

Bank Reconciliation

UAN v2025.1

Reconciled Date 12/31/2024

Posted 1/6/2025 10:17:30 AM

Prior UAN Balance:		\$8,173,446.75
Receipts:	+	\$63,219.20
Payments:	-	\$1,086,369.99
Adjustments:	+	\$0.00
Current UAN Balance as of 12/31/2024:		\$7,150,295.96
Other Adjusting Factors:	+	-\$3,054.45
Adjusted UAN Balance as of 12/31/2024:		\$7,147,241.51
Entered Bank Balances as of 12/31/2024:		\$7,150,612.80
Deposits in Transit:	+	\$0.00
Outstanding Payments:	-	\$3,371.29
Outstanding Adjustments:	+	\$0.00
Other Adjusting Factors:	+	\$0.00
Adjusted Bank Balances as of 12/31/2024:		\$7,147,241.51

Balances Reconciled

Reconciliation Notes

Payments Not In UAN: \$3,054.45
Paid electronic payment for December Federal Withholding Taxes in UAN dated 1/6/25, cleared bank on 12/30/24.

Governing Board Signatures

There are no outstanding receipts as of 12/31/2024.

There are no outstanding adjustments as of 12/31/2024.

Bank Balances

UAN v2025.1

Reconciled Date 12/31/2024

Posted 1/6/2025 10:17:30 AM

Type	Name	Number	Prior Bank Balance	Calculated Bank Balance	Entered Bank Balance	Difference
Primary	PRIMARY		\$8,096,062.22	\$7,081,744.02	\$7,078,836.92	-\$2,907.10
Secondary	HRA		\$77,506.02	\$71,923.23	\$71,775.88	-\$147.35
Total:			<u>\$8,173,568.24</u>	<u>\$7,153,667.25</u>	<u>\$7,150,612.80</u>	<u>-\$3,054.45</u>

Outstanding Payments

UAN v2025.1

Reconciled Date 12/31/2024

Posted 1/6/2025 10:17:30 AM

Account	Type	Payment #	Post Date	Vendor / Payee	Amount
PRIMARY	Electronic	472-2024	12/31/2024	The Energy Cooperative	\$168.00
PRIMARY	Electronic	473-2024	12/31/2024	The Energy Cooperative	\$114.00
PRIMARY	Warrant	19256	12/17/2024	Charter Communications	\$169.97
PRIMARY	Warrant	19257	12/17/2024	Zemba Bros Inc.	\$190.00
PRIMARY	Warrant	19259	12/17/2024	Project Architecture, LTD	\$109.73
PRIMARY	Warrant	19260	12/17/2024	Keystone Cooperative, Inc.	\$1,534.77
PRIMARY	Warrant	19266	12/30/2024	Pataskala Area Chamber of Commerce	\$175.00
PRIMARY	Warrant	19267	12/30/2024	Gannett Ohio LocaliQ	\$109.34
PRIMARY	Warrant	19268	12/30/2024	Verizon	\$53.09
PRIMARY	Warrant	19269	12/30/2024	U.S. Bank Equipment Finance	\$97.31
PRIMARY	Warrant	19271	12/31/2024	Brosius, Johnson & Griggs LLC	\$315.00
PRIMARY	Warrant	19272	12/31/2024	Elan Financial Services	\$335.08
					<u>\$3,371.29</u>

Cleared Payments

UAN v2025.1

Reconciled Date 12/31/2024

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Account	Type	Payment #	Post Date	Vendor / Payee	Amount
PRIMARY	Electronic	420-2024	12/03/2024	Aetna AFA	\$15,072.38
PRIMARY	Electronic	427-2024	12/02/2024	Carolyn I. Elder	\$2,020.35
PRIMARY	Electronic	428-2024	12/02/2024	Raymond P. Foor	\$1,118.23
PRIMARY	Electronic	429-2024	12/02/2024	Eric R. Smith	\$1,202.26
PRIMARY	Electronic	430-2024	12/02/2024	Mark A. Van Buren	\$1,411.39
PRIMARY	Electronic	432-2024	12/02/2024	Christine Johnson	\$54.66
PRIMARY	Electronic	433-2024	12/02/2024	Tracy L. Kelley	\$55.34
PRIMARY	Electronic	434-2024	12/02/2024	Elaine A. McLaughlin	\$55.41
PRIMARY	Electronic	435-2024	12/02/2024	Vickie M. Noble	\$625.38
PRIMARY	Electronic	436-2024	12/02/2024	Bradley E. Sager	\$54.66
PRIMARY	Electronic	437-2024	12/02/2024	Douglas E Williams	\$55.41
PRIMARY	Electronic	440-2024	12/02/2024	Ohio Department of Taxation	\$619.31
PRIMARY	Electronic	441-2024	12/02/2024	Ohio School District Income Tax	\$172.35
PRIMARY	Electronic	442-2024	12/02/2024	U.S. Treasury	\$2,330.80
PRIMARY	Electronic	443-2024	12/07/2024	American Electric Power	\$174.43
PRIMARY	Electronic	444-2024	12/07/2024	American Electric Power	\$202.14
PRIMARY	Electronic	445-2024	12/12/2024	Valerie L. Hans	\$2,199.56
PRIMARY	Electronic	446-2024	12/12/2024	Terry D. Perkins	\$1,769.41
PRIMARY	Electronic	447-2024	12/12/2024	Peter E Sigman	\$2,284.24
PRIMARY	Electronic	448-2024	12/12/2024	Hunter A. Skaggs	\$1,532.25
PRIMARY	Electronic	450-2024	12/31/2024	Ricky E. Biniker	\$55.41
PRIMARY	Electronic	451-2024	12/31/2024	Stephen W. Clegg	\$55.41
PRIMARY	Electronic	452-2024	12/31/2024	John R. McGowan	\$54.66
PRIMARY	Electronic	453-2024	12/31/2024	Mark W Motz	\$55.34
PRIMARY	Electronic	454-2024	12/31/2024	Jeremy James Nestor	\$54.66
PRIMARY	Electronic	455-2024	12/31/2024	Vickie M. Noble	\$625.38
PRIMARY	Electronic	457-2024	12/31/2024	Carolyn I. Elder	\$2,020.35
PRIMARY	Electronic	458-2024	12/31/2024	Raymond P. Foor	\$1,118.23
PRIMARY	Electronic	459-2024	12/31/2024	Eric R. Smith	\$1,202.26
PRIMARY	Electronic	460-2024	12/31/2024	Mark A. Van Buren	\$1,411.39
PRIMARY	Electronic	462-2024	12/22/2024	American Electric Power	\$161.81
PRIMARY	Electronic	463-2024	12/22/2024	American Electric Power	\$142.08
PRIMARY	Electronic	464-2024	12/22/2024	American Electric Power	\$60.80
PRIMARY	Electronic	465-2024	12/22/2024	American Electric Power	\$36.19
PRIMARY	Electronic	466-2024	12/22/2024	American Electric Power	\$173.44

