

The Village of Loudonville



ANNUAL FINANCIAL REPORT

FOR THE YEAR
2022

Elaine Van Horn, Fiscal Officer

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Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2022

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) 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. 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, 2022

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.

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.

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.

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.

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 - Summary of Significant Accounting Policies (continued)

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 (C). 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 (C) 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. 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.

A summary of 2022 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 certificates of deposit (CDARS) at cost. Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value.

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 - Summary of Significant Accounting Policies (continued)

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.

Leases

The Village is the lessee in various leases (as defined by GASB 87) related to vehicles or other equipment under noncancelable leases. Lease disbursements are recognized when they are paid.

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.

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

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 - Summary of Significant Accounting Policies (continued)

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, 2022 follows:

Fund Type	2022 Budgeted vs. Actual Receipts		
	Budgeted Receipts	Actual Receipts	Variance
General	1,611,123	2,019,188	408,065
Special Revenue	2,113,997	2,209,353	95,356
Debt Service	40,000	40,000	0
Capital Projects	417,400	415,623	(1,777)
Permanent	1,000	504	(496)
Enterprise	1,019,100	1,068,106	49,006

2022 Budgeted vs. Actual Budgetary Basis Disbursements

Fund Type	Appropriation		Budgetary	
	Authority	Disbursements	Disbursements	Variance
General	2,073,389	1,952,608	1,952,608	120,781
Special Revenue	2,415,349	2,029,228	2,029,228	386,121
Debt Service	40,000	40,000	40,000	0
Capital Projects	611,094	307,234	307,234	303,860
Permanent	0	0	0	0
Enterprise	1,275,257	1,085,331	1,085,331	189,926

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 and investments at December 31, 2022 was as follows:

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 4 – Deposits and Investments (Continued)

	2022
Demand deposits	544,265
Certificates of deposit	200,356
Total deposits	<u>744,621</u>
STAR Ohio	
Total investments	<u>3,342,613</u>
Total Deposits & Investments	<u><u>4,087,234</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.

Investments

Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

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, 2022

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, cyber 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, 2021.

	2021
Assets	\$21,777,439
Liabilities	(15,037,383)
Accumulated Surplus	<u>\$ 6,740,056</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

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 7 - Defined Benefit Pension Plans (Continued)

postretirement healthcare and survivor and disability benefits.

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, 2022.

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, 2022.

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, 2022.

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 2022. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4% during calendar year 2022. OP&F contributed 0.5% to fund these benefits.

Note 9 – Debt

Debt outstanding at December 31, 2022 was as follows:

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 9 – Debt (Continued)

	Principal	Interest Rate
OWDA Loan - Water Plant	\$190,005	4.00%
OWDA Loan - Reservoir Project	581,499	2.70%
OPWC Water Treatment Plan Loan	39,125	0.00%
OWDA Loan - Storm Sewer (Refinance of USDA)	511,664	0.71%
Maintenance Building General Obligation Bonds	31,797	4.00%
Dump Truck	10,556	4.00%
Cruiser	23,103	2.47%
Total	<u>\$1,387,749</u>	

The Ohio Water Development Authority (OWDA) loans are for the water plant project, the water reservoir project, and the storm sewer project. The OWDA loans for the water projects are collateralized by water receipts, and the OWDA loan for the storm sewer project is collateralized by storm sewer 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.

Financed Purchases

The Village has entered into financed purchases agreements for vehicles (Dump Truck and Cruiser) where ownership of the underlying asset transfers to the Village by the end of the contract. The Village disbursed \$10,978 to pay these costs for the fiscal year ended December 31, 2022.

Amortization

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

Year Ending December 31:	OWDA Water		OPWC Water		OWDA		OWDA		Maintenance		Cruiser	Dump Truck
	Plant		Plant		Storm Sewer Refinance	Reservoir Project	Building Bonds					
2023	\$67,504		\$15,650		\$58,788	\$42,881	\$32,061		\$11,982	\$10,978		
2024	67,846		15,650		58,788	42,881	0		11,982	0		
2025	68,205		7,825		58,788	42,881	0		0	0		
2026	0		0		58,788	42,881	0		0	0		
2027	0		0		58,788	42,881	0		0	0		
2028-2032	0		0		235,153	214,404	0		0	0		
2033-2037	0		0		0	214,404	0		0	0		
2038-2042	0		0		0	85,762	0		0	0		
2043	0		0		0	0	0		0	0		
Total	\$203,555		\$39,125		\$529,093	\$728,975	\$32,061		\$23,964	\$10,978		

Note 10 – Contingent Liabilities

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2022

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 Balances

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	Capital		Total
			Projects	Permanent	
Nonspendable:					
Unclaimed Monies	\$36				\$36
Corpus				100,356	100,356
Outstanding Encumbrances	4,585	155,515	25,362	0	185,462
<i>Total</i>	<u>\$4,621</u>	<u>\$155,515</u>	<u>\$25,362</u>	<u>\$100,356</u>	<u>\$285,854</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of 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, capital projects and permanent funds include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 12 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2022, the Village received \$376,275 as an on-behalf of grant from another government, the Ashland County Commissioners. This amount was recorded in the applicable Special Revenue Fund. (American Rescue Plan Act Fund 2153)

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-120-100-0000 Personal Services	\$20,000.00	\$147.54	\$21,500.00	\$21,647.54	\$20,278.47	\$125.91	\$20,404.38	\$1,243.16
1000-120-212-0000 Social Security	\$3,000.00	\$0.00	\$1,500.00	\$1,500.00	\$1,273.84	\$0.00	\$1,273.84	\$226.16
1000-120-213-0000 Medicare	\$500.00	\$0.00	\$500.00	\$500.00	\$298.15	\$0.00	\$298.15	\$201.85
1000-120-270-0000 Uniforms and Clothing	\$3,500.00	\$166.00	\$3,500.00	\$3,666.00	\$1,963.25	\$0.00	\$1,963.25	\$1,702.75
1000-120-310-0000 Utilities	\$9,500.00	\$0.00	\$9,500.00	\$9,500.00	\$8,833.89	\$0.00	\$8,833.89	\$666.11
1000-120-348-0000 Training Services	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$4,355.00	\$0.00	\$4,355.00	\$3,645.00
1000-120-399-0047 Other - Other Contractual Services{Dispatch Contract}	\$10,700.00	\$0.00	\$10,700.00	\$10,700.00	\$10,696.50	\$0.00	\$10,696.50	\$3.50
1000-120-420-0000 Operating Supplies and Materials	\$23,000.00	\$0.00	\$23,000.00	\$23,000.00	\$17,261.05	\$9.99	\$17,271.04	\$5,728.96
1000-120-520-0603 Equipment{Fire Dept Inc Donations}	\$0.00	\$0.00	\$11,800.00	\$11,800.00	\$11,800.00	\$0.00	\$11,800.00	\$0.00
1000-130-311-0000 Electricity	\$36,000.00	\$1,919.77	\$36,000.00	\$37,919.77	\$32,612.38	\$0.00	\$32,612.38	\$5,307.39
1000-210-640-0000 Payment to Another Political Subdivision	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,716.98	\$0.00	\$1,716.98	\$1,283.02
1000-310-100-0001 Personal Services{Mrs. Young Summer Playground}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-211-0001 Ohio Public Employees Retirement System{Mrs. Young Summer P}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-213-0001 Medicare{Mrs. Young Summer Playground}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-349-0019 Other - Professional and Technical Services{Music in the Pa}	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
1000-310-420-0001 Operating Supplies and Materials{Mrs. Young Summer Playgrou}	\$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 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
1000-310-430-0000 Repairs and Maintenance	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,075.00	\$0.00	\$1,075.00	\$1,425.00
1000-320-100-0000 Personal Services	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$12,597.01	\$0.00	\$12,597.01	\$2,402.99
1000-320-311-0000 Electricity	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$15,600.35	\$0.00	\$15,600.35	\$4,399.65
1000-320-420-0000 Operating Supplies and Materials	\$24,000.00	\$0.00	\$19,600.00	\$19,600.00	\$15,533.78	\$0.00	\$15,533.78	\$4,066.22
1000-490-349-0023 Other - Professional and Technical Services{Hanging Baskets}	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00
1000-490-420-0000 Operating Supplies and Materials	\$7,500.00	\$0.00	\$9,000.00	\$9,000.00	\$8,984.90	\$0.00	\$8,984.90	\$15.10
1000-490-490-0024 Other - Supplies and Materials{Downtown Flags Project}	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
1000-490-510-0004 Land and Land Improvements{Adopt-A-Tree Program}	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$758.00	\$0.00	\$758.00	\$242.00
1000-660-439-0000 Other - Repairs and Maintenance	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
1000-710-131-0000 Salary - Administrator	\$16,000.00	\$183.54	\$16,000.00	\$16,183.54	\$15,453.79	\$272.67	\$15,726.46	\$457.08
1000-710-132-0000 Salaries - Administrator's Staff	\$600.00	\$6.18	\$600.00	\$606.18	\$539.99	\$6.19	\$546.18	\$60.00
1000-710-161-0000 Salary - Mayor	\$13,000.00	\$160.60	\$13,000.00	\$13,160.60	\$13,000.00	\$160.60	\$13,160.60	\$0.00
1000-710-225-0000 Workers' Compensation	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$10,324.00	\$0.00	\$10,324.00	\$14,676.00
1000-710-252-0000 Travel and Transportation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$15.00	\$15.00	\$30.00	\$970.00
1000-710-310-0000 Utilities	\$1,600.00	\$0.00	\$1,600.00	\$1,600.00	\$959.86	\$0.00	\$959.86	\$640.14
1000-710-410-0000 Office Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$825.14	\$0.00	\$825.14	\$174.86
1000-715-111-0000 Salaries - Council	\$18,000.00	\$58.77	\$18,000.00	\$18,058.77	\$17,940.95	\$57.82	\$17,998.77	\$60.00
1000-715-325-0000 Advertising	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$172.44	\$597.00	\$769.44	\$6,230.56
1000-720-100-0000 Personal Services	\$4,600.00	\$63.67	\$4,600.00	\$4,663.67	\$4,595.99	\$63.68	\$4,659.67	\$4.00

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 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
1000-720-349-0000	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$1,225.00	\$0.00	\$1,225.00	\$3,275.00
Other - Professional and Technical Services								
1000-720-420-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,093.17	\$0.00	\$1,093.17	\$906.83
Operating Supplies and Materials								
1000-725-121-0000	\$26,000.00	\$430.97	\$26,000.00	\$26,430.97	\$25,799.67	\$607.54	\$26,407.21	\$23.76
Salary - Clerk/Treasurer								
1000-725-122-0000	\$38,000.00	\$394.03	\$38,000.00	\$38,394.03	\$34,643.69	\$803.38	\$35,447.07	\$2,946.96
Salaries - Clerk/Treasurer's Staff								
1000-725-252-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
Travel and Transportation								
1000-725-410-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
Office Supplies and Materials								
1000-730-100-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Personal Services								
1000-730-310-0000	\$24,000.00	\$0.00	\$23,500.00	\$23,500.00	\$19,901.86	\$0.00	\$19,901.86	\$3,598.14
Utilities								
1000-730-310-0010	\$2,500.00	\$0.00	\$3,000.00	\$3,000.00	\$2,659.96	\$0.00	\$2,659.96	\$340.04
Utilities{Youth Building}								
1000-730-420-0000	\$9,500.00	\$0.00	\$8,500.00	\$8,500.00	\$2,626.12	\$0.00	\$2,626.12	\$5,873.88
Operating Supplies and Materials								
1000-730-420-0010	\$7,000.00	\$500.00	\$7,000.00	\$7,500.00	\$1,170.80	\$0.00	\$1,170.80	\$6,329.20
Operating Supplies and Materials{Youth Building}								
1000-730-431-0000	\$3,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,220.85	\$0.00	\$3,220.85	\$779.15
Repairs and Maintenance of Buildings and Land								
1000-740-344-0000	\$4,200.00	\$0.00	\$4,200.00	\$4,200.00	\$3,042.47	\$0.00	\$3,042.47	\$1,157.53
Tax Collection Fees								
1000-740-345-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$526.84	\$0.00	\$526.84	\$973.16
Election Expenses								
1000-745-342-0000	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$11,160.00	\$0.00	\$11,160.00	\$840.00
Auditing Services								
1000-745-343-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,074.90	\$0.00	\$4,074.90	\$925.10
Uniform Accounting Network Fees								
1000-750-341-0000	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$43,240.07	\$0.00	\$43,240.07	\$6,759.93
Accounting and Legal Fees								
1000-750-400-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$1,865.00	\$1,042.00	\$2,907.00	\$2,093.00
Supplies and Materials								
1000-790-211-0000	\$22,000.00	\$0.00	\$21,900.00	\$21,900.00	\$16,566.12	\$0.00	\$16,566.12	\$5,333.88
Ohio Public Employees Retirement System								

