

The Village of Loudonville



ANNUAL FINANCIAL REPORT

FOR THE YEAR
2020

Elaine Van Horn, Fiscal Officer

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2020

	STREET CONST. MAINT.REP.	STATE HIGHWAY	CEMETERY	Central Park SE Quadrant	DRUG LAW EN- FORCEMENT	CORONA VIRUS RELIEF
Cash Receipts						
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Municipal Income Tax	0	0	0	0	0	0
Intergovernmental	192,141	15,578	1,000	0	0	213,260
Special Assessments	0	0	0	0	0	0
Charges for Services	3,722	0	28,535	0	0	0
Fines, Licenses and Permits	0	0	0	0	4,000	0
Earnings on Investments	498	53	0	0	0	36
Miscellaneous	420	0	0	1,556	0	0
<i>Total Cash Receipts</i>	<u>196,781</u>	<u>15,631</u>	<u>29,535</u>	<u>1,556</u>	<u>4,000</u>	<u>213,296</u>
Cash Disbursements						
Current:						
Security of Persons & Property	0	0	0	0	3,158	47,805
Public Health Services	0	0	23,637	0	0	5,000
Leisure Time Activities	0	0	0	813	0	49,274
Community Environment	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0
Transportation	319,002	2,203	0	0	0	555
General Government	0	0	0	0	0	60,354
Capital Outlay	14,417	5,950	0	0	0	0
Debt Service:						
Principal Retirement	4,690	4,690	0	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	799	799	0	0	0	0
<i>Total Cash Disbursements</i>	<u>338,908</u>	<u>13,642</u>	<u>23,637</u>	<u>813</u>	<u>3,158</u>	<u>162,988</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(142,127)</u>	<u>1,989</u>	<u>5,898</u>	<u>743</u>	<u>842</u>	<u>50,308</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

UAN v2021.1

All Special Revenue Funds

For the Year Ended December 31, 2020

	STREET CONST. MAINT.REP.	STATE HIGHWAY	CEMETERY	Central Park SE Quadrant	DRUG LAW EN- FORCEMENT	CORONA VIRUS RELIEF
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	125,000	0	18,000	0	0	0
Transfers Out	0	0	0	0	0	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>125,000</u>	<u>0</u>	<u>18,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(17,127)</u>	<u>1,989</u>	<u>23,898</u>	<u>743</u>	<u>842</u>	<u>50,308</u>
<i>Fund Cash Balances, January 1</i>	<u>93,535</u>	<u>7,773</u>	<u>24,384</u>	<u>8,073</u>	<u>29</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$76,408</u></u>	<u><u>\$9,762</u></u>	<u><u>\$48,282</u></u>	<u><u>\$8,816</u></u>	<u><u>\$871</u></u>	<u><u>\$50,308</u></u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

UAN v2021.1

All Special Revenue Funds

For the Year Ended December 31, 2020

	POLICE	FOJ	EMS	FIRE LEVY	MAYOR'S COURT COMPUTER	SPECIAL REVENUE TOTAL
Cash Receipts						
Property and Other Taxes	\$94,213	\$0	\$0	\$95,069	\$0	\$189,282
Municipal Income Tax	0	0	0	0	0	0
Intergovernmental	30,332	0	26,750	49,329	0	528,390
Special Assessments	0	0	0	0	0	0
Charges for Services	65,129	0	184,988	0	0	282,374
Fines, Licenses and Permits	335	0	0	0	1,144	5,479
Earnings on Investments	0	0	0	0	0	587
Miscellaneous	13,160	0	500	2,995	0	18,631
<i>Total Cash Receipts</i>	<u>203,169</u>	<u>0</u>	<u>212,238</u>	<u>147,393</u>	<u>1,144</u>	<u>1,024,743</u>
Cash Disbursements						
Current:						
Security of Persons & Property	618,806	101	314,040	13,915	0	997,825
Public Health Services	0	0	0	0	0	28,637
Leisure Time Activities	0	0	0	0	0	50,087
Community Environment	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0
Transportation	0	0	0	0	0	321,760
General Government	0	0	0	0	1,730	62,084
Capital Outlay	56,693	0	1,408	77,373	0	155,841
Debt Service:						
Principal Retirement	9,924	0	0	0	0	19,304
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	812	0	0	0	0	2,410
<i>Total Cash Disbursements</i>	<u>686,235</u>	<u>101</u>	<u>315,448</u>	<u>91,288</u>	<u>1,730</u>	<u>1,637,948</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(483,066)</u>	<u>(101)</u>	<u>(103,210)</u>	<u>56,105</u>	<u>(586)</u>	<u>(613,205)</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

UAN v2021.1

All Special Revenue Funds

For the Year Ended December 31, 2020

	POLICE	FOJ	EMS	FIRE LEVY	MAYOR'S COURT COMPUTER	SPECIAL REVENUE TOTAL
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	1,575	0	0	1,525	0	3,100
Transfers In	430,000	1,000	150,000	0	0	724,000
Transfers Out	0	0	0	0	0	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>431,575</u>	<u>1,000</u>	<u>150,000</u>	<u>1,525</u>	<u>0</u>	<u>727,100</u>
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(51,491)</u>	<u>899</u>	<u>46,790</u>	<u>57,630</u>	<u>(586)</u>	<u>113,895</u>
<i>Fund Cash Balances, January 1</i>	<u>190,281</u>	<u>1,735</u>	<u>202,526</u>	<u>267,323</u>	<u>2,123</u>	<u>797,782</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$138,790</u></u>	<u><u>\$2,634</u></u>	<u><u>\$249,316</u></u>	<u><u>\$324,953</u></u>	<u><u>\$1,537</u></u>	<u><u>\$911,677</u></u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Debt Service Funds

For the Year Ended December 31, 2020

	Maint. Building	DEBT SERVICE TOTAL
Cash Receipts		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	0	0
Intergovernmental	0	0
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	0
Miscellaneous	61,655	61,655
<i>Total Cash Receipts</i>	<u>61,655</u>	<u>61,655</u>
Cash Disbursements		
Current:		
Security of Persons & Property	0	0
Public Health Services	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	91,905	91,905
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	9,750	9,750
<i>Total Cash Disbursements</i>	<u>101,655</u>	<u>101,655</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(40,000)</u>	<u>(40,000)</u>
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

UAN v2021.1

All Debt Service Funds

For the Year Ended December 31, 2020

	Maint. Building	DEBT SERVICE TOTAL
Payment to Refunded Bond Escrow Agent	0	0
Sale of Capital Assets	0	0
Transfers In	40,000	40,000
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>40,000</u>	<u>40,000</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

UAN v2021.1

All Capital Projects Funds

For the Year Ended December 31, 2020

	STREET IMPROVE	Swimming Pool Improvement	CAPITAL PROJECTS TOTAL
Cash Receipts			
Property and Other Taxes	\$16,048	\$0	\$16,048
Municipal Income Tax	0	0	0
Intergovernmental	15,120	0	15,120
Special Assessments	0	0	0
Charges for Services	0	0	0
Fines, Licenses and Permits	0	0	0
Earnings on Investments	287	0	287
Miscellaneous	0	0	0
<i>Total Cash Receipts</i>	<u>31,455</u>	<u>0</u>	<u>31,455</u>
Cash Disbursements			
Current:			
Security of Persons & Property	0	0	0
Public Health Services	0	0	0
Leisure Time Activities	0	0	0
Community Environment	0	0	0
Basic Utility Services	0	0	0
Transportation	0	0	0
General Government	0	0	0
Capital Outlay	25,200	7,861	33,061
Debt Service:			
Principal Retirement	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Cash Disbursements</i>	<u>25,200</u>	<u>7,861</u>	<u>33,061</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>6,255</u>	<u>(7,861)</u>	<u>(1,606)</u>
Other Financing Receipts (Disbursements)			
Sale of Bonds	0	0	0
Sale of Refunding Bonds	0	0	0
Sale of Notes	0	0	0
Loans Issued	0	0	0
Other Debt Proceeds	0	0	0
Premium and Accrued Interest on Debt	0	0	0
Discount on Debt	0	0	0

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Capital Projects Funds

For the Year Ended December 31, 2020

	STREET IMPROVE	Swimming Pool Improvement	CAPITAL PROJECTS TOTAL
Payment to Refunded Bond Escrow Agent	0	0	0
Sale of Capital Assets	0	0	0
Transfers In	190,000	20,000	210,000
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>190,000</u>	<u>20,000</u>	<u>210,000</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>196,255</u>	<u>12,139</u>	<u>208,394</u>
<i>Fund Cash Balances, January 1</i>	<u>30,716</u>	<u>3,554</u>	<u>34,270</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$226,971</u></u>	<u><u>\$15,693</u></u>	<u><u>\$242,664</u></u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

UAN v2021.1

All Permanent Funds

For the Year Ended December 31, 2020

	CEMETERY ENDOWMENT	PERMANENT TOTAL
Cash Receipts		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	0	0
Intergovernmental	0	0
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	1,626	1,626
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>1,626</u>	<u>1,626</u>
Cash Disbursements		
Current:		
Security of Persons & Property	0	0
Public Health Services	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,626</u>	<u>1,626</u>
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Permanent Funds

For the Year Ended December 31, 2020

	CEMETERY ENDOWMENT	PERMANENT TOTAL
Payment to Refunded Bond Escrow Agent	0	0
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	1,626	1,626
<i>Fund Cash Balances, January 1</i>	112,754	112,754
<i>Fund Cash Balances, December 31</i>	\$114,380	\$114,380

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Enterprise Funds

For the Year Ended December 31, 2020

	WATER	SEWER	SWIMMING POOL	STORM DRAINAGE	THEATRE	WATER SURPLUS IMPRVMENT
Operating Cash Receipts						
Charges for Services	\$409,880	\$307,845	\$0	\$68,752	\$50,078	\$0
Fines, Licenses and Permits	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<i>Total Operating Cash Receipts</i>	<u>409,880</u>	<u>307,845</u>	<u>0</u>	<u>68,752</u>	<u>50,078</u>	<u>0</u>
Operating Cash Disbursements						
Personal Services	122,003	120,332	0	0	28,646	0
Fringe Benefits	45,006	44,828	0	0	17,084	0
Contractual Services	61,598	53,037	2,887	286	432	0
Supplies and Materials	73,725	49,486	1,611	6,755	27,640	0
Claims	0	0	0	0	0	0
Other	0	0	0	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>302,332</u>	<u>267,683</u>	<u>4,498</u>	<u>7,041</u>	<u>73,802</u>	<u>0</u>
<i>Operating Income (Loss)</i>	<u>107,548</u>	<u>40,162</u>	<u>(4,498)</u>	<u>61,711</u>	<u>(23,724)</u>	<u>0</u>
Non-Operating Receipts (Disbursements)						
Property and Other Local Taxes	0	0	0	0	0	0
Intergovernmental	6,480	0	0	0	11,000	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0	0	0	0
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Sale of Fixed Assets	0	0	0	0	0	0
Miscellaneous Receipts	371	371	275	0	27,637	0
Capital Outlay	(35,321)	(745)	(46,395)	0	(10,999)	0
Excise Tax Payment - Electric	0	0	0	0	0	0
Principal Retirement	(93,745)	0	0	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0	0
Interest and Other Fiscal Charges	(31,348)	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Enterprise Funds

For the Year Ended December 31, 2020

	WATER	SEWER	SWIMMING POOL	STORM DRAINAGE	THEATRE	WATER SURPLUS IMPRVMENT
Other Financing Uses	0	0	0	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(153,563)</u>	<u>(374)</u>	<u>(46,120)</u>	<u>0</u>	<u>27,638</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	(46,015)	39,788	(50,618)	61,711	3,914	0
Capital Contributions	0	0	0	0	0	0
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
Transfers In	0	0	50,000	0	0	0
Transfers Out	0	0	0	(38,801)	0	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
<i>Net Change in Fund Cash Balance</i>	<u>(46,015)</u>	<u>39,788</u>	<u>(618)</u>	<u>22,910</u>	<u>3,914</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	380,341	600,661	22,658	71,980	27,510	25,701
<i>Fund Cash Balances, December 31</i>	<u><u>\$334,326</u></u>	<u><u>\$640,449</u></u>	<u><u>\$22,040</u></u>	<u><u>\$94,890</u></u>	<u><u>\$31,424</u></u>	<u><u>\$25,701</u></u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

UAN v2021.1

All Enterprise Funds

For the Year Ended December 31, 2020

	STORM DRN SURPLUS IMPRVMENT	STORM SEWER SINKING	STORM DRN DEBT SERV RESERVE	ENTERPRISE TOTAL
Operating Cash Receipts				
Charges for Services	\$0	\$0	\$0	\$836,555
Fines, Licenses and Permits	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Operating Cash Receipts</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>836,555</u>
Operating Cash Disbursements				
Personal Services	0	0	0	270,981
Fringe Benefits	0	0	0	106,918
Contractual Services	0	0	0	118,240
Supplies and Materials	0	0	0	159,217
Claims	0	0	0	0
Other	0	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>655,356</u>
<i>Operating Income (Loss)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>181,199</u>
Non-Operating Receipts (Disbursements)				
Property and Other Local Taxes	0	0	0	0
Intergovernmental	0	0	0	17,480
Special Assessments	0	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0	0
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Miscellaneous Receipts	0	0	0	28,654
Capital Outlay	0	0	0	(93,460)
Excise Tax Payment - Electric	0	0	0	0
Principal Retirement	0	(14,100)	0	(107,845)
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Interest and Other Fiscal Charges	0	(24,701)	0	(56,049)
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Other Financing Sources	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

UAN v2021.1

All Enterprise Funds

For the Year Ended December 31, 2020

	STORM DRN SURPLUS IMPRVMENT	STORM SEWER SINKING	STORM DRN DEBT SERV RESERVE	ENTERPRISE TOTAL
Other Financing Uses	0	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	0	(38,801)	0	(211,220)
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	0	(38,801)	0	(30,021)
Capital Contributions	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Transfers In	0	38,801	0	88,801
Transfers Out	0	0	0	(38,801)
Advances In	0	0	0	0
Advances Out	0	0	0	0
<i>Net Change in Fund Cash Balance</i>	0	0	0	19,979
<i>Fund Cash Balances, January 1</i>	35,000	0	38,931	1,202,782
<i>Fund Cash Balances, December 31</i>	<u>\$35,000</u>	<u>\$0</u>	<u>\$38,931</u>	<u>\$1,222,761</u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

