

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

UAN v2024.1

All Special Revenue Funds

For the Year Ended December 31, 2023

	STREET CONST. MAINT.REP.	STATE STATE HIGHWAY
Cash Receipts		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	0	0
Intergovernmental	49,625	4,024
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	0
Miscellaneous	392	0
<i>Total Cash Receipts</i>	<u>50,017</u>	<u>4,024</u>
Cash Disbursements		
Current:		
Security of Persons & Property	0	0
Public Health Services	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	8,388	8,775
General Government	0	0
Intergovernmental	0	0
Capital Outlay	41,909	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>50,297</u>	<u>8,775</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(280)</u>	<u>(4,751)</u>
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
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>(280)</u>	<u>(4,751)</u>

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

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

UAN v2024.1

All Special Revenue Funds

For the Year Ended December 31, 2023

	STREET CONST. MAINT.REP.	STATE STATE HIGHWAY
<i>Fund Cash Balances, January 1</i>	<u>53,908</u>	<u>14,434</u>
<i>Fund Cash Balances, December 31</i>	<u>\$53,628</u>	<u>\$9,683</u>

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

UAN v2024.1

All Special Revenue Funds

For the Year Ended December 31, 2023

	ROAD ROAD CONSTRUCTI	PARKS PARKS RECREATION
Cash Receipts		
Property and Other Taxes	\$30,873	\$0
Municipal Income Tax	0	0
Intergovernmental	815	5,223
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>31,688</u>	<u>5,223</u>
Cash Disbursements		
Current:		
Security of Persons & Property	0	0
Public Health Services	0	0
Leisure Time Activities	0	44,501
Community Environment	0	0
Basic Utility Services	0	0
Transportation	613	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>613</u>	<u>44,501</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>31,075</u>	<u>(39,278)</u>
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Sale of Capital Assets	0	0
Transfers In	0	10,000
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>10,000</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>31,075</u>	<u>(29,278)</u>

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

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

UAN v2024.1

All Special Revenue Funds

For the Year Ended December 31, 2023

	ROAD ROAD CONSTRUCTI	PARKS PARKS RECREATION
<i>Fund Cash Balances, January 1</i>	60,597	29,578
<i>Fund Cash Balances, December 31</i>	\$91,672	\$300

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

UAN v2024.1

All Special Revenue Funds

For the Year Ended December 31, 2023

	PERMISSIVE MOTOR VEH LICENSE	American Rescue Plan
Cash Receipts		
Property and Other Taxes	\$4,585	\$0
Municipal Income Tax	0	0
Intergovernmental	2,293	0
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	7	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>6,885</u>	<u>0</u>
Cash Disbursements		
Current:		
Security of Persons & Property	0	0
Public Health Services	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Intergovernmental	0	0
Capital Outlay	0	126,308
Debt Service:		
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>126,308</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>6,885</u>	<u>(126,308)</u>
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
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>6,885</u>	<u>(126,308)</u>

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

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

UAN v2024.1

All Special Revenue Funds

For the Year Ended December 31, 2023

	PERMISSIVE MOTOR VEH LICENSE	American Rescue Plan
<i>Fund Cash Balances, January 1</i>	<u>12,088</u>	<u>126,308</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$18,973</u></u>	<u><u>\$0</u></u>

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

UAN v2024.1

All Special Revenue Funds

For the Year Ended December 31, 2023

	FIRE LEVY FUND	POLICE LEVY FUND
Cash Receipts		
Property and Other Taxes	\$31,125	\$26,778
Municipal Income Tax	0	0
Intergovernmental	2,218	2,218
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>33,343</u>	<u>28,996</u>
Cash Disbursements		
Current:		
Security of Persons & Property	32,600	27,329
Public Health Services	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	654	555
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>33,254</u>	<u>27,884</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>89</u>	<u>1,112</u>
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
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>89</u>	<u>1,112</u>

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

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

UAN v2024.1

All Special Revenue Funds

For the Year Ended December 31, 2023

	FIRE LEVY FUND	POLICE LEVY FUND
<i>Fund Cash Balances, January 1</i>	<u>2,177</u>	<u>20,754</u>
<i>Fund Cash Balances, December 31</i>	<u>\$2,266</u>	<u>\$21,866</u>

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

UAN v2024.1

All Special Revenue Funds

For the Year Ended December 31, 2023

	SPECIAL REVENUE TOTAL
Cash Receipts	
Property and Other Taxes	\$93,361
Municipal Income Tax	0
Intergovernmental	66,416
Special Assessments	0
Charges for Services	0
Fines, Licenses and Permits	0
Earnings on Investments	7
Miscellaneous	392
<i>Total Cash Receipts</i>	<u>160,176</u>
Cash Disbursements	
Current:	
Security of Persons & Property	59,929
Public Health Services	0
Leisure Time Activities	44,501
Community Environment	0
Basic Utility Services	0
Transportation	17,776
General Government	1,209
Intergovernmental	0
Capital Outlay	168,217
Debt Service:	
Principal Retirement	0
Payment of Capital Appreciation Bond Accretion	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	<u>291,632</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(131,456)</u>
Other Financing Receipts (Disbursements)	
Sale of Bonds	0
Sale of Refunding Bonds	0
Sale of Notes	0
Loans Issued	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0
Sale of Capital Assets	0
Transfers In	10,000
Transfers Out	0
Advances In	0
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>10,000</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>(121,456)</u>

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

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

UAN v2024.1

All Special Revenue Funds

For the Year Ended December 31, 2023

	SPECIAL REVENUE TOTAL
<i>Fund Cash Balances, January 1</i>	<u>319,844</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$198,388</u></u>

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

UAN v2024.1

All Debt Service Funds

For the Year Ended December 31, 2023

	OWDA Debt Service (Refinance)	OWDA/Reser (Refinance)
Cash Receipts		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	0	0
Intergovernmental	0	0
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	138	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>138</u>	<u>0</u>
Cash Disbursements		
Current:		
Security of Persons & Property	0	0
Public Health Services	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Intergovernmental	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	29,495	0
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	53,922	0
<i>Total Cash Disbursements</i>	<u>83,417</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(83,279)</u>	<u>0</u>
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Sale of Capital Assets	0	0
Transfers In	109,524	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>109,524</u>	<u>0</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>26,245</u>	<u>0</u>

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

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

UAN v2024.1

All Debt Service Funds

For the Year Ended December 31, 2023

	OWDA Debt Service (Refinance)	OWDA/Reser (Refinance)
<i>Fund Cash Balances, January 1</i>	<u>152,337</u>	<u>134,283</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$178,582</u></u>	<u><u>\$134,283</u></u>

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

UAN v2024.1

All Debt Service Funds

For the Year Ended December 31, 2023

	Wastewater Levy Debt Service	DEBT SERVICE TOTAL
Cash Receipts		
Property and Other Taxes	\$38,033	\$38,033
Municipal Income Tax	0	0
Intergovernmental	2,219	2,219
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	138
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>40,252</u>	<u>40,390</u>
Cash Disbursements		
Current:		
Security of Persons & Property	0	0
Public Health Services	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Intergovernmental	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	16,043	45,538
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	53,922
<i>Total Cash Disbursements</i>	<u>16,043</u>	<u>99,460</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>24,209</u>	<u>(59,070)</u>
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Sale of Capital Assets	0	0
Transfers In	0	109,524
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>109,524</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>24,209</u>	<u>50,454</u>

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

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

UAN v2024.1

All Debt Service Funds

For the Year Ended December 31, 2023

	Wastewater Levy Debt Service	DEBT SERVICE TOTAL
<i>Fund Cash Balances, January 1</i>	55,018	341,638
<i>Fund Cash Balances, December 31</i>	\$79,227	\$392,092

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

UAN v2024.1

All Capital Projects Funds

For the Year Ended December 31, 2023

	Water Tower Constructi	Wastewater Plant Expansion
Cash Receipts		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	0	0
Intergovernmental	0	0
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</u>
Cash Disbursements		
Current:		
Security of Persons & Property	0	0
Public Health Services	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Intergovernmental	0	0
Capital Outlay	4,780	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>4,780</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(4,780)</u>	<u>0</u>
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	(699)	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>(699)</u>	<u>0</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(5,479)</u>	<u>0</u>

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

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

UAN v2024.1

All Capital Projects Funds

For the Year Ended December 31, 2023

	Water Tower Constructi	Wastewater Plant Expansion
<i>Fund Cash Balances, January 1</i>	5,479	0
<i>Fund Cash Balances, December 31</i>	\$0	\$0

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

UAN v2024.1

All Capital Projects Funds

For the Year Ended December 31, 2023

	Washington Street Project	CAPITAL PROJECTS TOTAL
Cash Receipts		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	0	0
Intergovernmental	345,103	345,103
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>345,103</u>	<u>345,103</u>
Cash Disbursements		
Current:		
Security of Persons & Property	0	0
Public Health Services	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	254,206	254,206
General Government	0	0
Intergovernmental	0	0
Capital Outlay	0	4,780
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>254,206</u>	<u>258,986</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>90,897</u>	<u>86,117</u>
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	105,177	105,177
Other Debt Proceeds	0	0
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	(699)
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	(196,074)	(196,074)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(90,897)</u>	<u>(91,596)</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>(5,479)</u>

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

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

UAN v2024.1

All Capital Projects Funds

For the Year Ended December 31, 2023

	Washington Street Project	CAPITAL PROJECTS TOTAL
<i>Fund Cash Balances, January 1</i>	0	5,479
<i>Fund Cash Balances, December 31</i>	\$0	\$0

