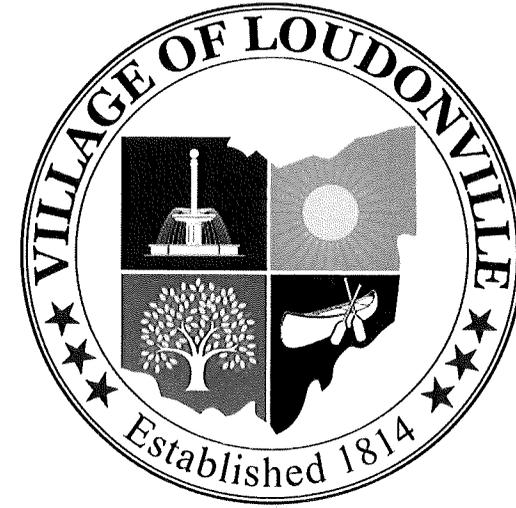


The Village of Loudonville



2025 ANNUAL FINANCIAL REPORT YEAR ENDING DECEMBER 31, 2025

A handwritten signature in cursive script, appearing to read "Jenny Wade", is written over a horizontal line.

Jenny Wade, Fiscal Officer
Completed: January 8, 2026

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

All Special Revenue Funds

For the Year Ended December 31, 2025

	STREET CONST. MAINT.REP.	STATE HIGHWAY	CEMETERY	Central Park SE Quadrant	DRUG LAW EN- FORCEMENT	POLICE
Cash Receipts						
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0	\$101,672
Municipal Income Tax	0	0	0	0	0	0
Intergovernmental	198,405	16,087	0	0	0	56,756
Special Assessments	0	0	0	0	0	0
Charges for Services	7,813	0	13,793	0	0	82,199
Licenses, Permits and Fees	0	0	0	0	0	0
Fines, Forfeitures and Settlements	0	0	0	0	0	1,230
Earnings on Investments	5,320	1,433	0	0	0	0
Miscellaneous	429	0	0	2,612	0	24,653
<i>Total Cash Receipts</i>	<u>211,967</u>	<u>17,520</u>	<u>13,793</u>	<u>2,612</u>	<u>0</u>	<u>266,510</u>
Cash Disbursements						
Current:						
Security of Persons & Property	0	0	0	0	3,084	770,064
Public Health Services	0	0	20,133	0	0	0
Leisure Time Activities	0	0	0	344	0	0
Community Environment	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0
Transportation	373,345	543	0	0	0	0
General Government	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	88,618	21,301	6,380	0	0	97,696
Debt Service:						
Principal Retirement	0	0	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	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>461,963</u>	<u>21,844</u>	<u>26,513</u>	<u>344</u>	<u>3,084</u>	<u>867,760</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(249,996)</u>	<u>(4,324)</u>	<u>(12,720)</u>	<u>2,268</u>	<u>(3,084)</u>	<u>(601,250)</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

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

All Special Revenue Funds

For the Year Ended December 31, 2025

	STREET CONST. MAINT.REP.	STATE HIGHWAY	CEMETERY	Central Park SE Quadrant	DRUG LAW EN- FORCEMENT	POLICE
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	14,901	0	0	0	0	5,677
Transfers In	280,000	0	0	0	0	675,000
Transfers Out	0	0	0	0	0	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>294,901</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>680,677</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>44,905</u>	<u>(4,324)</u>	<u>(12,720)</u>	<u>2,268</u>	<u>(3,084)</u>	<u>79,427</u>
<i>Fund Cash Balances, January 1</i>	<u>84,229</u>	<u>31,501</u>	<u>35,258</u>	<u>18,307</u>	<u>3,084</u>	<u>162,949</u>
<i>Fund Cash Balances, December 31</i>	<u>\$129,134</u>	<u>\$27,177</u>	<u>\$22,538</u>	<u>\$20,575</u>	<u>\$0</u>	<u>\$242,376</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2025

	EMS	FIRE LEVY	MAYOR'S COURT COMPUTER	OneOhio Opioid Settlement	SPECIAL REVENUE TOTAL
Cash Receipts					
Property and Other Taxes	\$0	\$102,059	\$0	\$0	\$203,731
Municipal Income Tax	0	0	0	0	0
Intergovernmental	28,746	49,185	0	0	349,179
Special Assessments	0	0	0	0	0
Charges for Services	326,158	0	0	0	429,963
Licenses, Permits and Fees	0	0	0	0	0
Fines, Forfeitures and Settlements	0	0	964	0	2,194
Earnings on Investments	0	0	0	0	6,753
Miscellaneous	803	2,911	0	795	32,203
<i>Total Cash Receipts</i>	<u>355,707</u>	<u>154,155</u>	<u>964</u>	<u>795</u>	<u>1,024,023</u>
Cash Disbursements					
Current:					
Security of Persons & Property	504,759	10,503	0	0	1,288,410
Public Health Services	0	0	0	795	20,928
Leisure Time Activities	0	0	0	0	344
Community Environment	0	0	0	0	0
Basic Utility Services	0	0	0	0	0
Transportation	0	0	0	0	373,888
General Government	0	0	1,000	0	1,000
Intergovernmental	0	0	0	0	0
Capital Outlay	51,842	137,590	0	0	403,427
Debt Service:					
Principal Retirement	0	0	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>556,601</u>	<u>148,093</u>	<u>1,000</u>	<u>795</u>	<u>2,087,997</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(200,894)</u>	<u>6,062</u>	<u>(36)</u>	<u>0</u>	<u>(1,063,974)</u>
Other Financing Receipts (Disbursements)					
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0

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

All Special Revenue Funds

For the Year Ended December 31, 2025

	EMS	FIRE LEVY	MAYOR'S COURT COMPUTER	OneOhio Opioid Settlement	SPECIAL REVENUE TOTAL
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Sale of Capital Assets	0	200,000	0	0	220,578
Transfers In	200,000	0	0	0	1,155,000
Transfers Out	0	0	0	0	0
Advances In	0	0	0	0	0
Advances Out	0	0	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>200,000</u>	<u>200,000</u>	<u>0</u>	<u>0</u>	<u>1,375,578</u>
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(894)</u>	<u>206,062</u>	<u>(36)</u>	<u>0</u>	<u>311,604</u>
<i>Fund Cash Balances, January 1</i>	<u>483,789</u>	<u>566,301</u>	<u>446</u>	<u>0</u>	<u>1,385,864</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$482,895</u></u>	<u><u>\$772,363</u></u>	<u><u>\$410</u></u>	<u><u>\$0</u></u>	<u><u>\$1,697,468</u></u>

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

All Capital Projects Funds

For the Year Ended December 31, 2025

	Village Hall/Police Station	STREET IMPROVE	CAPITAL PROJECTS TOTAL
Cash Receipts			
Property and Other Taxes	\$0	\$16,127	\$16,127
Municipal Income Tax	0	0	0
Intergovernmental	258,829	0	258,829
Special Assessments	0	0	0
Charges for Services	0	0	0
Licenses, Permits and Fees	0	0	0
Fines, Forfeitures and Settlements	0	0	0
Earnings on Investments	0	7,754	7,754
Miscellaneous	0	0	0
<i>Total Cash Receipts</i>	<u>258,829</u>	<u>23,881</u>	<u>282,710</u>
Cash Disbursements			
Current:			
Security of Persons & Property	0	0	0
Public Health Services	0	0	0
Leisure Time Activities	0	0	0
Community Environment	0	0	0
Basic Utility Services	0	0	0
Transportation	0	0	0
General Government	0	0	0
Intergovernmental	0	0	0
Capital Outlay	298,892	346,411	645,303
Debt Service:			
Principal Retirement	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Cash Disbursements</i>	<u>298,892</u>	<u>346,411</u>	<u>645,303</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(40,063)</u>	<u>(322,530)</u>	<u>(362,593)</u>
Other Financing Receipts (Disbursements)			
Sale of Bonds	0	0	0
Sale of Refunding Bonds	0	0	0
Sale of Notes	0	0	0
Loans Issued	0	0	0
Other Debt Proceeds	0	0	0

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

All Capital Projects Funds

For the Year Ended December 31, 2025

	Village Hall/Police Station	STREET IMPROVE	CAPITAL PROJECTS TOTAL
Premium and Accrued Interest on Debt	0	0	0
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Sale of Capital Assets	0	0	0
Transfers In	0	200,000	200,000
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>200,000</u>	<u>200,000</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(40,063)</u>	<u>(122,530)</u>	<u>(162,593)</u>
<i>Fund Cash Balances, January 1</i>	<u>239,669</u>	<u>215,852</u>	<u>455,521</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$199,606</u></u>	<u><u>\$93,322</u></u>	<u><u>\$292,928</u></u>

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

All Permanent Funds

For the Year Ended December 31, 2025

	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
Licenses, Permits and Fees	0	0
Fines, Forfeitures and Settlements	0	0
Earnings on Investments	5,315	5,315
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>5,315</u>	<u>5,315</u>
Cash Disbursements		
Current:		
Security of Persons & Property	0	0
Public Health Services	5,500	5,500
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>5,500</u>	<u>5,500</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(185)</u>	<u>(185)</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

LOUDONVILLE VILLAGE, ASHLAND COUNTY

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

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All Permanent Funds

For the Year Ended December 31, 2025

	CEMETERY ENDOWMENT	PERMANENT TOTAL
Premium and Accrued Interest on Debt	0	0
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>	<u>0</u>	<u>0</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(185)</u>	<u>(185)</u>
<i>Fund Cash Balances, January 1</i>	<u>122,198</u>	<u>122,198</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$122,013</u></u>	<u><u>\$122,013</u></u>

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

All Enterprise Funds

For the Year Ended December 31, 2025

	WATER	SEWER	SWIMMING POOL	STORM DRAINAGE	THEATRE	Water Capital Improvement
Operating Cash Receipts						
Charges for Services	\$565,559	\$440,446	\$54,408	\$69,049	\$178,653	\$0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines, Forfeitures and Settlements	0	0	0	0	0	0
Miscellaneous	0	0	2,695	0	0	0
<i>Total Operating Cash Receipts</i>	<u>565,559</u>	<u>440,446</u>	<u>57,103</u>	<u>69,049</u>	<u>178,653</u>	<u>0</u>
Operating Cash Disbursements						
Personal Services	164,545	164,468	43,899	0	70,080	0
Fringe Benefits	78,434	78,425	6,783	0	39,804	0
Contractual Services	55,770	61,292	7,901	0	331	0
Supplies and Materials	95,091	71,183	21,565	11,688	55,876	0
Claims	0	0	0	0	0	0
Other	0	0	0	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>393,840</u>	<u>375,368</u>	<u>80,148</u>	<u>11,688</u>	<u>166,091</u>	<u>0</u>
<i>Operating Income (Loss)</i>	<u>171,719</u>	<u>65,078</u>	<u>(23,045)</u>	<u>57,361</u>	<u>12,562</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	3,500	0
Special Assessments	0	0	0	0	0	70,995
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	0	0	0	0	44,692	0
Intergovernmental Disbursements	0	0	0	0	0	0
Capital Outlay	(46,315)	(43,106)	0	0	0	(15,559)
Excise Tax Payment - Electric	0	0	0	0	0	0
Principal Retirement	(102,908)	0	0	(56,042)	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0	0
Interest and Other Fiscal Charges	(16,003)	0	0	(2,746)	0	0
Discount on Debt	0	0	0	0	0	0

