HARRISON TOWNSHIP, LICKING COUNTY

Bank Reconciliation

Reconciled Date 12/31/2025

Posted 1/7/2026 12:38:57 PM

Prior UAN Balance:		$8,195,707.29
Receipts:	+	$6,057,212.14
Payments:	-	$6,078,197.25
Adjustments:	+	$0.00
Current UAN Balance as of 12/31/2025:		$8,174,722.18
Other Adjusting Factors:	+	$0.00
Adjusted UAN Balance as of 12/31/2025:		$8,174,722.18
Entered Bank Balances as of 12/31/2025:		$8,175,916.39
Deposits in Transit:	+	$0.00
Outstanding Payments:	-	$1,194.21
Outstanding Adjustments:	+	$0.00
Other Adjusting Factors:	+	$0.00
Adjusted Bank Balances as of 12/31/2025:		$8,174,722.18

Balances Reconciled

Governing Board Signatures

There are no outstanding receipts as of 12/31/2025.

There are no outstanding adjustments as of 12/31/2025.

Bank Balances

Reconciled Date 12/31/2025

Posted 1/7/2026 12:38:57 PM

Type	Name	Number	Prior Bank Balance	Calculated Bank Balance	Entered Bank Balance	Difference
Primary	PRIMARY		$5,144,242.16	$5,118,877.10	$5,122,019.07	$3,141.97
Secondary	HRA		$56,961.43	$57,039.29	$53,897.32	-$3,141.97
Investment	4 WK CDARS		$3,000,000.00	$0.00	$0.00	$0.00
Investment	4WeekCDARS		$0.00	$3,000,000.00	$3,000,000.00	$0.00
		Total:	$8,201,203.59	$8,175,916.39	$8,175,916.39	$0.00

Outstanding Payments

Reconciled Date 12/31/2025

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Account	Type	Payment #	Post Date	Vendor / Payee	Amount
PRIMARY	Electronic	516-2025	12/31/2025	The Energy Cooperative	$168.00
PRIMARY	Electronic	517-2025	12/31/2025	The Energy Cooperative	$114.00
PRIMARY	Warrant	19555	12/16/2025	Charter Communications	$180.00
PRIMARY	Warrant	19559	12/31/2025	Gannett Ohio LocaliQ	$90.50
PRIMARY	Warrant	19560	12/31/2025	U.S. Bank Equipment Finance	$120.00
PRIMARY	Warrant	19561	12/31/2025	Licking Regional Water District	$166.51
PRIMARY	Warrant	19562	12/31/2025	Keystone Cooperative, Inc.	$355.20
					$1,194.21

Cleared Payments

Reconciled Date 12/31/2025

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Account	Type	Payment #	Post Date	Vendor / Payee	Amount
PRIMARY	Electronic	449-2025	12/01/2025	Carolyn I. Elder	$2,059.50
PRIMARY	Electronic	450-2025	12/01/2025	Raymond P. Foor	$1,143.67
PRIMARY	Electronic	451-2025	12/01/2025	Eric R. Smith	$1,227.05
PRIMARY	Electronic	452-2025	12/01/2025	Mark A. Van Buren	$1,435.70
PRIMARY	Electronic	454-2025	12/01/2025	Gerald B Arnott	$55.34
PRIMARY	Electronic	455-2025	12/01/2025	Christine Johnson	$54.66
PRIMARY	Electronic	456-2025	12/01/2025	Tracy L. Kelley	$55.34
PRIMARY	Electronic	457-2025	12/01/2025	Elaine A. McLaughlin	$55.41
PRIMARY	Electronic	458-2025	12/01/2025	Vickie M. Noble	$668.79
PRIMARY	Electronic	459-2025	12/01/2025	Gerald W. Saffo	$55.41
PRIMARY	Electronic	460-2025	12/01/2025	Bradley E. Sager	$54.66
PRIMARY	Electronic	461-2025	12/01/2025	Douglas E Williams	$55.41
PRIMARY	Electronic	469-2025	11/28/2025	American Electric Power	$105.01
PRIMARY	Electronic	470-2025	11/28/2025	American Electric Power	$36.07
PRIMARY	Electronic	471-2025	11/28/2025	American Electric Power	$110.63
PRIMARY	Electronic	472-2025	11/28/2025	American Electric Power	$300.40
PRIMARY	Electronic	473-2025	11/28/2025	American Electric Power	$65.57
PRIMARY	Electronic	474-2025	11/28/2025	The Energy Cooperative	$168.00
PRIMARY	Electronic	475-2025	11/28/2025	The Energy Cooperative	$114.00
PRIMARY	Electronic	476-2025	11/28/2025	NAPA AUTO PARTS	$139.64
PRIMARY	Electronic	477-2025	12/01/2025	Anthem Blue Cross & Blue Shield OH Group	$13,288.23
PRIMARY	Electronic	478-2025	12/01/2025	Columbia Gas	$199.43
PRIMARY	Electronic	479-2025	12/01/2025	Columbia Gas	$165.97
PRIMARY	Electronic	480-2025	12/01/2025	Ohio Department of Taxation	$649.00
PRIMARY	Electronic	481-2025	12/01/2025	Ohio School District Income Tax	$184.46
PRIMARY	Electronic	482-2025	12/01/2025	U.S. Treasury	$2,546.44
PRIMARY	Electronic	484-2025	12/06/2025	American Electric Power	$194.81
PRIMARY	Electronic	485-2025	12/06/2025	American Electric Power	$168.19
PRIMARY	Electronic	486-2025	12/11/2025	Valerie L. Hans	$2,268.79
PRIMARY	Electronic	487-2025	12/11/2025	Lee Morgan	$1,800.17
PRIMARY	Electronic	488-2025	12/11/2025	Vickie M. Noble	$313.88
PRIMARY	Electronic	489-2025	12/11/2025	Terry D. Perkins	$1,955.22
PRIMARY	Electronic	490-2025	12/11/2025	Peter E Sigman	$2,509.48
PRIMARY	Electronic	492-2025	12/12/2025	Ohio Bureau of Workers Compensation	$5,437.00
PRIMARY	Electronic	493-2025	12/16/2025	Elan Financial Services	$1,331.06