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

All Enterprise Funds

For the Year Ended December 31, 2023

	WATER OP WATER OPERATING	Water Tower Debt
Operating Cash Receipts		
Charges for Services	\$177,006	\$0
Fines, Licenses and Permits	0	0
Miscellaneous	1,869	0
<i>Total Operating Cash Receipts</i>	<u>178,875</u>	<u>0</u>
Operating Cash Disbursements		
Personal Services	44,519	0
Fringe Benefits	12,748	0
Contractual Services	18,850	0
Supplies and Materials	48,662	0
Claims	0	0
Other	0	0
<i>Total Operating Cash Disbursements</i>	<u>124,779</u>	<u>0</u>
<i>Operating Income (Loss)</i>	<u>54,096</u>	<u>0</u>
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental Receipts	0	0
Special Assessments	0	0
Earnings on Investments (proprietary funds only)	0	0
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Sale of Fixed Assets	0	0
Miscellaneous Receipts	0	0
Intergovernmental Disbursements	0	0
Capital Outlay	0	0
Excise Tax Payment - Electric	0	0
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Interest and Other Fiscal Charges	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	0	0
Other Financing Uses	(15,000)	(14,345)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(15,000)</u>	<u>(14,345)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<u>39,096</u>	<u>(14,345)</u>
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	0	21,219
Transfers Out	(52,048)	0
Advances In	0	0
Advances Out	0	0
<i>Net Change in Fund Cash Balance</i>	<u>(12,952)</u>	<u>6,874</u>

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

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

UAN v2024.1

All Enterprise Funds

For the Year Ended December 31, 2023

	WATER OP WATER OPERATING	Water Tower Debt
<i>Fund Cash Balances, January 1</i>	240,733	75,380
<i>Fund Cash Balances, December 31</i>	<u>\$227,781</u>	<u>\$82,254</u>

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

UAN v2024.1

All Enterprise Funds

For the Year Ended December 31, 2023

	Water Usage Overage	SEWER OP SEWER OPERATING
Operating Cash Receipts		
Charges for Services	\$0	\$305,977
Fines, Licenses and Permits	0	0
Miscellaneous	0	2,017
<i>Total Operating Cash Receipts</i>	<u>0</u>	<u>307,994</u>
Operating Cash Disbursements		
Personal Services	0	35,987
Fringe Benefits	0	10,957
Contractual Services	0	52,517
Supplies and Materials	57,163	35,772
Claims	0	0
Other	0	0
<i>Total Operating Cash Disbursements</i>	<u>57,163</u>	<u>135,233</u>
<i>Operating Income (Loss)</i>	<u>(57,163)</u>	<u>172,761</u>
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental Receipts	0	0
Special Assessments	0	0
Earnings on Investments (proprietary funds only)	0	0
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Sale of Fixed Assets	0	0
Miscellaneous Receipts	0	0
Intergovernmental Disbursements	0	0
Capital Outlay	0	0
Excise Tax Payment - Electric	0	0
Principal Retirement	0	(12,500)
Payment of Capital Appreciation Bond Accretion	0	0
Interest and Other Fiscal Charges	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	0	0
Other Financing Uses	0	(40,978)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>0</u>	<u>(53,478)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<u>(57,163)</u>	<u>119,283</u>
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	31,528	0
Transfers Out	0	(109,524)
Advances In	0	0
Advances Out	0	0

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

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

UAN v2024.1

All Enterprise Funds

For the Year Ended December 31, 2023

	Water Usage Overage	SEWER OP SEWER OPERATING
<i>Net Change in Fund Cash Balance</i>	(25,635)	9,759
<i>Fund Cash Balances, January 1</i>	211,369	496,849
<i>Fund Cash Balances, December 31</i>	\$185,734	\$506,608

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

UAN v2024.1

All Enterprise Funds

For the Year Ended December 31, 2023

	Storm Sewer-Other Enterprise	ENTERPRISE TOTAL
Operating Cash Receipts		
Charges for Services	\$14,347	\$497,330
Fines, Licenses and Permits	0	0
Miscellaneous	0	3,886
<i>Total Operating Cash Receipts</i>	<u>14,347</u>	<u>501,216</u>
Operating Cash Disbursements		
Personal Services	0	80,506
Fringe Benefits	0	23,705
Contractual Services	0	71,367
Supplies and Materials	0	141,597
Claims	0	0
Other	0	0
<i>Total Operating Cash Disbursements</i>	<u>0</u>	<u>317,175</u>
<i>Operating Income (Loss)</i>	<u>14,347</u>	<u>184,041</u>
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental Receipts	0	0
Special Assessments	0	0
Earnings on Investments (proprietary funds only)	0	0
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Sale of Fixed Assets	0	0
Miscellaneous Receipts	0	0
Intergovernmental Disbursements	0	0
Capital Outlay	0	0
Excise Tax Payment - Electric	0	0
Principal Retirement	0	(12,500)
Payment of Capital Appreciation Bond Accretion	0	0
Interest and Other Fiscal Charges	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	0	0
Other Financing Uses	0	(70,323)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>0</u>	<u>(82,823)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<u>14,347</u>	<u>101,218</u>
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	0	52,747
Transfers Out	0	(161,572)
Advances In	0	0
Advances Out	0	0

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

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

UAN v2024.1

All Enterprise Funds

For the Year Ended December 31, 2023

	Storm Sewer-Other Enterprise	ENTERPRISE TOTAL
<i>Net Change in Fund Cash Balance</i>	14,347	(7,607)
<i>Fund Cash Balances, January 1</i>	42,025	1,066,356
<i>Fund Cash Balances, December 31</i>	\$56,372	\$1,058,749

**Combined Statement of Receipts, Disbursements and Changes in
Fund Balances (Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2023**

UAN v2024.1

	General	Special Revenue	Debt Service
Cash Receipts			
Property and Other Taxes	\$36,629	\$93,361	\$38,033
Municipal Income Tax	180,594	0	0
Intergovernmental	49,018	66,416	2,219
Special Assessments	0	0	0
Charges for Services	76,362	0	0
Fines, Licenses and Permits	360	0	0
Earnings on Investments	12,985	7	138
Miscellaneous	6,705	392	0
<i>Total Cash Receipts</i>	<u>362,653</u>	<u>160,176</u>	<u>40,390</u>
Cash Disbursements			
Current:			
Security of Persons & Property	17,226	59,929	0
Public Health Services	3,166	0	0
Leisure Time Activities	0	44,501	0
Community Environment	0	0	0
Basic Utility Services	80,808	0	0
Transportation	61,225	17,776	0
General Government	132,147	1,209	0
Intergovernmental	0	0	0
Capital Outlay	0	168,217	0
Debt Service:			
Principal Retirement	0	0	45,538
Payment of Capital Appreciation Bond Accretion	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	0	0	53,922
<i>Total Cash Disbursements</i>	<u>294,572</u>	<u>291,632</u>	<u>99,460</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>68,081</u>	<u>(131,456)</u>	<u>(59,070)</u>
Other Financing Receipts (Disbursements)			
Sale of Bonds	0	0	0
Sale of Refunding Bonds	0	0	0
Sale of Notes	0	0	0
Loans Issued	0	0	0
Other Debt Proceeds	0	0	0
Premium and Accrued Interest on Debt	0	0	0
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Sale of Capital Assets	0	0	0
Transfers In	0	10,000	109,524
Transfers Out	(10,000)	0	0
Advances In	0	0	0
Advances Out	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	(63,322)	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(73,322)</u>	<u>10,000</u>	<u>109,524</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(5,241)</u>	<u>(121,456)</u>	<u>50,454</u>

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, 2023

UAN v2024.1

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
<i>Fund Cash Balances, January 1</i>	270,614	319,844	341,638
<i>Fund Cash Balances, December 31</i>	<u>\$265,373</u>	<u>\$198,388</u>	<u>\$392,092</u>

**Combined Statement of Receipts, Disbursements and Changes in
Fund Balances (Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2023**

UAN v2024.1

	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts			
Property and Other Taxes	\$0	\$0	\$168,023
Municipal Income Tax	0	0	180,594
Intergovernmental	345,103	0	462,756
Special Assessments	0	0	0
Charges for Services	0	0	76,362
Fines, Licenses and Permits	0	0	360
Earnings on Investments	0	0	13,130
Miscellaneous	0	0	7,097
<i>Total Cash Receipts</i>	<u>345,103</u>	<u>0</u>	<u>908,322</u>
Cash Disbursements			
Current:			
Security of Persons & Property	0	0	77,155
Public Health Services	0	0	3,166
Leisure Time Activities	0	0	44,501
Community Environment	0	0	0
Basic Utility Services	0	0	80,808
Transportation	254,206	0	333,207
General Government	0	0	133,356
Intergovernmental	0	0	0
Capital Outlay	4,780	0	172,997
Debt Service:			
Principal Retirement	0	0	45,538
Payment of Capital Appreciation Bond Accretion	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	0	0	53,922
<i>Total Cash Disbursements</i>	<u>258,986</u>	<u>0</u>	<u>944,650</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>86,117</u>	<u>0</u>	<u>(36,328)</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	105,177	0	105,177
Other Debt Proceeds	0	0	0
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	0	119,524
Transfers Out	(699)	0	(10,699)
Advances In	0	0	0
Advances Out	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	(196,074)	0	(259,396)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(91,596)</u>	<u>0</u>	<u>(45,394)</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(5,479)</u>	<u>0</u>	<u>(81,722)</u>

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, 2023

UAN v2024.1

	Capital Projects	Permanent	Totals (Memorandum Only)
<i>Fund Cash Balances, January 1</i>	5,479	0	937,575
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$855,853