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 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
1000-790-212-0000 Social Security	\$200.00	\$0.00	\$400.00	\$400.00	\$356.50	\$0.00	\$356.50	\$43.50
1000-790-213-0000 Medicare	\$3,000.00	\$0.00	\$2,900.00	\$2,900.00	\$1,728.29	\$0.00	\$1,728.29	\$1,171.71
1000-790-220-0000 Insurance Benefits	\$37,000.00	\$0.00	\$37,000.00	\$37,000.00	\$34,889.58	\$0.00	\$34,889.58	\$2,110.42
1000-790-240-0000 Unemployment Compensation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
1000-790-300-0000 Contractual Services	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$18,257.02	\$0.00	\$18,257.02	\$1,742.98
1000-790-349-0000 Other - Professional and Technical Services	\$1,500.00	\$0.00	\$1,495.00	\$1,495.00	\$361.22	\$0.00	\$361.22	\$1,133.78
1000-790-350-0000 Insurance and Bonding Services	\$40,000.00	\$0.00	\$40,755.00	\$40,755.00	\$40,753.00	\$0.00	\$40,753.00	\$2.00
1000-790-420-0000 Operating Supplies and Materials	\$16,000.00	\$0.00	\$15,000.00	\$15,000.00	\$12,390.53	\$426.53	\$12,817.06	\$2,182.94
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	\$12,000.00	\$0.00	\$750.00	\$750.00	\$750.00	\$0.00	\$750.00	\$0.00
1000-800-510-0000 Land and Land Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-510-0022 Land and Land Improvements{Parks Lighting Project CDBG}	\$190,000.00	\$0.00	\$196,900.00	\$196,900.00	\$196,890.68	\$0.00	\$196,890.68	\$9.32
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	\$2,000.00	\$14,375.00	\$1,600.00	\$15,975.00	\$15,937.72	\$0.00	\$15,937.72	\$37.28
1000-800-530-0010 Buildings and Other Structures{Youth Building}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-540-0000 Machinery, Equipment and Furniture	\$1,000.00	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00	\$6,500.00	\$0.00
1000-800-590-0000 Other - Capital Outlay	\$0.00	\$0.00	\$16,300.00	\$16,300.00	\$16,300.00	\$0.00	\$16,300.00	\$0.00
1000-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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

All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
General Fund Total:	\$825,200.00	\$18,406.07	\$853,900.00	\$872,306.07	\$752,396.77	\$4,188.31	\$756,585.08	\$115,720.99
General Funds Total:	\$825,200.00	\$18,406.07	\$853,900.00	\$872,306.07	\$752,396.77	\$4,188.31	\$756,585.08	\$115,720.99
2000 Special Revenue								
Street Construction, Maint. and Repair								
2011-620-131-0000 Salary - Administrator	\$16,000.00	\$183.54	\$16,000.00	\$16,183.54	\$15,453.79	\$272.67	\$15,726.46	\$457.08
2011-620-190-0000 Other - Personal Services	\$170,000.00	\$1,524.55	\$170,000.00	\$171,524.55	\$151,636.95	\$3,028.35	\$154,665.30	\$16,859.25
2011-620-190-1500 Other - Personal Services{Outside Contracts SCMR}	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,159.44	\$0.00	\$2,159.44	\$840.56
2011-620-211-0000 Ohio Public Employees Retirement System	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$23,443.23	\$0.00	\$23,443.23	\$6,556.77
2011-620-213-0000 Medicare	\$3,200.00	\$0.00	\$3,200.00	\$3,200.00	\$2,361.82	\$0.00	\$2,361.82	\$838.18
2011-620-220-0000 Insurance Benefits	\$70,000.00	\$0.00	\$70,000.00	\$70,000.00	\$47,259.78	\$0.00	\$47,259.78	\$22,740.22
2011-620-228-0000 Health Care Reimbursement	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
2011-620-270-0000 Uniforms and Clothing	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,131.08	\$0.00	\$1,131.08	\$868.92
2011-620-310-0000 Utilities	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	\$7,132.66	\$0.00	\$7,132.66	\$3,867.34
2011-620-396-0000 Streets, Highways, Curbs and Sidewalks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-420-0000 Operating Supplies and Materials	\$42,000.00	\$1,038.61	\$42,000.00	\$43,038.61	\$33,203.98	\$360.20	\$33,564.18	\$9,474.43
2011-620-430-0000 Repairs and Maintenance	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$28,834.55	\$0.00	\$28,834.55	\$11,165.45
2011-620-490-0000 Other - Supplies and Materials	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$10,739.87	\$0.00	\$10,739.87	\$1,260.13
2011-800-540-0000 Machinery, Equipment and Furniture	\$9,000.00	\$7,000.00	\$10,000.00	\$17,000.00	\$16,825.08	\$0.00	\$16,825.08	\$174.92
2011-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$15,000.00	\$21,805.61	\$14,000.00	\$35,805.61	\$21,924.39	\$0.00	\$21,924.39	\$13,881.22

Statement excludes amounts for advances.

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

UAN v2023.1

All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
2011-850-710-0000 Principal	\$5,100.00	\$0.00	\$5,100.00	\$5,100.00	\$5,075.05	\$0.00	\$5,075.05	\$24.95
2011-850-720-0000 Interest	\$500.00	\$0.00	\$500.00	\$500.00	\$413.91	\$0.00	\$413.91	\$86.09
Street Construction, Maint. and Repair Fund Total:	\$430,800.00	\$31,552.31	\$430,800.00	\$462,352.31	\$367,595.58	\$3,661.22	\$371,256.80	\$91,095.51
State Highway								
2021-620-420-0000 Operating Supplies and Materials	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$1,074.82	\$0.00	\$1,074.82	\$3,925.18
2021-800-540-0000 Machinery, Equipment and Furniture	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$8,069.90	\$0.00	\$8,069.90	\$930.10
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	\$5,100.00	\$0.00	\$5,100.00	\$5,100.00	\$5,075.04	\$0.00	\$5,075.04	\$24.96
2021-850-720-0000 Interest	\$500.00	\$0.00	\$500.00	\$500.00	\$413.90	\$0.00	\$413.90	\$86.10
State Highway Fund Total:	\$19,600.00	\$0.00	\$19,600.00	\$19,600.00	\$14,633.66	\$0.00	\$14,633.66	\$4,966.34
Cemetery								
2031-240-121-0000 Salary - Clerk/Treasurer	\$260.00	\$3.74	\$260.00	\$263.74	\$260.00	\$3.74	\$263.74	\$0.00
2031-240-190-0000 Other - Personal Services	\$16,000.00	\$74.27	\$16,000.00	\$16,074.27	\$8,201.71	\$24.61	\$8,226.32	\$7,847.95
2031-240-211-0000 Ohio Public Employees Retirement System	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,215.00	\$0.00	\$1,215.00	\$1,285.00
2031-240-213-0000 Medicare	\$300.00	\$0.00	\$300.00	\$300.00	\$122.10	\$0.00	\$122.10	\$177.90
2031-240-310-0000 Utilities	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,675.83	\$0.00	\$2,675.83	\$324.17
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	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$5,718.76	\$0.00	\$5,718.76	\$1,281.24
2031-800-500-0000 Capital Outlay	\$10,000.00	\$0.00	\$12,000.00	\$12,000.00	\$2,000.00	\$0.00	\$2,000.00	\$10,000.00

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 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
2031-800-520-0000 Equipment	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00	\$6,000.00	\$0.00	\$6,000.00	\$10,000.00
Cemetery Fund Total:	\$57,060.00	\$78.01	\$59,060.00	\$59,138.01	\$26,193.40	\$28.35	\$26,221.75	\$32,916.26
Central Park SE Quadrant Fund								
2041-320-430-0014 Repairs and Maintenance{Progress Club ~ Fountain}	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,193.64	\$0.00	\$1,193.64	\$2,806.36
2041-320-430-0015 Repairs and Maintenance{ACCF Boss Kett Fund}	\$500.00	\$0.00	\$500.00	\$500.00	\$14.10	\$0.00	\$14.10	\$485.90
Central Park SE Quadrant Fund Fund Total:	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$1,207.74	\$0.00	\$1,207.74	\$3,292.26
Income Tax								
2071-755-190-0000 Other - Personal Services	\$16,900.00	\$182.55	\$16,900.00	\$17,082.55	\$16,161.52	\$338.15	\$16,499.67	\$582.88
2071-755-211-0000 Ohio Public Employees Retirement System	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,279.92	\$0.00	\$2,279.92	\$220.08
2071-755-213-0000 Medicare	\$300.00	\$0.00	\$300.00	\$300.00	\$217.71	\$0.00	\$217.71	\$82.29
2071-755-220-0000 Insurance Benefits	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$8,013.33	\$0.00	\$8,013.33	\$1,986.67
2071-755-420-0000 Operating Supplies and Materials	\$10,000.00	\$0.00	\$6,000.00	\$6,000.00	\$5,208.42	\$58.40	\$5,266.82	\$733.18
2071-760-610-0000 Deposits Refunded	\$25,000.00	\$0.00	\$29,000.00	\$29,000.00	\$27,545.40	\$0.00	\$27,545.40	\$1,454.60
2071-800-500-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2071-910-910-0000 Transfers - Out	\$1,134,700.00	\$0.00	\$1,136,200.00	\$1,136,200.00	\$1,136,200.00	\$0.00	\$1,136,200.00	\$0.00
Income Tax Fund Total:	\$1,199,400.00	\$182.55	\$1,200,900.00	\$1,201,082.55	\$1,195,626.30	\$396.55	\$1,196,022.85	\$5,059.70
Drug Law Enforcement								
2081-110-420-0000 Operating Supplies and Materials	\$2,481.00	\$0.00	\$2,481.00	\$2,481.00	\$2,481.00	\$0.00	\$2,481.00	\$0.00
Drug Law Enforcement Fund Total:	\$2,481.00	\$0.00	\$2,481.00	\$2,481.00	\$2,481.00	\$0.00	\$2,481.00	\$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 2022 Year-to-Date