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

All Enterprise Funds

For the Year Ended December 31, 2025

	WATER	SEWER	SWIMMING POOL	STORM DRAINAGE	THEATRE	Water Capital Improvement
Payment to Refunded Bond Escrow Agent	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 Non-Operating Receipts (Disbursements)</i>	<u>(165,226)</u>	<u>(43,106)</u>	<u>0</u>	<u>(58,788)</u>	<u>48,192</u>	<u>55,436</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	6,493	21,972	(23,045)	(1,427)	60,754	55,436
Capital Contributions	0	0	0	0	0	0
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
Transfers In	0	0	70,000	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>6,493</u>	<u>21,972</u>	<u>46,955</u>	<u>(1,427)</u>	<u>60,754</u>	<u>55,436</u>
<i>Fund Cash Balances, January 1</i>	360,412	868,243	42,013	145,563	70,593	89,822
<i>Fund Cash Balances, December 31</i>	<u><u>\$366,905</u></u>	<u><u>\$890,215</u></u>	<u><u>\$88,968</u></u>	<u><u>\$144,136</u></u>	<u><u>\$131,347</u></u>	<u><u>\$145,258</u></u>

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

All Enterprise Funds

For the Year Ended December 31, 2025

	Storm Drainage Surplus	ENTERPRISE TOTAL
Operating Cash Receipts		
Charges for Services	\$0	\$1,308,115
Licenses, Permits and Fees	0	0
Fines, Forfeitures and Settlements	0	0
Miscellaneous	0	2,695
<i>Total Operating Cash Receipts</i>	<u>0</u>	<u>1,310,810</u>
Operating Cash Disbursements		
Personal Services	0	442,992
Fringe Benefits	0	203,446
Contractual Services	0	125,294
Supplies and Materials	0	255,403
Claims	0	0
Other	0	0
<i>Total Operating Cash Disbursements</i>	<u>0</u>	<u>1,027,135</u>
<i>Operating Income (Loss)</i>	<u>0</u>	<u>283,675</u>
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental Receipts	0	3,500
Special Assessments	0	70,995
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	44,692
Intergovernmental Disbursements	0	0
Capital Outlay	0	(104,980)
Excise Tax Payment - Electric	0	0
Principal Retirement	0	(158,950)
Payment of Capital Appreciation Bond Accretion	0	0
Interest and Other Fiscal Charges	0	(18,749)
Discount on Debt	0	0

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

All Enterprise Funds

For the Year Ended December 31, 2025

	Storm Drainage Surplus	ENTERPRISE TOTAL
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>0</u>	<u>(163,492)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	0	120,183
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	0	70,000
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
<i>Net Change in Fund Cash Balance</i>	<u>0</u>	<u>190,183</u>
<i>Fund Cash Balances, January 1</i>	35,000	1,611,646
<i>Fund Cash Balances, December 31</i>	<u><u>\$35,000</u></u>	<u><u>\$1,801,829</u></u>

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

All Other Custodial Funds

For the Year Ended December 31, 2025

	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
Licenses, Permits and Fees for Distribution	0	0	0	0	0
Fines, Forfeitures and Settlements 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	244	0	0	244
Amounts Held for Employees	0	0	0	0	0
Amounts Received as Fiscal Agent	0	0	0	16,920	16,920
Other Amounts Collected for Distribution	18,465	0	0	0	18,465
<i>Total Additions</i>	<u>18,465</u>	<u>244</u>	<u>0</u>	<u>16,920</u>	<u>35,629</u>
Deductions					
Distributions as Fiscal Agent	192	0	0	16,920	17,112
Distributions to Other Governments	5,184	0	0	0	5,184
Distributions to Other Funds (Primary Gov't)	13,834	0	0	0	13,834
Distributions of Deposits	0	0	0	0	0
Distributions on Behalf of Employees	0	0	0	0	0
Other Distributions	0	0	0	0	0
<i>Total Deductions</i>	<u>19,210</u>	<u>0</u>	<u>0</u>	<u>16,920</u>	<u>36,130</u>
<i>Net Change in Fund Balances</i>	(745)	244	0	0	(501)
<i>Fund Cash Balances, January 1</i>	1,625	0	0	0	1,625
<i>Fund Cash Balances, December 31</i>	<u>\$880</u>	<u>\$244</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,124</u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
 For the Year Ended December 31, 2025

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts						
Property and Other Taxes	\$248,556	\$203,731	\$0	\$16,127	\$0	\$468,414
Municipal Income Tax	1,475,619	0	0	0	0	1,475,619
Intergovernmental	98,805	349,179	0	258,829	0	706,813
Special Assessments	0	0	0	0	0	0
Charges for Services	50,222	429,963	0	0	0	480,185
Licenses, Permits and Fees	2,798	0	0	0	0	2,798
Fines, Forfeitures and Settlements	12,076	2,194	0	0	0	14,270
Earnings on Investments	183,635	6,753	0	7,754	5,315	203,457
Miscellaneous	14,549	32,203	0	0	0	46,752
<i>Total Cash Receipts</i>	<u>2,086,260</u>	<u>1,024,023</u>	<u>0</u>	<u>282,710</u>	<u>5,315</u>	<u>3,398,308</u>
Cash Disbursements						
Current:						
Security of Persons & Property	116,642	1,288,410	0	0	0	1,405,052
Public Health Services	2,315	20,928	0	0	5,500	28,743
Leisure Time Activities	60,846	344	0	0	0	61,190
Community Environment	15,277	0	0	0	0	15,277
Basic Utility Services	0	0	0	0	0	0
Transportation	0	373,888	0	0	0	373,888
General Government	407,754	1,000	0	0	0	408,754
Intergovernmental	0	0	0	0	0	0
Capital Outlay	69,059	403,427	0	645,303	0	1,117,789
Debt Service:						
Principal Retirement	0	0	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	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>671,893</u>	<u>2,087,997</u>	<u>0</u>	<u>645,303</u>	<u>5,500</u>	<u>3,410,693</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,414,367</u>	<u>(1,063,974)</u>	<u>0</u>	<u>(362,593)</u>	<u>(185)</u>	<u>(12,385)</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

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

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

All Governmental Fund Types

For the Year Ended December 31, 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	220,578	0	0	0	220,578
Transfers In	105,000	1,155,000	0	200,000	0	1,460,000
Transfers Out	(1,530,000)	0	0	0	0	(1,530,000)
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(1,425,000)</u>	<u>1,375,578</u>	<u>0</u>	<u>200,000</u>	<u>0</u>	<u>150,578</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>(10,633)</u>	<u>311,604</u>	<u>0</u>	<u>(162,593)</u>	<u>(185)</u>	<u>138,193</u>
<i>Fund Cash Balances, January 1</i>	<u>1,120,339</u>	<u>1,385,864</u>	<u>0</u>	<u>455,521</u>	<u>122,198</u>	<u>3,083,922</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,109,706</u></u>	<u><u>\$1,697,468</u></u>	<u><u>\$0</u></u>	<u><u>\$292,928</u></u>	<u><u>\$122,013</u></u>	<u><u>\$3,222,115</u></u>

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

For the Year Ended December 31, 2025

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
Operating Cash Receipts			
Charges for Services	\$1,308,115	\$0	\$1,308,115
Licenses, Permits and Fees	0	0	0
Fines, Forfeitures and Settlements	0	0	0
Miscellaneous	2,695	0	2,695
<i>Total Operating Cash Receipts</i>	<u>1,310,810</u>	<u>0</u>	<u>1,310,810</u>
Operating Cash Disbursements			
Personal Services	442,992	0	442,992
Fringe Benefits	203,446	0	203,446
Contractual Services	125,294	0	125,294
Supplies and Materials	255,403	0	255,403
Claims	0	0	0
Other	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>1,027,135</u>	<u>0</u>	<u>1,027,135</u>
<i>Operating Income (Loss)</i>	<u>283,675</u>	<u>0</u>	<u>283,675</u>
Non-Operating Receipts (Disbursements)			
Property and Other Local Taxes	0	0	0
Intergovernmental Receipts	3,500	0	3,500
Special Assessments	70,995	0	70,995
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	44,692	0	44,692
Intergovernmental Disbursements	0	0	0
Capital Outlay	(104,980)	0	(104,980)
Excise Tax Payment - Electric	0	0	0
Principal Retirement	(158,950)	0	(158,950)
Payment of Capital Appreciation Bond Accretion	0	0	0
Interest and Other Fiscal Charges	(18,749)	0	(18,749)

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

For the Year Ended December 31, 2025

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
Discount on Debt	0	0	0
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>(163,492)</u>	<u>0</u>	<u>(163,492)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	120,183	0	120,183
Capital Contributions	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
Transfers In	70,000	0	70,000
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
<i>Net Change in Fund Cash Balance</i>	<u>190,183</u>	<u>0</u>	<u>190,183</u>
<i>Fund Cash Balances, January 1</i>	<u>1,611,646</u>	<u>0</u>	<u>1,611,646</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,801,829</u></u>	<u><u>\$0</u></u>	<u><u>\$1,801,829</u></u>

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

For the Year Ended December 31, 2025

	<u>Private Purpose Trust</u>	<u>Investment Trust</u>	<u>External Investment Pool</u>	<u>Other Custodial</u>	<u>Totals (Memorandum Only)</u>
Additions					
Property and Other Local Taxes Collected for Distribution	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Licenses, Permits and Fees for Distribution	0	0	0	0	0
Fines, Forfeitures and Settlements 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	244	244
Amounts Held for Employees	0	0	0	0	0
Amounts Received as Fiscal Agent	0	0	0	16,920	16,920
Other Amounts Collected for Distribution	0	0	0	18,465	18,465
<i>Total Additions</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,629</u>	<u>35,629</u>
Deductions					
Distributions as Fiscal Agent	0	0	0	17,112	17,112
Distributions to Other Governments	0	0	0	5,184	5,184
Distributions to Other Funds (Primary Gov't)	0	0	0	13,834	13,834
Distributions of Deposits	0	0	0	0	0
Distributions on Behalf of Employees	0	0	0	0	0
Other Distributions	0	0	0	0	0
<i>Total Deductions</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>36,130</u>	<u>36,130</u>
<i>Net Change in Fund Balances</i>	0	0	0	(501)	(501)
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,625</u>	<u>1,625</u>
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,124</u>	<u>\$1,124</u>