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

UAN v2024.1

For the Year Ended December 31, 2023

	Enterprise	Internal Service
Operating Cash Receipts		
Charges for Services	\$497,330	\$0
Fines, Licenses and Permits	0	0
Miscellaneous	3,886	0
<i>Total Operating Cash Receipts</i>	<u>501,216</u>	<u>0</u>
Operating Cash Disbursements		
Personal Services	80,506	0
Fringe Benefits	23,705	0
Contractual Services	71,367	0
Supplies and Materials	141,597	0
Claims	0	0
Other	0	0
<i>Total Operating Cash Disbursements</i>	<u>317,175</u>	<u>0</u>
<i>Operating Income (Loss)</i>	<u>184,041</u>	<u>0</u>
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental Receipts	0	0
Special Assessments	0	0
Earnings on Investments (proprietary funds only)	0	0
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Sale of Fixed Assets	0	0
Miscellaneous Receipts	0	0
Intergovernmental Disbursements	0	0
Capital Outlay	0	0
Excise Tax Payment - Electric	0	0
Principal Retirement	(12,500)	0
Payment of Capital Appreciation Bond Accretion	0	0
Interest and Other Fiscal Charges	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	0	0
Other Financing Uses	(70,323)	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(82,823)</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<u>101,218</u>	<u>0</u>
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	52,747	0
Transfers Out	(161,572)	0
Advances In	0	0
Advances Out	0	0

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

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

UAN v2024.1

For the Year Ended December 31, 2023

	<u>Enterprise</u>	<u>Internal Service</u>
<i>Net Change in Fund Cash Balance</i>	(7,607)	0
<i>Fund Cash Balances, January 1</i>	1,066,356	0
<i>Fund Cash Balances, December 31</i>	<u>\$1,058,749</u>	<u>\$0</u>

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

UAN v2024.1

For the Year Ended December 31, 2023

	Totals (Memorandum Only)
Operating Cash Receipts	
Charges for Services	\$497,330
Fines, Licenses and Permits	0
Miscellaneous	3,886
<i>Total Operating Cash Receipts</i>	<u>501,216</u>
Operating Cash Disbursements	
Personal Services	80,506
Fringe Benefits	23,705
Contractual Services	71,367
Supplies and Materials	141,597
Claims	0
Other	0
<i>Total Operating Cash Disbursements</i>	<u>317,175</u>
<i>Operating Income (Loss)</i>	<u>184,041</u>
Non-Operating Receipts (Disbursements)	
Property and Other Local Taxes	0
Intergovernmental Receipts	0
Special Assessments	0
Earnings on Investments (proprietary funds only)	0
Sale of Bonds	0
Sale of Refunding Bonds	0
Sale of Notes	0
Loans Issued	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Sale of Fixed Assets	0
Miscellaneous Receipts	0
Intergovernmental Disbursements	0
Capital Outlay	0
Excise Tax Payment - Electric	0
Principal Retirement	(12,500)
Payment of Capital Appreciation Bond Accretion	0
Interest and Other Fiscal Charges	0
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0
Other Financing Sources	0
Other Financing Uses	(70,323)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(82,823)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	101,218
Capital Contributions	0
Special Item	0
Extraordinary Item	0
Transfers In	52,747
Transfers Out	(161,572)
Advances In	0
Advances Out	0

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

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

UAN v2024.1

For the Year Ended December 31, 2023

	Totals
	(Memorandum Only)
<i>Net Change in Fund Cash Balance</i>	(7,607)
<i>Fund Cash Balances, January 1</i>	1,066,356
<i>Fund Cash Balances, December 31</i>	\$1,058,749

Comparison of Budgeted and Actual Receipts

UAN v2024.1

All Budgeted Funds for Fiscal 2023 Year-to-Date

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	\$33,310.60	\$33,310.60	\$36,629.39	\$3,318.79
1000-130-0000 Municipal Income Tax	\$191,766.92	\$191,766.92	\$180,593.09	(\$11,173.83)
1000-211-0000 Local Government Distribution	\$41,426.00	\$41,426.00	\$46,019.90	\$4,593.90
1000-222-0000 Cigarette Tax	\$75.00	\$75.00	\$75.00	\$0.00
1000-224-0000 Liquor and Beer Permit Fees	\$1,776.00	\$1,776.00	\$56.00	(\$1,720.00)
1000-231-0000 Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
1000-290-0000 Other - State Shared Taxes and Permits	\$55.00	\$55.00	\$0.00	(\$55.00)
1000-490-0000 Other - Intergovernmental	\$5,850.08	\$5,850.08	\$2,867.46	(\$2,982.62)
1000-514-0000 Garbage and Trash	\$78,528.00	\$78,528.00	\$76,360.57	(\$2,167.43)
1000-621-0000 Building Permits	\$200.00	\$200.00	\$0.00	(\$200.00)
1000-623-0000 Zoning	\$0.00	\$0.00	\$350.00	\$350.00
1000-629-0000 Other - Licenses and Permits	\$40.00	\$40.00	\$10.00	(\$30.00)
1000-701-0000 Interest	\$3,525.00	\$3,525.00	\$12,985.46	\$9,460.46
1000-812-0000 Royalties	\$1,000.00	\$1,000.00	\$322.07	(\$677.93)
1000-891-0000 Other - Miscellaneous Operating	\$15,155.62	\$15,155.62	\$6,382.93	(\$8,772.69)
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
1000-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
1000-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$372,708.22	\$372,708.22	\$362,651.87	(\$10,056.35)
General Funds Total:	\$372,708.22	\$372,708.22	\$362,651.87	(\$10,056.35)
2000 Special Revenue				
Street Construction Maint. & Repair				
2011-225-0000 Gasoline Tax (State)	\$42,674.23	\$42,674.23	\$43,450.77	\$776.54
2011-231-0000 Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
2011-310-0000 Street Improvement and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
2011-430-0000 License Tax - County Levied	\$5,530.51	\$5,530.51	\$6,173.69	\$643.18
2011-624-0000 Street Opening	\$100.00	\$100.00	\$0.00	(\$100.00)
2011-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$392.11	\$392.11
2011-931-0000 Transfers - In	\$30,000.00	\$0.00	\$0.00	\$0.00
2011-999-0000 Other - Other Financing Sources	\$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.

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
State Highway				
Street Construction Maint. & Repair Fund Total:	\$78,304.74	\$48,304.74	\$50,016.57	\$1,711.83
2021-225-0000 Gasoline Tax (State)	\$3,302.70	\$3,302.70	\$3,523.04	\$220.34
2021-430-0000 License Tax - County Levied	\$487.81	\$487.81	\$500.58	\$12.77
2021-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
State Highway Fund Total:	\$3,790.51	\$3,790.51	\$4,023.62	\$233.11
Road Construction				
2022-110-0000 General Property Tax - Real Estate	\$29,823.81	\$29,823.81	\$30,872.27	\$1,048.46
2022-120-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2022-190-0000 Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
2022-231-0000 Property Tax Allocation	\$1,677.62	\$1,677.62	\$0.00	(\$1,677.62)
2022-490-0000 Other - Intergovernmental	\$0.00	\$0.00	\$814.73	\$814.73
Road Construction Fund Total:	\$31,501.43	\$31,501.43	\$31,687.00	\$185.57
Parks and Recreation				
2041-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$5,223.00	\$5,223.00	\$0.00
2041-931-0000 Transfers - In	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
Parks and Recreation Fund Total:	\$10,000.00	\$15,223.00	\$15,223.00	\$0.00
Permissive Motor Vehicle License Tax				
2101-140-0000 Permissive Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00
2101-190-0000 Other - Local Taxes	\$4,250.00	\$4,250.00	\$4,585.00	\$335.00
2101-490-0000 Other - Intergovernmental	\$2,125.00	\$2,125.00	\$2,292.50	\$167.50
2101-701-0000 Interest	\$1.33	\$1.33	\$6.78	\$5.45
Permissive Motor Vehicle License Tax Fund Total:	\$6,376.33	\$6,376.33	\$6,884.28	\$507.95
American Rescue Plan Act				
2151-490-0000 Other - Intergovernmental	\$0.50	\$0.50	\$0.00	(\$0.50)
American Rescue Plan Act Fund Total:	\$0.50	\$0.50	\$0.00	(\$0.50)
Fire Levy Fund				

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 Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2901-110-0000 General Property Tax - Real Estate	\$29,849.58	\$29,849.58	\$31,125.37	\$1,275.79
2901-231-0000 Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
2901-490-0000 Other - Intergovernmental	\$4,233.94	\$4,233.94	\$2,217.68	(\$2,016.26)
Fire Levy Fund Fund Total:	\$34,083.52	\$34,083.52	\$33,343.05	(\$740.47)
Police Levy Fund				
2902-110-0000 General Property Tax - Real Estate	\$24,516.52	\$24,516.52	\$26,778.34	\$2,261.82
2902-231-0000 Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
2902-490-0000 Other - Intergovernmental	\$4,303.80	\$4,303.80	\$2,217.68	(\$2,086.12)
2902-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Police Levy Fund Fund Total:	\$28,820.32	\$28,820.32	\$28,996.02	\$175.70
Special Revenue Funds Total:	\$192,877.35	\$168,100.35	\$170,173.54	\$2,073.19
3000 Debt Service				
OWDA Debt Service (Refinance)				
3901-701-0000 Interest	\$210.00	\$210.00	\$138.38	(\$71.62)
3901-931-0000 Transfers - In	\$109,524.00	\$109,524.00	\$109,524.00	\$0.00
OWDA Debt Service (Refinance) Fund Total:	\$109,734.00	\$109,734.00	\$109,662.38	(\$71.62)
OWDA/Reserve (Refinance)				
3902-931-0000 Transfers - In	\$0.50	\$0.50	\$0.00	(\$0.50)
OWDA/Reserve (Refinance) Fund Total:	\$0.50	\$0.50	\$0.00	(\$0.50)
Wastewater Levy Debt Service				
3903-110-0000 General Property Tax - Real Estate	\$32,640.00	\$32,640.00	\$38,033.96	\$5,393.96
3903-231-0000 Property Tax Allocation	\$0.00	\$0.00	\$0.84	\$0.84
3903-490-0000 Other - Intergovernmental	\$4,675.09	\$4,675.09	\$2,217.68	(\$2,457.41)
3903-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Wastewater Levy Debt Service Fund Total:	\$37,315.09	\$37,315.09	\$40,252.48	\$2,937.39
Debt Service Funds Total:	\$147,049.59	\$147,049.59	\$149,914.86	\$2,865.27

