

The Village of Loudonville



ANNUAL FINANCIAL REPORT

FOR THE YEAR
2023

Elaine Van Horn, Fiscal Officer

Completed: January 3, 2024

Submitted to Auditor of State: January 10, 2024

Emailed to Village Council: January 11, 2024

Posted to Village Website: January 11, 2024

Newspaper Public Notice of Completion: January 15, 2024

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

UAN v2024.1

All Special Revenue Funds

For the Year Ended December 31, 2023

	STREET CONST. MAINT.REP.	STATE HIGHWAY	CEMETERY	Central Park SE Quadrant	DRUG LAW EN- FORCEMENT	Local Fiscal Recovery
Cash Receipts						
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Municipal Income Tax	0	0	0	0	0	0
Intergovernmental	199,063	16,140	0	0	0	0
Special Assessments	0	0	0	0	0	0
Charges for Services	7,222	0	21,115	0	0	0
Fines, Licenses and Permits	0	0	0	0	0	0
Earnings on Investments	7,026	1,039	0	0	0	0
Miscellaneous	1,987	0	0	1,752	0	0
<i>Total Cash Receipts</i>	<u>215,298</u>	<u>17,179</u>	<u>21,115</u>	<u>1,752</u>	<u>0</u>	<u>0</u>
Cash Disbursements						
Current:						
Security of Persons & Property	0	0	0	0	0	0
Public Health Services	0	0	24,962	0	0	0
Leisure Time Activities	0	0	0	427	0	0
Community Environment	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0
Transportation	348,491	0	0	0	0	0
General Government	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	78,646	16,567	20,447	0	0	49,600
Debt Service:						
Principal Retirement	5,273	5,273	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	211	211	0	0	0	0
<i>Total Cash Disbursements</i>	<u>432,621</u>	<u>22,051</u>	<u>45,409</u>	<u>427</u>	<u>0</u>	<u>49,600</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(217,323)</u>	<u>(4,872)</u>	<u>(24,294)</u>	<u>1,325</u>	<u>0</u>	<u>(49,600)</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 v2024.1

All Special Revenue Funds

For the Year Ended December 31, 2023

	STREET CONST. MAINT.REP.	STATE HIGHWAY	CEMETERY	Central Park SE Quadrant	DRUG LAW EN- FORCEMENT	Local Fiscal Recovery
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	5,614	0	0	0	0	0
Transfers In	222,000	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
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>227,614</u>	<u>0</u>	<u>0</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>10,291</u>	<u>(4,872)</u>	<u>(24,294)</u>	<u>1,325</u>	<u>0</u>	<u>(49,600)</u>
<i>Fund Cash Balances, January 1</i>	<u>115,059</u>	<u>20,592</u>	<u>79,205</u>	<u>15,513</u>	<u>4,000</u>	<u>189,899</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$125,350</u></u>	<u><u>\$15,720</u></u>	<u><u>\$54,911</u></u>	<u><u>\$16,838</u></u>	<u><u>\$4,000</u></u>	<u><u>\$140,299</u></u>

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

UAN v2024.1

All Special Revenue Funds

For the Year Ended December 31, 2023

	American Rescue Plan Act	POLICE	FOJ	EMS	FIRE LEVY	MAYOR'S COURT COMPUTER
Cash Receipts						
Property and Other Taxes	\$0	\$97,346	\$0	\$0	\$97,860	\$0
Municipal Income Tax	0	0	0	0	0	0
Intergovernmental	0	16,264	0	914	9,360	0
Special Assessments	0	0	0	0	0	0
Charges for Services	0	70,730	0	242,634	0	0
Fines, Licenses and Permits	0	1,455	0	0	0	1,202
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	2,085	0	0	2,911	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>187,880</u>	<u>0</u>	<u>243,548</u>	<u>110,131</u>	<u>1,202</u>
Cash Disbursements						
Current:						
Security of Persons & Property	0	654,681	0	390,667	19,142	0
Public Health Services	0	0	0	0	0	0
Leisure Time Activities	0	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	0	0	0	0	0	1,800
Intergovernmental	0	0	0	0	0	0
Capital Outlay	0	50,020	0	9,363	131,035	0
Debt Service:						
Principal Retirement	0	11,411	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	0	571	0	0	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>716,683</u>	<u>0</u>	<u>400,030</u>	<u>150,177</u>	<u>1,800</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(528,803)</u>	<u>0</u>	<u>(156,482)</u>	<u>(40,046)</u>	<u>(598)</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 v2024.1

All Special Revenue Funds

For the Year Ended December 31, 2023

	American Rescue Plan Act	POLICE	FOJ	EMS	FIRE LEVY	MAYOR'S COURT COMPUTER
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	2,891	0	0	0	0
Transfers In	0	560,000	500	177,800	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>	0	562,891	500	177,800	0	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>	0	34,088	500	21,318	(40,046)	(598)
<i>Fund Cash Balances, January 1</i>	0	135,544	4,113	443,348	509,852	831
<i>Fund Cash Balances, December 31</i>	\$0	\$169,632	\$4,613	\$464,666	\$469,806	\$233

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

All Special Revenue Funds

For the Year Ended December 31, 2023

	OneOhio Opioid Settlement	SPECIAL REVENUE TOTAL
Cash Receipts		
Property and Other Taxes	\$0	\$195,206
Municipal Income Tax	0	0
Intergovernmental	0	241,741
Special Assessments	0	0
Charges for Services	0	341,701
Fines, Licenses and Permits	0	2,657
Earnings on Investments	0	8,065
Miscellaneous	1,167	9,902
<i>Total Cash Receipts</i>	<u>1,167</u>	<u>799,272</u>
Cash Disbursements		
Current:		
Security of Persons & Property	0	1,064,490
Public Health Services	1,720	26,682
Leisure Time Activities	0	427
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	348,491
General Government	0	1,800
Intergovernmental	0	0
Capital Outlay	0	355,678
Debt Service:		
Principal Retirement	0	21,957
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	993
<i>Total Cash Disbursements</i>	<u>1,720</u>	<u>1,820,518</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(553)</u>	<u>(1,021,246)</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 v2024.1

All Special Revenue Funds

For the Year Ended December 31, 2023

	OneOhio Opioid Settlement	SPECIAL REVENUE TOTAL
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Sale of Capital Assets	0	8,505
Transfers In	0	960,300
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>0</u>	<u>968,805</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(553)</u>	<u>(52,441)</u>
<i>Fund Cash Balances, January 1</i>	<u>553</u>	<u>1,518,509</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$1,466,068</u></u>

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

UAN v2024.1

All Debt Service Funds

For the Year Ended December 31, 2023

	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	31,796	31,796
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	265	265
<i>Total Cash Disbursements</i>	<u>32,061</u>	<u>32,061</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(32,061)</u>	<u>(32,061)</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 v2024.1

All Debt Service Funds

For the Year Ended December 31, 2023

	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	32,061	32,061
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>32,061</u>	<u>32,061</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

UAN v2024.1

All Capital Projects Funds

For the Year Ended December 31, 2023

	Opera House/Vill age Hall	Village Hall/Polic e Station	STREET IMPROVE	CAPITAL PROJECTS TOTAL
Cash Receipts				
Property and Other Taxes	\$0	\$0	\$16,802	\$16,802
Municipal Income Tax	0	0	0	0
Intergovernmental	5,000	0	0	5,000
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	0	13,971	13,971
Miscellaneous	0	0	0	0
<i>Total Cash Receipts</i>	<u>5,000</u>	<u>0</u>	<u>30,773</u>	<u>35,773</u>
Cash Disbursements				
Current:				
Security of Persons & Property	0	0	0	0
Public Health Services	0	0	0	0
Leisure Time Activities	0	0	0	0
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	30,088	0	356,297	386,385
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>30,088</u>	<u>0</u>	<u>356,297</u>	<u>386,385</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(25,088)</u>	<u>0</u>	<u>(325,524)</u>	<u>(350,612)</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

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

UAN v2024.1

All Capital Projects Funds

For the Year Ended December 31, 2023

	Opera House/Vill age Hall	Village Hall/Polic e Station	STREET IMPROVE	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	0	0	100,000	100,000
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	100,000	100,000
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	(25,088)	0	(225,524)	(250,612)
<i>Fund Cash Balances, January 1</i>	25,721	0	321,151	346,872
<i>Fund Cash Balances, December 31</i>	\$633	\$0	\$95,627	\$96,260

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

All Permanent Funds

For the Year Ended December 31, 2023

	CEMETERY ENDOWMENT	PERMANENT TOTAL
Cash Receipts		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	0	0
Intergovernmental	0	0
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	1,097	1,097
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>1,097</u>	<u>1,097</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>1,097</u>	<u>1,097</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 v2024.1

All Permanent Funds

For the Year Ended December 31, 2023

	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>	1,097	1,097
<i>Fund Cash Balances, January 1</i>	115,381	115,381
<i>Fund Cash Balances, December 31</i>	\$116,478	\$116,478

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

UAN v2024.1

All Enterprise Funds

For the Year Ended December 31, 2023

	WATER	SEWER	SWIMMING POOL	STORM DRAINAGE	THEATRE	Water Capital Imprvments
Operating Cash Receipts						
Charges for Services	\$457,734	\$338,716	\$64,730	\$70,081	\$115,118	\$0
Fines, Licenses and Permits	0	0	0	0	0	0
Miscellaneous	0	0	2,650	0	0	0
<i>Total Operating Cash Receipts</i>	<u>457,734</u>	<u>338,716</u>	<u>67,380</u>	<u>70,081</u>	<u>115,118</u>	<u>0</u>
Operating Cash Disbursements						
Personal Services	138,401	138,400	45,161	0	50,170	0
Fringe Benefits	63,011	63,010	6,977	0	34,439	0
Contractual Services	57,159	43,479	7,979	194	321	0
Supplies and Materials	93,608	51,635	28,359	10,951	51,433	0
Claims	0	0	0	0	0	0
Other	0	0	0	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>352,179</u>	<u>296,524</u>	<u>88,476</u>	<u>11,145</u>	<u>136,363</u>	<u>0</u>
<i>Operating Income (Loss)</i>	<u>105,555</u>	<u>42,192</u>	<u>(21,096)</u>	<u>58,936</u>	<u>(21,245)</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	0	0	0	0	0	0
Miscellaneous Receipts	789	789	250	0	59,826	0
Intergovernmental Disbursements	0	0	0	0	0	0
Capital Outlay	(64,270)	(10,732)	0	(20,470)	(40,000)	0
Excise Tax Payment - Electric	0	0	0	0	0	0
Principal Retirement	(103,516)	0	0	(55,253)	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0	0
Interest and Other Fiscal Charges	(22,519)	0	0	(3,535)	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0

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

UAN v2024.1

All Enterprise Funds

For the Year Ended December 31, 2023

	WATER	SEWER	SWIMMING POOL	STORM DRAINAGE	THEATRE	Water Capital Imprvments
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>(189,516)</u>	<u>(9,943)</u>	<u>250</u>	<u>(79,258)</u>	<u>19,826</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	(83,961)	32,249	(20,846)	(20,322)	(1,419)	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	190,000	0	40,000	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
<i>Net Change in Fund Cash Balance</i>	<u>106,039</u>	<u>32,249</u>	<u>19,154</u>	<u>(20,322)</u>	<u>(1,419)</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	265,578	757,437	3,464	179,216	58,120	25,701
<i>Fund Cash Balances, December 31</i>	<u><u>\$371,617</u></u>	<u><u>\$789,686</u></u>	<u><u>\$22,618</u></u>	<u><u>\$158,894</u></u>	<u><u>\$56,701</u></u>	<u><u>\$25,701</u></u>