UAN v2021.1

All Other Custodial Funds

For the Year Ended December 31, 2020

	MAYOR'S COURT	CONTRACT TRUST	FIRE DAMAGE REPAIR	Fireworks Display	OTHER CUSTODIAL TOTAL
Additions					
Property and Other Local Taxes Collected for Distribution	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Fines, Licenses and Permits for Distribution	0	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0	0
Gifts and Donations (trust funds only)	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Special Assessment Collections for Distribution	0	0	0	0	0
Deposits Received	0	0	0	0	0
Amounts Held for Employees	0	0	0	0	0
Amounts Received as Fiscal Agent	0	0	0	10,119	10,119
Other Amounts Collected for Distribution	29,488	0	0	0	29,488
<i>Total Additions</i>	<u>29,488</u>	<u>0</u>	<u>0</u>	<u>10,119</u>	<u>39,607</u>
Deductions					
Distributions as Fiscal Agent	295	0	0	10,119	10,414
Distributions to Other Governments	8,671	0	0	0	8,671
Distributions to Other Funds (Primary Gov't)	19,740	0	0	0	19,740
Distributions of Deposits	0	100	0	0	100
Distributions on Behalf of Employees	0	0	0	0	0
Other Distributions	0	0	0	0	0
<i>Total Deductions</i>	<u>28,706</u>	<u>100</u>	<u>0</u>	<u>10,119</u>	<u>38,925</u>
<i>Net Change in Fund Balances</i>	782	(100)	0	0	682
<i>Fund Cash Balances, January 1</i>	1,688	100	0	0	1,788
<i>Fund Cash Balances, December 31</i>	<u>\$2,470</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,470</u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2020

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts						
Property and Other Taxes	\$171,513	\$189,282	\$0	\$16,048	\$0	\$376,843
Municipal Income Tax	1,209,050	0	0	0	0	1,209,050
Intergovernmental	76,561	528,390	0	15,120	0	620,071
Special Assessments	0	0	0	0	0	0
Charges for Services	66,326	282,374	0	0	0	348,700
Fines, Licenses and Permits	20,573	5,479	0	0	0	26,052
Earnings on Investments	14,173	587	0	287	1,626	16,673
Miscellaneous	158,805	18,631	61,655	0	0	239,091
<i>Total Cash Receipts</i>	<u>1,717,001</u>	<u>1,024,743</u>	<u>61,655</u>	<u>31,455</u>	<u>1,626</u>	<u>2,836,480</u>
Cash Disbursements						
Current:						
Security of Persons & Property	71,985	997,825	0	0	0	1,069,810
Public Health Services	2,296	28,637	0	0	0	30,933
Leisure Time Activities	12,743	50,087	0	0	0	62,830
Community Environment	5,755	0	0	0	0	5,755
Basic Utility Services	0	0	0	0	0	0
Transportation	180	321,760	0	0	0	321,940
General Government	382,638	62,084	0	0	0	444,722
Capital Outlay	27,329	155,841	0	33,061	0	216,231
Debt Service:						
Principal Retirement	0	19,304	91,905	0	0	111,209
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	2,410	9,750	0	0	12,160
<i>Total Cash Disbursements</i>	<u>502,926</u>	<u>1,637,948</u>	<u>101,655</u>	<u>33,061</u>	<u>0</u>	<u>2,275,590</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,214,075</u>	<u>(613,205)</u>	<u>(40,000)</u>	<u>(1,606)</u>	<u>1,626</u>	<u>560,890</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2020

UAN v2021.1

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Sale of Capital Assets	0	3,100	0	0	0	3,100
Transfers In	155,000	724,000	40,000	210,000	0	1,129,000
Transfers Out	(1,179,000)	0	0	0	0	(1,179,000)
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(1,024,000)</u>	<u>727,100</u>	<u>40,000</u>	<u>210,000</u>	<u>0</u>	<u>(46,900)</u>
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>190,075</u>	<u>113,895</u>	<u>0</u>	<u>208,394</u>	<u>1,626</u>	<u>513,990</u>
<i>Fund Cash Balances, January 1</i>	<u>623,389</u>	<u>797,782</u>	<u>0</u>	<u>34,270</u>	<u>112,754</u>	<u>1,568,195</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$813,464</u></u>	<u><u>\$911,677</u></u>	<u><u>\$0</u></u>	<u><u>\$242,664</u></u>	<u><u>\$114,380</u></u>	<u><u>\$2,082,185</u></u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Proprietary Fund Types

For the Year Ended December 31, 2020

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals</u> <u>(Memorandum Only)</u>
Operating Cash Receipts			
Charges for Services	\$836,555	\$0	\$836,555
Fines, Licenses and Permits	0	0	0
Miscellaneous	0	0	0
<i>Total Operating Cash Receipts</i>	<u>836,555</u>	<u>0</u>	<u>836,555</u>
Operating Cash Disbursements			
Personal Services	270,981	0	270,981
Fringe Benefits	106,918	0	106,918
Contractual Services	118,240	0	118,240
Supplies and Materials	159,217	0	159,217
Claims	0	0	0
Other	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>655,356</u>	<u>0</u>	<u>655,356</u>
<i>Operating Income (Loss)</i>	<u>181,199</u>	<u>0</u>	<u>181,199</u>
Non-Operating Receipts (Disbursements)			
Property and Other Local Taxes	0	0	0
Intergovernmental	17,480	0	17,480
Special Assessments	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0
Sale of Bonds	0	0	0
Sale of Refunding Bonds	0	0	0
Sale of Notes	0	0	0
Loans Issued	0	0	0
Other Debt Proceeds	0	0	0
Premium and Accrued Interest on Debt	0	0	0
Sale of Fixed Assets	0	0	0
Miscellaneous Receipts	28,654	0	28,654
Capital Outlay	(93,460)	0	(93,460)
Excise Tax Payment - Electric	0	0	0
Principal Retirement	(107,845)	0	(107,845)
Payment of Capital Appreciation Bond Accretion	0	0	0
Interest and Other Fiscal Charges	(56,049)	0	(56,049)
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Other Financing Sources	0	0	0

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Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Proprietary Fund Types

For the Year Ended December 31, 2020

	Enterprise	Internal Service	Totals (Memorandum Only)
Other Financing Uses	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(211,220)</u>	<u>0</u>	<u>(211,220)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	(30,021)	0	(30,021)
Capital Contributions	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
Transfers In	88,801	0	88,801
Transfers Out	(38,801)	0	(38,801)
Advances In	0	0	0
Advances Out	0	0	0
<i>Net Change in Fund Cash Balance</i>	<u>19,979</u>	<u>0</u>	<u>19,979</u>
<i>Fund Cash Balances, January 1</i>	<u>1,202,782</u>	<u>0</u>	<u>1,202,782</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,222,761</u></u>	<u><u>\$0</u></u>	<u><u>\$1,222,761</u></u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Fiduciary Fund Types

For the Year Ended December 31, 2020

	Private Purpose Trust	Investment Trust	External Investment Pool	Other Custodial	Totals (Memorandum Only)
Additions					
Property and Other Local Taxes Collected for Distribution	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Fines, Licenses and Permits for Distribution	0	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0	0
Gifts and Donations (trust funds only)	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Special Assessment Collections for Distribution	0	0	0	0	0
Deposits Received	0	0	0	0	0
Amounts Held for Employees	0	0	0	0	0
Amounts Received as Fiscal Agent	0	0	0	10,119	10,119
Other Amounts Collected for Distribution	0	0	0	29,488	29,488
<i>Total Additions</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,607</u>	<u>39,607</u>
Deductions					
Distributions as Fiscal Agent	0	0	0	10,414	10,414
Distributions to Other Governments	0	0	0	8,671	8,671
Distributions to Other Funds (Primary Gov't)	0	0	0	19,740	19,740
Distributions of Deposits	0	0	0	100	100
Distributions on Behalf of Employees	0	0	0	0	0
Other Distributions	0	0	0	0	0
<i>Total Deductions</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>38,925</u>	<u>38,925</u>
<i>Net Change in Fund Balances</i>	0	0	0	682	682
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,788</u>	<u>1,788</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,470</u></u>	<u><u>\$2,470</u></u>

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-110-0000 General Property Tax - Real Estate	\$147,384.00	\$147,384.00	\$145,826.45	(\$1,557.55)
1000-140-0030 Permissive Sales Tax{Lodging Tax}	\$0.00	\$24,000.00	\$25,686.16	\$1,686.16
1000-190-0000 Other - Local Taxes	\$24,000.00	\$0.00	\$0.00	\$0.00
1000-211-0000 Local Government Distribution	\$43,435.92	\$43,435.92	\$53,059.65	\$9,623.73
1000-222-0000 Cigarette Tax	\$300.00	\$300.00	\$337.50	\$37.50
1000-224-0000 Liquor and Beer Permit Fees	\$6,000.00	\$6,000.00	\$5,728.10	(\$271.90)
1000-231-0000 Property Tax Allocation	\$17,697.00	\$17,697.00	\$17,434.98	(\$262.02)
1000-422-0005 State - Restricted{State Fire Marshal Grant}	\$0.00	\$0.00	\$0.00	\$0.00
1000-422-0009 State - Restricted{BWC GRANT}	\$0.00	\$0.00	\$0.00	\$0.00
1000-429-0008 Other - State Receipts{Division of Forestry Reporting}	\$0.00	\$0.00	\$0.00	\$0.00
1000-511-0000 Contracts for Fire Services	\$57,000.00	\$57,000.00	\$63,750.00	\$6,750.00
1000-513-0000 Parking Meters	\$1,000.00	\$1,000.00	\$827.21	(\$172.79)
1000-529-0000 Other - Cultural and Recreational Programs	\$1,200.00	\$1,200.00	\$24.00	(\$1,176.00)
1000-590-0000 Other - Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
1000-612-0020 Court Fines{Mayor's Court}	\$19,000.00	\$19,000.00	\$18,415.62	(\$584.38)
1000-612-0021 Court Fines{Municipal Court}	\$500.00	\$500.00	\$100.00	(\$400.00)
1000-621-0000 Building Permits	\$1,400.00	\$1,400.00	\$1,682.04	\$282.04
1000-623-0000 Zoning	\$200.00	\$200.00	\$85.00	(\$115.00)
1000-629-0000 Other - Licenses and Permits	\$200.00	\$200.00	\$290.00	\$90.00
1000-701-0000 Interest	\$50,000.00	\$50,000.00	\$14,172.59	(\$35,827.41)
1000-811-0010 Rentals{Youth Building}	\$1,000.00	\$1,000.00	\$1,265.00	\$265.00
1000-812-0000 Royalties	\$300.00	\$300.00	\$300.00	\$0.00
1000-820-0000 Contributions and Donations	\$0.00	\$20,800.00	\$20,800.00	\$0.00
1000-820-0001 Contributions and Donations{Mrs. Young Summer Playground}	\$18,000.00	\$18,000.00	\$0.00	(\$18,000.00)
1000-820-0004 Contributions and Donations{Adopt-A-Tree Program}	\$1,000.00	\$1,000.00	\$55.00	(\$945.00)
1000-820-0013 Contributions and Donations{Playground Equipment}	\$0.00	\$0.00	\$0.00	\$0.00
1000-820-0603 Contributions and Donations{Fire Dept Inc Donations}	\$0.00	\$0.00	\$0.00	\$0.00
1000-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.01	\$0.01
1000-891-0010 Other - Miscellaneous Operating{Youth Building}	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$136,341.97	\$136,341.97
1000-931-0000 Transfers - In	\$155,000.00	\$155,000.00	\$155,000.00	\$0.00
1000-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
1000-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$544,616.92	\$565,416.92	\$661,181.28	\$95,764.36
General Funds Total:	\$544,616.92	\$565,416.92	\$661,181.28	\$95,764.36
2000 Special Revenue				
Street Construction, Maint. and Repair				
2011-225-0000 Gasoline Tax (State)	\$185,000.00	\$168,500.00	\$168,774.77	\$274.77
2011-226-0000 License Tax - State Levied	\$24,000.00	\$22,500.00	\$23,366.92	\$866.92
2011-513-0000 Parking Meters	\$5,000.00	\$3,500.00	\$3,722.39	\$222.39
2011-519-0000 Other - General Government Contracts	\$2,000.00	\$0.00	\$0.00	\$0.00
2011-701-0000 Interest	\$2,500.00	\$0.00	\$497.55	\$497.55
2011-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
2011-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$100.00	\$100.00
2011-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$320.00	\$320.00
2011-931-0000 Transfers - In	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00
2011-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Street Construction, Maint. and Repair Fund Total:	\$343,500.00	\$319,500.00	\$321,781.63	\$2,281.63
State Highway				
2021-225-0000 Gasoline Tax (State)	\$14,700.00	\$14,700.00	\$13,684.48	(\$1,015.52)
2021-226-0000 License Tax - State Levied	\$2,000.00	\$2,000.00	\$1,894.67	(\$105.33)
2021-701-0000 Interest	\$300.00	\$300.00	\$52.59	(\$247.41)
2021-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
State Highway Fund Total:	\$17,000.00	\$17,000.00	\$15,631.74	(\$1,368.26)

Cemetery

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2031-422-0000 State - Restricted	\$0.00	\$0.00	\$1,000.00	\$1,000.00
2031-531-0000 Sale of Lots	\$5,000.00	\$5,000.00	\$14,984.50	\$9,984.50
2031-532-0000 Grave Opening Fees	\$10,000.00	\$10,000.00	\$13,550.00	\$3,550.00
2031-539-0000 Other - Cemetery	\$0.00	\$0.00	\$0.00	\$0.00
2031-931-0000 Transfers - In	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00
Cemetery Fund Total:	\$33,000.00	\$33,000.00	\$47,534.50	\$14,534.50
Central Park SE Quadrant Fund				
2041-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
2041-820-0014 Contributions and Donations{Progress Club ~ Fountain}	\$1,000.00	\$1,000.00	\$1,037.00	\$37.00
2041-820-0015 Contributions and Donations{ACCF Boss Kett Fund}	\$500.00	\$500.00	\$519.00	\$19.00
Central Park SE Quadrant Fund Fund Total:	\$1,500.00	\$1,500.00	\$1,556.00	\$56.00
Income Tax				
2071-130-0000 Municipal Income Tax	\$1,006,900.00	\$1,006,900.00	\$1,209,050.13	\$202,150.13
2071-519-0000 Other - General Government Contracts	\$0.00	\$0.00	\$1,725.00	\$1,725.00
2071-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$43.04	\$43.04
2071-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Income Tax Fund Total:	\$1,006,900.00	\$1,006,900.00	\$1,210,818.17	\$203,918.17
Drug Law Enforcement				
2081-619-0000 Other - Fines and Forfeitures	\$0.00	\$4,000.00	\$4,000.00	\$0.00
2081-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
Drug Law Enforcement Fund Total:	\$0.00	\$4,000.00	\$4,000.00	\$0.00
Coronavirus Relief Fund				
2151-413-0000 Federal - Pass Through Grants	\$50,793.85	\$0.00	\$0.00	\$0.00
2151-413-0017 Federal - Pass Through Grants{CARES Act Ashland County}	\$168,369.77	\$201,235.36	\$201,235.36	\$0.00
2151-413-0018 Federal - Pass Through Grants{CARES Act Holmes County}	\$2,126.11	\$12,023.52	\$12,023.52	\$0.00
2151-701-0000 Interest	\$0.00	\$36.26	\$36.26	\$0.00

