

Bank Reconciliation

Reconciled Date 12/31/2023

Posted 1/2/2024 7:46:07 AM

| | | |
|--|---|-----------------------|
| Prior UAN Balance: | | \$2,092,452.07 |
| Receipts: | + | \$63,072.52 |
| Payments: | - | \$71,986.31 |
| Adjustments: | + | \$300.00 |
| Current UAN Balance as of 12/31/2023: | | \$2,083,838.28 |
| Other Adjusting Factors: | + | \$0.00 |
| Adjusted UAN Balance as of 12/31/2023: | | <u>\$2,083,838.28</u> |
| | | |
| Entered Bank Balances as of 12/31/2023: | | \$2,098,885.05 |
| Deposits in Transit: | + | \$0.00 |
| Outstanding Payments: | - | \$15,046.77 |
| Outstanding Adjustments: | + | \$0.00 |
| Other Adjusting Factors: | + | \$0.00 |
| Adjusted Bank Balances as of 12/31/2023: | | <u>\$2,083,838.28</u> |

Balances Reconciled

Governing Board Signatures

There are no outstanding receipts as of 12/31/2023.

There are no outstanding adjustments as of 12/31/2023.

Village of Snuffy, Dog County - Proof of Cash Reconciliation December 2023

| | 0.00 Beginning Balance | 0.00 Additions (Credits) | 0.00 Deductions (Debits) | 0.00 Ending Balance |
|--|--------------------------------------|--|--|-----------------------------------|
| Bank: | | | | |
| <i>Statements:</i> | | | | |
| US Bank - Main Account | 163,561.00 | 1,553,108.75 | 1,266,054.76 | 450,614.99 |
| KeyBank - Payroll Account | 517,375.58 | 70,000.00 | 584,801.96 | 2,573.62 |
| StarOhio - Main | 9,756,703.37 | 43,070.06 | 0.00 | 9,799,773.43 |
| StarOhio - Capital | 8,450,209.38 | 37,302.66 | 0.00 | 8,487,512.04 |
| Total Statements | 18,887,849.33 | 1,703,481.47 | 1,850,856.72 | 18,740,474.08 |
| <i>Bank Account Transfers:</i> | | | | |
| Transfer #1: Transfer from Main Account to Payroll Account | 0.00 | (70,000.00) | (70,000.00) | 0.00 |
| Total Bank Account Transfers | 0.00 | (70,000.00) | (70,000.00) | 0.00 |
| Total Bank Less Bank Transfers | 18,887,849.33 | 1,633,481.47 | 1,780,856.72 | 18,740,474.08 |
| Outstanding Checks at November 2023 | (237,225.49) | 0.00 | (237,225.49) | 0.00 |
| Outstanding Checks at December 2023 | 0.00 | 0.00 | 2,378,621.00 | (2,378,621.00) |
| Deposits in Transit -November 2023 | 5,124.87 | (5,124.87) | 0.00 | 0.00 |
| Deposits in Transit- December 2023 | 0.00 | 0.00 | 0.00 | 0.00 |
| Adjusted Bank Balance | 18,655,748.71 | 1,628,356.60 | 3,922,252.23 | 16,361,853.08 |
| Book: | | | | |
| Subtotal All Funds (Unadjusted) - Ties to Fund Report | 18,607,289.46 | 1,657,388.93 | 3,933,747.71 | 16,330,930.68 |
| Less: Interfund Transfers/Advances only on Books | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>November 2023 Adjustments:</i> | | | | |
| STAROhio Interest not booked | 48,459.25 | (48,459.25) | 0.00 | 0.00 |
| <i>December 2023 Adjustments:</i> | | | | |
| Income Taxes posted at gross / clears bank at net | 0.00 | (23,157.00) | (23,157.00) | 0.00 |
| EMS Revenue posted at gross / clears bank at net | 0.00 | (7,541.00) | (7,541.00) | 0.00 |
| STAROhio Interest not booked | 0.00 | 50,124.92 | 0.00 | 50,124.92 |
| Deferred Compensation ACH payment clears bank / not booked | 0.00 | 0.00 | 19,202.52 | (19,202.52) |
| Subtotal Adjustments | 48,459.25 | (29,032.33) | (11,495.48) | 30,922.40 |
| Total All Funds (Adjusted) | 18,655,748.71 | 1,628,356.60 | 3,922,252.23 | 16,361,853.08 |
| BOOK | 18,655,748.71 | 1,628,356.60 | 3,922,252.23 | 16,361,853.08 |
| BANK | 18,655,748.71 | 1,628,356.60 | 3,922,252.23 | 16,361,853.08 |
| VARIANCE | 0.00 | 0.00 | 0.00 | 0.00 |

APPROVED BY _____

Fund Status

As Of 12/31/2023

| Fund Number | Fund Name | % of Total Pooled | Fund Balance | Investments (Non-Pooled) | Checking & Pooled Investments (Pooled) |
|------------------------------------|---------------------------------------|--------------------------|-----------------------|---------------------------------|---|
| 1000 | General | 69.831% | \$1,455,163.21 | \$0.00 | \$1,455,163.21 |
| 2011 | Motor Vehicle License Tax | 0.192% | \$4,004.84 | \$0.00 | \$4,004.84 |
| 2021 | Gasoline Tax | 3.295% | \$68,653.14 | \$0.00 | \$68,653.14 |
| 2031 | Road and Bridge | 4.813% | \$100,303.87 | \$0.00 | \$100,303.87 |
| 2041 | Cemetery | 0.791% | \$16,475.77 | \$0.00 | \$16,475.77 |
| 2191 | Police Levy | 9.063% | \$188,856.76 | \$0.00 | \$188,856.76 |
| 2192 | Fire Levy | 1.691% | \$35,244.70 | \$0.00 | \$35,244.70 |
| 2221 | Drug Law Enforcement | 0.269% | \$5,612.29 | \$0.00 | \$5,612.29 |
| 2272 | Coronavirus Relief Fund | 0.000% | \$0.00 | \$0.00 | \$0.00 |
| 2273 | ARP Coronavirus Relief Fund | 7.267% | \$151,437.58 | \$0.00 | \$151,437.58 |
| 2281 | Ambulance And Emergency Medical Servi | 2.587% | \$53,907.78 | \$0.00 | \$53,907.78 |
| 2901 | Continuing Professional Training | 0.000% | \$0.00 | \$0.00 | \$0.00 |
| 2902 | Opioid Settlement | 0.049% | \$1,013.14 | \$0.00 | \$1,013.14 |
| 4405 | West Road Phase II | 0.000% | \$0.00 | \$0.00 | \$0.00 |
| 4406 | Main Street Phase II | 0.000% | \$0.00 | \$0.00 | \$0.00 |
| 4951 | Cemetery Bequest (Grandma Rose) | 0.034% | \$705.25 | \$0.00 | \$705.25 |
| 4952 | Cemetery Bequest (Grandpapa Joe) | 0.060% | \$1,246.84 | \$0.00 | \$1,246.84 |
| 4953 | Cemetery Bequest (Smith Foundation) | 0.032% | \$661.17 | \$0.00 | \$661.17 |
| 9001 | Unclaimed Funds | 0.026% | \$551.94 | \$0.00 | \$551.94 |
| 9002 | Fire Loss | 0.000% | \$0.00 | \$0.00 | \$0.00 |
| All Funds Total | | | \$2,083,838.28 | \$0.00 | \$2,083,838.28 |
| Pooled Investments | | | | | \$2,430.25 |
| Secondary Checking Accounts | | | | | \$2,015,711.88 |
| Available Primary Checking Balance | | | | | \$65,696.15 |

Last reconciled to bank: 12/31/2023 – Total other adjusting factors: \$0.00

Fund Summary

December 2023

| Fund # | Fund Name | Starting Fund Balance | Month To Date Revenue | Year To Date Revenue | Month To Date Expenditures | Year To Date Expenditures | Ending Fund Balance | Current Reserve for Encumbrance | Unencumbered Fund Balance |
|---------------|--|-----------------------|-----------------------|----------------------|----------------------------|---------------------------|---------------------|---------------------------------|---------------------------|
| 1000 | General | \$1,443,865.25 | \$22,235.56 | \$379,053.88 | \$10,937.60 | \$133,895.81 | \$1,455,163.21 | \$1,929.92 | \$1,453,233.29 |
| 2011 | Motor Vehicle License Tax | \$3,436.94 | \$567.90 | \$8,129.52 | \$0.00 | \$6,034.65 | \$4,004.84 | \$0.00 | \$4,004.84 |
| 2021 | Gasoline Tax | \$74,249.23 | \$12,712.37 | \$145,964.75 | \$18,308.46 | \$124,593.73 | \$68,653.14 | \$40,000.00 | \$28,653.14 |
| 2031 | Road and Bridge | \$107,962.89 | \$52.99 | \$137,698.62 | \$7,712.01 | \$95,947.10 | \$100,303.87 | \$61,651.16 | \$38,652.71 |
| 2041 | Cemetery | \$11,532.55 | \$5,000.00 | \$29,433.82 | \$56.78 | \$43,695.28 | \$16,475.77 | \$0.00 | \$16,475.77 |
| 2191 | Police Levy | \$197,456.27 | \$3,722.09 | \$160,399.12 | \$12,321.60 | \$149,456.42 | \$188,856.76 | \$55,980.90 | \$132,875.86 |
| 2192 | Fire Levy | \$14,976.75 | \$29,395.76 | \$167,794.19 | \$9,127.81 | \$252,292.99 | \$35,244.70 | \$802.66 | \$34,442.04 |
| 2221 | Drug Law Enforcement | \$5,612.29 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,612.29 | \$0.00 | \$5,612.29 |
| 2272 | Coronavirus Relief Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2273 | ARP Coronavirus Relief Fund | \$157,640.42 | \$0.00 | \$0.00 | \$6,202.84 | \$88,302.97 | \$151,437.58 | \$101,072.94 | \$50,364.64 |
| 2281 | Ambulance And Emergency Medical Services | \$71,727.86 | (\$10,314.34) | \$63,803.33 | \$7,505.74 | \$85,908.20 | \$53,907.78 | \$71.54 | \$53,836.24 |
| 2901 | Continuing Professional Training | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$293.20 | \$0.00 | \$0.00 | \$0.00 |
| 2902 | Opioid Settlement | \$1,013.14 | \$0.00 | \$687.48 | \$0.00 | \$0.00 | \$1,013.14 | \$0.00 | \$1,013.14 |
| 4405 | West Road Phase II | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4406 | Main Street Phase II | \$0.00 | \$43,803.58 | \$43,803.58 | \$43,803.58 | \$43,803.58 | \$0.00 | \$0.00 | \$0.00 |
| 4951 | Cemetery Bequest (Grandma Rose) | \$705.25 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$705.25 | \$0.00 | \$705.25 |
| 4952 | Cemetery Bequest (Grandpapa Joe) | \$1,235.12 | \$11.72 | \$31.99 | \$0.00 | \$0.00 | \$1,246.84 | \$0.00 | \$1,246.84 |
| 4953 | Cemetery Bequest (Smith Foundation) | \$661.17 | \$0.00 | \$1.20 | \$0.00 | \$0.00 | \$661.17 | \$0.00 | \$661.17 |
| 9001 | Unclaimed Funds | \$376.94 | \$175.00 | \$175.00 | \$0.00 | \$0.00 | \$551.94 | \$0.00 | \$551.94 |
| 9002 | Fire Loss | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$18,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Report Total: | | \$2,092,452.07 | \$107,362.63 | \$1,136,976.48 | \$115,976.42 | \$1,042,223.93 | \$2,083,838.28 | \$261,509.12 | \$1,822,329.16 |