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

UAN v2024.1

All Enterprise Funds

For the Year Ended December 31, 2023

	STORM DRN SURPLUS IMPRVMENT	ENTERPRISE TOTAL
Operating Cash Receipts		
Charges for Services	\$0	\$1,046,379
Fines, Licenses and Permits	0	0
Miscellaneous	0	2,650
<i>Total Operating Cash Receipts</i>	<u>0</u>	<u>1,049,029</u>
Operating Cash Disbursements		
Personal Services	0	372,132
Fringe Benefits	0	167,437
Contractual Services	0	109,132
Supplies and Materials	0	235,986
Claims	0	0
Other	0	0
<i>Total Operating Cash Disbursements</i>	<u>0</u>	<u>884,687</u>
<i>Operating Income (Loss)</i>	<u>0</u>	<u>164,342</u>
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental Receipts	0	0
Special Assessments	0	0
Earnings on Investments (proprietary funds only)	0	0
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
Sale of Fixed Assets	0	0
Miscellaneous Receipts	0	61,654
Intergovernmental Disbursements	0	0
Capital Outlay	0	(135,472)
Excise Tax Payment - Electric	0	0
Principal Retirement	0	(158,769)
Payment of Capital Appreciation Bond Accretion	0	0
Interest and Other Fiscal Charges	0	(26,054)
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	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 v2024.1

All Enterprise Funds

For the Year Ended December 31, 2023

	STORM DRN SURPLUS IMPRVMENT	ENTERPRISE TOTAL
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	0	(258,641)
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	0	(94,299)
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	0	230,000
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
<i>Net Change in Fund Cash Balance</i>	0	135,701
<i>Fund Cash Balances, January 1</i>	35,000	1,324,516
<i>Fund Cash Balances, December 31</i>	<u>\$35,000</u>	<u>\$1,460,217</u>

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

All Other Custodial Funds

For the Year Ended December 31, 2023

	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	100	76,554	0	76,654
Amounts Held for Employees	0	0	0	0	0
Amounts Received as Fiscal Agent	0	0	0	23,864	23,864
Other Amounts Collected for Distribution	22,595	0	0	0	22,595
<i>Total Additions</i>	<u>22,595</u>	<u>100</u>	<u>76,554</u>	<u>23,864</u>	<u>123,113</u>
Deductions					
Distributions as Fiscal Agent	236	0	0	23,864	24,100
Distributions to Other Governments	6,399	0	0	0	6,399
Distributions to Other Funds (Primary Gov't)	16,691	0	0	0	16,691
Distributions of Deposits	0	0	76,554	0	76,554
Distributions on Behalf of Employees	0	0	0	0	0
Other Distributions	0	0	0	0	0
<i>Total Deductions</i>	<u>23,326</u>	<u>0</u>	<u>76,554</u>	<u>23,864</u>	<u>123,744</u>
<i>Net Change in Fund Balances</i>	(731)	100	0	0	(631)
<i>Fund Cash Balances, January 1</i>	1,381	0	0	0	1,381
<i>Fund Cash Balances, December 31</i>	<u>\$650</u>	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$750</u>

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

For the Year Ended December 31, 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Property and Other Taxes	\$195,106	\$195,206	\$0	\$16,802	\$0	\$407,114
Municipal Income Tax	1,421,016	0	0	0	0	1,421,016
Intergovernmental	89,353	241,741	0	5,000	0	336,094
Special Assessments	0	0	0	0	0	0
Charges for Services	43,320	341,701	0	0	0	385,021
Fines, Licenses and Permits	16,257	2,657	0	0	0	18,914
Earnings on Investments	174,420	8,065	0	13,971	1,097	197,553
Miscellaneous	315,541	9,902	0	0	0	325,443
<i>Total Cash Receipts</i>	<u>2,255,013</u>	<u>799,272</u>	<u>0</u>	<u>35,773</u>	<u>1,097</u>	<u>3,091,155</u>
Cash Disbursements						
Current:						
Security of Persons & Property	235,578	1,064,490	0	0	0	1,300,068
Public Health Services	1,260	26,682	0	0	0	27,942
Leisure Time Activities	44,889	427	0	0	0	45,316
Community Environment	13,333	0	0	0	0	13,333
Basic Utility Services	0	0	0	0	0	0
Transportation	0	348,491	0	0	0	348,491
General Government	404,094	1,800	0	0	0	405,894
Intergovernmental	0	0	0	0	0	0
Capital Outlay	176,115	355,678	0	386,385	0	918,178
Debt Service:						
Principal Retirement	0	21,957	31,796	0	0	53,753
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	993	265	0	0	1,258
<i>Total Cash Disbursements</i>	<u>875,269</u>	<u>1,820,518</u>	<u>32,061</u>	<u>386,385</u>	<u>0</u>	<u>3,114,233</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,379,744</u>	<u>(1,021,246)</u>	<u>(32,061)</u>	<u>(350,612)</u>	<u>1,097</u>	<u>(23,078)</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

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)

UAN v2024.1

All Governmental Fund Types

For the Year Ended December 31, 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
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	8,505	0	0	0	8,505
Transfers In	175,000	960,300	32,061	100,000	0	1,267,361
Transfers Out	(1,497,361)	0	0	0	0	(1,497,361)
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(1,322,361)</u>	<u>968,805</u>	<u>32,061</u>	<u>100,000</u>	<u>0</u>	<u>(221,495)</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>57,383</u>	<u>(52,441)</u>	<u>0</u>	<u>(250,612)</u>	<u>1,097</u>	<u>(244,573)</u>
<i>Fund Cash Balances, January 1</i>	<u>780,575</u>	<u>1,518,509</u>	<u>0</u>	<u>346,872</u>	<u>115,381</u>	<u>2,761,337</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$837,958</u></u>	<u><u>\$1,466,068</u></u>	<u><u>\$0</u></u>	<u><u>\$96,260</u></u>	<u><u>\$116,478</u></u>	<u><u>\$2,516,764</u></u>

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

For the Year Ended December 31, 2023

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
Operating Cash Receipts			
Charges for Services	\$1,046,379	\$0	\$1,046,379
Fines, Licenses and Permits	0	0	0
Miscellaneous	2,650	0	2,650
<i>Total Operating Cash Receipts</i>	<u>1,049,029</u>	<u>0</u>	<u>1,049,029</u>
Operating Cash Disbursements			
Personal Services	372,132	0	372,132
Fringe Benefits	167,437	0	167,437
Contractual Services	109,132	0	109,132
Supplies and Materials	235,986	0	235,986
Claims	0	0	0
Other	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>884,687</u>	<u>0</u>	<u>884,687</u>
<i>Operating Income (Loss)</i>	<u>164,342</u>	<u>0</u>	<u>164,342</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	0	0	0
Miscellaneous Receipts	61,654	0	61,654
Intergovernmental Disbursements	0	0	0
Capital Outlay	(135,472)	0	(135,472)
Excise Tax Payment - Electric	0	0	0
Principal Retirement	(158,769)	0	(158,769)
Payment of Capital Appreciation Bond Accretion	0	0	0
Interest and Other Fiscal Charges	(26,054)	0	(26,054)
Discount on Debt	0	0	0

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

UAN v2024.1

For the Year Ended December 31, 2023

	Enterprise	Internal Service	Totals (Memorandum Only)
Payment to Refunded Bond Escrow Agent	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(258,641)</u>	<u>0</u>	<u>(258,641)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	(94,299)	0	(94,299)
Capital Contributions	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
Transfers In	230,000	0	230,000
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
<i>Net Change in Fund Cash Balance</i>	<u>135,701</u>	<u>0</u>	<u>135,701</u>
<i>Fund Cash Balances, January 1</i>	<u>1,324,516</u>	<u>0</u>	<u>1,324,516</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,460,217</u></u>	<u><u>\$0</u></u>	<u><u>\$1,460,217</u></u>

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

UAN v2024.1

For the Year Ended December 31, 2023

	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	76,654	76,654
Amounts Held for Employees	0	0	0	0	0
Amounts Received as Fiscal Agent	0	0	0	23,864	23,864
Other Amounts Collected for Distribution	0	0	0	22,595	22,595
<i>Total Additions</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>123,113</u>	<u>123,113</u>
Deductions					
Distributions as Fiscal Agent	0	0	0	24,100	24,100
Distributions to Other Governments	0	0	0	6,399	6,399
Distributions to Other Funds (Primary Gov't)	0	0	0	16,691	16,691
Distributions of Deposits	0	0	0	76,554	76,554
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>123,744</u>	<u>123,744</u>
<i>Net Change in Fund Balances</i>	0	0	0	(631)	(631)
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,381</u>	<u>1,381</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>\$750</u></u>	<u><u>\$750</u></u>

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2023 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	\$162,183.14	\$1,585.14
1000-140-0030 Permissive Sales Tax{Lodging Tax}	\$35,000.00	\$35,000.00	\$32,922.90	(\$2,077.10)
1000-211-0000 Local Government Distribution	\$54,491.42	\$54,491.42	\$61,638.60	\$7,147.18
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	\$7,257.25	\$1,257.25
1000-231-0000 Property Tax Allocation	\$20,000.00	\$20,000.00	\$18,756.56	(\$1,243.44)
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
1000-511-0000 Contracts for Fire Services	\$40,500.00	\$40,500.00	\$40,750.00	\$250.00
1000-513-0000 Parking Meters	\$1,000.00	\$1,000.00	\$1,052.66	\$52.66
1000-529-0000 Other - Cultural and Recreational Programs	\$1,000.00	\$1,000.00	\$1,517.00	\$517.00
1000-590-0000 Other - Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
1000-612-0020 Court Fines{Mayor's Court}	\$18,000.00	\$18,000.00	\$14,549.13	(\$3,450.87)
1000-612-0021 Court Fines{Municipal Court}	\$500.00	\$500.00	\$150.00	(\$350.00)
1000-621-0000 Building Permits	\$2,000.00	\$2,000.00	\$1,143.00	(\$857.00)
1000-623-0000 Zoning	\$200.00	\$200.00	\$0.00	(\$200.00)
1000-629-0000 Other - Licenses and Permits	\$200.00	\$200.00	\$415.00	\$215.00
1000-701-0000 Interest	\$80,000.00	\$80,000.00	\$174,418.86	\$94,418.86
1000-811-0010 Rentals{Youth Building}	\$1,000.00	\$1,000.00	\$1,600.00	\$600.00
1000-812-0000 Royalties	\$100.00	\$100.00	\$94.00	(\$6.00)
1000-820-0000 Contributions and Donations	\$0.00	\$0.00	\$5,340.00	\$5,340.00
1000-820-0004 Contributions and Donations{Adopt-A-Tree Program}	\$500.00	\$500.00	\$1,910.00	\$1,410.00
1000-820-0019 Contributions and Donations{Music in the Park Series}	\$0.00	\$0.00	\$2,200.00	\$2,200.00
1000-820-0023 Contributions and Donations{Hanging Baskets Project}	\$1,800.00	\$1,800.00	\$2,600.00	\$800.00
1000-820-0025 Contributions and Donations{Pickleball Courts Project}	\$0.00	\$166,007.00	\$166,007.00	\$0.00
1000-820-0603 Contributions and Donations{Fire Dept Inc Donations}	\$0.00	\$134,000.00	\$134,000.00	\$0.00
1000-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$2.40	\$2.40
1000-891-0010 Other - Miscellaneous Operating{Youth Building}	\$0.00	\$0.00	\$0.00	\$0.00

