

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

For the Year Ended December 31, 2021

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$69,982	\$774,753	\$0	\$0	\$0	\$844,735
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	32,606	40,832	0	0	0	73,438
Fines and Forfeitures	0	176,362	0	0	0	176,362
Intergovernmental	74,118	596,855	0	0	0	670,973
Special Assessments	503	28,547	0	0	0	29,050
Earnings on Investments	745	146	0	0	0	891
Miscellaneous	8,903	16,123	0	0	0	25,026
<i>Total Cash Receipts</i>	<u>186,857</u>	<u>1,633,618</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,820,475</u>
<b>Cash Disbursements</b>						
Current:						
General Government	193,028	31	0	0	0	193,059
Public Safety	718	1,073,308	0	0	0	1,074,026
Public Works	950	146,747	0	0	0	147,697
Health	0	22,821	0	0	0	22,821
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	48,934	0	0	0	48,934
Other	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	49,366	122,710	0	0	0	172,076
Debt Service:						
Principal Retirement	0	23,336	0	0	0	23,336
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	2,201	0	0	0	2,201
<i>Total Cash Disbursements</i>	<u>244,062</u>	<u>1,440,088</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,684,150</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(57,205)</u>	<u>193,530</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>136,325</u>
<b>Other Financing Receipts (Disbursements)</b>						
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
Payment to Refunded Bond Escrow Agent	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, 2021

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Sale of Capital Assets	0	294	0	0	0	294
Transfers In	0	101,475	0	0	0	101,475
Transfers Out	(101,475)	0	0	0	0	(101,475)
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	500	0	0	0	500
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(101,475)</u>	<u>102,269</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>794</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>(158,680)</u>	<u>295,799</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>137,119</u>
<i>Fund Cash Balances, January 1</i>	<u>389,420</u>	<u>818,833</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,208,253</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$230,740</u></u>	<u><u>\$1,114,632</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,345,372</u></u>

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	<b>MOTOR VEHICLE LIC. TAX</b>	<b>GASOLINE TAX</b>	<b>ROAD AND BRIDGE</b>	<b>POLICE SPECIAL LEVY</b>	<b>FIRE SPECIAL LEVY</b>	<b>PARK SPECIAL LEVY</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0	\$0	\$53,731	\$411,064	\$270,096	\$39,862
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	709	39,907	216
Fines and Forfeitures	0	0	0	170,434	0	0
Intergovernmental	4,605	138,870	10,384	99,209	35,371	7,915
Special Assessments	0	0	0	0	0	0
Earnings on Investments	10	84	0	0	0	0
Miscellaneous	0	387	794	2,615	1,415	10,912
<i>Total Cash Receipts</i>	<u>4,615</u>	<u>139,341</u>	<u>64,909</u>	<u>684,031</u>	<u>346,789</u>	<u>58,905</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	12	19	0	0
Public Safety	0	0	0	711,698	324,924	0
Public Works	991	89,712	30,986	0	0	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	48,934
Other	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	0	0	0	0	6,329	0
Debt Service:						
Principal Retirement	0	5,113	0	0	18,223	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	2,201	0
<i>Total Cash Disbursements</i>	<u>991</u>	<u>94,825</u>	<u>30,998</u>	<u>711,717</u>	<u>351,677</u>	<u>48,934</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>3,624</u>	<u>44,516</u>	<u>33,911</u>	<u>(27,686)</u>	<u>(4,888)</u>	<u>9,971</u>
<b>Other Financing Receipts (Disbursements)</b>						
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