Last reconciled to bank: 12/31/2023 – Total other adjusting factors: \$0.00

Cash Summary by Fund

December 2023

| Fund # | Fund Name | Fund Balance 12/1/2023 | Fund Balance Adjustments | Revenue (excluding transfers and advances in) | Transfers In | Advances In | Total Fund & Adjustments & Revenue | Expenditures (excluding transfers and advances out) | Transfers Out | Advances Out | Fund Balance 12/31/2023 | Non-Pooled Balance | Pooled Balance |
|---------------|-------------------------------------|------------------------|--------------------------|---|--------------|-------------|------------------------------------|---|---------------|--------------|-------------------------|--------------------|----------------|
| 1000 | General | \$1,443,865.25 | \$0.00 | \$22,235.56 | \$0.00 | \$0.00 | \$1,466,100.81 | \$10,937.60 | \$0.00 | \$0.00 | \$1,455,163.21 | \$0.00 | \$1,455,163.21 |
| 2011 | Motor Vehicle License Tax | \$3,436.94 | \$0.00 | \$567.90 | \$0.00 | \$0.00 | \$4,004.84 | \$0.00 | \$0.00 | \$0.00 | \$4,004.84 | \$0.00 | \$4,004.84 |
| 2021 | Gasoline Tax | \$74,249.23 | \$0.00 | \$12,712.37 | \$0.00 | \$0.00 | \$86,961.60 | \$18,308.46 | \$0.00 | \$0.00 | \$68,653.14 | \$0.00 | \$68,653.14 |
| 2031 | Road and Bridge | \$107,962.89 | \$0.00 | \$52.99 | \$0.00 | \$0.00 | \$108,015.88 | \$7,712.01 | \$0.00 | \$0.00 | \$100,303.87 | \$0.00 | \$100,303.87 |
| 2041 | Cemetery | \$11,532.55 | \$0.00 | \$5,000.00 | \$0.00 | \$0.00 | \$16,532.55 | \$56.78 | \$0.00 | \$0.00 | \$16,475.77 | \$0.00 | \$16,475.77 |
| 2191 | Police Levy | \$197,456.27 | \$0.00 | \$3,722.09 | \$0.00 | \$0.00 | \$201,178.36 | \$12,321.60 | \$0.00 | \$0.00 | \$188,856.76 | \$0.00 | \$188,856.76 |
| 2192 | Fire Levy | \$14,976.75 | \$0.00 | \$29,395.76 | \$0.00 | \$0.00 | \$44,372.51 | \$9,127.81 | \$0.00 | \$0.00 | \$35,244.70 | \$0.00 | \$35,244.70 |
| 2221 | Drug Law Enforcement | \$5,612.29 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,612.29 | \$0.00 | \$0.00 | \$0.00 | \$5,612.29 | \$0.00 | \$5,612.29 |
| 2272 | Coronavirus Relief Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2273 | ARP Coronavirus Relief Fund | \$157,640.42 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$157,640.42 | \$6,202.84 | \$0.00 | \$0.00 | \$151,437.58 | \$0.00 | \$151,437.58 |
| 2281 | Ambulance And Emergency Medical | \$71,727.86 | \$0.00 | -\$10,314.34 | \$0.00 | \$0.00 | \$61,413.52 | \$7,505.74 | \$0.00 | \$0.00 | \$53,907.78 | \$0.00 | \$53,907.78 |
| 2901 | Continuing Professional Training | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2902 | Opioid Settlement | \$1,013.14 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,013.14 | \$0.00 | \$0.00 | \$0.00 | \$1,013.14 | \$0.00 | \$1,013.14 |
| 4405 | West Road Phase II | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4406 | Main Street Phase II | \$0.00 | \$0.00 | \$43,803.58 | \$0.00 | \$0.00 | \$43,803.58 | \$43,803.58 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4951 | Cemetery Bequest (Grandma Rose) | \$705.25 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$705.25 | \$0.00 | \$0.00 | \$0.00 | \$705.25 | \$0.00 | \$705.25 |
| 4952 | Cemetery Bequest (Grandpapa Joe) | \$1,235.12 | \$0.00 | \$11.72 | \$0.00 | \$0.00 | \$1,246.84 | \$0.00 | \$0.00 | \$0.00 | \$1,246.84 | \$0.00 | \$1,246.84 |
| 4953 | Cemetery Bequest (Smith Foundation) | \$661.17 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$661.17 | \$0.00 | \$0.00 | \$0.00 | \$661.17 | \$0.00 | \$661.17 |
| 9001 | Unclaimed Funds | \$376.94 | \$0.00 | \$175.00 | \$0.00 | \$0.00 | \$551.94 | \$0.00 | \$0.00 | \$0.00 | \$551.94 | \$0.00 | \$551.94 |
| 9002 | Fire Loss | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Report Total: | | \$2,092,452.07 | \$0.00 | \$107,362.63 | \$0.00 | \$0.00 | \$2,199,814.70 | \$115,976.42 | \$0.00 | \$0.00 | \$2,083,838.28 | \$0.00 | \$2,083,838.28 |

Last reconciled to bank: 12/31/2023 – Total other adjusting factors: \$0.00

Revenue Status

By Fund

As Of 12/31/2023

Fund: 1000 General

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|--|---------------------|----------------|-----------------------|-----------------------|
| 1000-101-0000 | General Property Tax - Real Estate | \$98,832.26 | \$102,322.98 | -\$3,490.72 | 103.532% |
| 1000-102-0000 | Tangible Personal Property Tax | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-103-0000 | Permissive Sales Tax | \$60,000.00 | \$68,204.51 | -\$8,204.51 | 113.674% |
| 1000-302-0000 | Fees | \$0.00 | \$712.35 | -\$712.35 | 0.000% |
| 1000-303-0000 | Cable Franchise Fees | \$12,000.00 | \$19,457.79 | -\$7,457.79 | 162.148% |
| 1000-401-0000 | Fines | \$6,000.00 | \$9,317.49 | -\$3,317.49 | 155.292% |
| 1000-532-0000 | Local Government Distribution | \$36,759.20 | \$44,372.05 | -\$7,612.85 | 120.710% |
| 1000-533-0000 | Liquor Permit Fees | \$0.00 | \$1,948.80 | -\$1,948.80 | 0.000% |
| 1000-534-0000 | Cigarette License Fees | \$0.00 | \$74.50 | -\$74.50 | 0.000% |
| 1000-535-0000 | Property Tax Allocation | \$14,000.00 | \$14,198.50 | -\$198.50 | 101.418% |
| 1000-539-0000 | Other - State Receipts | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-591-0000 | Intergovernmental Receipts (Non-State and Non-Federal) | \$2,000.00 | \$5,236.50 | -\$3,236.50 | 261.825% |
| 1000-701-0000 | Interest | \$20,000.00 | \$103,076.10 | -\$83,076.10 | 515.381% |
| 1000-801-0000 | Gifts and Donations | \$0.00 | \$834.00 | -\$834.00 | 0.000% |
| 1000-802-0000 | Rentals and Leases | \$0.00 | \$3,690.00 | -\$3,690.00 | 0.000% |
| 1000-892-0000 | Other - Miscellaneous Non-Operating | \$0.00 | \$5,608.31 | -\$5,608.31 | 0.000% |
| 1000-931-0000 | Transfers - In | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-941-0000 | Advances - In | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Fund 1000 Sub-Total: | | \$249,591.46 | \$379,053.88 | -\$129,462.42 | 151.870% |

Revenue Summary

December 2023

| | Final Budget | Month To Date Revenue | Year To Date Revenue | Budget Variance Favorable (Unfavorable) | YTD % Received |
|---|-------------------------|----------------------------------|---------------------------------|--|---------------------------|
| 1000 General | | | | | |
| Property and Other Local Taxes | \$158,832.26 | \$4,142.96 | \$170,527.49 | \$11,695.23 | 107.363% |
| Licenses, Permits and Fees | \$12,000.00 | \$4,794.21 | \$20,170.14 | \$8,170.14 | 168.085% |
| Fines and Forfeitures | \$6,000.00 | \$355.00 | \$9,317.49 | \$3,317.49 | 155.292% |
| Intergovernmental | \$52,759.20 | \$3,856.16 | \$65,830.35 | \$13,071.15 | 124.775% |
| Earnings on Investments | \$20,000.00 | \$9,220.89 | \$103,076.10 | \$83,076.10 | 515.381% |
| Miscellaneous | \$0.00 | (\$133.66) | \$10,132.31 | \$10,132.31 | 0.000% |
| Other Financing Sources | | | | | |
| Transfers - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Advances - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Total Other Financing Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Total 1000 General | \$249,591.46 | \$22,235.56 | \$379,053.88 | \$129,462.42 | |
| 2011 Motor Vehicle License Tax | | | | | |
| Intergovernmental | \$7,500.00 | \$544.92 | \$7,996.87 | \$496.87 | 106.625% |
| Earnings on Investments | \$0.00 | \$22.98 | \$132.65 | \$132.65 | 0.000% |
| Total 2011 Motor Vehicle License Tax | \$7,500.00 | \$567.90 | \$8,129.52 | \$629.52 | |
| 2021 Gasoline Tax | | | | | |
| Intergovernmental | \$144,000.00 | \$12,318.36 | \$142,099.09 | (\$1,900.91) | 98.680% |
| Earnings on Investments | \$0.00 | \$394.01 | \$3,865.66 | \$3,865.66 | 0.000% |
| Other Financing Sources | | | | | |
| Advances - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Total Other Financing Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Total 2021 Gasoline Tax | \$144,000.00 | \$12,712.37 | \$145,964.75 | \$1,964.75 | |
| 2031 Road and Bridge | | | | | |
| Property and Other Local Taxes | \$115,475.20 | \$0.00 | \$124,958.31 | \$9,483.11 | 108.212% |
| Licenses, Permits and Fees | \$0.00 | \$0.00 | \$333.34 | \$333.34 | 0.000% |
| Intergovernmental | \$16,400.00 | \$0.00 | \$11,215.68 | (\$5,184.32) | 68.388% |
| Miscellaneous | \$2,000.00 | \$52.99 | \$1,191.29 | (\$808.71) | 59.565% |
| Other Financing Sources | | | | | |

Report reflects selected information.

Appropriation Status

By Fund

As Of 12/31/2023

Fund: General

Pooled Balance: \$1,455,163.21

Non-Pooled Balance: \$0.00

Total Cash Balance: \$1,455,163.21

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|--|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 1000-110-111-0000 | D Salaries - Trustees | \$136.87 | \$0.00 | \$42,000.00 | \$129.80 | \$40,772.57 | \$1,234.50 | 96.762% |
| 1000-110-121-0000 | D Salary - Township Fiscal Officer | \$1,729.53 | \$0.00 | \$24,000.00 | \$1,779.95 | \$23,731.45 | \$218.13 | 92.234% |
| 1000-110-122-0000 | D Salaries - Township Fiscal Officer's Staff | \$0.00 | \$0.00 | \$10,000.00 | \$0.00 | \$0.00 | \$10,000.00 | 0.000% |
| 1000-110-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$11,000.00 | \$0.00 | \$9,036.58 | \$1,963.42 | 82.151% |
| 1000-110-213-0000 | D Medicare | \$0.00 | \$0.00 | \$4,000.00 | \$0.00 | \$934.52 | \$3,065.48 | 23.363% |
| 1000-110-214-0000 | D Volunteer Firemen's Dependents Fund | \$0.00 | \$0.00 | \$300.00 | \$0.00 | \$300.00 | \$0.00 | 100.000% |
| 1000-110-221-0000 | Medical/Hospitalization | \$0.00 | \$0.00 | \$20,000.00 | \$0.00 | \$1,386.17 | \$18,613.83 | 6.931% |
| 1000-110-228-0000 | D Health Care Reimbursement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-110-230-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 | \$1,044.90 | \$3,955.10 | 20.898% |
| 1000-110-259-0000 | Other - Employee Reimbursements | \$1,716.40 | \$481.71 | \$21,000.00 | \$0.00 | \$10,838.29 | \$11,396.40 | 48.745% |
| 1000-110-311-0000 | Accounting and Legal Fees | \$0.00 | \$0.00 | \$141,000.00 | \$0.00 | \$0.00 | \$141,000.00 | 0.000% |
| 1000-110-312-0000 | Auditing Services | \$0.00 | \$0.00 | \$10,000.00 | \$0.00 | \$0.00 | \$10,000.00 | 0.000% |
| 1000-110-313-0000 | Uniform Accounting Network Fees | \$0.00 | \$0.00 | \$10,000.00 | \$0.00 | \$0.00 | \$10,000.00 | 0.000% |
| 1000-110-314-0000 | D Tax Collection Fees | \$0.00 | \$0.00 | \$9,000.00 | \$0.00 | \$2,280.93 | \$6,719.07 | 25.344% |
| 1000-110-315-0000 | D Election Expenses | \$0.00 | \$0.00 | \$3,000.00 | \$0.00 | \$0.00 | \$3,000.00 | 0.000% |
| 1000-110-322-0000 | Garbage and Trash Removal | \$0.00 | \$0.00 | \$4,000.00 | \$0.00 | \$0.00 | \$4,000.00 | 0.000% |
| 1000-110-330-0000 | Travel and Meeting Expense | \$0.00 | \$0.00 | \$8,000.00 | \$0.00 | \$674.04 | \$7,325.96 | 8.426% |
| 1000-110-341-0000 | Telephone | \$6.95 | \$0.00 | \$4,000.00 | \$0.00 | \$6.95 | \$4,000.00 | 0.173% |
| 1000-110-342-0000 | Postage | \$0.00 | \$0.00 | \$2,500.00 | \$0.00 | \$0.00 | \$2,500.00 | 0.000% |
| 1000-110-345-0000 | Advertising | \$0.00 | \$0.00 | \$4,000.00 | \$0.00 | \$0.00 | \$4,000.00 | 0.000% |
| 1000-110-360-0000 | Contracted Services | \$0.00 | \$0.00 | \$445,000.00 | \$0.00 | \$13,745.36 | \$431,254.64 | 3.089% |
| 1000-110-381-0000 | Property Insurance Premiums | \$0.00 | \$0.00 | \$10,000.00 | \$0.00 | \$1,750.00 | \$8,250.00 | 17.500% |
| 1000-110-382-0000 | Liability Insurance Premiums | \$0.00 | \$0.00 | \$10,000.00 | \$0.00 | \$2,140.00 | \$7,860.00 | 21.400% |
| 1000-110-410-0000 | Office Supplies | \$0.00 | \$0.00 | \$15,000.00 | \$0.00 | \$0.00 | \$15,000.00 | 0.000% |
| 1000-110-519-0000 | Other - Dues and Fees | \$0.00 | \$0.00 | \$3,000.00 | \$0.00 | \$740.10 | \$2,259.90 | 24.670% |
| 1000-110-591-0000 | Contributions to Other Organizations | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | 0.000% |
| 1000-110-599-0000 | Other - Other Expenses | \$0.00 | \$0.00 | \$40,000.00 | \$0.00 | \$6,869.11 | \$33,130.89 | 17.173% |

Report reflects selected information.