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

LOUDONVILLE VILLAGE, ASHLAND COUNTY

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$1,741.71	\$1,741.71
1000-931-0000 Transfers - In	\$175,000.00	\$175,000.00	\$175,000.00	\$0.00
1000-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$598,189.42	\$898,196.42	\$1,008,949.21	\$110,752.79
General Funds Total:	\$598,189.42	\$898,196.42	\$1,008,949.21	\$110,752.79
2000 Special Revenue				
Street Construction, Maint. and Repair				
2011-225-0000 Gasoline Tax (State)	\$170,000.00	\$170,000.00	\$172,646.19	\$2,646.19
2011-226-0000 License Tax - State Levied	\$25,000.00	\$25,000.00	\$26,417.27	\$1,417.27
2011-513-0000 Parking Meters	\$5,000.00	\$5,000.00	\$4,737.11	(\$262.89)
2011-519-0000 Other - General Government Contracts	\$2,000.00	\$2,000.00	\$2,485.40	\$485.40
2011-701-0000 Interest	\$500.00	\$500.00	\$7,026.26	\$6,526.26
2011-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
2011-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$200.00	\$200.00
2011-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$1,786.74	\$1,786.74
2011-931-0000 Transfers - In	\$222,000.00	\$222,000.00	\$222,000.00	\$0.00
2011-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$5,614.00	\$5,614.00
Street Construction, Maint. and Repair Fund Total:	\$424,500.00	\$424,500.00	\$442,912.97	\$18,412.97
State Highway				
2021-225-0000 Gasoline Tax (State)	\$14,700.00	\$14,700.00	\$13,998.28	(\$701.72)
2021-226-0000 License Tax - State Levied	\$2,000.00	\$2,000.00	\$2,141.87	\$141.87
2021-701-0000 Interest	\$300.00	\$300.00	\$1,039.02	\$739.02
State Highway Fund Total:	\$17,000.00	\$17,000.00	\$17,179.17	\$179.17
Cemetery				
2031-422-0000 State - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
2031-531-0000 Sale of Lots	\$8,000.00	\$8,000.00	\$9,940.00	\$1,940.00

LOUDONVILLE VILLAGE, ASHLAND COUNTY

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2031-532-0000 Grave Opening Fees	\$10,000.00	\$10,000.00	\$11,175.00	\$1,175.00
2031-539-0000 Other - Cemetery	\$0.00	\$0.00	\$0.00	\$0.00
2031-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
2031-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Cemetery Fund Total:	\$18,000.00	\$18,000.00	\$21,115.00	\$3,115.00
Central Park SE Quadrant Fund				
2041-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
2041-820-0014 Contributions and Donations{Progress Club ~ Fountain}	\$1,000.00	\$1,000.00	\$1,194.00	\$194.00
2041-820-0015 Contributions and Donations{ACCF Boss Kett Fund}	\$500.00	\$500.00	\$558.00	\$58.00
Central Park SE Quadrant Fund Fund Total:	\$1,500.00	\$1,500.00	\$1,752.00	\$252.00
Income Tax				
2071-130-0000 Municipal Income Tax	\$1,100,000.00	\$1,100,000.00	\$1,421,016.31	\$321,016.31
2071-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
Income Tax Fund Total:	\$1,100,000.00	\$1,100,000.00	\$1,421,016.31	\$321,016.31
Drug Law Enforcement				
2081-619-0000 Other - Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
2081-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
Drug Law Enforcement Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Police				
2901-110-0000 General Property Tax - Real Estate	\$94,111.00	\$94,111.00	\$97,345.75	\$3,234.75
2901-231-0000 Property Tax Allocation	\$10,120.00	\$10,120.00	\$8,573.55	(\$1,546.45)
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
2901-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$7,000.00	\$7,000.00	\$0.00
2901-440-0042 Grants or Aid (Non-Federal and Non-State){Grant:Hugo & Mabe}	\$0.00	\$0.00	\$0.00	\$0.00
2901-440-0046 Grants or Aid (Non-Federal and Non-State){Black Equip/Train}	\$0.00	\$0.00	\$690.00	\$690.00

Statement excludes amounts for advances.

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

LOUDONVILLE VILLAGE, ASHLAND COUNTY

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2901-512-0000 Contracts for Police Protection	\$58,000.00	\$58,000.00	\$61,569.13	\$3,569.13
2901-513-0000 Parking Meters	\$4,000.00	\$4,000.00	\$4,747.12	\$747.12
2901-590-0000 Other - Charges for Services	\$3,000.00	\$3,000.00	\$4,414.00	\$1,414.00
2901-612-0000 Court Fines	\$300.00	\$300.00	\$1,255.00	\$955.00
2901-613-0000 State Court Costs	\$500.00	\$500.00	\$200.00	(\$300.00)
2901-820-0000 Contributions and Donations	\$0.00	\$0.00	\$1,025.00	\$1,025.00
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
2901-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$1,059.30	\$1,059.30
2901-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$1.00	\$1.00
2901-925-0000 Other Loans Issued	\$0.00	\$0.00	\$0.00	\$0.00
2901-931-0000 Transfers - In	\$560,000.00	\$560,000.00	\$560,000.00	\$0.00
2901-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$2,891.00	\$2,891.00
Police Fund Total:	\$730,031.00	\$737,031.00	\$750,770.85	\$13,739.85
Furtherance of Justice				
2902-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2902-931-0000 Transfers - In	\$500.00	\$500.00	\$500.00	\$0.00
Furtherance of Justice Fund Total:	\$500.00	\$500.00	\$500.00	\$0.00
Emergency Medical Services				
2903-422-0006 State - Restricted{Ohio Dept Public Safety, EMS}	\$0.00	\$0.00	\$913.59	\$913.59
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	\$200,000.00	\$200,000.00	\$242,635.32	\$42,635.32
2903-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
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	\$177,800.00	\$177,800.00	\$177,800.00	\$0.00

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

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds		Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Emergency Medical Services Fund Total:		\$377,800.00	\$377,800.00	\$421,348.91	\$43,548.91
Fire Levy					
2904-110-0000 General Property Tax - Real Estate		\$93,924.00	\$93,924.00	\$97,860.27	\$3,936.27
2904-231-0000 Property Tax Allocation		\$11,000.00	\$11,000.00	\$8,668.95	(\$2,331.05)
2904-422-0005 State - Restricted{State Fire Marshal Grant}		\$0.00	\$0.00	\$0.00	\$0.00
2904-423-0000 State - Unrestricted		\$0.00	\$0.00	\$0.00	\$0.00
2904-440-0042 Grants or Aid (Non-Federal and Non-State){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	\$691.00	\$691.00
2904-490-0000 Other - Intergovernmental		\$0.00	\$0.00	\$0.00	\$0.00
2904-820-0000 Contributions and Donations		\$0.00	\$0.00	\$0.00	\$0.00
2904-820-0603 Contributions and Donations{Fire Dept Inc Donations}		\$0.00	\$0.00	\$0.00	\$0.00
2904-820-0604 Contributions and Donations{Williams Annuity}		\$2,900.00	\$2,900.00	\$2,910.84	\$10.84
2904-961-0000 Sale of Fixed Assets		\$0.00	\$0.00	\$0.00	\$0.00
Fire Levy Fund Total:		\$107,824.00	\$107,824.00	\$110,131.06	\$2,307.06
Mayor's Court Computer Fund					
2905-611-0000 Court Costs		\$1,000.00	\$1,000.00	\$1,202.00	\$202.00
Mayor's Court Computer Fund Fund Total:		\$1,000.00	\$1,000.00	\$1,202.00	\$202.00
OneOhio Opioid Settlement Fund					
2906-892-0000 Other - Miscellaneous Non-Operating		\$580.95	\$1,166.95	\$1,166.95	\$0.00
OneOhio Opioid Settlement Fund Fund Total:		\$580.95	\$1,166.95	\$1,166.95	\$0.00
Special Revenue Funds Total:		\$2,778,735.95	\$2,786,321.95	\$3,189,095.22	\$402,773.27
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		\$33,850.00	\$33,850.00	\$32,061.42	(\$1,788.58)

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

LOUDONVILLE VILLAGE, ASHLAND COUNTY

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds		Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Maintenance Building Bond Retirement Fund Total:		\$33,850.00	\$33,850.00	\$32,061.42	(\$1,788.58)
Debt Service Funds Total:		\$33,850.00	\$33,850.00	\$32,061.42	(\$1,788.58)
4000 Capital Projects					
Opera House/Village Hall Improvements					
4201-411-0000 Federal - Restricted		\$0.00	\$0.00	\$0.00	\$0.00
4201-422-0000 State - Restricted		\$5,000.00	\$5,000.00	\$5,000.00	\$0.00
4201-931-0000 Transfers - In		\$0.00	\$0.00	\$0.00	\$0.00
Opera House/Village Hall Improvements Fund Total:		\$5,000.00	\$5,000.00	\$5,000.00	\$0.00
Village Hall/Police Station Project					
4202-440-0000 Grants or Aid (Non-Federal and Non-State)		\$0.00	\$0.00	\$0.00	\$0.00
Village Hall/Police Station Project Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
Street Improvement					
4901-150-0000 License Tax - Local Levied by Council		\$17,000.00	\$17,000.00	\$16,801.67	(\$198.33)
4901-422-0000 State - Restricted		\$0.00	\$0.00	\$0.00	\$0.00
4901-422-1015 State - Restricted{OPWC ADAMS/HASKELL PROJECT}		\$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	\$10,400.00	\$13,971.31	\$3,571.31
4901-924-1015 OPWC Loans Issued{OPWC ADAMS/HASKELL PROJECT}		\$0.00	\$0.00	\$0.00	\$0.00
4901-931-0000 Transfers - In		\$100,000.00	\$100,000.00	\$100,000.00	\$0.00
Street Improvement Fund Total:		\$117,400.00	\$127,400.00	\$130,772.98	\$3,372.98
Capital Projects Funds Total:		\$122,400.00	\$132,400.00	\$135,772.98	\$3,372.98

4950 Permanent

Cemetery Endowment

Statement excludes amounts for advances.
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LOUDONVILLE VILLAGE, ASHLAND COUNTY