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	<b>MOTOR VEHICLE LIC. TAX</b>	<b>GASOLINE TAX</b>	<b>ROAD AND BRIDGE</b>	<b>POLICE SPECIAL LEVY</b>	<b>FIRE SPECIAL LEVY</b>	<b>PARK SPECIAL LEVY</b>
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	294	0
Transfers In	0	1,475	0	0	100,000	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	500
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	1,475	0	0	100,294	500
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	3,624	45,991	33,911	(27,686)	95,406	10,471
<i>Fund Cash Balances, January 1</i>	13,896	104,591	75,827	196,832	308,070	50,695
<i>Fund Cash Balances, December 31</i>	<u>\$17,520</u>	<u>\$150,582</u>	<u>\$109,738</u>	<u>\$169,146</u>	<u>\$403,476</u>	<u>\$61,166</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	<b>PERMISSIVE MOTOR VEH LICENSE</b>	<b>LAW EN- FORCEMENT TRUST</b>	<b>ENFORCE- MENT AND EDUCATION</b>	<b>CORONA VIRUS RELIEF</b>	<b>Local Fiscal Recovery</b>	<b>Miscellane- ous Special</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	5,518	410	0	0	0
Intergovernmental	10,285	0	0	0	173,835	116,381
Special Assessments	0	0	0	0	0	0
Earnings on Investments	9	0	0	7	36	0
Miscellaneous	0	0	0	0	0	0
<i>Total Cash Receipts</i>	<u>10,294</u>	<u>5,518</u>	<u>410</u>	<u>7</u>	<u>173,871</u>	<u>116,381</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	0	36,686	0
Public Works	486	0	0	0	0	0
Health	0	0	0	22,821	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	116,381
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>486</u>	<u>0</u>	<u>0</u>	<u>22,821</u>	<u>36,686</u>	<u>116,381</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>9,808</u>	<u>5,518</u>	<u>410</u>	<u>(22,814)</u>	<u>137,185</u>	<u>0</u>
<b>Other Financing Receipts (Disbursements)</b>						
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

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	<b>PERMISSIVE MOTOR VEH LICENSE</b>	<b>LAW EN- FORCEMENT TRUST</b>	<b>ENFORCE- MENT AND EDUCATION</b>	<b>CORONA VIRUS RELIEF</b>	<b>Local Fiscal Recovery</b>	<b>Miscellane- ous Special</b>
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>9,808</u>	<u>5,518</u>	<u>410</u>	<u>(22,814)</u>	<u>137,185</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>9,103</u>	<u>16,301</u>	<u>9,171</u>	<u>22,814</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$18,911</u></u>	<u><u>\$21,819</u></u>	<u><u>\$9,581</u></u>	<u><u>\$0</u></u>	<u><u>\$137,185</u></u>	<u><u>\$0</u></u>

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	<b>LIGHTING SPECIAL REVENUE</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>Cash Receipts</b>		
Property and Other Local Taxes	\$0	\$774,753
Charges for Services	0	0
Licenses, Permits and Fees	0	40,832
Fines and Forfeitures	0	176,362
Intergovernmental	0	596,855
Special Assessments	28,547	28,547
Earnings on Investments	0	146
Miscellaneous	0	16,123
<i>Total Cash Receipts</i>	<u>28,547</u>	<u>1,633,618</u>
<b>Cash Disbursements</b>		
Current:		
General Government	0	31
Public Safety	0	1,073,308
Public Works	24,572	146,747
Health	0	22,821
Human Services	0	0
Conservation-Recreation	0	48,934
Other	0	0
Intergovernmental	0	0
Capital Outlay	0	122,710
Debt Service:		
Principal Retirement	0	23,336
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	2,201
<i>Total Cash Disbursements</i>	<u>24,572</u>	<u>1,440,088</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>3,975</u>	<u>193,530</u>
<b>Other Financing Receipts (Disbursements)</b>		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	<b>LIGHTING SPECIAL REVENUE</b>	<b>SPECIAL REVENUE TOTAL</b>
Payment to Refunded Bond Escrow Agent	0	0
Sale of Capital Assets	0	294
Transfers In	0	101,475
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	500
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>102,269</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>3,975</u>	<u>295,799</u>
<i>Fund Cash Balances, January 1</i>	<u>11,533</u>	<u>818,833</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$15,508</u></u>	<u><u>\$1,114,632</u></u>