Appropriation Summary

December 2023

| | <u>Reserved for Encumbrance 12/31 Less Adjustment</u> | <u>Final Appropriation</u> | <u>Total Appropriations</u> | <u>Month To Date Expenditures</u> | <u>Year to Date Expenditures</u> | <u>Current Reserve for Encumbrance</u> | <u>Unencumbered Balance</u> | <u>YTD % Expenditures</u> |
|---|---|--------------------------------|-----------------------------|---|--------------------------------------|--|---------------------------------|-------------------------------|
| 1000 - General | | | | | | | | |
| General Government | | | | | | | | |
| Administrative | | | | | | | | |
| Salaries | \$1,866.40 | \$76,000.00 | \$77,866.40 | \$5,386.67 | \$64,504.02 | \$1,909.75 | \$11,452.63 | 82.839% |
| Employee Fringe Benefits | \$1,234.69 | \$61,300.00 | \$62,534.69 | \$3,247.54 | \$23,540.46 | \$0.00 | \$38,994.23 | 37.644% |
| Purchased Services | \$6.95 | \$660,500.00 | \$660,506.95 | \$28.22 | \$20,597.28 | \$0.00 | \$639,909.67 | 3.118% |
| Supplies and Materials | \$0.00 | \$15,000.00 | \$15,000.00 | \$0.00 | \$0.00 | \$0.00 | \$15,000.00 | 0.000% |
| Other | \$0.00 | \$44,000.00 | \$44,000.00 | \$222.92 | \$7,609.21 | \$0.00 | \$36,390.79 | 17.294% |
| Total Administrative | \$3,108.04 | \$856,800.00 | \$859,908.04 | \$8,885.35 | \$116,250.97 | \$1,909.75 | \$741,747.32 | |
| Townhalls, Memorial Buildings and Grounds | | | | | | | | |
| Purchased Services | \$0.00 | \$23,000.00 | \$23,000.00 | \$0.00 | \$0.00 | \$0.00 | \$23,000.00 | 0.000% |
| Supplies and Materials | \$0.00 | \$5,000.00 | \$5,000.00 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 | 0.000% |
| Total Townhalls, Memorial Buildings and Grounds | \$0.00 | \$28,000.00 | \$28,000.00 | \$0.00 | \$0.00 | \$0.00 | \$28,000.00 | |
| Zoning | | | | | | | | |
| Salaries | \$20.17 | \$15,000.00 | \$15,020.17 | \$1,975.00 | \$7,475.00 | \$20.17 | \$7,525.00 | 49.766% |
| Employee Fringe Benefits | \$0.00 | \$2,000.00 | \$2,000.00 | \$77.25 | \$927.00 | \$0.00 | \$1,073.00 | 46.350% |
| Supplies and Materials | \$0.00 | \$3,000.00 | \$3,000.00 | \$0.00 | \$0.00 | \$0.00 | \$3,000.00 | 0.000% |
| Total Zoning | \$20.17 | \$20,000.00 | \$20,020.17 | \$2,052.25 | \$8,402.00 | \$20.17 | \$11,598.00 | |
| Total General Government | \$3,128.21 | \$904,800.00 | \$907,928.21 | \$10,937.60 | \$124,652.97 | \$1,929.92 | \$781,345.32 | |
| Public Works | | | | | | | | |
| Lighting | | | | | | | | |
| Purchased Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Total Lighting | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Total Public Works | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Health | | | | | | | | |
| Health Districts | | | | | | | | |
| Purchased Services | \$0.00 | \$13,000.00 | \$13,000.00 | \$0.00 | \$9,162.58 | \$0.00 | \$3,837.42 | 70.481% |
| Total Health Districts | \$0.00 | \$13,000.00 | \$13,000.00 | \$0.00 | \$9,162.58 | \$0.00 | \$3,837.42 | |
| Total Health | \$0.00 | \$13,000.00 | \$13,000.00 | \$0.00 | \$9,162.58 | \$0.00 | \$3,837.42 | |
| Conservation - Recreation | | | | | | | | |
| Parks and Recreation | | | | | | | | |
| Purchased Services | \$0.00 | \$55,000.00 | \$55,000.00 | \$0.00 | \$0.00 | \$0.00 | \$55,000.00 | 0.000% |
| Supplies and Materials | \$0.00 | \$100,000.00 | \$100,000.00 | \$0.00 | \$80.26 | \$0.00 | \$99,919.74 | 0.080% |

Report reflects selected information.

MTD Fund Report for Year 2023 Month 12 - Village of Snuffy

| Fund | Description | Beg Bal | MTD Rec | MTD Exp | Unexp | Enc | Unenc |
|-----------------|-------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
| 1110 | GENERAL FUND | 2,113,426.34 | 1,167,017.72 | 153,653.24 | 3,126,790.82 | 1,711,645.56 | 1,415,145.26 |
| 2210 | STREET FUND | 95,565.12 | 39,776.00 | 2,169.70 | 133,171.42 | 97,962.19 | 35,209.23 |
| 2212 | POLICE PENSION | 62,018.07 | 11,043.90 | 0.00 | 73,061.97 | 0.00 | 73,061.97 |
| 2213 | FIRE PENSION | 52,470.70 | 11,043.79 | 0.00 | 63,514.49 | 0.00 | 63,514.49 |
| 2225 | OPIOID SETTLEMENT | 20,033.13 | 5,113.08 | 0.00 | 25,146.21 | 0.00 | 25,146.21 |
| 2230 | EC-EMS | 1,312,156.93 | 57,923.24 | 85,048.82 | 1,285,031.35 | 33,291.44 | 1,251,739.91 |
| 2241 | CORONAVIRUS RELIEF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2242 | AMERICAN RESCUE PLAN (21.027) | 739,714.21 | 0.00 | 48,766.72 | 690,947.49 | 644,132.50 | 46,814.99 |
| 2255 | SPECIAL PROJECTS COURT | 507,284.99 | 0.00 | 2,517.48 | 504,767.51 | 219.22 | 504,548.29 |
| 2260 | COMMUNITY DEVELOPMENT FUND | 1,000.00 | 295,476.75 | 268,886.95 | 27,589.80 | 3,000.00 | 24,589.80 |
| 2275 | VOCA | 7,752.23 | 8,771.22 | 10,951.64 | 5,571.81 | 2,066.06 | 3,505.75 |
| 2290 | JAG GRANT (POLICE) | 51,138.37 | 0.00 | 0.00 | 51,138.37 | 0.00 | 51,138.37 |
| 2296 | SCHOOL RESOURCE OFFICERS | 500.00 | 14,254.00 | 13,584.18 | 1,169.82 | 0.00 | 1,169.82 |
| 2298 | LAW ENFORCEMENT TRUST | 135,893.79 | 6,955.00 | 56.95 | 142,791.84 | 13,974.00 | 128,817.84 |
| 2299 | FEDERAL ASSET FORFEITURE | 16,128.82 | 0.06 | 0.00 | 16,128.88 | 0.00 | 16,128.88 |
| 3310 | BOND RETIREMENT FUND | 0.10 | 48,738.57 | 48,738.57 | 0.10 | 0.00 | 0.10 |
| 4415 | PERMANENT IMPROVEMENT FUND | 761,382.60 | 69,291.33 | 125,733.49 | 704,940.44 | 623,576.59 | 81,363.85 |
| 7721 | MISCELLANEOUS DEPOSITS | 29,108.75 | 200.00 | 100.00 | 29,208.75 | 100.00 | 29,108.75 |
| 7734 | EMPLOYEE WITHHOLDINGS | 159,085.91 | 81,867.42 | 0.00 | 240,953.33 | 0.00 | 240,953.33 |
| 7735 | Self Insured Healthcare | 1,099,987.90 | 47,137.83 | 48,709.09 | 1,098,416.64 | 0.00 | 1,098,416.64 |
| 20 Funds | | 7,164,647.96 | 1,864,609.91 | 808,916.83 | 8,220,341.04 | 3,129,967.56 | 5,090,373.48 |

YTD Fund Report for Year 2023 Month 12 - Village of Snuffy

| Fund | Description | Beg Yr Bal | YTD Rec | YTD Exp | Unexp | Enc | Unenc |
|-----------------|-------------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
| 1110 | GENERAL FUND | 5,069,206.57 | 7,810,481.91 | 9,752,897.66 | 3,126,790.82 | 1,711,645.56 | 1,415,145.26 |
| 2210 | STREET FUND | 219,965.63 | 825,821.35 | 912,615.56 | 133,171.42 | 97,962.19 | 35,209.23 |
| 2212 | POLICE PENSION | 37,679.82 | 35,382.15 | 0.00 | 73,061.97 | 0.00 | 73,061.97 |
| 2213 | FIRE PENSION | 28,132.36 | 35,382.13 | 0.00 | 63,514.49 | 0.00 | 63,514.49 |
| 2225 | OPIOID SETTLEMENT | 4,823.21 | 20,323.00 | 0.00 | 25,146.21 | 0.00 | 25,146.21 |
| 2230 | EC-EMS | 1,602,390.27 | 552,686.82 | 870,045.74 | 1,285,031.35 | 33,291.44 | 1,251,739.91 |
| 2241 | CORONAVIRUS RELIEF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2242 | AMERICAN RESCUE PLAN (21.027) | 2,094,799.40 | 0.00 | 1,403,851.91 | 690,947.49 | 644,132.50 | 46,814.99 |
| 2255 | SPECIAL PROJECTS COURT | 496,988.12 | 52,562.90 | 44,783.51 | 504,767.51 | 219.22 | 504,548.29 |
| 2260 | COMMUNITY DEVELOPMENT FUND | 102,588.30 | 741,028.03 | 816,026.53 | 27,589.80 | 3,000.00 | 24,589.80 |
| 2275 | VOCA | 8,287.13 | 151,752.77 | 154,468.09 | 5,571.81 | 2,066.06 | 3,505.75 |
| 2290 | JAG GRANT (POLICE) | 51,138.37 | 0.00 | 0.00 | 51,138.37 | 0.00 | 51,138.37 |
| 2296 | SCHOOL RESOURCE OFFICERS | 0.00 | 83,014.15 | 81,844.33 | 1,169.82 | 0.00 | 1,169.82 |
| 2298 | LAW ENFORCEMENT TRUST | 136,794.74 | 13,237.30 | 7,240.20 | 142,791.84 | 13,974.00 | 128,817.84 |
| 2299 | FEDERAL ASSET FORFEITURE | 16,128.79 | 0.09 | 0.00 | 16,128.88 | 0.00 | 16,128.88 |
| 3310 | BOND RETIREMENT FUND | 0.00 | 97,477.24 | 97,477.14 | 0.10 | 0.00 | 0.10 |
| 4415 | PERMANENT IMPROVEMENT FUND | 1,650,285.76 | 540,213.26 | 1,485,558.58 | 704,940.44 | 623,576.59 | 81,363.85 |
| 7721 | MISCELLANEOUS DEPOSITS | 29,098.74 | 310.01 | 200.00 | 29,208.75 | 100.00 | 29,108.75 |
| 7734 | EMPLOYEE WITHHOLDINGS | 87,577.98 | 697,812.81 | 544,437.46 | 240,953.33 | 0.00 | 240,953.33 |
| 7735 | Self Insured Healthcare | 1,039,454.47 | 917,916.80 | 858,954.63 | 1,098,416.64 | 0.00 | 1,098,416.64 |
| 20 Funds | | 12,675,339.66 | 12,575,402.72 | 17,030,401.34 | 8,220,341.04 | 3,129,967.56 | 5,090,373.48 |