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2025 Year-to-Date

1/8/2026 11:43:35 AM
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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	\$211,567.00	\$211,567.00	\$205,595.37	(\$5,971.63)
1000-140-0030 Permissive Sales Tax{Lodging Tax}	\$35,000.00	\$35,000.00	\$42,961.75	\$7,961.75
1000-211-0000 Local Government Distribution	\$52,176.59	\$52,176.59	\$65,760.32	\$13,583.73
1000-222-0000 Cigarette Tax	\$300.00	\$300.00	\$337.50	\$37.50
1000-224-0000 Liquor and Beer Permit Fees	\$6,000.00	\$6,000.00	\$4,902.45	(\$1,097.55)
1000-231-0000 Property Tax Allocation	\$19,000.00	\$19,000.00	\$24,305.06	\$5,305.06
1000-290-0000 Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
1000-422-0005 State - Restricted{State Fire Marshal Grant}	\$0.00	\$0.00	\$3,500.00	\$3,500.00
1000-422-0009 State - Restricted{BWC GRANT}	\$0.00	\$0.00	\$0.00	\$0.00
1000-429-0008 Other - State Receipts{Division of Forestry Reporting}	\$0.00	\$0.00	\$0.00	\$0.00
1000-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$0.00	\$0.00	\$0.00
1000-511-0000 Contracts for Fire Services	\$46,900.00	\$46,900.00	\$47,850.00	\$950.00
1000-513-0000 Parking Meters	\$1,000.00	\$1,000.00	\$1,112.76	\$112.76
1000-529-0000 Other - Cultural and Recreational Programs	\$1,000.00	\$1,000.00	\$1,259.00	\$259.00
1000-590-0000 Other - Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
1000-612-0020 Court Fines{Mayor's Court}	\$15,000.00	\$15,000.00	\$11,940.07	(\$3,059.93)
1000-612-0021 Court Fines{Municipal Court}	\$100.00	\$100.00	\$136.00	\$36.00
1000-621-0000 Building Permits	\$2,000.00	\$2,000.00	\$2,067.59	\$67.59
1000-623-0000 Zoning	\$100.00	\$100.00	\$20.00	(\$80.00)
1000-629-0000 Other - Licenses and Permits	\$300.00	\$300.00	\$710.00	\$410.00
1000-701-0000 Interest	\$170,000.00	\$170,000.00	\$183,635.22	\$13,635.22
1000-811-0010 Rentals{Youth Building}	\$1,000.00	\$1,000.00	\$1,100.00	\$100.00
1000-811-0026 Rentals{Spring Street Rental}	\$0.00	\$0.00	\$0.00	\$0.00
1000-812-0000 Royalties	\$100.00	\$100.00	\$600.00	\$500.00
1000-820-0000 Contributions and Donations	\$0.00	\$0.00	\$8,400.00	\$8,400.00
1000-820-0004 Contributions and Donations{Adopt-A-Tree Program}	\$500.00	\$500.00	\$165.00	(\$335.00)
1000-820-0019 Contributions and Donations{Music in the Park Series}	\$0.00	\$0.00	\$0.00	\$0.00
1000-820-0023 Contributions and Donations{Hanging Baskets Project}	\$0.00	\$0.00	\$2,405.00	\$2,405.00
1000-820-0603 Contributions and Donations{Fire Dept Inc Donations}	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2025 Year-to-Date

1/8/2026 11:43:35 AM
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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$238.66	\$238.66
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$1,639.95	\$1,639.95
1000-931-0000 Transfers - In	\$105,000.00	\$105,000.00	\$105,000.00	\$0.00
General Fund Total:	\$667,043.59	\$667,043.59	\$715,641.70	\$48,598.11
General Funds Total:	\$667,043.59	\$667,043.59	\$715,641.70	\$48,598.11
 2000 Special Revenue				
Street Construction, Maint. and Repair				
2011-225-0000 Gasoline Tax (State)	\$170,000.00	\$170,000.00	\$174,871.04	\$4,871.04
2011-226-0000 License Tax - State Levied	\$25,000.00	\$25,000.00	\$23,533.69	(\$1,466.31)
2011-513-0000 Parking Meters	\$4,500.00	\$4,500.00	\$5,007.51	\$507.51
2011-519-0000 Other - General Government Contracts	\$2,300.00	\$2,300.00	\$2,805.21	\$505.21
2011-701-0000 Interest	\$7,000.00	\$7,000.00	\$5,320.49	(\$1,679.51)
2011-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
2011-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2011-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$429.00	\$429.00
2011-931-0000 Transfers - In	\$280,000.00	\$280,000.00	\$280,000.00	\$0.00
2011-961-0000 Sale of Fixed Assets	\$0.00	\$14,200.00	\$14,901.06	\$701.06
Street Construction, Maint. and Repair Fund Total:	\$488,800.00	\$503,000.00	\$506,868.00	\$3,868.00
 State Highway				
2021-225-0000 Gasoline Tax (State)	\$14,000.00	\$14,000.00	\$14,178.72	\$178.72
2021-226-0000 License Tax - State Levied	\$2,000.00	\$2,000.00	\$1,908.13	(\$91.87)
2021-701-0000 Interest	\$1,000.00	\$1,000.00	\$1,432.77	\$432.77
State Highway Fund Total:	\$17,000.00	\$17,000.00	\$17,519.62	\$519.62
 Cemetery				
2031-531-0000 Sale of Lots	\$8,000.00	\$8,000.00	\$3,075.00	(\$4,925.00)
2031-532-0000 Grave Opening Fees	\$10,000.00	\$10,000.00	\$10,625.00	\$625.00

Statement excludes amounts for advances.
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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2025 Year-to-Date

1/8/2026 11:43:35 AM
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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2031-539-0000 Other - Cemetery	\$0.00	\$0.00	\$94.00	\$94.00
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	\$13,794.00	(\$4,206.00)
 Central Park SE Quadrant Fund				
2041-820-0000 Contributions and Donations	\$0.00	\$0.00	\$871.51	\$871.51
2041-820-0014 Contributions and Donations{Progress Club ~ Fountain}	\$1,000.00	\$1,000.00	\$1,195.00	\$195.00
2041-820-0015 Contributions and Donations{ACCF Boss Kett Fund}	\$500.00	\$500.00	\$546.00	\$46.00
Central Park SE Quadrant Fund Fund Total:	\$1,500.00	\$1,500.00	\$2,612.51	\$1,112.51
 Income Tax				
2071-130-0000 Municipal Income Tax	\$1,300,000.00	\$1,300,000.00	\$1,475,619.27	\$175,619.27
2071-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
Income Tax Fund Total:	\$1,300,000.00	\$1,300,000.00	\$1,475,619.27	\$175,619.27
 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	\$98,134.00	\$98,134.00	\$101,672.36	\$3,538.36
2901-231-0000 Property Tax Allocation	\$9,000.00	\$9,000.00	\$8,099.29	(\$900.71)
2901-422-0000 State - Restricted	\$0.00	\$0.00	\$12,204.45	\$12,204.45
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
2901-422-0048 State - Restricted{CPT Police Training Grant}	\$0.00	\$0.00	\$5,458.71	\$5,458.71
2901-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$15,000.00	\$15,000.00	\$0.00
2901-440-0042 Grants or Aid (Non-Federal and Non-State){Grant:Hugo & Mabe}	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.
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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2025 Year-to-Date

1/8/2026 11:43:35 AM
 UAN v2026.1

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2901-440-0046 Grants or Aid (Non-Federal and Non-State){Black Equip/Train}	\$500.00	\$15,500.00	\$15,994.00	\$494.00
2901-512-0000 Contracts for Police Protection	\$71,000.00	\$71,000.00	\$74,661.33	\$3,661.33
2901-513-0000 Parking Meters	\$4,500.00	\$4,500.00	\$5,007.51	\$507.51
2901-590-0000 Other - Charges for Services	\$4,500.00	\$4,500.00	\$2,530.00	(\$1,970.00)
2901-612-0000 Court Fines	\$500.00	\$500.00	\$1,005.00	\$505.00
2901-613-0000 State Court Costs	\$200.00	\$200.00	\$225.00	\$25.00
2901-820-0000 Contributions and Donations	\$0.00	\$21,000.00	\$21,125.00	\$125.00
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	\$2,428.00	\$2,428.00
2901-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$1,100.00	\$1,100.00
2901-925-0000 Other Loans Issued	\$0.00	\$0.00	\$0.00	\$0.00
2901-931-0000 Transfers - In	\$675,000.00	\$675,000.00	\$675,000.00	\$0.00
2901-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$5,677.00	\$5,677.00
Police Fund Total:	\$863,334.00	\$914,334.00	\$947,187.65	\$32,853.65
 Emergency Medical Services				
2903-422-0000 State - Restricted	\$0.00	\$0.00	\$25,000.00	\$25,000.00
2903-422-0006 State - Restricted{Ohio Dept Public Safety, EMS}	\$0.00	\$0.00	\$3,746.44	\$3,746.44
2903-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$0.00	\$0.00	\$0.00
2903-440-0607 Grants or Aid (Non-Federal and Non-State){MARCS Radios Proj}	\$0.00	\$0.00	\$0.00	\$0.00
2903-515-0000 Contracts for Emergency Medical Services	\$230,000.00	\$230,000.00	\$326,157.54	\$96,157.54
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	\$802.65	\$802.65
2903-931-0000 Transfers - In	\$200,000.00	\$200,000.00	\$200,000.00	\$0.00
Emergency Medical Services Fund Total:	\$430,000.00	\$430,000.00	\$555,706.63	\$125,706.63
 Fire Levy				
2904-110-0000 General Property Tax - Real Estate	\$98,587.00	\$98,587.00	\$102,059.11	\$3,472.11

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 2025 Year-to-Date

1/8/2026 11:43:35 AM
 UAN v2026.1

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2904-231-0000 Property Tax Allocation	\$9,000.00	\$9,000.00	\$8,189.73	(\$810.27)
2904-422-0000 State - Restricted	\$0.00	\$0.00	\$25,000.00	\$25,000.00
2904-422-0005 State - Restricted{State Fire Marshal Grant}	\$0.00	\$15,000.00	\$15,000.00	\$0.00
2904-440-0000 Grants or Aid (Non-Federal and Non-State)	\$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	\$995.00	\$995.00
2904-440-0607 Grants or Aid (Non-Federal and Non-State){MARCS Radios Proj}	\$0.00	\$0.00	\$0.00	\$0.00
2904-490-0000 Other - Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
2904-820-0000 Contributions and Donations	\$0.00	\$0.00	\$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	\$200,000.00	\$200,000.00
Fire Levy Fund Total:	\$110,487.00	\$125,487.00	\$354,154.68	\$228,667.68
Mayor's Court Computer Fund				
2905-611-0000 Court Costs	\$1,000.00	\$1,000.00	\$964.00	(\$36.00)
Mayor's Court Computer Fund Fund Total:	\$1,000.00	\$1,000.00	\$964.00	(\$36.00)
OneOhio Opioid Settlement Fund				
2906-892-0000 Other - Miscellaneous Non-Operating	\$2,000.00	\$2,000.00	\$795.46	(\$1,204.54)
OneOhio Opioid Settlement Fund Fund Total:	\$2,000.00	\$2,000.00	\$795.46	(\$1,204.54)
Special Revenue Funds Total:	\$3,232,121.00	\$3,312,321.00	\$3,875,221.82	\$562,900.82
4000 Capital Projects				
Village Hall/Police Station Project				
4202-440-0000 Grants or Aid (Non-Federal and Non-State)	\$200,000.00	\$200,000.00	\$258,829.20	\$58,829.20
Village Hall/Police Station Project Fund Total:	\$200,000.00	\$200,000.00	\$258,829.20	\$58,829.20

