

Bank Reconciliation

Reconciled Date 12/31/2023

Posted 1/9/2024 5:59:16 PM

Prior UAN Balance:		\$7,006,889.80
Receipts:	+	\$61,326.94
Payments:	-	\$157,414.44
Adjustments:	+	\$0.00
Current UAN Balance as of 12/31/2023:		\$6,910,802.30
Other Adjusting Factors:	+	\$0.00
Adjusted UAN Balance as of 12/31/2023:		<u>\$6,910,802.30</u>
Entered Bank Balances as of 12/31/2023:		\$6,919,145.90
Deposits in Transit:	+	\$0.00
Outstanding Payments:	-	\$8,343.60
Outstanding Adjustments:	+	\$0.00
Other Adjusting Factors:	+	\$0.00
Adjusted Bank Balances as of 12/31/2023:		<u>\$6,910,802.30</u>

Balances Reconciled

Bank Balances

Reconciled Date 12/31/2023

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Type	Name	Number	Prior Bank Balance	Calculated Bank Balance	Entered Bank Balance	Difference
Primary	PRIMARY		\$6,924,291.95	\$6,849,108.72	\$6,847,319.88	-\$1,788.84
Secondary	HRA		\$82,773.20	\$70,037.18	\$71,826.02	\$1,788.84
Total:			<u>\$7,007,065.15</u>	<u>\$6,919,145.90</u>	<u>\$6,919,145.90</u>	<u>\$0.00</u>

Outstanding Payments

Reconciled Date 12/31/2023

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<u>Account</u>	<u>Type</u>	<u>Payment #</u>	<u>Post Date</u>	<u>Vendor / Payee</u>	<u>Amount</u>
PRIMARY	Warrant	18925	12/04/2023	Verizon	\$52.18
PRIMARY	Warrant	18943	12/19/2023	Charter Communications	\$129.98
PRIMARY	Warrant	18946	12/19/2023	Charter Communications	\$39.99
PRIMARY	Warrant	18949	12/19/2023	Zemba Bros Inc.	\$190.00
PRIMARY	Warrant	18954	12/29/2023	Vision Service Plan - (OH)	\$181.13
PRIMARY	Warrant	18955	12/29/2023	Co-Alliance LLP	\$517.62
PRIMARY	Warrant	18956	12/29/2023	Hughes Equipment, James T. Hughes	\$5,860.00
PRIMARY	Warrant	18957	12/29/2023	B&C Communications	\$195.00
PRIMARY	Warrant	18958	12/30/2023	U.S. Bank Equipment Finance	\$96.65
PRIMARY	Warrant	18959	12/30/2023	The Energy Cooperative	\$282.00
PRIMARY	Warrant	18960	12/30/2023	Verizon	\$104.36
PRIMARY	Warrant	18961	12/30/2023	Columbia Gas	\$508.37
PRIMARY	Warrant	18962	12/31/2023	Cardmember Service	\$168.52
PRIMARY	Warrant	18963	12/31/2023	NAPA AUTO PARTS	\$17.80
					\$8,343.60

Cleared Payments

Reconciled Date 12/31/2023

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Account	Type	Payment #	Post Date	Vendor / Payee	Amount
PRIMARY	Electronic	361-2023	12/04/2023	Aetna AFA	\$11,711.71
PRIMARY	Electronic	368-2023	12/04/2023	Christine Johnson	\$54.66
PRIMARY	Electronic	369-2023	12/04/2023	Tracy L. Kelley	\$55.34
PRIMARY	Electronic	370-2023	12/04/2023	Vickie M. Noble	\$572.92
PRIMARY	Electronic	371-2023	12/04/2023	Gerald W. Saffo	\$55.41
PRIMARY	Electronic	372-2023	12/04/2023	Bradley E. Sager	\$54.66
PRIMARY	Electronic	374-2023	12/04/2023	Carolyn I. Elder	\$1,975.80
PRIMARY	Electronic	375-2023	12/04/2023	Raymond P. Foor	\$1,089.23
PRIMARY	Electronic	376-2023	12/04/2023	Eric R. Smith	\$1,174.96
PRIMARY	Electronic	377-2023	12/04/2023	Mark A. Van Buren	\$1,387.53
PRIMARY	Electronic	379-2023	12/04/2023	Ohio Department of Taxation	\$1,068.97
PRIMARY	Electronic	380-2023	12/04/2023	Ohio School District Income Tax	\$338.21
PRIMARY	Electronic	381-2023	12/04/2023	U.S. Treasury	\$3,459.91
PRIMARY	Electronic	383-2023	12/05/2023	American Electric Power	\$173.37
PRIMARY	Electronic	384-2023	12/05/2023	American Electric Power	\$200.87
PRIMARY	Electronic	385-2023	12/14/2023	Valerie L. Hans	\$2,132.73
PRIMARY	Electronic	386-2023	12/14/2023	Benjamin L. Patterson	\$1,885.60
PRIMARY	Electronic	387-2023	12/14/2023	Terry D. Perkins	\$1,592.15
PRIMARY	Electronic	388-2023	12/14/2023	Peter E Sigman	\$2,180.28
PRIMARY	Electronic	389-2023	12/14/2023	Hunter A. Skaggs	\$1,552.93
PRIMARY	Electronic	391-2023	12/29/2023	Carolyn I. Elder	\$1,975.87
PRIMARY	Electronic	392-2023	12/29/2023	Raymond P. Foor	\$1,089.21
PRIMARY	Electronic	393-2023	12/29/2023	Eric R. Smith	\$1,174.93
PRIMARY	Electronic	394-2023	12/29/2023	Mark A. Van Buren	\$1,387.51
PRIMARY	Electronic	396-2023	12/29/2023	Christine Johnson	\$54.66
PRIMARY	Electronic	397-2023	12/29/2023	Tracy L. Kelley	\$55.34
PRIMARY	Electronic	398-2023	12/29/2023	Elaine A. McLaughlin	\$55.41
PRIMARY	Electronic	399-2023	12/29/2023	Vickie M. Noble	\$572.92
PRIMARY	Electronic	400-2023	12/29/2023	Gerald W. Saffo	\$55.41
PRIMARY	Electronic	401-2023	12/29/2023	Bradley E. Sager	\$54.66
PRIMARY	Electronic	403-2023	12/23/2023	American Electric Power	\$123.92
PRIMARY	Electronic	404-2023	12/23/2023	American Electric Power	\$35.59
PRIMARY	Electronic	405-2023	12/23/2023	American Electric Power	\$137.56
PRIMARY	Electronic	406-2023	12/23/2023	American Electric Power	\$224.32
PRIMARY	Electronic	407-2023	12/23/2023	American Electric Power	\$79.26