1/6/2023 9:14:47 AM
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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
Coronavirus Relief Fund								
2151-160-100-0000 Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2151-160-212-0000 Social Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2151-160-213-0000 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2151-160-215-0000 Ohio Police and Fire Pension Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Coronavirus Relief Fund Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Fiscal Recovery Fund								
2152-330-530-0110 Buildings and Other Structures{Opera House Project 21-22}	\$17,860.00	\$0.00	\$17,860.00	\$17,860.00	\$17,860.00	\$0.00	\$17,860.00	\$0.00
2152-790-650-0000 Contributions to Other Organizations	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00
2152-800-520-0000 Equipment	\$0.00	\$0.00	\$38,000.00	\$38,000.00	\$37,468.90	\$0.00	\$37,468.90	\$531.10
Local Fiscal Recovery Fund Fund Total:	\$17,860.00	\$0.00	\$85,860.00	\$85,860.00	\$85,328.90	\$0.00	\$85,328.90	\$531.10
American Rescue Plan Act (ARPA) Fund								
2153-800-560-1014 Utility Distribution Systems{Water Meter Project}	\$376,275.00	\$0.00	\$376,275.00	\$376,275.00	\$376,275.00	\$0.00	\$376,275.00	\$0.00
American Rescue Plan Act (ARPA) Fund Fund Total:	\$376,275.00	\$0.00	\$376,275.00	\$376,275.00	\$376,275.00	\$0.00	\$376,275.00	\$0.00
Police								
2901-110-100-0000 Personal Services	\$377,400.00	\$4,886.26	\$377,400.00	\$382,286.26	\$362,231.69	\$6,693.37	\$368,925.06	\$13,361.20
2901-110-100-1501 Personal Services{Outside Contracts Police}	\$35,700.00	\$566.17	\$35,700.00	\$36,266.17	\$30,508.31	\$656.44	\$31,164.75	\$5,101.42
2901-110-211-0000 Ohio Public Employees Retirement System	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$2,094.72	\$0.00	\$2,094.72	\$5,905.28
2901-110-213-0000 Medicare	\$6,500.00	\$0.00	\$6,500.00	\$6,500.00	\$5,622.78	\$0.00	\$5,622.78	\$877.22

Statement excludes amounts for advances.
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**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

UAN v2023.1

All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
2901-110-215-0000 Ohio Police and Fire Pension Fund	\$67,800.00	\$0.00	\$75,800.00	\$75,800.00	\$73,073.13	\$0.00	\$73,073.13	\$2,726.87
2901-110-220-0000 Insurance Benefits	\$93,500.00	\$0.00	\$75,500.00	\$75,500.00	\$62,103.52	\$0.00	\$62,103.52	\$13,396.48
2901-110-228-0000 Health Care Reimbursement	\$4,000.00	\$15.80	\$4,000.00	\$4,015.80	\$3,599.95	\$15.85	\$3,615.80	\$400.00
2901-110-270-0000 Uniforms and Clothing	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$3,028.27	\$350.00	\$3,378.27	\$1,621.73
2901-110-310-0000 Utilities	\$6,500.00	\$0.00	\$6,500.00	\$6,500.00	\$5,212.58	\$0.00	\$5,212.58	\$1,287.42
2901-110-344-0000 Tax Collection Fees	\$2,500.00	\$0.00	\$1,800.00	\$1,800.00	\$1,782.78	\$0.00	\$1,782.78	\$17.22
2901-110-348-0000 Training Services	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$3,357.57	\$0.00	\$3,357.57	\$1,642.43
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	\$76.00	\$4,500.00	\$4,576.00	\$2,890.50	\$110.00	\$3,000.50	\$1,575.50
2901-110-399-0000 Other - Other Contractual Services	\$4,000.00	\$0.00	\$3,615.00	\$3,615.00	\$1,175.68	\$0.00	\$1,175.68	\$2,439.32
2901-110-399-0047 Other - Other Contractual Services{Dispatch Contract}	\$21,400.00	\$0.00	\$21,400.00	\$21,400.00	\$21,393.00	\$0.00	\$21,393.00	\$7.00
2901-110-420-0000 Operating Supplies and Materials	\$35,000.00	\$0.00	\$40,885.00	\$40,885.00	\$39,202.62	\$391.93	\$39,594.55	\$1,290.45
2901-110-420-0040 Operating Supplies and Materials{COPS Program}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-110-420-0045 Operating Supplies and Materials{K-9 Unit}	\$10,800.00	\$0.00	\$10,800.00	\$10,800.00	\$3,526.84	\$0.00	\$3,526.84	\$7,273.16
2901-110-433-0000 Repairs and Maintenance of Motor Vehicles	\$4,000.00	\$0.00	\$7,200.00	\$7,200.00	\$4,581.14	\$2,506.47	\$7,087.61	\$112.39
2901-110-490-0000 Other - Supplies and Materials	\$0.00	\$0.00	\$700.00	\$700.00	\$599.00	\$0.00	\$599.00	\$101.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-800-520-0000 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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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 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
2901-800-520-0042	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment{Grant:Hugo & Mabel Young}								
2901-800-540-0000	\$0.00	\$0.00	\$12,300.00	\$12,300.00	\$5,696.65	\$6,445.63	\$12,142.28	\$157.72
Machinery, Equipment and Furniture								
2901-800-550-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicles								
2901-800-590-0045	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Capital Outlay{K-9 Unit}								
2901-850-710-0000	\$11,200.00	\$0.00	\$11,200.00	\$11,200.00	\$11,135.94	\$0.00	\$11,135.94	\$64.06
Principal								
2901-850-720-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$845.70	\$0.00	\$845.70	\$154.30
Interest								
2901-850-780-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Issuance Costs								
Police Fund Total:	\$703,800.00	\$5,544.23	\$714,800.00	\$720,344.23	\$643,662.37	\$17,169.69	\$660,832.06	\$59,512.17
Furtherance of Justice								
2902-110-420-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00
Operating Supplies and Materials								
Furtherance of Justice Fund Total:	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00
Emergency Medical Services								
2903-160-100-0000	\$212,000.00	\$2,417.28	\$212,000.00	\$214,417.28	\$194,607.62	\$2,846.06	\$197,453.68	\$16,963.60
Personal Services								
2903-160-211-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ohio Public Employees Retirement System								
2903-160-212-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$2,600.40	\$0.00	\$2,600.40	\$2,399.60
Social Security								
2903-160-213-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$2,808.73	\$0.00	\$2,808.73	\$2,191.27
Medicare								
2903-160-215-0000	\$38,000.00	\$0.00	\$38,000.00	\$38,000.00	\$36,112.80	\$0.00	\$36,112.80	\$1,887.20
Ohio Police and Fire Pension Fund								
2903-160-220-0000	\$60,000.00	\$0.00	\$60,000.00	\$60,000.00	\$19,278.70	\$0.00	\$19,278.70	\$40,721.30
Insurance Benefits								
2903-160-228-0000	\$2,000.00	\$6.56	\$2,000.00	\$2,006.56	\$1,797.78	\$8.78	\$1,806.56	\$200.00
Health Care Reimbursement								

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LOUDONVILLE VILLAGE, ASHLAND COUNTY

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

All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
2903-160-270-0000 Uniforms and Clothing	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,029.84	\$260.00	\$1,289.84	\$210.16
2903-160-310-0000 Utilities	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	\$10,804.62	\$0.00	\$10,804.62	\$195.38
2903-160-348-0000 Training Services	\$5,500.00	\$0.00	\$16,000.00	\$16,000.00	\$14,634.07	\$0.00	\$14,634.07	\$1,365.93
2903-160-348-0006 Training Services{Ohio Dept Public Safety, EMS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2903-160-349-0000 Other - Professional and Technical Services	\$17,000.00	\$1,075.00	\$15,000.00	\$16,075.00	\$14,676.00	\$0.00	\$14,676.00	\$1,399.00
2903-160-399-0047 Other - Other Contractual Services{Dispatch Contract}	\$10,700.00	\$0.00	\$10,700.00	\$10,700.00	\$10,696.50	\$0.00	\$10,696.50	\$3.50
2903-160-420-0000 Operating Supplies and Materials	\$35,000.00	\$0.00	\$26,500.00	\$26,500.00	\$25,244.83	\$1,255.17	\$26,500.00	\$0.00
2903-800-520-0000 Equipment	\$65,000.00	\$0.00	\$63,700.00	\$63,700.00	\$3,925.77	\$0.00	\$3,925.77	\$59,774.23
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
2903-800-520-0605 Equipment{In-Kind Donations EMS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2903-800-540-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$1,300.00	\$1,300.00	\$1,216.40	\$0.00	\$1,216.40	\$83.60
Emergency Medical Services Fund Total:	\$467,700.00	\$3,498.84	\$467,700.00	\$471,198.84	\$339,434.06	\$4,370.01	\$343,804.07	\$127,394.77
Fire Levy								
2904-120-344-0000 Tax Collection Fees	\$2,600.00	\$0.00	\$2,600.00	\$2,600.00	\$1,805.48	\$0.00	\$1,805.48	\$794.52
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2904-120-432-0000 Repairs and Maintenance of Machinery & Equip	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$5,846.89	\$0.00	\$5,846.89	\$14,153.11
2904-800-520-0000 Equipment	\$0.00	\$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 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
2904-800-520-0005 Equipment{State Fire Marshal Grant}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$1,300.00	\$1,300.00	\$1,216.40	\$0.00	\$1,216.40	\$83.60
2904-800-550-0000 Motor Vehicles	\$0.00	\$0.00	\$135,000.00	\$135,000.00	\$0.00	\$130,286.00	\$130,286.00	\$4,714.00
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	\$50,000.00	\$0.00	\$48,700.00	\$48,700.00	\$6,197.67	\$0.00	\$6,197.67	\$42,502.33
Fire Levy Fund Total:	\$72,600.00	\$0.00	\$207,600.00	\$207,600.00	\$15,066.44	\$130,286.00	\$145,352.44	\$62,247.56
Mayor's Court Computer Fund								
2905-720-390-0000 Other Contractual Services	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,835.00	\$0.00	\$1,835.00	\$165.00
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	\$1,835.00	\$0.00	\$1,835.00	\$165.00
Special Revenue Funds Total:	\$3,358,076.00	\$40,855.94	\$3,575,576.00	\$3,616,431.94	\$3,069,339.45	\$155,911.82	\$3,225,251.27	\$391,180.67
3000 Debt Service								
Maintenance Building Bond Retirement								
3101-850-710-0000 Principal	\$37,500.00	\$0.00	\$37,587.15	\$37,587.15	\$37,587.15	\$0.00	\$37,587.15	\$0.00
3101-850-720-0000 Interest	\$2,500.00	\$0.00	\$2,412.85	\$2,412.85	\$2,412.85	\$0.00	\$2,412.85	\$0.00
Maintenance Building Bond Retirement Fund Total:	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00
Debt Service Funds Total:	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00

4000 Capital Projects

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 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
Opera House/Village Hall Improvements								
4201-330-346-0000 Engineering Services	\$0.00	\$4,783.68	\$0.00	\$4,783.68	\$2,529.80	\$0.00	\$2,529.80	\$2,253.88
4201-330-349-0000 Other - Professional and Technical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4201-800-530-0000 Buildings and Other Structures	\$219,680.00	\$104,490.00	\$201,820.00	\$306,310.00	\$279,342.47	\$25,362.00	\$304,704.47	\$1,605.53
Opera House/Village Hall Improvements Fund Total:	\$219,680.00	\$109,273.68	\$201,820.00	\$311,093.68	\$281,872.27	\$25,362.00	\$307,234.27	\$3,859.41
Street Improvement								
4901-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$300,000.00	\$0.00	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00
4901-800-555-1012 Streets, Highways, Sidewalks and Curbs{OPWC Market St Impro}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4901-800-555-1013 Streets, Highways, Sidewalks and Curbs{N Jefferson/E Campbe}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Street Improvement Fund Total:	\$300,000.00	\$0.00	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00
Capital Projects Funds Total:	\$519,680.00	\$109,273.68	\$501,820.00	\$611,093.68	\$281,872.27	\$25,362.00	\$307,234.27	\$303,859.41
4950 Permanent								
Cemetery Endowment								
4951-240-430-0000 Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4951-800-500-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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								