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Coronavirus Relief Fund Fund Total:	\$221,289.73	\$213,295.14	\$213,295.14	\$0.00
Police				
2901-110-0000 General Property Tax - Real Estate	\$92,106.00	\$92,106.00	\$94,212.34	\$2,106.34
2901-231-0000 Property Tax Allocation	\$10,120.00	\$10,120.00	\$8,801.40	(\$1,318.60)
2901-411-0000 Federal - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
2901-422-0043 State - Restricted{OCJS Grant}	\$0.00	\$0.00	\$0.00	\$0.00
2901-422-0044 State - Restricted{OPOTC Training Grant}	\$0.00	\$0.00	\$500.00	\$500.00
2901-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$0.00	\$5,000.00	\$5,000.00
2901-440-0042 Grants or Aid (Non-Federal and Non-State){Young Grant}	\$0.00	\$0.00	\$0.00	\$0.00
2901-440-0045 Grants or Aid (Non-Federal and Non-State){K-9 Unit}	\$10,000.00	\$10,000.00	\$15,600.00	\$5,600.00
2901-440-0046 Grants or Aid (Non-Federal and Non-State){Black Equip/Train}	\$0.00	\$0.00	\$431.00	\$431.00
2901-512-0000 Contracts for Police Protection	\$55,000.00	\$55,000.00	\$58,852.85	\$3,852.85
2901-513-0000 Parking Meters	\$5,000.00	\$5,000.00	\$3,722.40	(\$1,277.60)
2901-590-0000 Other - Charges for Services	\$3,000.00	\$3,000.00	\$2,554.00	(\$446.00)
2901-612-0000 Court Fines	\$300.00	\$300.00	\$185.00	(\$115.00)
2901-613-0000 State Court Costs	\$600.00	\$600.00	\$150.00	(\$450.00)
2901-820-0000 Contributions and Donations	\$0.00	\$0.00	\$3,500.00	\$3,500.00
2901-820-0045 Contributions and Donations{K-9 Unit}	\$0.00	\$5,000.00	\$0.00	(\$5,000.00)
2901-820-0046 Contributions and Donations{Black Equip/Training Grant}	\$0.00	\$0.00	\$0.00	\$0.00
2901-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$751.00	\$751.00
2901-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$8,400.00	\$8,908.52	\$508.52
2901-931-0000 Transfers - In	\$430,000.00	\$430,000.00	\$430,000.00	\$0.00
2901-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$1,575.00	\$1,575.00
Police Fund Total:	\$606,126.00	\$619,526.00	\$634,743.51	\$15,217.51
Furtherance of Justice				
2902-931-0000 Transfers - In	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
Furtherance of Justice Fund Total:	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
Emergency Medical Services				

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2903-411-0000 Federal - Restricted	\$0.00	\$0.00	\$20,749.63	\$20,749.63
2903-422-0006 State - Restricted{Ohio Dept Public Safety, EMS}	\$0.00	\$3,885.72	\$0.00	(\$3,885.72)
2903-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$0.00	\$6,000.00	\$6,000.00
2903-515-0000 Contracts for Emergency Medical Services	\$190,000.00	\$190,000.00	\$184,988.26	(\$5,011.74)
2903-820-0000 Contributions and Donations	\$0.00	\$0.00	\$500.00	\$500.00
2903-820-0603 Contributions and Donations{Fire Dept Inc Donations}	\$0.00	\$0.00	\$0.00	\$0.00
2903-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.02	\$0.02
2903-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
2903-931-0000 Transfers - In	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00
Emergency Medical Services Fund Total:	\$340,000.00	\$343,885.72	\$362,237.91	\$18,352.19
Fire Levy				
2904-110-0000 General Property Tax - Real Estate	\$92,156.00	\$92,156.00	\$95,068.70	\$2,912.70
2904-231-0000 Property Tax Allocation	\$11,000.00	\$11,000.00	\$8,898.03	(\$2,101.97)
2904-422-0005 State - Restricted{State Fire Marshal Grant}	\$0.00	\$10,000.00	\$10,000.00	\$0.00
2904-423-0000 State - Unrestricted	\$0.00	\$0.00	\$0.00	\$0.00
2904-440-0042 Grants or Aid (Non-Federal and Non-State){Young Grant}	\$0.00	\$25,000.00	\$25,000.00	\$0.00
2904-440-0046 Grants or Aid (Non-Federal and Non-State){Black Equip/Train}	\$0.00	\$0.00	\$5,431.00	\$5,431.00
2904-490-0000 Other - Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
2904-820-0042 Contributions and Donations{Young Grant}	\$0.00	\$0.00	\$0.00	\$0.00
2904-820-0046 Contributions and Donations{Black Equip/Training Grant}	\$0.00	\$0.00	\$0.00	\$0.00
2904-820-0603 Contributions and Donations{Fire Dept Inc Donations}	\$0.00	\$0.00	\$0.00	\$0.00
2904-820-0604 Contributions and Donations{Williams Annuity}	\$2,900.00	\$2,900.00	\$2,910.84	\$10.84
2904-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$84.00	\$84.00
2904-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$1,525.00	\$1,525.00
Fire Levy Fund Total:	\$106,056.00	\$141,056.00	\$148,917.57	\$7,861.57
Mayor's Court Computer Fund				
2905-611-0000 Court Costs	\$1,000.00	\$1,000.00	\$1,144.00	\$144.00
Mayor's Court Computer Fund Fund Total:	\$1,000.00	\$1,000.00	\$1,144.00	\$144.00

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds		Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Special Revenue Funds Total:		\$2,677,371.73	\$2,701,662.86	\$2,962,660.17	\$260,997.31
3000 Debt Service					
Maintenance Building Bond Retirement					
3101-820-0000 Contributions and Donations		\$0.00	\$61,685.00	\$61,655.22	(\$29.78)
3101-931-0000 Transfers - In		\$40,000.00	\$40,000.00	\$40,000.00	\$0.00
Maintenance Building Bond Retirement Fund Total:		\$40,000.00	\$101,685.00	\$101,655.22	(\$29.78)
Debt Service Funds Total:		\$40,000.00	\$101,685.00	\$101,655.22	(\$29.78)
4000 Capital Projects					
Street Improvement					
4901-150-0000 License Tax - Local Levied by Council		\$16,000.00	\$16,000.00	\$16,048.49	\$48.49
4901-422-0000 State - Restricted		\$0.00	\$0.00	\$0.00	\$0.00
4901-422-1012 State - Restricted{OPWC Market St Improvements}		\$214,000.00	\$15,000.00	\$15,120.00	\$120.00
4901-430-0000 License Tax - County Levied		\$75,000.00	\$0.00	\$0.00	\$0.00
4901-701-0000 Interest		\$2,400.00	\$1,400.00	\$286.52	(\$1,113.48)
4901-931-0000 Transfers - In		\$40,000.00	\$190,000.00	\$190,000.00	\$0.00
Street Improvement Fund Total:		\$347,400.00	\$222,400.00	\$221,455.01	(\$944.99)
Swimming Pool Improvements Project					
4903-931-0000 Transfers - In		\$20,000.00	\$20,000.00	\$20,000.00	\$0.00
Swimming Pool Improvements Project Fund Total:		\$20,000.00	\$20,000.00	\$20,000.00	\$0.00
Capital Projects Funds Total:		\$367,400.00	\$242,400.00	\$241,455.01	(\$944.99)
4950 Permanent					
Cemetery Endowment					
4951-701-0000 Interest		\$1,000.00	\$1,000.00	\$1,625.32	\$625.32

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds		Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Cemetery Endowment Fund Total:		\$1,000.00	\$1,000.00	\$1,625.32	\$625.32
Permanent Funds Total:		\$1,000.00	\$1,000.00	\$1,625.32	\$625.32
5000 Enterprise					
Water					
5101-422-0000 State - Restricted		\$0.00	\$0.00	\$0.00	\$0.00
5101-422-1012 State - Restricted{OPWC Market St Improvements}		\$89,000.00	\$6,000.00	\$6,480.00	\$480.00
5101-541-0000 Consumer Rent		\$390,000.00	\$390,000.00	\$381,872.37	(\$8,127.63)
5101-542-0000 Tap Fees		\$0.00	\$0.00	\$1,200.85	\$1,200.85
5101-543-0000 Bulk Sales		\$15,000.00	\$15,000.00	\$16,750.62	\$1,750.62
5101-549-0000 Other - Utilities		\$12,000.00	\$12,000.00	\$10,056.97	(\$1,943.03)
5101-892-0000 Other - Miscellaneous Non-Operating		\$0.00	\$0.00	\$371.16	\$371.16
Water Fund Total:		\$506,000.00	\$423,000.00	\$416,731.97	(\$6,268.03)
Sewer					
5201-422-0000 State - Restricted		\$0.00	\$0.00	\$0.00	\$0.00
5201-542-0000 Tap Fees		\$0.00	\$0.00	\$100.00	\$100.00
5201-549-0000 Other - Utilities		\$280,000.00	\$280,000.00	\$286,786.10	\$6,786.10
5201-590-0000 Other - Charges for Services		\$1,000.00	\$1,000.00	\$20,960.00	\$19,960.00
5201-892-0000 Other - Miscellaneous Non-Operating		\$0.00	\$0.00	\$371.15	\$371.15
Sewer Fund Total:		\$281,000.00	\$281,000.00	\$308,217.25	\$27,217.25
Swimming Pool					
5501-422-1006 State - Restricted{ODNR Swimming Pool Capital Imp}		\$0.00	\$0.00	\$0.00	\$0.00
5501-521-0100 Swimming Pool{Pool Memberships}		\$11,000.00	\$0.00	\$0.00	\$0.00
5501-521-0101 Swimming Pool{Pool Gate}		\$15,000.00	\$0.00	\$0.00	\$0.00
5501-522-0000 Concession Stands		\$11,000.00	\$0.00	\$0.00	\$0.00
5501-523-0000 Recreation Entry Fees		\$3,000.00	\$0.00	\$0.00	\$0.00
5501-811-0000 Rentals		\$600.00	\$300.00	\$0.00	(\$300.00)

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
5501-820-0000 Contributions and Donations	\$0.00	\$0.00	\$275.00	\$275.00
5501-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
5501-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
5501-931-0000 Transfers - In	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00
Swimming Pool Fund Total:	\$90,600.00	\$50,300.00	\$50,275.00	(\$25.00)
Storm Drainage				
5601-422-0000 State - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
5601-542-0000 Tap Fees	\$0.00	\$0.00	\$50.00	\$50.00
5601-549-0000 Other - Utilities	\$70,000.00	\$70,000.00	\$68,701.92	(\$1,298.08)
5601-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Storm Drainage Fund Total:	\$70,000.00	\$70,000.00	\$68,751.92	(\$1,248.08)
Theatre				
5602-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$0.00	\$11,000.00	\$11,000.00
5602-522-0000 Concession Stands	\$44,000.00	\$19,000.00	\$15,256.25	(\$3,743.75)
5602-523-0000 Recreation Entry Fees	\$66,000.00	\$25,600.00	\$25,395.31	(\$204.69)
5602-529-0000 Other - Cultural and Recreational Programs	\$6,000.00	\$6,000.00	\$4,971.65	(\$1,028.35)
5602-590-0000 Other - Charges for Services	\$6,000.00	\$2,500.00	\$1,330.00	(\$1,170.00)
5602-590-0108 Other - Charges for Services{Video Advertising}	\$10,000.00	\$4,500.00	\$3,125.00	(\$1,375.00)
5602-820-0000 Contributions and Donations	\$15,000.00	\$26,000.00	\$27,637.20	\$1,637.20
5602-820-0109 Contributions and Donations{In-Kind Donations Theatre}	\$20,000.00	\$0.00	\$0.00	\$0.00
5602-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
5602-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
5602-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Theatre Fund Total:	\$167,000.00	\$83,600.00	\$88,715.41	\$5,115.41
Storm Sewer Sinking				
5721-931-0000 Transfers - In	\$38,800.50	\$38,800.50	\$38,800.50	\$0.00

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Storm Sewer Sinking Fund Total:	\$38,800.50	\$38,800.50	\$38,800.50	\$0.00
Enterprise Funds Total:	\$1,153,400.50	\$946,700.50	\$971,492.05	\$24,791.55
9000 Custodial				
Unclaimed Monies				
9101-881-0000 Unclaimed Monies Received	\$0.00	\$0.00	\$0.00	\$0.00
Unclaimed Monies Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Mayor's Court				
9901-885-0000 Other Amounts Collected for Distribution	\$50,000.00	\$50,000.00	\$29,488.02	(\$20,511.98)
9901-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
Mayor's Court Fund Total:	\$50,000.00	\$50,000.00	\$29,488.02	(\$20,511.98)
Contract Trust				
9902-882-0000 Performance Deposits Received	\$1,000.00	\$1,000.00	\$0.00	(\$1,000.00)
9902-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
Contract Trust Fund Total:	\$1,000.00	\$1,000.00	\$0.00	(\$1,000.00)
Fire Damage Repair				
9903-882-0000 Performance Deposits Received	\$0.00	\$0.00	\$0.00	\$0.00
Fire Damage Repair Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Fireworks Display				
9904-884-0000 Amounts Received as Fiscal Agent	\$0.00	\$10,119.13	\$10,119.13	\$0.00
9904-885-0000 Other Amounts Collected for Distribution	\$5,500.00	\$0.00	\$0.00	\$0.00
9904-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
Fireworks Display Fund Total:	\$5,500.00	\$10,119.13	\$10,119.13	\$0.00

Statement excludes amounts for advances.
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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds		Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Custodial Funds Total:		\$56,500.00	\$61,119.13	\$39,607.15	(\$21,511.98)
Report Totals:		\$4,840,289.15	\$4,619,984.41	\$4,979,676.20	\$359,691.79