Cleared Payments

UAN v2025.1

Reconciled Date 12/31/2024

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Account	Type	Payment #	Post Date	Vendor / Payee	Amount
PRIMARY	Electronic	467-2024	12/26/2024	Valerie L. Hans	\$2,199.56
PRIMARY	Electronic	468-2024	12/26/2024	Terry D. Perkins	\$1,797.39
PRIMARY	Electronic	469-2024	12/26/2024	Peter E Sigman	\$2,426.61
PRIMARY	Electronic	470-2024	12/26/2024	Hunter A. Skaggs	\$1,593.50
PRIMARY	Electronic	474-2024	12/31/2024	Health Reimbursement Account	\$5,877.49
PRIMARY	Warrant	19220	11/04/2024	Joseph and Grace Wyman	\$121.49
PRIMARY	Warrant	19229	12/02/2024	MedMutual Life	\$118.80
PRIMARY	Warrant	19230	12/02/2024	Delta Dental	\$533.87
PRIMARY	Warrant	19231	12/02/2024	Ohio Township Association	\$250.00
PRIMARY	Warrant	19232	12/02/2024	Keystone Cooperative, Inc.	\$146.16
PRIMARY	Warrant	19233	12/02/2024	Zemba Bros Inc.	\$190.00
PRIMARY	Warrant	19234	12/02/2024	McDonald Auto & Truck Repair	\$296.06
PRIMARY	Warrant	19235	12/02/2024	Garmann Miller & Associates, Inc.	\$310.00
PRIMARY	Warrant	19236	12/02/2024	Carolyn I. Elder	\$45.50
PRIMARY	Warrant	19237	12/02/2024	The Shelly Company	\$953,505.99
PRIMARY	Warrant	19238	12/02/2024	The Shelly Company	\$11,499.75
PRIMARY	Warrant	19239	12/02/2024	Verizon	\$51.09
PRIMARY	Warrant	19240	12/02/2024	The Energy Cooperative	\$282.00
PRIMARY	Warrant	19241	12/02/2024	NAPA AUTO PARTS	\$29.28
PRIMARY	Warrant	19242	12/02/2024	Columbia Gas	\$222.66
PRIMARY	Warrant	19243	12/02/2024	Vision Service Plan - (OH)	\$181.13
PRIMARY	Warrant	19244	12/02/2024	Southwest Licking Community Water & Sewer	\$141.00
PRIMARY	Warrant	19245	12/02/2024	Ohio Bureau of Workers Compensation	\$5,313.00
PRIMARY	Warrant	19246	12/02/2024	Ohio Public Employees Retirement System	\$6,562.08
PRIMARY	Warrant	19247	12/02/2024	Auditor of State	\$1,005.00
PRIMARY	Warrant	19248	12/02/2024	U.S. Bank Equipment Finance	\$154.56
PRIMARY	Warrant	19249	12/02/2024	Tree King Tree Services, Inc.	\$32,865.00
PRIMARY	Warrant	19250	12/17/2024	Brosius, Johnson & Griggs LLC	\$202.50
PRIMARY	Warrant	19251	12/17/2024	McDonald Auto & Truck Repair	\$496.14
PRIMARY	Warrant	19252	12/17/2024	BESTCO HARTFORD	\$1,390.22
PRIMARY	Warrant	19253	12/17/2024	Columbus Micro Systems Inc.	\$2,508.00
PRIMARY	Warrant	19254	12/17/2024	Select Heating and Cooling LLC	\$480.00
PRIMARY	Warrant	19255	12/17/2024	Spectrum Reporting LLC	\$540.00
PRIMARY	Warrant	19258	12/17/2024	Garmann Miller & Associates, Inc.	\$310.00