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
Water								
5101-531-131-0000 Salary - Administrator	\$17,400.00	\$176.71	\$19,400.00	\$19,576.71	\$18,854.23	\$408.97	\$19,263.20	\$313.51
5101-532-121-0000 Salary - Clerk/Treasurer	\$13,600.00	\$215.52	\$13,600.00	\$13,815.52	\$12,900.12	\$303.78	\$13,203.90	\$611.62
5101-532-122-0000 Salaries - Clerk/Treasurer's Staff	\$13,900.00	\$105.73	\$10,900.00	\$11,005.73	\$9,236.28	\$232.33	\$9,468.61	\$1,537.12
5101-539-100-0000 Personal Services	\$92,500.00	\$1,242.41	\$93,500.00	\$94,742.41	\$92,129.60	\$1,573.21	\$93,702.81	\$1,039.60
5101-539-211-0000 Ohio Public Employees Retirement System	\$19,300.00	\$0.00	\$19,300.00	\$19,300.00	\$18,678.84	\$0.00	\$18,678.84	\$621.16
5101-539-213-0000 Medicare	\$2,200.00	\$0.00	\$2,200.00	\$2,200.00	\$1,887.35	\$0.00	\$1,887.35	\$312.65
5101-539-220-0000 Insurance Benefits	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$30,835.08	\$0.00	\$30,835.08	\$9,164.92
5101-539-228-0000 Health Care Reimbursement	\$1,800.00	\$3.73	\$1,800.00	\$1,803.73	\$899.82	\$3.91	\$903.73	\$900.00
5101-539-270-0000 Uniforms and Clothing	\$1,000.00	\$107.60	\$1,000.00	\$1,107.60	\$768.90	\$250.00	\$1,018.90	\$88.70
5101-539-310-0000 Utilities	\$50,000.00	\$0.00	\$50,200.00	\$50,200.00	\$50,027.20	\$0.00	\$50,027.20	\$172.80
5101-539-341-0000 Accounting and Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-346-0000 Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-349-0000 Other - Professional and Technical Services	\$1,200.00	\$0.00	\$1,000.00	\$1,000.00	\$361.22	\$0.00	\$361.22	\$638.78
5101-539-420-0000 Operating Supplies and Materials	\$65,000.00	\$1,253.85	\$70,000.00	\$71,253.85	\$65,542.97	\$1,846.28	\$67,389.25	\$3,864.60
5101-539-430-0000 Repairs and Maintenance	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$6,019.73	\$8,000.00	\$14,019.73	\$5,980.27
5101-539-432-0000 Repairs and Maintenance of Machinery & Equip	\$10,000.00	\$0.00	\$5,000.00	\$5,000.00	\$812.72	\$0.00	\$812.72	\$4,187.28
5101-800-520-0000 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-800-540-0000 Machinery, Equipment and Furniture	\$6,000.00	\$2,585.80	\$7,000.00	\$9,585.80	\$9,555.48	\$0.00	\$9,555.48	\$30.32
5101-800-560-0000	\$32,000.00	\$4,237.44	\$31,000.00	\$35,237.44	\$10,539.60	\$11,443.33	\$21,982.93	\$13,254.51

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

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All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
Utility Distribution Systems								
5101-800-560-1012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utility Distribution Systems{OPWC Market St Improvements}								
5101-800-560-1014	\$376,275.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utility Distribution Systems{Water Meter Project}								
5101-850-710-1001	\$15,650.00	\$0.00	\$15,650.00	\$15,650.00	\$15,650.00	\$0.00	\$15,650.00	\$0.00
Principal{OPWC Water Project}								
5101-850-710-1002	\$58,000.00	\$0.00	\$58,000.00	\$58,000.00	\$57,834.30	\$0.00	\$57,834.30	\$165.70
Principal{OWDA Water Project}								
5101-850-710-1009	\$26,700.00	\$0.00	\$26,700.00	\$26,700.00	\$26,639.75	\$0.00	\$26,639.75	\$60.25
Principal{Reservoir #1 Project}								
5101-850-720-1002	\$9,400.00	\$0.00	\$9,400.00	\$9,400.00	\$9,341.73	\$0.00	\$9,341.73	\$58.27
Interest{OWDA Water Project}								
5101-850-720-1009	\$16,300.00	\$0.00	\$16,300.00	\$16,300.00	\$16,241.13	\$0.00	\$16,241.13	\$58.87
Interest{Reservoir #1 Project}								
Water Fund Total:	\$888,225.00	\$9,928.79	\$511,950.00	\$521,878.79	\$454,756.05	\$24,061.81	\$478,817.86	\$43,060.93
Sewer								
5201-541-131-0000	\$16,000.00	\$183.53	\$18,500.00	\$18,683.53	\$18,202.21	\$408.94	\$18,611.15	\$72.38
Salary - Administrator								
5201-542-121-0000	\$13,600.00	\$215.52	\$13,600.00	\$13,815.52	\$12,900.12	\$303.78	\$13,203.90	\$611.62
Salary - Clerk/Treasurer								
5201-542-122-0000	\$13,900.00	\$105.73	\$13,900.00	\$14,005.73	\$9,236.28	\$232.33	\$9,468.61	\$4,537.12
Salaries - Clerk/Treasurer's Staff								
5201-549-100-0000	\$97,800.00	\$1,242.48	\$95,300.00	\$96,542.48	\$92,129.71	\$1,573.17	\$93,702.88	\$2,839.60
Personal Services								
5201-549-211-0000	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$18,517.24	\$0.00	\$18,517.24	\$1,482.76
Ohio Public Employees Retirement System								
5201-549-213-0000	\$2,300.00	\$0.00	\$2,300.00	\$2,300.00	\$1,871.74	\$0.00	\$1,871.74	\$428.26
Medicare								
5201-549-220-0000	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$30,936.28	\$0.00	\$30,936.28	\$9,063.72
Insurance Benefits								
5201-549-228-0000	\$1,800.00	\$3.73	\$1,800.00	\$1,803.73	\$899.82	\$3.91	\$903.73	\$900.00
Health Care Reimbursement								
5201-549-270-0000	\$1,000.00	\$107.59	\$1,000.00	\$1,107.59	\$768.91	\$250.00	\$1,018.91	\$88.68
Uniforms and Clothing								

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 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
5201-549-310-0000 Utilities	\$70,000.00	\$0.00	\$70,000.00	\$70,000.00	\$39,728.28	\$0.00	\$39,728.28	\$30,271.72
5201-549-341-0000 Accounting and Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-549-349-0000 Other - Professional and Technical Services	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$361.21	\$0.00	\$361.21	\$838.79
5201-549-420-0000 Operating Supplies and Materials	\$52,000.00	\$717.30	\$57,000.00	\$57,717.30	\$54,921.59	\$2,574.96	\$57,496.55	\$220.75
5201-549-430-0000 Repairs and Maintenance	\$6,000.00	\$0.00	\$4,500.00	\$4,500.00	\$1,475.86	\$2,634.00	\$4,109.86	\$390.14
5201-549-432-0000 Repairs and Maintenance of Machinery & Equip	\$10,000.00	\$0.00	\$6,500.00	\$6,500.00	\$4,905.95	\$119.32	\$5,025.27	\$1,474.73
5201-800-520-0000 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-800-540-0000 Machinery, Equipment and Furniture	\$6,000.00	\$0.00	\$7,000.00	\$7,000.00	\$6,969.69	\$0.00	\$6,969.69	\$30.31
5201-800-560-0000 Utility Distribution Systems	\$52,000.00	\$0.00	\$51,000.00	\$51,000.00	\$2,346.56	\$443.34	\$2,789.90	\$48,210.10
Sewer Fund Total:	\$403,600.00	\$2,575.88	\$403,600.00	\$406,175.88	\$296,171.45	\$8,543.75	\$304,715.20	\$101,460.68
Swimming Pool								
5501-340-100-0000 Personal Services	\$44,000.00	\$0.00	\$34,000.00	\$34,000.00	\$33,934.14	\$0.00	\$33,934.14	\$65.86
5501-340-211-0000 Ohio Public Employees Retirement System	\$6,200.00	\$0.00	\$4,900.00	\$4,900.00	\$4,750.85	\$0.00	\$4,750.85	\$149.15
5501-340-213-0000 Medicare	\$700.00	\$0.00	\$700.00	\$700.00	\$492.06	\$0.00	\$492.06	\$207.94
5501-340-310-0000 Utilities	\$11,000.00	\$0.00	\$9,400.00	\$9,400.00	\$9,344.45	\$0.00	\$9,344.45	\$55.55
5501-340-420-0000 Operating Supplies and Materials	\$16,000.00	\$0.00	\$17,700.00	\$17,700.00	\$17,613.36	\$0.00	\$17,613.36	\$86.64
5501-340-420-0102 Operating Supplies and Materials{Pool Concessions}	\$6,000.00	\$0.00	\$3,600.00	\$3,600.00	\$3,550.37	\$0.00	\$3,550.37	\$49.63
5501-340-432-0000 Repairs and Maintenance of Machinery & Equip	\$5,000.00	\$0.00	\$3,600.00	\$3,600.00	\$3,525.95	\$0.00	\$3,525.95	\$74.05
5501-800-520-0000 Equipment	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00

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 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
5501-800-530-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Buildings and Other Structures								
5501-800-540-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture								
5501-800-590-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Capital Outlay								
Swimming Pool Fund Total:	\$89,900.00	\$0.00	\$74,900.00	\$74,900.00	\$73,211.18	\$0.00	\$73,211.18	\$1,688.82
Storm Drainage								
5601-551-100-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Personal Services								
5601-551-211-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ohio Public Employees Retirement System								
5601-551-213-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicare								
5601-551-349-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$361.21	\$0.00	\$361.21	\$638.79
Other - Professional and Technical Services								
5601-559-420-0000	\$12,000.00	\$0.00	\$9,000.00	\$9,000.00	\$6,900.07	\$1,596.00	\$8,496.07	\$503.93
Operating Supplies and Materials								
5601-559-430-0000	\$1,200.00	\$0.00	\$4,200.00	\$4,200.00	\$3,875.00	\$0.00	\$3,875.00	\$325.00
Repairs and Maintenance								
5601-800-520-0000	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$7,833.33	\$443.33	\$8,276.66	\$723.34
Equipment								
5601-800-540-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture								
5601-800-560-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utility Distribution Systems								
5601-850-710-0000	\$27,000.00	\$0.00	\$27,000.00	\$27,000.00	\$26,665.47	\$0.00	\$26,665.47	\$334.53
Principal								
5601-850-720-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,728.58	\$0.00	\$2,728.58	\$271.42
Interest								
5601-850-780-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Issuance Costs								
5601-910-910-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - Out								
Storm Drainage Fund Total:	\$53,200.00	\$0.00	\$53,200.00	\$53,200.00	\$48,363.66	\$2,039.33	\$50,402.99	\$2,797.01

Statement excludes amounts for advances.