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
4951-701-0000 Interest	\$1,000.00	\$1,000.00	\$1,096.50	\$96.50
Cemetery Endowment Fund Total:	\$1,000.00	\$1,000.00	\$1,096.50	\$96.50
Permanent Funds Total:	\$1,000.00	\$1,000.00	\$1,096.50	\$96.50
5000 Enterprise				
Water				
5101-422-0000 State - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
5101-422-1015 State - Restricted{OPWC ADAMS/HASKELL PROJECT}	\$0.00	\$0.00	\$0.00	\$0.00
5101-541-0000 Consumer Rent	\$405,000.00	\$405,000.00	\$437,689.42	\$32,689.42
5101-542-0000 Tap Fees	\$1,600.00	\$1,600.00	\$1,650.00	\$50.00
5101-543-0000 Bulk Sales	\$15,000.00	\$15,000.00	\$5,276.92	(\$9,723.08)
5101-549-0000 Other - Utilities	\$11,000.00	\$11,000.00	\$13,116.98	\$2,116.98
5101-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$789.36	\$789.36
5101-931-1015 Transfers - In{OPWC ADAMS/HASKELL PROJECT}	\$0.00	\$190,000.00	\$190,000.00	\$0.00
5101-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Water Fund Total:	\$432,600.00	\$622,600.00	\$648,522.68	\$25,922.68
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	\$295,000.00	\$295,000.00	\$291,826.46	(\$3,173.54)
5201-590-0000 Other - Charges for Services	\$1,000.00	\$1,000.00	\$46,890.00	\$45,890.00
5201-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$789.36	\$789.36
Sewer Fund Total:	\$296,000.00	\$296,000.00	\$339,505.82	\$43,505.82
Swimming Pool				
5501-521-0100 Swimming Pool{Pool Memberships}	\$12,000.00	\$20,000.00	\$30,910.00	\$10,910.00
5501-521-0101 Swimming Pool{Pool Gate}	\$22,000.00	\$22,000.00	\$14,728.25	(\$7,271.75)
5501-522-0000 Concession Stands	\$15,000.00	\$15,000.00	\$14,921.39	(\$78.61)

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
5501-523-0000 Recreation Entry Fees	\$4,000.00	\$4,000.00	\$4,171.00	\$171.00
5501-811-0000 Rentals	\$0.00	\$0.00	\$2,650.00	\$2,650.00
5501-820-0000 Contributions and Donations	\$0.00	\$0.00	\$250.00	\$250.00
5501-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
5501-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
5501-931-0000 Transfers - In	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00
Swimming Pool Fund Total:	\$93,000.00	\$101,000.00	\$107,630.64	\$6,630.64
Storm Drainage				
5601-422-0000 State - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
5601-422-1015 State - Restricted{OPWC ADAMS/HASKELL PROJECT}	\$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	\$70,082.31	\$82.31
5601-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Storm Drainage Fund Total:	\$70,000.00	\$70,000.00	\$70,082.31	\$82.31
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	\$47,000.00	\$47,000.00	\$41,453.78	(\$5,546.22)
5602-523-0000 Recreation Entry Fees	\$61,000.00	\$61,000.00	\$50,328.08	(\$10,671.92)
5602-529-0000 Other - Cultural and Recreational Programs	\$5,000.00	\$5,000.00	\$8,610.00	\$3,610.00
5602-590-0000 Other - Charges for Services	\$5,000.00	\$5,000.00	\$5,625.00	\$625.00
5602-590-0108 Other - Charges for Services{Video Advertising}	\$10,000.00	\$10,000.00	\$9,100.00	(\$900.00)
5602-820-0000 Contributions and Donations	\$10,000.00	\$10,000.00	\$19,826.19	\$9,826.19
5602-820-0109 Contributions and Donations{In-Kind Donations Theatre}	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00
5602-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
5602-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
5602-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Theatre Fund Total:	\$178,000.00	\$178,000.00	\$174,943.05	(\$3,056.95)

LOUDONVILLE VILLAGE, ASHLAND COUNTY

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds		Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Enterprise Funds Total:		\$1,069,600.00	\$1,267,600.00	\$1,340,684.50	\$73,084.50
9000 Custodial					
Unclaimed Monies					
9101-881-0000 Unclaimed Monies Received		\$0.00	\$0.00	\$45.55	\$45.55
Unclaimed Monies Fund Total:		\$0.00	\$0.00	\$45.55	\$45.55
Mayor's Court					
9901-885-0000 Other Amounts Collected for Distribution		\$50,000.00	\$50,000.00	\$22,594.12	(\$27,405.88)
Mayor's Court Fund Total:		\$50,000.00	\$50,000.00	\$22,594.12	(\$27,405.88)
Contract Trust					
9902-882-0000 Performance Deposits Received		\$1,000.00	\$1,000.00	\$100.00	(\$900.00)
Contract Trust Fund Total:		\$1,000.00	\$1,000.00	\$100.00	(\$900.00)
Fire Damage Repair					
9903-882-0000 Performance Deposits Received		\$8,781.00	\$76,554.00	\$76,554.00	\$0.00
Fire Damage Repair Fund Total:		\$8,781.00	\$76,554.00	\$76,554.00	\$0.00
Fireworks Display					
9904-884-0000 Amounts Received as Fiscal Agent		\$20,000.00	\$25,000.00	\$23,864.45	(\$1,135.55)
Fireworks Display Fund Total:		\$20,000.00	\$25,000.00	\$23,864.45	(\$1,135.55)
Custodial Funds Total:		\$79,781.00	\$152,554.00	\$123,158.12	(\$29,395.88)
Report Totals:		\$4,683,556.37	\$5,271,922.37	\$5,830,817.95	\$558,895.58

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 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-120-100-0000	\$30,000.00	\$125.91	\$30,000.00	\$30,125.91	\$19,900.91	\$0.00	\$19,900.91	\$10,225.00
Personal Services								
1000-120-212-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,284.65	\$0.00	\$1,284.65	\$1,715.35
Social Security								
1000-120-213-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$300.58	\$0.00	\$300.58	\$199.42
Medicare								
1000-120-270-0000	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$2,074.13	\$229.89	\$2,304.02	\$3,695.98
Uniforms and Clothing								
1000-120-310-0000	\$9,500.00	\$0.00	\$9,500.00	\$9,500.00	\$8,067.70	\$0.00	\$8,067.70	\$1,432.30
Utilities								
1000-120-348-0000	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$5,838.94	\$0.00	\$5,838.94	\$2,161.06
Training Services								
1000-120-399-0047	\$13,000.00	\$0.00	\$13,000.00	\$13,000.00	\$12,953.20	\$0.00	\$12,953.20	\$46.80
Other - Other Contractual Services{Dispatch Contract}								
1000-120-420-0000	\$23,000.00	\$9.99	\$23,000.00	\$23,009.99	\$13,741.20	\$64.77	\$13,805.97	\$9,204.02
Operating Supplies and Materials								
1000-120-520-0603	\$0.00	\$0.00	\$134,000.00	\$134,000.00	\$134,000.00	\$0.00	\$134,000.00	\$0.00
Equipment{Fire Dept Inc Donations}								
1000-130-311-0000	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$37,416.39	\$0.00	\$37,416.39	\$2,583.61
Electricity								
1000-210-640-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,259.74	\$0.00	\$1,259.74	\$1,740.26
Payment to Another Political Subdivision								
1000-310-100-0001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Personal Services{Mrs. Young Summer Playground}								
1000-310-211-0001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ohio Public Employees Retirement System{Mrs. Young Summer P}								
1000-310-213-0001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicare{Mrs. Young Summer Playground}								
1000-310-349-0019	\$3,000.00	\$0.00	\$4,050.00	\$4,050.00	\$3,250.00	\$0.00	\$3,250.00	\$800.00
Other - Professional and Technical Services{Music in the Pa}								
1000-310-430-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repairs and Maintenance								
1000-320-100-0000	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00	\$13,879.50	\$0.00	\$13,879.50	\$2,120.50

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 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Personal Services								
1000-320-311-0000 Electricity	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$17,685.07	\$0.00	\$17,685.07	\$4,314.93
1000-320-420-0000 Operating Supplies and Materials	\$25,000.00	\$0.00	\$23,950.00	\$23,950.00	\$10,073.79	\$4,433.20	\$14,506.99	\$9,443.01
1000-490-349-0023 Other - Professional and Technical Services{Hanging Baskets}	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,499.20	\$0.00	\$2,499.20	\$0.80
1000-490-420-0000 Operating Supplies and Materials	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$9,865.69	\$0.00	\$9,865.69	\$134.31
1000-490-490-0024 Other - Supplies and Materials{Downtown Flags Project}	\$3,000.00	\$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}	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$968.00	\$0.00	\$968.00	\$1,032.00
1000-620-349-0000 Other - Professional and Technical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-660-439-0000 Other - Repairs and Maintenance	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$51.99	\$51.99	\$248.01
1000-710-131-0000 Salary - Administrator	\$16,000.00	\$272.67	\$16,000.00	\$16,272.67	\$15,302.48	\$178.09	\$15,480.57	\$792.10
1000-710-132-0000 Salaries - Administrator's Staff	\$600.00	\$6.19	\$600.00	\$606.19	\$541.69	\$4.50	\$546.19	\$60.00
1000-710-161-0000 Salary - Mayor	\$13,000.00	\$160.60	\$13,000.00	\$13,160.60	\$13,060.60	\$100.00	\$13,160.60	\$0.00
1000-710-225-0000 Workers' Compensation	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$11,432.00	\$0.00	\$11,432.00	\$13,568.00
1000-710-252-0000 Travel and Transportation	\$1,000.00	\$15.00	\$1,000.00	\$1,015.00	\$0.00	\$0.00	\$0.00	\$1,015.00
1000-710-310-0000 Utilities	\$1,600.00	\$0.00	\$1,600.00	\$1,600.00	\$641.74	\$0.00	\$641.74	\$958.26
1000-710-410-0000 Office Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$217.20	\$0.00	\$217.20	\$782.80
1000-715-111-0000 Salaries - Council	\$18,000.00	\$57.82	\$18,000.00	\$18,057.82	\$17,807.82	\$0.00	\$17,807.82	\$250.00
1000-715-325-0000 Advertising	\$7,000.00	\$597.00	\$7,000.00	\$7,597.00	\$764.18	\$0.00	\$764.18	\$6,832.82
1000-720-100-0000 Personal Services	\$4,600.00	\$63.68	\$4,600.00	\$4,663.68	\$4,621.38	\$38.30	\$4,659.68	\$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 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
1000-720-349-0000 Other - Professional and Technical Services	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$2,100.00	\$0.00	\$2,100.00	\$2,400.00
1000-720-420-0000 Operating Supplies and Materials	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$330.01	\$1,176.34	\$1,506.35	\$493.65
1000-725-121-0000 Salary - Clerk/Treasurer	\$27,500.00	\$607.54	\$28,250.00	\$28,857.54	\$28,387.56	\$469.86	\$28,857.42	\$0.12
1000-725-122-0000 Salaries - Clerk/Treasurer's Staff	\$40,000.00	\$803.38	\$39,250.00	\$40,053.38	\$38,976.19	\$704.10	\$39,680.29	\$373.09
1000-725-252-0000 Travel and Transportation	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
1000-725-410-0000 Office Supplies and Materials	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,788.85	\$0.00	\$1,788.85	\$211.15
1000-730-100-0000 Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-730-310-0000 Utilities	\$24,000.00	\$0.00	\$24,000.00	\$24,000.00	\$19,449.29	\$0.00	\$19,449.29	\$4,550.71
1000-730-310-0010 Utilities{Youth Building}	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,990.46	\$0.00	\$1,990.46	\$1,009.54
1000-730-420-0000 Operating Supplies and Materials	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$1,773.29	\$59.88	\$1,833.17	\$6,166.83
1000-730-420-0010 Operating Supplies and Materials{Youth Building}	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$559.90	\$86.49	\$646.39	\$1,853.61
1000-730-431-0000 Repairs and Maintenance of Buildings and Land	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00	\$4,500.00
1000-740-344-0000 Tax Collection Fees	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,251.95	\$0.00	\$3,251.95	\$748.05
1000-740-345-0000 Election Expenses	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
1000-745-342-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-745-343-0000 Uniform Accounting Network Fees	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,020.00	\$0.00	\$4,020.00	\$980.00
1000-750-341-0000 Accounting and Legal Fees	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$49,722.84	\$0.00	\$49,722.84	\$277.16
1000-750-400-0000 Supplies and Materials	\$5,000.00	\$1,042.00	\$5,000.00	\$6,042.00	\$1,042.00	\$1,353.00	\$2,395.00	\$3,647.00
1000-790-211-0000 Ohio Public Employees Retirement System	\$22,500.00	\$0.00	\$22,500.00	\$22,500.00	\$17,531.79	\$0.00	\$17,531.79	\$4,968.21