Cleared Payments

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Account	Type	Payment #	Post Date	Vendor / Payee	Amount
PRIMARY	Warrant	19261	12/17/2024	Gannett Ohio LocalIQ	\$415.38
PRIMARY	Warrant	19262	12/17/2024	NAPA AUTO PARTS	\$39.18
PRIMARY	Warrant	19263	12/17/2024	Elan Financial Services	\$1,971.41
PRIMARY	Warrant	19264	12/17/2024	Carolyn I. Elder	\$36.18
PRIMARY	Warrant	19265	12/17/2024	Ischy Technology Solutions, LLC	\$750.00
PRIMARY	Chk Transfer		12/31/2024	Transfer-PRIMARY to HRA	\$147.35
HRA	Chk Transfer		12/31/2024	Transfer-HRA to PRIMARY	\$5,877.49
					<u>\$1,083,120.19</u>

Cleared Receipts

UAN v2025.1

Reconciled Date 12/31/2024

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Account	Type	Ticket #	Receipt #	Post Date	Source	Amount
PRIMARY	Standard		186-2024	12/02/2024	Charter Communications	\$11,577.89
PRIMARY	Standard	1109	185-2024	12/02/2024	Valerie Hans, Zoning Inspector	\$126.63
PRIMARY	Standard		188-2024	12/03/2024	Licking County Auditor	\$154.96
PRIMARY	Standard	1110	187-2024	12/03/2024	Valerie Hans, Zoning Inspector	\$126.40
PRIMARY	Standard	1111	189-2024	12/05/2024	Valerie Hans, Zoning Inspector	\$1,500.00
PRIMARY	Standard		190-2024	12/12/2024	Licking County Auditor	\$807.72
PRIMARY	Standard		191-2024	12/12/2024	Licking County Auditor	\$2,022.25
PRIMARY	Standard	1112	192-2024	12/16/2024	Valerie Hans, Zoning Inspector	\$492.20
PRIMARY	Standard		193-2024	12/17/2024	Licking County Auditor	\$17,309.18
PRIMARY	Standard		194-2024	12/18/2024	Licking County Auditor	\$2,854.94
PRIMARY	Standard		195-2024	12/26/2024	Licking County Auditor	\$99.86
PRIMARY	Standard		196-2024	12/26/2024	Ohio Department of Commerce	\$833.70
PRIMARY	Standard		197-2024	12/26/2024	City of Newark	\$3,735.00
PRIMARY	Standard		198-2024	12/30/2024	Licking County Auditor	\$74.25
PRIMARY	Interest		200-2024	12/31/2024	PRIMARY	\$4,989.73
PRIMARY	Interest		201-2024	12/31/2024	PRIMARY	\$10,342.30
PRIMARY	Chk Transfer			12/31/2024	Transfer-HRA to PRIMARY	\$5,877.49
HRA	Chk Transfer			12/31/2024	Transfer-PRIMARY to HRA	\$147.35
HRA	Interest		199-2024	12/31/2024	HRA	\$147.35
						<u>\$63,219.20</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2024

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$1,381,726	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	4,501
Fines, Forfeitures and Settlements	0	0	0	0
Intergovernmental	39,109	193,483	172,067	0
Special Assessments	0	0	0	0
Earnings on Investments	7,955	30,414	0	0
Miscellaneous	0	0	1,971	1,000
Total Cash Receipts	47,064	223,897	1,555,764	5,501
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	9,610	15,343	1,054,056	0
Health	0	0	0	1,241
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	1,610	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	9,610	15,343	1,055,666	1,241
Excess of Receipts Over (Under) Disbursements	37,454	208,554	500,098	4,260
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, 2024

	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	17,509	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	9,405	0
Advances Out	0	0	(9,405)	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	0	17,509	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	37,454	208,554	517,607	4,260
Fund Cash Balances, January 1	263,580	964,177	3,422,443	14,799
Fund Cash Balances, December 31	\$301,034	\$1,172,731	\$3,940,050	\$19,059

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

All Special Revenue Funds
For the Year Ended December 31, 2024

	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, Forfeitures and Settlements	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	0
Total Cash Receipts	0	3,177	3,706	2,792
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	792,976	1,949	2,250	2,094
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	792,976	1,949	2,250	2,094
Excess of Receipts Over (Under) Disbursements	(792,976)	1,228	1,456	698
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, 2024

	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
Total Other Financing Receipts (Disbursements)	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	(792,976)	1,228	1,456	698
Fund Cash Balances, January 1	792,976	409	414	2,340
Fund Cash Balances, December 31	\$0	\$1,637	\$1,870	\$3,038

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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, 2024

	Misc. Special Revenue -	SPECIAL REVENUE TOTAL
Cash Receipts		
Property and Other Local Taxes	\$0	\$1,381,726
Charges for Services	0	0
Licenses, Permits and Fees	0	4,501
Fines, Forfeitures and Settlements	0	0
Intergovernmental	9,405	414,064
Special Assessments	0	0
Earnings on Investments	0	38,369
Miscellaneous	0	12,646
Total Cash Receipts	9,405	1,851,306
Cash Disbursements		
Current:		
General Government	0	0
Public Safety	0	0
Public Works	0	1,878,278
Health	0	1,241
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Intergovernmental	0	0
Capital Outlay	9,405	11,015
Debt Service:		
Principal Retirement	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
Total Cash Disbursements	9,405	1,890,534
Excess of Receipts Over (Under) Disbursements	0	(39,228)
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0