Street Improvement

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 2025 Year-to-Date

1/8/2026 11:43:35 AM
 UAN v2026.1

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
4901-150-0000 License Tax - Local Levied by Council	\$17,000.00	\$17,000.00	\$16,127.39	(\$872.61)
4901-430-0000 License Tax - County Levied	\$0.00	\$0.00	\$0.00	\$0.00
4901-701-0000 Interest	\$5,000.00	\$5,000.00	\$7,754.20	\$2,754.20
4901-931-0000 Transfers - In	\$200,000.00	\$200,000.00	\$200,000.00	\$0.00
Street Improvement Fund Total:	\$222,000.00	\$222,000.00	\$223,881.59	\$1,881.59
Capital Projects Funds Total:	\$422,000.00	\$422,000.00	\$482,710.79	\$60,710.79
4950 Permanent				
Cemetery Endowment				
4951-701-0000 Interest	\$5,500.00	\$5,500.00	\$5,314.75	(\$185.25)
Cemetery Endowment Fund Total:	\$5,500.00	\$5,500.00	\$5,314.75	(\$185.25)
Permanent Funds Total:	\$5,500.00	\$5,500.00	\$5,314.75	(\$185.25)
5000 Enterprise				
Water				
5101-541-0000 Consumer Rent	\$510,000.00	\$510,000.00	\$538,573.71	\$28,573.71
5101-542-0000 Tap Fees	\$2,000.00	\$2,000.00	\$3,500.00	\$1,500.00
5101-543-0000 Bulk Sales	\$10,000.00	\$10,000.00	\$10,434.29	\$434.29
5101-549-0000 Other - Utilities	\$14,200.00	\$14,200.00	\$13,052.33	(\$1,147.67)
5101-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
5101-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Water Fund Total:	\$536,200.00	\$536,200.00	\$565,560.33	\$29,360.33
Sewer				
5201-542-0000 Tap Fees	\$0.00	\$0.00	\$200.00	\$200.00
5201-549-0000 Other - Utilities	\$390,000.00	\$390,000.00	\$386,869.86	(\$3,130.14)
5201-590-0000 Other - Charges for Services	\$35,000.00	\$35,000.00	\$53,376.00	\$18,376.00
5201-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.
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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2025 Year-to-Date

1/8/2026 11:43:35 AM
 UAN v2026.1

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Sewer Fund Total:	\$425,000.00	\$425,000.00	\$440,445.86	\$15,445.86
Swimming Pool				
5501-521-0100 Swimming Pool{Pool Memberships}	\$11,000.00	\$11,000.00	\$14,485.50	\$3,485.50
5501-521-0101 Swimming Pool{Pool Gate}	\$14,000.00	\$14,000.00	\$19,141.80	\$5,141.80
5501-522-0000 Concession Stands	\$16,000.00	\$16,000.00	\$16,379.75	\$379.75
5501-523-0000 Recreation Entry Fees	\$4,000.00	\$4,000.00	\$4,400.00	\$400.00
5501-811-0000 Rentals	\$500.00	\$500.00	\$2,695.00	\$2,195.00
5501-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
5501-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
5501-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
5501-931-0000 Transfers - In	\$70,000.00	\$70,000.00	\$70,000.00	\$0.00
Swimming Pool Fund Total:	\$115,500.00	\$115,500.00	\$127,102.05	\$11,602.05
Storm Drainage				
5601-542-0000 Tap Fees	\$0.00	\$0.00	\$0.00	\$0.00
5601-549-0000 Other - Utilities	\$70,000.00	\$70,000.00	\$69,048.68	(\$951.32)
5601-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Storm Drainage Fund Total:	\$70,000.00	\$70,000.00	\$69,048.68	(\$951.32)
Theatre				
5602-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$0.00	\$3,500.00	\$3,500.00
5602-522-0000 Concession Stands	\$47,000.00	\$47,000.00	\$50,365.00	\$3,365.00
5602-523-0000 Recreation Entry Fees	\$61,000.00	\$61,000.00	\$69,547.67	\$8,547.67
5602-529-0000 Other - Cultural and Recreational Programs	\$10,000.00	\$10,000.00	\$16,033.30	\$6,033.30
5602-590-0000 Other - Charges for Services	\$10,000.00	\$10,000.00	\$17,707.00	\$7,707.00
5602-590-0108 Other - Charges for Services{Video Advertising}	\$10,000.00	\$10,000.00	\$25,000.00	\$15,000.00
5602-820-0000 Contributions and Donations	\$10,000.00	\$10,000.00	\$44,691.64	\$34,691.64
5602-820-0109 Contributions and Donations{In-Kind Donations Theatre}	\$0.00	\$0.00	\$0.00	\$0.00
5602-892-0000 Other - Miscellaneous Non-Operating	\$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 2025 Year-to-Date

1/8/2026 11:43:35 AM
 UAN v2026.1

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
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:	\$148,000.00	\$148,000.00	\$226,844.61	\$78,844.61
Water Capital Improvements				
5701-340-0000 Water Improvement	\$60,000.00	\$60,000.00	\$70,994.86	\$10,994.86
5701-422-1017 State - Restricted{OPWC N Spring}	\$0.00	\$0.00	\$0.00	\$0.00
5701-924-0000 OPWC Loans Issued	\$0.00	\$0.00	\$0.00	\$0.00
Water Capital Improvements Fund Total:	\$60,000.00	\$60,000.00	\$70,994.86	\$10,994.86
Enterprise Funds Total:	\$1,354,700.00	\$1,354,700.00	\$1,499,996.39	\$145,296.39
9000 Custodial				
Unclaimed Monies				
9101-881-0000 Unclaimed Monies Received	\$0.00	\$0.00	\$0.00	\$0.00
Unclaimed Monies Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Mayor's Court				
9901-885-0000 Other Amounts Collected for Distribution	\$50,000.00	\$50,000.00	\$18,465.06	(\$31,534.94)
Mayor's Court Fund Total:	\$50,000.00	\$50,000.00	\$18,465.06	(\$31,534.94)
Contract Trust				
9902-882-0000 Performance Deposits Received	\$1,000.00	\$1,000.00	\$244.00	(\$756.00)
Contract Trust Fund Total:	\$1,000.00	\$1,000.00	\$244.00	(\$756.00)
Fire Damage Repair				
9903-701-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00
9903-882-0000 Performance Deposits Received	\$0.00	\$0.00	\$0.00	\$0.00

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2025 Year-to-Date

1/8/2026 11:43:35 AM
 UAN v2026.1

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Fire Damage Repair Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Fireworks Display				
9904-701-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00
9904-884-0000 Amounts Received as Fiscal Agent	\$35,000.00	\$35,000.00	\$16,919.75	(\$18,080.25)
Fireworks Display Fund Total:	\$35,000.00	\$35,000.00	\$16,919.75	(\$18,080.25)
Custodial Funds Total:	\$86,000.00	\$86,000.00	\$35,628.81	(\$50,371.19)
Report Totals:	\$5,767,364.59	\$5,847,564.59	\$6,614,514.26	\$766,949.67

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 2025 Year-to-Date

1/8/2026 11:43:57 AM
 UAN v2026.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-120-100-0000 Personal Services	\$45,000.00	\$0.00	\$45,000.00	\$45,000.00	\$19,594.69	\$0.00	\$19,594.69	\$25,405.31
1000-120-212-0000 Social Security	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$1,489.28	\$0.00	\$1,489.28	\$3,510.72
1000-120-213-0000 Medicare	\$500.00	\$0.00	\$500.00	\$500.00	\$347.19	\$0.00	\$347.19	\$152.81
1000-120-270-0000 Uniforms and Clothing	\$6,500.00	\$400.00	\$6,500.00	\$6,900.00	\$4,067.20	\$0.00	\$4,067.20	\$2,832.80
1000-120-310-0000 Utilities	\$10,500.00	\$0.00	\$11,500.00	\$11,500.00	\$10,488.79	\$0.00	\$10,488.79	\$1,011.21
1000-120-348-0000 Training Services	\$12,000.00	\$191.30	\$12,000.00	\$12,191.30	\$191.30	\$0.00	\$191.30	\$12,000.00
1000-120-399-0047 Other - Other Contractual Services{Dispatch Contract}	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00	\$13,982.75	\$0.00	\$13,982.75	\$17.25
1000-120-420-0000 Operating Supplies and Materials	\$25,000.00	\$3,413.55	\$24,000.00	\$27,413.55	\$17,744.64	\$904.55	\$18,649.19	\$8,764.36
1000-120-520-0603 Equipment{Fire Dept Inc Donations}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-311-0000 Electricity	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$48,736.08	\$0.00	\$48,736.08	\$1,263.92
1000-210-640-0000 Payment to Another Political Subdivision	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,315.31	\$0.00	\$2,315.31	\$684.69
1000-310-349-0019 Other - Professional and Technical Services{Music in the Pa}	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
1000-310-430-0000 Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-320-100-0000 Personal Services	\$16,000.00	\$0.00	\$20,000.00	\$20,000.00	\$17,997.76	\$0.00	\$17,997.76	\$2,002.24
1000-320-311-0000 Electricity	\$23,000.00	\$0.00	\$23,000.00	\$23,000.00	\$20,989.12	\$0.00	\$20,989.12	\$2,010.88
1000-320-420-0000 Operating Supplies and Materials	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$21,858.78	\$0.00	\$21,858.78	\$3,141.22
1000-490-349-0023 Other - Professional and Technical Services{Hanging	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$1,634.26	\$0.00	\$1,634.26	\$1,865.74

Statement excludes amounts for advances.