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 Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
4000 Capital Projects				
Water Tower Construction				
4901-424-0000 State - Pass Through Grants	\$0.00	\$0.00	\$0.00	\$0.00
4901-924-0000 OPWC Loans Issued	\$0.00	\$0.00	\$0.00	\$0.00
4901-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Water Tower Construction Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Wastewater Plant Expansion				
4902-413-0000 Federal - Pass Through Grants	\$1.00	\$1.00	\$0.00	(\$1.00)
4902-419-0000 Other - Federal Receipts	\$665,001.00	\$665,001.00	\$0.00	(\$665,001.00)
4902-923-0000 OWDA Loans Issued	\$1,100,001.00	\$1,100,001.00	\$0.00	(\$1,100,001.00)
4902-999-0000 Other - Other Financing Sources	\$1.00	\$1.00	\$0.00	(\$1.00)
Wastewater Plant Expansion Fund Total:	\$1,765,004.00	\$1,765,004.00	\$0.00	(\$1,765,004.00)
Washington Street Project				
4903-424-0000 State - Pass Through Grants	\$168,000.00	\$322,000.00	\$245,102.85	(\$76,897.15)
4903-440-0000 Grants or Aid (Non-Federal and Non-State)	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00
4903-924-0000 OPWC Loans Issued	\$168,000.00	\$168,000.00	\$105,177.34	(\$62,822.66)
Washington Street Project Fund Total:	\$436,000.00	\$590,000.00	\$450,280.19	(\$139,719.81)
Capital Projects Funds Total:	\$2,201,004.00	\$2,355,004.00	\$450,280.19	(\$1,904,723.81)
5000 Enterprise				
Water Operating				
5101-549-0000 Other - Utilities	\$0.00	\$0.00	\$0.00	\$0.00
5101-590-0000 Other - Charges for Services	\$170,957.46	\$170,957.46	\$177,006.25	\$6,048.79
5101-891-0000 Other - Miscellaneous Operating	\$2,853.00	\$2,853.00	\$1,868.77	(\$984.23)
5101-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
5101-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
5101-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Water Operating Fund Total:	\$173,810.46	\$173,810.46	\$178,875.02	\$5,064.56

Water Tower Debt Payment

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 Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
5103-340-0000 Water Improvement	\$0.00	\$0.00	\$0.00	\$0.00
5103-931-0000 Transfers - In	\$20,520.00	\$20,520.00	\$21,219.00	\$699.00
Water Tower Debt Payment Fund Total:	\$20,520.00	\$20,520.00	\$21,219.00	\$699.00
Water Usage Overage				
5104-590-0000 Other - Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
5104-931-0000 Transfers - In	\$28,611.00	\$28,611.00	\$31,528.20	\$2,917.20
Water Usage Overage Fund Total:	\$28,611.00	\$28,611.00	\$31,528.20	\$2,917.20
Sewer Operating				
5201-330-0000 Sewer Improvement	\$0.00	\$0.00	\$0.00	\$0.00
5201-549-0000 Other - Utilities	\$0.00	\$0.00	\$0.00	\$0.00
5201-590-0000 Other - Charges for Services	\$271,644.00	\$271,644.00	\$305,977.00	\$34,333.00
5201-891-0000 Other - Miscellaneous Operating	\$1,000.00	\$1,000.00	\$2,017.19	\$1,017.19
5201-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
5201-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Operating Fund Total:	\$272,644.00	\$272,644.00	\$307,994.19	\$35,350.19
Storm Sewer-Other Enterprise Operating				
5601-549-0000 Other - Utilities	\$14,539.77	\$14,539.77	\$14,346.58	(\$193.19)
5601-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Storm Sewer-Other Enterprise Operating Fund Total:	\$14,539.77	\$14,539.77	\$14,346.58	(\$193.19)
Enterprise Funds Total:	\$510,125.23	\$510,125.23	\$553,962.99	\$43,837.76
Report Totals:	\$3,423,764.39	\$3,552,987.39	\$1,686,983.45	(\$1,866,003.94)

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 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For		Appropriations For Year Ended December 31, 2023	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
		Encumbrances as of Preceding December 31, 2022	Encumbrances as of Preceding December 31, 2023					
1000 General								
General								
1000-130-390-0000	\$17,865.00	\$0.00	\$17,865.00	\$17,865.00	\$17,225.88	\$0.00	\$17,225.88	\$639.12
Other Contractual Services								
1000-190-211-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ohio Public Employees Retirement System								
1000-190-213-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicare								
1000-210-640-0000	\$3,166.00	\$0.00	\$3,166.00	\$3,166.00	\$3,166.00	\$0.00	\$3,166.00	\$0.00
Payment to Another Political Subdivision								
1000-240-690-0000	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00
Other - Other								
1000-561-398-0000	\$78,528.00	\$0.00	\$83,501.00	\$83,501.00	\$80,808.86	\$0.00	\$80,808.86	\$2,692.14
Garbage and Trash Removal								
1000-620-132-0000	\$51,000.00	\$350.08	\$51,000.00	\$51,350.08	\$50,363.12	\$385.76	\$50,748.88	\$601.20
Salaries - Administrator's Staff								
1000-620-211-0000	\$7,140.00	\$0.00	\$6,170.00	\$6,170.00	\$4,493.02	\$0.00	\$4,493.02	\$1,676.98
Ohio Public Employees Retirement System								
1000-620-212-0000	\$0.00	\$0.00	\$91.00	\$91.00	\$90.49	\$0.00	\$90.49	\$0.51
Social Security								
1000-620-213-0000	\$874.50	\$0.00	\$804.50	\$804.50	\$492.10	\$0.00	\$492.10	\$312.40
Medicare								
1000-620-225-0000	\$1,100.00	\$0.00	\$2,049.00	\$2,049.00	\$1,402.00	\$0.00	\$1,402.00	\$647.00
Workers' Compensation								
1000-620-228-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,385.04	\$0.00	\$4,385.04	\$614.96
Health Care Reimbursement								
1000-710-111-0000	\$5,760.00	\$0.00	\$5,760.00	\$5,760.00	\$4,960.00	\$0.00	\$4,960.00	\$800.00
Salaries - Council								
1000-710-129-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Salaries - Clerk/Treasurer's Office								
1000-710-131-0000	\$6,500.00	\$18.05	\$9,600.00	\$9,618.05	\$9,063.50	\$112.50	\$9,176.00	\$442.05
Salary - Administrator								
1000-710-160-0000	\$3,600.00	\$0.00	\$3,600.00	\$3,600.00	\$3,600.00	\$0.00	\$3,600.00	\$0.00
Salaries - Mayor's Office								
1000-710-211-0000	\$1,586.00	\$0.00	\$1,586.00	\$1,586.00	\$571.38	\$0.00	\$571.38	\$1,014.62
Ohio Public Employees Retirement System								
1000-710-212-0000	\$457.12	\$0.00	\$457.12	\$457.12	\$248.00	\$0.00	\$248.00	\$209.12
Social Security								
1000-710-213-0000	\$302.00	\$0.00	\$302.00	\$302.00	\$183.64	\$0.00	\$183.64	\$118.36
Medicare								
1000-710-311-0000	\$7,432.00	\$0.00	\$8,732.00	\$8,732.00	\$6,494.74	\$0.00	\$6,494.74	\$2,237.26
Electricity								
1000-710-312-0000	\$900.00	\$0.00	\$1,325.00	\$1,325.00	\$1,196.75	\$0.00	\$1,196.75	\$128.25
Water and Sewage								
1000-710-313-0000	\$6,724.00	\$0.00	\$4,999.00	\$4,999.00	\$2,356.73	\$0.00	\$2,356.73	\$2,642.27
Natural Gas								
1000-710-319-0000	\$1,740.00	\$0.00	\$1,740.00	\$1,740.00	\$1,740.00	\$0.00	\$1,740.00	\$0.00
Other - Utilities								