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

All Special Revenue Funds
For the Year Ended December 31, 2024

	Misc. Special Revenue -	SPECIAL REVENUE TOTAL
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Sale of Capital Assets	0	17,509
Transfers In	0	0
Transfers Out	0	0
Advances In	9,405	18,810
Advances Out	(9,405)	(18,810)
Other Financing Sources	0	0
Other Financing Uses	0	0
Total Other Financing Receipts (Disbursements)	0	17,509
Special Item	0	0
Extraordinary Item	0	0
Net Change in Fund Cash Balances	0	(21,719)
Fund Cash Balances, January 1	0	5,461,138
Fund Cash Balances, December 31	\$0	\$5,439,419

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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, 2024

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Cash Receipts					
Property and Other Local Taxes	\$386,938	\$1,381,726	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Licenses, Permits and Fees	79,661	4,501	0	0	0
Fines, Forfeitures and Settlements	0	0	0	0	0
Intergovernmental	89,837	414,064	0	0	0
Special Assessments	0	0	0	0	0
Earnings on Investments	176,299	38,369	0	0	0
Miscellaneous	61	12,646	0	0	0
Total Cash Receipts	732,796	1,851,305	0	0	0
Cash Disbursements					
Current:					
General Government	469,463	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	1,878,278	0	0	0
Health	0	1,241	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	2,172	11,015	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
Total Cash Disbursements	471,635	1,890,534	0	0	0
Excess of Receipts Over (Under) Disbursements	261,161	(39,228)	0	0	0
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, 2024

	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	17,509	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Advances In	0	18,810	0	0	0
Advances Out	0	(18,810)	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	17,509	0	0	0
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
Net Change in Fund Cash Balances	261,161	(21,719)	0	0	0
Fund Cash Balances, January 1	1,449,716	5,461,138	0	0	0
Fund Cash Balances, December 31	\$1,710,877	\$5,439,419	\$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, 2024

	Totals (Memorandum Only)
Cash Receipts	
Property and Other Local Taxes	\$1,768,664
Charges for Services	0
Licenses, Permits and Fees	84,162
Fines, Forfeitures and Settlements	0
Intergovernmental	503,901
Special Assessments	0
Earnings on Investments	214,668
Miscellaneous	12,707
Total Cash Receipts	2,584,102
Cash Disbursements	
Current:	
General Government	469,463
Public Safety	0
Public Works	1,878,278
Health	1,241
Human Services	0
Conservation-Recreation	0
Other	0
Intergovernmental	0
Capital Outlay	0
Debt Service:	13,187
Principal Retirement	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
Total Cash Disbursements	2,362,169
Excess of Receipts Over (Under) Disbursements	221,933
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, 2024

	Totals (Memorandum Only)
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0
Sale of Capital Assets	17,509
Transfers In	0
Transfers Out	0
Advances In	18,810
Advances Out	(18,810)
Other Financing Sources	0
Other Financing Uses	0
Total Other Financing Receipts (Disbursements)	17,509
Special Item	0
Extraordinary Item	0
	239,442
Net Change in Fund Cash Balances	6,910,854
Fund Cash Balances, January 1	6,910,854
Fund Cash Balances, December 31	\$7,150,296

Comparison of Budgeted and Actual Receipts

UAN v2025.1

All Budgeted Funds for Fiscal 2024 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	\$269,000.00	\$381,450.23	\$381,450.23	\$0.00
1000-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-199-0000 Other - Local Taxes	\$1,200.00	\$5,200.00	\$5,486.73	\$286.73
1000-302-0000 Fees	\$20,000.00	\$31,500.00	\$32,473.74	\$973.74
1000-303-0000 Cable Franchise Fees	\$45,000.00	\$45,000.00	\$47,186.66	\$2,186.66
1000-532-0000 Local Government Distribution	\$22,000.00	\$31,000.00	\$31,174.91	\$174.91
1000-533-0000 Liquor Permit Fees	\$2,000.00	\$3,332.70	\$4,526.20	\$1,193.50
1000-534-0000 Cigarette License Fees	\$0.00	\$0.00	\$139.39	\$139.39
1000-535-0000 Property Tax Allocation	\$34,503.00	\$49,503.00	\$49,540.63	\$37.63
1000-599-0000 Other - Other Intergovernmental	\$0.00	\$720.59	\$4,455.59	\$3,735.00
1000-701-0000 Interest	\$40,000.00	\$164,000.00	\$176,299.46	\$12,299.46
1000-891-0000 Other - Miscellaneous Operating	\$0.00	\$61.05	\$61.05	\$0.00
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
1000-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$433,703.00	\$711,767.57	\$732,794.59	\$21,027.02
2000 Special Revenue				
General Funds Total:	\$433,703.00	\$711,767.57	\$732,794.59	\$21,027.02
Motor Vehicle License Tax				
2011-536-0000 Motor Vehicle License Tax - State Levied	\$19,000.00	\$19,000.00	\$21,158.63	\$2,158.63
2011-592-0000 Motor Vehicle License Tax - County Levied	\$15,000.00	\$15,000.00	\$17,950.09	\$2,950.09
2011-701-0000 Interest	\$1,000.00	\$6,500.00	\$7,954.93	\$1,454.93
Motor Vehicle License Tax Fund Total:	\$35,000.00	\$40,500.00	\$47,063.65	\$6,563.65
Gasoline Tax				
2021-537-0000 Gasoline Tax	\$170,000.00	\$193,000.00	\$193,482.38	\$482.38
2021-701-0000 Interest	\$3,000.00	\$27,500.00	\$30,413.82	\$2,913.82
Gasoline Tax Fund Total:	\$173,000.00	\$220,500.00	\$223,896.20	\$3,396.20
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.