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

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
Baskets}								
1000-490-420-0000 Operating Supplies and Materials	\$13,000.00	\$0.00	\$14,000.00	\$14,000.00	\$13,642.60	\$63.95	\$13,706.55	\$293.45
1000-490-510-0004 Land and Land Improvements{Adopt-A-Tree Program}	\$2,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
1000-660-439-0000 Other - Repairs and Maintenance	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
1000-710-131-0000 Salary - Administrator	\$16,000.00	\$185.76	\$16,001.00	\$16,186.76	\$15,990.10	\$195.76	\$16,185.86	\$0.90
1000-710-132-0000 Salaries - Administrator's Staff	\$600.00	\$4.50	\$599.00	\$603.50	\$540.00	\$4.50	\$544.50	\$59.00
1000-710-161-0000 Salary - Mayor	\$13,000.00	\$100.00	\$13,000.00	\$13,100.00	\$13,000.00	\$100.00	\$13,100.00	\$0.00
1000-710-225-0000 Workers' Compensation	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$11,860.00	\$0.00	\$11,860.00	\$13,140.00
1000-710-252-0000 Travel and Transportation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
1000-710-310-0000 Utilities	\$1,600.00	\$0.00	\$1,600.00	\$1,600.00	\$661.82	\$0.00	\$661.82	\$938.18
1000-710-410-0000 Office Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$132.49	\$0.00	\$132.49	\$867.51
1000-715-111-0000 Salaries - Council	\$18,000.00	\$100.00	\$18,000.00	\$18,100.00	\$18,100.00	\$0.00	\$18,100.00	\$0.00
1000-715-325-0000 Advertising	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$313.20	\$0.00	\$313.20	\$1,686.80
1000-720-100-0000 Personal Services	\$4,600.00	\$38.30	\$4,600.00	\$4,638.30	\$4,596.00	\$38.30	\$4,634.30	\$4.00
1000-720-349-0000 Other - Professional and Technical Services	\$4,800.00	\$0.00	\$4,800.00	\$4,800.00	\$2,802.00	\$0.00	\$2,802.00	\$1,998.00
1000-720-420-0000 Operating Supplies and Materials	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,180.80	\$0.00	\$1,180.80	\$819.20
1000-725-121-0000 Salary - Clerk/Treasurer	\$34,000.00	\$337.79	\$34,500.00	\$34,837.79	\$34,335.79	\$408.16	\$34,743.95	\$93.84
1000-725-122-0000 Salaries - Clerk/Treasurer's Staff	\$40,000.00	\$319.11	\$39,500.00	\$39,819.11	\$26,655.24	\$298.94	\$26,954.18	\$12,864.93
1000-725-252-0000 Travel and Transportation	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$110.00	\$0.00	\$110.00	\$1,890.00
1000-725-410-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00

Statement excludes amounts for advances.

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

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
Office Supplies and Materials								
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	\$26,000.00	\$0.00	\$26,000.00	\$26,000.00	\$22,037.92	\$0.00	\$22,037.92	\$3,962.08
1000-730-310-0010 Utilities{Youth Building}	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,750.14	\$0.00	\$2,750.14	\$249.86
1000-730-420-0000 Operating Supplies and Materials	\$8,000.00	\$17.98	\$8,000.00	\$8,017.98	\$6,883.61	\$0.00	\$6,883.61	\$1,134.37
1000-730-420-0010 Operating Supplies and Materials{Youth Building}	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$4.00	\$0.00	\$4.00	\$2,996.00
1000-730-431-0000 Repairs and Maintenance of Buildings and Land	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$4,253.00	\$0.00	\$4,253.00	\$247.00
1000-740-344-0000 Tax Collection Fees	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,127.26	\$0.00	\$4,127.26	\$872.74
1000-740-345-0000 Election Expenses	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$402.08	\$0.00	\$402.08	\$1,097.92
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	\$55,000.00	\$0.00	\$55,000.00	\$55,000.00	\$44,502.50	\$0.00	\$44,502.50	\$10,497.50
1000-750-400-0000 Supplies and Materials	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
1000-790-211-0000 Ohio Public Employees Retirement System	\$23,000.00	\$0.00	\$23,000.00	\$23,000.00	\$16,849.00	\$0.00	\$16,849.00	\$6,151.00
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	\$3,100.00	\$0.00	\$3,100.00	\$3,100.00	\$1,825.19	\$0.00	\$1,825.19	\$1,274.81
1000-790-220-0000 Insurance Benefits	\$45,000.00	\$0.00	\$45,000.00	\$45,000.00	\$26,141.90	\$0.00	\$26,141.90	\$18,858.10
1000-790-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-790-300-0000 Contractual Services	\$24,000.00	\$0.00	\$23,400.00	\$23,400.00	\$9,902.91	\$0.00	\$9,902.91	\$13,497.09
1000-790-349-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00

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.

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

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
Other - Professional and Technical Services								
1000-790-350-0000 Insurance and Bonding Services	\$49,000.00	\$0.00	\$49,600.00	\$49,600.00	\$49,563.00	\$0.00	\$49,563.00	\$37.00
1000-790-420-0000 Operating Supplies and Materials	\$20,000.00	\$22.81	\$20,000.00	\$20,022.81	\$16,273.90	\$889.02	\$17,162.92	\$2,859.89
1000-790-650-0000 Contributions to Other Organizations	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$10,000.00	\$0.00	\$10,000.00	\$2,000.00
1000-800-510-0000 Land and Land Improvements	\$10,000.00	\$0.00	\$15,000.00	\$15,000.00	\$12,000.00	\$0.00	\$12,000.00	\$3,000.00
1000-800-520-0000 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-530-0000 Buildings and Other Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-530-0010 Buildings and Other Structures{Youth Building}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-540-0000 Machinery, Equipment and Furniture	\$25,000.00	\$0.00	\$25,500.00	\$25,500.00	\$21,517.20	\$3,659.00	\$25,176.20	\$323.80
1000-800-590-0000 Other - Capital Outlay	\$60,000.00	\$0.00	\$54,500.00	\$54,500.00	\$35,542.35	\$0.00	\$35,542.35	\$18,957.65
1000-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$816,600.00	\$5,131.10	\$820,600.00	\$825,731.10	\$614,325.15	\$6,562.18	\$620,887.33	\$204,843.77
General Funds Total:	\$816,600.00	\$5,131.10	\$820,600.00	\$825,731.10	\$614,325.15	\$6,562.18	\$620,887.33	\$204,843.77

2000 Special Revenue

Street Construction, Maint. and Repair

2011-620-131-0000 Salary - Administrator	\$16,000.00	\$185.76	\$16,001.00	\$16,186.76	\$15,990.10	\$195.76	\$16,185.86	\$0.90
2011-620-190-0000 Other - Personal Services	\$179,000.00	\$1,712.49	\$186,910.00	\$188,622.49	\$186,156.47	\$2,011.26	\$188,167.73	\$454.76
2011-620-190-1500 Other - Personal Services{Outside Contracts SCMR}	\$3,500.00	\$0.00	\$2,589.00	\$2,589.00	\$2,588.52	\$0.00	\$2,588.52	\$0.48
2011-620-211-0000 Ohio Public Employees Retirement System	\$28,500.00	\$0.00	\$28,500.00	\$28,500.00	\$28,495.13	\$0.00	\$28,495.13	\$4.87
2011-620-213-0000	\$3,100.00	\$0.00	\$3,100.00	\$3,100.00	\$2,925.68	\$0.00	\$2,925.68	\$174.32

Statement excludes amounts for advances.

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

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
Medicare								
2011-620-220-0000 Insurance Benefits	\$74,000.00	\$0.00	\$74,000.00	\$74,000.00	\$40,385.13	\$0.00	\$40,385.13	\$33,614.87
2011-620-228-0000 Health Care Reimbursement	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,150.00	\$0.00	\$3,150.00	\$850.00
2011-620-270-0000 Uniforms and Clothing	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	\$1,032.90	\$0.00	\$1,032.90	\$767.10
2011-620-310-0000 Utilities	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$7,762.04	\$0.00	\$7,762.04	\$237.96
2011-620-348-0000 Training Services	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00
2011-620-349-0000 Other - Professional and Technical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-420-0000 Operating Supplies and Materials	\$30,000.00	\$122.11	\$30,000.00	\$30,122.11	\$29,480.83	\$159.84	\$29,640.67	\$481.44
2011-620-430-0000 Repairs and Maintenance	\$40,000.00	\$0.00	\$50,000.00	\$50,000.00	\$48,722.88	\$0.00	\$48,722.88	\$1,277.12
2011-620-432-0000 Repairs and Maintenance of Machinery & Equip	\$10,000.00	\$13.58	\$10,000.00	\$10,013.58	\$6,656.17	\$0.00	\$6,656.17	\$3,357.41
2011-620-490-0000 Other - Supplies and Materials	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
2011-800-520-0000 Equipment	\$7,000.00	\$0.00	\$6,500.00	\$6,500.00	\$6,155.93	\$0.00	\$6,155.93	\$344.07
2011-800-540-0000 Machinery, Equipment and Furniture	\$25,000.00	\$0.00	\$39,700.00	\$39,700.00	\$31,203.20	\$3,659.00	\$34,862.20	\$4,837.80
2011-800-550-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$43,513.50	\$0.00	\$43,513.50	\$6,486.50
2011-800-590-1016 Other - Capital Outlay{Street Signs}	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$7,744.58	\$0.00	\$7,744.58	\$2,255.42
2011-850-710-0000 Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-850-720-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Street Construction, Maint. and Repair Fund Total:	\$505,900.00	\$2,033.94	\$537,100.00	\$539,133.94	\$461,963.06	\$6,025.86	\$467,988.92	\$71,145.02

Statement excludes amounts for advances.

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

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
State Highway								
2021-620-420-0000 Operating Supplies and Materials	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$543.35	\$0.00	\$543.35	\$1,456.65
2021-800-520-0000 Equipment	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$19,959.20	\$0.00	\$19,959.20	\$40.80
2021-800-540-0000 Machinery, Equipment and Furniture	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$1,341.00	\$3,659.00	\$5,000.00	\$0.00
2021-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State Highway Fund Total:	\$27,000.00	\$0.00	\$27,000.00	\$27,000.00	\$21,843.55	\$3,659.00	\$25,502.55	\$1,497.45
Cemetery								
2031-240-190-0000 Other - Personal Services	\$18,000.00	\$6.50	\$18,000.00	\$18,006.50	\$10,203.11	\$22.44	\$10,225.55	\$7,780.95
2031-240-211-0000 Ohio Public Employees Retirement System	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,408.33	\$0.00	\$1,408.33	\$1,091.67
2031-240-213-0000 Medicare	\$400.00	\$0.00	\$400.00	\$400.00	\$148.13	\$0.00	\$148.13	\$251.87
2031-240-310-0000 Utilities	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$2,864.24	\$0.00	\$2,864.24	\$635.76
2031-240-349-0000 Other - Professional and Technical Services	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
2031-240-420-0000 Operating Supplies and Materials	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$5,509.99	\$0.00	\$5,509.99	\$3,490.01
2031-800-500-0000 Capital Outlay	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,300.00	\$0.00	\$4,300.00	\$700.00
2031-800-520-0000 Equipment	\$2,600.00	\$0.00	\$2,600.00	\$2,600.00	\$2,080.00	\$0.00	\$2,080.00	\$520.00
Cemetery Fund Total:	\$43,000.00	\$6.50	\$43,000.00	\$43,006.50	\$26,513.80	\$22.44	\$26,536.24	\$16,470.26
Central Park SE Quadrant Fund								
2041-320-430-0014 Repairs and Maintenance{Progress Club ~ Fountain}	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$343.84	\$0.00	\$343.84	\$9,656.16
2041-320-430-0015 Repairs and Maintenance{ACCF Boss Kett Fund}	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00