Cleared Payments

Reconciled Date 12/31/2023

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<u>Account</u>	<u>Type</u>	<u>Payment #</u>	<u>Post Date</u>	<u>Vendor / Payee</u>	<u>Amount</u>
PRIMARY	Electronic	408-2023	12/28/2023	Valerie L. Hans	\$2,132.73
PRIMARY	Electronic	409-2023	12/28/2023	Benjamin L. Patterson	\$1,885.61
PRIMARY	Electronic	410-2023	12/28/2023	Terry D. Perkins	\$1,861.21
PRIMARY	Electronic	411-2023	12/28/2023	Peter E Sigman	\$2,423.23
PRIMARY	Electronic	412-2023	12/28/2023	Hunter A. Skaggs	\$1,859.15
PRIMARY	Electronic	414-2023	12/29/2023	Health Reimbursement Account	\$11,129.83
PRIMARY	Warrant	18915	12/04/2023	Charter Communications	\$100.64
PRIMARY	Warrant	18916	12/04/2023	Delta Dental	\$555.42
PRIMARY	Warrant	18917	12/04/2023	Shelly Materials, Inc.	\$466.77
PRIMARY	Warrant	18918	12/04/2023	American Electric Power	\$572.15
PRIMARY	Warrant	18919	12/04/2023	Vision Service Plan - (OH)	\$199.56
PRIMARY	Warrant	18920	12/04/2023	Asphalt Materials Inc.	\$578.48
PRIMARY	Warrant	18921	12/04/2023	Carolyn I. Elder	\$42.50
PRIMARY	Warrant	18922	12/04/2023	McDonald Auto & Truck Repair	\$141.66
PRIMARY	Warrant	18923	12/04/2023	Zemba Bros Inc.	\$190.00
PRIMARY	Warrant	18924	12/04/2023	Cardmember Service	\$920.15
PRIMARY	Warrant	18926	12/04/2023	MedMutual Life	\$118.35
PRIMARY	Warrant	18927	12/04/2023	Tree King Tree Services, Inc.	\$32,275.00
PRIMARY	Warrant	18928	12/04/2023	Columbia Gas	\$335.41
PRIMARY	Warrant	18929	12/04/2023	U.S. Bank Equipment Finance	\$147.52
PRIMARY	Warrant	18930	12/04/2023	Ohio Public Employees Retirement System	\$7,502.14
PRIMARY	Warrant	18931	12/04/2023	Traffic Logix Corporation	\$11,392.00
PRIMARY	Warrant	18932	12/04/2023	Auditor of State	\$1,005.00
PRIMARY	Warrant	18933	12/04/2023	AppRiver, LLC	\$133.52
PRIMARY	Warrant	18934	12/04/2023	The Energy Cooperative	\$269.68
PRIMARY	Warrant	18935	12/04/2023	NAPA AUTO PARTS	\$81.13
PRIMARY	Warrant	18936	12/04/2023	Southwest Licking Community Water & Sewer	\$239.57
PRIMARY	Warrant	18937	12/04/2023	Brightspeed	\$108.87
PRIMARY	Warrant	18938	12/04/2023	Ohio Bureau of Workers Compensation	\$4,718.00
PRIMARY	Warrant	18939	12/19/2023	Chaney Mechanical, LLC	\$344.89
PRIMARY	Warrant	18940	12/19/2023	Carrick Family Trust	\$175.35
PRIMARY	Warrant	18941	12/19/2023	Gannett Ohio LocalIQ	\$118.76
PRIMARY	Warrant	18942	12/19/2023	Carolyn I. Elder	\$28.80
PRIMARY	Warrant	18944	12/19/2023	Jeffrey L. Shomaker	\$1,500.00