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	\$1,113,750.00	\$1,381,726.53	\$1,381,726.53	\$0.00
2031 -102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2031 -535-0000 Property Tax Allocation	\$135,000.00	\$172,000.00	\$172,067.13	\$67.13
2031 -891-0000 Other - Miscellaneous Operating	\$0.00	\$1,971.20	\$1,971.20	\$0.00
2031 -892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
2031 -951-0000 Sale of Fixed Assets	\$0.00	\$17,509.00	\$17,509.00	\$0.00
Road and Bridge Fund Total:	\$1,248,750.00	\$1,573,206.73	\$1,573,273.86	\$67.13
Cemetery				
2041 -299-0000 Other - Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
2041 -302-0000 Fees	\$0.00	\$4,500.00	\$4,500.00	\$0.00
2041 -804-0000 Sale of Cemetery Lots	\$0.00	\$1,000.00	\$1,000.00	\$0.00
Cemetery Fund Total:	\$0.00	\$5,500.00	\$5,500.00	\$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	\$2,800.00	\$3,177.63	\$3,177.63	\$0.00
Special Revenue - Outville Lighting Fund Total:	\$2,800.00	\$3,177.63	\$3,177.63	\$0.00
Special Revenue - Indian Hills Lighting				
2902 -891-0000 Other - Miscellaneous Operating	\$3,300.00	\$3,706.36	\$3,706.36	\$0.00
Special Revenue - Indian Hills Lighting Fund Total:	\$3,300.00	\$3,706.36	\$3,706.36	\$0.00
SpecialRevenue-Harrison Meadows Lighting				
2903-891-0003 Other - Miscellaneous Operating{Harrison Meadows Street Lig}	\$2,500.00	\$2,791.30	\$2,791.30	\$0.00
SpecialRevenue-Harrison Meadows Lighting Fund Total:	\$2,500.00	\$2,791.30	\$2,791.30	\$0.00
Misc. Special Revenue - Ohio EPA Grant				
2904-539-0000 Other - State Receipts	\$9,405.00	\$9,405.00	\$9,405.00	\$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

UAN v2025.1

All Budgeted Funds for Fiscal 2024 Year-to-Date

Fund Types / Funds	Original Budget Amount				Estimated Receipts - Amended Certificate of Resources		Actual Receipts		Variance Favorable (Unfavorable)	
Misc. Special Revenue - Ohio EPA Grant Fund Total:	\$9,405.00				\$9,405.00		\$9,405.00		\$0.00	
Special Revenue Funds Total:	\$1,474,755.00				\$1,858,787.02		\$1,868,814.00		\$10,026.98	
Report Totals:	\$1,908,458.00				\$2,570,554.59		\$2,601,608.59		\$31,054.00	

Statement excludes amounts for advances.

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Comparison of Disbursements and Encumbrances With Expenditure Authority

All Budgeted Funds for Fiscal 2024 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2023	Appropriations For Year Ended December 31, 2024	Total	Disbursements for Year Ended December 31, 2024	Reserve for Encumbrances as of December 31, 2024	Total	Variance Favorable (Unit favorable)
1000 General								
General								
1000-110-111-0000 Salaries - Trustees	\$58,800.00	\$1,833.73	\$58,800.00	\$60,633.73	\$58,716.79	\$1,832.94	\$60,549.73	\$84.00
1000-110-121-0000 Salary - Township Fiscal Officer	\$29,800.00	\$685.28	\$29,800.00	\$30,485.28	\$29,806.81	\$677.47	\$30,484.28	\$1.00
1000-110-211-0000 Ohio Public Employees Retirement System	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$23,614.54	\$0.00	\$23,614.54	\$16,385.46
1000-110-212-0000 Social Security	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$603.88	\$0.00	\$603.88	\$2,396.12
1000-110-213-0000 Medicare	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$2,560.24	\$0.00	\$2,560.24	\$3,439.76
1000-110-220-0000 Insurance Benefits	\$225,000.00	\$0.00	\$225,000.00	\$225,000.00	\$137,975.19	\$7,184.66	\$145,159.85	\$79,840.15
1000-110-230-0000 Workers Compensation	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$3,704.62	\$0.00	\$3,704.62	\$11,295.38
1000-110-240-0000 Unemployment Compensation	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
1000-110-311-0000 Accounting and Legal Fees	\$40,000.00	\$45.00	\$40,000.00	\$40,045.00	\$12,478.15	\$0.00	\$12,478.15	\$27,566.85
1000-110-312-0000 Auditing Services	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$1,935.00	\$0.00	\$1,935.00	\$10,065.00
1000-110-313-0000 Uniform Accounting Network Fees	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$4,020.00	\$0.00	\$4,020.00	\$2,980.00
1000-110-314-0000 Tax Collection Fees	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$5,925.66	\$0.00	\$5,925.66	\$4,074.34
1000-110-315-0000 Election Expenses	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$2,358.90	\$0.00	\$2,358.90	\$4,641.10
1000-110-330-0000 Travel and Meeting Expense	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,339.33	\$0.00	\$2,339.33	\$1,660.67
1000-110-340-0000 Communications, Printing and Advertising	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$1,820.06	\$0.00	\$1,820.06	\$23,179.94
1000-110-370-0000 Payment to Another Political Subdivision	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00	\$44,095.40	\$0.00	\$44,095.40	\$30,904.60
1000-110-380-0000 Insurance and Bonding	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$8,037.41	\$0.00	\$8,037.41	\$9,962.59
1000-110-410-0000 Office Supplies	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,628.41	\$0.00	\$1,628.41	\$2,371.59
1000-110-430-0000 Small Tools and Minor Equipment	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$7,000.00
1000-110-599-0000 Other - Other Expenses	\$90,000.00	\$133.52	\$90,000.00	\$90,133.52	\$10,661.08	\$133.52	\$10,794.60	\$79,338.92
1000-120-190-0000 Other - Salaries	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$5,103.61	\$0.00	\$5,103.61	\$14,896.39
1000-120-211-0000 Ohio Public Employees Retirement System	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$287.96	\$0.00	\$287.96	\$9,712.04
1000-120-213-0000 Medicare	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$29.82	\$0.00	\$29.82	\$1,970.18