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 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
1000-790-212-0000 Social Security	\$600.00	\$0.00	\$600.00	\$600.00	\$372.00	\$0.00	\$372.00	\$228.00
1000-790-213-0000 Medicare	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$1,828.12	\$0.00	\$1,828.12	\$1,671.88
1000-790-220-0000 Insurance Benefits	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$34,597.62	\$0.00	\$34,597.62	\$5,402.38
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	\$22,000.00	\$0.00	\$21,800.00	\$21,800.00	\$13,238.12	\$863.56	\$14,101.68	\$7,698.32
1000-790-349-0000 Other - Professional and Technical Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$194.19	\$0.00	\$194.19	\$805.81
1000-790-350-0000 Insurance and Bonding Services	\$43,000.00	\$0.00	\$43,200.00	\$43,200.00	\$43,151.00	\$0.00	\$43,151.00	\$49.00
1000-790-420-0000 Operating Supplies and Materials	\$17,500.00	\$426.53	\$17,500.00	\$17,926.53	\$10,933.58	\$725.39	\$11,658.97	\$6,267.56
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	\$12,000.00	\$12,000.00	\$10,250.00	\$0.00	\$10,250.00	\$1,750.00
1000-800-510-0000 Land and Land Improvements	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$7,000.00
1000-800-510-0022 Land and Land Improvements{Parks Lighting Project CDBG}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-520-0000 Equipment	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00
1000-800-530-0000 Buildings and Other Structures	\$5,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,050.00	\$891.20	\$1,941.20	\$58.80
1000-800-530-0010 Buildings and Other Structures{Youth Building}	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00
1000-800-540-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-590-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-590-0025 Other - Capital Outlay{Pickleball Courts Project}	\$0.00	\$0.00	\$169,065.00	\$169,065.00	\$169,065.00	\$0.00	\$169,065.00	\$0.00
1000-910-910-0000	\$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 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Transfers - Out								
1000-910-910-1015	\$0.00	\$0.00	\$190,000.00	\$190,000.00	\$190,000.00	\$0.00	\$190,000.00	\$0.00
Transfers - Out{OPWC ADAMS/HASKELL PROJECT}								
General Fund Total:	\$674,200.00	\$4,188.31	\$1,167,265.00	\$1,171,453.31	\$1,011,051.54	\$14,430.56	\$1,025,482.10	\$145,971.21
General Funds Total:	\$674,200.00	\$4,188.31	\$1,167,265.00	\$1,171,453.31	\$1,011,051.54	\$14,430.56	\$1,025,482.10	\$145,971.21

2000 Special Revenue

Street Construction, Maint. and Repair								
2011-620-131-0000	\$15,500.00	\$272.67	\$15,500.00	\$15,772.67	\$15,302.48	\$178.09	\$15,480.57	\$292.10
Salary - Administrator								
2011-620-190-0000	\$165,000.00	\$3,028.35	\$165,000.00	\$168,028.35	\$163,925.79	\$2,319.92	\$166,245.71	\$1,782.64
Other - Personal Services								
2011-620-190-1500	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,109.48	\$0.00	\$2,109.48	\$890.52
Other - Personal Services{Outside Contracts SCMR}								
2011-620-211-0000	\$27,000.00	\$0.00	\$26,600.00	\$26,600.00	\$25,182.46	\$0.00	\$25,182.46	\$1,417.54
Ohio Public Employees Retirement System								
2011-620-213-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,484.86	\$0.00	\$2,484.86	\$515.14
Medicare								
2011-620-220-0000	\$60,000.00	\$0.00	\$60,400.00	\$60,400.00	\$60,195.57	\$0.00	\$60,195.57	\$204.43
Insurance Benefits								
2011-620-228-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Health Care Reimbursement								
2011-620-270-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,618.04	\$0.00	\$1,618.04	\$381.96
Uniforms and Clothing								
2011-620-310-0000	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$7,377.50	\$0.00	\$7,377.50	\$622.50
Utilities								
2011-620-348-0000	\$0.00	\$0.00	\$4,700.00	\$4,700.00	\$4,695.00	\$0.00	\$4,695.00	\$5.00
Training Services								
2011-620-396-0000	\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Streets, Highways, Curbs and Sidewalks								
2011-620-420-0000	\$40,000.00	\$360.20	\$32,300.00	\$32,660.20	\$25,691.22	\$574.28	\$26,265.50	\$6,394.70
Operating Supplies and Materials								
2011-620-430-0000	\$14,000.00	\$0.00	\$35,000.00	\$35,000.00	\$31,452.36	\$0.00	\$31,452.36	\$3,547.64
Repairs and Maintenance								
2011-620-432-0000	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$2,659.68	\$69.99	\$2,729.67	\$270.33

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 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Repairs and Maintenance of Machinery & Equip								
2011-620-490-0000	\$0.00	\$0.00	\$7,000.00	\$7,000.00	\$5,797.41	\$1,202.59	\$7,000.00	\$0.00
Other - Supplies and Materials								
2011-800-540-0000	\$0.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$3,460.00	\$3,460.00	\$40.00
Machinery, Equipment and Furniture								
2011-800-550-0000	\$0.00	\$0.00	\$16,700.00	\$16,700.00	\$16,568.33	\$0.00	\$16,568.33	\$131.67
Motor Vehicles								
2011-800-555-0000	\$62,500.00	\$0.00	\$66,000.00	\$66,000.00	\$62,078.00	\$2,500.00	\$64,578.00	\$1,422.00
Streets, Highways, Sidewalks and Curbs								
2011-850-710-0000	\$5,400.00	\$0.00	\$5,400.00	\$5,400.00	\$5,272.67	\$0.00	\$5,272.67	\$127.33
Principal								
2011-850-720-0000	\$300.00	\$0.00	\$300.00	\$300.00	\$210.91	\$0.00	\$210.91	\$89.09
Interest								
Street Construction, Maint. and Repair Fund Total:	\$440,700.00	\$3,661.22	\$457,400.00	\$461,061.22	\$432,621.76	\$10,304.87	\$442,926.63	\$18,134.59
State Highway								
2021-620-420-0000	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00
Operating Supplies and Materials								
2021-800-540-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture								
2021-800-550-0000	\$0.00	\$0.00	\$16,700.00	\$16,700.00	\$16,568.33	\$0.00	\$16,568.33	\$131.67
Motor Vehicles								
2021-800-555-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Streets, Highways, Sidewalks and Curbs								
2021-850-710-0000	\$5,400.00	\$0.00	\$5,400.00	\$5,400.00	\$5,272.67	\$0.00	\$5,272.67	\$127.33
Principal								
2021-850-720-0000	\$300.00	\$0.00	\$300.00	\$300.00	\$210.90	\$0.00	\$210.90	\$89.10
Interest								
State Highway Fund Total:	\$13,700.00	\$0.00	\$30,400.00	\$30,400.00	\$22,051.90	\$0.00	\$22,051.90	\$8,348.10
Cemetery								
2031-240-121-0000	\$0.00	\$3.74	\$0.00	\$3.74	\$3.74	\$0.00	\$3.74	\$0.00
Salary - Clerk/Treasurer								
2031-240-190-0000	\$17,000.00	\$24.61	\$17,000.00	\$17,024.61	\$14,683.04	\$6.50	\$14,689.54	\$2,335.07
Other - Personal Services								
2031-240-211-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,063.59	\$0.00	\$2,063.59	\$436.41

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LOUDONVILLE VILLAGE, ASHLAND COUNTY

Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Ohio Public Employees Retirement System								
2031-240-213-0000 Medicare	\$300.00	\$0.00	\$300.00	\$300.00	\$212.60	\$0.00	\$212.60	\$87.40
2031-240-310-0000 Utilities	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$2,640.53	\$0.00	\$2,640.53	\$859.47
2031-240-349-0000 Other - Professional and Technical Services	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,200.00	\$0.00	\$1,200.00	\$800.00
2031-240-420-0000 Operating Supplies and Materials	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$4,158.34	\$0.00	\$4,158.34	\$3,841.66
2031-800-500-0000 Capital Outlay	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$7,411.42	\$0.00	\$7,411.42	\$2,588.58
2031-800-520-0000 Equipment	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$13,036.08	\$0.00	\$13,036.08	\$1,963.92
Cemetery Fund Total:	\$58,300.00	\$28.35	\$58,300.00	\$58,328.35	\$45,409.34	\$6.50	\$45,415.84	\$12,912.51
Central Park SE Quadrant Fund								
2041-320-430-0014 Repairs and Maintenance{Progress Club ~ Fountain}	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$426.78	\$0.00	\$426.78	\$11,573.22
2041-320-430-0015 Repairs and Maintenance{ACCF Boss Kett Fund}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Central Park SE Quadrant Fund Fund Total:	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$426.78	\$0.00	\$426.78	\$11,573.22
Income Tax								
2071-755-190-0000 Other - Personal Services	\$18,000.00	\$338.15	\$18,000.00	\$18,338.15	\$17,754.87	\$288.78	\$18,043.65	\$294.50
2071-755-211-0000 Ohio Public Employees Retirement System	\$2,700.00	\$0.00	\$2,700.00	\$2,700.00	\$2,463.66	\$0.00	\$2,463.66	\$236.34
2071-755-213-0000 Medicare	\$350.00	\$0.00	\$350.00	\$350.00	\$237.48	\$0.00	\$237.48	\$112.52
2071-755-220-0000 Insurance Benefits	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	\$8,135.94	\$0.00	\$8,135.94	\$2,864.06
2071-755-420-0000 Operating Supplies and Materials	\$10,000.00	\$58.40	\$10,000.00	\$10,058.40	\$6,350.80	\$141.92	\$6,492.72	\$3,565.68
2071-760-610-0000 Deposits Refunded	\$32,000.00	\$0.00	\$32,000.00	\$32,000.00	\$19,262.55	\$0.00	\$19,262.55	\$12,737.45
2071-800-500-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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LOUDONVILLE VILLAGE, ASHLAND COUNTY

Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fjscal 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Capital Outlay								
2071-910-910-0000	\$1,307,361.42	\$0.00	\$1,307,361.42	\$1,307,361.42	\$1,307,361.42	\$0.00	\$1,307,361.42	\$0.00
Transfers - Out								
Income Tax Fund Total:	\$1,381,411.42	\$396.55	\$1,381,411.42	\$1,381,807.97	\$1,361,566.72	\$430.70	\$1,361,997.42	\$19,810.55
Drug Law Enforcement								
2081-110-420-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$915.94	\$915.94	\$3,084.06
Operating Supplies and Materials								
Drug Law Enforcement Fund Total:	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$915.94	\$915.94	\$3,084.06
Local Fiscal Recovery Fund								
2152-330-530-0110	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Buildings and Other Structures{Opera House Project 21-22}								
2152-790-650-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contributions to Other Organizations								
2152-790-690-0000	\$189,899.02	\$0.00	\$140,299.02	\$140,299.02	\$0.00	\$0.00	\$0.00	\$140,299.02
Other - Other								
2152-800-520-0000	\$0.00	\$0.00	\$49,600.00	\$49,600.00	\$49,600.00	\$0.00	\$49,600.00	\$0.00
Equipment								
Local Fiscal Recovery Fund Fund Total:	\$189,899.02	\$0.00	\$189,899.02	\$189,899.02	\$49,600.00	\$0.00	\$49,600.00	\$140,299.02
American Rescue Plan Act (ARPA) Fund								
2153-800-560-1014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utility Distribution Systems{Water Meter Project}								
American Rescue Plan Act (ARPA) Fund Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Police								
2901-110-100-0000	\$395,000.00	\$6,693.37	\$395,000.00	\$401,693.37	\$386,072.30	\$4,073.89	\$390,146.19	\$11,547.18
Personal Services								
2901-110-100-1501	\$38,000.00	\$656.44	\$38,000.00	\$38,656.44	\$33,756.19	\$491.39	\$34,247.58	\$4,408.86
Personal Services{Outside Contracts Police}								
2901-110-211-0000	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$3,012.89	\$0.00	\$3,012.89	\$2,987.11
Ohio Public Employees Retirement System								

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 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
2901-110-213-0000 Medicare	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$5,953.56	\$0.00	\$5,953.56	\$1,046.44
2901-110-215-0000 Ohio Police and Fire Pension Fund	\$86,000.00	\$0.00	\$86,000.00	\$86,000.00	\$74,883.15	\$0.00	\$74,883.15	\$11,116.85
2901-110-220-0000 Insurance Benefits	\$85,000.00	\$0.00	\$85,000.00	\$85,000.00	\$60,509.09	\$0.00	\$60,509.09	\$24,490.91
2901-110-228-0000 Health Care Reimbursement	\$4,000.00	\$15.85	\$4,000.00	\$4,015.85	\$3,615.85	\$0.00	\$3,615.85	\$400.00
2901-110-270-0000 Uniforms and Clothing	\$5,000.00	\$350.00	\$5,000.00	\$5,350.00	\$4,004.69	\$0.00	\$4,004.69	\$1,345.31
2901-110-310-0000 Utilities	\$6,800.00	\$0.00	\$6,800.00	\$6,800.00	\$5,146.40	\$0.00	\$5,146.40	\$1,653.60
2901-110-344-0000 Tax Collection Fees	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,926.67	\$0.00	\$1,926.67	\$573.33
2901-110-348-0000 Training Services	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,072.98	\$0.00	\$4,072.98	\$927.02
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	\$5,000.00	\$110.00	\$5,000.00	\$5,110.00	\$2,425.50	\$0.00	\$2,425.50	\$2,684.50
2901-110-399-0000 Other - Other Contractual Services	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$3,898.96	\$0.00	\$3,898.96	\$601.04
2901-110-399-0047 Other - Other Contractual Services{Dispatch Contract}	\$26,000.00	\$0.00	\$26,000.00	\$26,000.00	\$25,906.40	\$0.00	\$25,906.40	\$93.60
2901-110-420-0000 Operating Supplies and Materials	\$38,000.00	\$391.93	\$35,500.00	\$35,891.93	\$30,048.70	\$1,420.18	\$31,468.88	\$4,423.05
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}	\$9,212.00	\$0.00	\$9,212.00	\$9,212.00	\$180.00	\$0.00	\$180.00	\$9,032.00
2901-110-433-0000 Repairs and Maintenance of Motor Vehicles	\$5,000.00	\$2,506.47	\$7,500.00	\$10,006.47	\$9,268.35	\$280.24	\$9,548.59	\$457.88
2901-110-490-0000 Other - Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$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 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Capital Outlay								
2901-800-520-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment								
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	\$10,500.00	\$6,445.63	\$19,762.00	\$26,207.63	\$6,830.63	\$18,574.00	\$25,404.63	\$803.00
Machinery, Equipment and Furniture								
2901-800-550-0000	\$45,000.00	\$0.00	\$41,438.00	\$41,438.00	\$38,943.00	\$0.00	\$38,943.00	\$2,495.00
Motor Vehicles								
2901-800-590-0000	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$4,245.60	\$0.00	\$4,245.60	\$754.40
Other - Capital Outlay								
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	\$11,500.00	\$0.00	\$11,500.00	\$11,500.00	\$11,411.00	\$0.00	\$11,411.00	\$89.00
Principal								
2901-850-720-0000	\$600.00	\$0.00	\$600.00	\$600.00	\$570.64	\$0.00	\$570.64	\$29.36
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:	\$795,612.00	\$17,169.69	\$806,312.00	\$823,481.69	\$716,682.55	\$24,839.70	\$741,522.25	\$81,959.44
Furtherance of Justice								
2902-110-420-0000	\$4,613.41	\$0.00	\$4,613.41	\$4,613.41	\$0.00	\$4,613.41	\$4,613.41	\$0.00
Operating Supplies and Materials								
Furtherance of Justice Fund Total:	\$4,613.41	\$0.00	\$4,613.41	\$4,613.41	\$0.00	\$4,613.41	\$4,613.41	\$0.00
Emergency Medical Services								
2903-160-100-0000	\$220,000.00	\$2,846.06	\$250,000.00	\$252,846.06	\$233,041.16	\$2,443.06	\$235,484.22	\$17,361.84
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	\$2,283.91	\$0.00	\$2,283.91	\$2,716.09
Social Security								
2903-160-213-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$3,304.01	\$0.00	\$3,304.01	\$1,695.99
Medicare								
2903-160-215-0000	\$39,000.00	\$0.00	\$51,000.00	\$51,000.00	\$46,157.10	\$0.00	\$46,157.10	\$4,842.90

LOUDONVILLE VILLAGE, ASHLAND COUNTY

Comparison of Disbursements and Encumbrances

With Expenditure Authority

All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Ohio Police and Fire Pension Fund								
2903-160-220-0000 Insurance Benefits	\$70,000.00	\$0.00	\$57,000.00	\$57,000.00	\$33,375.06	\$0.00	\$33,375.06	\$23,624.94
2903-160-228-0000 Health Care Reimbursement	\$2,000.00	\$8.78	\$2,000.00	\$2,008.78	\$1,058.78	\$0.00	\$1,058.78	\$950.00
2903-160-270-0000 Uniforms and Clothing	\$2,000.00	\$260.00	\$3,000.00	\$3,260.00	\$2,393.14	\$0.00	\$2,393.14	\$866.86
2903-160-310-0000 Utilities	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$10,693.24	\$0.00	\$10,693.24	\$1,306.76
2903-160-348-0000 Training Services	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00	\$3,945.95	\$0.00	\$3,945.95	\$12,054.05
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	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00	\$12,852.00	\$0.00	\$12,852.00	\$3,148.00
2903-160-399-0047 Other - Other Contractual Services{Dispatch Contract}	\$13,000.00	\$0.00	\$13,000.00	\$13,000.00	\$12,953.20	\$0.00	\$12,953.20	\$46.80
2903-160-420-0000 Operating Supplies and Materials	\$38,000.00	\$1,255.17	\$38,000.00	\$39,255.17	\$28,610.06	\$154.39	\$28,764.45	\$10,490.72
2903-800-520-0000 Equipment	\$60,000.00	\$0.00	\$30,000.00	\$30,000.00	\$9,362.62	\$4,721.75	\$14,084.37	\$15,915.63
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Emergency Medical Services Fund Total:	\$498,000.00	\$4,370.01	\$498,000.00	\$502,370.01	\$400,030.23	\$7,319.20	\$407,349.43	\$95,020.58
Fire Levy								
2904-120-344-0000 Tax Collection Fees	\$2,600.00	\$0.00	\$2,600.00	\$2,600.00	\$1,958.11	\$0.00	\$1,958.11	\$641.89
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	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00

LOUDONVILLE VILLAGE, ASHLAND COUNTY

Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Other - Professional and Technical Services								
2904-120-432-0000 Repairs and Maintenance of Machinery & Equip	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$17,183.69	\$0.00	\$17,183.69	\$2,816.31
2904-800-520-0000 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2904-800-520-0005 Equipment{State Fire Marshal Grant}	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2904-800-550-0000 Motor Vehicles	\$0.00	\$130,286.00	\$0.00	\$130,286.00	\$130,286.00	\$0.00	\$130,286.00	\$0.00
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	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$750.00	\$2,906.75	\$3,656.75	\$36,343.25
Fire Levy Fund Total:	\$63,600.00	\$130,286.00	\$63,600.00	\$193,886.00	\$150,177.80	\$2,906.75	\$153,084.55	\$40,801.45
Mayor's Court Computer Fund								
2905-720-390-0000 Other Contractual Services	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	\$1,800.00	\$0.00
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:	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	\$1,800.00	\$0.00
OneOhio Opioid Settlement Fund								
2906-290-650-0000 Contributions to Other Organizations	\$1,133.73	\$0.00	\$1,719.73	\$1,719.73	\$1,719.73	\$0.00	\$1,719.73	\$0.00
OneOhio Opioid Settlement Fund Fund Total:	\$1,133.73	\$0.00	\$1,719.73	\$1,719.73	\$1,719.73	\$0.00	\$1,719.73	\$0.00
Special Revenue Funds Total:	\$3,464,769.58	\$155,911.82	\$3,509,455.58	\$3,665,367.40	\$3,182,086.81	\$51,337.07	\$3,233,423.88	\$431,943.52

3000 Debt Service

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 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Maintenance Building Bond Retirement								
3101-850-710-0000 Principal	\$31,796.60	\$0.00	\$31,796.60	\$31,796.60	\$31,796.60	\$0.00	\$31,796.60	\$0.00
3101-850-720-0000 Interest	\$264.82	\$0.00	\$264.82	\$264.82	\$264.82	\$0.00	\$264.82	\$0.00
Maintenance Building Bond Retirement Fund Total:	\$32,061.42	\$0.00	\$32,061.42	\$32,061.42	\$32,061.42	\$0.00	\$32,061.42	\$0.00
Debt Service Funds Total:	\$32,061.42	\$0.00	\$32,061.42	\$32,061.42	\$32,061.42	\$0.00	\$32,061.42	\$0.00
4000 Capital Projects								
Opera House/Village Hall Improvements								
4201-330-346-0000 Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$25,362.00	\$5,359.41	\$30,721.41	\$30,088.33	\$633.08	\$30,721.41	\$0.00
4201-910-910-0000 Transfers - Out	\$5,359.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Opera House/Village Hall Improvements Fund Total:	\$5,359.41	\$25,362.00	\$5,359.41	\$30,721.41	\$30,088.33	\$633.08	\$30,721.41	\$0.00
Street Improvement								
4901-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$400,000.00	\$0.00	\$400,000.00	\$400,000.00	\$336,557.04	\$15,000.00	\$351,557.04	\$48,442.96
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
4901-800-555-1015 Streets, Highways, Sidewalks and Curbs{OPWC ADAMS/HASKELL P}	\$0.00	\$0.00	\$39,480.00	\$39,480.00	\$19,740.00	\$19,740.00	\$39,480.00	\$0.00