Cleared Payments

Reconciled Date 12/31/2023

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<u>Account</u>	<u>Type</u>	<u>Payment #</u>	<u>Post Date</u>	<u>Vendor / Payee</u>	<u>Amount</u>
PRIMARY	Warrant	18945	12/19/2023	Co-Alliance LLP	\$1,098.66
PRIMARY	Warrant	18947	12/19/2023	Bob's Tire Service	\$300.00
PRIMARY	Warrant	18948	12/19/2023	BESTCO HARTFORD	\$1,372.92
PRIMARY	Warrant	18950	12/15/2023	Freedom Hauling & Junk Removal LLC	\$460.00
PRIMARY	Warrant	18951	12/19/2023	Newlon Tire	\$2,143.92
PRIMARY	Warrant	18952	12/19/2023	Delta Dental	\$533.87
PRIMARY	Warrant	18953	12/19/2023	Cardmember Service	\$1,515.86
PRIMARY	Chk Transfer		12/01/2023	Transfer-PRIMARY to HRA	\$191.99
PRIMARY	Chk Transfer		12/01/2023	Transfer-PRIMARY to HRA	\$1,201.54
PRIMARY	Chk Transfer		12/02/2023	Transfer-PRIMARY to HRA	\$201.52
PRIMARY	Chk Transfer		12/29/2023	Transfer-PRIMARY to HRA	\$182.65
HRA	Chk Transfer		12/01/2023	Transfer-HRA to PRIMARY	\$1,201.54
HRA	Chk Transfer		12/01/2023	Transfer-HRA to PRIMARY	\$1,201.54
HRA	Chk Transfer		12/02/2023	Transfer-HRA to PRIMARY	\$1,163.46
HRA	Chk Transfer		12/29/2023	Transfer-HRA to PRIMARY	\$11,129.83
					\$149,246.19

Cleared Receipts

Reconciled Date 12/31/2023

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Account	Type	Ticket #	Receipt #	Post Date	Source	Amount
PRIMARY	Standard		184-2023	12/04/2023	Licking County Auditor	\$101.61
PRIMARY	Standard	1028	185-2023	12/05/2023	Valerie Hans, Zoning Inspector	\$841.50
PRIMARY	Standard		186-2023	12/12/2023	Licking County Auditor	\$807.72
PRIMARY	Standard		187-2023	12/12/2023	Licking County Auditor	\$1,965.62
PRIMARY	Standard		188-2023	12/12/2023	Ohio Department of Commerce	\$3,390.80
PRIMARY	Standard	1029	190-2023	12/18/2023	Valerie Hans, Zoning Inspector	\$707.20
PRIMARY	Standard	1030	189-2023	12/18/2023	City of Newark	\$60.27
PRIMARY	Standard		191-2023	12/19/2023	Licking County Auditor	\$2,759.02
PRIMARY	Standard		192-2023	12/19/2023	Licking County Auditor	\$16,393.50
PRIMARY	Standard	1031	193-2023	12/20/2023	Valerie Hans, Zoning Inspector	\$282.40
PRIMARY	Standard	1032	194-2023	12/22/2023	Valerie Hans, Zoning Inspector	\$430.00
PRIMARY	Interest		197-2023	12/29/2023	PRIMARY	\$4,834.76
PRIMARY	Interest		198-2023	12/29/2023	PRIMARY	\$12,080.62
PRIMARY	Standard	1033	195-2023	12/29/2023	Valerie Hans, Zoning Inspector	\$15.20
PRIMARY	Chk Transfer			12/01/2023	Transfer-HRA to PRIMARY	\$1,201.54
PRIMARY	Chk Transfer			12/01/2023	Transfer-HRA to PRIMARY	\$1,201.54
PRIMARY	Chk Transfer			12/02/2023	Transfer-HRA to PRIMARY	\$1,163.46
PRIMARY	Chk Transfer			12/29/2023	Transfer-HRA to PRIMARY	\$11,129.83
HRA	Chk Transfer			12/01/2023	Transfer-PRIMARY to HRA	\$191.99
HRA	Chk Transfer			12/01/2023	Transfer-PRIMARY to HRA	\$1,201.54
HRA	Chk Transfer			12/02/2023	Transfer-PRIMARY to HRA	\$201.52
HRA	Chk Transfer			12/29/2023	Transfer-PRIMARY to HRA	\$182.65
HRA	Interest		196-2023	12/29/2023	HRA	\$182.65
						\$61,326.94

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

All Special Revenue Funds

For the Year Ended December 31, 2023

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$1,105,321	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	4,000
Fines and Forfeitures	0	0	0	0
Intergovernmental	38,258	189,783	140,331	0
Special Assessments	0	0	0	0
Earnings on Investments	7,069	24,474	0	0
Miscellaneous	0	0	1,183	2,000
Total Cash Receipts	45,327	214,257	1,246,835	6,000
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	21,589	17,960	827,702	0
Health	0	0	0	2,314
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	196,228	0
Debt Service:				
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	21,589	17,960	1,023,930	2,314
Excess of Receipts Over (Under) Disbursements	23,738	196,297	222,905	3,686
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0

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

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

All Special Revenue Funds

For the Year Ended December 31, 2023

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	23,738	196,297	222,905	3,686
<i>Fund Cash Balances, January 1</i>	239,842	767,880	3,199,486	11,113
<i>Fund Cash Balances, December 31</i>	\$263,580	\$964,177	\$3,422,391	\$14,799

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

All Special Revenue Funds

For the Year Ended December 31, 2023

	American Rescue Plan Act	Special Revenue - Outville	Special Revenue - Indian	Special Revenue Harrison M
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	1,765	2,017	3,049
Total Cash Receipts	0	1,765	2,017	3,049
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	1,672	1,940	2,270
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:	0	0	0	0
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	0	1,672	1,940	2,270
Excess of Receipts Over (Under) Disbursements	0	93	77	779
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0

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

All Special Revenue Funds

For the Year Ended December 31, 2023

	American Rescue Plan Act	Special Revenue - Outville	Special Revenue - Indian	Special Revenue Harrison M
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	0	93	77	779
<i>Fund Cash Balances, January 1</i>	792,976	316	337	1,561
<i>Fund Cash Balances, December 31</i>	<u>\$792,976</u>	<u>\$409</u>	<u>\$414</u>	<u>\$2,340</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2023