Cleared Payments

Reconciled Date 12/31/2025

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Account	Type	Payment #	Post Date	Vendor / Payee	Amount
PRIMARY	Electronic	494-2025	12/10/2025	Park National Bank	$213.15
PRIMARY	Electronic	495-2025	12/10/2025	Park National Bank	$8.00
PRIMARY	Electronic	496-2025	12/21/2025	Elan Financial Services	$650.00
PRIMARY	Electronic	497-2025	12/24/2025	Valerie L. Hans	$2,269.52
PRIMARY	Electronic	498-2025	12/24/2025	Lee Morgan	$2,275.64
PRIMARY	Electronic	499-2025	12/24/2025	Vickie M. Noble	$52.25
PRIMARY	Electronic	500-2025	12/24/2025	Terry D. Perkins	$2,500.42
PRIMARY	Electronic	501-2025	12/24/2025	Peter E Sigman	$2,857.23
PRIMARY	Electronic	503-2025	12/22/2025	American Electric Power	$128.22
PRIMARY	Electronic	504-2025	12/22/2025	American Electric Power	$36.44
PRIMARY	Electronic	505-2025	12/22/2025	American Electric Power	$140.05
PRIMARY	Electronic	506-2025	12/22/2025	American Electric Power	$246.56
PRIMARY	Electronic	507-2025	12/22/2025	American Electric Power	$58.45
PRIMARY	Electronic	508-2025	12/31/2025	Carolyn I. Elder	$2,061.09
PRIMARY	Electronic	509-2025	12/31/2025	Raymond P. Foor	$1,138.69
PRIMARY	Electronic	510-2025	12/31/2025	Eric R. Smith	$1,222.46
PRIMARY	Electronic	511-2025	12/31/2025	Mark A. Van Buren	$1,430.33
PRIMARY	Electronic	513-2025	12/31/2025	Vickie M. Noble	$517.52
PRIMARY	Electronic	515-2025	12/26/2025	Verizon	$40.15
PRIMARY	Electronic	518-2025	12/31/2025	Health Reimbursement Account	$3,141.97
PRIMARY	Warrant	19515	11/03/2025	Burnham & Flower of Ohio, Inc.	$110.00
PRIMARY	Warrant	19535	11/25/2025	Pro Kleen Industrial Services, Inc.	$573.00
PRIMARY	Warrant	19536	11/25/2025	McDonald Auto & Truck Repair	$809.76
PRIMARY	Warrant	19537	11/25/2025	Keystone Cooperative, Inc.	$1,188.66
PRIMARY	Warrant	19538	11/25/2025	Brosius, Johnson & Griggs LLC	$1,080.00
PRIMARY	Warrant	19539	11/25/2025	Delta Dental	$562.04
PRIMARY	Warrant	19540	12/01/2025	U.S. Bank Equipment Finance	$151.14
PRIMARY	Warrant	19541	12/01/2025	Licking Regional Water District	$180.16
PRIMARY	Warrant	19542	12/01/2025	Vision Service Plan - (OH)	$169.90
PRIMARY	Warrant	19543	12/01/2025	Crafco, Inc.	$4,005.00
PRIMARY	Warrant	19544	12/01/2025	Carolyn I. Elder	$50.00
PRIMARY	Warrant	19545	12/01/2025	Verizon	$40.15
PRIMARY	Warrant	19546	12/01/2025	AppRiver, LLC	$133.52
PRIMARY	Warrant	19547	12/01/2025	Ohio Public Employees Retirement System	$6,997.34
PRIMARY	Warrant	19548	12/01/2025	Charter Communications	$180.00