LOUDONVILLE VILLAGE, ASHLAND COUNTY
**Comparison of Disbursements and Encumbrances
With Expenditure Authority**
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-120-100-0000 Personal Services	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$10,475.60	\$0.00	\$10,475.60	\$7,524.40
1000-120-212-0000 Social Security	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$754.57	\$0.00	\$754.57	\$1,245.43
1000-120-213-0000 Medicare	\$500.00	\$0.00	\$500.00	\$500.00	\$176.67	\$0.00	\$176.67	\$323.33
1000-120-270-0000 Uniforms and Clothing	\$3,500.00	\$1,833.41	\$3,500.00	\$5,333.41	\$4,374.44	\$277.44	\$4,651.88	\$681.53
1000-120-310-0000 Utilities	\$9,500.00	\$0.00	\$9,500.00	\$9,500.00	\$6,142.44	\$136.19	\$6,278.63	\$3,221.37
1000-120-348-0000 Training Services	\$5,000.00	\$200.00	\$5,000.00	\$5,200.00	\$1,945.00	\$0.00	\$1,945.00	\$3,255.00
1000-120-420-0000 Operating Supplies and Materials	\$23,000.00	\$7,803.51	\$23,000.00	\$30,803.51	\$18,523.25	\$0.00	\$18,523.25	\$12,280.26
1000-120-520-0603 Equipment{Fire Dept Inc Donations}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-311-0000 Electricity	\$34,000.00	\$0.00	\$34,000.00	\$34,000.00	\$29,593.25	\$100.00	\$29,693.25	\$4,306.75
1000-210-640-0000 Payment to Another Political Subdivision	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,296.25	\$0.00	\$2,296.25	\$703.75
1000-310-100-0001 Personal Services{Mrs. Young Summer Playground}	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$12,000.00
1000-310-211-0001 Ohio Public Employees Retirement System{Mrs. Young Summer P}	\$1,700.00	\$0.00	\$1,700.00	\$1,700.00	\$0.00	\$0.00	\$0.00	\$1,700.00
1000-310-213-0001 Medicare{Mrs. Young Summer Playground}	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
1000-310-420-0001 Operating Supplies and Materials{Mrs. Young Summer Playgrou}	\$4,000.00	\$1,500.00	\$4,000.00	\$5,500.00	\$1,500.00	\$0.00	\$1,500.00	\$4,000.00
1000-310-430-0000 Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-320-100-0000 Personal Services	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$1,736.77	\$0.00	\$1,736.77	\$13,263.23

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2020 Year-to-Date

1/8/2021 10:59:53 AM
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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
1000-320-311-0000 Electricity	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00	\$4,564.36	\$0.00	\$4,564.36	\$9,435.64
1000-320-420-0000 Operating Supplies and Materials	\$7,000.00	\$438.68	\$7,000.00	\$7,438.68	\$4,941.56	\$0.00	\$4,941.56	\$2,497.12
1000-490-420-0000 Operating Supplies and Materials	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$5,555.00	\$0.00	\$5,555.00	\$445.00
1000-490-510-0004 Land and Land Improvements{Adopt-A-Tree Program}	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$200.00	\$0.00	\$200.00	\$800.00
1000-660-439-0000 Other - Repairs and Maintenance	\$300.00	\$0.00	\$300.00	\$300.00	\$180.00	\$0.00	\$180.00	\$120.00
1000-710-131-0000 Salary - Administrator	\$15,700.00	\$55.47	\$15,700.00	\$15,755.47	\$14,494.30	\$107.71	\$14,602.01	\$1,153.46
1000-710-132-0000 Salaries - Administrator's Staff	\$540.00	\$2.00	\$540.00	\$542.00	\$538.00	\$4.00	\$542.00	\$0.00
1000-710-161-0000 Salary - Mayor	\$13,000.00	\$50.00	\$13,000.00	\$13,050.00	\$12,905.55	\$144.45	\$13,050.00	\$0.00
1000-710-225-0000 Workers' Compensation	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$19,091.00	\$0.00	\$19,091.00	\$5,909.00
1000-710-252-0000 Travel and Transportation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
1000-710-310-0000 Utilities	\$1,500.00	\$40.00	\$1,500.00	\$1,540.00	\$1,067.01	\$0.00	\$1,067.01	\$472.99
1000-710-410-0000 Office Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$596.97	\$0.00	\$596.97	\$403.03
1000-715-111-0000 Salaries - Council	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00	\$18,000.00	\$0.00
1000-715-325-0000 Advertising	\$7,500.00	\$627.79	\$7,500.00	\$8,127.79	\$2,846.39	\$570.35	\$3,416.74	\$4,711.05
1000-720-100-0000 Personal Services	\$4,600.00	\$38.30	\$4,600.00	\$4,638.30	\$4,596.00	\$38.30	\$4,634.30	\$4.00
1000-720-349-0000 Other - Professional and Technical Services	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$875.00	\$0.00	\$875.00	\$3,625.00
1000-720-420-0000 Operating Supplies and Materials	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$453.35	\$0.00	\$453.35	\$1,046.65
1000-725-121-0000 Salary - Clerk/Treasurer	\$25,500.00	\$168.23	\$25,500.00	\$25,668.23	\$25,159.95	\$256.46	\$25,416.41	\$251.82
1000-725-122-0000 Salaries - Clerk/Treasurer's Staff	\$36,000.00	\$199.56	\$36,000.00	\$36,199.56	\$34,530.71	\$320.71	\$34,851.42	\$1,348.14

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

LOUDONVILLE VILLAGE, ASHLAND COUNTY
**Comparison of Disbursements and Encumbrances
With Expenditure Authority**
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
1000-725-252-0000 Travel and Transportation	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
1000-725-410-0000 Office Supplies and Materials	\$2,000.00	\$155.05	\$2,000.00	\$2,155.05	\$643.22	\$0.00	\$643.22	\$1,511.83
1000-730-100-0000 Personal Services	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$156.60	\$0.00	\$156.60	\$14,843.40
1000-730-310-0000 Utilities	\$26,000.00	\$0.00	\$26,000.00	\$26,000.00	\$18,247.86	\$9.95	\$18,257.81	\$7,742.19
1000-730-310-0010 Utilities{Youth Building}	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,679.85	\$0.00	\$1,679.85	\$820.15
1000-730-420-0000 Operating Supplies and Materials	\$7,000.00	\$375.00	\$7,000.00	\$7,375.00	\$4,617.90	\$0.00	\$4,617.90	\$2,757.10
1000-730-420-0010 Operating Supplies and Materials{Youth Building}	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$180.76	\$0.00	\$180.76	\$819.24
1000-730-431-0000 Repairs and Maintenance of Buildings and Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-740-344-0000 Tax Collection Fees	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,795.58	\$0.00	\$2,795.58	\$1,204.42
1000-740-345-0000 Election Expenses	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$525.68	\$0.00	\$525.68	\$974.32
1000-745-342-0000 Auditing Services	\$13,000.00	\$0.00	\$13,000.00	\$13,000.00	\$10,968.10	\$0.00	\$10,968.10	\$2,031.90
1000-745-343-0000 Uniform Accounting Network Fees	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$2,844.00	\$0.00	\$2,844.00	\$2,156.00
1000-750-341-0000 Accounting and Legal Fees	\$60,000.00	\$0.00	\$60,000.00	\$60,000.00	\$38,273.19	\$0.00	\$38,273.19	\$21,726.81
1000-750-400-0000 Supplies and Materials	\$2,200.00	\$0.00	\$2,200.00	\$2,200.00	\$1,700.00	\$0.00	\$1,700.00	\$500.00
1000-790-211-0000 Ohio Public Employees Retirement System	\$21,000.00	\$0.00	\$21,000.00	\$21,000.00	\$15,193.88	\$0.00	\$15,193.88	\$5,806.12
1000-790-212-0000 Social Security	\$500.00	\$0.00	\$500.00	\$500.00	\$15.50	\$0.00	\$15.50	\$484.50
1000-790-213-0000 Medicare	\$2,300.00	\$0.00	\$2,300.00	\$2,300.00	\$1,556.18	\$0.00	\$1,556.18	\$743.82
1000-790-220-0000 Insurance Benefits	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$31,127.28	\$0.00	\$31,127.28	\$3,872.72
1000-790-240-0000 Unemployment Compensation	\$0.00	\$230.08	\$0.00	\$230.08	\$70.92	\$0.00	\$70.92	\$159.16

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
1000-790-300-0000 Contractual Services	\$20,000.00	\$139.72	\$20,000.00	\$20,139.72	\$13,206.78	\$842.22	\$14,049.00	\$6,090.72
1000-790-349-0000 Other - Professional and Technical Services	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$754.78	\$0.00	\$754.78	\$745.22
1000-790-350-0000 Insurance and Bonding Services	\$44,000.00	\$0.00	\$44,000.00	\$44,000.00	\$36,512.00	\$0.00	\$36,512.00	\$7,488.00
1000-790-420-0000 Operating Supplies and Materials	\$14,000.00	\$608.55	\$14,000.00	\$14,608.55	\$12,286.85	\$673.80	\$12,960.65	\$1,647.90
1000-790-640-0000 Payment to Another Political Subdivision	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-790-650-0000 Contributions to Other Organizations	\$27,000.00	\$0.00	\$27,000.00	\$27,000.00	\$11,450.00	\$0.00	\$11,450.00	\$15,550.00
1000-800-510-0000 Land and Land Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-520-0000 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-530-0000 Buildings and Other Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-530-0010 Buildings and Other Structures{Youth Building}	\$18,000.00	\$0.00	\$30,850.00	\$30,850.00	\$11,450.00	\$9,400.00	\$20,850.00	\$10,000.00
1000-800-540-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-590-0000 Other - Capital Outlay	\$15,000.00	\$0.00	\$22,950.00	\$22,950.00	\$15,879.40	\$6,497.62	\$22,377.02	\$572.98
1000-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$654,540.00	\$14,465.35	\$675,340.00	\$689,805.35	\$460,249.70	\$19,379.20	\$479,628.90	\$210,176.45
General Funds Total:	\$654,540.00	\$14,465.35	\$675,340.00	\$689,805.35	\$460,249.70	\$19,379.20	\$479,628.90	\$210,176.45

2000 Special Revenue

Street Construction, Maint. and Repair

2011-620-131-0000 Salary - Administrator	\$16,000.00	\$55.47	\$16,000.00	\$16,055.47	\$14,494.30	\$107.71	\$14,602.01	\$1,453.46
2011-620-190-0000 Other - Personal Services	\$167,000.00	\$572.75	\$167,000.00	\$167,572.75	\$161,071.58	\$1,280.37	\$162,351.95	\$5,220.80

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
**Comparison of Disbursements and Encumbrances
With Expenditure Authority**
All Budgeted Funds for Fiscal 2020 Year-to-Date

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UAN v2021.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
2011-620-190-1500	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
Other - Personal Services{Outside Contracts SCMR}								
2011-620-211-0000	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$23,621.76	\$0.00	\$23,621.76	\$1,378.24
Ohio Public Employees Retirement System								
2011-620-213-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,436.23	\$0.00	\$2,436.23	\$563.77
Medicare								
2011-620-220-0000	\$55,000.00	\$0.00	\$55,000.00	\$55,000.00	\$50,782.46	\$0.00	\$50,782.46	\$4,217.54
Insurance Benefits								
2011-620-228-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
Health Care Reimbursement								
2011-620-270-0000	\$2,000.00	\$228.12	\$2,000.00	\$2,228.12	\$1,223.98	\$800.00	\$2,023.98	\$204.14
Uniforms and Clothing								
2011-620-310-0000	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$6,697.98	\$86.97	\$6,784.95	\$5,215.05
Utilities								
2011-620-396-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Streets, Highways, Curbs and Sidewalks								
2011-620-420-0000	\$35,000.00	\$2,536.81	\$31,500.00	\$34,036.81	\$26,102.65	\$1,540.88	\$27,643.53	\$6,393.28
Operating Supplies and Materials								
2011-620-430-0000	\$20,000.00	\$113.44	\$23,500.00	\$23,613.44	\$23,384.38	\$0.00	\$23,384.38	\$229.06
Repairs and Maintenance								
2011-620-490-0000	\$10,000.00	\$719.19	\$10,000.00	\$10,719.19	\$9,186.82	\$0.00	\$9,186.82	\$1,532.37
Other - Supplies and Materials								
2011-800-540-0000	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$5,950.00	\$0.00	\$5,950.00	\$1,050.00
Machinery, Equipment and Furniture								
2011-800-555-0000	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$8,467.19	\$0.00	\$8,467.19	\$11,532.81
Streets, Highways, Sidewalks and Curbs								
2011-850-710-0000	\$4,700.00	\$0.00	\$4,700.00	\$4,700.00	\$4,689.88	\$0.00	\$4,689.88	\$10.12
Principal								
2011-850-720-0000	\$800.00	\$0.00	\$800.00	\$800.00	\$799.07	\$0.00	\$799.07	\$0.93
Interest								
Street Construction, Maint. and Repair Fund Total:	\$381,500.00	\$4,225.78	\$381,500.00	\$385,725.78	\$338,908.28	\$3,815.93	\$342,724.21	\$43,001.57
State Highway								
2021-620-420-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,203.25	\$0.00	\$2,203.25	\$796.75
Operating Supplies and Materials								
2021-800-540-0000	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$5,950.00	\$0.00	\$5,950.00	\$1,050.00
Machinery, Equipment and Furniture								

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
**Comparison of Disbursements and Encumbrances
With Expenditure Authority**
All Budgeted Funds for Fiscal 2020 Year-to-Date

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UAN v2021.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
2021-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-850-710-0000 Principal	\$4,700.00	\$0.00	\$4,700.00	\$4,700.00	\$4,689.88	\$0.00	\$4,689.88	\$10.12
2021-850-720-0000 Interest	\$800.00	\$0.00	\$800.00	\$800.00	\$799.07	\$0.00	\$799.07	\$0.93
State Highway Fund Total:	\$15,500.00	\$0.00	\$15,500.00	\$15,500.00	\$13,642.20	\$0.00	\$13,642.20	\$1,857.80
Cemetery								
2031-240-121-0000 Salary - Clerk/Treasurer	\$260.00	\$1.00	\$260.00	\$261.00	\$258.11	\$2.89	\$261.00	\$0.00
2031-240-190-0000 Other - Personal Services	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$13,748.84	\$29.16	\$13,778.00	\$1,222.00
2031-240-211-0000 Ohio Public Employees Retirement System	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,921.88	\$0.00	\$1,921.88	\$578.12
2031-240-213-0000 Medicare	\$300.00	\$0.00	\$300.00	\$300.00	\$203.63	\$0.00	\$203.63	\$96.37
2031-240-310-0000 Utilities	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,251.77	\$0.00	\$2,251.77	\$248.23
2031-240-349-0000 Other - Professional and Technical Services	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
2031-240-420-0000 Operating Supplies and Materials	\$5,500.00	\$53.45	\$5,500.00	\$5,553.45	\$5,252.13	\$0.00	\$5,252.13	\$301.32
2031-800-500-0000 Capital Outlay	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00
2031-800-520-0000 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cemetery Fund Total:	\$48,060.00	\$54.45	\$48,060.00	\$48,114.45	\$23,636.36	\$32.05	\$23,668.41	\$24,446.04
Central Park SE Quadrant Fund								
2041-320-430-0014 Repairs and Maintenance{Progress Club ~ Fountain}	\$1,000.00	\$400.00	\$1,000.00	\$1,400.00	\$813.19	\$0.00	\$813.19	\$586.81
2041-320-430-0015 Repairs and Maintenance{ACCF Boss Kett Fund}	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
Central Park SE Quadrant Fund Fund Total:	\$1,500.00	\$400.00	\$1,500.00	\$1,900.00	\$813.19	\$0.00	\$813.19	\$1,086.81