**Comparison of Budgeted and Actual Receipts**

All Budgeted Funds for Fiscal 2021 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-101-0000 General Property Tax - Real Estate	\$98,000.00	\$98,000.00	\$68,865.59	(\$29,134.41)
1000-101-1000 General Property Tax - Real Estate{MANUFACTURED HOME TAX}	\$0.00	\$0.00	\$0.00	\$0.00
1000-101-2000 General Property Tax - Real Estate{MOBILE HOME TAX}	\$0.00	\$0.00	\$0.00	\$0.00
1000-102-0000 Tangible Personal Property Tax	\$400.00	\$400.00	\$1,114.93	\$714.93
1000-302-0000 Fees	\$2,200.00	\$2,200.00	\$4,468.58	\$2,268.58
1000-302-0011 Fees{CABLEVISION FRAN FEES}	\$0.00	\$0.00	\$0.00	\$0.00
1000-302-1112 Fees{TRANSIENT VENDOR}	\$0.00	\$0.00	\$8.28	\$8.28
1000-303-0000 Cable Franchise Fees	\$25,000.00	\$25,000.00	\$28,128.91	\$3,128.91
1000-403-0000 Penalties	\$0.00	\$0.00	\$0.00	\$0.00
1000-532-0000 Local Government Distribution	\$29,000.00	\$29,000.00	\$31,752.21	\$2,752.21
1000-533-0000 Liquor Permit Fees	\$1,500.00	\$1,500.00	\$0.00	(\$1,500.00)
1000-534-0000 Cigarette License Fees	\$0.00	\$0.00	\$0.00	\$0.00
1000-535-0000 Property Tax Allocation	\$15,500.00	\$15,500.00	\$15,471.99	(\$28.01)
1000-535-0004 Property Tax Allocation{PUBLIC UTILITY PERSONAL TAX}	\$1,000.00	\$1,000.00	\$0.00	(\$1,000.00)
1000-535-1000 Property Tax Allocation{MANUFACTURED HOME TAX}	\$1,420.00	\$1,420.00	\$209.04	(\$1,210.96)
1000-535-2000 Property Tax Allocation{MOBILE HOME TAX}	\$0.00	\$0.00	\$192.74	\$192.74
1000-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
1000-539-0002 Other - State Receipts{ELECTRIC DEREGULATION}	\$0.00	\$0.00	\$0.00	\$0.00
1000-539-0010 Other - State Receipts{OHIO BUREAU OF WORKERS'S COMP}	\$35,000.00	\$35,000.00	\$21,437.70	(\$13,562.30)
1000-539-0049 Other - State Receipts{HB 49}	\$0.00	\$0.00	\$5,054.04	\$5,054.04
1000-539-6600 Other - State Receipts{HB66}	\$5,000.00	\$5,000.00	\$0.00	(\$5,000.00)
1000-591-2031 Intergovernmental Receipts (Non-State and Non-Federal{ROADS})	\$0.00	\$0.00	\$0.00	\$0.00
1000-601-0003 Special Assessments{BLIGHT}	\$15,000.00	\$15,000.00	\$503.24	(\$14,496.76)
1000-701-0000 Interest	\$6,500.00	\$6,500.00	\$745.12	(\$5,754.88)
1000-891-0007 Other - Miscellaneous Operating{REIMBURSEMENT}	\$0.00	\$0.00	\$341.27	\$341.27
1000-892-0000 Other - Miscellaneous Non-Operating	\$45.00	\$45.00	\$8,561.53	\$8,516.53
1000-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$235,565.00	\$235,565.00	\$186,855.17	(\$48,709.83)

Statement excludes amounts for advances.