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 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
1000-710-321-0000 Telephone	\$2,700.00	\$0.00	\$2,700.00	\$2,700.00	\$2,248.06	\$0.00	\$2,248.06	\$451.94
1000-710-322-0000 Postage	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00	\$0.00	\$400.00	\$0.00
1000-710-325-0000 Advertising	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$886.50	\$0.00	\$886.50	\$113.50
1000-710-330-0000 Rents and Leases	\$1,560.00	\$0.00	\$1,560.00	\$1,560.00	\$1,560.00	\$0.00	\$1,560.00	\$0.00
1000-710-352-0000 Property Insurance Premiums	\$15,486.00	\$0.00	\$15,486.00	\$15,486.00	\$14,870.00	\$0.00	\$14,870.00	\$626.00
1000-710-353-0000 Liability Insurance Premiums	\$619.30	\$0.00	\$619.30	\$619.30	\$0.00	\$0.00	\$0.00	\$619.30
1000-710-410-0000 Office Supplies and Materials	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$1,428.12	\$0.00	\$1,428.12	\$3,571.88
1000-710-420-0000 Operating Supplies and Materials	\$15,700.00	\$0.00	\$15,700.00	\$15,700.00	\$12,094.70	\$0.00	\$12,094.70	\$3,605.30
1000-725-121-0000 Salary - Clerk/Treasurer	\$32,000.00	\$223.30	\$32,000.00	\$32,223.30	\$30,468.14	\$234.44	\$30,702.58	\$1,520.72
1000-725-211-0000 Ohio Public Employees Retirement System	\$4,480.00	\$0.00	\$4,480.00	\$4,480.00	\$4,220.94	\$0.00	\$4,220.94	\$259.06
1000-725-213-0000 Medicare	\$528.00	\$0.00	\$528.00	\$528.00	\$438.62	\$0.00	\$438.62	\$89.38
1000-725-228-0000 Health Care Reimbursement	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$5,545.00	\$0.00	\$5,545.00	\$455.00
1000-725-252-0000 Travel and Transportation	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
1000-725-349-0000 Other - Professional and Technical Services	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
1000-725-410-0000 Office Supplies and Materials	\$2,488.00	\$0.00	\$2,488.00	\$2,488.00	\$815.31	\$0.00	\$815.31	\$1,672.69
1000-725-420-0000 Operating Supplies and Materials	\$7,116.01	\$0.00	\$4,416.01	\$4,416.01	\$1,595.83	\$0.00	\$1,595.83	\$2,820.18
1000-740-344-0000 Tax Collection Fees	\$12,570.00	\$0.00	\$13,730.00	\$13,730.00	\$13,723.94	\$0.00	\$13,723.94	\$6.06
1000-745-342-0000 Auditing Services	\$3,000.00	\$0.00	\$1,527.00	\$1,527.00	\$1,527.00	\$0.00	\$1,527.00	\$0.00
1000-745-343-0000 Uniform Accounting Network Fees	\$2,856.00	\$0.00	\$4,396.00	\$4,396.00	\$4,380.00	\$0.00	\$4,380.00	\$16.00
1000-750-141-0000 Salary - Legal Counsel	\$15,500.00	\$0.00	\$12,160.00	\$12,160.00	\$2,745.00	\$0.00	\$2,745.00	\$9,415.00
1000-760-610-0000 Deposits Refunded	\$5,488.00	\$0.00	\$3,328.00	\$3,328.00	\$2,783.08	\$0.00	\$2,783.08	\$544.92
1000-910-910-0000 Transfers - Out	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$10,000.00	\$0.00	\$10,000.00	\$30,000.00
1000-930-930-0000 Contingencies	\$75,000.00	\$0.00	\$73,900.00	\$73,900.00	\$63,322.15	\$0.00	\$63,322.15	\$10,577.85
General Fund Total:	\$450,375.93	\$591.43	\$450,375.93	\$450,967.36	\$367,893.64	\$732.70	\$368,626.34	\$82,341.02

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 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
General Funds Total:	\$450,375.93	\$591.43	\$450,375.93	\$450,967.36	\$367,893.64	\$732.70	\$368,626.34	\$82,341.02
2000 Special Revenue								
Street Construction Maint. & Repair								
2011-620-190-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Personal Services								
2011-620-211-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ohio Public Employees Retirement System								
2011-620-213-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicare								
2011-620-420-0000	\$45,546.16	\$0.00	\$45,546.16	\$45,546.16	\$8,388.13	\$0.00	\$8,388.13	\$37,158.03
Operating Supplies and Materials								
2011-800-520-0000	\$30,190.74	\$0.00	\$30,190.74	\$30,190.74	\$19,538.65	\$0.00	\$19,538.65	\$10,652.09
Equipment								
2011-800-555-0000	\$22,500.00	\$0.00	\$22,500.00	\$22,500.00	\$22,370.00	\$0.00	\$22,370.00	\$130.00
Streets, Highways Sidewalks and Curbs								
Street Construction Maint. & Repair Fund Total:	\$98,236.90	\$0.00	\$98,236.90	\$98,236.90	\$50,296.78	\$0.00	\$50,296.78	\$47,940.12
State Highway								
2021-620-420-0000	\$3,790.51	\$0.00	\$9,790.51	\$9,790.51	\$8,774.80	\$0.00	\$8,774.80	\$1,015.71
Operating Supplies and Materials								
State Highway Fund Total:	\$3,790.51	\$0.00	\$9,790.51	\$9,790.51	\$8,774.80	\$0.00	\$8,774.80	\$1,015.71
Road Construction								
2022-610-344-0000	\$630.00	\$0.00	\$630.00	\$630.00	\$612.52	\$0.00	\$612.52	\$17.48
Tax Collection Fees								
2022-610-420-0000	\$75,117.00	\$0.00	\$75,117.00	\$75,117.00	\$0.00	\$0.00	\$0.00	\$75,117.00
Operating Supplies and Materials								
Road Construction Fund Total:	\$75,747.00	\$0.00	\$75,747.00	\$75,747.00	\$612.52	\$0.00	\$612.52	\$75,134.48
Parks and Recreation								
2041-310-430-0000	\$39,578.00	\$0.00	\$44,801.00	\$44,801.00	\$44,501.00	\$0.00	\$44,501.00	\$300.00
Repairs and Maintenance								
Parks and Recreation Fund Total:	\$39,578.00	\$0.00	\$44,801.00	\$44,801.00	\$44,501.00	\$0.00	\$44,501.00	\$300.00
Permissive Motor Vehicle License Tax								
2101-610-420-0000	\$15,624.00	\$0.00	\$15,624.00	\$15,624.00	\$0.00	\$0.00	\$0.00	\$15,624.00
Operating Supplies and Materials								
Permissive Motor Vehicle License Tax Fund Total:	\$15,624.00	\$0.00	\$15,624.00	\$15,624.00	\$0.00	\$0.00	\$0.00	\$15,624.00
American Rescue Plan Act								
2151-800-560-0000	\$126,308.26	\$0.00	\$126,308.26	\$126,308.26	\$126,308.26	\$0.00	\$126,308.26	\$0.00
Utility Distribution Systems								

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 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
American Rescue Plan Act Fund Total:	\$126,308.26	\$0.00	\$126,308.26	\$126,308.26	\$126,308.26	\$0.00	\$126,308.26	\$0.00
Fire Levy Fund								
2901-120-640-0000	\$32,896.14	\$0.00	\$32,896.14	\$32,896.14	\$32,600.00	\$0.00	\$32,600.00	\$296.14
Payment to Another Political Subdivision								
2901-740-344-0000	\$713.86	\$0.00	\$713.86	\$713.86	\$654.40	\$0.00	\$654.40	\$59.46
Tax Collection Fees								
Fire Levy Fund Total:	\$33,610.00	\$0.00	\$33,610.00	\$33,610.00	\$33,254.40	\$0.00	\$33,254.40	\$355.60
Police Levy Fund								
2902-110-190-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Personal Services								
2902-110-211-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ohio Public Employees Retirement System								
2902-110-213-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicare								
2902-190-300-0000	\$27,636.54	\$0.00	\$29,636.54	\$29,636.54	\$27,329.33	\$0.00	\$27,329.33	\$2,307.21
Contractual Services								
2902-740-344-0000	\$643.46	\$0.00	\$643.46	\$643.46	\$554.76	\$0.00	\$554.76	\$88.70
Tax Collection Fees								
Police Levy Fund Total:	\$28,280.00	\$0.00	\$30,280.00	\$30,280.00	\$27,884.09	\$0.00	\$27,884.09	\$2,395.91
Special Revenue Funds Total:	\$421,174.67	\$0.00	\$434,397.67	\$434,397.67	\$291,631.85	\$0.00	\$291,631.85	\$142,765.82
3000 Debt Service								
OWDA Debt Service (Refinance)								
3901-850-710-0000	\$53,291.49	\$0.00	\$53,291.49	\$53,291.49	\$29,494.65	\$0.00	\$29,494.65	\$23,796.84
Principal								
3901-850-720-0000	\$56,442.51	\$0.00	\$56,442.51	\$56,442.51	\$53,922.76	\$0.00	\$53,922.76	\$2,519.75
Interest								
OWDA Debt Service (Refinance) Fund Total:	\$109,734.00	\$0.00	\$109,734.00	\$109,734.00	\$83,417.41	\$0.00	\$83,417.41	\$26,316.59
OWDA/Reserve (Refinance)								
3902-850-710-0000	\$134,283.75	\$0.00	\$134,283.75	\$134,283.75	\$0.00	\$0.00	\$0.00	\$134,283.75
Principal								
OWDA/Reserve (Refinance) Fund Total:	\$134,283.75	\$0.00	\$134,283.75	\$134,283.75	\$0.00	\$0.00	\$0.00	\$134,283.75
Wastewater Levy Debt Service								
3903-850-710-0000	\$39,810.00	\$0.00	\$39,810.00	\$39,810.00	\$16,043.47	\$0.00	\$16,043.47	\$23,766.53
Principal								
3903-850-720-0000	\$0.00	\$0.00	\$5,200.00	\$5,200.00	\$0.00	\$0.00	\$0.00	\$5,200.00
Interest								

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 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding		Appropriations For Year Ended		Disbursements for Year Ended		Reserve for Encumbrances as of		Variance Favorable (Unfavorable)
		December 31, 2022	December 31, 2023	December 31, 2023	December 31, 2023	December 31, 2023	December 31, 2023	December 31, 2023	Total	
Sewer Operating Fund Total:	\$457,821.00	\$288.04	\$457,821.00	\$458,109.04	\$298,234.78	\$260.60	\$298,495.38	\$159,613.66		
Storm Sewer-Other Enterprise Operating										
5601-559-430-0000	\$40,327.00	\$0.00	\$40,327.00	\$40,327.00	\$0.00	\$0.00	\$0.00	\$40,327.00		
Repairs and Maintenance										
Storm Sewer-Other Enterprise Operating Fund Total:	\$40,327.00	\$0.00	\$40,327.00	\$40,327.00	\$0.00	\$0.00	\$0.00	\$40,327.00		
Enterprise Funds Total:	\$928,649.00	\$564.68	\$1,006,649.00	\$1,007,213.68	\$561,569.76	\$601.20	\$562,170.96	\$445,042.72		
Report Totals:	\$4,164,756.35	\$1,156.11	\$4,364,179.35	\$4,365,335.46	\$1,776,315.32	\$1,333.90	\$1,777,649.22	\$2,587,686.24		