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Comparison of Disbursements and Encumbrances
With Expenditure Authority

UAN v2023.1

All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
Theatre								
5602-330-100-0000 Personal Services	\$47,000.00	\$502.56	\$47,000.00	\$47,502.56	\$44,254.28	\$995.10	\$45,249.38	\$2,253.18
5602-330-211-0000 Ohio Public Employees Retirement System	\$6,600.00	\$0.00	\$6,600.00	\$6,600.00	\$6,263.07	\$0.00	\$6,263.07	\$336.93
5602-330-213-0000 Medicare	\$700.00	\$0.00	\$700.00	\$700.00	\$586.27	\$0.00	\$586.27	\$113.73
5602-330-220-0000 Insurance Benefits	\$28,600.00	\$0.00	\$28,600.00	\$28,600.00	\$26,482.01	\$0.00	\$26,482.01	\$2,117.99
5602-330-321-0000 Telephone	\$600.00	\$0.00	\$600.00	\$600.00	\$175.00	\$0.00	\$175.00	\$425.00
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	\$37,000.00	\$0.00	\$52,000.00	\$52,000.00	\$42,298.12	\$998.76	\$43,296.88	\$8,703.12
5602-330-420-0103 Operating Supplies and Materials(Theatre Concessions)}	\$12,000.00	\$0.00	\$18,000.00	\$18,000.00	\$13,336.07	\$71.36	\$13,407.43	\$4,592.57
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	\$6,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,723.95	\$0.00	\$2,723.95	\$1,276.05
5602-800-500-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5602-800-520-0000 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5602-800-590-0106 Other - Capital Outlay(In-Kind Theatre Equipment)}	\$40,000.00	\$0.00	\$61,100.00	\$61,100.00	\$40,000.00	\$0.00	\$40,000.00	\$21,100.00
Theatre Fund Total:	\$178,500.00	\$502.56	\$218,600.00	\$219,102.56	\$176,118.77	\$2,065.22	\$178,183.99	\$40,918.57
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								

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Comparison of Disbursements and Encumbrances
With Expenditure Authority

All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
5702-800-560-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utility Distribution Systems								
Storm Drainage Surplus Imprvment Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Enterprise Funds Total:	\$1,613,425.00	\$13,007.23	\$1,262,250.00	\$1,275,257.23	\$1,048,621.11	\$36,710.11	\$1,085,331.22	\$189,926.01
9000 Custodial								
Unclaimed Monies								
9101-884-690-0000	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00	\$0.00	\$50.00	\$0.00
Other - Other								
Unclaimed Monies Fund Total:	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00	\$0.00	\$50.00	\$0.00
Mayor's Court								
9901-881-690-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$258.00	\$0.00	\$258.00	\$742.00
Other - Other								
9901-882-640-0000	\$24,000.00	\$0.00	\$24,000.00	\$24,000.00	\$6,782.00	\$0.00	\$6,782.00	\$17,218.00
Payment to Another Political Subdivision								
9901-883-690-0000	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$18,000.09	\$0.00	\$18,000.09	\$6,999.91
Other - Other								
Mayor's Court Fund Total:	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$25,040.09	\$0.00	\$25,040.09	\$24,959.91
Contract Trust								
9902-885-610-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Deposits Refunded								
Contract Trust Fund Total:	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Fireworks Display								
9904-881-690-0000	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00
Other - Other								
Fireworks Display Fund Total:	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00

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Comparison of Disbursements and Encumbrances
With Expenditure Authority

UAN v2023.1

All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds		Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
Custodial Funds Total:		\$71,050.00	\$0.00	\$71,050.00	\$71,050.00	\$25,090.09	\$0.00	\$25,090.09	\$45,959.91
Report Totals:		\$6,427,431.00	\$181,542.92	\$6,304,596.00	\$6,486,138.92	\$5,217,319.69	\$222,172.24	\$5,439,491.93	\$1,046,646.99

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2022 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	\$160,598.00	\$160,598.00	\$158,723.64	(\$1,874.36)
1000-140-0030 Permissive Sales Tax{Lodging Tax}	\$24,000.00	\$24,000.00	\$33,648.64	\$9,648.64
1000-190-0000 Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
1000-211-0000 Local Government Distribution	\$45,874.87	\$45,874.87	\$66,081.19	\$20,206.32
1000-222-0000 Cigarette Tax	\$300.00	\$300.00	\$300.00	\$0.00
1000-224-0000 Liquor and Beer Permit Fees	\$6,000.00	\$6,000.00	\$8,065.05	\$2,065.05
1000-231-0000 Property Tax Allocation	\$20,000.00	\$20,000.00	\$18,511.56	(\$1,488.44)
1000-413-0022 Federal - Pass Through Grants{Parks Lighting Project CDBG}	\$140,000.00	\$140,000.00	\$140,000.00	\$0.00
1000-422-0005 State - Restricted{State Fire Marshal Grant}	\$0.00	\$0.00	\$1,400.00	\$1,400.00
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
1000-440-0001 Grants or Aid (Non-Federal and Non-State){Mrs. Young Summer}	\$0.00	\$0.00	\$0.00	\$0.00
1000-440-0042 Grants or Aid (Non-Federal and Non-State){Grant:Hugo & Mabe}	\$0.00	\$10,000.00	\$10,000.00	\$0.00
1000-511-0000 Contracts for Fire Services	\$61,650.00	\$61,650.00	\$66,925.00	\$5,275.00
1000-513-0000 Parking Meters	\$1,000.00	\$1,000.00	\$1,083.18	\$83.18
1000-529-0000 Other - Cultural and Recreational Programs	\$1,200.00	\$1,200.00	\$1,303.00	\$103.00
1000-590-0000 Other - Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
1000-612-0020 Court Fines{Mayor's Court}	\$20,000.00	\$20,000.00	\$16,210.09	(\$3,789.91)
1000-612-0021 Court Fines{Municipal Court}	\$500.00	\$500.00	\$25.00	(\$475.00)
1000-621-0000 Building Permits	\$1,500.00	\$1,500.00	\$4,608.95	\$3,108.95
1000-623-0000 Zoning	\$200.00	\$200.00	\$305.00	\$105.00
1000-629-0000 Other - Licenses and Permits	\$200.00	\$200.00	\$455.00	\$255.00
1000-701-0000 Interest	\$2,000.00	\$2,000.00	\$45,757.31	\$43,757.31
1000-811-0010 Rentals{Youth Building}	\$1,000.00	\$1,000.00	\$1,100.00	\$100.00
1000-812-0000 Royalties	\$300.00	\$300.00	\$94.00	(\$206.00)
1000-820-0000 Contributions and Donations	\$0.00	\$0.00	\$4,550.00	\$4,550.00
1000-820-0001 Contributions and Donations{Mrs. Young Summer Playground}	\$0.00	\$0.00	\$0.00	\$0.00
1000-820-0004 Contributions and Donations{Adopt-A-Tree Program}	\$1,000.00	\$1,000.00	\$275.00	(\$725.00)
1000-820-0013 Contributions and Donations{Playground Equipment}	\$0.00	\$0.00	\$0.00	\$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 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000-820-0019 Contributions and Donations{Music in the Park Series}	\$3,000.00	\$3,000.00	\$750.00	(\$2,250.00)
1000-820-0023 Contributions and Donations{Hanging Baskets Project}	\$1,000.00	\$1,000.00	\$1,810.00	\$810.00
1000-820-0024 Contributions and Donations{Downtown Flags Project}	\$0.00	\$0.00	\$3,075.00	\$3,075.00
1000-820-0603 Contributions and Donations{Fire Dept Inc Donations}	\$0.00	\$11,800.00	\$11,800.00	\$0.00
1000-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$15.00	\$15.00
1000-891-0010 Other - Miscellaneous Operating{Youth Building}	\$0.00	\$0.00	\$0.00	\$0.00
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$1,102.40	\$1,102.40
1000-931-0000 Transfers - In	\$98,000.00	\$98,000.00	\$98,000.00	\$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:	\$589,322.87	\$611,122.87	\$695,974.01	\$84,851.14
General Funds Total:	\$589,322.87	\$611,122.87	\$695,974.01	\$84,851.14

2000 Special Revenue

Street Construction, Maint. and Repair

2011-225-0000 Gasoline Tax (State)	\$170,000.00	\$170,000.00	\$170,374.07	\$374.07
2011-226-0000 License Tax - State Levied	\$25,000.00	\$25,000.00	\$24,519.09	(\$480.91)
2011-513-0000 Parking Meters	\$5,000.00	\$5,000.00	\$4,874.41	(\$125.59)
2011-519-0000 Other - General Government Contracts	\$2,000.00	\$2,000.00	\$2,543.06	\$543.06
2011-701-0000 Interest	\$500.00	\$500.00	\$1,467.25	\$967.25
2011-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
2011-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2011-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$1,318.60	\$1,318.60
2011-931-0000 Transfers - In	\$196,000.00	\$196,000.00	\$196,000.00	\$0.00
2011-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Street Construction, Maint. and Repair Fund Total:	\$398,500.00	\$398,500.00	\$401,096.48	\$2,596.48

State Highway

2021-225-0000 Gasoline Tax (State)	\$14,700.00	\$14,700.00	\$13,814.06	(\$885.94)
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Statement excludes amounts for advances.
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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2021-226-0000 License Tax - State Levied	\$2,000.00	\$2,000.00	\$1,987.97	(\$12.03)
2021-701-0000 Interest	\$300.00	\$300.00	\$254.36	(\$45.64)
2021-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
State Highway Fund Total:	\$17,000.00	\$17,000.00	\$16,056.39	(\$943.61)
Cemetery				
2031-422-0000 State - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
2031-531-0000 Sale of Lots	\$5,000.00	\$5,000.00	\$10,300.00	\$5,300.00
2031-532-0000 Grave Opening Fees	\$10,000.00	\$10,000.00	\$13,275.00	\$3,275.00
2031-539-0000 Other - Cemetery	\$0.00	\$0.00	\$0.00	\$0.00
2031-820-0000 Contributions and Donations	\$0.00	\$2,000.00	\$2,000.00	\$0.00
2031-931-0000 Transfers - In	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00
Cemetery Fund Total:	\$20,000.00	\$22,000.00	\$30,575.00	\$8,575.00
Central Park SE Quadrant Fund				
2041-820-0000 Contributions and Donations	\$0.00	\$0.00	\$5,048.25	\$5,048.25
2041-820-0014 Contributions and Donations{Progress Club ~ Fountain}	\$1,000.00	\$1,000.00	\$1,122.00	\$122.00
2041-820-0015 Contributions and Donations{ACCF Boss Kett Fund}	\$500.00	\$500.00	\$537.00	\$37.00
Central Park SE Quadrant Fund Fund Total:	\$1,500.00	\$1,500.00	\$6,707.25	\$5,207.25
Income Tax				
2071-130-0000 Municipal Income Tax	\$1,000,000.00	\$1,000,000.00	\$1,323,214.42	\$323,214.42
2071-519-0000 Other - General Government Contracts	\$0.00	\$0.00	\$0.00	\$0.00
2071-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
2071-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Income Tax Fund Total:	\$1,000,000.00	\$1,000,000.00	\$1,323,214.42	\$323,214.42
Drug Law Enforcement				
2081-619-0000 Other - Fines and Forfeitures	\$0.00	\$0.00	\$4,000.00	\$4,000.00
2081-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Drug Law Enforcement Fund Total:	\$0.00	\$0.00	\$4,000.00	\$4,000.00
Local Fiscal Recovery Fund				
2152-411-0000 Federal - Restricted	\$137,066.76	\$137,066.76	\$138,161.16	\$1,094.40
2152-413-0000 Federal - Pass Through Grants	\$0.00	\$0.00	\$0.00	\$0.00
Local Fiscal Recovery Fund Fund Total:	\$137,066.76	\$137,066.76	\$138,161.16	\$1,094.40
American Rescue Plan Act (ARPA) Fund				
2153-411-0000 Federal - Restricted	\$376,275.00	\$376,275.00	\$376,275.00	\$0.00
American Rescue Plan Act (ARPA) Fund Fund Total:	\$376,275.00	\$376,275.00	\$376,275.00	\$0.00
Police				
2901-110-0000 General Property Tax - Real Estate	\$94,111.00	\$94,111.00	\$95,464.14	\$1,353.14
2901-231-0000 Property Tax Allocation	\$10,120.00	\$10,120.00	\$8,501.03	(\$1,618.97)
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	\$0.00	\$0.00
2901-422-0048 State - Restricted{CPT Police Training Grant}	\$0.00	\$0.00	\$2,292.48	\$2,292.48
2901-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$0.00	\$0.00	\$0.00
2901-440-0042 Grants or Aid (Non-Federal and Non-State){Grant:Hugo & Mabe}	\$0.00	\$0.00	\$0.00	\$0.00
2901-440-0045 Grants or Aid (Non-Federal and Non-State){K-9 Unit}	\$0.00	\$0.00	\$0.00	\$0.00
2901-440-0046 Grants or Aid (Non-Federal and Non-State){Black Equip/Train}	\$0.00	\$0.00	\$502.95	\$502.95
2901-512-0000 Contracts for Police Protection	\$55,000.00	\$55,000.00	\$60,892.01	\$5,892.01
2901-513-0000 Parking Meters	\$4,000.00	\$4,000.00	\$4,874.41	\$874.41
2901-590-0000 Other - Charges for Services	\$3,000.00	\$3,000.00	\$5,516.00	\$2,516.00
2901-612-0000 Court Fines	\$300.00	\$300.00	\$520.00	\$220.00
2901-613-0000 State Court Costs	\$600.00	\$600.00	\$345.00	(\$255.00)
2901-820-0000 Contributions and Donations	\$0.00	\$0.00	\$1,600.00	\$1,600.00
2901-820-0045 Contributions and Donations{K-9 Unit}	\$0.00	\$0.00	\$0.00	\$0.00
2901-820-0046 Contributions and Donations{Black Equip/Training Grant}	\$0.00	\$0.00	\$0.00	\$0.00