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**Comparison of Budgeted and Actual Receipts**

All Budgeted Funds for Fiscal 2021 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
General Funds Total:	\$235,565.00	\$235,565.00	\$186,855.17	(\$48,709.83)
2000 Special Revenue				
Motor Vehicle License Tax				
2011-592-0000 Motor Vehicle License Tax - County Levied	\$4,500.00	\$4,500.00	\$4,604.69	\$104.69
2011-701-0000 Interest	\$70.00	\$70.00	\$10.35	(\$59.65)
2011-802-0000 Rentals and Leases	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicle License Tax Fund Total:	\$4,570.00	\$4,570.00	\$4,615.04	\$45.04
Gasoline Tax				
2021-537-0000 Gasoline Tax	\$96,000.00	\$96,000.00	\$138,870.56	\$42,870.56
2021-701-0000 Interest	\$200.00	\$200.00	\$83.63	(\$116.37)
2021-892-0000 Other - Miscellaneous Non-Operating	\$600.00	\$600.00	\$386.62	(\$213.38)
2021-931-0000 Transfers - In	\$0.00	\$1,474.69	\$1,474.69	\$0.00
Gasoline Tax Fund Total:	\$96,800.00	\$98,274.69	\$140,815.50	\$42,540.81
Road and Bridge				
2031-101-0000 General Property Tax - Real Estate	\$65,000.00	\$65,000.00	\$52,982.25	(\$12,017.75)
2031-101-1000 General Property Tax - Real Estate{MANUFACTURED HOME TAX}	\$0.00	\$0.00	\$0.00	\$0.00
2031-101-2000 General Property Tax - Real Estate{MOBILE HOME TAX}	\$0.00	\$0.00	\$0.00	\$0.00
2031-102-0000 Tangible Personal Property Tax	\$1,050.00	\$1,050.00	\$750.13	(\$299.87)
2031-535-0000 Property Tax Allocation	\$10,000.00	\$10,000.00	\$10,111.76	\$111.76
2031-535-1000 Property Tax Allocation{MANUFACTURED HOME TAX}	\$1,100.00	\$1,100.00	\$136.58	(\$963.42)
2031-535-2000 Property Tax Allocation{MOBILE HOME TAX}	\$0.00	\$0.00	\$134.54	\$134.54
2031-538-0000 Local Public Works Commission	\$0.00	\$0.00	\$0.00	\$0.00
2031-539-0010 Other - State Receipts{OHIO BUREAU OF WORKERS'S COMP}	\$0.00	\$0.00	\$0.00	\$0.00
2031-539-6600 Other - State Receipts{HB66}	\$950.00	\$950.00	\$0.00	(\$950.00)
2031-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$0.00	\$0.00	\$0.00	\$0.00
2031-801-0001 Gifts and Donations{GENERAL}	\$0.00	\$0.00	\$14.84	\$14.84
2031-891-0007 Other - Miscellaneous Operating{REIMBURSEMENT}	\$25,000.00	\$25,000.00	\$511.90	(\$24,488.10)

Statement excludes amounts for advances.

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**Comparison of Budgeted and Actual Receipts**