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LOUDONVILLE VILLAGE, ASHLAND COUNTY

Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds		Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Street Improvement Fund Total:		\$400,000.00	\$0.00	\$439,480.00	\$439,480.00	\$356,297.04	\$34,740.00	\$391,037.04	\$48,442.96
Capital Projects Funds Total:		\$405,359.41	\$25,362.00	\$444,839.41	\$470,201.41	\$386,385.37	\$35,373.08	\$421,758.45	\$48,442.96
4950 Permanent									
Cemetery Endowment									
4951-240-430-0000		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repairs and Maintenance									
4951-800-500-0000		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay									
Cemetery Endowment Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Permanent Funds Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5000 Enterprise									
Water									
5101-531-131-0000		\$23,000.00	\$408.97	\$23,000.00	\$23,408.97	\$22,953.91	\$267.16	\$23,221.07	\$187.90
Salary - Administrator									
5101-532-121-0000		\$14,000.00	\$303.78	\$14,150.00	\$14,453.78	\$14,193.89	\$234.95	\$14,428.84	\$24.94
Salary - Clerk/Treasurer									
5101-532-122-0000		\$12,000.00	\$232.33	\$11,350.00	\$11,582.33	\$10,603.13	\$207.57	\$10,810.70	\$771.63
Salaries - Clerk/Treasurer's Staff									
5101-539-100-0000		\$90,000.00	\$1,573.21	\$90,500.00	\$92,073.21	\$90,650.91	\$1,297.95	\$91,948.86	\$124.35
Personal Services									
5101-539-211-0000		\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$19,264.76	\$0.00	\$19,264.76	\$735.24
Ohio Public Employees Retirement System									
5101-539-213-0000		\$2,400.00	\$0.00	\$2,400.00	\$2,400.00	\$1,919.07	\$0.00	\$1,919.07	\$480.93
Medicare									
5101-539-220-0000		\$33,000.00	\$0.00	\$42,000.00	\$42,000.00	\$40,548.66	\$0.00	\$40,548.66	\$1,451.34
Insurance Benefits									
5101-539-228-0000		\$2,000.00	\$3.91	\$2,000.00	\$2,003.91	\$903.91	\$0.00	\$903.91	\$1,100.00
Health Care Reimbursement									
5101-539-270-0000		\$1,000.00	\$250.00	\$1,000.00	\$1,250.00	\$373.72	\$500.00	\$873.72	\$376.28
Uniforms and Clothing									

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LOUDONVILLE VILLAGE, ASHLAND COUNTY

Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
5101-539-310-0000 Utilities	\$55,000.00	\$0.00	\$58,000.00	\$58,000.00	\$56,965.06	\$0.00	\$56,965.06	\$1,034.94
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	\$1,200.00	\$1,200.00	\$194.19	\$0.00	\$194.19	\$1,005.81
5101-539-420-0000 Operating Supplies and Materials	\$70,000.00	\$1,846.28	\$78,000.00	\$79,846.28	\$75,925.11	\$542.61	\$76,467.72	\$3,378.56
5101-539-430-0000 Repairs and Maintenance	\$20,000.00	\$8,000.00	\$12,000.00	\$20,000.00	\$16,670.55	\$0.00	\$16,670.55	\$3,329.45
5101-539-432-0000 Repairs and Maintenance of Machinery & Equip	\$10,000.00	\$0.00	\$7,000.00	\$7,000.00	\$1,013.42	\$0.00	\$1,013.42	\$5,986.58
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	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$4,409.70	\$0.00	\$4,409.70	\$3,590.30
5101-800-560-0000 Utility Distribution Systems	\$35,000.00	\$11,443.33	\$35,000.00	\$46,443.33	\$35,419.59	\$0.00	\$35,419.59	\$11,023.74
5101-800-560-1012 Utility Distribution Systems{OPWC Market St Improvements}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-800-560-1014 Utility Distribution Systems{Water Meter Project}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-800-560-1015 Utility Distribution Systems{OPWC ADAMS/HASKELL PROJECT}	\$0.00	\$0.00	\$48,880.00	\$48,880.00	\$24,440.00	\$24,440.00	\$48,880.00	\$0.00
5101-850-710-1001 Principal{OPWC Water Project}	\$15,650.00	\$0.00	\$15,650.00	\$15,650.00	\$15,650.00	\$0.00	\$15,650.00	\$0.00
5101-850-710-1002 Principal{OWDA Water Project}	\$60,600.00	\$0.00	\$60,600.00	\$60,600.00	\$60,501.62	\$0.00	\$60,501.62	\$98.38
5101-850-710-1009 Principal{Reservoir #1 Project}	\$27,400.00	\$0.00	\$27,400.00	\$27,400.00	\$27,363.89	\$0.00	\$27,363.89	\$36.11
5101-850-720-1002 Interest{OWDA Water Project}	\$7,100.00	\$0.00	\$7,100.00	\$7,100.00	\$7,001.98	\$0.00	\$7,001.98	\$98.02
5101-850-720-1009 Interest{Reservoir #1 Project}	\$15,600.00	\$0.00	\$15,600.00	\$15,600.00	\$15,516.99	\$0.00	\$15,516.99	\$83.01

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 2023 Year-to-Date

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Fund Types / Funds		Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Water Fund Total:		\$522,950.00	\$24,061.81	\$580,830.00	\$604,891.81	\$542,484.06	\$27,490.24	\$569,974.30	\$34,917.51
Sewer									
5201-541-131-0000	Salary - Administrator	\$23,000.00	\$408.94	\$23,000.00	\$23,408.94	\$22,953.92	\$267.12	\$23,221.04	\$187.90
5201-542-121-0000	Salary - Clerk/Treasurer	\$14,000.00	\$303.78	\$14,150.00	\$14,453.78	\$14,193.89	\$234.95	\$14,428.84	\$24.94
5201-542-122-0000	Salaries - Clerk/Treasurer's Staff	\$12,000.00	\$232.33	\$11,350.00	\$11,582.33	\$10,603.13	\$207.57	\$10,810.70	\$771.63
5201-549-100-0000	Personal Services	\$90,000.00	\$1,573.17	\$90,500.00	\$92,073.17	\$90,649.46	\$1,297.96	\$91,947.42	\$125.75
5201-549-211-0000	Ohio Public Employees Retirement System	\$20,500.00	\$0.00	\$20,500.00	\$20,500.00	\$19,264.40	\$0.00	\$19,264.40	\$1,235.60
5201-549-213-0000	Medicare	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,918.73	\$0.00	\$1,918.73	\$581.27
5201-549-220-0000	Insurance Benefits	\$33,000.00	\$0.00	\$42,000.00	\$42,000.00	\$40,548.66	\$0.00	\$40,548.66	\$1,451.34
5201-549-228-0000	Health Care Reimbursement	\$2,000.00	\$3.91	\$2,000.00	\$2,003.91	\$903.91	\$0.00	\$903.91	\$1,100.00
5201-549-270-0000	Uniforms and Clothing	\$1,000.00	\$250.00	\$1,000.00	\$1,250.00	\$373.73	\$500.00	\$873.73	\$376.27
5201-549-310-0000	Utilities	\$70,000.00	\$0.00	\$70,000.00	\$70,000.00	\$43,284.90	\$0.00	\$43,284.90	\$26,715.10
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	\$194.18	\$0.00	\$194.18	\$1,005.82
5201-549-420-0000	Operating Supplies and Materials	\$56,000.00	\$2,574.96	\$56,000.00	\$58,574.96	\$47,867.96	\$2,909.84	\$50,777.80	\$7,797.16
5201-549-430-0000	Repairs and Maintenance	\$6,000.00	\$2,634.00	\$6,000.00	\$8,634.00	\$2,634.00	\$2,606.00	\$5,240.00	\$3,394.00
5201-549-432-0000	Repairs and Maintenance of Machinery & Equip	\$10,000.00	\$119.32	\$10,000.00	\$10,119.32	\$1,132.74	\$888.47	\$2,021.21	\$8,098.11
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	\$8,000.00	\$0.00	\$10,500.00	\$10,500.00	\$10,289.30	\$0.00	\$10,289.30	\$210.70

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 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
5201-800-560-0000 Utility Distribution Systems	\$50,000.00	\$443.34	\$47,500.00	\$47,943.34	\$443.34	\$0.00	\$443.34	\$47,500.00
Sewer Fund Total:	\$399,200.00	\$8,543.75	\$408,200.00	\$416,743.75	\$307,256.25	\$8,911.91	\$316,168.16	\$100,575.59
Swimming Pool								
5501-340-100-0000 Personal Services	\$45,000.00	\$0.00	\$49,000.00	\$49,000.00	\$45,159.93	\$0.00	\$45,159.93	\$3,840.07
5501-340-211-0000 Ohio Public Employees Retirement System	\$6,300.00	\$0.00	\$7,000.00	\$7,000.00	\$6,322.45	\$0.00	\$6,322.45	\$677.55
5501-340-213-0000 Medicare	\$700.00	\$0.00	\$1,000.00	\$1,000.00	\$654.82	\$0.00	\$654.82	\$345.18
5501-340-310-0000 Utilities	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	\$7,979.15	\$0.00	\$7,979.15	\$3,020.85
5501-340-420-0000 Operating Supplies and Materials	\$16,000.00	\$0.00	\$27,000.00	\$27,000.00	\$20,983.27	\$25.96	\$21,009.23	\$5,990.77
5501-340-420-0102 Operating Supplies and Materials{Pool Concessions}	\$7,000.00	\$0.00	\$9,000.00	\$9,000.00	\$7,376.45	\$0.00	\$7,376.45	\$1,623.55
5501-340-432-0000 Repairs and Maintenance of Machinery & Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5501-800-520-0000 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5501-800-530-0000 Buildings and Other Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5501-800-540-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5501-800-590-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Swimming Pool Fund Total:	\$86,000.00	\$0.00	\$104,000.00	\$104,000.00	\$88,476.07	\$25.96	\$88,502.03	\$15,497.97
Storm Drainage								
5601-551-100-0000 Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-551-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-551-213-0000 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
5601-551-349-0000 Other - Professional and Technical Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$194.18	\$0.00	\$194.18	\$805.82
5601-559-420-0000 Operating Supplies and Materials	\$15,000.00	\$1,596.00	\$15,000.00	\$16,596.00	\$10,617.71	\$95.51	\$10,713.22	\$5,882.78
5601-559-430-0000 Repairs and Maintenance	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$332.90	\$0.00	\$332.90	\$1,167.10
5601-800-520-0000 Equipment	\$0.00	\$443.33	\$0.00	\$443.33	\$443.33	\$0.00	\$443.33	\$0.00
5601-800-540-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-800-550-0000 Motor Vehicles	\$0.00	\$0.00	\$16,700.00	\$16,700.00	\$16,568.34	\$0.00	\$16,568.34	\$131.66
5601-800-560-0000 Utility Distribution Systems	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$639.26	\$0.00	\$639.26	\$9,360.74
5601-800-560-1015 Utility Distribution Systems{OPWC ADAMS/HASKELL PROJECT}	\$0.00	\$0.00	\$5,640.00	\$5,640.00	\$2,820.00	\$2,820.00	\$5,640.00	\$0.00
5601-850-710-0000 Principal	\$55,300.00	\$0.00	\$55,300.00	\$55,300.00	\$55,253.18	\$0.00	\$55,253.18	\$46.82
5601-850-720-0000 Interest	\$3,600.00	\$0.00	\$3,600.00	\$3,600.00	\$3,534.92	\$0.00	\$3,534.92	\$65.08
5601-850-780-0000 Issuance Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Storm Drainage Fund Total:	\$86,400.00	\$2,039.33	\$108,740.00	\$110,779.33	\$90,403.82	\$2,915.51	\$93,319.33	\$17,460.00
Theatre								
5602-330-100-0000 Personal Services	\$51,000.00	\$995.10	\$51,000.00	\$51,995.10	\$50,170.01	\$914.33	\$51,084.34	\$910.76
5602-330-211-0000 Ohio Public Employees Retirement System	\$7,200.00	\$0.00	\$7,200.00	\$7,200.00	\$6,889.01	\$0.00	\$6,889.01	\$310.99
5602-330-213-0000 Medicare	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$662.91	\$0.00	\$662.91	\$337.09
5602-330-220-0000 Insurance Benefits	\$29,000.00	\$0.00	\$29,000.00	\$29,000.00	\$26,886.56	\$0.00	\$26,886.56	\$2,113.44
5602-330-321-0000	\$600.00	\$0.00	\$600.00	\$600.00	\$320.87	\$0.00	\$320.87	\$279.13