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
**Comparison of Disbursements and Encumbrances
With Expenditure Authority**
All Budgeted Funds for Fiscal 2020 Year-to-Date

1/8/2021 10:59:53 AM
UAN v2021.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
Income Tax								
2071-755-190-0000	\$16,000.00	\$55.76	\$16,000.00	\$16,055.76	\$15,266.08	\$113.52	\$15,379.60	\$676.16
Other - Personal Services								
2071-755-211-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,101.10	\$0.00	\$2,101.10	\$398.90
Ohio Public Employees Retirement System								
2071-755-213-0000	\$300.00	\$0.00	\$300.00	\$300.00	\$199.75	\$0.00	\$199.75	\$100.25
Medicare								
2071-755-220-0000	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00	\$10,903.41	\$0.00	\$10,903.41	\$3,096.59
Insurance Benefits								
2071-755-420-0000	\$10,000.00	\$157.50	\$10,000.00	\$10,157.50	\$4,121.20	\$110.00	\$4,231.20	\$5,926.30
Operating Supplies and Materials								
2071-760-610-0000	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$9,939.53	\$0.00	\$9,939.53	\$15,060.47
Deposits Refunded								
2071-765-344-0000	\$100.00	\$43.78	\$100.00	\$143.78	\$56.69	\$0.00	\$56.69	\$87.09
Tax Collection Fees								
2071-800-500-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay								
2071-910-910-0000	\$1,029,000.00	\$0.00	\$1,179,000.00	\$1,179,000.00	\$1,179,000.00	\$0.00	\$1,179,000.00	\$0.00
Transfers - Out								
Income Tax Fund Total:	\$1,096,900.00	\$257.04	\$1,246,900.00	\$1,247,157.04	\$1,221,587.76	\$223.52	\$1,221,811.28	\$25,345.76
Drug Law Enforcement								
2081-110-420-0000	\$29.06	\$0.00	\$4,029.06	\$4,029.06	\$3,158.25	\$783.06	\$3,941.31	\$87.75
Operating Supplies and Materials								
Drug Law Enforcement Fund Total:	\$29.06	\$0.00	\$4,029.06	\$4,029.06	\$3,158.25	\$783.06	\$3,941.31	\$87.75
Coronavirus Relief Fund								
2151-110-420-0000	\$0.00	\$0.00	\$643.00	\$643.00	\$125.00	\$518.00	\$643.00	\$0.00
Operating Supplies and Materials								
2151-110-520-0000	\$0.00	\$0.00	\$4,494.88	\$4,494.88	\$4,057.60	\$437.28	\$4,494.88	\$0.00
Equipment								
2151-120-520-0000	\$0.00	\$0.00	\$10,350.00	\$10,350.00	\$1,615.46	\$8,734.54	\$10,350.00	\$0.00
Equipment								
2151-160-100-0000	\$0.00	\$0.00	\$9,613.59	\$9,613.59	\$9,613.59	\$0.00	\$9,613.59	\$0.00
Personal Services								

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

UAN v2021.1

All Budgeted Funds for Fiscal 2020 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
2151-160-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$53.90	\$53.90	\$53.90	\$0.00	\$53.90	\$0.00
2151-160-212-0000 Social Security	\$0.00	\$0.00	\$195.52	\$195.52	\$195.52	\$0.00	\$195.52	\$0.00
2151-160-213-0000 Medicare	\$0.00	\$0.00	\$132.43	\$132.43	\$132.43	\$0.00	\$132.43	\$0.00
2151-160-215-0000 Ohio Police and Fire Pension Fund	\$0.00	\$0.00	\$1,380.83	\$1,380.83	\$1,380.83	\$0.00	\$1,380.83	\$0.00
2151-160-220-0000 Insurance Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2151-160-420-0000 Operating Supplies and Materials	\$0.00	\$0.00	\$331.32	\$331.32	\$331.32	\$0.00	\$331.32	\$0.00
2151-160-520-0000 Equipment	\$0.00	\$0.00	\$30,300.00	\$30,300.00	\$30,300.00	\$0.00	\$30,300.00	\$0.00
2151-230-420-0000 Operating Supplies and Materials	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00
2151-320-420-0000 Operating Supplies and Materials	\$0.00	\$0.00	\$1,472.35	\$1,472.35	\$1,212.35	\$260.00	\$1,472.35	\$0.00
2151-320-520-0000 Equipment	\$0.00	\$0.00	\$1,068.54	\$1,068.54	\$1,068.54	\$0.00	\$1,068.54	\$0.00
2151-330-100-0000 Personal Services	\$0.00	\$0.00	\$10,242.21	\$10,242.21	\$10,211.17	\$31.04	\$10,242.21	\$0.00
2151-330-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$1,390.49	\$1,390.49	\$1,390.49	\$0.00	\$1,390.49	\$0.00
2151-330-213-0000 Medicare	\$0.00	\$0.00	\$132.41	\$132.41	\$132.41	\$0.00	\$132.41	\$0.00
2151-330-220-0000 Insurance Benefits	\$0.00	\$0.00	\$7,124.12	\$7,124.12	\$7,124.12	\$0.00	\$7,124.12	\$0.00
2151-330-420-0000 Operating Supplies and Materials	\$0.00	\$0.00	\$4,012.00	\$4,012.00	\$3,651.77	\$360.23	\$4,012.00	\$0.00
2151-330-520-0000 Equipment	\$0.00	\$0.00	\$37,197.86	\$37,197.86	\$23,414.72	\$13,783.14	\$37,197.86	\$0.00
2151-340-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2151-340-520-0000 Equipment	\$0.00	\$0.00	\$1,068.54	\$1,068.54	\$1,068.54	\$0.00	\$1,068.54	\$0.00
2151-620-420-0000 Operating Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

LOUDONVILLE VILLAGE, ASHLAND COUNTY
**Comparison of Disbursements and Encumbrances
With Expenditure Authority**
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
2151-620-520-0000 Equipment	\$0.00	\$0.00	\$555.00	\$555.00	\$555.00	\$0.00	\$555.00	\$0.00
2151-710-100-0000 Personal Services	\$0.00	\$0.00	\$2,172.59	\$2,172.59	\$2,141.55	\$31.04	\$2,172.59	\$0.00
2151-710-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$260.70	\$260.70	\$260.70	\$0.00	\$260.70	\$0.00
2151-710-213-0000 Medicare	\$0.00	\$0.00	\$28.07	\$28.07	\$28.07	\$0.00	\$28.07	\$0.00
2151-710-220-0000 Insurance Benefits	\$0.00	\$0.00	\$1,889.57	\$1,889.57	\$1,889.57	\$0.00	\$1,889.57	\$0.00
2151-730-520-0000 Equipment	\$0.00	\$0.00	\$2,650.00	\$2,650.00	\$2,650.00	\$0.00	\$2,650.00	\$0.00
2151-730-520-0010 Equipment{Youth Building}	\$0.00	\$0.00	\$13,333.00	\$13,333.00	\$13,333.00	\$0.00	\$13,333.00	\$0.00
2151-750-349-0000 Other - Professional and Technical Services	\$0.00	\$0.00	\$459.00	\$459.00	\$432.00	\$27.00	\$459.00	\$0.00
2151-755-349-0000 Other - Professional and Technical Services	\$0.00	\$0.00	\$15,500.00	\$15,500.00	\$15,500.00	\$0.00	\$15,500.00	\$0.00
2151-790-420-0000 Operating Supplies and Materials	\$50,793.85	\$0.00	\$28,623.12	\$28,623.12	\$6,264.21	\$22,358.91	\$28,623.12	\$0.00
2151-790-520-0000 Equipment	\$0.00	\$0.00	\$21,620.10	\$21,620.10	\$17,853.62	\$3,766.48	\$21,620.10	\$0.00
Coronavirus Relief Fund Fund Total:	\$50,793.85	\$0.00	\$213,295.14	\$213,295.14	\$162,987.48	\$50,307.66	\$213,295.14	\$0.00
Police								
2901-110-100-0000 Personal Services	\$370,000.00	\$1,623.58	\$370,000.00	\$371,623.58	\$349,818.55	\$3,628.21	\$353,446.76	\$18,176.82
2901-110-100-1501 Personal Services{Outside Contracts Police}	\$35,000.00	\$168.89	\$35,000.00	\$35,168.89	\$28,932.83	\$146.45	\$29,079.28	\$6,089.61
2901-110-211-0000 Ohio Public Employees Retirement System	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$5,793.18	\$0.00	\$5,793.18	\$2,206.82
2901-110-213-0000 Medicare	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$5,395.49	\$0.00	\$5,395.49	\$604.51
2901-110-215-0000 Ohio Police and Fire Pension Fund	\$66,500.00	\$0.00	\$66,500.00	\$66,500.00	\$62,601.31	\$0.00	\$62,601.31	\$3,898.69
2901-110-220-0000 Insurance Benefits	\$100,000.00	\$0.00	\$98,000.00	\$98,000.00	\$71,164.13	\$0.00	\$71,164.13	\$26,835.87

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2020 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
2901-110-228-0000 Health Care Reimbursement	\$2,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,600.00	\$0.00	\$3,600.00	\$400.00
2901-110-270-0000 Uniforms and Clothing	\$5,000.00	\$88.27	\$5,000.00	\$5,088.27	\$1,816.50	\$216.13	\$2,032.63	\$3,055.64
2901-110-310-0000 Utilities	\$6,500.00	\$0.00	\$6,500.00	\$6,500.00	\$5,857.74	\$0.00	\$5,857.74	\$642.26
2901-110-344-0000 Tax Collection Fees	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,811.61	\$0.00	\$1,811.61	\$688.39
2901-110-348-0000 Training Services	\$3,500.00	\$192.00	\$4,500.00	\$4,692.00	\$2,416.69	\$230.00	\$2,646.69	\$2,045.31
2901-110-348-0046 Training Services{Black Equip/Training Grant}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-110-349-0000 Other - Professional and Technical Services	\$4,500.00	\$227.00	\$4,500.00	\$4,727.00	\$1,718.00	\$0.00	\$1,718.00	\$3,009.00
2901-110-399-0000 Other - Other Contractual Services	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00
2901-110-399-0047 Other - Other Contractual Services{Dispatch Contract}	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$39,977.60	\$0.00	\$39,977.60	\$22.40
2901-110-420-0000 Operating Supplies and Materials	\$40,000.00	\$1,058.54	\$36,000.00	\$37,058.54	\$30,568.41	\$1,024.82	\$31,593.23	\$5,465.31
2901-110-420-0040 Operating Supplies and Materials{COPS Program}	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
2901-110-420-0045 Operating Supplies and Materials{K-9 Unit}	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$568.73	\$204.07	\$772.80	\$4,227.20
2901-110-433-0000 Repairs and Maintenance of Motor Vehicles	\$2,000.00	\$138.16	\$5,000.00	\$5,138.16	\$3,984.80	\$978.42	\$4,963.22	\$174.94
2901-110-490-0000 Other - Supplies and Materials	\$0.00	\$0.00	\$8,400.00	\$8,400.00	\$2,780.00	\$0.00	\$2,780.00	\$5,620.00
2901-110-490-0046 Other - Supplies and Materials{Black Equip/Training Grant}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-800-500-0000 Capital Outlay	\$10,000.00	\$0.00	\$2,800.00	\$2,800.00	\$600.00	\$0.00	\$600.00	\$2,200.00
2901-800-520-0000 Equipment	\$6,000.00	\$12,102.55	\$3,200.00	\$15,302.55	\$13,055.10	\$218.65	\$13,273.75	\$2,028.80
2901-800-520-0042 Equipment{Young Grant}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-800-550-0000 Motor Vehicles	\$0.00	\$33,993.00	\$0.00	\$33,993.00	\$33,993.00	\$0.00	\$33,993.00	\$0.00

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
**Comparison of Disbursements and Encumbrances
With Expenditure Authority**
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
2901-800-590-0045	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$9,044.52	\$0.00	\$9,044.52	\$955.48
Other - Capital Outlay{K-9 Unit}								
2901-850-710-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$9,923.80	\$0.00	\$9,923.80	\$76.20
Principal								
2901-850-720-0000	\$850.00	\$0.00	\$850.00	\$850.00	\$812.08	\$0.00	\$812.08	\$37.92
Interest								
Police Fund Total:	\$722,650.00	\$49,591.99	\$736,050.00	\$785,641.99	\$686,234.07	\$6,646.75	\$692,880.82	\$92,761.17
Furtherance of Justice								
2902-110-420-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$100.29	\$109.00	\$209.29	\$1,290.71
Operating Supplies and Materials								
Furtherance of Justice Fund Total:	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$100.29	\$109.00	\$209.29	\$1,290.71
Emergency Medical Services								
2903-160-100-0000	\$203,000.00	\$593.41	\$203,000.00	\$203,593.41	\$194,365.20	\$1,362.48	\$195,727.68	\$7,865.73
Personal Services								
2903-160-211-0000	\$0.00	\$0.00	\$500.00	\$500.00	\$127.61	\$0.00	\$127.61	\$372.39
Ohio Public Employees Retirement System								
2903-160-212-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,865.90	\$0.00	\$3,865.90	\$134.10
Social Security								
2903-160-213-0000	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$2,749.98	\$0.00	\$2,749.98	\$1,750.02
Medicare								
2903-160-215-0000	\$41,000.00	\$0.00	\$40,500.00	\$40,500.00	\$29,332.48	\$0.00	\$29,332.48	\$11,167.52
Ohio Police and Fire Pension Fund								
2903-160-220-0000	\$55,000.00	\$0.00	\$54,000.00	\$54,000.00	\$37,005.38	\$0.00	\$37,005.38	\$16,994.62
Insurance Benefits								
2903-160-228-0000	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$600.00	\$0.00	\$600.00	\$400.00
Health Care Reimbursement								
2903-160-270-0000	\$1,500.00	\$238.29	\$1,500.00	\$1,738.29	\$514.62	\$185.64	\$700.26	\$1,038.03
Uniforms and Clothing								
2903-160-310-0000	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	\$8,389.85	\$136.18	\$8,526.03	\$2,473.97
Utilities								
2903-160-348-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,759.24	\$450.00	\$2,209.24	\$790.76
Training Services								
2903-160-348-0006	\$0.00	\$0.00	\$3,885.72	\$3,885.72	\$0.00	\$0.00	\$0.00	\$3,885.72
Training Services{Ohio Dept Public Safety, EMS}								