Cleared Payments

Reconciled Date 12/31/2025

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Account	Type	Payment #	Post Date	Vendor / Payee	Amount
PRIMARY	Warrant	19549	12/01/2025	Auditor of State	$1,005.00
PRIMARY	Warrant	19550	12/16/2025	BESTCO HARTFORD	$1,592.00
PRIMARY	Warrant	19551	12/16/2025	MedMutual Life	$142.50
PRIMARY	Warrant	19552	12/16/2025	Ischy Technology Solutions, LLC	$236.25
PRIMARY	Warrant	19553	12/16/2025	Carolyn I. Elder	$38.50
PRIMARY	Warrant	19554	12/16/2025	Pro Kleen Industrial Services, Inc.	$191.00
PRIMARY	Warrant	19556	12/16/2025	Brosius, Johnson & Griggs LLC	$67.50
PRIMARY	Warrant	19557	12/16/2025	Gannett Ohio LocaliQ	$68.52
PRIMARY	Warrant	19558	12/16/2025	Keystone Cooperative, Inc.	$958.87
PRIMARY	Inv Transfer		12/18/2025	Roll Over Investment 4 WK CDARS To 4WeekCDARS	$3,000,000.00
HRA	Chk Transfer		12/10/2025	Transfer-HRA to PRIMARY	$8.00
4 WK CDARS	Inv Transfer		12/18/2025	CLOSE INVESTMENT: 4 WK CDARS	$3,000,000.00
4 WK CDARS	Inv Transfer		12/18/2025	CLOSE INVESTMENT: 4 WK CDARS	$0.00
					$6,082,499.34

Cleared Receipts

Reconciled Date 12/31/2025

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Account	Type	Ticket #	Receipt #	Post Date	Source	Amount
PRIMARY	Standard		202-2025	12/01/2025	Charter Communications	$10,489.25
PRIMARY	Standard		203-2025	12/02/2025	Licking County Auditor	$139.72
PRIMARY	Standard		204-2025	12/04/2025	City of Newark	$5,728.23
PRIMARY	Standard	1198	205-2025	12/11/2025	Valerie Hans, Zoning Inspector	$106.40
PRIMARY	Standard		206-2025	12/12/2025	Licking County Auditor	$807.72
PRIMARY	Standard		207-2025	12/12/2025	Licking County Auditor	$2,116.22
PRIMARY	Standard		208-2025	12/17/2025	Licking County Auditor	$2,528.94
PRIMARY	Standard		209-2025	12/17/2025	Licking County Auditor	$18,337.08
PRIMARY	Interest		210-2025	12/18/2025	4 WK CDARS	$6,249.81
PRIMARY	Standard	1199	211-2025	12/19/2025	Valerie Hans, Zoning Inspector	$1,000.00
PRIMARY	Standard		212-2025	12/23/2025	Licking County Auditor	$171.51
PRIMARY	Standard	1200	213-2025	12/30/2025	Valerie Hans, Zoning Inspector	$785.80
PRIMARY	Interest		215-2025	12/31/2025	PRIMARY	$3,448.63
PRIMARY	Interest		216-2025	12/31/2025	PRIMARY	$5,208.97
PRIMARY	Chk Transfer			12/10/2025	Transfer-HRA to PRIMARY	$8.00
PRIMARY	Inv Transfer			12/18/2025	CLOSE INVESTMENT: 4 WK CDARS	$3,000,000.00
PRIMARY	Inv Transfer			12/18/2025	CLOSE INVESTMENT: 4 WK CDARS	$0.00
HRA	Interest		214-2025	12/31/2025	HRA	$85.86
4WeekCDARS	Inv Transfer			12/18/2025	Roll Over Investment 4 WK CDARS To 4WeekCDARS	$3,000,000.00
						$6,057,212.14

HARRISON TOWNSHIP, LICKING COUNTY

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

All Special Revenue Funds

For the Year Ended December 31, 2025

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
Cash Receipts				
Property and Other Local Taxes	$0	$0	$1,370,515	$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	2,250
Fines, Forfeitures and Settlements	0	0	0	0
Intergovernmental	38,909	203,060	185,065	0
Special Assessments	0	0	0	0
Earnings on Investments	7,118	28,586	0	0
Miscellaneous	0	0	2,647	0
Total Cash Receipts	46,027	231,646	1,558,227	2,250
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	9,681	14,390	804,077	0
Health	0	0	0	1,210
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	211,130	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	9,681	14,390	1,015,207	1,210
Excess of Receipts Over (Under) Disbursements	36,346	217,256	543,020	1,040
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.

HARRISON TOWNSHIP, LICKING COUNTY

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

All Special Revenue Funds

For the Year Ended December 31, 2025

	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
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	36,346	217,256	543,020	1,040
Fund Cash Balances, January 1	301,034	1,172,731	3,940,050	19,059
Fund Cash Balances, December 31	$337,380	$1,389,987	$4,483,070	$20,099

HARRISON TOWNSHIP, LICKING COUNTY

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

All Special Revenue Funds

For the Year Ended December 31, 2025

	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	3,585	4,281	2,452
Total Cash Receipts	0	3,585	4,281	2,452
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	2,102	2,432	2,081
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:				
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	2,102	2,432	2,081
Excess of Receipts Over (Under) Disbursements	0	1,483	1,849	371
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.