Statement excludes amounts for advances.

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

Comparison of Disbursements and Encumbrances With Expenditure Authority

All Budgeted Funds for Fiscal 2024 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2023	Appropriations For Year Ended December 31, 2024	Total	Disbursements for Year Ended December 31, 2024	Reserve for Encumbrances as of December 31, 2024	Total	Variance Favorable (Unfavorable)
1000-120-323-0000	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$2,541.04	\$0.00	\$2,541.04	\$97,458.96
Repairs and Maintenance								
1000-120-350-0000	\$30,000.00	\$109.82	\$30,000.00	\$30,109.82	\$7,650.30	\$287.89	\$7,938.19	\$22,171.63
Utilities								
1000-120-400-0000	\$20,000.00	\$2,500.00	\$20,000.00	\$22,500.00	\$342.87	\$0.00	\$342.87	\$22,157.13
Supplies and Materials								
1000-120-599-0000	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$3,092.00	\$0.00	\$3,092.00	\$16,908.00
Other - Other Expenses								
1000-130-190-0000	\$140,000.00	\$1,330.41	\$140,000.00	\$141,330.41	\$89,674.53	\$1,374.20	\$91,048.73	\$50,281.68
Other - Salaries								
1000-130-213-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$24.36	\$0.00	\$24.36	\$975.64
Medicare								
1000-130-316-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$1,742.50	\$0.00	\$1,742.50	\$13,257.50
Engineering Services								
1000-130-317-0000	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00
Planning Consultants								
1000-130-340-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$3,059.95	\$0.00	\$3,059.95	\$11,940.05
Communications, Printing and Advertising								
1000-130-410-0000	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$66.55	\$0.00	\$66.55	\$5,933.45
Office Supplies								
1000-130-559-0000	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$3,564.57	\$78.75	\$3,643.32	\$36,356.68
Other - Other Expenses								
1000-410-323-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00
Repairs and Maintenance								
1000-410-329-0000	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00
Other - Property Services								
1000-410-599-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
Other - Other Expenses								
1000-760-720-0000	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00
Buildings								
1000-760-740-0000	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$2,172.00	\$0.00	\$2,172.00	\$22,828.00
Machinery, Equipment and Furniture								
1000-910-910-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - Out								
General Fund Total:	\$1,245,600.00	\$6,637.76	\$1,245,600.00	\$1,252,237.76	\$471,633.53	\$11,569.43	\$483,202.96	\$769,034.80
General Funds Total:	\$1,245,600.00	\$6,637.76	\$1,245,600.00	\$1,252,237.76	\$471,633.53	\$11,569.43	\$483,202.96	\$769,034.80
2000 Special Revenue								
Motor Vehicle License Tax								
2011-330-323-0000	\$60,000.00	\$0.00	\$60,000.00	\$60,000.00	\$3,154.07	\$0.00	\$3,154.07	\$56,845.93
Repairs and Maintenance								
2011-330-400-0000	\$140,000.00	\$0.00	\$140,000.00	\$140,000.00	\$6,456.68	\$0.00	\$6,456.68	\$133,543.32
Supplies and Materials								
Motor Vehicle License Tax Fund Total:	\$200,000.00	\$0.00	\$200,000.00	\$200,000.00	\$9,609.75	\$0.00	\$9,609.75	\$190,390.25

Gasoline Tax

Statement excludes amounts for advances.

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Comparison of Disbursements and Encumbrances With Expenditure Authority