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 2025 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
Central Park SE Quadrant Fund Fund Total:	\$10,100.00	\$0.00	\$10,100.00	\$10,100.00	\$343.84	\$0.00	\$343.84	\$9,756.16
Income Tax								
2071-755-190-0000 Other - Personal Services	\$23,500.00	\$0.00	\$23,500.00	\$23,500.00	\$21,578.68	\$298.84	\$21,877.52	\$1,622.48
2071-755-211-0000 Ohio Public Employees Retirement System	\$3,500.00	\$0.00	\$2,850.00	\$2,850.00	\$2,831.15	\$0.00	\$2,831.15	\$18.85
2071-755-213-0000 Medicare	\$500.00	\$0.00	\$300.00	\$300.00	\$295.15	\$0.00	\$295.15	\$4.85
2071-755-220-0000 Insurance Benefits	\$10,000.00	\$0.00	\$10,850.00	\$10,850.00	\$10,848.87	\$0.00	\$10,848.87	\$1.13
2071-755-420-0000 Operating Supplies and Materials	\$7,500.00	\$717.13	\$7,500.00	\$8,217.13	\$4,994.49	\$0.00	\$4,994.49	\$3,222.64
2071-760-610-0000 Deposits Refunded	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$16,994.06	\$0.00	\$16,994.06	\$13,005.94
2071-800-500-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2071-910-910-0000 Transfers - Out	\$1,530,000.00	\$0.00	\$1,530,000.00	\$1,530,000.00	\$1,530,000.00	\$0.00	\$1,530,000.00	\$0.00
Income Tax Fund Total:	\$1,605,000.00	\$717.13	\$1,605,000.00	\$1,605,717.13	\$1,587,542.40	\$298.84	\$1,587,841.24	\$17,875.89
Drug Law Enforcement								
2081-110-420-0000 Operating Supplies and Materials	\$0.00	\$3,084.06	\$0.00	\$3,084.06	\$3,084.06	\$0.00	\$3,084.06	\$0.00
Drug Law Enforcement Fund Total:	\$0.00	\$3,084.06	\$0.00	\$3,084.06	\$3,084.06	\$0.00	\$3,084.06	\$0.00
Police								
2901-110-100-0000 Personal Services	\$485,000.00	\$4,137.30	\$485,000.00	\$489,137.30	\$460,696.63	\$5,061.33	\$465,757.96	\$23,379.34
2901-110-100-1501 Personal Services{Outside Contracts Police}	\$38,000.00	\$445.08	\$38,000.00	\$38,445.08	\$32,622.42	\$282.39	\$32,904.81	\$5,540.27
2901-110-211-0000 Ohio Public Employees Retirement System	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$5,049.07	\$0.00	\$5,049.07	\$2,950.93
2901-110-213-0000 Medicare	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	\$7,077.03	\$0.00	\$7,077.03	\$422.97

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

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
2901-110-215-0000 Ohio Police and Fire Pension Fund	\$86,000.00	\$0.00	\$88,000.00	\$88,000.00	\$87,579.28	\$0.00	\$87,579.28	\$420.72
2901-110-220-0000 Insurance Benefits	\$85,000.00	\$0.00	\$83,000.00	\$83,000.00	\$53,542.61	\$0.00	\$53,542.61	\$29,457.39
2901-110-228-0000 Health Care Reimbursement	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,150.00	\$0.00	\$3,150.00	\$850.00
2901-110-270-0000 Uniforms and Clothing	\$6,000.00	\$998.87	\$6,000.00	\$6,998.87	\$4,933.80	\$341.84	\$5,275.64	\$1,723.23
2901-110-310-0000 Utilities	\$6,200.00	\$0.00	\$6,200.00	\$6,200.00	\$5,801.44	\$0.00	\$5,801.44	\$398.56
2901-110-344-0000 Tax Collection Fees	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,087.42	\$0.00	\$2,087.42	\$412.58
2901-110-348-0000 Training Services	\$5,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,931.38	\$0.00	\$2,931.38	\$68.62
2901-110-349-0000 Other - Professional and Technical Services	\$5,000.00	\$125.00	\$3,000.00	\$3,125.00	\$2,555.00	\$0.00	\$2,555.00	\$570.00
2901-110-399-0000 Other - Other Contractual Services	\$4,500.00	\$0.00	\$31,500.00	\$31,500.00	\$31,401.54	\$0.00	\$31,401.54	\$98.46
2901-110-399-0047 Other - Other Contractual Services{Dispatch Contract}	\$28,000.00	\$0.00	\$28,000.00	\$28,000.00	\$27,965.50	\$0.00	\$27,965.50	\$34.50
2901-110-420-0000 Operating Supplies and Materials	\$38,000.00	\$1,697.38	\$36,000.00	\$37,697.38	\$36,021.44	\$1,246.61	\$37,268.05	\$429.33
2901-110-420-0045 Operating Supplies and Materials{K-9 Unit}	\$9,032.00	\$0.00	\$9,032.00	\$9,032.00	\$0.00	\$0.00	\$0.00	\$9,032.00
2901-110-433-0000 Repairs and Maintenance of Motor Vehicles	\$7,000.00	\$115.32	\$7,000.00	\$7,115.32	\$6,650.67	\$72.03	\$6,722.70	\$392.62
2901-800-500-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-800-500-0045 Capital Outlay{K-9 Unit}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-800-520-0000 Equipment	\$15,000.00	\$0.00	\$47,000.00	\$47,000.00	\$43,425.56	\$834.19	\$44,259.75	\$2,740.25
2901-800-540-0000 Machinery, Equipment and Furniture	\$0.00	\$9,196.14	\$0.00	\$9,196.14	\$9,178.73	\$0.00	\$9,178.73	\$17.41
2901-800-550-0000 Motor Vehicles	\$46,000.00	\$0.00	\$46,000.00	\$46,000.00	\$45,091.00	\$0.00	\$45,091.00	\$909.00
Police Fund Total:	\$885,732.00	\$16,715.09	\$938,732.00	\$955,447.09	\$867,760.52	\$7,838.39	\$875,598.91	\$79,848.18

Statement excludes amounts for advances.

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

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
Emergency Medical Services								
2903-160-100-0000 Personal Services	\$346,000.00	\$2,633.22	\$346,000.00	\$348,633.22	\$288,489.71	\$2,796.63	\$291,286.34	\$57,346.88
2903-160-212-0000 Social Security	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$3,201.54	\$0.00	\$3,201.54	\$1,798.46
2903-160-213-0000 Medicare	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,016.22	\$0.00	\$4,016.22	\$983.78
2903-160-215-0000 Ohio Police and Fire Pension Fund	\$70,000.00	\$0.00	\$70,000.00	\$70,000.00	\$54,585.58	\$0.00	\$54,585.58	\$15,414.42
2903-160-220-0000 Insurance Benefits	\$70,000.00	\$0.00	\$70,000.00	\$70,000.00	\$55,133.29	\$0.00	\$55,133.29	\$14,866.71
2903-160-228-0000 Health Care Reimbursement	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,050.00	\$0.00	\$1,050.00	\$950.00
2903-160-270-0000 Uniforms and Clothing	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,999.96	\$0.00	\$1,999.96	\$0.04
2903-160-310-0000 Utilities	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00	\$12,417.64	\$0.00	\$12,417.64	\$1,582.36
2903-160-348-0000 Training Services	\$16,000.00	\$2,310.22	\$16,000.00	\$18,310.22	\$18,126.23	\$0.00	\$18,126.23	\$183.99
2903-160-349-0000 Other - Professional and Technical Services	\$16,000.00	\$0.00	\$20,000.00	\$20,000.00	\$18,063.00	\$0.00	\$18,063.00	\$1,937.00
2903-160-399-0047 Other - Other Contractual Services{Dispatch Contract}	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00	\$13,982.75	\$0.00	\$13,982.75	\$17.25
2903-160-420-0000 Operating Supplies and Materials	\$38,000.00	\$3,389.63	\$34,000.00	\$37,389.63	\$33,692.17	\$380.00	\$34,072.17	\$3,317.46
2903-800-520-0000 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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
2903-800-520-0607 Equipment{MARCS Radios Project EMS/Fire}	\$0.00	\$51,903.95	\$0.00	\$51,903.95	\$51,842.30	\$0.00	\$51,842.30	\$61.65
2903-800-540-0000 Machinery, Equipment and Furniture	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$0.00	\$9,198.00	\$9,198.00	\$30,802.00

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
Emergency Medical Services Fund Total:	\$638,000.00	\$60,237.02	\$638,000.00	\$698,237.02	\$556,600.39	\$12,374.63	\$568,975.02	\$129,262.00
Fire Levy								
2904-120-344-0000 Tax Collection Fees	\$2,600.00	\$0.00	\$2,600.00	\$2,600.00	\$2,130.21	\$0.00	\$2,130.21	\$469.79
2904-120-349-0000 Other - Professional and Technical Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
2904-120-432-0000 Repairs and Maintenance of Machinery & Equip	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$8,373.14	\$0.00	\$8,373.14	\$11,626.86
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	\$20,000.00	\$20,000.00	\$15,897.05	\$0.00	\$15,897.05	\$4,102.95
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
2904-800-520-0607 Equipment{MARCS Radios Project EMS/Fire}	\$0.00	\$51,903.95	\$0.00	\$51,903.95	\$51,842.29	\$0.00	\$51,842.29	\$61.66
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	\$0.00	\$160,000.00	\$160,000.00	\$67,910.00	\$0.00	\$67,910.00	\$92,090.00
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	\$0.00	\$2,225.00	\$0.00	\$2,225.00	\$1,940.50	\$0.00	\$1,940.50	\$284.50
Fire Levy Fund Total:	\$23,600.00	\$54,128.95	\$203,600.00	\$257,728.95	\$148,093.19	\$0.00	\$148,093.19	\$109,635.76
Mayor's Court Computer Fund								
2905-720-390-0000 Other Contractual Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$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:	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00

OneOhio Opioid Settlement Fund

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

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
2906-290-650-0000	\$2,000.00	\$0.00	\$795.46	\$795.46	\$795.46	\$0.00	\$795.46	\$0.00
Contributions to Other Organizations								
OneOhio Opioid Settlement Fund Fund Total:	\$2,000.00	\$0.00	\$795.46	\$795.46	\$795.46	\$0.00	\$795.46	\$0.00
Special Revenue Funds Total:	\$3,741,332.00	\$136,922.69	\$4,004,327.46	\$4,141,250.15	\$3,675,540.27	\$30,219.16	\$3,705,759.43	\$435,490.72
4000 Capital Projects								
Village Hall/Police Station Project								
4202-800-346-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00
Engineering Services								
4202-800-530-0000	\$0.00	\$0.00	\$315,000.00	\$315,000.00	\$298,892.65	\$0.00	\$298,892.65	\$16,107.35
Buildings and Other Structures								
Village Hall/Police Station Project Fund Total:	\$15,000.00	\$0.00	\$330,000.00	\$330,000.00	\$298,892.65	\$0.00	\$298,892.65	\$31,107.35
Street Improvement								
4901-800-555-0000	\$400,000.00	\$0.00	\$400,000.00	\$400,000.00	\$346,411.43	\$0.00	\$346,411.43	\$53,588.57
Streets, Highways, Sidewalks and Curbs								
Street Improvement Fund Total:	\$400,000.00	\$0.00	\$400,000.00	\$400,000.00	\$346,411.43	\$0.00	\$346,411.43	\$53,588.57
Capital Projects Funds Total:	\$415,000.00	\$0.00	\$730,000.00	\$730,000.00	\$645,304.08	\$0.00	\$645,304.08	\$84,695.92
4950 Permanent								
Cemetery Endowment								
4951-240-430-0000	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00	\$5,500.00	\$0.00	\$5,500.00	\$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:	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00	\$5,500.00	\$0.00	\$5,500.00	\$0.00
Permanent Funds Total:	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00	\$5,500.00	\$0.00	\$5,500.00	\$0.00
5000 Enterprise								