MTD/YTD Revenue Report by Fund for Year 2023 Month 12 - Village of Snuffy

| Account | Description | Est Rev | MTD Rec | YTD Rec | Unc Bal | %Remain | %Collected |
|-------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------|---------------|
| 1110.0000.4002 | SPECIAL ASSESSMENTS | 29,864.27 | 160,467.73 | 190,328.39 | (160,464.12) | (537.31%) | 637.31% |
| 1110.1100.4111 | GENERAL REAL ESTATE TAX | 1,014,952.57 | 292,841.60 | 1,201,818.40 | (186,865.83) | (18.41%) | 118.41% |
| 1110.1100.4114 | CITY INCOME TAX | 4,408,309.64 | 307,609.85 | 2,966,859.28 | 1,441,450.36 | 32.70% | 67.30% |
| 1110.1100.4115 | ROLLBACK, HOMESTEAD EXEMPT | 133,675.26 | 0.00 | 0.00 | 133,675.26 | 100.00% | 0.00% |
| 1110.1200.4123 | CIGARETTE TAX | 989.01 | 0.00 | 0.00 | 989.01 | 100.00% | 0.00% |
| 1110.1200.4125 | BEER & LIQUOR PERMIT STATE | 3,090.50 | 0.00 | 11,294.50 | (8,204.00) | (265.46%) | 365.46% |
| 1110.1200.4126 | PUBLIC UTILITY REIMBURSEMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 1110.1200.4127 | LOCAL GOV'T FUND STATE | 0.00 | 0.00 | 5,217.59 | (5,217.59) | 0.00% | 0.00% |
| 1110.1200.4128 | LOCAL GOV'T FUND COUNTY | 422,945.00 | 72,786.86 | 115,384.32 | 307,560.68 | 72.72% | 27.28% |
| 1110.1200.4129 | HOTEL MOTEL BED TAX | 3,412.70 | 219.97 | 21,131.45 | (17,718.75) | (519.20%) | 619.20% |
| 1110.1300.4136 | STREET LIGHTING (SPECIAL ASSESSMENT) | 332,119.83 | 0.00 | 173,582.81 | 158,537.02 | 47.73% | 52.27% |
| 1110.1300.4182 | INTEREST INCOME | 50,000.00 | 77,036.46 | 226,436.56 | (176,436.56) | (352.87%) | 452.87% |
| 1110.1300.4183 | NUISANCE ABATING (SPEC ASSESSMENT) | 7,807.29 | 0.00 | 0.00 | 7,807.29 | 100.00% | 0.00% |
| 1110.1500.4158 | REFUSE FEES | 758,765.50 | 63,962.80 | 523,302.91 | 235,462.59 | 31.03% | 68.97% |
| 1110.1600.4164 | BUILDING PERMITS | 159,250.29 | 20,697.57 | 30,147.38 | 129,102.91 | 81.07% | 18.93% |
| 1110.1600.4199 | FIRE LICENSE FEES | 30,900.30 | 75.00 | 12,230.00 | 18,670.30 | 60.42% | 39.58% |
| 1110.1601.4161 | FINES, COSTS & FORFEITURE | 750,608.56 | 35,727.15 | 641,590.82 | 109,017.74 | 14.52% | 85.48% |
| 1110.1601.4163 | ALCOHOL & DRUG TREATMENT | 1,327.23 | 0.00 | 1,041.01 | 286.22 | 21.57% | 78.43% |
| 1110.1601.4164 | ST. CLAIR AUTO BODY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 1110.1601.4165 | CIVIL | 104,634.93 | 13,413.65 | 174,678.20 | (70,043.27) | (66.94%) | 166.94% |
| 1110.1800.4183 | ALL OTHER REVENUE | 145,419.46 | 2,888.45 | 47,761.34 | 97,658.12 | 67.16% | 32.84% |
| 1110.1800.4184 | CABLE TV FRANCHISE FEE | 14,579.24 | 0.00 | 4,804.48 | 9,774.76 | 67.05% | 32.95% |
| 1110.1800.4185 | LOCAL/GOVERN/REV/DEBT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 1110.1800.4195 | CELL TOWER RENT | 19,621.34 | 1,791.08 | 12,485.39 | 7,135.95 | 36.37% | 63.63% |
| 1110.1800.4196 | VENDING MACHINE | 8,867.76 | 0.00 | 1,186.08 | 7,681.68 | 86.62% | 13.38% |
| 1110.1800.4198 | SPECIAL EVENTS | 0.00 | 0.00 | 5,810.00 | (5,810.00) | 0.00% | 0.00% |
| 1110.1900.4195 | REFUNDS-OPERATING | 266,775.43 | 2,315.31 | 197,020.67 | 69,754.76 | 26.15% | 73.85% |
| 1110.1900.4198 | REIMBURSEMENT-HOSPITALIZATION | 71,449.63 | 0.00 | 21,268.96 | 50,180.67 | 70.23% | 29.77% |
| Fund: 1110 | GENERAL FUND | 8,739,365.74 | 1,051,833.48 | 6,585,380.54 | 2,153,985.20 | 24.65% | 75.35% |

MTD/YTD Total Expense Report by Fund for Year 2023 Month 12 - Village of Snuffy

| Account | Description | Rev App | MTD Exp | YTD Exp | Unexp | Enc | Excess | Unenc |
|----------------|-------------------------------|--------------|-------------|--------------|--------------|------------|----------|------------|
| 1110.2110.5210 | POLICE CHIEF SALARIES | 76,833.20 | 5,910.24 | 57,020.20 | 19,813.00 | 0.00 | 0.00 | 19,813.00 |
| 1110.2110.5211 | OTHER EMPLOYEES SALARY | 595,805.36 | 37,659.86 | 330,681.69 | 265,123.67 | 0.00 | 0.00 | 265,123.67 |
| 1110.2110.5212 | REGULAR POLICE | 1,882,993.42 | 81,794.23 | 1,026,243.98 | 856,749.44 | 0.00 | 0.00 | 856,749.44 |
| 1110.2110.5213 | POLICE OVERTIME | 286,000.00 | 16,258.69 | 182,950.90 | 103,049.10 | 0.00 | 0.00 | 103,049.10 |
| 1110.2110.5220 | TRAVEL (LONG DISTANCE) | 3,000.00 | (197.97) | 1,589.21 | 1,410.79 | 197.97 | 0.00 | 1,212.82 |
| 1110.2110.5221 | TRAVEL (LOCAL) | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 500.00 |
| 1110.2110.5223 | MEMBERSHIPS DUES | 1,000.00 | 0.00 | 195.00 | 805.00 | 0.00 | 0.00 | 805.00 |
| 1110.2110.5224 | TRAINING-POLICE | 26,000.00 | 200.00 | 9,032.31 | 16,967.69 | 1,640.00 | 0.00 | 15,327.69 |
| 1110.2110.5228 | PRISONER CARE/HYGIENE | 41,500.00 | (1,225.00) | 11,790.83 | 29,709.17 | 2,950.92 | 1,375.00 | 25,383.25 |
| 1110.2110.5232 | COMMUNICATIONS | 125,000.00 | (14,686.12) | 72,668.02 | 52,331.98 | 27,270.33 | 0.00 | 25,061.65 |
| 1110.2110.5233 | POSTAGE - POLICE | 1,000.00 | 0.00 | 775.01 | 224.99 | 449.22 | 0.00 | (224.23) |
| 1110.2110.5234 | PROFESSIONAL SERVICES | 155,550.00 | 0.00 | 129,065.35 | 26,484.65 | 603.00 | 0.00 | 25,881.65 |
| 1110.2110.5236 | SCHOOL GUARDS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110.2110.5241 | OFFICE SUPPLIES-POLICE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110.2110.5242 | OPERATING SUPPLIES | 56,557.50 | (2,013.88) | 18,445.34 | 38,112.16 | 3,411.93 | 0.00 | 34,700.23 |
| 1110.2110.5243 | REPAIRS & MAINT CONTRACTS | 15,000.00 | 436.00 | 17,421.58 | (2,421.58) | 96.11 | 0.00 | (2,517.69) |
| 1110.2110.5246 | JAIL REPAIRS & MAINTENANCE | 50,000.00 | (15,278.48) | 9,805.00 | 40,195.00 | 15,278.48 | 0.00 | 24,916.52 |
| 1110.2110.5248 | CLOTHING | 85,000.00 | 319.95 | 25,714.74 | 59,285.26 | 3,781.62 | 0.00 | 55,503.64 |
| 1110.2110.5252 | EQUIPMENT | 87,246.23 | (23,218.00) | 2,039.65 | 85,206.58 | 26,464.23 | 0.00 | 58,742.35 |
| 1110.2110.5254 | TIRES | 7,000.00 | 0.00 | 2,150.79 | 4,849.21 | 0.00 | 0.00 | 4,849.21 |
| 1110.2110.5255 | FUEL AND LUBRICANTS-POLICE | 110,000.00 | 0.00 | 47,724.07 | 62,275.93 | (6,561.87) | 0.00 | 68,837.80 |
| 1110.2110.5256 | REPAIR PARTS - POLICE | 43,360.73 | 593.48 | 6,634.82 | 36,725.91 | 3,399.30 | 30.30 | 33,296.31 |
| 1110.2110.5257 | VEHICLE REPAIRS - POLICE DEPT | 60,000.00 | 0.00 | 21,291.62 | 38,708.38 | 1,259.67 | 0.00 | 37,448.71 |
| 1110.2110.5286 | MEDICARE | 41,203.66 | 1,960.09 | 22,300.80 | 18,902.86 | 0.00 | 0.00 | 18,902.86 |
| 1110.2110.5290 | PERS | 83,412.75 | 0.00 | 38,632.01 | 44,780.74 | 0.00 | 0.00 | 44,780.74 |
| 1110.2110.5291 | POLICE PENSION | 447,375.09 | (27,167.34) | 76,114.37 | 371,260.72 | 27,167.34 | 0.00 | 344,093.38 |
| 1110.2110.5293 | WORKERS COMP | 49,160.66 | 0.00 | 19,496.68 | 29,663.98 | 0.00 | 0.00 | 29,663.98 |
| 1110.2110.5294 | HOSPITALIZATION - POLICE | 400,000.00 | 15,120.66 | 162,823.35 | 237,176.65 | 0.00 | 0.00 | 237,176.65 |
| TOTAL POLICE | | | | | 2,292,607.32 | | | |
| 1110.2120.5210 | FIRE CHIEF | 71,582.74 | 5,650.64 | 54,570.39 | 17,012.35 | 0.00 | 0.00 | 17,012.35 |
| 1110.2120.5211 | OTHER EMPLOYEES | 44,197.60 | 3,127.56 | 28,566.04 | 15,631.56 | 0.00 | 0.00 | 15,631.56 |
| 1110.2120.5212 | REGULAR FIREMEN | 1,159,498.36 | 50,811.22 | 683,668.74 | 475,829.62 | 0.00 | 0.00 | 475,829.62 |