HARRISON TOWNSHIP, LICKING COUNTY

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

All Special Revenue Funds

For the Year Ended December 31, 2025

	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	0	1,483	1,849	371
Fund Cash Balances, January 1	0	1,637	1,870	3,038
Fund Cash Balances, December 31	$0	$3,120	$3,719	$3,409

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HARRISON TOWNSHIP, LICKING COUNTY

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

All Special Revenue Funds

For the Year Ended December 31, 2025

	Misc. Special Revenue -	SPECIAL REVENUE TOTAL
Cash Receipts		
Property and Other Local Taxes	$0	$1,370,515
Charges for Services	0	0
Licenses, Permits and Fees	0	2,250
Fines, Forfeitures and Settlements	0	0
Intergovernmental	0	427,034
Special Assessments	0	0
Earnings on Investments	0	35,704
Miscellaneous	0	12,965
Total Cash Receipts	0	1,848,468
Cash Disbursements		
Current:		
General Government	0	0
Public Safety	0	0
Public Works	0	834,763
Health	0	1,210
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Intergovernmental	0	0
Capital Outlay	0	211,130
Debt Service:		
Principal Retirement	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
Total Cash Disbursements	0	1,047,103
Excess of Receipts Over (Under) Disbursements	0	801,365
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

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

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

All Special Revenue Funds

For the Year Ended December 31, 2025

	Misc. Special Revenue -	SPECIAL REVENUE TOTAL
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
Total Other Financing Receipts (Disbursements)	0	0
Special Item	0	0
Extraordinary Item	0	0
Net Change in Fund Cash Balances	0	801,365
Fund Cash Balances, January 1	0	5,439,419
Fund Cash Balances, December 31	$0	$6,240,784

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

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

All Governmental Fund Types

For the Year Ended December 31, 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Cash Receipts					
Property and Other Local Taxes	$381,283	$1,370,515	$0	$0	$0
Charges for Services	0	0	0	0	0
Licenses, Permits and Fees	71,411	2,250	0	0	0
Fines, Forfeitures and Settlements	0	0	0	0	0
Intergovernmental	109,803	427,034	0	0	0
Special Assessments	0	0	0	0	0
Earnings on Investments	140,807	35,704	0	0	0
Miscellaneous	21,868	12,965	0	0	0
Total Cash Receipts	725,172	1,848,468	0	0	0
Cash Disbursements					
Current:					
General Government	501,911	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	834,763	0	0	0
Health	0	1,210	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	200	211,130	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	502,111	1,047,103	0	0	0
Excess of Receipts Over (Under) Disbursements	223,061	801,365	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

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

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

All Governmental Fund Types

For the Year Ended December 31, 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent
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
Total Other Financing Receipts (Disbursements)	0	0	0	0	0
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
Net Change in Fund Cash Balances	223,061	801,365	0	0	0
Fund Cash Balances, January 1	1,710,877	5,439,419	0	0	0
Fund Cash Balances, December 31	$1,933,938	$6,240,784	$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.

HARRISON TOWNSHIP, LICKING COUNTY

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

All Governmental Fund Types

For the Year Ended December 31, 2025

	Totals (Memorandum Only)
Cash Receipts	
Property and Other Local Taxes	$1,751,798
Charges for Services	0
Licenses, Permits and Fees	73,661
Fines, Forfeitures and Settlements	0
Intergovernmental	536,837
Special Assessments	0
Earnings on Investments	176,511
Miscellaneous	34,833
Total Cash Receipts	2,573,640
Cash Disbursements	
Current:	
General Government	501,911
Public Safety	0
Public Works	834,763
Health	1,210
Human Services	0
Conservation-Recreation	0
Other	0
Intergovernmental	0
Capital Outlay	211,330
Debt Service:	
Principal Retirement	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
Total Cash Disbursements	1,549,214
Excess of Receipts Over (Under) Disbursements	1,024,426
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.

HARRISON TOWNSHIP, LICKING COUNTY

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

All Governmental Fund Types

For the Year Ended December 31, 2025

	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
Total Other Financing Receipts (Disbursements)	0
Special Item	0
Extraordinary Item	0
Net Change in Fund Cash Balances	1,024,426
Fund Cash Balances, January 1	7,150,296
Fund Cash Balances, December 31	$8,174,722