UAN v2025.1

All Budgeted Funds for Fiscal 2024 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2023	Appropriations For Year Ended December 31, 2024	Total	Disbursements for Year Ended December 31, 2024	Reserve for Encumbrances as of December 31, 2024	Total	Variance Favorable (Unfavorable)
2021-330-323-0000	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$4,217.40	\$0.00	\$4,217.40	\$95,782.60
Repairs and Maintenance								
2021-330-360-0000	\$600,000.00	\$0.00	\$600,000.00	\$600,000.00	\$0.00	\$0.00	\$0.00	\$600,000.00
Contracted Services								
2021-330-400-0000	\$70,000.00	\$0.00	\$70,000.00	\$70,000.00	\$11,125.54	\$0.00	\$11,125.54	\$58,874.46
Supplies and Materials								
2021-330-599-0000	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00
Other - Other Expenses								
Gasoline Tax Fund Total:	\$820,000.00	\$0.00	\$820,000.00	\$820,000.00	\$15,342.94	\$0.00	\$15,342.94	\$804,657.06
Road and Bridge								
2031-330-190-0000	\$300,000.00	\$3,534.15	\$300,000.00	\$303,534.15	\$181,475.97	\$2,328.57	\$183,804.54	\$119,729.61
Other - Salaries								
2031-330-211-0000	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$25,875.27	\$0.00	\$25,875.27	\$24,124.73
Ohio Public Employees Retirement System								
2031-330-213-0000	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$2,806.45	\$0.00	\$2,806.45	\$4,193.55
Medicare								
2031-330-220-0000	\$175,000.00	\$0.00	\$175,000.00	\$175,000.00	\$118,839.24	\$6,824.77	\$125,664.01	\$49,335.99
Insurance Benefits								
2031-330-230-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$3,199.38	\$0.00	\$3,199.38	\$11,800.62
Workers' Compensation								
2031-330-240-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Unemployment Compensation								
2031-330-314-0000	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$18,582.41	\$0.00	\$18,582.41	\$6,417.59
Tax Collection Fees								
2031-330-323-0000	\$80,000.00	\$0.00	\$80,000.00	\$80,000.00	\$7,789.30	\$0.00	\$7,789.30	\$72,210.70
Repairs and Maintenance								
2031-330-340-0000	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$2,092.84	\$0.00	\$2,092.84	\$17,907.16
Communications, Printing and Advertising								
2031-330-350-0000	\$30,000.00	\$148.43	\$30,000.00	\$30,148.43	\$5,207.05	\$545.31	\$5,752.36	\$24,396.07
Utilities								
2031-330-360-0000	\$2,000,000.00	\$0.00	\$2,000,000.00	\$2,000,000.00	\$650,265.54	\$0.00	\$650,265.54	\$1,349,734.46
Contracted Services								
2031-330-380-0000	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$8,178.40	\$0.00	\$8,178.40	\$11,821.60
Insurance and Bonding								
2031-330-400-0000	\$250,000.00	\$50,000.00	\$250,000.00	\$300,000.00	\$26,595.76	\$35,000.00	\$61,595.76	\$238,404.24
Supplies and Materials								
2031-330-599-0000	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$3,148.98	\$0.00	\$3,148.98	\$16,851.02
Other - Other Expenses								
2031-760-720-0000	\$300,000.00	\$0.00	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00
Buildings								
2031-760-740-0000	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$1,610.17	\$0.00	\$1,610.17	\$98,389.83
Machinery, Equipment and Furniture								
2031-760-750-0000	\$200,000.00	\$0.00	\$200,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$200,000.00
Motor Vehicles								
2031-910-910-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - Out								

Statement excludes amounts for advances.

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Comparison of Disbursements and Encumbrances With Expenditure Authority

All Budgeted Funds for Fiscal 2024 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2023	Appropriations For Year Ended December 31, 2024	Total	Disbursements for Year Ended December 31, 2024	Reserve for Encumbrances as of December 31, 2024	Total	Variance Favorable (Unfavorable)
Road and Bridge Fund Total:	\$3,602,000.00	\$53,682.58	\$3,602,000.00	\$3,655,682.58	\$1,055,666.76	\$44,698.65	\$1,100,365.41	\$2,555,317.17
Cemetery								
2041-410-190-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,167.74	\$0.00	\$1,167.74	\$2,832.26
Other - Salaries	\$600.00	\$0.00	\$600.00	\$600.00	\$65.70	\$0.00	\$65.70	\$534.30
2041-410-211-0000	\$200.00	\$0.00	\$200.00	\$200.00	\$6.81	\$0.00	\$6.81	\$193.19
Ohio Public Employees Retirement System	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
2041-410-213-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00
Medicare	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
2041-410-400-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00
Supplies and Materials	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00
2041-410-599-0000	\$13,800.00	\$0.00	\$13,800.00	\$13,800.00	\$1,240.25	\$0.00	\$1,240.25	\$12,559.75
Other - Other Expenses								
Cemetery Fund Total:	\$13,800.00	\$0.00	\$13,800.00	\$13,800.00	\$1,240.25	\$0.00	\$1,240.25	\$12,559.75
American Rescue Plan Act								
2272-330-360-0000	\$792,976.14	\$0.00	\$792,976.14	\$792,976.14	\$792,976.14	\$0.00	\$792,976.14	\$0.00
Contracted Services								
American Rescue Plan Act Fund Total:	\$792,976.14	\$0.00	\$792,976.14	\$792,976.14	\$792,976.14	\$0.00	\$792,976.14	\$0.00
Special Revenue - Outville Lighting								
2901-310-314-0001	\$75.00	\$0.00	\$101.42	\$101.42	\$101.42	\$0.00	\$101.42	\$0.00
Tax Collection Fees(Outville Street Lights)	\$2,700.00	\$182.98	\$2,673.58	\$2,856.56	\$1,847.33	\$180.59	\$2,027.92	\$828.64
2901-310-351-0001	\$2,775.00	\$182.98	\$2,775.00	\$2,957.98	\$1,948.75	\$180.59	\$2,129.34	\$828.64
Electricity(Outville Street Lights)								
Special Revenue - Outville Lighting Fund Total:	\$2,775.00	\$182.98	\$2,775.00	\$2,957.98	\$1,948.75	\$180.59	\$2,129.34	\$828.64
Special Revenue - Indian Hills Lighting								
2902-310-314-0002	\$75.00	\$0.00	\$120.31	\$120.31	\$120.31	\$0.00	\$120.31	\$0.00
Tax Collection Fees(Indian Hills Street Lights)	\$3,200.00	\$212.29	\$3,154.69	\$3,366.98	\$2,129.95	\$209.42	\$2,339.37	\$1,027.61
2902-310-351-0002	\$3,275.00	\$212.29	\$3,275.00	\$3,487.29	\$2,250.26	\$209.42	\$2,459.68	\$1,027.61
Electricity(Indian Hills Street Lights)								
Special Revenue - Indian Hills Lighting Fund Total:	\$3,275.00	\$212.29	\$3,275.00	\$3,487.29	\$2,250.26	\$209.42	\$2,459.68	\$1,027.61
SpecialRevenue-Harrison Meadows Lighting								
2903-310-314-0003	\$150.00	\$0.00	\$150.00	\$150.00	\$89.55	\$0.00	\$89.55	\$60.45
Tax Collection Fees(Harrison Meadows Street Lights)	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,004.18	\$0.00	\$2,004.18	\$1,995.82
2903-310-351-0003	\$4,150.00	\$0.00	\$4,150.00	\$4,150.00	\$2,093.73	\$0.00	\$2,093.73	\$2,056.27
Electricity(Harrison Meadows Street Lights)								
SpecialRevenue-Harrison Meadows Lighting Fund Total:	\$4,150.00	\$0.00	\$4,150.00	\$4,150.00	\$2,093.73	\$0.00	\$2,093.73	\$2,056.27
Misc. Special Revenue - Ohio EPA Grant								
2904-760-740-0000	\$9,405.00	\$0.00	\$9,405.00	\$9,405.00	\$9,405.00	\$0.00	\$9,405.00	\$0.00
Machinery, Equipment and Furniture								