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

| | <u>General</u> | <u>Special Revenue</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Permanent</u> | <u>Totals (Memorandum Only)</u> |
|--|----------------|------------------------|---------------------|-------------------------|------------------|---|
| Cash Receipts | | | | | | |
| Property and Other Local Taxes | \$170,528 | \$340,333 | \$0 | \$0 | \$0 | \$510,861 |
| Charges for Services | 0 | 61,186 | 0 | 0 | 0 | 61,186 |
| Licenses, Permits and Fees | 20,170 | 38,033 | 0 | 0 | 0 | 58,203 |
| Fines and Forfeitures | 9,317 | 0 | 0 | 0 | 0 | 9,317 |
| Intergovernmental | 65,832 | 226,817 | 0 | 43,804 | 0 | 336,453 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Earnings on Investments | 103,075 | 3,999 | 0 | 0 | 33 | 107,107 |
| Miscellaneous | 10,132 | 26,222 | 0 | 0 | 0 | 36,354 |
| <i>Total Cash Receipts</i> | <u>379,054</u> | <u>696,590</u> | <u>0</u> | <u>43,804</u> | <u>33</u> | <u>1,119,481</u> |
| Cash Disbursements | | | | | | |
| Current: | | | | | | |
| General Government | 124,653 | 50,855 | 0 | 0 | 0 | 175,508 |
| Public Safety | 0 | 304,290 | 0 | 0 | 0 | 304,290 |
| Public Works | 0 | 226,575 | 0 | 0 | 0 | 226,575 |
| Health | 9,163 | 32,777 | 0 | 0 | 0 | 41,940 |
| Human Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Conservation-Recreation | 80 | 19,071 | 0 | 0 | 0 | 19,151 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 212,957 | 0 | 43,804 | 0 | 256,761 |
| Debt Service: | | | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Cash Disbursements</i> | <u>133,896</u> | <u>846,525</u> | <u>0</u> | <u>43,804</u> | <u>0</u> | <u>1,024,225</u> |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>245,158</u> | <u>(149,935)</u> | <u>0</u> | <u>0</u> | <u>33</u> | <u>95,256</u> |
| Other Financing Receipts (Disbursements) | | | | | | |
| Sale of Bonds | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Refunding Bonds | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Notes | 0 | 0 | 0 | 0 | 0 | 0 |
| Loans Issued | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Debt Proceeds | 0 | 0 | 0 | 0 | 0 | 0 |
| Premium and Accrued Interest on Debt | 0 | 0 | 0 | 0 | 0 | 0 |
| Discount on Debt | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

For the Year Ended December 31, 2023

| | <u>General</u> | <u>Special Revenue</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Permanent</u> | <u>Totals (Memorandum Only)</u> |
|---|--------------------|------------------------|---------------------|-------------------------|------------------|---|
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Capital Assets | 0 | 17,322 | 0 | 0 | 0 | 17,322 |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances In | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Receipts (Disbursements)</i> | <u>0</u> | <u>17,322</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>17,322</u> |
| Special Item | 0 | 0 | 0 | 0 | 0 | 0 |
| Extraordinary Item | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Net Change in Fund Cash Balances</i> | <u>245,158</u> | <u>(132,613)</u> | <u>0</u> | <u>0</u> | <u>33</u> | <u>112,578</u> |
| <i>Fund Cash Balances, January 1</i> | <u>1,210,005</u> | <u>758,124</u> | <u>0</u> | <u>0</u> | <u>2,580</u> | <u>1,970,709</u> |
| <i>Fund Cash Balances, December 31</i> | <u>\$1,455,163</u> | <u>\$625,511</u> | <u>\$0</u> | <u>\$0</u> | <u>\$2,613</u> | <u>\$2,083,287</u> |

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

For the Year Ended December 31, 2023

| | <u>Private Purpose Trust</u> | <u>Investment Trust</u> | <u>External Investment Pool</u> | <u>Other Custodial</u> | <u>Totals (Memorandum Only)</u> |
|---|------------------------------|-------------------------|---------------------------------|------------------------|---------------------------------|
| Additions | | | | | |
| Property and Other Local Taxes Collected for Distribution | \$0 | \$0 | \$0 | \$0 | \$0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Fines, Licenses and Permits for Distribution | 0 | 0 | 0 | 0 | 0 |
| Earnings on Investments (trust funds only) | 0 | 0 | 0 | 0 | 0 |
| Gifts and Donations (trust funds only) | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 | 0 |
| Special Assessment Collections for Distribution | 0 | 0 | 0 | 0 | 0 |
| Deposits Received | 0 | 0 | 0 | 0 | 0 |
| Amounts Held for Employees | 0 | 0 | 0 | 0 | 0 |
| Amounts Received as Fiscal Agent | 0 | 0 | 0 | 0 | 0 |
| Other Amounts Collected for Distribution | 0 | 0 | 0 | 175 | 175 |
| <i>Total Additions</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>175</u> | <u>175</u> |
| Deductions | | | | | |
| Distributions as Fiscal Agent | 0 | 0 | 0 | 0 | 0 |
| Distributions to Other Governments | 0 | 0 | 0 | 0 | 0 |
| Distributions to Other Funds (Primary Gov't) | 0 | 0 | 0 | 0 | 0 |
| Distributions of Deposits | 0 | 0 | 0 | 18,000 | 18,000 |
| Distributions on Behalf of Employees | 0 | 0 | 0 | 0 | 0 |
| Other Distributions | 0 | 0 | 0 | 0 | 0 |
| <i>Total Deductions</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>18,000</u> | <u>18,000</u> |
| <i>Net Change in Fund Balances</i> | 0 | 0 | 0 | (17,825) | (17,825) |
| <i>Fund Cash Balances, January 1</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>18,377</u> | <u>18,377</u> |
| <i>Fund Cash Balances, December 31</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$552</u> | <u>\$552</u> |

Yetti Township

Katt County

Notes to the Financial Statements

For the Year Ended December 31, 2023

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Yetti Township, Katt 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, cemetery maintenance, police protection, fire protection and emergency medical services.

Jointly Governed Organizations

The Township participates in the Trumbull County Council of Governments, a council of governments organized under Section 167 of the Ohio Revised Code. Note 9 to the financial statement provides additional information for this entity.

Public Entity Risk Pools

The Township participates in the Ohio Township Risk Management Authority (OTARMA), a public entity risk pool. Note 6 to the financial statements provides additional information for this entity. The organization is a:

Public Entity Risk Pool:

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio Townships. OTARMA provides property and casualty coverage for its members.

The Township’s management believes these financial statements present all activities for which the Township is financially accountable.

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.

Yetti Township

Katt County

Notes to the Financial Statements

For the Year Ended December 31, 2023

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:

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.

Road and Bridge Fund The road and bridge fund accounts for and reports property tax committed for the construction, reconstruction, resurfacing and repair of Township roads and bridges.

Cemetery Fund The cemetery fund accounts for accounts for money received for the sale of cemetery lots, along with charges for services provided such as opening and closing of graves.

Police Levy Fund The police fund receives property tax money to pay for the general operation of the police department.

Fire Levy Fund The fire levy fund receives property tax money to pay for the general operations of the fire department.

Ambulance and Emergency Medical Service Fund This ambulance and emergency medical service fund receives monies for services rendered after billing of healthcare provider payments are received.

ARP Coronavirus Relief Fund This fund received monies received through the ARP Act to assist with the recovery from the COVID-19 pandemic.

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant capital project funds:

Main Street Phase II The township received a grant from the state for capital improvements. The proceeds are restricted for capital improvement of Main Street Road Drainage.

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Township had the following significant permanent fund:

Cemetery Endowment Fund The cemetery endowment fund accounts for and reports interest earned on the nonexpendable corpus from a trust agreement restricted for the general maintenance and upkeep of the Township's cemetery.

Yetti Township
Katt County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Fiduciary Funds Fiduciary funds include private purpose trust funds, investment trust funds, and custodial funds. Trust funds account for assets held under a trust agreement meeting certain criteria.

Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The Township's custodial funds accounts for Fire Loss Funds and Unclaimed Funds.

For regulatory purposes, certain own source revenues are permitted to flow through clearing funds presented as custodial funds. The amounts distributed to the other funds of the entity are identified on the combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types. Also, for regulatory purposes, certain deposits and clearing funds are permitted to be presented as custodial funds.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The 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 (except certain custodial funds) 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 2023 budgetary activity appears in Note 3.

Yetti Township
Katt County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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 values common stock at fair value when donated.

Capital Assets

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

Accumulated Leave

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

Settlement Monies

Ohio has reached settlement agreements with various distributors of opioids which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. For 2023, distributions of \$687.48 are reflected as miscellaneous revenue in the Opioid Settlement Special Revenue Fund in the accompanying financial statements.

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.

Yetti Township
Katt County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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 – Budgetary Activity

Budgetary activity for the year ending 2023 follows:

| 2023 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|------------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$249,591 | \$379,054 | \$129,462 |
| Special Revenue | 654,284 | 713,911 | 59,627 |
| Debt Service | | | 0 |
| Capital Projects | 43,804 | 43,804 | 0 |
| Internal Service | | | 0 |
| Permanent | 2 | 33 | 31 |
| Fiduciary | | 175 | 175 |
| Total | \$947,681 | \$1,136,976 | \$189,296 |

| 2023 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|--------------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$1,203,610 | \$135,826 | \$1,067,784 |
| Special Revenue | 1,407,003 | 1,106,104 | 300,899 |
| Debt Service | | | 0 |
| Capital Projects | 43,804 | 43,804 | 0 |
| Internal Service | | | 0 |
| Permanent | 200 | 0 | 200 |
| Fiduciary | 0 | 18,000 | (18,000) |
| Total | \$2,654,617 | \$1,303,733 | \$1,350,884 |

Yetti Township
Katt County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 4 – 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:

| | 2023 |
|--|-------------|
| <i>Cash Management Pool:</i> | |
| Demand deposits | \$65,796 |
| Certificates of deposit | 1,725 |
| Other time deposits (savings and NOW accounts) | |
| Total deposits | 67,521 |
| U.S. Treasury Notes | |
| Money Market | 2,015,612 |
| Repurchase agreement | |
| Common stock | 705 |
| Total investments | 2,016,317 |
| <i>Total carrying amount of deposits and investments held in the Pool (ties to FS)</i> | \$2,083,838 |
| <i>Segregated Accounts - Not held in the Pool:</i> | |
| Payroll Clearing Account (Not held in the Pool) ** | |
| Retainage Accounts (Not held in the Pool) ** | |
| Debt Accounts (Related to Bond Indenture and Note held in the Pool) ** | |
| Other Paying Agent Outside Account (Not held in the Pool) ** | |
| <i>Total Outside Accounts ** (ties to worksheet tab outside accounts receivable)</i> | \$0 |

At December 31, 2023, the Township held twenty-six (26) shares of Goodyear Tire and Rubber Company common stock at a value of \$705. The common stock is not an eligible investment for the Township under Ohio law. However, the stock is allowable because it was donated to the Township on October 20, 1970 as a bequest from Mr. Edwin G. Templeton.

Deposits

Deposits are collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Investments

Investments money market are not evidenced by securities that exist in physical or book-entry form. Investments are collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of

Yetti Township

Katt County

Notes to the Financial Statements

For the Year Ended December 31, 2023

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.

Note 5 – 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 December 31. The second half payment is due the following June 20.

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

Note 6 – Risk Management

The Township is exposed to various risks of property and casualty losses, and injuries to employees.

Workers’ Compensation

The Township insures against injuries to employees through the Ohio Bureau of Worker’s Compensation.

Risk Pool Membership

The Township is a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township’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:

| | |
|-----------------------|---------------|
| | 2022 |
| Cash and investments | \$ 34,288,098 |
| Actuarial liabilities | \$ 9,146,434 |

Yetti Township
Katt County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries and the Township contributed an amount equaling 14 percent of participants’ gross salaries. The Township has paid all contributions required through December 31, 2023.

| <i>Retirement Rates</i> | <i>Year</i> | <i>Member Rate</i> | <i>Employer Rate</i> |
|-------------------------|------------------|--------------------|----------------------|
| <i>OPERS – Local</i> | <i>2012-2023</i> | <i>10%</i> | <i>14%</i> |

Social Security

Select Township’s employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants. Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participants’ gross salaries. The Township has paid all contributions required through December 31, 2023.

Note 8 – Postemployment Benefits

OPERS offer cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

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

Note 9 – Contingent Liabilities

The Township is defendant in a lawsuit. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the Township’s financial condition.

Yetti Township
Katt County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 10 – Jointly Governed Organizations

The Township participates in the Trumbull County Council of Governments, a council of governments organized under Section 167 of the Ohio Revised Code. Participating entities includes Trumbull County; Cities: Cortland, Hubbard and Niles; Villages: McDonald, Newton Falls and West Farmington; Townships: Bazetta, Braceville, Bristol, Brookfield, Farmington, Fowler, Hartford, Howland, Hubbard, Kinsman, Liberty, Mesopotamia, Newton, Southington, Vernon, Vienna, Warren and Weathersfield.

The organization was formed to facilitate the participation of Trumbull County Communities and partners in areas of collaboration, resource sharing and challenge resolution, with the common objective of improving operations and efficiencies for the benefit of Trumbull County as a whole.

Each participates degree of control is limited to its representation on the board. Trumbull County Council of Government adopts its own budget and authorized expenditures.