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

All Budgeted Funds for Fiscal 2025 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	$397,471.00	$378,268.43	$378,268.43	$0.00
1000-102-0000 Tangible Personal Property Tax	$0.00	$0.00	$0.00	$0.00
1000-199-0000 Other - Local Taxes	$5,000.00	$2,900.00	$3,015.53	$115.53
1000-302-0000 Fees	$25,000.00	$25,000.00	$27,941.32	$2,941.32
1000-303-0000 Cable Franchise Fees	$45,000.00	$43,469.86	$43,469.86	$0.00
1000-532-0000 Local Government Distribution	$22,000.00	$31,000.00	$32,997.47	$1,997.47
1000-533-0000 Liquor Permit Fees	$2,000.00	$4,155.20	$4,155.20	$0.00
1000-534-0000 Cigarette License Fees	$0.00	$0.00	$171.51	$171.51
1000-535-0000 Property Tax Allocation	$35,000.00	$50,426.73	$50,426.73	$0.00
1000-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	$0.00	$0.00	$0.00	$0.00
1000-599-0000 Other - Other Intergovernmental	$300.00	$16,323.95	$22,052.18	$5,728.23
1000-701-0000 Interest	$40,000.00	$129,000.00	$140,808.39	$11,808.39
1000-891-0000 Other - Miscellaneous Operating	$0.00	$21,868.37	$21,868.37	$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:	$571,771.00	$702,412.54	$725,174.99	$22,762.45
General Funds Total:	$571,771.00	$702,412.54	$725,174.99	$22,762.45
2000 Special Revenue				
Motor Vehicle License Tax				
2011-536-0000 Motor Vehicle License Tax - State Levied	$19,000.00	$20,000.00	$21,199.87	$1,199.87
2011-592-0000 Motor Vehicle License Tax - County Levied	$15,000.00	$17,000.00	$17,709.81	$709.81
2011-701-0000 Interest	$4,000.00	$6,500.00	$7,118.43	$618.43
Motor Vehicle License Tax Fund Total:	$38,000.00	$43,500.00	$46,028.11	$2,528.11
Gasoline Tax				
2021-537-0000 Gasoline Tax	$180,000.00	$190,000.00	$203,060.44	$13,060.44
2021-701-0000 Interest	$8,000.00	$26,000.00	$28,585.73	$2,585.73
Gasoline Tax Fund Total:	$188,000.00	$216,000.00	$231,646.17	$15,646.17

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 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Road and Bridge				
2031-101-0000 General Property Tax - Real Estate	$1,424,963.00	$1,370,514.13	$1,370,514.13	$0.00
2031-102-0000 Tangible Personal Property Tax	$0.00	$0.00	$0.00	$0.00
2031-535-0000 Property Tax Allocation	$138,000.00	$175,065.24	$175,065.24	$0.00
2031-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	$0.00	$10,000.00	$10,000.00	$0.00
2031-891-0000 Other - Miscellaneous Operating	$0.00	$2,646.68	$2,646.68	$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	$0.00	$0.00	$0.00
Road and Bridge Fund Total:	$1,562,963.00	$1,558,226.05	$1,558,226.05	$0.00
Cemetery				
2041-299-0000 Other - Charges for Services	$0.00	$0.00	$0.00	$0.00
2041-302-0000 Fees	$0.00	$2,250.00	$2,250.00	$0.00
2041-804-0000 Sale of Cemetery Lots	$0.00	$0.00	$0.00	$0.00
Cemetery Fund Total:	$0.00	$2,250.00	$2,250.00	$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	$3,300.00	$3,584.81	$3,584.81	$0.00
Special Revenue - Outville Lighting Fund Total:	$3,300.00	$3,584.81	$3,584.81	$0.00
Special Revenue - Indian Hills Lighting				
2902-891-0000 Other - Miscellaneous Operating	$3,800.00	$4,280.14	$4,280.14	$0.00
Special Revenue - Indian Hills Lighting Fund Total:	$3,800.00	$4,280.14	$4,280.14	$0.00
SpecialRevenue-Harrison Meadows Lighting				
2903-891-0003 Other - Miscellaneous Operating{Harrison Meadows Street Lig}	$2,200.00	$2,451.92	$2,451.92	$0.00
SpecialRevenue-Harrison Meadows Lighting Fund Total:	$2,200.00	$2,451.92	$2,451.92	$0.00
Misc. Special Revenue - Ohio EPA Grant				

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

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2904-539-0000 Other - State Receipts	$0.00	$0.00	$0.00	$0.00
Misc. Special Revenue - Ohio EPA Grant Fund Total:	$0.00	$0.00	$0.00	$0.00
Special Revenue Funds Total:	$1,798,263.00	$1,830,292.92	$1,848,467.20	$18,174.28
Report Totals:	$2,370,034.00	$2,532,705.46	$2,573,642.19	$40,936.73

Statement excludes amounts for advances.
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HARRISON TOWNSHIP, LICKING COUNTY