	SPECIAL REVENUE TOTAL
Cash Receipts	
Property and Other Local Taxes	\$1,105,321
Charges for Services	0
Licenses, Permits and Fees	4,000
Fines and Forfeitures	0
Intergovernmental	368,372
Special Assessments	0
Earnings on Investments	31,543
Miscellaneous	10,014
<i>Total Cash Receipts</i>	<u>1,519,250</u>
Cash Disbursements	
Current:	
General Government	0
Public Safety	0
Public Works	873,133
Health	2,314
Human Services	0
Conservation-Recreation	0
Other	0
Intergovernmental	0
Capital Outlay	196,228
Debt Service:	
Principal Retirement	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	<u>1,071,675</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>447,575</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

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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, 2023

SPECIAL REVENUE	0
TOTAL	0
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0
Sale of Capital Assets	0
Transfers In	0
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>0</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>447,575</u>
<i>Fund Cash Balances, January 1</i>	<u>5,013,511</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$5,461,086</u></u>

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

All Governmental Fund Types

For the Year Ended December 31, 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Cash Receipts					
Property and Other Local Taxes	\$271,968	\$1,105,321	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Licenses, Permits and Fees	83,314	4,000	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	71,721	368,372	0	0	0
Special Assessments	0	0	0	0	0
Earnings on Investments	156,372	31,543	0	0	0
Miscellaneous	1,799	10,014	0	0	0
<i>Total Cash Receipts</i>	<u>585,174</u>	<u>1,519,250</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Disbursements					
Current:					
General Government	449,769	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	873,133	0	0	0
Health	4,347	2,314	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0
Other	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Capital Outlay	0	196,228	0	0	0
Debt Service:					
Principal Retirement	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>454,116</u>	<u>1,071,675</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>131,058</u>	<u>447,575</u>	<u>0</u>	<u>0</u>	<u>0</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
Premium and Accrued Interest on Debt	0	0	0	0	0

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

All Governmental Fund Types
For the Year Ended December 31, 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Discount on Debt	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
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>	0	0	0	0	0
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	131,058	447,575	0	0	0
<i>Fund Cash Balances, January 1</i>	1,318,658	5,013,511	0	0	0
<i>Fund Cash Balances, December 31</i>	\$1,449,716	\$5,461,086	\$0	\$0	\$0

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

All Governmental Fund Types

For the Year Ended December 31, 2023

	Totals (Memorandum Only)
Cash Receipts	
Property and Other Local Taxes	\$1,377,289
Charges for Services	0
Licenses, Permits and Fees	87,314
Fines and Forfeitures	0
Intergovernmental	440,093
Special Assessments	0
Earnings on Investments	187,915
Miscellaneous	11,813
Total Cash Receipts	2,104,424

Cash Disbursements	
Current:	
General Government	449,769
Public Safety	0
Public Works	873,133
Health	6,661
Human Services	0
Conservation-Recreation	0
Other	0
Intergovernmental	0
Capital Outlay	196,228
Debt Service:	
Principal Retirement	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
Total Cash Disbursements	1,525,791
Excess of Receipts Over (Under) Disbursements	578,633

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

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

	Totals (Memorandum Only)
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0
Sale of Capital Assets	0
Transfers In	0
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>0</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>578,633</u>
<i>Fund Cash Balances, January 1</i>	<u>6,332,169</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$6,910,802</u></u>

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)
1000 General				
General				
1000-101-0000 General Property Tax - Real Estate	\$253,000.00	\$268,277.41	\$268,277.41	\$0.00
1000-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-199-0000 Other - Local Taxes	\$1,000.00	\$3,500.00	\$3,692.04	\$192.04
1000-302-0000 Fees	\$30,000.00	\$30,000.00	\$32,260.72	\$2,260.72
1000-303-0000 Cable Franchise Fees	\$45,000.00	\$45,000.00	\$51,053.42	\$6,053.42
1000-532-0000 Local Government Distribution	\$23,000.00	\$30,000.00	\$32,165.08	\$2,165.08
1000-533-0000 Liquor Permit Fees	\$2,500.00	\$2,500.00	\$3,768.80	\$1,268.80
1000-534-0000 Cigarette License Fees	\$0.00	\$0.00	\$0.00	\$0.00
1000-535-0000 Property Tax Allocation	\$33,885.00	\$33,885.00	\$35,433.02	\$1,548.02
1000-599-0000 Other - Other Intergovernmental	\$0.00	\$293.46	\$353.73	\$60.27
1000-701-0000 Interest	\$5,000.00	\$115,000.00	\$156,372.86	\$41,372.86
1000-891-0000 Other - Miscellaneous Operating	\$0.00	\$451.26	\$451.26	\$0.00
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$1,347.89	\$1,347.89	\$0.00
1000-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$393,385.00	\$530,255.02	\$585,176.23	\$54,921.21
2000 Special Revenue				
Motor Vehicle License Tax				
2011-536-0000 Motor Vehicle License Tax - State Levied	\$19,000.00	\$19,000.00	\$21,035.29	\$2,035.29
2011-592-0000 Motor Vehicle License Tax - County Levied	\$15,000.00	\$15,000.00	\$17,222.62	\$2,222.62
2011-701-0000 Interest	\$400.00	\$400.00	\$7,068.58	\$6,668.58
Motor Vehicle License Tax Fund Total:	\$34,400.00	\$34,400.00	\$45,326.49	\$10,926.49
Gasoline Tax				
2021-537-0000 Gasoline Tax	\$170,000.00	\$170,000.00	\$189,784.15	\$19,784.15
2021-701-0000 Interest	\$1,500.00	\$1,500.00	\$24,473.87	\$22,973.87
Gasoline Tax Fund Total:	\$171,500.00	\$171,500.00	\$214,258.02	\$42,758.02
Road and Bridge				

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.