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 |
|--------------------------|----------------|------------------|--------------|------------------|----------------|------------------|
| Nonspendable: | | | | | | |
| Unclaimed Monies | | | | | | \$0 |
| Corpus | | | | | 1,885 | 1,885 |
| Outstanding Encumbrances | 1,930 | 259,579 | | | | 261,509 |
| Total | \$1,930 | \$259,579 | \$0 | \$0 | \$1,885 | \$263,394 |

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

Note 12 – COVID-19

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

Village of Snuffy, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
Unaudited

This discussion and analysis of the Village of Snuffy's (the Village) financial performance provides an overall review of the Village's financial activities for the year ended December 31, 2022, within the limitations of the Village's cash basis accounting. Readers should also review the basic financial statements and notes to enhance their understanding of the Village's financial performance.

Highlights

Key highlights for 2022 are as follows:

The total net position of the Village decreased by \$332,625.

Net position of governmental activities decreased \$682,897, while net position of business-type activities increased by \$350,272.

The Village's largest general receipts in governmental activities are income taxes and property tax receipts. These receipts represent, respectively, 50.12 and 7.55 percent of the total receipts received for governmental activities during the year. Program revenues make up 22.06 percent of total receipts for governmental activities.

On May 16, 2022, the Village issued \$250,000 in general obligation facility improvement bonds through direct placement for the purpose of financing improvements to an administrative building containing the Mayor and Fiscal Officer's offices.

Using the Basic Financial Statements

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Village's cash basis of accounting.

Report Components

The statement of net position and the statement of activities provide information about the cash activities of the Village as a whole.

Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the Village as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Village has elected to present its financial statements on a cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Village's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

Village of Snuffy, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
Unaudited

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

Reporting the Village as a Whole

The statement of net position and the statement of activities reflect how the Village did financially during 2022, within the limitations of cash basis accounting. The statement of net position presents the cash balances of the governmental and business-type activities of the Village at year end. The statement of activities compares cash disbursements with program receipts for each governmental program and business-type activity. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each governmental function or business-type activity draws from the Village's general receipts.

These statements report the Village's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, you can think of these changes as one way to measure the Village's financial health. Over time, increases or decreases in the Village's cash position is one indicator of whether the Village's financial health is improving or deteriorating. When evaluating the Village's financial condition, you should also consider other non-financial factors as well, such as the Village's property tax base, the condition of the Village's capital assets and infrastructure, the extent of the Village's debt obligations, the reliance on non-local financial resources for operations, and the need for continued growth in the major local revenue sources such as property and income taxes.

In the statement of net position and the statement of activities, we divide the Village into two types of activities:

Governmental Activities – Most of the Village's basic services are reported here, including police, streets and parks. State and federal grants and income and property taxes finance most of these activities. Benefits provided through governmental activities are not necessarily paid for by the people receiving them.

Business-Type Activities – The Village has two business-type activities: the provision of water and sewer. Business-type activities are financed by a fee charged to the customers receiving the service.

Reporting the Village's Most Significant Funds

Fund financial statements provide detailed information about the Village's major funds – not the Village as a whole. The Village establishes separate funds to better manage its many activities and to help demonstrate that money that is restricted as to how it may be used is being spent for the intended purpose. The funds of the Village are split into two categories: governmental and proprietary.

Governmental Funds – Most of the Village's activities are reported in governmental funds. The governmental fund financial statements provide a detailed view of the Village's governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Village's programs. The Village's significant governmental funds are presented on the financial statements in separate columns. The information for nonmajor funds (funds whose activity or balances are not large enough to warrant

Village of Snuffy, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2022
 Unaudited

separate reporting) are combined and presented in total in a single column. The Village's major governmental funds are the general fund, street levy fund, street maintenance fund, and the police operations fund. The programs reported in governmental funds are closely related to those reported in the governmental activities section of the entity-wide statements.

Proprietary Funds – When the Village charges customers for the services it provides, these services are generally reported in proprietary funds. When the services are provided to the general public, the activity is reported as an enterprise fund. The Village has two enterprise funds: water and sewer.

The Government as a Whole

Table 1 provides a summary of the Village's net position for 2022 compared to 2021 on a cash basis:

Table 1
 Net Position

| | Governmental Activities | | Business-Type Activities | | Total | |
|---------------------------|-------------------------|-------------|--------------------------|-------------|-------------|-------------|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| Assets | | | | | | |
| Cash and Cash Equivalents | \$2,675,108 | \$3,358,005 | \$2,978,152 | \$2,627,880 | \$5,653,260 | \$5,985,885 |
| Net Position | | | | | | |
| Restricted: | | | | | | |
| Capital Projects | \$49,694 | \$56,968 | \$0 | \$0 | \$49,694 | \$56,968 |
| Other Purposes | 2,108,769 | 2,486,790 | 0 | 0 | 2,108,769 | 2,486,790 |
| Unrestricted | 516,645 | 814,247 | 2,978,152 | 2,627,880 | 3,494,797 | 3,442,127 |
| <i>Total Net Position</i> | \$2,675,108 | \$3,358,005 | \$2,978,152 | \$2,627,880 | \$5,653,260 | \$5,985,885 |

Net position of the governmental activities decreased during 2022. The decrease is mainly due to an increase in capital outlay expenses. The increase in capital outlay expenses are mainly due to projects meant for improving streets and sidewalks within the Village. The increases in expenses were partially offset by an increase income tax receipts and interest revenue.

Net position of the business-type activities increased during 2022 mainly due to the increase in charges for services receipts and decreased debt service expenses.

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 Management's Discussion and Analysis
 For the Year Ended December 31, 2022
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Table 2 reflects the changes in net position for 2022 compared to 2021 and corresponds to the statement of activities.

Table 2
 Changes in Net Position

| | Governmental | | Business-Type | | Total | |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | Activities | | Activities | | | |
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| Receipts | | | | | | |
| Program Receipts: | | | | | | |
| Charges for Services and | | | | | | |
| Operating Assessments | \$151,314 | \$139,027 | \$1,637,169 | \$1,560,384 | \$1,788,483 | \$1,699,411 |
| Operating Grants | | | | | | |
| and Contributions | 457,591 | 366,074 | 0 | 0 | 457,591 | 366,074 |
| Capital Grants | | | | | | |
| and Contributions | 28,577 | 0 | 57,333 | 0 | 85,910 | 0 |
| Total Program Receipts | <u>637,482</u> | <u>505,101</u> | <u>1,694,502</u> | <u>1,560,384</u> | <u>2,331,984</u> | <u>2,065,485</u> |
| General Receipts: | | | | | | |
| Property Taxes | 218,299 | 205,629 | 0 | 0 | 218,299 | 205,629 |
| Income Taxes | 1,448,349 | 1,445,984 | 482,783 | 481,995 | 1,931,132 | 1,927,979 |
| Hotel Taxes | 18,666 | 22,293 | 0 | 0 | 18,666 | 22,293 |
| Intergovernmental | 196,253 | 273,774 | 0 | 66,882 | 196,253 | 340,656 |
| Contributions and Donations | 952 | 2,040 | 0 | 0 | 952 | 2,040 |
| Interest | 32,823 | 1,204 | 4,876 | 511 | 37,699 | 1,715 |
| Miscellaneous | 14,946 | 42,512 | 614 | 8,607 | 15,560 | 51,119 |
| Gain on Sale of Capital Assets | 71,780 | 0 | 0 | 0 | 71,780 | 0 |
| Bond Proceeds | 250,000 | 310,000 | 0 | 0 | 250,000 | 310,000 |
| Loan Proceeds | 0 | 0 | 70,765 | 0 | 70,765 | 0 |
| Total General Receipts | <u>2,252,068</u> | <u>2,303,436</u> | <u>559,038</u> | <u>557,995</u> | <u>2,811,106</u> | <u>2,861,431</u> |
| Total Receipts | <u>2,889,550</u> | <u>2,808,537</u> | <u>2,253,540</u> | <u>2,118,379</u> | <u>5,143,090</u> | <u>4,926,916</u> |
| Program Disbursements | | | | | | |
| General Government | 729,783 | 706,168 | 0 | 0 | 729,783 | 706,168 |
| Security of Persons | | | | | | |
| and Property | 848,461 | 828,220 | 0 | 0 | 848,461 | 828,220 |
| Public Health Services | 90,890 | 128,322 | 0 | 0 | 90,890 | 128,322 |
| Leisure Time Activities | 65,131 | 65,489 | 0 | 0 | 65,131 | 65,489 |
| Basic Utility Services | 4,806 | 5,882 | 0 | 0 | 4,806 | 5,882 |
| Transportation | 457,608 | 643,284 | 0 | 0 | 457,608 | 643,284 |
| Capital Outlay | 1,290,366 | 448,210 | 0 | 0 | 1,290,366 | 448,210 |
| Principal Retirement | 73,702 | 30,238 | 0 | 0 | 73,702 | 30,238 |
| Interest and Fiscal Charges | 11,700 | 7,081 | 0 | 0 | 11,700 | 7,081 |
| Water | 0 | 0 | 890,824 | 956,807 | 890,824 | 956,807 |
| Sewer | 0 | 0 | 1,012,444 | 1,063,988 | 1,012,444 | 1,063,988 |
| Total Disbursements | <u>3,572,447</u> | <u>2,862,894</u> | <u>1,903,268</u> | <u>2,020,795</u> | <u>5,475,715</u> | <u>4,883,689</u> |
| Change in Net Position | (682,897) | (54,357) | 350,272 | 97,584 | (332,625) | 43,227 |
| Net Position Beginning of Year | <u>3,358,005</u> | <u>3,412,362</u> | <u>2,627,880</u> | <u>2,530,296</u> | <u>5,985,885</u> | <u>5,942,658</u> |
| Net Position End of Year | <u>\$2,675,108</u> | <u>\$3,358,005</u> | <u>\$2,978,152</u> | <u>\$2,627,880</u> | <u>\$5,653,260</u> | <u>\$5,985,885</u> |

Village of Snuffy, Ohio
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 For the Year Ended December 31, 2022
 Unaudited

Program receipts for governmental activities represent a small portion of total receipts and are composed of charges for services and operating assessments and operating and capital grants and contributions.

General receipts for governmental activities represent the majority of the Village’s total receipts and are primarily composed of income taxes. Property taxes and intergovernmental receipts are also significant contributors to the Village’s general governmental receipts.

Disbursements for general government represent the overhead costs of running the Village and the support services provided for the other government activities. These include the costs of council, the fiscal officer and internal services such as purchasing. These costs do not represent direct services to residents and they have been limited to 20.43 percent of the total governmental disbursements of the Village in 2022.

Governmental Activities

If you look at the statement of activities, you will see that the first column lists the major services provided by the Village. The next column identifies the costs of providing these services. The major program disbursements for governmental activities were for security of persons and property and transportation. The next two columns of the statement entitled “Program Cash Receipts” identify amounts paid by people who are directly charged for the service and grants received by the Village that must be used to provide a specific service. The “Net Receipts (Disbursements)” column compares the program receipts to the cost of the service. This “net cost” amount represents the cost of the service which ends up being paid from money provided by local taxpayers. These net costs are paid from the general receipts which are presented at the bottom of the Statement. A comparison between the total cost of services and the net cost is presented in Table 3.

Table 3
 Governmental Activities

| | Total Cost of Services | | Net Cost of Services | |
|----------------------------------|---------------------------|--------------------|-------------------------|----------------------|
| | 2022 | 2021 | 2022 | 2021 |
| General Government | \$729,783 | \$706,168 | (\$612,720) | (\$638,477) |
| Security of Persons and Property | 848,461 | 828,220 | (830,004) | (814,378) |
| Public Health Services | 90,890 | 128,322 | (33,256) | (5,957) |
| Leisure Time Activities | 65,131 | 65,489 | (55,268) | (57,425) |
| Basic Utility Services | 4,806 | 5,882 | (4,377) | (5,437) |
| Transportation | 457,608 | 643,284 | (132,314) | (350,590) |
| Capital Outlay | 1,290,366 | 448,210 | (1,181,624) | (448,210) |
| Principal Retirement | 73,702 | 30,238 | (73,702) | (30,238) |
| Interest and Fiscal Charges | 11,700 | 7,081 | (11,700) | (7,081) |
| Total Disbursements | \$3,572,447 | \$2,862,894 | (\$2,934,965) | (\$2,357,793) |

Village of Snuffy, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
Unaudited

Business-Type Activities

These activities represent operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village has two significant enterprise activities: water and sewer. There was an increase in net position primarily due to an increased charges for services receipts and reduced contractual services and principal retirement expenses from 2021.