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 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
5104-539-439-0000 Other - Repairs and Maintenance	\$140,979.00	\$0.00	\$220,979.00	\$57,162.76	\$0.00	\$57,162.76	\$163,816.24
Water Usage Coverage Fund Total:							\$163,816.24
5201-541-132-0000 Sewer Operating	\$51,400.00	\$288.04	\$42,200.00	\$35,986.92	\$260.60	\$36,247.52	\$6,240.52
5201-541-190-0000 Salaries - Administrator's Staff	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-541-211-0000 Other - Personal Services	\$7,196.00	\$0.00	\$7,196.00	\$6,471.98	\$0.00	\$6,471.98	\$724.02
5201-541-212-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-541-213-0000 Social Security	\$848.10	\$0.00	\$848.10	\$672.92	\$0.00	\$672.92	\$175.18
5201-541-225-0000 Medicare	\$550.00	\$0.00	\$1,300.00	\$811.50	\$0.00	\$811.50	\$488.50
5201-541-228-0000 Workers' Compensation	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
5201-541-300-0000 Health Care Reimbursement	\$0.00	\$0.00	\$9,200.00	\$9,200.00	\$0.00	\$9,200.00	\$0.00
5201-541-311-0000 Contractual Services	\$40,258.00	\$0.00	\$42,258.00	\$34,913.35	\$0.00	\$34,913.35	\$7,344.65
5201-541-319-0000 Electricity	\$5,200.00	\$0.00	\$3,200.00	\$2,500.00	\$0.00	\$2,500.00	\$700.00
5201-541-321-0000 Other - Utilities	\$3,650.00	\$0.00	\$3,650.00	\$3,343.37	\$0.00	\$3,343.37	\$306.63
5201-541-323-0000 Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-542-322-0000 Postage Machine Rental	\$1,338.78	\$0.00	\$1,338.78	\$950.00	\$0.00	\$950.00	\$388.78
5201-542-323-0000 Postage	\$900.00	\$0.00	\$900.00	\$293.42	\$0.00	\$293.42	\$606.58
5201-549-420-0000 Postage Machine Rental	\$59,818.23	\$0.00	\$59,818.23	\$35,771.99	\$0.00	\$35,771.99	\$24,046.24
5201-690-420-0000 Operating Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-740-344-0000 Operating Supplies and Materials	\$1,114.99	\$0.00	\$1,114.99	\$817.69	\$0.00	\$817.69	\$297.30
5201-745-342-0000 Tax Collection Fees	\$2,000.00	\$0.00	\$2,000.00	\$500.00	\$0.00	\$500.00	\$1,500.00
5201-800-560-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-850-710-0000 Utility Distribution Systems	\$25,000.00	\$0.00	\$25,000.00	\$12,500.00	\$0.00	\$12,500.00	\$12,500.00
5201-910-910-0000 Principal	\$109,524.00	\$0.00	\$109,524.00	\$109,524.00	\$0.00	\$109,524.00	\$0.00
5201-930-930-0000 Transfers - Out	\$146,022.90	\$0.00	\$145,272.90	\$40,977.64	\$0.00	\$40,977.64	\$104,295.26
5201-930-930-0000 Contingencies							

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 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
5101-531-311-0000 Electricity	\$11,467.00	\$0.00	\$11,467.00	\$11,467.00	\$10,968.83	\$0.00	\$10,968.83	\$498.17
5101-531-312-0000 Water and Sewage	\$1,374.00	\$0.00	\$1,374.00	\$1,374.00	\$1,199.75	\$0.00	\$1,199.75	\$174.25
5101-531-313-0000 Natural Gas	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$2,410.02	\$0.00	\$2,410.02	\$2,589.98
5101-531-319-0000 Other - Utilities	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,740.00	\$0.00	\$1,740.00	\$260.00
5101-531-321-0000 Telephone	\$2,015.00	\$0.00	\$2,015.00	\$2,015.00	\$938.58	\$0.00	\$938.58	\$1,076.42
5101-531-323-0000 Postage Machine Rental	\$900.00	\$0.00	\$900.00	\$900.00	\$292.39	\$0.00	\$292.39	\$607.61
5101-531-420-0000 Operating Supplies and Materials	\$52,156.00	\$0.00	\$56,156.00	\$56,156.00	\$48,662.48	\$0.00	\$48,662.48	\$7,493.52
5101-531-432-0000 Repairs and Maintenance of Machinery & Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-532-322-0000 Postage	\$1,338.78	\$0.00	\$1,338.78	\$1,338.78	\$800.00	\$0.00	\$800.00	\$538.78
5101-539-190-0000 Other - Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-213-0000 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-690-420-0000 Operating Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-745-342-0000 Auditing Services	\$2,000.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00
5101-800-540-0000 Machinery, Equipment and Furniture	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-910-910-0000 Transfers - Out	\$53,649.00	\$0.00	\$53,649.00	\$53,649.00	\$52,048.20	\$0.00	\$52,048.20	\$1,600.80
5101-930-930-0000 Contingencies	\$69,608.12	\$0.00	\$68,086.30	\$68,086.30	\$15,000.00	\$0.00	\$15,000.00	\$53,086.30
Water Operating Fund Total:	\$267,002.00	\$276.64	\$267,002.00	\$267,278.64	\$191,827.10	\$340.60	\$192,167.70	\$75,110.94
Water Tower Debt Payment								
5103-800-500-0000 Capital Outlay	\$20,520.00	\$0.00	\$5,520.00	\$5,520.00	\$0.00	\$0.00	\$0.00	\$5,520.00
5103-850-710-0000 Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103-850-720-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5103-990-990-0000 Other - Other Financing Uses	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$14,345.12	\$0.00	\$14,345.12	\$654.88
Water Tower Debt Payment Fund Total:	\$20,520.00	\$0.00	\$20,520.00	\$20,520.00	\$14,345.12	\$0.00	\$14,345.12	\$6,174.88
Water Usage Coverage								

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 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Wastewater Levy Debt Service Fund Total:	\$39,810.00	\$0.00	\$45,010.00	\$16,043.47	\$0.00	\$16,043.47	\$28,966.53
Debt Service Funds Total:	\$283,827.75	\$0.00	\$289,027.75	\$99,460.88	\$0.00	\$99,460.88	\$189,566.87
4000 Capital Projects							
Water Tower Construction							
4901-800-560-0000	\$5,479.00	\$0.00	\$4,780.00	\$4,780.00	\$0.00	\$4,780.00	\$0.00
Utility Distribution Systems							
4901-910-910-0000	\$0.00	\$0.00	\$699.00	\$699.00	\$0.00	\$699.00	\$0.00
Transfers - Out							
Water Tower Construction Fund Total:	\$5,479.00	\$0.00	\$5,479.00	\$5,479.00	\$0.00	\$5,479.00	\$0.00
Wastewater Plant Expansion							
4902-549-346-0000	\$541,250.00	\$0.00	\$541,250.00	\$0.00	\$0.00	\$0.00	\$541,250.00
Engineering Services							
4902-549-560-0000	\$1,100,000.00	\$0.00	\$1,100,000.00	\$0.00	\$0.00	\$0.00	\$1,100,000.00
Utility Distribution Systems							
Wastewater Plant Expansion Fund Total:	\$1,641,250.00	\$0.00	\$1,641,250.00	\$0.00	\$0.00	\$0.00	\$1,641,250.00
Washington Street Project							
4903-610-396-0000	\$435,000.00	\$0.00	\$254,205.70	\$254,205.70	\$0.00	\$254,205.70	\$0.00
Streets, Highways, Curbs and Sidewalks							
4903-990-990-0000	\$0.00	\$0.00	\$282,794.30	\$196,074.49	\$0.00	\$196,074.49	\$86,719.81
Other - Other Financing Uses							
Washington Street Project Fund Total:	\$435,000.00	\$0.00	\$537,000.00	\$450,280.19	\$0.00	\$450,280.19	\$86,719.81
Capital Projects Funds Total:	\$2,082,729.00	\$0.00	\$2,183,729.00	\$455,759.19	\$0.00	\$455,759.19	\$1,727,969.81
5000 Enterprise							
Water Operating							
5101-531-132-0000	\$51,400.00	\$276.64	\$51,400.00	\$44,519.02	\$340.60	\$44,859.62	\$6,817.02
Salaries - Administrator's Staff							
5101-531-190-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Personal Services							
5101-531-211-0000	\$7,196.00	\$0.00	\$8,378.37	\$8,104.41	\$0.00	\$8,104.41	\$273.96
Ohio Public Employees Retirement System							
5101-531-212-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Social Security							
5101-531-213-0000	\$848.10	\$0.00	\$869.92	\$869.92	\$0.00	\$869.92	\$0.00
Medicare							
5101-531-225-0000	\$550.00	\$0.00	\$867.63	\$773.50	\$0.00	\$773.50	\$84.13
Workers' Compensation							
5101-531-228-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
Health Care Reimbursement							

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.

