.18	9,893.83	126,112.57	150,000
765 Lateral Loan Fund	4,778.55	5,232.58	5,015.44	5,069.92	4,746.55	4,723.47	54,136.60	35,000
Total Interest Income	\$93,860.26	\$100,972.05	\$96,781.91	\$97,833.13	\$91,593.20	\$91,147.74	\$1,067,459.60	884,500 120.7%



Fund Equity Changes Report - December

Fund	Fund Description	01/01/2025 Balance	YTD Revenues	YTD Expenses	Before		Unencumbered 12/31/2025 Balance	Net Change before Encumbrances
					Encumbrances 12/31/2025 Balance	YTD Encumbrance		
701	Water Plant Fund	7,937,192.95	9,023,885.78	8,191,431.83	8,769,646.90	35,411.32	8,734,235.58	832,453.95
702	West Ridge Interconnect	815,087.09	65,636.03	54,331.53	826,391.59	.00	826,391.59	11,304.50
703	ELT1 Fund	895,418.29	2,755,249.34	2,724,841.56	925,826.07	78,165.65	847,660.42	30,407.78
704	Waterworks Construction Fund	270,297.07	17,442,057.65	17,326,280.40	386,074.32	603,680.37	(217,606.05)	115,777.25
705	Water Surplus Fund	121,351.46	4,251.12	.00	125,602.58	.00	125,602.58	4,251.12
706	Water Debt Service	500,270.87	3,160,000.00	3,203,278.48	456,992.39	.00	456,992.39	(43,278.48)
707	Water Debt Service Reserve Fund	1,404,784.01	49,211.74	.00	1,453,995.75	.00	1,453,995.75	49,211.74
710	Water Impact Fee	3,198,876.08	617,928.15	750,000.00	3,066,804.23	.00	3,066,804.23	(132,071.85)
721	Sewer Treatment Fund	5,018,786.92	5,461,627.44	5,339,394.39	5,141,019.97	14,455.37	5,126,564.60	122,233.05
722	Sewer Collection Fund	.00	4,284,496.99	3,958,249.68	326,247.31	14,309.85	311,937.46	326,247.31
723	Water Distribution Fund	.00	6,736,500.85	4,247,596.37	2,488,904.48	57,059.11	2,431,845.37	2,488,904.48
724	Wastewater Construction Fund	698,023.79	(89,269.34)	118,168.37	490,586.08	.00	490,586.08	(207,437.71)
725	Trunk Wastewater Fund	3,276,389.65	592,301.47	29,585.00	3,839,106.12	.00	3,839,106.12	562,716.47
727	Wastewater Debt Service Fund	51,622.98	4,793,000.00	4,793,104.32	51,518.66	.00	51,518.66	(104.32)
728	Wastewater Repl Reserve Fund	188,216.91	6,593.53	.00	194,810.44	.00	194,810.44	6,593.53
749	LORCO Custodial Account Fund	186,671.49	2,015,657.21	2,052,375.52	149,953.18	.00	149,953.18	(36,718.31)
761	WWC Eastern Trans Line 2 Fund	42,345.32	1,483.41	.00	43,828.73	.00	43,828.73	1,483.41
762	ELT2 Fund	4,853,497.08	7,593,154.77	7,246,437.12	5,200,214.73	78,576.68	5,121,638.05	346,717.65
765	Lateral Loan Fund	1,611,305.01	178,038.30	118,165.00	1,671,178.31	.00	1,671,178.31	59,873.30
Enterprise Fund Totals		\$31,070,136.97	\$64,691,804.44	\$60,153,239.57	\$35,608,701.84	\$881,658.35	\$34,727,043.49	4,538,564.87
Operating Funds					23,847,682.36		23,569,704.38	
Construction Funds					7,977,381.19		7,373,700.82	
Debt Service Funds					1,962,506.80		1,962,506.80	
Total Fund Balances - December 2024					31,070,136.96	463,370.16	30,606,766.80	
2025 vs 2024					4,538,564.88	418,288.19	4,120,276.69	
2025 vs 2024 % Difference					14.6%		13.5%	

**Avon Lake Regional Water
Fund Balances**

As of December 31, 2025

(January 7, 2026)

	<u>Unencumbered</u>	<u>Funds included:</u>
Operating Funds	\$ 23,569,704	701, 702, 703, 705, 721, 722, 723, 761, 762
Construction Funds	\$ 7,373,701	704, 710, 724, 725, 728
Debt Service Funds	\$ 1,962,507	706, 707, 727
LORCO Custodial Fund	\$ 149,953	749
Lateral Loan Fund	\$ 1,671,178	765
Total All Funds	\$ 34,727,043	

Funds Invested as Follows (includes encumbered funds):

Huntington Bank	\$ 8,442,605
STAR Ohio	\$ 27,166,096
US Bank	\$ -
<i>(account closed in March 2025)</i>	
Total	\$ 35,608,702

- On July 15, \$4,000,000 was transferred from Huntington Bank to STAR Ohio

Current Star Ohio Yield (Jan 7) 3.86%

As of December 31, there were encumbrances of \$ 881,658

Water Plant Improvement project \$ 582,000
Water Bundle project \$ 21,680

Blanket Purchase Orders \$ -
- closed as of December 5