The Village's Funds

Information about the Village's governmental funds begins on page 16. These funds are accounted for by using the cash basis of accounting. Total governmental funds had receipts and other financing sources under disbursements and other financing uses. The general fund had a decrease in fund balance for the year primarily as a result of increased capital outlay and debt service expenses. The street levy fund had receipts and other financing sources significantly under disbursements, for a decrease in fund balance. The decrease was primarily caused by a substantial increase in capital outlay expense. The street maintenance fund had receipts and other financing sources over disbursements and other financing uses. The police operations fund had receipts under disbursements, which lead to a decrease in fund balance. The decrease was mostly offset due to a large transfer in from the general fund.

General Fund Budgeting Highlights

The Village's budget is prepared according to Ohio law and is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the general fund.

During 2022, the Village amended the budgeted receipts a number of times. For the general fund, the actual receipts were less than the budgeted receipts, primarily due to lower than expected intergovernmental revenues.

Original budgeted disbursements were less than the final budgeted disbursements. Actual disbursements were less than final budgeted disbursements mainly due to lower general government expenditures than expected.

Debt Administration

The general obligation 2017 truck acquisition bonds were for the purchase of a dump truck. These bonds were fully repaid in 2022.

The general obligation 2021 building acquisition bonds are for the purchase of a building to be repaid in biannual installments over 5 years.

The general obligation 2022 facility improvement bonds are for the purchase of facility updates to be repaid in biannual installments over 10 years.

One loan is paid from governmental activities to the Ohio Public Works Commission (OPWC) for street improvements and four other loans paid from business-type activities are for a pump station and sewage collection improvements.

The three Ohio Water Development Authority (OWDA) loans are for the construction of the water treatment plant, wastewater treatment plant improvements, and pump station projects.

Village of Snuffy, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
Unaudited

See note 9 to the basic financial statements for additional information related to long-term debt activity.

Current Issues

The challenge for all governments is to provide quality services to the public while staying within the restrictions imposed by limited, and in some cases, shrinking funding. We rely heavily on local property taxes and income taxes. We reviewed our sources of revenue and determined that increases were unlikely. We then reviewed the disbursement history of the Village. We will continue to monitor the finances of the Village and reduce costs in areas which would have the least impact on services to Village residents. We are also looking at ways to increase revenue.

For the past several years, the Village has contracted fire protection with a non-profit organization, Emergency Rescue Squad. With the recent loss of their non-profit status and on going investigation with State agencies, the contract is no longer valid. The Village is moving forward with plans to develop a fire department under the Village government. The Village is expecting to see some financial impact because of this.

Contacting the Village's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the Village's finances and to reflect the Village's accountability for the monies it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Fiscal Officer, Village of Snuffy, 308 S. Puppy Street, Snuffy, Ohio 12345. The Village phone number is (012) 345-6789.

Village of Snuffy, Ohio
Dog County
Statement of Net Position - Cash Basis
December 31, 2022

| | Governmental Activities | Business-Type Activities | Total |
|--|----------------------------|-----------------------------|-------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,675,108 | \$2,978,152 | \$5,653,260 |
| Net Position | | | |
| Restricted for: | | | |
| Capital Projects | \$49,694 | \$0 | \$49,694 |
| Other Purposes | 2,108,769 | 0 | 2,108,769 |
| Unrestricted | 516,645 | 2,978,152 | 3,494,797 |
| <i>Total Net Position</i> | \$2,675,108 | \$2,978,152 | \$5,653,260 |

See accompanying notes to the basic financial statements

Village of Snuffy, Ohio
 Dog County
 Statement of Activities - Cash Basis For
 the Year Ended December 31, 2022

| | Program Cash Receipts | | | |
|---------------------------------------|-----------------------|--|------------------------------------|----------------------------------|
| | Cash Disbursements | Charges for Services and Operating Assessments | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental Activities | | | | |
| Current: | | | | |
| General Government | \$729,783 | \$67,940 | \$49,123 | \$0 |
| Security of Persons and Property | 848,461 | 10,083 | 8,374 | 0 |
| Public Health Services | 90,890 | 57,634 | 0 | 0 |
| Leisure Time Activities | 65,131 | 9,863 | 0 | 0 |
| Basic Utility Services | 4,806 | 429 | 0 | 0 |
| Transportation | 457,608 | 5,365 | 319,929 | 0 |
| Capital Outlay | 1,290,366 | 0 | 80,165 | 28,577 |
| Debt Service: | | | | |
| Principal Retirement | 73,702 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 11,700 | 0 | 0 | 0 |
| <i>Total Governmental Activities</i> | <u>3,572,447</u> | <u>151,314</u> | <u>457,591</u> | <u>28,577</u> |
| Business-Type Activities | | | | |
| Water | 890,824 | 827,130 | 0 | 57,333 |
| Sewer | 1,012,444 | 810,039 | 0 | 0 |
| <i>Total Business-Type Activities</i> | <u>1,903,268</u> | <u>1,637,169</u> | <u>0</u> | <u>57,333</u> |
| Total | <u>\$5,475,715</u> | <u>\$1,788,483</u> | <u>\$457,591</u> | <u>\$85,910</u> |

General Receipts

- Property Taxes Levied for:
 - General Purposes
 - Other Purposes
- Income Taxes Levied for:
 - General Purposes
 - Other Purposes
- Hotel Taxes
- Grants and Entitlements not Restricted to Specific Programs
- Contributions and Donations not Restricted to Specific Programs
- Sale of Capital Assets
- Interest
- Miscellaneous
- Bond Proceeds
- Loans Issued

Total General Receipts

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

| |
|---------------------------------------|
| OCBOA Cash Basis Financial Statements |
|---------------------------------------|

| Net Receipts (Disbursements) and Changes in Net Position | | |
|---|-----------------------------|--------------------|
| Governmental Activities | Business-Type Activities | Total |
| (\$612,720) | \$0 | (\$612,720) |
| (830,004) | 0 | (830,004) |
| (33,256) | 0 | (33,256) |
| (55,268) | 0 | (55,268) |
| (4,377) | 0 | (4,377) |
| (132,314) | 0 | (132,314) |
| (1,181,624) | 0 | (1,181,624) |
| (73,702) | 0 | (73,702) |
| (11,700) | 0 | (11,700) |
| <u>(2,934,965)</u> | <u>0</u> | <u>(2,934,965)</u> |
| 0 | (6,361) | (6,361) |
| 0 | (202,405) | (202,405) |
| <u>0</u> | <u>(208,766)</u> | <u>(208,766)</u> |
| <u>(2,934,965)</u> | <u>(208,766)</u> | <u>(3,143,731)</u> |
| 123,776 | 0 | 123,776 |
| 94,523 | 0 | 94,523 |
| 965,566 | 0 | 965,566 |
| 482,783 | 482,783 | 965,566 |
| 18,666 | 0 | 18,666 |
| 196,253 | 0 | 196,253 |
| 952 | 0 | 952 |
| 71,780 | 0 | 71,780 |
| 32,823 | 4,876 | 37,699 |
| 14,946 | 614 | 15,560 |
| 250,000 | 0 | 250,000 |
| 0 | 70,765 | 70,765 |
| <u>2,252,068</u> | <u>559,038</u> | <u>2,811,106</u> |
| (682,897) | 350,272 | (332,625) |
| <u>3,358,005</u> | <u>2,627,880</u> | <u>5,985,885</u> |
| <u>\$2,675,108</u> | <u>\$2,978,152</u> | <u>\$5,653,260</u> |

OCBOA Cash Basis Financial Statements

Village of Snuffy, Ohio
Dog County
Statement of Assets and Fund Balances - Cash Basis
Governmental Funds
December 31, 2022

| | General | Street Levy | Street Maintenance | Police Operations | Other Governmental Funds | Total Governmental Funds |
|---|------------------|------------------|-----------------------|----------------------|--------------------------------|--------------------------------|
| Assets | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$506,335 | \$859,331 | \$289,829 | \$142,565 | \$877,048 | \$2,675,108 |
| Fund Balances | | | | | | |
| Restricted | \$0 | \$859,331 | \$289,829 | \$142,565 | \$866,738 | \$2,158,463 |
| Committed | 0 | 0 | 0 | 0 | 10,310 | 10,310 |
| Assigned | 447,544 | 0 | 0 | 0 | 0 | 447,544 |
| Unassigned | 58,791 | 0 | 0 | 0 | 0 | 58,791 |
| <i>Total Fund Balances</i> | <u>\$506,335</u> | <u>\$859,331</u> | <u>\$289,829</u> | <u>\$142,565</u> | <u>\$877,048</u> | <u>\$2,675,108</u> |

See accompanying notes to the basic financial statements

OCBOA Cash Basis Financial Statements

Village of Snuffy, Ohio
Dog County

Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis
Governmental Funds
For the Year Ended December 31, 2022

| | General | Street Levy | Street Maintenance | Police Operations | Other Governmental Funds | Total Governmental Funds |
|---|------------------|------------------|-----------------------|----------------------|--------------------------------|--------------------------------|
| Receipts | | | | | | |
| Income Taxes | \$965,566 | \$482,783 | \$0 | \$0 | \$0 | \$1,448,349 |
| Property Taxes | 123,776 | 0 | 0 | 77,636 | 16,887 | 218,299 |
| Hotel Taxes | 18,666 | 0 | 0 | 0 | 0 | 18,666 |
| Charges for Services | 40,795 | 0 | 0 | 428 | 66,634 | 107,857 |
| Fines, Licenses and Permits | 36,453 | 0 | 0 | 0 | 1,150 | 37,603 |
| Intergovernmental | 128,251 | 28,187 | 228,475 | 8,374 | 288,744 | 682,031 |
| Special Assessments | 594 | 0 | 0 | 0 | 0 | 594 |
| Rent | 0 | 0 | 0 | 0 | 5,260 | 5,260 |
| Contributions and Donations | 952 | 0 | 0 | 0 | 390 | 1,342 |
| Interest | 27,645 | 2,554 | 468 | 871 | 1,285 | 32,823 |
| Miscellaneous | 10,925 | 0 | 1,391 | 793 | 1,837 | 14,946 |
| <i>Total Receipts</i> | <u>1,353,623</u> | <u>513,524</u> | <u>230,334</u> | <u>88,102</u> | <u>382,187</u> | <u>2,567,770</u> |
| Disbursements | | | | | | |
| Current: | | | | | | |
| General Government | 691,927 | 0 | 0 | 0 | 50,023 | 741,950 |
| Security of Persons and Property | 48,768 | 0 | 0 | 779,479 | 20,214 | 848,461 |
| Public Health Services | 699 | 0 | 0 | 0 | 90,191 | 90,890 |
| Leisure Time Activities | 64,950 | 0 | 0 | 0 | 181 | 65,131 |
| Basic Utility Services | 4,806 | 0 | 0 | 0 | 0 | 4,806 |
| Transportation | 60,043 | 184,146 | 178,817 | 0 | 34,602 | 457,608 |
| Capital Outlay | 402,315 | 753,787 | 0 | 4,437 | 129,827 | 1,290,366 |
| Debt Service: | 0 | 0 | 0 | 0 | 0 | 0 |
| Principal Retirement | 69,510 | 2,991 | 0 | 0 | 1,201 | 73,702 |
| Interest and Fiscal Charges | 11,688 | 6 | 0 | 0 | 6 | 11,700 |
| <i>Total Disbursements</i> | <u>1,354,706</u> | <u>940,930</u> | <u>178,817</u> | <u>783,916</u> | <u>326,245</u> | <u>3,584,614</u> |
| <i>Excess of Receipts Over (Under)</i> | | | | | | |
| <i>Disbursements</i> | <u>(1,083)</u> | <u>(427,406)</u> | <u>51,517</u> | <u>(695,814)</u> | <u>55,942</u> | <u>(1,016,844)</u> |
| Other Financing Sources (Uses) | | | | | | |
| Bond Proceeds | 250,000 | 0 | 0 | 0 | 0 | 250,000 |
| Insurance Recoveries | 12,167 | 0 | 0 | 0 | 0 | 12,167 |
| Sale of Capital Assets | 66,722 | 0 | 0 | 0 | 5,058 | 71,780 |
| Transfers In | 0 | 0 | 0 | 600,000 | 20,000 | 620,000 |
| Transfers Out | (620,000) | 0 | 0 | 0 | 0 | (620,000) |
| <i>Total Other Financing Sources (Uses)</i> | <u>(291,111)</u> | <u>0</u> | <u>0</u> | <u>600,000</u> | <u>25,058</u> | <u>333,947</u> |
| <i>Net Change in Fund Balances</i> | <u>(292,194)</u> | <u>(427,406)</u> | <u>51,517</u> | <u>(95,814)</u> | <u>81,000</u> | <u>(682,897)</u> |
| <i>Fund Balance Beginning of Year</i> | <u>798,529</u> | <u>1,286,737</u> | <u>238,312</u> | <u>238,379</u> | <u>796,048</u> | <u>3,358,005</u> |
| <i>Fund Balance End of Year</i> | <u>\$506,335</u> | <u>\$859,331</u> | <u>\$289,829</u> | <u>\$142,565</u> | <u>\$877,048</u> | <u>\$2,675,108</u> |