All Budgeted Funds for Fiscal 2021 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2031-892-0000 Other - Miscellaneous Non-Operating	\$3,000.00	\$3,000.00	\$266.66	(\$2,733.34)
2031-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Road and Bridge Fund Total:	\$106,100.00	\$106,100.00	\$64,908.66	(\$41,191.34)
Special Levy Police				
2191-101-0000 General Property Tax - Real Estate	\$490,000.00	\$490,000.00	\$405,311.06	(\$84,688.94)
2191-101-1000 General Property Tax - Real Estate{MANUFACTURED HOME TAX}	\$0.00	\$0.00	\$0.00	\$0.00
2191-101-2000 General Property Tax - Real Estate{MOBILE HOME TAX}	\$0.00	\$0.00	\$0.00	\$0.00
2191-102-0000 Tangible Personal Property Tax	\$2,000.00	\$2,000.00	\$5,754.24	\$3,754.24
2191-302-0000 Fees	\$700.00	\$700.00	\$709.00	\$9.00
2191-401-0000 Fines	\$24,000.00	\$24,000.00	\$9,455.18	(\$14,544.82)
2191-401-2016 Fines{STORAGE & TOWING}	\$50,000.00	\$50,000.00	\$160,979.00	\$110,979.00
2191-535-0000 Property Tax Allocation	\$80,000.00	\$80,000.00	\$78,618.79	(\$1,381.21)
2191-535-0004 Property Tax Allocation{PUBLIC UTILITY PERSONAL TAX}	\$5,900.00	\$5,900.00	\$0.00	(\$5,900.00)
2191-535-1000 Property Tax Allocation{MANUFACTURED HOME TAX}	\$5,500.00	\$5,500.00	\$1,062.13	(\$4,437.87)
2191-535-2000 Property Tax Allocation{MOBILE HOME TAX}	\$2,800.00	\$2,800.00	\$1,007.62	(\$1,792.38)
2191-539-0000 Other - State Receipts	\$0.00	\$0.00	\$911.25	\$911.25
2191-539-0002 Other - State Receipts{ELECTRIC DEREGULATION}	\$0.00	\$0.00	\$0.00	\$0.00
2191-539-0010 Other - State Receipts{OHIO BUREAU OF WORKERS'S COMP}	\$0.00	\$0.00	\$0.00	\$0.00
2191-539-2191 Other - State Receipts{POLICE TRAINING}	\$0.00	\$0.00	\$0.00	\$0.00
2191-539-6600 Other - State Receipts{HB66}	\$2,500.00	\$2,500.00	\$0.00	(\$2,500.00)
2191-591-0020 Intergovernmental Receipts (Non-State and Non{OVI Grant/Wag}	\$0.00	\$0.00	\$17,608.93	\$17,608.93
2191-599-0000 Other - Other Intergovernmental	\$2,000.00	\$2,000.00	\$0.00	(\$2,000.00)
2191-801-0000 Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
2191-803-0000 Contributions	\$0.00	\$0.00	\$0.00	\$0.00
2191-805-0000 Other Local Grants (not from another government)	\$0.00	\$0.00	\$1,000.00	\$1,000.00
2191-806-0000 Proceeds - Sale of Forfeited Property and Seized Contraband	\$200.00	\$200.00	\$0.00	(\$200.00)
2191-891-0007 Other - Miscellaneous Operating{REIMBURSEMENT}	\$0.00	\$0.00	\$853.17	\$853.17
2191-892-0000 Other - Miscellaneous Non-Operating	\$8,000.00	\$8,000.00	\$761.63	(\$7,238.37)
2191-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
2191-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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**Comparison of Budgeted and Actual Receipts**

All Budgeted Funds for Fiscal 2021 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2191-999-2016 Other - Other Financing Sources{STORAGE & TOWING}	\$0.00	\$0.00	\$0.00	\$0.00
Special Levy Police Fund Total:	\$673,600.00	\$673,600.00	\$684,032.00	\$10,432.00
Special Levy Fire				
2192-101-0000 General Property Tax - Real Estate	\$305,000.00	\$305,000.00	\$266,324.90	(\$38,675.10)
2192-101-1000 General Property Tax - Real Estate{MANUFACTURED HOME TAX}	\$0.00	\$0.00	\$0.00	\$0.00
2192-101-2000 General Property Tax - Real Estate{MOBILE HOME TAX}	\$0.00	\$0.00	\$0.00	\$0.00
2192-102-0000 Tangible Personal Property Tax	\$900.00	\$900.00	\$3,771.67	\$2,871.67
2192-302-0000 Fees	\$37,000.00	\$37,000.00	\$39,907.80	\$2,907.80
2192-401-0000 Fines	\$0.00	\$0.00	\$0.00	\$0.00
2192-535-0000 Property Tax Allocation	\$35,000.00	\$35,000.00	\$34,034.84	(\$965.16)
2192-535-0004 Property Tax Allocation{PUBLIC UTILITY PERSONAL TAX}	\$3,000.00	\$3,000.00	\$0.00	(\$3,000.00)
2192-535-1000 Property Tax Allocation{MANUFACTURED HOME TAX}	\$3,500.00	\$3,500.00	\$363.71	(\$3,136.29)
2192-535-2000 Property Tax Allocation{MOBILE HOME TAX}	\$2,100.00	\$2,100.00	\$621.58	(\$1,478.42)
2192-539-0000 Other - State Receipts	\$8,500.00	\$8,500.00	\$0.00	(\$8,500.00)
2192-539-0002 Other - State Receipts{ELECTRIC DEREGULATION}	\$0.00	\$0.00	\$0.00	\$0.00
2192-539-0010 Other - State Receipts{OHIO BUREAU OF WORKERS'S COMP}	\$0.00	\$0.00	\$0.00	\$0.00
2192-539-0318 Other - State Receipts{TRAINING}	\$0.00	\$0.00	\$350.00	\$350.00
2192-539-6600 Other - State Receipts{HB66}	\$0.00	\$0.00	\$0.00	\$0.00
2192-599-0000 Other - Other Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
2192-801-0000 Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
2192-805-0000 Other Local Grants (not from another government)	\$0.00	\$0.00	\$1,000.00	\$1,000.00
2192-892-0000 Other - Miscellaneous Non-Operating	\$7,000.00	\$7,000.00	\$414.56	(\$6,585.44)
2192-931-0000 Transfers - In	\$0.00	\$100,000.00	\$100,000.00	\$0.00
2192-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$294.00	\$294.00
2192-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
2192-999-0221 Other - Other Financing Sources{HEALTH INS PAYMENT}	\$0.00	\$0.00	\$0.00	\$0.00
Special Levy Fire Fund Total:	\$402,000.00	\$502,000.00	\$447,083.06	(\$54,916.94)
Special Levy Park				
2194-101-0000 General Property Tax - Real Estate	\$47,000.00	\$47,000.00	\$39,302.86	(\$7,697.14)