Comparison of Disbursements and Encumbrances With Expenditure Authority

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-110-111-0000 Salaries - Trustees	$59,750.00	$1,832.94	$59,750.00	$61,582.94	$59,713.69	$1,861.25	$61,574.94	$8.00
1000-110-121-0000 Salary - Township Fiscal Officer	$30,320.00	$677.47	$30,320.00	$30,997.47	$30,317.33	$680.06	$30,997.39	$0.08
1000-110-211-0000 Ohio Public Employees Retirement System	$40,000.00	$0.00	$40,000.00	$40,000.00	$24,528.96	$0.00	$24,528.96	$15,471.04
1000-110-212-0000 Social Security	$3,000.00	$0.00	$3,000.00	$3,000.00	$665.88	$0.00	$665.88	$2,334.12
1000-110-213-0000 Medicare	$6,000.00	$0.00	$6,000.00	$6,000.00	$2,668.30	$0.00	$2,668.30	$3,331.70
1000-110-220-0000 Insurance Benefits	$225,000.00	$7,184.66	$225,000.00	$232,184.66	$140,897.04	$0.00	$140,897.04	$91,287.62
1000-110-230-0000 Workers' Compensation	$15,000.00	$0.00	$15,000.00	$15,000.00	$3,517.24	$0.00	$3,517.24	$11,482.76
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	$0.00	$40,000.00	$40,000.00	$6,997.35	$697.50	$7,694.85	$32,305.15
1000-110-312-0000 Auditing Services	$12,000.00	$0.00	$12,000.00	$12,000.00	$1,160.30	$0.00	$1,160.30	$10,839.70
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	$5,361.32	$0.00	$5,361.32	$4,638.68
1000-110-315-0000 Election Expenses	$7,000.00	$0.00	$7,000.00	$7,000.00	$1,233.93	$0.00	$1,233.93	$5,766.07
1000-110-330-0000 Travel and Meeting Expense	$4,000.00	$0.00	$4,000.00	$4,000.00	$1,091.99	$0.00	$1,091.99	$2,908.01
1000-110-340-0000 Communications, Printing and Advertising	$25,000.00	$0.00	$25,000.00	$25,000.00	$971.05	$0.00	$971.05	$24,028.95
1000-110-370-0000 Payment to Another Political Subdivision	$75,000.00	$0.00	$75,000.00	$75,000.00	$51,731.31	$0.00	$51,731.31	$23,268.69
1000-110-380-0000 Insurance and Bonding	$18,000.00	$0.00	$18,000.00	$18,000.00	$9,777.00	$0.00	$9,777.00	$8,223.00
1000-110-410-0000 Office Supplies	$4,000.00	$0.00	$4,000.00	$4,000.00	$2,971.09	$0.00	$2,971.09	$1,028.91
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
1000-110-510-0000 Dues and Fees	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1000-110-599-0000 Other - Other Expenses	$90,000.00	$133.52	$90,000.00	$90,133.52	$6,364.31	$343.52	$6,707.83	$83,425.69
1000-120-190-0000 Other - Salaries	$20,000.00	$0.00	$20,000.00	$20,000.00	$4,587.94	$0.00	$4,587.94	$15,412.06
1000-120-211-0000 Ohio Public Employees Retirement System	$10,000.00	$0.00	$10,000.00	$10,000.00	$264.04	$0.00	$264.04	$9,735.96

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 Disbursements and Encumbrances With Expenditure Authority

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
1000-120-213-0000 Medicare	$2,000.00	$0.00	$2,000.00	$2,000.00	$27.33	$0.00	$27.33	$1,972.67
1000-120-323-0000 Repairs and Maintenance	$100,000.00	$0.00	$100,000.00	$100,000.00	$5,286.69	$0.00	$5,286.69	$94,713.31
1000-120-350-0000 Utilities	$30,000.00	$287.89	$30,000.00	$30,287.89	$8,298.25	$294.82	$8,593.07	$21,694.82
1000-120-400-0000 Supplies and Materials	$20,000.00	$0.00	$20,000.00	$20,000.00	$1,080.76	$0.00	$1,080.76	$18,919.24
1000-120-599-0000 Other - Other Expenses	$20,000.00	$0.00	$20,000.00	$20,000.00	$7,271.43	$0.00	$7,271.43	$12,728.57
1000-130-190-0000 Other - Salaries	$140,000.00	$1,374.20	$140,000.00	$141,374.20	$95,584.36	$1,453.66	$97,038.02	$44,336.18
1000-130-213-0000 Medicare	$1,000.00	$0.00	$1,000.00	$1,000.00	$25.23	$0.00	$25.23	$974.77
1000-130-316-0000 Engineering Services	$15,000.00	$0.00	$15,000.00	$15,000.00	$1,500.00	$0.00	$1,500.00	$13,500.00
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	$3,768.24	$0.00	$3,768.24	$11,231.76
1000-130-410-0000 Office Supplies	$6,000.00	$0.00	$6,000.00	$6,000.00	$431.01	$0.00	$431.01	$5,568.99
1000-130-599-0000 Other - Other Expenses	$40,000.00	$78.75	$140,000.00	$140,078.75	$19,800.49	$20,000.00	$39,800.49	$100,278.26
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	$0.00	$0.00	$0.00	$20,000.00
1000-410-599-0000 Other - Other Expenses	$5,000.00	$0.00	$5,000.00	$5,000.00	$0.00	$0.00	$0.00	$5,000.00
1000-730-592-0000 Grants to Other Governments	$0.00	$0.00	$10,000.00	$10,000.00	$0.00	$0.00	$0.00	$10,000.00
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	$199.99	$0.00	$199.99	$24,800.01
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:	$1,247,070.00	$11,569.43	$1,357,070.00	$1,368,639.43	$502,113.85	$25,330.81	$527,444.66	$841,194.77
General Funds Total:	$1,247,070.00	$11,569.43	$1,357,070.00	$1,368,639.43	$502,113.85	$25,330.81	$527,444.66	$841,194.77
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	$4,216.90	$0.00	$4,216.90	$55,783.10
2011-330-400-0000 Supplies and Materials	$140,000.00	$0.00	$140,000.00	$140,000.00	$5,464.30	$0.00	$5,464.30	$134,535.70

Statement excludes amounts for advances.