HARRISON TOWNSHIP, LICKING COUNTY
Comparison of Budgeted and Actual Receipts

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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)
2031-101-0000 General Property Tax - Real Estate	\$1,047,800.00	\$1,047,800.00	\$1,105,320.08	\$57,520.08
2031-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2031-535-0000 Property Tax Allocation	\$133,078.00	\$133,078.00	\$140,331.07	\$7,253.07
2031-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$1,183.29	\$1,183.29
2031-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
2031-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Road and Bridge Fund Total:	\$1,180,878.00	\$1,180,878.00	\$1,246,834.44	\$65,956.44
Cemetery				
2041-299-0000 Other - Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
2041-302-0000 Fees	\$0.00	\$4,000.00	\$4,000.00	\$0.00
2041-804-0000 Sale of Cemetery Lots	\$0.00	\$2,000.00	\$2,000.00	\$0.00
Cemetery Fund Total:	\$0.00	\$6,000.00	\$6,000.00	\$0.00
American Rescue Plan Act				
2272-511-0000 Federal Funds	\$0.00	\$0.00	\$0.00	\$0.00
American Rescue Plan Act Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Special Revenue - Outville Lighting				
2901-891-0000 Other - Miscellaneous Operating	\$1,750.00	\$1,764.49	\$1,764.49	\$0.00
Special Revenue - Outville Lighting Fund Total:	\$1,750.00	\$1,764.49	\$1,764.49	\$0.00
Special Revenue - Indian Hills Lighting				
2902-891-0000 Other - Miscellaneous Operating	\$1,900.00	\$2,016.74	\$2,016.74	\$0.00
Special Revenue - Indian Hills Lighting Fund Total:	\$1,900.00	\$2,016.74	\$2,016.74	\$0.00
SpecialRevenue-Harrison Meadows Lighting				
2903-891-0003 Other - Miscellaneous Operating{Harrison Meadows Street Lig}	\$2,800.00	\$2,800.00	\$3,048.80	\$248.80
SpecialRevenue-Harrison Meadows Lighting Fund Total:	\$2,800.00	\$2,800.00	\$3,048.80	\$248.80
Special Revenue Funds Total:	\$1,393,228.00	\$1,399,359.23	\$1,519,248.98	\$119,889.75
Report Totals:	\$1,786,613.00	\$1,929,614.25	\$2,104,425.21	\$174,810.96

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)
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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.

HARRISON TOWNSHIP, LICKING COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority

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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 December 31, 2023					
1000 General								
1000-110-111-0000	\$57,800.00	\$1,840.95	\$57,800.00	\$57,715.22	\$59,640.95	\$1,833.73	\$59,548.95	\$92.00
Salaries - Trustees								
1000-110-121-0000	\$29,300.00	\$698.37	\$29,300.00	\$29,299.09	\$29,988.37	\$685.28	\$29,984.37	\$14.00
Salary - Township Fiscal Officer								
1000-110-211-0000	\$40,000.00	\$0.00	\$40,000.00	\$22,969.87	\$40,000.00	\$0.00	\$22,969.87	\$17,030.13
Ohio Public Employees Retirement System								
1000-110-212-0000	\$3,000.00	\$0.00	\$3,000.00	\$457.56	\$3,000.00	\$0.00	\$457.56	\$2,542.44
Social Security								
1000-110-213-0000	\$6,000.00	\$0.00	\$6,000.00	\$2,519.30	\$6,000.00	\$0.00	\$2,519.30	\$3,480.70
Medicare								
1000-110-220-0000	\$225,000.00	\$6,065.00	\$225,000.00	\$125,018.61	\$231,065.00	\$0.00	\$125,018.61	\$106,046.39
Insurance Benefits								
1000-110-230-0000	\$15,000.00	\$0.00	\$15,000.00	\$3,605.27	\$15,000.00	\$0.00	\$3,605.27	\$11,394.73
Workers Compensation								
1000-110-240-0000	\$20,000.00	\$0.00	\$20,000.00	\$4.14	\$20,000.00	\$0.00	\$4.14	\$19,995.86
Unemployment Compensation								
1000-110-311-0000	\$40,000.00	\$445.00	\$40,000.00	\$12,274.37	\$40,445.00	\$45.00	\$12,319.37	\$28,125.63
Accounting and Legal Fees								
1000-110-312-0000	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00
Auditing Services								
1000-110-313-0000	\$6,000.00	\$0.00	\$6,000.00	\$4,020.00	\$6,000.00	\$0.00	\$4,020.00	\$1,980.00
Uniform Accounting Network Fees								
1000-110-314-0000	\$10,000.00	\$0.00	\$10,000.00	\$4,242.98	\$10,000.00	\$0.00	\$4,242.98	\$5,757.02
Tax Collection Fees								
1000-110-315-0000	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$7,000.00
Election Expenses								
1000-110-330-0000	\$4,000.00	\$0.00	\$4,000.00	\$1,356.89	\$4,000.00	\$0.00	\$1,356.89	\$2,643.11
Travel and Meeting Expense								
1000-110-340-0000	\$25,000.00	\$0.00	\$25,000.00	\$983.36	\$25,000.00	\$0.00	\$983.36	\$24,016.64
Communications, Printing and Advertising								
1000-110-370-0000	\$75,000.00	\$0.00	\$75,000.00	\$39,983.94	\$75,000.00	\$0.00	\$39,983.94	\$35,016.06
Payment to Another Political Subdivision								
1000-110-380-0000	\$18,000.00	\$0.00	\$18,000.00	\$8,081.00	\$18,000.00	\$0.00	\$8,081.00	\$9,919.00
Insurance and Bonding								
1000-110-410-0000	\$4,000.00	\$0.00	\$4,000.00	\$1,367.12	\$4,000.00	\$0.00	\$1,367.12	\$2,632.88
Office Supplies								
1000-110-430-0000	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$7,000.00
Small Tools and Minor Equipment								
1000-110-599-0000	\$90,000.00	\$133.52	\$90,000.00	\$5,702.27	\$90,133.52	\$133.52	\$5,835.79	\$84,297.73
Other - Other Expenses								
1000-120-190-0000	\$20,000.00	\$41.74	\$20,000.00	\$5,750.59	\$20,041.74	\$0.00	\$5,750.59	\$14,291.15
Other - Salaries								
1000-120-211-0000	\$10,000.00	\$0.00	\$10,000.00	\$330.94	\$10,000.00	\$0.00	\$330.94	\$9,669.06
Ohio Public Employees Retirement System								
1000-120-213-0000	\$2,000.00	\$0.00	\$2,000.00	\$34.28	\$2,000.00	\$0.00	\$34.28	\$1,965.72
Medicare								