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
**Comparison of Disbursements and Encumbrances
With Expenditure Authority**
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
2903-160-349-0000 Other - Professional and Technical Services	\$14,000.00	\$0.00	\$15,000.00	\$15,000.00	\$14,475.00	\$0.00	\$14,475.00	\$525.00
2903-160-420-0000 Operating Supplies and Materials	\$32,000.00	\$857.90	\$31,000.00	\$31,857.90	\$20,854.50	\$3,520.31	\$24,374.81	\$7,483.09
2903-800-520-0000 Equipment	\$68,000.00	\$0.00	\$68,000.00	\$68,000.00	\$1,408.45	\$0.00	\$1,408.45	\$66,591.55
2903-800-520-0006 Equipment{Ohio Dept Public Safety, EMS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2903-800-520-0603 Equipment{Fire Dept Inc Donations}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Emergency Medical Services Fund Total:	\$437,000.00	\$1,689.60	\$440,885.72	\$442,575.32	\$315,448.21	\$5,654.61	\$321,102.82	\$121,472.50
Fire Levy								
2904-120-344-0000 Tax Collection Fees	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,819.73	\$0.00	\$1,819.73	\$680.27
2904-120-348-0046 Training Services{Black Equip/Training Grant}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2904-120-349-0000 Other - Professional and Technical Services	\$0.00	\$850.00	\$0.00	\$850.00	\$562.50	\$0.00	\$562.50	\$287.50
2904-120-432-0000 Repairs and Maintenance of Machinery & Equip	\$20,000.00	\$102.44	\$20,000.00	\$20,102.44	\$11,532.42	\$872.00	\$12,404.42	\$7,698.02
2904-800-520-0000 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2904-800-520-0005 Equipment{State Fire Marshal Grant}	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$14,529.00	\$0.00	\$14,529.00	\$471.00
2904-800-520-0603 Equipment{Fire Dept Inc Donations}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2904-800-540-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$43,000.00	\$43,000.00	\$42,971.00	\$0.00	\$42,971.00	\$29.00
2904-800-550-0603 Motor Vehicles{Fire Dept Inc Donations}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2904-800-590-0000 Other - Capital Outlay	\$25,000.00	\$6,950.00	\$25,000.00	\$31,950.00	\$19,873.00	\$0.00	\$19,873.00	\$12,077.00
Fire Levy Fund Total:	\$47,500.00	\$7,902.44	\$105,500.00	\$113,402.44	\$91,287.65	\$872.00	\$92,159.65	\$21,242.79

Mayor's Court Computer Fund

Statement excludes amounts for advances.
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LOUDONVILLE VILLAGE, ASHLAND COUNTY
**Comparison of Disbursements and Encumbrances
With Expenditure Authority**
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
2905-720-390-0000 Other Contractual Services	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,730.00	\$0.00	\$1,730.00	\$270.00
2905-800-520-0000 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mayor's Court Computer Fund Fund Total:	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,730.00	\$0.00	\$1,730.00	\$270.00
Special Revenue Funds Total:	\$2,804,932.91	\$64,121.30	\$3,196,719.92	\$3,260,841.22	\$2,859,533.74	\$68,444.58	\$2,927,978.32	\$332,862.90
3000 Debt Service								
Maintenance Building Bond Retirement								
3101-850-710-0000 Principal	\$28,500.00	\$0.00	\$91,905.41	\$91,905.41	\$91,905.41	\$0.00	\$91,905.41	\$0.00
3101-850-720-0000 Interest	\$11,500.00	\$0.00	\$9,779.59	\$9,779.59	\$9,749.81	\$0.00	\$9,749.81	\$29.78
Maintenance Building Bond Retirement Fund Total:	\$40,000.00	\$0.00	\$101,685.00	\$101,685.00	\$101,655.22	\$0.00	\$101,655.22	\$29.78
Debt Service Funds Total:	\$40,000.00	\$0.00	\$101,685.00	\$101,685.00	\$101,655.22	\$0.00	\$101,655.22	\$29.78
4000 Capital Projects								
Street Improvement								
4901-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4901-800-555-1012 Streets, Highways, Sidewalks and Curbs{OPWC Market St Impro}	\$360,000.00	\$0.00	\$25,200.00	\$25,200.00	\$25,200.00	\$0.00	\$25,200.00	\$0.00
4901-800-555-1013 Streets, Highways, Sidewalks and Curbs{N Jefferson/E Campbe}	\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$0.00	\$133,826.00	\$133,826.00	\$16,174.00
Street Improvement Fund Total:	\$360,000.00	\$0.00	\$175,200.00	\$175,200.00	\$25,200.00	\$133,826.00	\$159,026.00	\$16,174.00
Swimming Pool Improvements Project								
4903-800-500-0000 Capital Outlay	\$23,554.15	\$0.00	\$23,554.15	\$23,554.15	\$7,861.51	\$0.00	\$7,861.51	\$15,692.64

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
Swimming Pool Improvements Project Fund Total:	\$23,554.15	\$0.00	\$23,554.15	\$23,554.15	\$7,861.51	\$0.00	\$7,861.51	\$15,692.64
Capital Projects Funds Total:	\$383,554.15	\$0.00	\$198,754.15	\$198,754.15	\$33,061.51	\$133,826.00	\$166,887.51	\$31,866.64
4950 Permanent								
Cemetery Endowment								
4951-240-430-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repairs and Maintenance								
4951-800-500-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay								
Cemetery Endowment Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Permanent Funds Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5000 Enterprise								
Water								
5101-531-131-0000	\$16,500.00	\$61.84	\$16,500.00	\$16,561.84	\$16,164.12	\$120.10	\$16,284.22	\$277.62
Salary - Administrator								
5101-532-121-0000	\$12,900.00	\$84.11	\$12,900.00	\$12,984.11	\$12,580.23	\$128.24	\$12,708.47	\$275.64
Salary - Clerk/Treasurer								
5101-532-122-0000	\$11,000.00	\$71.90	\$11,000.00	\$11,071.90	\$9,626.90	\$103.59	\$9,730.49	\$1,341.41
Salaries - Clerk/Treasurer's Staff								
5101-539-100-0000	\$88,000.00	\$295.68	\$88,000.00	\$88,295.68	\$83,631.34	\$556.40	\$84,187.74	\$4,107.94
Personal Services								
5101-539-211-0000	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$16,583.25	\$0.00	\$16,583.25	\$1,416.75
Ohio Public Employees Retirement System								
5101-539-213-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,719.68	\$0.00	\$1,719.68	\$280.32
Medicare								
5101-539-220-0000	\$40,000.00	\$0.00	\$39,000.00	\$39,000.00	\$25,655.30	\$0.00	\$25,655.30	\$13,344.70
Insurance Benefits								
5101-539-228-0000	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$525.00	\$0.00	\$525.00	\$475.00
Health Care Reimbursement								
5101-539-270-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$522.95	\$350.00	\$872.95	\$127.05
Uniforms and Clothing								

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
**Comparison of Disbursements and Encumbrances
With Expenditure Authority**
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
5101-539-310-0000 Utilities	\$47,000.00	\$10.00	\$47,000.00	\$47,010.00	\$42,512.42	\$0.00	\$42,512.42	\$4,497.58
5101-539-341-0000 Accounting and Legal Fees	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
5101-539-346-0000 Engineering Services	\$28,000.00	\$0.00	\$28,000.00	\$28,000.00	\$18,800.00	\$6,100.00	\$24,900.00	\$3,100.00
5101-539-349-0000 Other - Professional and Technical Services	\$1,200.00	\$70.87	\$1,200.00	\$1,270.87	\$286.25	\$0.00	\$286.25	\$984.62
5101-539-420-0000 Operating Supplies and Materials	\$55,000.00	\$1,958.31	\$60,000.00	\$61,958.31	\$53,454.66	\$331.80	\$53,786.46	\$8,171.85
5101-539-430-0000 Repairs and Maintenance	\$20,000.00	\$262.03	\$15,000.00	\$15,262.03	\$3,469.13	\$6,995.00	\$10,464.13	\$4,797.90
5101-539-432-0000 Repairs and Maintenance of Machinery & Equip	\$10,000.00	\$9,800.00	\$10,000.00	\$19,800.00	\$16,800.00	\$0.00	\$16,800.00	\$3,000.00
5101-800-520-0000 Equipment	\$10,000.00	\$244.98	\$10,000.00	\$10,244.98	\$244.98	\$0.00	\$244.98	\$10,000.00
5101-800-540-0000 Machinery, Equipment and Furniture	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
5101-800-560-0000 Utility Distribution Systems	\$30,000.00	\$10,704.64	\$30,000.00	\$40,704.64	\$24,276.29	\$0.00	\$24,276.29	\$16,428.35
5101-800-560-1012 Utility Distribution Systems{OPWC Market St Improvements}	\$150,000.00	\$0.00	\$10,800.00	\$10,800.00	\$10,800.00	\$0.00	\$10,800.00	\$0.00
5101-850-710-1001 Principal{OPWC Water Project}	\$15,650.00	\$0.00	\$15,650.00	\$15,650.00	\$15,650.00	\$0.00	\$15,650.00	\$0.00
5101-850-710-1002 Principal{OWDA Water Project}	\$52,900.00	\$0.00	\$52,900.00	\$52,900.00	\$52,847.28	\$0.00	\$52,847.28	\$52.72
5101-850-710-1009 Principal{Reservoir #1 Project}	\$25,300.00	\$0.00	\$25,300.00	\$25,300.00	\$25,248.48	\$0.00	\$25,248.48	\$51.52
5101-850-720-1002 Interest{OWDA Water Project}	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00	\$13,716.32	\$0.00	\$13,716.32	\$283.68
5101-850-720-1009 Interest{Reservoir #1 Project}	\$17,700.00	\$0.00	\$17,700.00	\$17,700.00	\$17,632.40	\$0.00	\$17,632.40	\$67.60
Water Fund Total:	\$671,750.00	\$23,564.36	\$532,550.00	\$556,114.36	\$462,746.98	\$14,685.13	\$477,432.11	\$78,682.25

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Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
**Comparison of Disbursements and Encumbrances
With Expenditure Authority**
All Budgeted Funds for Fiscal 2020 Year-to-Date

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UAN v2021.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
5201-541-131-0000 Salary - Administrator	\$14,900.00	\$55.47	\$14,900.00	\$14,955.47	\$14,494.30	\$107.71	\$14,602.01	\$353.46
5201-542-121-0000 Salary - Clerk/Treasurer	\$12,900.00	\$84.11	\$12,900.00	\$12,984.11	\$12,580.23	\$128.24	\$12,708.47	\$275.64
5201-542-122-0000 Salaries - Clerk/Treasurer's Staff	\$10,300.00	\$71.90	\$10,300.00	\$10,371.90	\$9,626.90	\$103.59	\$9,730.49	\$641.41
5201-549-100-0000 Personal Services	\$93,000.00	\$295.68	\$93,000.00	\$93,295.68	\$83,631.32	\$556.42	\$84,187.74	\$9,107.94
5201-549-211-0000 Ohio Public Employees Retirement System	\$19,000.00	\$0.00	\$19,000.00	\$19,000.00	\$16,357.22	\$0.00	\$16,357.22	\$2,642.78
5201-549-213-0000 Medicare	\$2,200.00	\$0.00	\$2,200.00	\$2,200.00	\$1,696.42	\$0.00	\$1,696.42	\$503.58
5201-549-220-0000 Insurance Benefits	\$40,000.00	\$0.00	\$39,000.00	\$39,000.00	\$25,727.32	\$0.00	\$25,727.32	\$13,272.68
5201-549-228-0000 Health Care Reimbursement	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$525.00	\$0.00	\$525.00	\$475.00
5201-549-270-0000 Uniforms and Clothing	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$522.93	\$350.00	\$872.93	\$127.07
5201-549-310-0000 Utilities	\$72,000.00	\$10.00	\$72,000.00	\$72,010.00	\$52,750.79	\$0.00	\$52,750.79	\$19,259.21
5201-549-341-0000 Accounting and Legal Fees	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
5201-549-349-0000 Other - Professional and Technical Services	\$1,200.00	\$70.92	\$1,200.00	\$1,270.92	\$286.24	\$0.00	\$286.24	\$984.68
5201-549-420-0000 Operating Supplies and Materials	\$48,000.00	\$5,845.28	\$48,000.00	\$53,845.28	\$43,962.73	\$636.21	\$44,598.94	\$9,246.34
5201-549-430-0000 Repairs and Maintenance	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,859.43	\$0.00	\$4,859.43	\$140.57
5201-549-432-0000 Repairs and Maintenance of Machinery & Equip	\$10,000.00	\$664.00	\$10,000.00	\$10,664.00	\$664.00	\$0.00	\$664.00	\$10,000.00
5201-800-520-0000 Equipment	\$0.00	\$244.98	\$0.00	\$244.98	\$244.98	\$0.00	\$244.98	\$0.00
5201-800-540-0000 Machinery, Equipment and Furniture	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$500.00	\$0.00	\$500.00	\$4,500.00
5201-800-560-0000 Utility Distribution Systems	\$80,000.00	\$0.00	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00
Sewer Fund Total:	\$415,100.00	\$7,342.34	\$415,100.00	\$422,442.34	\$268,429.81	\$1,882.17	\$270,311.98	\$152,130.36