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LOUDONVILLE VILLAGE, ASHLAND COUNTY

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2901-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$1,851.25	\$1,851.25
2901-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
2901-925-0000 Other Loans Issued	\$0.00	\$0.00	\$0.00	\$0.00
2901-931-0000 Transfers - In	\$420,000.00	\$420,000.00	\$420,000.00	\$0.00
2901-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$4,055.54	\$4,055.54
Police Fund Total:	\$587,131.00	\$587,131.00	\$606,414.81	\$19,283.81
Furtherance of Justice				
2902-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2902-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Furtherance of Justice Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Emergency Medical Services				
2903-411-0000 Federal - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
2903-411-0606 Federal - Restricted{HRSA PROVIDER RELIEF}	\$0.00	\$0.00	\$0.00	\$0.00
2903-422-0006 State - Restricted{Ohio Dept Public Safety, EMS}	\$0.00	\$0.00	\$1,200.00	\$1,200.00
2903-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$0.00	\$0.00	\$0.00
2903-515-0000 Contracts for Emergency Medical Services	\$190,000.00	\$190,000.00	\$242,111.59	\$52,111.59
2903-820-0000 Contributions and Donations	\$0.00	\$100,000.00	\$100,200.00	\$200.00
2903-820-0603 Contributions and Donations{Fire Dept Inc Donations}	\$0.00	\$0.00	\$0.00	\$0.00
2903-820-0605 Contributions and Donations{In-Kind Donations EMS}	\$0.00	\$0.00	\$0.00	\$0.00
2903-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2903-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
2903-931-0000 Transfers - In	\$175,700.00	\$175,700.00	\$175,700.00	\$0.00
Emergency Medical Services Fund Total:	\$365,700.00	\$465,700.00	\$519,211.59	\$53,511.59
Fire Levy				
2904-110-0000 General Property Tax - Real Estate	\$93,924.00	\$93,924.00	\$96,012.69	\$2,088.69
2904-231-0000 Property Tax Allocation	\$11,000.00	\$11,000.00	\$8,594.36	(\$2,405.64)
2904-422-0005 State - Restricted{State Fire Marshal Grant}	\$0.00	\$0.00	\$0.00	\$0.00

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2904-423-0000 State - Unrestricted	\$0.00	\$0.00	\$0.00	\$0.00
2904-440-0042 Grants or Aid (Non-Federal and Non-State){Grant:Hugo & Mabe}	\$0.00	\$0.00	\$0.00	\$0.00
2904-440-0046 Grants or Aid (Non-Federal and Non-State){Black Equip/Train}	\$0.00	\$0.00	\$0.00	\$0.00
2904-490-0000 Other - Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
2904-820-0000 Contributions and Donations	\$0.00	\$0.00	\$1,000.00	\$1,000.00
2904-820-0042 Contributions and Donations{Grant:Hugo & Mabel Young}	\$0.00	\$0.00	\$0.00	\$0.00
2904-820-0046 Contributions and Donations{Black Equip/Training Grant}	\$0.00	\$0.00	\$514.04	\$514.04
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	\$0.00	\$0.00
2904-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Fire Levy Fund Total:	\$107,824.00	\$107,824.00	\$109,031.93	\$1,207.93
Mayor's Court Computer Fund				
2905-611-0000 Court Costs	\$1,000.00	\$1,000.00	\$1,270.00	\$270.00
Mayor's Court Computer Fund Fund Total:	\$1,000.00	\$1,000.00	\$1,270.00	\$270.00
OneOhio Opioid Settlement Fund				
2906-422-0000 State - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
2906-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$552.78	\$552.78
OneOhio Opioid Settlement Fund Fund Total:	\$0.00	\$0.00	\$552.78	\$552.78
Special Revenue Funds Total:	\$3,011,996.76	\$3,113,996.76	\$3,532,566.81	\$418,570.05
3000 Debt Service				
Maintenance Building Bond Retirement				
3101-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
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	\$40,000.00	\$40,000.00	\$0.00

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds		Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Debt Service Funds Total:		\$40,000.00	\$40,000.00	\$40,000.00	\$0.00
4000 Capital Projects					
Opera House/Village Hall Improvements					
4201-411-0000 Federal - Restricted		\$17,860.00	\$0.00	\$0.00	\$0.00
4201-422-0000 State - Restricted		\$200,000.00	\$200,000.00	\$195,000.00	(\$5,000.00)
4201-931-0000 Transfers - In		\$0.00	\$0.00	\$1,500.00	\$1,500.00
Opera House/Village Hall Improvements Fund Total:		\$217,860.00	\$200,000.00	\$196,500.00	(\$3,500.00)
Street Improvement					
4901-150-0000 License Tax - Local Levied by Council		\$17,000.00	\$17,000.00	\$16,794.37	(\$205.63)
4901-422-0000 State - Restricted		\$0.00	\$0.00	\$0.00	\$0.00
4901-422-1012 State - Restricted{OPWC Market St Improvements}		\$0.00	\$0.00	\$0.00	\$0.00
4901-430-0000 License Tax - County Levied		\$0.00	\$0.00	\$0.00	\$0.00
4901-701-0000 Interest		\$400.00	\$400.00	\$2,329.10	\$1,929.10
4901-931-0000 Transfers - In		\$200,000.00	\$200,000.00	\$200,000.00	\$0.00
Street Improvement Fund Total:		\$217,400.00	\$217,400.00	\$219,123.47	\$1,723.47
Capital Projects Funds Total:		\$435,260.00	\$417,400.00	\$415,623.47	(\$1,776.53)
4950 Permanent					
Cemetery Endowment					
4951-701-0000 Interest		\$1,000.00	\$1,000.00	\$504.02	(\$495.98)
Cemetery Endowment Fund Total:		\$1,000.00	\$1,000.00	\$504.02	(\$495.98)
Permanent Funds Total:		\$1,000.00	\$1,000.00	\$504.02	(\$495.98)
5000 Enterprise					
Water					

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LOUDONVILLE VILLAGE, ASHLAND COUNTY

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
5101-413-1014 Federal - Pass Through Grants{Water Meter Project}	\$376,275.00	\$0.00	\$0.00	\$0.00
5101-422-0000 State - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
5101-422-1012 State - Restricted{OPWC Market St Improvements}	\$0.00	\$0.00	\$0.00	\$0.00
5101-541-0000 Consumer Rent	\$395,000.00	\$395,000.00	\$406,830.60	\$11,830.60
5101-542-0000 Tap Fees	\$0.00	\$0.00	\$750.00	\$750.00
5101-543-0000 Bulk Sales	\$15,000.00	\$15,000.00	\$11,312.89	(\$3,687.11)
5101-549-0000 Other - Utilities	\$15,000.00	\$15,000.00	\$11,574.46	(\$3,425.54)
5101-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
5101-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$3,045.00	\$3,045.00
Water Fund Total:	\$801,275.00	\$425,000.00	\$433,512.95	\$8,512.95
Sewer				
5201-422-0000 State - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
5201-542-0000 Tap Fees	\$0.00	\$0.00	\$0.00	\$0.00
5201-549-0000 Other - Utilities	\$290,000.00	\$290,000.00	\$301,335.78	\$11,335.78
5201-590-0000 Other - Charges for Services	\$1,000.00	\$1,000.00	\$49,413.00	\$48,413.00
5201-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Fund Total:	\$291,000.00	\$291,000.00	\$350,748.78	\$59,748.78
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}	\$12,000.00	\$7,000.00	\$6,060.00	(\$940.00)
5501-521-0101 Swimming Pool{Pool Gate}	\$22,000.00	\$13,000.00	\$12,530.10	(\$469.90)
5501-522-0000 Concession Stands	\$15,000.00	\$6,000.00	\$4,908.06	(\$1,091.94)
5501-523-0000 Recreation Entry Fees	\$4,000.00	\$2,000.00	\$308.50	(\$1,691.50)
5501-811-0000 Rentals	\$0.00	\$0.00	\$750.00	\$750.00
5501-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
5501-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$3,714.00	\$3,714.00
5501-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
5501-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Swimming Pool Fund Total:	\$53,000.00	\$28,000.00	\$28,270.66	\$270.66
Storm Drainage				
5601-422-0000 State - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
5601-542-0000 Tap Fees	\$0.00	\$0.00	\$0.00	\$0.00
5601-549-0000 Other - Utilities	\$70,000.00	\$70,000.00	\$69,316.10	(\$683.90)
5601-923-0000 OWDA Loans Issued	\$0.00	\$0.00	\$0.00	\$0.00
5601-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Storm Drainage Fund Total:	\$70,000.00	\$70,000.00	\$69,316.10	(\$683.90)
Theatre				
5602-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$0.00	\$0.00	\$0.00
5602-522-0000 Concession Stands	\$32,000.00	\$47,000.00	\$42,938.75	(\$4,061.25)
5602-523-0000 Recreation Entry Fees	\$40,000.00	\$62,000.00	\$57,736.01	(\$4,263.99)
5602-529-0000 Other - Cultural and Recreational Programs	\$5,000.00	\$5,000.00	\$7,656.00	\$2,656.00
5602-590-0000 Other - Charges for Services	\$5,000.00	\$5,000.00	\$4,100.00	(\$900.00)
5602-590-0108 Other - Charges for Services{Video Advertising}	\$10,000.00	\$10,000.00	\$9,300.00	(\$700.00)
5602-820-0000 Contributions and Donations	\$15,000.00	\$15,000.00	\$24,527.20	\$9,527.20
5602-820-0109 Contributions and Donations{In-Kind Donations Theatre}	\$40,000.00	\$61,100.00	\$40,000.00	(\$21,100.00)
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:	\$147,000.00	\$205,100.00	\$186,257.96	(\$18,842.04)
Enterprise Funds Total:	\$1,362,275.00	\$1,019,100.00	\$1,068,106.45	\$49,006.45
9000 Custodial				
Unclaimed Monies				
9101-881-0000 Unclaimed Monies Received	\$0.00	\$0.00	\$26.35	\$26.35

LOUDONVILLE VILLAGE, ASHLAND COUNTY

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds		Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Unclaimed Monies Fund Total:		\$0.00	\$0.00	\$26.35	\$26.35
Mayor's Court					
9901-885-0000 Other Amounts Collected for Distribution		\$50,000.00	\$50,000.00	\$24,466.09	(\$25,533.91)
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	\$24,466.09	(\$25,533.91)
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		\$20,000.00	\$20,000.00	\$0.00	(\$20,000.00)
9904-885-0000 Other Amounts Collected for Distribution		\$0.00	\$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:		\$20,000.00	\$20,000.00	\$0.00	(\$20,000.00)
Custodial Funds Total:		\$71,000.00	\$71,000.00	\$24,492.44	(\$46,507.56)
Report Totals:		\$5,510,854.63	\$5,273,619.63	\$5,777,267.20	\$503,647.57