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 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Telephone								
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	\$44,000.00	\$998.76	\$44,000.00	\$44,998.76	\$39,091.14	\$4,278.87	\$43,370.01	\$1,628.75
5602-330-420-0103 Operating Supplies and Materials{Theatre Concessions}	\$14,000.00	\$71.36	\$14,000.00	\$14,071.36	\$12,341.87	\$148.27	\$12,490.14	\$1,581.22
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	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00
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	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00
Theatre Fund Total:	\$192,800.00	\$2,065.22	\$192,800.00	\$194,865.22	\$176,362.37	\$5,341.47	\$181,703.84	\$13,161.38
Water Capital Imprvments								
5701-800-560-0000 Utility Distribution Systems	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Capital Imprvments Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Storm Drainage Surplus Imprvment								
5702-800-560-0000 Utility Distribution Systems	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Storm Drainage Surplus Imprvment Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Enterprise Funds Total:	\$1,287,350.00	\$36,710.11	\$1,394,570.00	\$1,431,280.11	\$1,204,982.57	\$44,685.09	\$1,249,667.66	\$181,612.45
9000 Custodial								
Unclaimed Monies								
9101-884-690-0000	\$10.00	\$0.00	\$10.00	\$10.00	\$10.00	\$0.00	\$10.00	\$0.00

LOUDONVILLE VILLAGE, ASHLAND COUNTY

Comparison of Disbursements and Encumbrances

With Expenditure Authority

All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds		Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Other - Other									
Unclaimed Monies Fund Total:		\$10.00	\$0.00	\$10.00	\$10.00	\$10.00	\$0.00	\$10.00	\$0.00
Mayor's Court									
9901-881-690-0000		\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$235.50	\$0.00	\$235.50	\$764.50
Other - Other									
9901-882-640-0000		\$24,000.00	\$0.00	\$24,000.00	\$24,000.00	\$6,398.50	\$0.00	\$6,398.50	\$17,601.50
Payment to Another Political Subdivision									
9901-883-690-0000		\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$16,691.13	\$0.00	\$16,691.13	\$8,308.87
Other - Other									
Mayor's Court Fund Total:		\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$23,325.13	\$0.00	\$23,325.13	\$26,674.87
Contract Trust									
9902-885-610-0000		\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$100.00	\$100.00	\$900.00
Deposits Refunded									
Contract Trust Fund Total:		\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$100.00	\$100.00	\$900.00
Fire Damage Repair									
9903-885-610-0000		\$8,781.00	\$0.00	\$76,554.00	\$76,554.00	\$76,554.00	\$0.00	\$76,554.00	\$0.00
Deposits Refunded									
Fire Damage Repair Fund Total:		\$8,781.00	\$0.00	\$76,554.00	\$76,554.00	\$76,554.00	\$0.00	\$76,554.00	\$0.00
Fireworks Display									
9904-881-690-0000		\$20,000.00	\$0.00	\$25,000.00	\$25,000.00	\$23,864.45	\$0.00	\$23,864.45	\$1,135.55
Other - Other									
Fireworks Display Fund Total:		\$20,000.00	\$0.00	\$25,000.00	\$25,000.00	\$23,864.45	\$0.00	\$23,864.45	\$1,135.55
Custodial Funds Total:		\$79,791.00	\$0.00	\$152,564.00	\$152,564.00	\$123,753.58	\$100.00	\$123,853.58	\$28,710.42
Report Totals:		\$5,943,531.41	\$222,172.24	\$6,700,755.41	\$6,922,927.65	\$5,940,321.29	\$145,925.80	\$6,086,247.09	\$836,680.56

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Reconciliation of Interfund Transactions
Fiscal 2023 Year-to-Date

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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	\$175,000.00	\$190,000.00	-\$15,000.00	\$0.00	\$0.00	\$0.00
Street Construction, Maint. and Repair	\$222,000.00	\$0.00	\$222,000.00	\$0.00	\$0.00	\$0.00
Income Tax	\$0.00	\$1,307,361.42	-\$1,307,361.42	\$0.00	\$0.00	\$0.00
Police	\$560,000.00	\$0.00	\$560,000.00	\$0.00	\$0.00	\$0.00
Furtherance of Justice	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
Emergency Medical Services	\$177,800.00	\$0.00	\$177,800.00	\$0.00	\$0.00	\$0.00
Maintenance Building Bond Retirement	\$32,061.42	\$0.00	\$32,061.42	\$0.00	\$0.00	\$0.00
Street Improvement	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00
Water	\$190,000.00	\$0.00	\$190,000.00	\$0.00	\$0.00	\$0.00
Swimming Pool	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00
	<u>\$1,497,361.42</u>	<u>\$1,497,361.42</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Schedule Of Outstanding Debt

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For the Year Ended December 31, 2023

Description of Issue	Year Issued	Interest Rate	Balance January 1	Amount Issued	Amount Retired	Balance December 31
OWDA Water Plant Expansion 4133	2004	4.00%	\$190,004.55	\$0.00	\$60,501.62	\$129,502.93
OPWC Water Plant Project CP14F	2005	0.00%	39,125.00	0.00	15,650.00	23,475.00
Maintenance Building	2018	4.00%	31,796.60	0.00	31,796.60	0.00
OWDA Reservoir Project 7999	2018	2.70%	581,498.69	0.00	27,363.89	554,134.80
Dump Truck	2019	4.00%	10,545.34	0.00	10,545.34	0.00
OWDA Storm Sewer Project 9481	2021	0.71%	511,663.71	0.00	55,253.18	456,410.53
Police Cruiser	2021	2.47%	23,103.06	0.00	11,411.00	11,692.06
Total			\$1,387,736.95	\$0.00	\$212,521.63	\$1,175,215.32

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Schedule Of Debt Service Requirements
For the Year Ended December 31, 2023

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Fiscal Year Ending	Principal (A)	Interest (B)	Total Columns A & B (C)
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
2028	88,537.00	13,131.98	101,668.98
2033	343,877.18	46,891.44	390,768.62
2038	194,033.91	20,370.49	214,404.40
2039	42,027.89	852.99	42,880.88
Total	\$1,175,215.32	\$152,691.14	\$1,327,906.46

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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, 2023

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, 2023

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 2023 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, 2023

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.

Settlement Monies

Ohio has reached settlement agreements with various distributors of opioids which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. For 2023, distributions of \$1,167 are reflected as miscellaneous revenue in the OneOhio Opioid Settlement Fund in the accompanying financial statements.

Fund Balance

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

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

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

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

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

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

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

Note 3 - Budgetary Activity

Budgetary activity for the year ending December 31, 2023 follows:

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	1,998,196	2,430,011	431,815
Special Revenue	1,686,322	1,768,079	81,757
Debt Service	33,850	32,061	(1,789)
Capital Projects	132,400	135,773	3,373
Permanent	1,000	1,097	97
Enterprise	1,267,600	1,340,685	73,085

2023 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	2,553,271	2,387,490	165,782
Special Revenue	2,283,559	1,871,426	412,133
Debt Service	32,061	32,061	0
Capital Projects	470,201	421,758	48,443
Permanent	0	0	0
Enterprise	1,431,280	1,249,668	181,612

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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, 2023 was as follows:

	2023
Demand deposits	222,537
Certificates of deposit	200,356
Total deposits	<u>422,893</u>
STAR Ohio	
Total investments	<u>3,626,436</u>
Total Deposits & Investments	<u><u>4,049,329</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

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 5 – Taxes (continued)

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.

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, 2022.

	<u>2022</u>
Assets	\$21,662,000
Liabilities	<u>(18,158,000)</u>
Accumulated Surplus	<u>\$ 3,504,000</u>

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

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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

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, 2023.

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, 2023.

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, 2023.

Note 8 - Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. OP&F uses a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves. OP&F contributes 0.5 percent to fund these benefits.

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 9 – Debt

Debt outstanding at December 31, 2023 was as follows:

	Principal	Interest Rate
OWDA Loan - Water Plant	\$129,503	4.00%
OWDA Loan - Reservoir Project	554,135	2.70%
OPWC Water Treatment Plan Loan	23,475	0.00%
OWDA Loan - Storm Sewer (Refinance of USDA)	456,411	0.71%
Cruiser	11,692	2.47%
Total	<u>\$1,175,215</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 \$21,956 to pay these costs for the fiscal year ended December 31, 2023.

Amortization

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

Year Ending December 31:	OWDA Water Plant	OPWC Water Plant	OWDA		Cruiser
			Storm Sewer Refinance	Reservoir Project	
2024	67,846	15,650	58,788	42,881	11,982
2025	68,205	7,825	58,788	42,881	0
2026	0	0	58,788	42,881	0
2027	0	0	58,788	42,881	0
2028	0	0	58,788	42,881	0
2029-2033	0	0	176,364	214,404	0
2034-2038	0	0	0	214,404	0
2039	0	0	0	42,881	0
Total	<u>\$136,051</u>	<u>\$23,475</u>	<u>\$470,304</u>	<u>\$686,094</u>	<u>\$11,982</u>

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 10 – Contingent Liabilities

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

Note 11 – Fund 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		Capital	Total
		Revenue	Projects		
Nonspendable:					
Unclaimed Monies	\$72				\$72
Corpus					
Outstanding Encumbrances	14,861	50,906	35,373	100,356	101,141
Total	<u>\$14,933</u>	<u>\$50,906</u>	<u>\$35,373</u>	<u>\$100,356</u>	<u>\$201,569</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. The Village will continue to spend available COVID-19 funding consistent with the applicable program guidelines.