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.

HARRISON TOWNSHIP, LICKING COUNTY
**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					
1000-120-323-0000 Repairs and Maintenance	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$18,230.84	\$0.00	\$18,230.84	\$81,769.16
1000-120-350-0000 Utilities	\$30,000.00	\$291.24	\$30,000.00	\$30,291.24	\$8,737.19	\$109.82	\$8,847.01	\$21,444.23
1000-120-400-0000 Supplies and Materials	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$1,214.66	\$2,500.00	\$3,714.66	\$16,285.34
1000-120-599-0000 Other - Other Expenses	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$2,509.62	\$0.00	\$2,509.62	\$17,490.38
1000-130-190-0000 Other - Salaries	\$140,000.00	\$1,629.78	\$140,000.00	\$141,629.78	\$84,531.38	\$1,330.41	\$85,861.79	\$55,767.99
1000-130-213-0000 Medicare	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$3.48	\$0.00	\$3.48	\$996.52
1000-130-316-0000 Engineering Services	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$280.00	\$0.00	\$280.00	\$14,720.00
1000-130-317-0000 Planning Consultants	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00
1000-130-340-0000 Communications, Printing and Advertising	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$2,709.21	\$0.00	\$2,709.21	\$12,290.79
1000-130-410-0000 Office Supplies	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$857.40	\$0.00	\$857.40	\$5,142.60
1000-130-599-0000 Other - Other Expenses	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$4,980.21	\$0.00	\$4,980.21	\$35,019.79
1000-410-323-0000 Repairs and Maintenance	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00
1000-410-329-0000 Other - Property Services	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$4,240.00	\$0.00	\$4,240.00	\$15,760.00
1000-410-599-0000 Other - Other Expenses	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$107.27	\$0.00	\$107.27	\$4,892.73
1000-760-720-0000 Buildings	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00
1000-760-740-0000 Machinery, Equipment and Furniture	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00
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:	\$1,251,100.00	\$11,145.60	\$1,251,100.00	\$1,262,245.60	\$454,118.06	\$6,637.76	\$460,755.82	\$801,489.78
Motor Vehicle License Tax	\$1,251,100.00	\$11,145.60	\$1,251,100.00	\$1,262,245.60	\$454,118.06	\$6,637.76	\$460,755.82	\$801,489.78
2000 Special Revenue								
Motor Vehicle License Tax								
2011-330-323-0000 Repairs and Maintenance	\$60,000.00	\$0.00	\$60,000.00	\$60,000.00	\$3,858.18	\$0.00	\$3,858.18	\$56,141.82
2011-330-400-0000 Supplies and Materials	\$140,000.00	\$0.00	\$140,000.00	\$140,000.00	\$17,730.64	\$0.00	\$17,730.64	\$122,269.36
Motor Vehicle License Tax Fund Total:	\$200,000.00	\$0.00	\$200,000.00	\$200,000.00	\$21,588.82	\$0.00	\$21,588.82	\$178,411.18
Gasoline Tax								

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.

HARRISON TOWNSHIP, LICKING COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority