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Comparison of Disbursements and Encumbrances With Expenditure Authority

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
Motor Vehicle License Tax Fund Total:	$200,000.00	$0.00	$200,000.00	$200,000.00	$9,681.20	$0.00	$9,681.20	$190,318.80
Gasoline Tax								
2021-330-323-0000 Repairs and Maintenance	$100,000.00	$0.00	$100,000.00	$100,000.00	$4,324.73	$0.00	$4,324.73	$95,675.27
2021-330-360-0000 Contracted Services	$600,000.00	$0.00	$600,000.00	$600,000.00	$0.00	$0.00	$0.00	$600,000.00
2021-330-400-0000 Supplies and Materials	$70,000.00	$0.00	$70,000.00	$70,000.00	$10,065.14	$0.00	$10,065.14	$59,934.86
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:	$820,000.00	$0.00	$820,000.00	$820,000.00	$14,389.87	$0.00	$14,389.87	$805,610.13
Road and Bridge								
2031-330-190-0000 Other - Salaries	$300,000.00	$2,328.57	$300,000.00	$302,328.57	$173,149.81	$3,704.16	$176,853.97	$125,474.60
2031-330-211-0000 Ohio Public Employees Retirement System	$50,000.00	$0.00	$50,000.00	$50,000.00	$24,683.15	$0.00	$24,683.15	$25,316.85
2031-330-213-0000 Medicare	$7,000.00	$0.00	$7,000.00	$7,000.00	$2,575.21	$0.00	$2,575.21	$4,424.79
2031-330-220-0000 Insurance Benefits	$175,000.00	$6,824.77	$175,000.00	$181,824.77	$101,322.16	$0.00	$101,322.16	$80,502.61
2031-330-230-0000 Workers' Compensation	$15,000.00	$0.00	$15,000.00	$15,000.00	$2,609.76	$0.00	$2,609.76	$12,390.24
2031-330-240-0000 Unemployment Compensation	$10,000.00	$0.00	$10,000.00	$10,000.00	$0.00	$0.00	$0.00	$10,000.00
2031-330-314-0000 Tax Collection Fees	$25,000.00	$0.00	$25,000.00	$25,000.00	$18,676.07	$0.00	$18,676.07	$6,323.93
2031-330-323-0000 Repairs and Maintenance	$80,000.00	$0.00	$80,000.00	$80,000.00	$346.00	$0.00	$346.00	$79,654.00
2031-330-340-0000 Communications, Printing and Advertising	$20,000.00	$0.00	$20,000.00	$20,000.00	$1,316.86	$0.00	$1,316.86	$18,683.14
2031-330-350-0000 Utilities	$30,000.00	$545.31	$30,000.00	$30,545.31	$6,888.06	$628.55	$7,516.61	$23,028.70
2031-330-360-0000 Contracted Services	$2,000,000.00	$0.00	$2,000,000.00	$2,000,000.00	$423,743.96	$0.00	$423,743.96	$1,576,256.04
2031-330-380-0000 Insurance and Bonding	$20,000.00	$0.00	$20,000.00	$20,000.00	$9,665.00	$0.00	$9,665.00	$10,335.00
2031-330-400-0000 Supplies and Materials	$250,000.00	$35,000.00	$250,000.00	$285,000.00	$37,784.42	$37,500.00	$75,284.42	$209,715.58
2031-330-599-0000 Other - Other Expenses	$20,000.00	$0.00	$20,000.00	$20,000.00	$1,316.63	$174.00	$1,490.63	$18,509.37
2031-760-720-0000 Buildings	$300,000.00	$0.00	$300,000.00	$300,000.00	$30,000.00	$0.00	$30,000.00	$270,000.00
2031-760-740-0000 Machinery, Equipment and Furniture	$100,000.00	$0.00	$100,000.00	$100,000.00	$132.98	$0.00	$132.98	$99,867.02
2031-760-750-0000 Motor Vehicles	$500,000.00	$0.00	$500,000.00	$500,000.00	$180,996.53	$199,325.00	$380,321.53	$119,678.47

Statement excludes amounts for advances.
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HARRISON TOWNSHIP, LICKING COUNTY