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
Swimming Pool								
5501-340-100-0000 Personal Services	\$44,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5501-340-211-0000 Ohio Public Employees Retirement System	\$6,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5501-340-213-0000 Medicare	\$700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5501-340-310-0000 Utilities	\$11,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,887.26	\$0.00	\$2,887.26	\$112.74
5501-340-420-0000 Operating Supplies and Materials	\$15,000.00	\$168.99	\$2,000.00	\$2,168.99	\$1,162.33	\$0.00	\$1,162.33	\$1,006.66
5501-340-420-0102 Operating Supplies and Materials{Pool Concessions}	\$6,000.00	\$0.00	\$1,000.00	\$1,000.00	\$449.25	\$0.00	\$449.25	\$550.75
5501-340-432-0000 Repairs and Maintenance of Machinery & Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5501-800-520-0000 Equipment	\$6,000.00	\$2,700.00	\$0.00	\$2,700.00	\$2,680.63	\$0.00	\$2,680.63	\$19.37
5501-800-530-0000 Buildings and Other Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5501-800-540-0000 Machinery, Equipment and Furniture	\$11,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5501-800-590-0000 Other - Capital Outlay	\$0.00	\$0.00	\$43,900.00	\$43,900.00	\$43,714.00	\$0.00	\$43,714.00	\$186.00
5501-800-590-1006 Other - Capital Outlay{ODNR Swimming Pool Capital Imp}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Swimming Pool Fund Total:	\$99,900.00	\$2,868.99	\$49,900.00	\$52,768.99	\$50,893.47	\$0.00	\$50,893.47	\$1,875.52
Storm Drainage								
5601-551-100-0000 Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-551-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-551-213-0000 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-551-349-0000 Other - Professional and Technical Services	\$1,000.00	\$70.92	\$1,000.00	\$1,070.92	\$286.21	\$0.00	\$286.21	\$784.71

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**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

UAN v2021.1

All Budgeted Funds for Fiscal 2020 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
5601-559-420-0000 Operating Supplies and Materials	\$20,000.00	\$0.00	\$17,000.00	\$17,000.00	\$6,755.28	\$0.00	\$6,755.28	\$10,244.72
5601-559-430-0000 Repairs and Maintenance	\$1,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00
5601-800-520-0000 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-800-540-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-800-560-0000 Utility Distribution Systems	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-910-910-0000 Transfers - Out	\$38,800.50	\$0.00	\$38,800.50	\$38,800.50	\$38,800.50	\$0.00	\$38,800.50	\$0.00
Storm Drainage Fund Total:	\$60,800.50	\$70.92	\$60,800.50	\$60,871.42	\$45,841.99	\$4,000.00	\$49,841.99	\$11,029.43
Theatre								
5602-330-100-0000 Personal Services	\$55,000.00	\$178.74	\$30,000.00	\$30,178.74	\$28,646.31	\$240.66	\$28,886.97	\$1,291.77
5602-330-211-0000 Ohio Public Employees Retirement System	\$7,700.00	\$0.00	\$4,700.00	\$4,700.00	\$3,911.24	\$0.00	\$3,911.24	\$788.76
5602-330-213-0000 Medicare	\$900.00	\$0.00	\$900.00	\$900.00	\$380.06	\$0.00	\$380.06	\$519.94
5602-330-220-0000 Insurance Benefits	\$24,000.00	\$0.00	\$14,000.00	\$14,000.00	\$12,792.84	\$0.00	\$12,792.84	\$1,207.16
5602-330-321-0000 Telephone	\$600.00	\$0.00	\$600.00	\$600.00	\$431.56	\$0.00	\$431.56	\$168.44
5602-330-340-0000 Professional and Technical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5602-330-420-0000 Operating Supplies and Materials	\$48,000.00	\$4,032.79	\$23,000.00	\$27,032.79	\$23,047.32	\$0.00	\$23,047.32	\$3,985.47
5602-330-420-0103 Operating Supplies and Materials(Theatre Concessions)	\$18,000.00	\$256.65	\$6,000.00	\$6,256.65	\$4,071.69	\$0.00	\$4,071.69	\$2,184.96
5602-330-431-0000 Repairs and Maintenance of Buildings and Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5602-330-432-0000 Repairs and Maintenance of Machinery & Equip	\$8,000.00	\$0.00	\$3,000.00	\$3,000.00	\$521.25	\$0.00	\$521.25	\$2,478.75
5602-800-500-0000 Capital Outlay	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
5602-800-520-0000 Equipment	\$0.00	\$0.00	\$11,000.00	\$11,000.00	\$10,999.29	\$0.00	\$10,999.29	\$0.71
Theatre Fund Total:	\$182,200.00	\$4,468.18	\$93,200.00	\$97,668.18	\$84,801.56	\$240.66	\$85,042.22	\$12,625.96
Water Surplus Imprvment								
5701-800-560-0000 Utility Distribution Systems	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Surplus Imprvment Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Storm Drainage Surplus Imprvment								
5702-800-560-0000 Utility Distribution Systems	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Storm Drainage Surplus Imprvment Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Storm Sewer Sinking								
5721-850-710-0000 Principal	\$14,100.00	\$0.00	\$14,100.00	\$14,100.00	\$14,100.00	\$0.00	\$14,100.00	\$0.00
5721-850-720-0000 Interest	\$24,700.50	\$0.00	\$24,700.50	\$24,700.50	\$24,700.50	\$0.00	\$24,700.50	\$0.00
Storm Sewer Sinking Fund Total:	\$38,800.50	\$0.00	\$38,800.50	\$38,800.50	\$38,800.50	\$0.00	\$38,800.50	\$0.00
Enterprise Funds Total:	\$1,468,551.00	\$38,314.79	\$1,190,351.00	\$1,228,665.79	\$951,514.31	\$20,807.96	\$972,322.27	\$256,343.52
9000 Custodial								
Unclaimed Monies								
9101-884-690-0000 Other - Other	\$87.00	\$0.00	\$87.00	\$87.00	\$87.00	\$0.00	\$87.00	\$0.00
Unclaimed Monies Fund Total:	\$87.00	\$0.00	\$87.00	\$87.00	\$87.00	\$0.00	\$87.00	\$0.00
Mayor's Court								
9901-881-690-0000 Other - Other	\$0.00	\$0.00	\$500.00	\$500.00	\$294.90	\$0.00	\$294.90	\$205.10

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
9901-882-640-0000	\$25,000.00	\$0.00	\$24,500.00	\$24,500.00	\$8,671.00	\$0.00	\$8,671.00	\$15,829.00
Payment to Another Political Subdivision								
9901-883-690-0000	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$19,739.62	\$0.00	\$19,739.62	\$5,260.38
Other - Other								
Mayor's Court Fund Total:	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$28,705.52	\$0.00	\$28,705.52	\$21,294.48
 Contract Trust								
9902-885-610-0000	\$1,000.00	\$100.00	\$1,000.00	\$1,100.00	\$100.00	\$0.00	\$100.00	\$1,000.00
Deposits Refunded								
Contract Trust Fund Total:	\$1,000.00	\$100.00	\$1,000.00	\$1,100.00	\$100.00	\$0.00	\$100.00	\$1,000.00
 Fire Damage Repair								
9903-885-610-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Deposits Refunded								
Fire Damage Repair Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
 Fireworks Display								
9904-881-650-0000	\$5,500.00	\$0.00	\$10,119.13	\$10,119.13	\$10,119.13	\$0.00	\$10,119.13	\$0.00
Contributions to Other Organizations								
Fireworks Display Fund Total:	\$5,500.00	\$0.00	\$10,119.13	\$10,119.13	\$10,119.13	\$0.00	\$10,119.13	\$0.00
 Custodial Funds Total:	\$56,587.00	\$100.00	\$61,206.13	\$61,306.13	\$39,011.65	\$0.00	\$39,011.65	\$22,294.48
 Report Totals:	\$5,408,165.06	\$117,001.44	\$5,424,056.20	\$5,541,057.64	\$4,445,026.13	\$242,457.74	\$4,687,483.87	\$853,573.77

**BUDGETARY DISCLOSURE
LOUDONVILLE VILLAGE, ASHLAND COUNTY
FOR YEAR 2020**

Fund Type	Receipts			Expenditures			Outstanding Encumbrances			Non-Expendable Balance
	Budgeted Receipts	Actual Receipts	Variance	Appropriation Authority	Budgetary Expenditures	Variance	Accounting	Payroll	Total	
General	\$1,572,316.92	\$1,871,999.45	\$299,682.53	\$1,937,049.39	\$1,701,527.18	\$235,522.21	\$18,617.57	\$985.15	\$19,602.72	\$0.00
Special Revenue	\$1,694,762.86	\$1,751,842.00	\$57,079.14	\$2,013,684.18	\$1,706,167.04	\$307,517.14	\$61,601.71	\$6,619.35	\$68,221.06	\$0.00
Debt Service	\$101,685.00	\$101,655.22	-\$29.78	\$101,685.00	\$101,655.22	\$29.78	\$0.00	\$0.00	\$0.00	\$0.00
Capital Projects	\$242,400.00	\$241,455.01	-\$944.99	\$198,754.15	\$166,887.51	\$31,866.64	\$133,826.00	\$0.00	\$133,826.00	\$0.00
Permanent	\$1,000.00	\$1,625.32	\$625.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,355.88
Enterprise	\$946,700.50	\$971,492.05	\$24,791.55	\$1,228,665.79	\$972,322.27	\$256,343.52	\$18,763.01	\$2,044.95	\$20,807.96	\$0.00
Custodial	\$61,119.13	\$39,607.15	-\$21,511.98	\$61,219.13	\$38,924.65	\$22,294.48	\$0.00	\$0.00	\$0.00	\$0.00
	\$4,619,984.41	\$4,979,676.20	\$359,691.79	\$5,541,057.64	\$4,687,483.87	\$853,573.77	\$232,808.29	\$9,649.45	\$242,457.74	\$100,355.88

Cash Reconciliation

as of 12/31/2020

Funds

Fund Type	Fund	Totals
	2901 - Police	\$138,790.49
	2902 - Furthurance of Justice	\$2,634.42
	2903 - Emergency Medical Services	\$249,315.85
	2904 - Fire Levy	\$324,952.72
	2905 - Mayor's Court Computer Fund	\$1,536.91
Special Revenue Total:		\$1,205,670.22
Debt Service		
	3101 - Maintenance Building Bond Retirement	\$0.00
Debt Service Total:		\$0.00
Capital Projects		
	4901 - Street Improvement	\$226,971.31
	4903 - Swimming Pool Improvements Project	\$15,692.64
Capital Projects Total:		\$242,663.95
Permanent		
	4951 - Cemetery Endowment	\$114,379.57
Permanent Total:		\$114,379.57
Enterprise		
	5101 - Water	\$334,325.91
	5201 - Sewer	\$640,448.83
	5501 - Swimming Pool	\$22,039.92
	5601 - Storm Drainage	\$94,890.03
	5602 - Theatre	\$31,423.70
	5701 - Water Surplus Imprvrment	\$25,701.00
	5702 - Storm Drainage Surplus Imprvrment	\$35,000.00
	5721 - Storm Sewer Sinking	\$0.00
	5741 - Storm Drain Debt Service Reserve	\$38,931.00
Enterprise Total:		\$1,222,760.39
Internal Service		
		\$0.00
Custodial		
	9101 - Unclaimed Monies	\$60.00
	9901 - Mayor's Court	\$2,470.01
	9902 - Contract Trust	\$0.00
	9903 - Fire Damage Repair	\$0.00
	9904 - Fireworks Display	\$0.00
Custodial Total:		\$2,530.01
Investment Trust		
		\$0.00
Private - Purpose Trust		
		\$0.00
Funds Total (Must equal Depository Total)		\$3,307,414.74

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Cash Reconciliation

as of 12/31/2020

Depository

Account Type	Account Name	Totals
Checking Accounts		
	PRIMARY	\$2,989,257.98
	MAYOR'S CT	\$2,470.01
Checking Accounts Total:		\$2,991,727.99
Investment Accounts		
Treasury Bill		
Treasury Bill Total:		\$0.00
Certificate of Deposit		\$0.00
CDAR2YR-20		
CDARS 805		\$200,243.30
CEM ENDOW		\$100,000.00
Certificate of Deposit Total:		\$100,355.88
Other		\$400,599.18
Other Total:		\$0.00
Investment Accounts Total:		\$0.00
Adjustments To Cash		\$400,599.18
Deposits In Transit		\$0.00
Outstanding Payments		(\$84,912.43)
Outstanding Adjustments		\$0.00
Other Adjusting Factors		\$0.00
Adjustments To Cash Total:		(\$84,912.43)
Depository Total (Must equal Funds Total)		\$3,307,414.74

Segregated Accounts - Not included in the Depository

Payroll Clearance Account	\$0.00
Retainage Accounts	\$0.00
Debt Accounts (Related to Bond Indenture)	\$0.00
Bond and Coupon Clearance Account	\$0.00
Other Outside Accounts	\$0.00
Total Outside Accounts:	\$0.00

Funds

Fund Type	Fund	Totals
General		
General Total:		\$519,410.60
Special Revenue		\$519,410.60
	1000 - General	
	2011 - Street Construction, Maint. and Repair	\$76,408.10
	2021 - State Highway	\$9,762.18
	2031 - Cemetery	\$48,282.28
	2041 - Central Park SE Quadrant Fund	\$8,815.80
	2071 - Income Tax	\$293,993.00
	2081 - Drug Law Enforcement	\$870.81
	2151 - Coronavirus Relief Fund	\$50,307.66