Statement excludes amounts for advances.

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**Comparison of Budgeted and Actual Receipts**

All Budgeted Funds for Fiscal 2021 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2194-101-1000 General Property Tax - Real Estate{MANUFACTURED HOME TAX}	\$0.00	\$0.00	\$0.00	\$0.00
2194-101-2000 General Property Tax - Real Estate{MOBILE HOME TAX}	\$0.00	\$0.00	\$0.00	\$0.00
2194-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$558.29	\$558.29
2194-302-0000 Fees	\$0.00	\$0.00	\$216.15	\$216.15
2194-535-0000 Property Tax Allocation	\$7,000.00	\$7,000.00	\$7,715.07	\$715.07
2194-535-0004 Property Tax Allocation{PUBLIC UTILITY PERSONAL TAX}	\$450.00	\$450.00	\$0.00	(\$450.00)
2194-535-1000 Property Tax Allocation{MANUFACTURED HOME TAX}	\$500.00	\$500.00	\$104.30	(\$395.70)
2194-535-2000 Property Tax Allocation{MOBILE HOME TAX}	\$275.00	\$275.00	\$96.44	(\$178.56)
2194-539-0002 Other - State Receipts{ELECTRIC DEREGULATION}	\$0.00	\$0.00	\$0.00	\$0.00
2194-539-0010 Other - State Receipts{OHIO BUREAU OF WORKERS'S COMP}	\$0.00	\$0.00	\$0.00	\$0.00
2194-539-6600 Other - State Receipts{HB66}	\$0.00	\$0.00	\$0.00	\$0.00
2194-802-0000 Rentals and Leases	\$12,000.00	\$12,000.00	\$10,525.00	(\$1,475.00)
2194-802-9400 Rentals and Leases{Shelter House Deposit}	\$0.00	\$0.00	\$0.00	\$0.00
2194-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$386.62	\$386.62
2194-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
2194-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
2194-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
2194-999-9401 Other - Other Financing Sources{Washington Local Schools}	\$0.00	\$0.00	\$500.00	\$500.00
Special Levy Park Fund Total:	\$67,225.00	\$67,225.00	\$59,404.73	(\$7,820.27)
Permissive Motor Vehicle License Tax				
2231-592-0000 Motor Vehicle License Tax - County Levied	\$8,800.00	\$8,800.00	\$10,285.21	\$1,485.21
2231-701-0000 Interest	\$100.00	\$100.00	\$9.32	(\$90.68)
2231-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Permissive Motor Vehicle License Tax Fund Total:	\$8,900.00	\$8,900.00	\$10,294.53	\$1,394.53
Law Enforcement Trust				
2261-499-0000 Other - Fines and Forfeitures	\$2,000.00	\$2,000.00	\$5,518.65	\$3,518.65
Law Enforcement Trust Fund Total:	\$2,000.00	\$2,000.00	\$5,518.65	\$3,518.65
Enforcement and Education				

Statement excludes amounts for advances.