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

1/8/2026 11:43:57 AM
 UAN v2026.1

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
Water								
5101-531-131-0000 Salary - Administrator	\$24,000.00	\$278.67	\$24,000.00	\$24,278.67	\$23,984.81	\$293.63	\$24,278.44	\$0.23
5101-532-121-0000 Salary - Clerk/Treasurer	\$18,000.00	\$168.90	\$18,000.00	\$18,168.90	\$17,167.80	\$204.12	\$17,371.92	\$796.98
5101-532-122-0000 Salaries - Clerk/Treasurer's Staff	\$14,000.00	\$171.85	\$24,000.00	\$24,171.85	\$22,053.16	\$298.84	\$22,352.00	\$1,819.85
5101-539-100-0000 Personal Services	\$97,500.00	\$1,054.78	\$103,500.00	\$104,554.78	\$101,339.39	\$1,135.82	\$102,475.21	\$2,079.57
5101-539-211-0000 Ohio Public Employees Retirement System	\$23,000.00	\$0.00	\$23,000.00	\$23,000.00	\$22,537.46	\$0.00	\$22,537.46	\$462.54
5101-539-213-0000 Medicare	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,277.86	\$0.00	\$2,277.86	\$222.14
5101-539-220-0000 Insurance Benefits	\$57,000.00	\$0.00	\$57,000.00	\$57,000.00	\$51,994.32	\$0.00	\$51,994.32	\$5,005.68
5101-539-228-0000 Health Care Reimbursement	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$825.00	\$0.00	\$825.00	\$175.00
5101-539-270-0000 Uniforms and Clothing	\$1,000.00	\$89.00	\$1,000.00	\$1,089.00	\$799.93	\$0.00	\$799.93	\$289.07
5101-539-310-0000 Utilities	\$62,000.00	\$0.00	\$57,000.00	\$57,000.00	\$55,240.06	\$0.00	\$55,240.06	\$1,759.94
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
5101-539-348-0000 Training Services	\$8,000.00	\$0.00	\$3,000.00	\$3,000.00	\$530.00	\$440.00	\$970.00	\$2,030.00
5101-539-349-0000 Other - Professional and Technical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-420-0000 Operating Supplies and Materials	\$90,000.00	\$2,954.84	\$76,000.00	\$78,954.84	\$76,204.22	\$1,201.36	\$77,405.58	\$1,549.26
5101-539-430-0000 Repairs and Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$828.91	\$0.00	\$828.91	\$171.09
5101-539-432-0000 Repairs and Maintenance of Machinery & Equip	\$20,000.00	\$0.00	\$49,000.00	\$49,000.00	\$18,058.13	\$30,183.75	\$48,241.88	\$758.12
5101-800-520-0000 Equipment	\$25,000.00	\$0.00	\$47,500.00	\$47,500.00	\$21,517.20	\$25,659.00	\$47,176.20	\$323.80

Statement excludes amounts for advances.
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LOUDONVILLE VILLAGE, ASHLAND COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

1/8/2026 11:43:57 AM
 UAN v2026.1

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
5101-800-540-0000 Machinery, Equipment and Furniture	\$8,000.00	\$0.00	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00	\$4,500.00
5101-800-560-0000 Utility Distribution Systems	\$20,000.00	\$2,625.00	\$23,000.00	\$25,625.00	\$24,798.30	\$0.00	\$24,798.30	\$826.70
5101-850-710-1001 Principal{OPWC Water Project}	\$7,825.00	\$0.00	\$7,825.00	\$7,825.00	\$7,825.00	\$0.00	\$7,825.00	\$0.00
5101-850-710-1002 Principal{OWDA Water Project}	\$66,300.00	\$0.00	\$66,300.00	\$66,300.00	\$66,210.98	\$0.00	\$66,210.98	\$89.02
5101-850-710-1009 Principal{Reservoir #1 Project}	\$29,000.00	\$0.00	\$29,000.00	\$29,000.00	\$28,871.73	\$0.00	\$28,871.73	\$128.27
5101-850-720-1002 Interest{OWDA Water Project}	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,993.77	\$0.00	\$1,993.77	\$6.23
5101-850-720-1009 Interest{Reservoir #1 Project}	\$14,100.00	\$0.00	\$14,100.00	\$14,100.00	\$14,009.15	\$0.00	\$14,009.15	\$90.85
Water Fund Total:	\$591,225.00	\$7,343.04	\$634,225.00	\$641,568.04	\$559,067.18	\$59,416.52	\$618,483.70	\$23,084.34
Sewer								
5201-541-131-0000 Salary - Administrator	\$24,000.00	\$278.68	\$24,001.00	\$24,279.68	\$23,985.09	\$293.62	\$24,278.71	\$0.97
5201-542-121-0000 Salary - Clerk/Treasurer	\$18,000.00	\$168.90	\$18,000.00	\$18,168.90	\$17,167.80	\$204.12	\$17,371.92	\$796.98
5201-542-122-0000 Salaries - Clerk/Treasurer's Staff	\$14,000.00	\$171.87	\$23,999.00	\$24,170.87	\$22,058.69	\$298.84	\$22,357.53	\$1,813.34
5201-549-100-0000 Personal Services	\$97,500.00	\$1,054.78	\$103,500.00	\$104,554.78	\$101,256.35	\$1,135.84	\$102,392.19	\$2,162.59
5201-549-211-0000 Ohio Public Employees Retirement System	\$23,000.00	\$0.00	\$23,000.00	\$23,000.00	\$22,526.66	\$0.00	\$22,526.66	\$473.34
5201-549-213-0000 Medicare	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,277.00	\$0.00	\$2,277.00	\$223.00
5201-549-220-0000 Insurance Benefits	\$57,000.00	\$0.00	\$57,000.00	\$57,000.00	\$51,996.38	\$0.00	\$51,996.38	\$5,003.62
5201-549-228-0000 Health Care Reimbursement	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$825.00	\$0.00	\$825.00	\$175.00
5201-549-270-0000 Uniforms and Clothing	\$1,000.00	\$89.00	\$1,000.00	\$1,089.00	\$799.93	\$0.00	\$799.93	\$289.07
5201-549-310-0000 Utilities	\$70,000.00	\$0.00	\$62,000.00	\$62,000.00	\$61,122.26	\$0.00	\$61,122.26	\$877.74

Statement excludes amounts for advances.
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LOUDONVILLE VILLAGE, ASHLAND COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

1/8/2026 11:43:57 AM

UAN v2026.1

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
5201-549-348-0000 Training Services	\$8,000.00	\$0.00	\$1,200.00	\$1,200.00	\$170.00	\$170.00	\$340.00	\$860.00
5201-549-349-0000 Other - Professional and Technical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-549-420-0000 Operating Supplies and Materials	\$61,000.00	\$2,630.82	\$62,800.00	\$65,430.82	\$64,018.28	\$166.54	\$64,184.82	\$1,246.00
5201-549-430-0000 Repairs and Maintenance	\$10,000.00	\$290.59	\$7,000.00	\$7,290.59	\$6,389.86	\$688.43	\$7,078.29	\$212.30
5201-549-432-0000 Repairs and Maintenance of Machinery & Equip	\$10,000.00	\$0.00	\$31,000.00	\$31,000.00	\$774.83	\$30,183.75	\$30,958.58	\$41.42
5201-800-520-0000 Equipment	\$25,000.00	\$0.00	\$47,500.00	\$47,500.00	\$21,517.20	\$25,659.00	\$47,176.20	\$323.80
5201-800-530-0000 Buildings and Other Structures	\$60,000.00	\$0.00	\$59,500.00	\$59,500.00	\$0.00	\$0.00	\$0.00	\$59,500.00
5201-800-540-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$13,090.95	\$600.00	\$13,690.95	\$11,309.05
5201-800-560-0000 Utility Distribution Systems	\$50,000.00	\$0.00	\$25,000.00	\$25,000.00	\$8,497.81	\$0.00	\$8,497.81	\$16,502.19
Sewer Fund Total:	\$532,000.00	\$4,684.64	\$575,000.00	\$579,684.64	\$418,474.09	\$59,400.14	\$477,874.23	\$101,810.41
Swimming Pool								
5501-340-100-0000 Personal Services	\$51,000.00	\$0.00	\$51,000.00	\$51,000.00	\$43,898.24	\$0.00	\$43,898.24	\$7,101.76
5501-340-211-0000 Ohio Public Employees Retirement System	\$7,200.00	\$0.00	\$7,200.00	\$7,200.00	\$6,145.88	\$0.00	\$6,145.88	\$1,054.12
5501-340-213-0000 Medicare	\$900.00	\$0.00	\$900.00	\$900.00	\$636.64	\$0.00	\$636.64	\$263.36
5501-340-310-0000 Utilities	\$8,000.00	\$0.00	\$9,000.00	\$9,000.00	\$7,900.90	\$0.00	\$7,900.90	\$1,099.10
5501-340-420-0000 Operating Supplies and Materials	\$20,000.00	\$0.00	\$19,000.00	\$19,000.00	\$13,826.30	\$0.00	\$13,826.30	\$5,173.70
5501-340-420-0102 Operating Supplies and Materials{Pool Concessions}	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$7,739.19	\$0.00	\$7,739.19	\$260.81
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

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

1/8/2026 11:43:57 AM
 UAN v2026.1

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
5501-800-590-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Other - Capital Outlay								
Swimming Pool Fund Total:	\$105,100.00	\$0.00	\$105,100.00	\$105,100.00	\$80,147.15	\$0.00	\$80,147.15	\$24,952.85
Storm Drainage								
5601-551-349-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Professional and Technical Services								
5601-559-420-0000	\$16,000.00	\$1,966.66	\$16,000.00	\$17,966.66	\$11,687.83	\$0.00	\$11,687.83	\$6,278.83
Operating Supplies and Materials								
5601-559-430-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repairs and Maintenance								
5601-800-520-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment								
5601-800-540-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture								
5601-800-550-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicles								
5601-800-560-0000	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00
Utility Distribution Systems								
5601-850-710-0000	\$56,100.00	\$0.00	\$56,100.00	\$56,100.00	\$56,041.97	\$0.00	\$56,041.97	\$58.03
Principal								
5601-850-720-0000	\$2,900.00	\$0.00	\$2,900.00	\$2,900.00	\$2,746.13	\$0.00	\$2,746.13	\$153.87
Interest								
Storm Drainage Fund Total:	\$95,000.00	\$1,966.66	\$95,000.00	\$96,966.66	\$70,475.93	\$0.00	\$70,475.93	\$26,490.73
Theatre								
5602-330-100-0000	\$65,000.00	\$769.48	\$70,300.00	\$71,069.48	\$70,079.89	\$965.62	\$71,045.51	\$23.97
Personal Services								
5602-330-211-0000	\$9,200.00	\$0.00	\$9,700.00	\$9,700.00	\$9,605.31	\$0.00	\$9,605.31	\$94.69
Ohio Public Employees Retirement System								
5602-330-213-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$950.48	\$0.00	\$950.48	\$49.52
Medicare								
5602-330-220-0000	\$33,000.00	\$0.00	\$32,200.00	\$32,200.00	\$29,248.91	\$0.00	\$29,248.91	\$2,951.09
Insurance Benefits								
5602-330-321-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$330.91	\$0.00	\$330.91	\$169.09
Telephone								