VILLAGE OF NEW MADISON, DARKE COUNTY
Reconciliation of Interfund Transactions
Fiscal 2023 Year-to-Date

01/09/24 2:29:52 PM
UAN v2024.1

Fund Description	Transfers In (A)	Transfers Out (B)	Variance (C = A - B) (C)	Advances In (D)	Advances Out (E)	Variance (F = D - E) (F)
General	\$0.00	\$10,000.00	-\$10,000.00	\$0.00	\$0.00	\$0.00
Parks and Recreation	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00
OWDA Debt Service (Refinance)	\$109,524.00	\$0.00	\$109,524.00	\$0.00	\$0.00	\$0.00
Water Tower Construction	\$0.00	\$699.00	-\$699.00	\$0.00	\$0.00	\$0.00
Water Operating	\$0.00	\$52,048.20	-\$52,048.20	\$0.00	\$0.00	\$0.00
Water Tower Debt Payment	\$21,219.00	\$0.00	\$21,219.00	\$0.00	\$0.00	\$0.00
Water Usage Overage	\$31,528.20	\$0.00	\$31,528.20	\$0.00	\$0.00	\$0.00
Sewer Operating	\$0.00	\$109,524.00	-\$109,524.00	\$0.00	\$0.00	\$0.00
	<u>\$172,271.20</u>	<u>\$172,271.20</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

VILLAGE OF NEW MADISON, DARKE COUNTY
Comparison of Budget and Appropriated
System Year 2023

01/09/24 2:36:56 PM
UAN v2024.1

Fund	Name	Fund Balance 12/31	Reserved for Encumbrance 12/31	Reserved for Non-Spendable Balance 12/31	Reserve Balance (5705.13 (A)(1) & 5705.132) 12/31	Advances Not Repaid	Estimated Revenue	New Reserve Balance (5705.13(A)(1) & 5705.132)	Total Estimated Resources	Final Appropriation	Variance
1000	General	\$270,614.27	\$591.43	\$0.00	\$0.00	\$17,541.41	\$372,708.22	\$0.00	\$660,272.47	\$450,375.93	\$209,896.54
2011	Street Construction Maint	\$53,907.93	\$0.00	\$0.00	\$0.00	\$0.00	\$48,304.74	\$0.00	\$102,212.67	\$98,236.90	\$3,975.77
2021	State Highway	\$14,434.44	\$0.00	\$0.00	\$0.00	\$0.00	\$3,790.51	\$0.00	\$18,224.95	\$9,790.51	\$8,434.44
2022	Road Construction	\$60,597.10	\$0.00	\$0.00	\$0.00	\$0.00	\$31,501.43	\$0.00	\$92,098.53	\$75,747.00	\$16,351.53
2041	Parks and Recreation	\$29,578.41	\$0.00	\$0.00	\$0.00	\$0.00	\$15,223.00	\$0.00	\$44,801.41	\$44,801.00	\$0.41
2101	Permissive Motor Vehicle	\$12,088.24	\$0.00	\$0.00	\$0.00	\$0.00	\$6,376.33	\$0.00	\$18,464.57	\$15,624.00	\$2,840.57
2151	American Rescue Plan Act	\$126,308.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.50	\$0.00	\$126,308.76	\$126,308.26	\$0.50
2901	Fire Levy Fund	\$2,177.45	\$0.00	\$0.00	\$0.00	\$0.00	\$34,083.52	\$0.00	\$36,260.97	\$33,610.00	\$2,650.97
2902	Police Levy Fund	\$20,754.16	\$0.00	\$0.00	\$0.00	\$-17,541.41	\$28,820.32	\$0.00	\$32,033.07	\$30,280.00	\$1,753.07
3901	OWDA Debt Service (Refin)	\$152,336.85	\$0.00	\$0.00	\$0.00	\$0.00	\$109,734.00	\$0.00	\$262,070.85	\$109,734.00	\$152,336.85
3902	OWDA/Reserve (Refin)	\$134,283.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.50	\$0.00	\$134,283.75	\$134,283.75	\$0.00
3903	Wastewater Levy Debt Sr	\$55,017.93	\$0.00	\$0.00	\$0.00	\$0.00	\$37,315.09	\$0.00	\$92,333.02	\$45,010.00	\$47,323.02
4901	Water Tower Construction	\$5,479.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,479.00	\$5,479.00	\$0.00
4902	Wastewater Plant Expans	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,765,004.00	\$0.00	\$1,765,004.00	\$1,641,250.00	\$123,754.00
4903	Washington Street Projec	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$590,000.00	\$0.00	\$590,000.00	\$537,000.00	\$53,000.00
5101	Water Operating	\$240,732.68	\$276.64	\$0.00	\$0.00	\$0.00	\$173,810.46	\$0.00	\$414,266.50	\$267,002.00	\$147,264.50
5103	Water Tower Debt Payme	\$75,380.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,520.00	\$0.00	\$95,900.00	\$20,520.00	\$75,380.00
5104	Water Usage Overage	\$211,368.96	\$0.00	\$0.00	\$0.00	\$0.00	\$28,611.00	\$0.00	\$239,979.96	\$220,979.00	\$19,000.96
5201	Sewer Operating	\$496,848.54	\$288.04	\$0.00	\$0.00	\$0.00	\$272,644.00	\$0.00	\$769,204.50	\$457,821.00	\$311,383.50
5601	Storm Sewer-Other Enter	\$42,025.31	\$0.00	\$0.00	\$0.00	\$0.00	\$14,539.77	\$0.00	\$56,565.08	\$40,327.00	\$16,238.08
		\$2,003,932.78	\$1,156.11	\$0.00	\$0.00	\$0.00	\$3,552,987.39	\$0.00	\$5,555,764.06	\$4,364,179.35	\$1,191,584.71

Comparison of Budget and Appropriated

System Year 2023

Fund	Name	Fund Balance 12/31	Reserved for Encumbrance 12/31	Reserved for Non-Spendable Balance 12/31	Reserve Balance (5705.13 (A)(1) & 5705.132) 12/31	Advances Not Repaid	Estimated Revenue	New Reserve Balance (5705.13 (A)(1) & 5705.132)	Total Estimated Resources	Final Appropriation	Variance
1000	General	\$270,614.27	\$591.43	\$0.00	\$0.00	\$17,541.41	\$372,708.22	\$0.00	\$660,272.47	\$450,375.93	\$209,896.54
2011	Street Construction Maint	\$53,907.93	\$0.00	\$0.00	\$0.00	\$0.00	\$48,304.74	\$0.00	\$102,212.67	\$98,236.90	\$3,975.77
2021	State Highway	\$14,434.44	\$0.00	\$0.00	\$0.00	\$0.00	\$3,790.51	\$0.00	\$18,224.95	\$9,790.51	\$8,434.44
2022	Road Construction	\$60,597.10	\$0.00	\$0.00	\$0.00	\$0.00	\$31,501.43	\$0.00	\$92,098.53	\$75,747.00	\$16,351.53
2041	Parks and Recreation	\$29,578.41	\$0.00	\$0.00	\$0.00	\$0.00	\$15,223.00	\$0.00	\$44,801.41	\$44,801.00	\$0.41
2101	Permissive Motor Vehicle	\$12,088.24	\$0.00	\$0.00	\$0.00	\$0.00	\$6,376.33	\$0.00	\$18,464.57	\$15,624.00	\$2,840.57
2151	American Rescue Plan Act	\$126,308.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.50	\$0.00	\$126,308.76	\$126,308.26	\$0.50
2901	Fire Levy Fund	\$2,177.45	\$0.00	\$0.00	\$0.00	\$0.00	\$34,083.52	\$0.00	\$36,260.97	\$33,610.00	\$2,650.97
2902	Police Levy Fund	\$20,754.16	\$0.00	\$0.00	\$0.00	-\$17,541.41	\$28,820.32	\$0.00	\$32,033.07	\$30,280.00	\$1,753.07
3901	OWDA Debt Service (Rel)	\$152,336.85	\$0.00	\$0.00	\$0.00	\$0.00	\$109,734.00	\$0.00	\$262,070.85	\$109,734.00	\$152,336.85
3902	OWDA/Reserve (Refinanc	\$134,283.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.50	\$0.00	\$134,283.75	\$134,283.75	\$0.00
3903	Wastewater Levy Debt S	\$55,017.93	\$0.00	\$0.00	\$0.00	\$0.00	\$37,315.09	\$0.00	\$92,333.02	\$45,010.00	\$47,323.02
4901	Water Tower Constructio	\$5,479.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,479.00	\$5,479.00	\$0.00
4902	Wastewater Plant Expans	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,765,004.00	\$0.00	\$1,765,004.00	\$1,641,250.00	\$123,754.00
4903	Washington Street Projec	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$590,000.00	\$0.00	\$590,000.00	\$537,000.00	\$53,000.00
5101	Water Operating	\$240,732.68	\$276.64	\$0.00	\$0.00	\$0.00	\$173,810.46	\$0.00	\$414,266.50	\$287,002.00	\$147,264.50
5103	Water Tower Debt Payme	\$75,380.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,520.00	\$0.00	\$95,900.00	\$20,520.00	\$75,380.00
5104	Water Usage Overage	\$211,388.96	\$0.00	\$0.00	\$0.00	\$0.00	\$28,611.00	\$0.00	\$239,979.96	\$220,979.00	\$19,000.96
5201	Sewer Operating	\$496,848.54	\$288.04	\$0.00	\$0.00	\$0.00	\$272,644.00	\$0.00	\$769,204.50	\$457,821.00	\$311,383.50
5601	Storm Sewer-Other Enter	\$42,025.31	\$0.00	\$0.00	\$0.00	\$0.00	\$14,539.77	\$0.00	\$56,565.08	\$40,327.00	\$16,238.08
		\$2,003,932.78	\$1,156.11	\$0.00	\$0.00	\$0.00	\$3,552,987.39	\$0.00	\$5,555,764.06	\$4,364,179.35	\$1,191,584.71

Schedule Of Outstanding Debt

For the Year Ended December 31, 2023

Description of Issue	Year Issued	Interest Rate	Balance January 1	Amount Issued	Amount Retired	Balance December 31
Ohio Public Works - Wastewater Plant	2005	0.00%	\$12,500.00	\$0.00	\$12,500.00	\$0.00
Water Tower	2022	0.00%	430,352.88	0.00	14,344.00	416,008.88
USDA - Refinanced OWDA	2022	1.50%	1,196,936.82	0.00	48,467.76	1,148,469.06
USDA - Refinanced OWDA	2022	1.50%	254,377.15	0.00	10,300.52	244,076.63
USDA - Refinanced OWDA	2022	1.50%	332,883.45	0.00	13,479.51	319,403.94
Washington Street Project - sidewalks, curbs, water lines and street	2023	0.00%	105,177.34	0.00	0.00	105,177.34
Total			\$2,332,227.64	\$0.00	\$99,091.79	\$2,233,135.85