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 2024 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2023	Appropriations For Year Ended December 31, 2024	Total	Disbursements for Year Ended December 31, 2024	Reserve for Encumbrances as of December 31, 2024	Total	Variance Favorable (Unfavorable)
Misc. Special Revenue - Ohio EPA Grant Fund Total:	\$9,405.00	\$0.00	\$9,405.00	\$9,405.00	\$9,405.00	\$0.00	\$9,405.00	\$0.00
Special Revenue Funds Total:	\$5,448,381.14	\$54,077.85	\$5,448,381.14	\$5,502,458.99	\$1,890,533.58	\$45,088.86	\$1,935,622.24	\$3,566,836.75
Report Totals:	\$6,693,981.14	\$60,715.61	\$6,693,981.14	\$6,754,696.75	\$2,362,167.11	\$56,658.09	\$2,418,825.20	\$4,335,871.55

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
Reconciliation of Interfund Transactions
 Fiscal 2024 Year-to-Date

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Fund Description	Transfers In (A)	Transfers Out (B)	Variance (C = A - B) (C)	Advances In (D)	Advances Out (E)	Variance (F = D - E) (F)
Road and Bridge	\$0.00	\$0.00	\$0.00	\$9,405.00	\$9,405.00	\$0.00
Misc. Special Revenue - Ohio EPA Grant	\$0.00	\$0.00	\$0.00	\$9,405.00	\$9,405.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$18,810.00	\$18,810.00	\$0.00

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
Notes to the Financial Statements
For the Year Ended December 31, 2024

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
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2024

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 2024 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 2024. 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
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2024

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

Township employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

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, 2024

Note 3 – Compliance

The Township had no material budgetary violations.

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2024 follows:

2024 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$711,768	\$732,795	\$21,027
Special Revenue	1,858,787	1,868,814	10,027
			0
			0
			0
			0
			0
Total	<u>\$2,570,555</u>	<u>\$2,601,609</u>	<u>\$31,054</u>

2024 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,252,238	\$483,203	\$769,035
Special Revenue	5,502,459	1,935,622	3,566,837
			0
			0
			0
			0
			0
Total	<u>\$6,754,697</u>	<u>\$2,418,825</u>	<u>\$4,335,872</u>

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:

	2024
Cash Management Pool:	
Demand deposits	\$7,147,242
Total deposits	<u>7,147,242</u>
Total investments	<u>0</u>
Total carrying amount of deposits and investments held in the Pool (ties to FS)	<u><u>7,147,242</u></u>

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Harrison Township
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2024

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>2023</u>
Cash and investments	\$33,494,457
Actuarial liabilities	\$10,885,549

Settlement amounts did not exceed insurance coverage for the fiscal year 2024.

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 2024.

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some nine 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, 2024.

Harrison Township
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2024

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, 2024.

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 2024, 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 2024, 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.

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.

Harrison Township
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2024

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
						\$0
						0
Outstanding Encumbrances	7,685	42,760				50,445
Total	<u>\$7,685</u>	<u>\$42,760</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50,445</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 include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 12 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. In 2024 the Township spent available COVID-19 funding consistent with the applicable program guidelines. The Township spent 100% of its American Rescue Plan Act (ARPA) funds, \$792,976.14, on the "Harrison Township Road Maintenance Project" in 2024.