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

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
5602-330-340-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Professional and Technical Services								
5602-330-420-0000	\$44,000.00	\$2,460.44	\$44,000.00	\$46,460.44	\$43,870.80	\$2,219.90	\$46,090.70	\$369.74
Operating Supplies and Materials								
5602-330-420-0103	\$15,000.00	\$275.80	\$15,000.00	\$15,275.80	\$11,459.63	\$31.35	\$11,490.98	\$3,784.82
Operating Supplies and Materials{Theatre Concessions}								
5602-330-431-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repairs and Maintenance of Buildings and Land								
5602-330-432-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$545.10	\$71.11	\$616.21	\$2,383.79
Repairs and Maintenance of Machinery & Equip								
5602-800-500-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay								
5602-800-520-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment								
5602-800-590-0106	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Other - Capital Outlay{In-Kind Theatre Equipment}								
Theatre Fund Total:	\$170,700.00	\$3,505.72	\$185,700.00	\$189,205.72	\$166,091.03	\$3,287.98	\$169,379.01	\$19,826.71
 Water Capital Improvements								
5701-800-560-0000	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$15,559.22	\$1,640.78	\$17,200.00	\$32,800.00
Utility Distribution Systems								
5701-800-560-1017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utility Distribution Systems{OPWC N Spring}								
Water Capital Improvements Fund Total:	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$15,559.22	\$1,640.78	\$17,200.00	\$32,800.00
 Storm Drainage Surplus Improvements								
5702-800-560-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utility Distribution Systems								
Storm Drainage Surplus Improvements Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
 Enterprise Funds Total:	\$1,544,025.00	\$17,500.06	\$1,645,025.00	\$1,662,525.06	\$1,309,814.60	\$123,745.42	\$1,433,560.02	\$228,965.04

9000 Custodial

 Unclaimed Monies

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.

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

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
9101-884-690-0000 Other - Other	\$26.35	\$0.00	\$26.35	\$26.35	\$26.35	\$0.00	\$26.35	\$0.00
Unclaimed Monies Fund Total:	\$26.35	\$0.00	\$26.35	\$26.35	\$26.35	\$0.00	\$26.35	\$0.00
Mayor's Court								
9901-881-690-0000 Other - Other	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$192.00	\$0.00	\$192.00	\$808.00
9901-882-640-0000 Payment to Another Political Subdivision	\$24,000.00	\$0.00	\$24,000.00	\$24,000.00	\$5,184.00	\$0.00	\$5,184.00	\$18,816.00
9901-883-690-0000 Other - Other	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$13,834.07	\$0.00	\$13,834.07	\$11,165.93
Mayor's Court Fund Total:	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$19,210.07	\$0.00	\$19,210.07	\$30,789.93
Contract Trust								
9902-883-620-0000 Deposits Applied	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9902-885-610-0000 Deposits Refunded	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Contract Trust Fund Total:	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Fire Damage Repair								
9903-885-610-0000 Deposits Refunded	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Damage Repair Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fireworks Display								
9904-881-690-0000 Other - Other	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$16,919.75	\$0.00	\$16,919.75	\$18,080.25
Fireworks Display Fund Total:	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$16,919.75	\$0.00	\$16,919.75	\$18,080.25
Custodial Funds Total:	\$86,026.35	\$0.00	\$86,026.35	\$86,026.35	\$36,156.17	\$0.00	\$36,156.17	\$49,870.18

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.

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

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
Report Totals:	\$6,608,483.35	\$159,553.85	\$7,291,478.81	\$7,451,032.66	\$6,286,640.27	\$160,526.76	\$6,447,167.03	\$1,003,865.63

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
Reconciliation of Interfund Transactions
 Fiscal 2025 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	\$105,000.00	\$0.00	\$105,000.00	\$0.00	\$0.00	\$0.00
Street Construction, Maint. and Repair	\$280,000.00	\$0.00	\$280,000.00	\$0.00	\$0.00	\$0.00
Income Tax	\$0.00	\$1,530,000.00	-\$1,530,000.00	\$0.00	\$0.00	\$0.00
Police	\$675,000.00	\$0.00	\$675,000.00	\$0.00	\$0.00	\$0.00
Emergency Medical Services	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
Street Improvement	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
Swimming Pool	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$0.00	\$0.00
	<u>\$1,530,000.00</u>	<u>\$1,530,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

**BUDGETARY DISCLOSURE
LOUDONVILLE VILLAGE, ASHLAND COUNTY
FOR YEAR 2025**

Fund Type	Receipts			Expenditures			Outstanding Encumbrances			Non-Expendable Balance
	Budgeted Receipts	Actual Receipts	Variance	Appropriation Authority	Budgetary Expenditures	Variance	Accounting	Payroll	Total	
General	\$1,967,043.59	\$2,191,260.97	\$224,217.38	\$2,431,474.58	\$2,208,754.92	\$222,719.66	\$5,516.52	\$1,344.50	\$6,861.02	\$0.00
Special Revenue	\$2,012,321.00	\$2,399,602.55	\$387,281.55	\$2,535,533.02	\$2,117,918.19	\$417,614.83	\$19,550.51	\$10,369.81	\$29,920.32	\$0.00
Capital Projects	\$422,000.00	\$482,710.79	\$60,710.79	\$730,000.00	\$645,304.08	\$84,695.92	\$0.00	\$0.00	\$0.00	\$0.00
Permanent	\$5,500.00	\$5,314.75	-\$185.25	\$5,500.00	\$5,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,355.88
Enterprise	\$1,354,700.00	\$1,499,996.39	\$145,296.39	\$1,662,525.06	\$1,433,560.02	\$228,965.04	\$118,914.97	\$4,830.45	\$123,745.42	\$0.00
Custodial	\$86,000.00	\$35,628.81	-\$50,371.19	\$86,000.00	\$36,129.82	\$49,870.18	\$0.00	\$0.00	\$0.00	\$0.00
	\$5,847,564.59	\$6,614,514.26	\$766,949.67	\$7,451,032.66	\$6,447,167.03	\$1,003,865.63	\$143,982.00	\$16,544.76	\$160,526.76	\$100,355.88

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Schedule Of Debt Service Requirements
 For the Year Ended December 31, 2025

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Fiscal Year Ending	Principal (A)	Interest (B)	Total Columns A & B (C)
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
2029	89,794.74	11,874.24	101,668.98
2030	91,078.47	10,590.51	101,668.98
2031	237,510.28	35,682.14	273,192.42
2036	161,555.49	9,968.03	171,523.52
Total	\$841,877.75	\$111,183.09	\$953,060.84

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
Schedule Of Outstanding Debt
 For the Year Ended December 31, 2025

Description of Issue	Year Issued	Interest Rate	Balance January 1	Amount Issued	Retired Amount	Balance December 31
OWDA 7999 Water Reservoir	2020	2.70%	\$526,027.10	\$0.00	\$28,871.73	\$497,155.37
OWDA 9481 Storm Drain	2022	0.71%	400,764.35	0.00	56,041.97	344,722.38
Total			\$926,791.45	\$0.00	\$84,913.70	\$841,877.75

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

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2025

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, 2025

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 no Debt Service Funds.

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 non-expendable 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, 2025

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 2025 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.

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, 2025

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

Village employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, 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 2025, distributions of \$795.46 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
Ashtand County
Notes to the Financial Statements
For the Year Ended December 31, 2025

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, 2025 follows:

Fund Type	2025 Budgeted vs. Actual Receipts		Variance
	Budgeted Receipts	Actual Receipts	
General	1,967,044	2,191,261	224,217
Special Revenue	2,012,321	2,399,603	387,282
Debt Service	0	0	0
Capital Projects	422,000	482,711	60,711
Permanent	5,500	5,315	(185)
Enterprise	1,354,700	1,499,996	145,296

Fund Type	2025 Budgeted vs. Actual Budgetary Basis Disbursements		Variance
	Appropriation Authority	Budgetary Disbursements	
General	2,431,475	2,209,685	221,790
Special Revenue	2,535,533	2,120,698	414,835
Debt Service	0	0	0
Capital Projects	730,000	645,304	84,696
Permanent	0	0	0
Enterprise	1,662,525	1,433,844	228,681

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2025

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, 2025 was as follows:

	2025
Demand deposits	773,908
Total deposits	773,908
STAR Ohio	
Total investments	4,409,564
Total Deposits & Investments	5,183,472

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.

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 5 – Taxes (continued)

Income Taxes

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

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

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).

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 6 - Risk Management (continued)

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2024.

	<u>2024</u>
Assets	\$24,456,000
Liabilities	(16,692,000)
Accumulated Surplus	\$ <u>7,764,000</u>

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

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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

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, 2025.

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, 2025.

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, 2025.

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2025

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 2025, 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 2025, 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.

Note 9 – Debt

Debt outstanding at December 31, 2025 was as follows:

	Principal	Interest Rate
OWDA Loan - Reservoir Project	497,155	2.70%
OWDA Loan - Storm Sewer (Refinance of USDA)	344,722	0.71%
Total	\$841,877	

The Ohio Water Development Authority (OWDA) loans are for the water reservoir project and the storm sewer project. 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.

Financed Purchases

The Village currently has no financed purchases.

Amortization

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

Village of Loudonville
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Year Ending December 31:	OWDA		OWDA
	Storm Sewer Refinance	Reservoir Project	Reservoir Project
2026	58,788	42,881	42,881
2027	58,788	42,881	42,881
2028	58,788	42,881	42,881
2029	58,788	42,881	42,881
2030	58,788	42,881	42,881
2031-2035	58,788	214,404	214,404
2036-2040	0	171,523	171,523
Total	\$352,728	\$600,332	\$600,332

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 expendable 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 Projects	Permanent	Total
		Revenue	Projects			
Nonspendable:						
Unclaimed Monies Corpus	104					104
Outstanding Encumbrances	6,861	29,920	0	100,356	0	100,356
<i>Total</i>	<u>\$6,965</u>	<u>\$29,920</u>	<u>\$0</u>	<u>\$100,356</u>	<u>\$0</u>	<u>\$137,241</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.