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

For the Year Ended December 31, 2022

	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	0	0
Other Amounts Collected for Distribution	0	0	0	24,466	24,466
<i>Total Additions</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,466</u>	<u>24,466</u>
Deductions					
Distributions as Fiscal Agent	0	0	0	258	258
Distributions to Other Governments	0	0	0	6,782	6,782
Distributions to Other Funds (Primary Gov't)	0	0	0	18,000	18,000
Distributions of Deposits	0	0	0	0	0
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>25,040</u>	<u>25,040</u>
<i>Net Change in Fund Balances</i>	0	0	0	(574)	(574)
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,955</u>	<u>1,955</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>\$1,381</u></u>	<u><u>\$1,381</u></u>

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

UAN v2023.1

For the Year Ended December 31, 2022

	Enterprise	Internal Service	Totals (Memorandum Only)
Operating Cash Receipts			
Charges for Services	\$996,070	\$0	\$996,070
Fines, Licenses and Permits	0	0	0
Miscellaneous	4,464	0	4,464
<i>Total Operating Cash Receipts</i>	<u>1,000,534</u>	<u>0</u>	<u>1,000,534</u>
Operating Cash Disbursements			
Personal Services	343,777	0	343,777
Fringe Benefits	144,638	0	144,638
Contractual Services	100,357	0	100,357
Supplies and Materials	227,502	0	227,502
Claims	0	0	0
Other	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>816,274</u>	<u>0</u>	<u>816,274</u>
<i>Operating Income (Loss)</i>	<u>184,260</u>	<u>0</u>	<u>184,260</u>
Non-Operating Receipts (Disbursements)			
Property and Other Local Taxes	0	0	0
Intergovernmental Receipts	0	0	0
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	3,045	0	3,045
Miscellaneous Receipts	64,527	0	64,527
Intergovernmental Disbursements	0	0	0
Capital Outlay	(77,245)	0	(77,245)
Excise Tax Payment - Electric	0	0	0
Principal Retirement	(126,789)	0	(126,789)
Payment of Capital Appreciation Bond Accretion	0	0	0
Interest and Other Fiscal Charges	(28,312)	0	(28,312)
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	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 Proprietary Fund Types

UAN v2023.1

For the Year Ended December 31, 2022

	Enterprise	Internal Service	Totals (Memorandum Only)
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(164,774)</u>	<u>0</u>	<u>(164,774)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	19,486	0	19,486
Capital Contributions	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
<i>Net Change in Fund Cash Balance</i>	<u>19,486</u>	<u>0</u>	<u>19,486</u>
<i>Fund Cash Balances, January 1</i>	<u>1,305,030</u>	<u>0</u>	<u>1,305,030</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,324,516</u></u>	<u><u>\$0</u></u>	<u><u>\$1,324,516</u></u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2022

UAN v2023.1

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Property and Other Taxes	\$192,373	\$191,477	\$0	\$16,794	\$0	\$400,644
Municipal Income Tax	1,323,214	0	0	0	0	1,323,214
Intergovernmental	244,358	746,222	0	195,000	0	1,185,580
Special Assessments	0	0	0	0	0	0
Charges for Services	69,311	344,389	0	0	0	413,700
Fines, Licenses and Permits	21,604	6,135	0	0	0	27,739
Earnings on Investments	45,757	1,721	0	2,329	504	50,311
Miscellaneous	24,597	118,655	0	0	0	143,252
<i>Total Cash Receipts</i>	<u>1,921,214</u>	<u>1,408,599</u>	<u>0</u>	<u>214,123</u>	<u>504</u>	<u>3,544,440</u>
Cash Disbursements						
Current:						
Security of Persons & Property	109,372	970,410	0	0	0	1,079,782
Public Health Services	1,717	18,194	0	0	0	19,911
Leisure Time Activities	47,806	19,068	0	2,530	0	69,404
Community Environment	11,743	0	0	0	0	11,743
Basic Utility Services	0	0	0	0	0	0
Transportation	0	324,433	0	0	0	324,433
General Government	405,607	31,835	0	0	0	437,442
Intergovernmental	0	0	0	0	0	0
Capital Outlay	235,628	486,816	0	279,343	0	1,001,787
Debt Service:						
Principal Retirement	0	21,286	37,587	0	0	58,873
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	1,674	2,413	0	0	4,087
<i>Total Cash Disbursements</i>	<u>811,873</u>	<u>1,873,716</u>	<u>40,000</u>	<u>281,873</u>	<u>0</u>	<u>3,007,462</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,109,341</u>	<u>(465,117)</u>	<u>(40,000)</u>	<u>(67,750)</u>	<u>504</u>	<u>536,978</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.

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2022

UAN v2023.1

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	4,056	0	0	0	4,056
Transfers In	98,000	796,700	40,000	201,500	0	1,136,200
Transfers Out	(1,136,200)	0	0	0	0	(1,136,200)
Advances In	80,000	0	0	80,000	0	160,000
Advances Out	(80,000)	0	0	(80,000)	0	(160,000)
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>(1,038,200)</u>	<u>800,756</u>	<u>40,000</u>	<u>201,500</u>	<u>0</u>	<u>4,056</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>71,141</u>	<u>335,639</u>	<u>0</u>	<u>133,750</u>	<u>504</u>	<u>541,034</u>
<i>Fund Cash Balances, January 1</i>	<u>709,434</u>	<u>1,182,870</u>	<u>0</u>	<u>213,122</u>	<u>114,877</u>	<u>2,220,303</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$780,575</u></u>	<u><u>\$1,518,509</u></u>	<u><u>\$0</u></u>	<u><u>\$346,872</u></u>	<u><u>\$115,381</u></u>	<u><u>\$2,761,337</u></u>

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

UAN v2023.1

All Other Custodial Funds

For the Year Ended December 31, 2022

	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	0	0
Other Amounts Collected for Distribution	24,466	0	0	0	24,466
<i>Total Additions</i>	<u>24,466</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,466</u>
Deductions					
Distributions as Fiscal Agent	258	0	0	0	258
Distributions to Other Governments	6,782	0	0	0	6,782
Distributions to Other Funds (Primary Gov't)	18,000	0	0	0	18,000
Distributions of Deposits	0	0	0	0	0
Distributions on Behalf of Employees	0	0	0	0	0
Other Distributions	0	0	0	0	0
<i>Total Deductions</i>	<u>25,040</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,040</u>
<i>Net Change in Fund Balances</i>	(574)	0	0	0	(574)
<i>Fund Cash Balances, January 1</i>	1,955	0	0	0	1,955
<i>Fund Cash Balances, December 31</i>	<u>\$1,381</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,381</u>

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

UAN v2023.1

All Enterprise Funds

For the Year Ended December 31, 2022

	WATER	SEWER	SWIMMING POOL	STORM DRAINAGE	THEATRE	WATER SURPLUS IMPRVMENT
Operating Cash Receipts						
Charges for Services	\$430,467	\$350,750	\$23,807	\$69,316	\$121,730	\$0
Fines, Licenses and Permits	0	0	0	0	0	0
Miscellaneous	0	0	4,464	0	0	0
<i>Total Operating Cash Receipts</i>	<u>430,467</u>	<u>350,750</u>	<u>28,271</u>	<u>69,316</u>	<u>121,730</u>	<u>0</u>
Operating Cash Disbursements						
Personal Services	133,120	132,468	33,935	0	44,254	0
Fringe Benefits	53,070	52,994	5,243	0	33,331	0
Contractual Services	50,388	40,089	9,344	361	175	0
Supplies and Materials	72,376	61,304	24,689	10,775	58,358	0
Claims	0	0	0	0	0	0
Other	0	0	0	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>308,954</u>	<u>286,855</u>	<u>73,211</u>	<u>11,136</u>	<u>136,118</u>	<u>0</u>
<i>Operating Income (Loss)</i>	<u>121,513</u>	<u>63,895</u>	<u>(44,940)</u>	<u>58,180</u>	<u>(14,388)</u>	<u>0</u>
Non-Operating Receipts (Disbursements)						
Property and Other Local Taxes	0	0	0	0	0	0
Intergovernmental Receipts	0	0	0	0	0	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	3,045	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	64,527	0
Intergovernmental Disbursements	0	0	0	0	0	0
Capital Outlay	(20,095)	(9,317)	0	(7,833)	(40,000)	0
Excise Tax Payment - Electric	0	0	0	0	0	0
Principal Retirement	(100,124)	0	0	(26,665)	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0	0
Interest and Other Fiscal Charges	(25,583)	0	0	(2,729)	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.

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

UAN v2023.1

All Enterprise Funds

For the Year Ended December 31, 2022

	WATER	SEWER	SWIMMING POOL	STORM DRAINAGE	THEATRE	WATER SURPLUS IMPRVMENT
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(142,757)</u>	<u>(9,317)</u>	<u>0</u>	<u>(37,227)</u>	<u>24,527</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	(21,244)	54,578	(44,940)	20,953	10,139	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	0	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
<i>Net Change in Fund Cash Balance</i>	<u>(21,244)</u>	<u>54,578</u>	<u>(44,940)</u>	<u>20,953</u>	<u>10,139</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	286,822	702,859	48,404	158,263	47,981	25,701
<i>Fund Cash Balances, December 31</i>	<u>\$265,578</u>	<u>\$757,437</u>	<u>\$3,464</u>	<u>\$179,216</u>	<u>\$58,120</u>	<u>\$25,701</u>

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

UAN v2023.1

All Enterprise Funds

For the Year Ended December 31, 2022

	STORM DRN SURPLUS IMPRVMENT	STORM SEWER SINKING	STORM DRN DEBT SERV RESERVE	ENTERPRISE TOTAL
Operating Cash Receipts				
Charges for Services	\$0	\$0	\$0	\$996,070
Fines, Licenses and Permits	0	0	0	0
Miscellaneous	0	0	0	4,464
<i>Total Operating Cash Receipts</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,534</u>
Operating Cash Disbursements				
Personal Services	0	0	0	343,777
Fringe Benefits	0	0	0	144,638
Contractual Services	0	0	0	100,357
Supplies and Materials	0	0	0	227,502
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>816,274</u>
<i>Operating Income (Loss)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>184,260</u>
Non-Operating Receipts (Disbursements)				
Property and Other Local Taxes	0	0	0	0
Intergovernmental Receipts	0	0	0	0
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	3,045
Miscellaneous Receipts	0	0	0	64,527
Intergovernmental Disbursements	0	0	0	0
Capital Outlay	0	0	0	(77,245)
Excise Tax Payment - Electric	0	0	0	0
Principal Retirement	0	0	0	(126,789)
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Interest and Other Fiscal Charges	0	0	0	(28,312)
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	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 v2023.1

All Enterprise Funds

For the Year Ended December 31, 2022

	STORM DRN SURPLUS IMPRVMENT	STORM SEWER SINKING	STORM DRN DEBT SERV RESERVE	ENTERPRISE TOTAL
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	0	0	0	(164,774)
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	0	0	0	19,486
Capital Contributions	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
<i>Net Change in Fund Cash Balance</i>	0	0	0	19,486
<i>Fund Cash Balances, January 1</i>	35,000	0	0	1,305,030
<i>Fund Cash Balances, December 31</i>	<u>\$35,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,324,516</u>

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

UAN v2023.1

All Permanent Funds

For the Year Ended December 31, 2022

	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	504	504
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>504</u>	<u>504</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
Intergovernmental	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>504</u>	<u>504</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

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

UAN v2023.1

All Permanent Funds

For the Year Ended December 31, 2022

	CEMETERY ENDOWMENT	PERMANENT TOTAL
Discount on Debt	0	0
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>	504	504
<i>Fund Cash Balances, January 1</i>	114,877	114,877
<i>Fund Cash Balances, December 31</i>	<u>\$115,381</u>	<u>\$115,381</u>