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Fund Status

As Of 12/31/2020

Fund Number	Fund Name	% of Total Pooled	Fund Balance	Investments (Non-Pooled)	Checking & Pooled Investments (Pooled)
1000	General	16.196%	\$519,410.60	\$0.00	\$519,410.60
2011	Street Construction, Maint. and Repair	2.382%	\$76,408.10	\$0.00	\$76,408.10
2021	State Highway	0.304%	\$9,762.18	\$0.00	\$9,762.18
2031	Cemetery	1.506%	\$48,282.28	\$0.00	\$48,282.28
2041	Central Park SE Quadrant Fund	0.275%	\$8,815.80	\$0.00	\$8,815.80
2071	Income Tax	9.167%	\$293,993.00	\$0.00	\$293,993.00
2081	Drug Law Enforcement	0.027%	\$870.81	\$0.00	\$870.81
2151	Coronavirus Relief Fund	1.569%	\$50,307.66	\$0.00	\$50,307.66
2901	Police	4.328%	\$138,790.49	\$0.00	\$138,790.49
2902	Furtherance of Justice	0.082%	\$2,634.42	\$0.00	\$2,634.42
2903	Emergency Medical Services	7.774%	\$249,315.85	\$0.00	\$249,315.85
2904	Fire Levy	10.132%	\$324,952.72	\$0.00	\$324,952.72
2905	Mayor's Court Computer Fund	0.048%	\$1,536.91	\$0.00	\$1,536.91
3101	Maintenance Building Bond Retirement	0.000%	\$0.00	\$0.00	\$0.00
4901	Street Improvement	7.077%	\$226,971.31	\$0.00	\$226,971.31
4903	Swimming Pool Improvements Project	0.489%	\$15,692.64	\$0.00	\$15,692.64
4951	Cemetery Endowment	0.437%	\$114,379.57	\$100,355.88	\$14,023.69
5101	Water	10.425%	\$334,325.91	\$0.00	\$334,325.91
5201	Sewer	19.971%	\$640,448.83	\$0.00	\$640,448.83
5501	Swimming Pool	0.687%	\$22,039.92	\$0.00	\$22,039.92
5601	Storm Drainage	2.959%	\$94,890.03	\$0.00	\$94,890.03
5602	Theatre	0.980%	\$31,423.70	\$0.00	\$31,423.70
5701	Water Surplus Imprvment	0.801%	\$25,701.00	\$0.00	\$25,701.00
5702	Storm Drainage Surplus Imprvment	1.091%	\$35,000.00	\$0.00	\$35,000.00
5721	Storm Sewer Sinking	0.000%	\$0.00	\$0.00	\$0.00
5741	Storm Drain Debt Service Reserve	1.214%	\$38,931.00	\$0.00	\$38,931.00
9101	Unclaimed Monies	0.002%	\$60.00	\$0.00	\$60.00
9901	Mayor's Court	0.077%	\$2,470.01	\$0.00	\$2,470.01
9902	Contract Trust	0.000%	\$0.00	\$0.00	\$0.00
9903	Fire Damage Repair	0.000%	\$0.00	\$0.00	\$0.00
9904	Fireworks Display	0.000%	\$0.00	\$0.00	\$0.00
All Funds Total			\$3,307,414.74	\$100,355.88	\$3,207,058.86

Pooled Investments	
Secondary Checking Accounts	\$300,243.30
Available Primary Checking Balance	\$1,584.51
	\$2,905,231.05

Last reconciled to bank: 12/31/2020 – Total other adjusting factors: \$0.00

Schedule Of Outstanding Debt

UAN v2021.1

For the Year Ended December 31, 2020

Description of Issue	Year Issued	Interest Rate	Balance January 1	Amount Issued	Amount Retired	Balance December 31
USDA Storm Sewer Project	2002	4.50%	\$548,900.00	\$0.00	\$14,100.00	\$534,800.00
OWDA Water Plant Expansion	2004	4.00%	355,970.72	0.00	52,847.28	303,123.44
OPWC Water Plant Project	2005	0.00%	86,075.00	0.00	15,650.00	70,425.00
Police Cruiser (2018 Explorer)	2018	4.00%	20,246.76	0.00	9,932.17	10,314.59
Dump Truck (2019 F-350)	2018	4.00%	39,844.41	0.00	9,385.32	30,459.09
Maintenance Building Bonds	2018	4.00%	239,701.90	0.00	91,905.41	147,796.49
OWDA Reservoir Project	2018	2.70%	659,321.71	0.00	25,248.48	634,073.23
Total			\$1,950,060.50	\$0.00	\$219,068.66	\$1,730,991.84

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Schedule Of Debt Service Requirements
For the Year Ended December 31, 2020

1/15/2021 12:06:07 PM
UAN v2021.1

Fiscal Year Ending	Principal (A)	Interest (B)	Total Columns A & B (C)
2021	\$164,907.97	\$59,809.29	\$224,717.26
2022	160,354.97	53,947.90	214,302.87
2023	166,247.95	48,376.89	214,624.84
2024	161,384.84	42,610.37	203,995.21
2025	126,640.74	37,327.23	163,967.97
2030	257,066.05	150,638.35	407,704.40
2035	304,233.83	103,170.57	407,404.40
2040	317,455.49	46,668.03	364,123.52
2042	72,700.00	4,300.00	77,000.00
Total	\$1,730,991.84	\$546,848.63	\$2,277,840.47

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Reconciliation of Interfund Transactions
Fiscal 2020 Year-to-Date

1/8/2021 11:00:31 AM
UAN v2021.1

Fund Description	Transfers In (A)	Transfers Out (B)	Variance (C = A - B) (C)	Advances In (D)	Advances Out (E)	Variance (F = D - E) (F)
General	\$155,000.00	\$0.00	\$155,000.00	\$0.00	\$0.00	\$0.00
Street Construction, Maint. and Repair	\$125,000.00	\$0.00	\$125,000.00	\$0.00	\$0.00	\$0.00
Cemetery	\$18,000.00	\$0.00	\$18,000.00	\$0.00	\$0.00	\$0.00
Income Tax	\$0.00	\$1,179,000.00	-\$1,179,000.00	\$0.00	\$0.00	\$0.00
Police	\$430,000.00	\$0.00	\$430,000.00	\$0.00	\$0.00	\$0.00
Furtherance of Justice	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
Emergency Medical Services	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00
Maintenance Building Bond Retirement	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00
Street Improvement	\$190,000.00	\$0.00	\$190,000.00	\$0.00	\$0.00	\$0.00
Swimming Pool Improvements Project	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00
Swimming Pool	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
Storm Drainage	\$0.00	\$38,800.50	-\$38,800.50	\$0.00	\$0.00	\$0.00
Storm Sewer Sinking	\$38,800.50	\$0.00	\$38,800.50	\$0.00	\$0.00	\$0.00
	<u>\$1,217,800.50</u>	<u>\$1,217,800.50</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 - Reporting Entity

The Village of Loudonville (the Village), Ashland County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected six-member Council directs the Village. The Village provides water, sewer and storm drain utilities, street maintenance and repair, park operations, police services, emergency medical services, fire protection services, theatre operations, cemetery operations, swimming pool operations, and planning and zoning. The Village contracts with the Holmes County Sheriff's department to provide emergency dispatch services to the Village. The Village appropriates general fund money to support a volunteer fire department.

Public Entity Risk Pool

The Village participates in the Ohio Plan Risk Management, Inc. (OPRM), a public entity risk pool. Note 6 to the financial statements provide additional information for this entity.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all proprietary fund types and a combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types which are organized on a fund type basis.

Fund Accounting

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio. Unclaimed monies are reported in the general fund balance as nonspendable. The Income Tax Fund has been mapped to the General Fund for the purpose of reporting total receipts and disbursements at year-end.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

Street Construction Maintenance and Repair The street construction maintenance and repair fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies (continued)

Fund Accounting (continued)

Police Levy Fund The police levy fund receives levy monies and income tax for operating and maintaining the Village Police Department.

Emergency Medical Services Fund The emergency medical services fund receives income tax and insurance and patient payments for operating and maintaining EMS services.

Fire Levy Fund The fire levy fund receives levy monies to provide and maintain fire apparatus, buildings and other firefighting and emergency response equipment.

Debt Service Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Village has one Debt Service Fund for the Maintenance Building.

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village had the following significant capital project funds:

Street Improvement Fund This fund receives local income taxes transferred from the General Fund, license taxes, and grant monies which are used for improvements to Village Streets.

Swimming Pool Improvements Project This fund was established in 2018 and received local grant monies, local income taxes, and state grant monies to make capital improvements to the swimming pool in 2019, with project completion in 2021.

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Village had the following significant permanent fund:

Cemetery Endowment Fund The cemetery endowment fund accounts for and reports interest earned on the nonexpendable corpus from a trust agreement restricted for the general maintenance and upkeep of the Village's cemetery.

Enterprise Funds These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Funds:

Water Fund The water fund accounts for the provision of water treatment and distribution to the residents and commercial users located within the Village.

Sewer Fund The sewer fund accounts for the provision of sanitary sewer services to the residents and commercial users within the Village.

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies (continued)

Fund Accounting (continued)

Storm Drainage Fund The storm drainage fund receives charges for services from residents to make improvements to the storm drains.

Fiduciary Funds Fiduciary funds include custodial funds. Custodial funds are purely custodial in nature and are used to report fiduciary activities that are not required to be reported in a trust fund. The Village's four custodial funds account for: 1) the Mayor's Court, which receives money from fines and forfeitures 2) for contractor deposits which are refunded after satisfactory repairs are made to the streets; 3) for deposits held for fire damaged structures which are refunded after satisfactory repairs are made; and 4) for donations held on behalf of the local Chamber of Commerce-sponsored fireworks display.

For regulatory purposes, certain own source revenues are permitted to flow through clearing funds presented as custodial funds. The amounts distributed to the other funds of the entity are identified on the combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types. Also, for regulatory purposes, certain deposits and clearing funds are permitted to be presented as custodial funds.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Village recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary disbursements when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Budgetary Process

The Ohio Revised Code requires that each fund (except certain custodial funds) be budgeted annually.

Appropriations Budgetary disbursements (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over and need not be reappropriated.

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies (continued)

A summary of 2020 budgetary activity appears in Note 3.

Deposits and Investments

The Village's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Village values certificate of deposit (CDARS) at cost.

Capital Assets

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Village and the nonexpendable portion of the corpus in permanent funds.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Council can *commit* amounts via formal action (ordinance or resolution). The Village must adhere to these commitments unless Council amends the ordinance or resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies (continued)

Fund Balance (continued)

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 11.

Note 3 - Budgetary Activity

Budgetary activity for the year ending December 31, 2020 follows:

Fund Type	2020 Budgeted vs. Actual Receipts	
	Budgeted Receipts	Actual Receipts Variance
General	\$1,572,317	\$1,871,999 \$299,682
Special Revenue	1,694,763	1,751,842 57,079
Debt Service	101,685	101,655 (30)
Capital Projects	242,400	241,455 (945)
Permanent	1,000	1,625 625
Enterprise	946,700	971,492 24,792

Fund Type	2020 Budgeted vs. Actual Budgetary Basis Disbursements	
	Appropriation Authority	Budgetary Disbursements Variance
General	\$1,937,049	\$1,701,527 \$235,522
Special Revenue	2,013,684	1,706,167 307,517
Debt Service	101,685	101,655 30
Capital Projects	198,754	166,888 31,866
Permanent	0	0 0
Enterprise	1,228,666	972,322 256,344

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 4 – Deposits and Investments

To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at December 31, 2020 was as follows:

	2020
Demand deposits	<u>\$2,991,728</u>
Certificates of deposit	<u>400,599</u>
Total deposits	<u><u>\$3,392,327</u></u>

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 5 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County in February each year. If the property owner elects to pay semiannually, the first half is due in February. The second half payment is due the following July.

Public utilities are also taxed on personal and real property located within the Village.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

Income Taxes

The Village levies a municipal income tax of 1.75 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 6 - Risk Management

Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The Village pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Risk Pool Membership

The Village belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. Effective November 1, 2018, the OPRM the property retention remained unchanged, however, the Plan assumed 100% of the first \$250,000 casualty treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had 774 members as of December 31, 2018 (latest information available).

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2018.

	<u>2018</u>
Assets	\$15,065,412
Liabilities	<u>(10,734,623)</u>
Members' Equity	<u>\$ 4,330,789</u>

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Most Village employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 7 - Defined Benefit Pension Plans (continued)

Ohio Public Employees Retirement System (continued)

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14% of participants' gross salaries. The Village has paid all contributions required through December 31, 2020.

Ohio Police and Fire Retirement System

The Village's certified full-time Fire Fighter/Paramedics and full-time Police Officers belong to the Ohio Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include post-retirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25% of their wages. The Village contributed to OP&F an amount equal to 19.5% of full-time police members' wages and 24% of full-time fire fighter/paramedics' wages. The Village has paid all contributions required through December 31, 2020.

Social Security

The Village's volunteer firefighters contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2020.

Note 8 - Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0% during calendar year 2020. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4% during calendar year 2020. OP&F contributed 0.5% to fund these benefits.

Beginning January 1, 2019, OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F was placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses.

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 9 – Debt

Debt outstanding at December 31, 2020 was as follows:

	Principal	Interest Rate
OWDA Loan - Water Plant	\$303,123	4.00%
OWDA Loan - Reservoir Project	634,073	2.70%
OPWC Water Treatment Plan Loan	70,425	0.00%
USDA Mortgage Revenue Bonds	534,800	4.50%
Maintenance Building General Obligation Bonds	147,796	4.00%
Total	\$1,690,217	

The Ohio Water Development Authority (OWDA) loans are for the water plant project and for the new reservoir project, which was completed in 2018. The OWDA loans are collateralized by water receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Ohio Public Works Commission (OPWC) loan relates to a water treatment plant improvement project.

The USDA Mortgage Revenue Bonds relate to a storm sewer replacement project. The bonds are collateralized by revenues of the storm sewer system. As required by the mortgage revenue bond covenant, the Village has established and funded a debt service reserve fund and a debt service sinking fund, included as enterprise funds.

Amortization of the above debt, including interest, is scheduled as follows:

Year Ending December 31:	USDA				
	OWDA Water		OPWC Water		Mortgage
	Plan		Plan		Revenue Bonds
2021	66,863	15,650		38,700	
2022	67,176	15,650		38,700	
2023	67,503	15,650		38,700	
2024	67,846	15,650		38,700	
2025	68,205	7,825		38,700	
2026-2030	0	0		193,300	
2031-2035	0	0		193,000	
2036-2040	0	0		192,600	
2041-2042	0	0		77,000	
Total	\$337,593	\$70,425		\$849,400	
				\$814,737	\$162,029

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 9 – Debt (continued)

Capital Leases

The Village has entered into various capital leases for equipment. Amortization of the cruiser and dump truck leases, including interest, are scheduled as follows:

Year Ending December 31:	Cruiser Lease	Dump Truck
2021	\$10,725	\$10,978
2022		10,978
2023		10,978
Total	<u>\$10,725</u>	<u>\$32,934</u>

Note 10 – Contingent Liabilities

The Village may be a defendant in lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the Village's financial condition.

Note 11 – Fund Balance

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Nonspendable:						\$0
Unclaimed Monies	\$60					60
Corpus					100,356	100,356
Outstanding Encumbrances	19,603	68,221	0	133,826	0	221,650
Total	<u>\$19,663</u>	<u>\$68,221</u>	<u>\$0</u>	<u>\$133,826</u>	<u>\$100,356</u>	<u>\$322,066</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects fund are restricted committed or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed and assigned amounts in the special revenue, debt service, capital projects and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Village of Loudonville
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Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 11 – Change in Accounting Principles

For 2020, the Village has made changes to their cash basis reporting model. These changes include modifications to the definition of fiduciary funds, adding a separate Combined Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis) – All Fiduciary Fund Types, and removing the Fund balance classifications from the Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types.

Note 12 – COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Village. The Village's investment portfolio has incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the Village's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the Village received CARES Act funding. The expenditure of these funds are reflected in the Coronavirus Relief Special Revenue Fund on the accompanying financial statements.