VILLAGE OF NEW MADISON, DARKE COUNTY
Schedule Of Debt Service Requirements
For the Year Ended December 31, 2023

01/09/24 2:25:55 PM
UAN v2024.1

Fiscal Year Ending	Principal (A)	Interest (B)	Total Columns A & B (C)
2023	\$1,747,980.67	\$291,010.27	\$2,038,990.94
2023	105,177.34	0.00	105,177.34
2023	416,008.00	0.00	416,008.00
Total	\$2,269,166.01	\$291,010.27	\$2,560,176.28

Cash Summary by Fund

Year 2024

Fund #	Fund Name	Fund Balance 01/01/24	Fund Balance Adjustments	Revenue (excluding transfers and advances in)	Transfers In	Advances In	Total Fund & Adjustments & Revenue	Expenditures (excluding transfers and advances out)	Transfers Out	Advances Out	Fund Balance 12/31/24	Non-Pooled Balance	Pooled Balance
1000	General	\$265,372.50	\$0.00	\$8,808.43	\$0.00	\$0.00	\$274,180.93	\$11,266.32	\$0.00	\$0.00	\$262,914.61	\$0.00	\$262,914.61
2011	Street Construction Maint. & Repair	\$53,627.72	\$0.00	\$4,141.28	\$0.00	\$0.00	\$57,769.00	\$0.00	\$0.00	\$0.00	\$57,769.00	\$0.00	\$57,769.00
2021	State Highway	\$9,683.26	\$0.00	\$335.78	\$0.00	\$0.00	\$10,019.04	\$0.00	\$0.00	\$0.00	\$10,019.04	\$0.00	\$10,019.04
2022	Road Construction	\$91,671.58	\$0.00	\$0.00	\$0.00	\$0.00	\$91,671.58	\$0.00	\$0.00	\$0.00	\$91,671.58	\$0.00	\$91,671.58
2041	Parks and Recreation	\$300.41	\$0.00	\$0.00	\$0.00	\$0.00	\$300.41	\$0.00	\$0.00	\$0.00	\$300.41	\$0.00	\$300.41
2101	Permissive Motor Vehicle License Te	\$18,972.52	\$0.00	\$0.00	\$0.00	\$0.00	\$18,972.52	\$0.00	\$0.00	\$0.00	\$18,972.52	\$0.00	\$18,972.52
2901	Fire Levy Fund	\$2,266.10	\$0.00	\$0.00	\$0.00	\$0.00	\$2,266.10	\$0.00	\$0.00	\$0.00	\$2,266.10	\$0.00	\$2,266.10
2902	Police Levy Fund	\$21,866.09	\$0.00	\$0.00	\$0.00	\$0.00	\$21,866.09	\$2,127.44	\$0.00	\$0.00	\$19,738.65	\$0.00	\$19,738.65
3901	OWDA Debt Service (Refinance)	\$178,581.82	\$0.00	\$0.00	\$0.00	\$0.00	\$178,581.82	\$0.00	\$0.00	\$0.00	\$178,581.82	\$69,758.29	\$108,823.53
3902	OWDA/Reserve (Refinance)	\$134,283.25	\$0.00	\$0.00	\$0.00	\$0.00	\$134,283.25	\$0.00	\$0.00	\$0.00	\$134,283.25	\$0.00	\$134,283.25
3903	Wastewater Levy Debt Service	\$79,226.94	\$0.00	\$0.00	\$0.00	\$0.00	\$79,226.94	\$0.00	\$0.00	\$0.00	\$79,226.94	\$0.00	\$79,226.94
4902	Wastewater Plant Expansion	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101	Water Operating	\$227,780.60	\$0.00	\$8,036.32	\$0.00	\$0.00	\$235,816.92	\$6,150.89	\$0.00	\$0.00	\$229,666.03	\$0.00	\$229,666.03
5103	Water Tower Debt Payment	\$82,253.88	\$0.00	\$0.00	\$0.00	\$0.00	\$82,253.88	\$0.00	\$0.00	\$0.00	\$82,253.88	\$0.00	\$82,253.88
5104	Water Usage Overage	\$185,734.40	\$0.00	\$0.00	\$0.00	\$0.00	\$185,734.40	\$0.00	\$0.00	\$0.00	\$185,734.40	\$0.00	\$185,734.40
5201	Sewer Operating	\$506,607.95	\$0.00	\$8,926.16	\$0.00	\$0.00	\$515,534.11	\$25,921.47	\$0.00	\$0.00	\$489,612.64	\$0.00	\$489,612.64
5601	Storm Sewer-Other Enterprise Oper	\$56,371.89	\$0.00	\$362.42	\$0.00	\$0.00	\$56,734.31	\$0.00	\$0.00	\$0.00	\$56,734.31	\$0.00	\$56,734.31
Report Total:		\$1,914,600.91	\$0.00	\$30,610.39	\$0.00	\$0.00	\$1,945,211.30	\$45,466.12	\$0.00	\$0.00	\$1,899,745.18	\$69,758.29	\$1,829,986.89

Last reconciled to bank: 12/31/2023 -- Total other adjusting factors: \$7,152.95

Cash Summary by Fund

Year 2023

Fund #	Fund Name	Fund Balance 01/01/23	Fund Balance Adjustments	Revenue (excluding transfers and advances in)	Transfers In	Advances In	Total Fund & Adjustments & Revenue	Expenditures (excluding transfers and advances out)	Transfers Out	Advances Out	Fund Balance 12/31/23	Non-Pooled Balance	Pooled Balance
1000	General	\$270,614.27	\$0.00	\$362,651.87	\$0.00	\$0.00	\$633,266.14	\$357,893.64	\$10,000.00	\$0.00	\$265,372.50	\$0.00	\$265,372.50
2011	Street Construction Maint. & Repair	\$59,907.93	\$0.00	\$50,016.57	\$0.00	\$0.00	\$103,924.50	\$50,296.78	\$0.00	\$0.00	\$53,627.72	\$0.00	\$53,627.72
2021	State Highway	\$14,434.44	\$0.00	\$4,023.62	\$0.00	\$0.00	\$18,458.06	\$8,774.80	\$0.00	\$0.00	\$9,683.26	\$0.00	\$9,683.26
2022	Road Construction	\$60,597.10	\$0.00	\$31,687.00	\$0.00	\$0.00	\$92,284.10	\$612.52	\$0.00	\$0.00	\$91,671.58	\$0.00	\$91,671.58
2041	Parks and Recreation	\$29,578.41	\$0.00	\$5,223.00	\$10,000.00	\$0.00	\$44,801.41	\$44,501.00	\$0.00	\$0.00	\$300.41	\$0.00	\$300.41
2101	Permissive Motor Vehicle License Tax	\$12,088.24	\$0.00	\$6,884.28	\$0.00	\$0.00	\$18,972.52	\$0.00	\$0.00	\$0.00	\$18,972.52	\$0.00	\$18,972.52
2901	Fire Levy Fund	\$2,177.45	\$0.00	\$33,343.05	\$0.00	\$0.00	\$35,520.50	\$33,254.40	\$0.00	\$0.00	\$2,266.10	\$0.00	\$2,266.10
2902	Police Levy Fund	\$20,754.16	\$0.00	\$28,996.02	\$0.00	\$0.00	\$49,750.18	\$27,884.09	\$0.00	\$0.00	\$21,866.09	\$0.00	\$21,866.09
3901	OWDA Debt Service (Refinance)	\$145,050.85	\$7,286.00	\$138.38	\$109,524.00	\$0.00	\$261,999.23	\$83,417.41	\$0.00	\$0.00	\$178,581.82	\$69,758.29	\$108,823.53
3902	OWDA/Reserve (Refinance)	\$134,283.25	\$0.00	\$0.00	\$0.00	\$0.00	\$134,283.25	\$0.00	\$0.00	\$0.00	\$134,283.25	\$0.00	\$134,283.25
3903	Wastewater Levy Debt Service	\$62,303.93	-\$7,286.00	\$40,252.48	\$0.00	\$0.00	\$95,270.41	\$16,043.47	\$0.00	\$0.00	\$79,226.94	\$0.00	\$79,226.94
4902	Wastewater Plant Expansion	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101	Water Operating	\$240,732.68	\$0.00	\$178,875.02	\$0.00	\$0.00	\$419,607.70	\$139,778.90	\$52,048.20	\$0.00	\$227,780.60	\$0.00	\$227,780.60
5103	Water Tower Debt Payment	\$75,380.00	\$0.00	\$0.00	\$21,219.00	\$0.00	\$96,599.00	\$14,345.12	\$0.00	\$0.00	\$82,253.88	\$0.00	\$82,253.88
5104	Water Usage Coverage	\$211,368.96	\$0.00	\$0.00	\$31,528.20	\$0.00	\$242,897.16	\$57,162.76	\$0.00	\$0.00	\$185,734.40	\$0.00	\$185,734.40
5201	Sewer Operating	\$481,748.54	\$15,100.00	\$307,994.19	\$0.00	\$0.00	\$804,842.73	\$188,710.78	\$109,524.00	\$0.00	\$506,607.95	\$0.00	\$506,607.95
5601	Storm Sewer-Other Enterprise Oper	\$42,025.31	\$0.00	\$14,346.58	\$0.00	\$0.00	\$56,371.89	\$0.00	\$0.00	\$0.00	\$56,371.89	\$0.00	\$56,371.89
Report Total:		\$1,857,045.52	\$15,100.00	\$1,064,432.06	\$172,271.20	\$0.00	\$3,108,848.78	\$1,022,675.67	\$171,572.20	\$0.00	\$1,914,600.91	\$69,758.29	\$1,844,842.62

Last reconciled to bank: 12/31/2023 – Total other adjusting factors: \$7,152.95