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

UAN v2023.1

All Capital Projects Funds

For the Year Ended December 31, 2022

	Opera House/Vill age Hall	STREET IMPROVE	Swimming Pool Improvemen	CAPITAL PROJECTS TOTAL
Cash Receipts				
Property and Other Taxes	\$0	\$16,794	\$0	\$16,794
Municipal Income Tax	0	0	0	0
Intergovernmental	195,000	0	0	195,000
Special Assessments	0	0	0	0
Charges for Services	0	0	0	0
Fines, Licenses and Permits	0	0	0	0
Earnings on Investments	0	2,329	0	2,329
Miscellaneous	0	0	0	0
<i>Total Cash Receipts</i>	<u>195,000</u>	<u>19,123</u>	<u>0</u>	<u>214,123</u>
Cash Disbursements				
Current:				
Security of Persons & Property	0	0	0	0
Public Health Services	0	0	0	0
Leisure Time Activities	2,530	0	0	2,530
Community Environment	0	0	0	0
Basic Utility Services	0	0	0	0
Transportation	0	0	0	0
General Government	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	279,343	0	0	279,343
Debt Service:				
Principal Retirement	0	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Cash Disbursements</i>	<u>281,873</u>	<u>0</u>	<u>0</u>	<u>281,873</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(86,873)</u>	<u>19,123</u>	<u>0</u>	<u>(67,750)</u>
Other Financing Receipts (Disbursements)				
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

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)

All Capital Projects Funds

For the Year Ended December 31, 2022

	Opera House/Vill age Hall	STREET IMPROVE	Swimming Pool Improvemen	CAPITAL PROJECTS TOTAL
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	1,500	200,000	0	201,500
Transfers Out	0	0	0	0
Advances In	80,000	0	0	80,000
Advances Out	(80,000)	0	0	(80,000)
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>1,500</u>	<u>200,000</u>	<u>0</u>	<u>201,500</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(85,373)</u>	<u>219,123</u>	<u>0</u>	<u>133,750</u>
<i>Fund Cash Balances, January 1</i>	<u>111,094</u>	<u>102,028</u>	<u>0</u>	<u>213,122</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$25,721</u></u>	<u><u>\$321,151</u></u>	<u><u>\$0</u></u>	<u><u>\$346,872</u></u>

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

UAN v2023.1

All Debt Service Funds

For the Year Ended December 31, 2022

	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	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</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
Intergovernmental	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	37,587	37,587
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	2,413	2,413
<i>Total Cash Disbursements</i>	<u>40,000</u>	<u>40,000</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

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

UAN v2023.1

All Debt Service Funds

For the Year Ended December 31, 2022

	Maint. Building	DEBT SERVICE TOTAL
Discount on Debt	0	0
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>\$0</u>	<u>\$0</u>

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

UAN v2023.1

All Special Revenue Funds

For the Year Ended December 31, 2022

	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	194,894	15,802	0	0	0	0
Special Assessments	0	0	0	0	0	0
Charges for Services	7,417	0	23,576	0	0	0
Fines, Licenses and Permits	0	0	0	0	4,000	0
Earnings on Investments	1,467	254	0	0	0	0
Miscellaneous	1,319	0	2,000	6,707	0	0
<i>Total Cash Receipts</i>	<u>205,097</u>	<u>16,056</u>	<u>25,576</u>	<u>6,707</u>	<u>4,000</u>	<u>0</u>
Cash Disbursements						
Current:						
Security of Persons & Property	0	0	0	0	2,481	0
Public Health Services	0	0	18,194	0	0	0
Leisure Time Activities	0	0	0	1,208	0	0
Community Environment	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0
Transportation	323,358	1,075	0	0	0	0
General Government	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	38,749	8,070	8,000	0	0	0
Debt Service:						
Principal Retirement	5,075	5,075	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	414	414	0	0	0	0
<i>Total Cash Disbursements</i>	<u>367,596</u>	<u>14,634</u>	<u>26,194</u>	<u>1,208</u>	<u>2,481</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(162,499)</u>	<u>1,422</u>	<u>(618)</u>	<u>5,499</u>	<u>1,519</u>	<u>0</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

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

UAN v2023.1

All Special Revenue Funds

For the Year Ended December 31, 2022

	STREET CONST. MAINT.REP.	STATE HIGHWAY	CEMETERY	Central Park SE Quadrant	DRUG LAW EN- FORCEMENT	CORONA VIRUS RELIEF
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	196,000	0	5,000	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>196,000</u>	<u>0</u>	<u>5,000</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>33,501</u>	<u>1,422</u>	<u>4,382</u>	<u>5,499</u>	<u>1,519</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>81,558</u>	<u>19,170</u>	<u>74,823</u>	<u>10,014</u>	<u>2,481</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u>\$115,059</u>	<u>\$20,592</u>	<u>\$79,205</u>	<u>\$15,513</u>	<u>\$4,000</u>	<u>\$0</u>

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

UAN v2023.1

All Special Revenue Funds

For the Year Ended December 31, 2022

	Local Fiscal Recovery	American Rescue Plan Act	POLICE	FOJ	EMS	FIRE LEVY
Cash Receipts						
Property and Other Taxes	\$0	\$0	\$95,465	\$0	\$0	\$96,012
Municipal Income Tax	0	0	0	0	0	0
Intergovernmental	138,161	376,275	11,296	0	1,200	8,594
Special Assessments	0	0	0	0	0	0
Charges for Services	0	0	71,283	0	242,113	0
Fines, Licenses and Permits	0	0	865	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	0	3,451	0	100,200	4,425
<i>Total Cash Receipts</i>	<u>138,161</u>	<u>376,275</u>	<u>182,360</u>	<u>0</u>	<u>343,513</u>	<u>109,031</u>
Cash Disbursements						
Current:						
Security of Persons & Property	0	0	625,984	0	334,293	7,652
Public Health Services	0	0	0	0	0	0
Leisure Time Activities	17,860	0	0	0	0	0
Community Environment	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
General Government	30,000	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	37,469	376,275	5,697	0	5,142	7,414
Debt Service:						
Principal Retirement	0	0	11,136	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	0	0	846	0	0	0
<i>Total Cash Disbursements</i>	<u>85,329</u>	<u>376,275</u>	<u>643,663</u>	<u>0</u>	<u>339,435</u>	<u>15,066</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>52,832</u>	<u>0</u>	<u>(461,303)</u>	<u>0</u>	<u>4,078</u>	<u>93,965</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

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

UAN v2023.1

All Special Revenue Funds

For the Year Ended December 31, 2022

	Local Fiscal Recovery	American Rescue Plan Act	POLICE	FOJ	EMS	FIRE LEVY
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	4,056	0	0	0
Transfers In	0	0	420,000	0	175,700	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>	0	0	424,056	0	175,700	0
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	52,832	0	(37,247)	0	179,778	93,965
<i>Fund Cash Balances, January 1</i>	137,067	0	172,791	4,113	263,570	415,887
<i>Fund Cash Balances, December 31</i>	\$189,899	\$0	\$135,544	\$4,113	\$443,348	\$509,852

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

UAN v2023.1

All Special Revenue Funds

For the Year Ended December 31, 2022

	MAYOR'S COURT COMPUTER	OneOhio Opioid Settlement	SPECIAL REVENUE TOTAL
Cash Receipts			
Property and Other Taxes	\$0	\$0	\$191,477
Municipal Income Tax	0	0	0
Intergovernmental	0	0	746,222
Special Assessments	0	0	0
Charges for Services	0	0	344,389
Fines, Licenses and Permits	1,270	0	6,135
Earnings on Investments	0	0	1,721
Miscellaneous	0	553	118,655
<i>Total Cash Receipts</i>	<u>1,270</u>	<u>553</u>	<u>1,408,599</u>
Cash Disbursements			
Current:			
Security of Persons & Property	0	0	970,410
Public Health Services	0	0	18,194
Leisure Time Activities	0	0	19,068
Community Environment	0	0	0
Basic Utility Services	0	0	0
Transportation	0	0	324,433
General Government	1,835	0	31,835
Intergovernmental	0	0	0
Capital Outlay	0	0	486,816
Debt Service:			
Principal Retirement	0	0	21,286
Payment of Capital Appreciation Bond Accretion	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	0	0	1,674
<i>Total Cash Disbursements</i>	<u>1,835</u>	<u>0</u>	<u>1,873,716</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(565)</u>	<u>553</u>	<u>(465,117)</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

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

UAN v2023.1

All Special Revenue Funds

For the Year Ended December 31, 2022

	MAYOR'S COURT COMPUTER	OneOhio Opioid Settlement	SPECIAL REVENUE TOTAL
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Sale of Capital Assets	0	0	4,056
Transfers In	0	0	796,700
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>	0	0	800,756
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	(565)	553	335,639
<i>Fund Cash Balances, January 1</i>	1,396	0	1,182,870
<i>Fund Cash Balances, December 31</i>	\$831	\$553	\$1,518,509

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Reconciliation of Interfund Transactions
Fiscal 2022 Year-to-Date

1/6/2023 9:15:33 AM
UAN v2023.1

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	\$98,000.00	\$0.00	\$98,000.00	\$0.00	\$0.00	\$0.00
Street Construction, Maint. and Repair	\$196,000.00	\$0.00	\$196,000.00	\$0.00	\$0.00	\$0.00
Cemetery	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00
Income Tax	\$0.00	\$1,136,200.00	-\$1,136,200.00	\$80,000.00	\$80,000.00	\$0.00
Police	\$420,000.00	\$0.00	\$420,000.00	\$0.00	\$0.00	\$0.00
Emergency Medical Services	\$175,700.00	\$0.00	\$175,700.00	\$0.00	\$0.00	\$0.00
Maintenance Building Bond Retirement	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00
Opera House/Village Hall Improvements	\$1,500.00	\$0.00	\$1,500.00	\$80,000.00	\$80,000.00	\$0.00
Street Improvement	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
	<u>\$1,136,200.00</u>	<u>\$1,136,200.00</u>	<u>\$0.00</u>	<u>\$160,000.00</u>	<u>\$160,000.00</u>	<u>\$0.00</u>

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Schedule Of Debt Service Requirements
For the Year Ended December 31, 2022

12/30/2022 9:12:59 AM
UAN v2023.1

Fiscal Year Ending	Principal (A)	Interest (B)	Total Columns A & B (C)
2023	\$212,531.93	\$27,311.57	\$239,843.50
2024	174,387.89	22,759.00	197,146.89
2025	158,949.68	18,749.05	177,698.73
2026	86,097.10	15,571.88	101,668.98
2027	87,304.67	14,364.31	101,668.98
2032	396,633.16	52,923.56	449,556.72
2037	188,899.20	25,505.20	214,404.40
2039	82,943.62	2,818.14	85,761.76
Total	\$1,387,747.25	\$180,002.71	\$1,567,749.96

Schedule Of Outstanding Debt

UAN v2023.1

For the Year Ended December 31, 2022

Description of Issue	Year Issued	Interest Rate	Balance January 1	Amount Issued	Amount Retired	Balance December 31
OWDA Water Plant Expansion	2004	4.00%	\$247,839.00	\$0.00	\$57,834.00	\$190,005.00
OPWC Water Plant Project	2005	0.00%	54,775.00	0.00	15,650.00	39,125.00
Maintenance Building	2018	4.00%	69,383.00	0.00	37,586.00	31,797.00
OWDA Reservoir Project	2018	2.70%	608,138.00	0.00	26,640.00	581,498.00
Dump Truck (2019 F150)	2019	4.00%	20,700.00	0.00	10,150.00	10,550.00
OWDA Storm Sewer	2021	0.71%	538,329.00	0.00	26,665.00	511,664.00
Police Cruiser	2021	2.47%	34,239.00	0.00	11,136.00	23,103.00
			Total	\$0.00	\$185,661.00	\$1,387,742.00