See accompanying notes to the basic financial statements

Village of Snuffy, Ohio
Dog County

Statement of Receipts, Disbursements and Changes
in Fund Balance - Budget and Actual - Budget Basis
General Fund
For the Year Ended December 31, 2022

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | | |
| Receipts | | | | |
| Income Taxes | \$588,422 | \$984,000 | \$965,566 | (\$18,434) |
| Property Taxes | 69,966 | 117,002 | 123,776 | 6,774 |
| Hotel Taxes | 5,980 | 10,000 | 9,333 | (667) |
| Charges for Services | 2,093 | 3,500 | 1,050 | (2,450) |
| Fines, Licenses and Permits | 27,448 | 45,900 | 36,453 | (9,447) |
| Intergovernmental | 450,167 | 752,800 | 128,251 | (624,549) |
| Special Assessments | 149 | 250 | 594 | 344 |
| Contributions and Donations | 0 | 0 | 500 | 500 |
| Interest | 6,158 | 10,298 | 27,329 | 17,031 |
| Miscellaneous | 14,950 | 25,000 | 9,752 | (15,248) |
| <i>Total Receipts</i> | <u>1,165,333</u> | <u>1,948,750</u> | <u>1,302,604</u> | <u>(646,146)</u> |
| Disbursements | | | | |
| Current: | | | | |
| General Government | 972,822 | 1,645,040 | 1,016,258 | 628,782 |
| Security of Persons and Property | 99,389 | 89,389 | 48,768 | 40,621 |
| Public Health Services | 1,500 | 1,500 | 699 | 801 |
| Leisure Time Activities | 11,600 | 12,610 | 11,158 | 1,452 |
| Basic Utility Services | 8,158 | 8,158 | 4,806 | 3,352 |
| Transportation | 44,281 | 62,811 | 60,106 | 2,705 |
| Capital Outlay | 202,178 | 525,129 | 525,120 | 9 |
| Debt Service: | | | | |
| Principal Retirement | 65,910 | 69,510 | 69,510 | 0 |
| Interest and Fiscal Charges | 0 | 11,691 | 11,688 | 3 |
| <i>Total Disbursements</i> | <u>1,405,838</u> | <u>2,425,838</u> | <u>1,748,113</u> | <u>677,725</u> |
| <i>Excess of Receipts Under Disbursements</i> | <u>(240,505)</u> | <u>(477,088)</u> | <u>(445,509)</u> | <u>31,579</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 2,840 | 4,750 | 66,722 | 61,972 |
| Insurance Recoveries | 0 | 0 | 12,167 | 12,167 |
| Bond Proceeds | 200,327 | 335,000 | 250,000 | (85,000) |
| Transfers Out | (630,000) | (630,000) | (620,000) | 10,000 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(426,833)</u> | <u>(290,250)</u> | <u>(291,111)</u> | <u>(861)</u> |
| <i>Net Change in Fund Balance</i> | <u>(667,338)</u> | <u>(767,338)</u> | <u>(736,620)</u> | <u>30,718</u> |
| <i>Fund Balance Beginning of Year</i> | <u>715,755</u> | <u>715,755</u> | <u>715,755</u> | <u>0</u> |
| Prior Year Encumbrances Appropriated | <u>71,590</u> | <u>71,590</u> | <u>71,590</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$120,007</u> | <u>\$20,007</u> | <u>\$50,725</u> | <u>\$30,718</u> |

See accompanying notes to the basic financial statements

Village of Snuffy, Ohio
Dog County
Statement of Receipts, Disbursements and Changes
in Fund Balance - Budget and Actual - Budget Basis
Street Levy Fund
For the Year Ended December 31, 2022

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------|-----------|-----------|---|
| | Original | Final | | |
| Receipts | | | | |
| Income Tax | \$475,500 | \$475,500 | \$482,783 | \$7,283 |
| Intergovernmental | 0 | 0 | 28,187 | 28,187 |
| Interest | 1,000 | 1,000 | 2,554 | 1,554 |
| <i>Total Receipts</i> | 476,500 | 476,500 | 513,524 | 37,024 |
| Disbursements | | | | |
| Current: | | | | |
| Transportation | 237,633 | 227,827 | 189,063 | 38,764 |
| Capital Outlay | 717,019 | 725,619 | 753,787 | (28,168) |
| Debt Service: | | | | |
| Principal Retirement | 4,500 | 5,695 | 4,782 | 913 |
| Interest and Fiscal Charges | 0 | 11 | 6 | 5 |
| <i>Total Disbursements</i> | 959,152 | 959,152 | 947,638 | 11,514 |
| <i>Net Change in Fund Balance</i> | (482,652) | (482,652) | (434,114) | 48,538 |
| <i>Fund Balance Beginning of Year</i> | 1,031,585 | 1,031,585 | 1,031,585 | 0 |
| Prior Year Encumbrances Appropriated | 255,152 | 255,152 | 255,152 | 0 |
| <i>Fund Balance End of Year</i> | \$804,085 | \$804,085 | \$852,623 | \$48,538 |

See accompanying notes to the basic financial statements

Village of Snuffy, Ohio
Dog County

Statement of Receipts, Disbursements and Changes
in Fund Balance - Budget and Actual - Budget Basis
Street Maintenance Fund
For the Year Ended December 31, 2022

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------|------------------|------------------|---|
| | Original | Final | | |
| Receipts | | | | |
| Intergovernmental | \$236,450 | \$236,450 | \$228,475 | (\$7,975) |
| Interest | 800 | 800 | 468 | (332) |
| Miscellaneous | 1,000 | 1,000 | 1,391 | 391 |
| <i>Total Receipts</i> | 238,250 | 238,250 | 230,334 | (7,916) |
| Disbursements | | | | |
| Current: | | | | |
| Transportation | 264,509 | 264,509 | 181,305 | 83,204 |
| <i>Net Change in Fund Balance</i> | (26,259) | (26,259) | 49,029 | 75,288 |
| <i>Fund Balance Beginning of Year</i> | 236,415 | 236,415 | 236,415 | 0 |
| Prior Year Encumbrances Appropriated | 1,897 | 1,897 | 1,897 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$212,053</u> | <u>\$212,053</u> | <u>\$287,341</u> | <u>\$75,288</u> |

See accompanying notes to the basic financial statements

Village of Snuffy, Ohio
Dog County

Statement of Receipts, Disbursements and Changes
in Fund Balance - Budget and Actual - Budget Basis
Police Operations Fund
For the Year Ended December 31, 2022

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|----------------|------------------|---|
| | Original | Final | | |
| Receipts | | | | |
| Property Taxes | \$74,000 | \$74,000 | \$77,636 | \$3,636 |
| Charges for Services | 0 | 0 | 428 | 428 |
| Intergovernmental | 0 | 0 | 8,374 | 8,374 |
| Interest | 1,000 | 1,000 | 871 | (129) |
| Miscellaneous | 3,000 | 3,000 | 793 | (2,207) |
| <i>Total Receipts</i> | <u>78,000</u> | <u>78,000</u> | <u>88,102</u> | <u>10,102</u> |
| Disbursements | | | | |
| Current: | | | | |
| Security of Persons and Property | 885,613 | 888,113 | 783,988 | 104,125 |
| Capital Outlay | 30,637 | 28,137 | 22,515 | 5,622 |
| <i>Total Disbursements</i> | <u>916,250</u> | <u>916,250</u> | <u>806,503</u> | <u>109,747</u> |
| <i>Excess of Receipts Under Disbursements</i> | (838,250) | (838,250) | (718,401) | 119,849 |
| Other Financing Sources | | | | |
| Transfers In | 600,000 | 600,000 | 600,000 | 0 |
| <i>Net Change in Fund Balance</i> | (238,250) | (238,250) | (118,401) | 119,849 |
| <i>Fund Balance Beginning of Year</i> | 234,378 | 234,378 | 234,378 | 0 |
| Prior Year Encumbrances Appropriated | 4,001 | 4,001 | 4,001 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$129</u> | <u>\$129</u> | <u>\$119,978</u> | <u>\$119,849</u> |

See accompanying notes to the basic financial statements

Village of Snuffy, Ohio
Dog County
Statement of Fund Net Position - Cash Basis
Enterprise Funds
December 31, 2022

| | Business-Type Activities | | Total |
|--|--------------------------|-------------|------------------|
| | Water | Sewer | Enterprise Funds |
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$496,642 | \$2,481,510 | \$2,978,152 |
| Net Position | | | |
| Unrestricted | \$496,642 | \$2,481,510 | \$2,978,152 |

See accompanying notes to the basic financial statements

Village of Snuffy, Ohio
Dog County
Statement of Receipts,
Disbursements and Changes in Fund Net Position - Cash Basis
Enterprise Funds
For the Year Ended December 31, 2022

| | Business-Type Activities | | |
|---|--------------------------|--------------------|---------------------------|
| | Water | Sewer | Total Enterprise Funds |
| Operating Receipts | | | |
| Charges for Services | \$827,130 | \$810,039 | \$1,637,169 |
| Other Operating Receipts | 395 | 219 | 614 |
| <i>Total Operating Receipts</i> | <u>827,525</u> | <u>810,258</u> | <u>1,637,783</u> |
| Operating Disbursements | | | |
| Personal Services | 230,700 | 222,188 | 452,888 |
| Fringe Benefits | 102,943 | 111,413 | 214,356 |
| Contractual Services | 207,177 | 315,009 | 522,186 |
| Materials and Supplies | 27,764 | 40,772 | 68,536 |
| <i>Total Operating Disbursements</i> | <u>568,584</u> | <u>689,382</u> | <u>1,257,966</u> |
| <i>Operating Income</i> | <u>258,941</u> | <u>120,876</u> | <u>379,817</u> |
| Non-Operating Receipts (Disbursements) | | | |
| Income Taxes | 0 | 482,783 | 482,783 |
| Interest | 1,222 | 3,654 | 4,876 |
| Loans Issued | 70,765 | 0 | 70,765 |
| Capital Outlay | (272,443) | (85,835) | (358,278) |
| Principal Retirement | (47,037) | (226,718) | (273,755) |
| Interest and Fiscal Charges | (2,760) | (10,509) | (13,269) |
| <i>Total Non-Operating Receipts (Disbursements)</i> | <u>(250,253)</u> | <u>163,375</u> | <u>(86,878)</u> |
| <i>Income before Capital Contributions</i> | 8,688 | 284,251 | 292,939 |
| Capital Contributions | 57,333 | 0 | 57,333 |
| <i>Change in Net Position</i> | 66,021 | 284,251 | 350,272 |
| <i>Net Position Beginning of Year</i> | <u>430,621</u> | <u>2,197,259</u> | <u>2,627,880</u> |
| <i>Net Position End of Year</i> | <u>\$496,642</u> | <u>\$2,481,510</u> | <u>\$2,978,152</u> |

See accompanying notes to the basic financial statements

Village of Snuffy, Ohio
Dog County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 1 – Description of the Village and Reporting Entity

The Village of Snuffy, Dog County, Ohio (the Village), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a six-member Council.

Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Village. The Village provides general government services, water and sewer utilities, maintenance of Village roads and bridges, park operations, police services and Mayor's Court. The Village contracts with Emergency Rescue Squad, Incorporated, to receive fire protection services. Council has direct responsibility for these services.

Jointly Governed Organizations

The Village participates in three jointly governed organizations. These organizations are presented in Note 10. The Village's management believes these financial statements present all activities for which the Village is financially accountable.

Note 2 – Summary of Significant Accounting Policies

As discussed further in Note 2, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the Village's accounting policies.

Basis of Presentation

The Village's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the Village as a whole. These statements include the financial activities of the primary government. The statements distinguish between those activities of the Village that are governmental in nature and those that are considered business-type. Governmental activities generally financed through taxes, intergovernmental receipts or other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of net position presents the cash balance of the governmental and business-type activities of the Village at year end. The statement of activities compares disbursements with program receipts for each program or function of the Village's governmental and business-type activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or