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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					
2021-330-323-0000 Repairs and Maintenance	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$13,987.05	\$0.00	\$13,987.05	\$86,012.95
2021-330-360-0000 Contracted Services	\$300,000.00	\$0.00	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00
2021-330-400-0000 Supplies and Materials	\$70,000.00	\$0.00	\$70,000.00	\$70,000.00	\$3,973.39	\$0.00	\$3,973.39	\$66,026.61
2021-330-599-0000 Other - Other Expenses	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00
Gasoline Tax Fund Total:	\$520,000.00	\$0.00	\$520,000.00	\$520,000.00	\$17,960.44	\$0.00	\$17,960.44	\$502,039.56
Road and Bridge								
2031-330-190-0000 Other - Salaries	\$300,000.00	\$5,341.21	\$300,000.00	\$305,341.21	\$248,007.68	\$3,534.15	\$251,541.83	\$53,799.38
2031-330-211-0000 Ohio Public Employees Retirement System	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$34,404.56	\$0.00	\$34,404.56	\$15,595.44
2031-330-213-0000 Medicare	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$3,837.09	\$0.00	\$3,837.09	\$3,162.91
2031-330-220-0000 Insurance Benefits	\$200,000.00	\$5,646.71	\$200,000.00	\$205,646.71	\$107,773.57	\$0.00	\$107,773.57	\$97,873.14
2031-330-230-0000 Workers' Compensation	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$3,383.73	\$0.00	\$3,383.73	\$11,616.27
2031-330-240-0000 Unemployment Compensation	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	\$0.00	\$0.00	\$0.00	\$11,000.00
2031-330-314-0000 Tax Collection Fees	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$15,007.12	\$0.00	\$15,007.12	\$9,992.88
2031-330-323-0000 Repairs and Maintenance	\$80,000.00	\$4,500.00	\$80,000.00	\$84,500.00	\$9,991.93	\$0.00	\$9,991.93	\$74,508.07
2031-330-340-0000 Communications, Printing and Advertising	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$1,612.73	\$0.00	\$1,612.73	\$18,387.27
2031-330-350-0000 Utilities	\$30,000.00	\$68.65	\$30,000.00	\$30,068.65	\$5,544.49	\$148.43	\$5,692.92	\$24,375.73
2031-330-360-0000 Contracted Services	\$2,000,000.00	\$204,773.00	\$2,000,000.00	\$2,204,773.00	\$336,813.98	\$0.00	\$336,813.98	\$1,867,959.02
2031-330-380-0000 Insurance and Bonding	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$6,329.00	\$0.00	\$6,329.00	\$13,671.00
2031-330-400-0000 Supplies and Materials	\$250,000.00	\$87,748.21	\$250,000.00	\$337,748.21	\$53,011.88	\$50,000.00	\$103,011.88	\$234,736.33
2031-330-599-0000 Other - Other Expenses	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$1,983.86	\$0.00	\$1,983.86	\$18,016.14
2031-760-720-0000 Buildings	\$300,000.00	\$0.00	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00
2031-760-740-0000 Machinery, Equipment and Furniture	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$76,742.79	\$0.00	\$76,742.79	\$23,257.21
2031-760-750-0000 Motor Vehicles	\$200,000.00	\$0.00	\$200,000.00	\$200,000.00	\$119,485.00	\$0.00	\$119,485.00	\$80,515.00
2031-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

HARRISON TOWNSHIP, LICKING COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority

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All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For		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	Appropriations For Year Ended December 31, 2023				
Road and Bridge Fund Total:							
	\$3,628,000.00	\$308,077.78	\$3,628,000.00	\$3,936,077.78	\$63,682.58	\$1,077,611.99	\$2,858,465.79
Cemetery							
2041-410-190-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$2,140.58	\$1,859.42
Other - Salaries							
2041-410-211-0000	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$139.75	\$460.25
Ohio Public Employees Retirement System							
2041-410-213-0000	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$14.48	\$185.52
Medicare							
2041-410-400-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$18.52	\$2,981.48
Supplies and Materials							
2041-410-599-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00
Other - Other Expenses							
Cemetery Fund Total:							
	\$9,800.00	\$0.00	\$9,800.00	\$9,800.00	\$0.00	\$2,313.33	\$7,486.67
American Rescue Plan Act							
American Rescue Plan Act							
2272-330-360-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services							
American Rescue Plan Act Fund Total:							
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Revenue - Outville Lighting							
2901-310-314-0001	\$50.00	\$0.00	\$53.14	\$53.14	\$0.00	\$53.14	\$0.00
Tax Collection Fees{Outville Street Lights}							
2901-310-351-0001	\$1,600.00	\$0.00	\$2,027.81	\$2,027.81	\$182.98	\$1,802.24	\$225.57
Electricity{Outville Street Lights}							
Special Revenue - Outville Lighting Fund Total:							
	\$1,650.00	\$0.00	\$2,080.95	\$2,080.95	\$182.98	\$1,855.38	\$225.57
Special Revenue - Indian Hills Lighting							
2902-310-314-0002	\$100.00	\$0.00	\$58.74	\$58.74	\$0.00	\$58.74	\$0.00
Tax Collection Fees{Indian Hills Street Lights}							
2902-310-351-0002	\$1,800.00	\$0.00	\$2,294.94	\$2,294.94	\$212.29	\$2,093.09	\$201.85
Electricity{Indian Hills Street Lights}							
Special Revenue - Indian Hills Lighting Fund Total:							
	\$1,900.00	\$0.00	\$2,353.68	\$2,353.68	\$212.29	\$2,151.83	\$201.85
Special Revenue-Harrison Meadows Lighting							
2903-310-314-0003	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	\$97.87	\$52.13
Tax Collection Fees{Harrison Meadows Street Lights}							
2903-310-351-0003	\$3,000.00	\$168.00	\$3,000.00	\$3,168.00	\$0.00	\$2,171.68	\$996.32
Electricity{Harrison Meadows Street Lights}							
Special Revenue-Harrison Meadows Lighting Fund Total:							
	\$3,150.00	\$168.00	\$3,150.00	\$3,318.00	\$0.00	\$2,269.55	\$1,048.45
Special Revenue Funds Total:							
	\$4,364,500.00	\$308,245.78	\$4,365,384.63	\$4,673,630.41	\$54,077.85	\$1,125,751.34	\$3,547,879.07

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	Total	Variance Favorable (Unfavorable)
Report Totals:	\$5,615,600.00	\$319,397.38	\$5,616,484.63	\$1,525,797.55	\$60,715.61	\$5,935,876.01	\$1,586,507.16	\$4,349,368.85

Harrison Township
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Harrison Township, Licking County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance and cemetery maintenance.