Comparison of Disbursements and Encumbrances With Expenditure Authority

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
2031-910-910-0000 Transfers - Out	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Road and Bridge Fund Total:	$3,902,000.00	$44,698.65	$3,902,000.00	$3,946,698.65	$1,015,206.60	$241,331.71	$1,256,538.31	$2,690,160.34
Cemetery								
2041-410-190-0000 Other - Salaries	$4,000.00	$0.00	$4,000.00	$4,000.00	$1,090.02	$0.00	$1,090.02	$2,909.98
2041-410-211-0000 Ohio Public Employees Retirement System	$600.00	$0.00	$600.00	$600.00	$77.01	$0.00	$77.01	$522.99
2041-410-213-0000 Medicare	$200.00	$0.00	$200.00	$200.00	$7.98	$0.00	$7.98	$192.02
2041-410-400-0000 Supplies and Materials	$5,000.00	$0.00	$5,000.00	$5,000.00	$34.99	$0.00	$34.99	$4,965.01
2041-410-599-0000 Other - Other Expenses	$4,000.00	$0.00	$4,000.00	$4,000.00	$0.00	$0.00	$0.00	$4,000.00
Cemetery Fund Total:	$13,800.00	$0.00	$13,800.00	$13,800.00	$1,210.00	$0.00	$1,210.00	$12,590.00
American Rescue Plan Act								
2272-330-360-0000 Contracted Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
American Rescue Plan Act Fund Total:	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Special Revenue - Outville Lighting								
2901-310-314-0001 Tax Collection Fees{Outville Street Lights}	$250.00	$0.00	$250.00	$250.00	$115.29	$0.00	$115.29	$134.71
2901-310-351-0001 Electricity{Outville Street Lights}	$3,000.00	$180.59	$3,000.00	$3,180.59	$1,986.59	$172.50	$2,159.09	$1,021.50
Special Revenue - Outville Lighting Fund Total:	$3,250.00	$180.59	$3,250.00	$3,430.59	$2,101.88	$172.50	$2,274.38	$1,156.21
Special Revenue - Indian Hills Lighting								
2902-310-314-0002 Tax Collection Fees{Indian Hills Street Lights}	$250.00	$0.00	$250.00	$250.00	$134.82	$0.00	$134.82	$115.18
2902-310-351-0002 Electricity{Indian Hills Street Lights}	$3,750.00	$209.42	$3,750.00	$3,959.42	$2,296.70	$199.88	$2,496.58	$1,462.84
Special Revenue - Indian Hills Lighting Fund Total:	$4,000.00	$209.42	$4,000.00	$4,209.42	$2,431.52	$199.88	$2,631.40	$1,578.02
SpecialRevenue-Harrison Meadows Lighting								
2903-310-314-0003 Tax Collection Fees{Harrison Meadows Street Lights}	$200.00	$0.00	$200.00	$200.00	$76.41	$0.00	$76.41	$123.59
2903-310-351-0003 Electricity{Harrison Meadows Street Lights}	$4,000.00	$0.00	$4,000.00	$4,000.00	$2,004.64	$0.00	$2,004.64	$1,995.36
SpecialRevenue-Harrison Meadows Lighting Fund Total:	$4,200.00	$0.00	$4,200.00	$4,200.00	$2,081.05	$0.00	$2,081.05	$2,118.95
Misc. Special Revenue - Ohio EPA Grant								

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 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
2904-760-740-0000 Machinery, Equipment and Furniture	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Misc. Special Revenue - Ohio EPA Grant Fund Total:	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Special Revenue Funds Total:	$4,947,250.00	$45,088.66	$4,947,250.00	$4,992,338.66	$1,047,102.12	$241,704.09	$1,288,806.21	$3,703,532.45
Report Totals:	$6,194,320.00	$56,658.09	$6,304,320.00	$6,360,978.09	$1,549,215.97	$267,034.90	$1,816,250.87	$4,544,727.22

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.

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.

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 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 2025 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 Certificates of Deposit offered through CDARS in 2025. When the Township places a large deposit with a CDARS Network member, that institution uses the CDARS service to place funds into CDs. This occurs in increments below the standard FDIC insurance maximum ($250,000) so that both principal and interest are eligible for FDIC insurance.
The Township utilized ICS, (the "Insured Cash Sweep") accounts and ICS MMA, (the "Insured Cash Sweep Money Market Account") in 2025. 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.

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.

Note 3 – Compliance

The Township had no material budgetary violations.

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2025 follows:

2025 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	$702,413	$725,175	$22,762
Special Revenue	1,830,293	1,848,467	18,174
Total	$2,532,705	$2,573,642	$40,937

2025 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	$1,368,639	$527,445	$841,195
Special Revenue	4,992,339	1,288,806	3,703,532
	$6,360,978	$1,816,251	$4,544,727

Note 5 – Deposits and Investments

To improve cash management, cash received by the Township is pooled. Monies for all funds 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:

	2025
Cash Management Pool:	
Demand deposits	$806
Certificates of deposit - CDARS	3,000,000
Other time deposits (savings accounts)	5,173,916
Total deposits	8,174,722
Total investments	0
Total carrying amount of deposits and investments held in the Pool (ties to FS)	$8,174,722

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, 2025, the Township is holding $7,699.13 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.

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 18. The second half payment is due the following July 15.

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 Harrison Township's policy. The Pool covers the following risks:

- General liability
- Automobile Liability
- Automobile Physical Damage
- Public Officials Liability
- Property and Inland Marine
- Law enforcement liability
- Fidelity and Crime
- Employment Practices Liability
- Cyber Breach and Liability

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

	2024
Cash and investments	$ 32,822,076
Actuarial liabilities	$ 12,568,762

Settlement amounts did not exceed insurance coverage for the fiscal year 2025 as of December 31, 2025. The Harrison Township had one minor claim filed in December 2025. OTARMA is currently investigating liability and nothing has been paid at this time.

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 2025.

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, 2025.

Retirement Rates	*Year*	*Member Rate*	*Employer Rate*
OPERS – Local	*2012-2025*	*10.00%*	*14.00%*

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, 2025.

Note 9 – Postemployment Benefits

OPERS offer cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2025, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the legacy combined plan. For 2025, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

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	25,331	241,704				267,035
Total	$25,331	$241,704	$0	$0	$0	$267,035

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.