The Township's management believes these financial statements present all activities for which the Township is financially accountable. The Township participates in the jointly governed West Licking Joint Fire District (no financial responsibility). Note 10 to the financial statement provides additional information for this organization.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

The Township 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 Township 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 Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

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 Township had the following significant Special Revenue Funds:

Road and Bridge Fund The road and bridge fund accounts for and reports general property tax and that portion of the State property tax allocation provided to townships. This fund is used for disbursements committed to roads, including improvements, paving, snow removal, salt, gravel, blacktop, maintenance, payroll, supplies, purchases, fuel, vehicle equipment, and maintenance. This fund is also used for construction of new and future facilities.

Gas Tax Fund The gas tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

Motor Vehicle License Tax Fund The motor vehicle license tax fund accounts for and reports that portion of motor vehicle license registration fees restricted for maintenance and repair of roads within the Township.

Harrison Township
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Notes to the Financial Statements
For the Year Ended December 31, 2023

American Rescue Plan Act Fund The American Rescue Plan Act (ARPA) funding was distributed to non-entitlement units of local government based on population. ARPA funds must be obligated by December 31, 2024 and spent by December 31, 2026 on any governmental expenditure.

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 Township 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 expenditures 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 be budgeted annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees 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 Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2023 budgetary activity appears in Note 4.

Deposits and Investments

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

The Township utilized ICS, (the "Insured Cash Sweep") accounts and ICS MMA, (the "Insured Cash Sweep Money Market Account") in 2023. ICS funds are placed in deposit accounts at other depository institutions, the deposits of which are insured by the Federal Deposit Insurance Corporation ("FDIC"). The Township utilized these accounts for access to multi-million-dollar FDIC insurance on funds placed into demand deposit accounts and/or money market deposit accounts.

Harrison Township
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Notes to the Financial Statements
For the Year Ended December 31, 2023

Capital Assets

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

Accumulated Leave

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

Fund Balance

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

Nonspendable The Township 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 Township and the nonspendable 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 Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

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

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

The Township 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.

Harrison Township
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 3 – Compliance

The Township had no material budgetary violations.

Note 4 – Budgetary Activity

Budgetary activity for the year ending 2023 follows:

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$530,255	\$585,176	\$54,921
Special Revenue	1,399,359	1,519,249	119,890
			0
			0
			0
			0
			0
Total	\$1,929,614	\$2,104,425	\$174,811

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,262,246	\$460,756	\$801,490
Special Revenue	4,673,630	1,125,751	3,547,879
			0
			0
			0
			0
			0
Total	\$5,935,876	\$1,586,507	\$4,349,369

Note 5 – Deposits and Investments

To improve cash management, cash received by the Township is pooled. Monies for all fund are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Township’s deposit and investment accounts are as follows:

Harrison Township
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Notes to the Financial Statements
For the Year Ended December 31, 2023

	2023
<i>Cash Management Pool:</i>	
Demand deposits	\$6,910,802
Total deposits	6,910,802
Total investments	0
<i>Total carrying amount of deposits and investments held in the Pool (ties to FS)</i>	\$6,910,802

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2023, the Township is holding \$7,383.57 in unremitted employee payroll withholdings.

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. The Township's depository is with Park National Bank and they participate in OPCS as of November 1, 2017.

Harrison Township
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Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 6 – Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees 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 by December 31. If the property owner elects to pay semiannually, the first half is due February 15. The second half payment is due the following July 19.

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

Note 7 – Risk Management

Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The Township 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. The Township participated in the group rating program with the Ohio Township Association to control premium rates.

Risk Pool Membership

The Harrison Township is a member of the Ohio Township Association Risk Management Authority (The Pool). The Harrison Township has been a member since June 16, 2021. The Pool assumes the risk of loss up to the limits of the (local entity's) policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	<u>2022</u>
Cash and investments	\$32,288,098
Actuarial liabilities	\$9,146,434

Settlement amounts did not exceed insurance coverage for the fiscal year 2023.

Harrison Township
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Notes to the Financial Statements
For the Year Ended December 31, 2023

Health insurance coverage is an employee benefit; failing to insure health coverage is a risk for employees, not a direct risk to a subdivision. Harrison Township did contractually agree to cover employee health insurance costs for fiscal year 2023.

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some eleven Township 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 health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed ten percent of their gross salaries, and the Township contributed an amount equaling fourteen percent of participants’ gross salaries. The Township has paid all contributions required through December 31, 2023.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS – Local</i>	<i>2012-2023</i>	<i>10.00%</i>	<i>14.00%</i>

Social Security

Some fourteen Township employees 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 Township contributed an amount equal to 6.2 percent of participants’ gross salaries. The Township has paid all contributions required through December 31, 2023.

Note 9 – Postemployment Benefits

OPERS offers 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.

Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

Harrison Township
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Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 10 – Jointly Governed Organizations

One Trustee from the Harrison Township Board of Trustees is appointed to the West Licking Joint Fire District each year. The West Licking Joint Fire District is composed of several government entities. Each entity appoints an elected public official to sit on the Fire Board, so that each entity is represented in the management of the Fire District. Harrison Township, Etna Township, Jersey Township, Village of Kirkersville, City of Pataskala and the City of Reynoldsburg are involved with the West Licking Joint Fire District. Harrison Township has no financial responsibility with the Fire District.

Note 11 – Fund Balances

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

Fund Balances	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Outstanding Encumbrances	2,788	50,544				53,332
Total	<u>\$2,788</u>	<u>\$50,544</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$53,332</u>

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

Note 12 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. The Township will spend available COVID-19 funding consistent with the applicable program guidelines.