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**Comparison of Budgeted and Actual Receipts**

All Budgeted Funds for Fiscal 2021 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2271-499-0000 Other - Fines and Forfeitures	\$900.00	\$900.00	\$410.00	(\$490.00)
Enforcement and Education Fund Total:	\$900.00	\$900.00	\$410.00	(\$490.00)
Coronavirus Relief Fund				
2272-519-0000 Other - Federal Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2272-701-0000 Interest	\$0.00	\$7.47	\$7.47	\$0.00
Coronavirus Relief Fund Fund Total:	\$0.00	\$7.47	\$7.47	\$0.00
Local Fiscal Recovery Fund-ARP				
2273-539-0000 Other - State Receipts	\$173,834.39	\$173,834.39	\$173,834.39	\$0.00
2273-701-0000 Interest	\$0.00	\$0.00	\$36.13	\$36.13
Local Fiscal Recovery Fund-ARP Fund Total:	\$173,834.39	\$173,834.39	\$173,870.52	\$36.13
Miscellaneous Special Revenue-FEMA Grant				
2901-511-0000 Federal Funds	\$116,380.95	\$116,380.95	\$116,380.95	\$0.00
Miscellaneous Special Revenue-FEMA Grant Fund Total:	\$116,380.95	\$116,380.95	\$116,380.95	\$0.00
Special Revenue Lighting				
2902-601-0044 Special Assessments{44 LIGHTING SHORELAND}	\$7,000.00	\$7,000.00	\$6,680.65	(\$319.35)
2902-601-0070 Special Assessments{70 LIGHTING CREEKSIDE GLENS}	\$6,800.00	\$6,800.00	\$6,874.19	\$74.19
2902-601-0072 Special Assessments{72 LIGHTING OTTAWA RIVER EST}	\$2,400.00	\$2,400.00	\$2,322.23	(\$77.77)
2902-601-0073 Special Assessments{73 LIGHTING SHORELAND HEIGHTS}	\$900.00	\$900.00	\$881.04	(\$18.96)
2902-601-0074 Special Assessments{74 LIGHTING SHORELAND HEIGHTS}	\$2,600.00	\$2,600.00	\$2,570.64	(\$29.36)
2902-601-0075 Special Assessments{75 LIGHTING RAINTREE SUBDIV}	\$3,500.00	\$3,500.00	\$3,443.29	(\$56.71)
2902-601-0076 Special Assessments{76 LIGHTING POINT PLEASANT COV}	\$2,000.00	\$2,000.00	\$1,953.21	(\$46.79)
2902-601-0077 Special Assessments{77 LIGHTING SUMMIT STREET}	\$3,500.00	\$3,500.00	\$3,821.50	\$321.50
2902-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Revenue Lighting Fund Total:	\$28,700.00	\$28,700.00	\$28,546.75	(\$153.25)

Statement excludes amounts for advances.

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WASHINGTON TOWNSHIP, LUCAS COUNTY  
**Comparison of Budgeted and Actual Receipts**  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Special Revenue Funds Total:	\$1,681,010.34	\$1,782,492.50	\$1,735,887.86	(\$46,604.64)
Report Totals:	\$1,916,575.34	\$2,018,057.50	\$1,922,743.03	(\$95,314.47)

Statement excludes amounts for advances.  
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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
1000 General								
General								
1000-110-111-0000 Salaries - Trustees	\$37,800.00	\$145.94	\$39,598.00	\$39,743.94	\$35,429.10	\$0.00	\$35,429.10	\$4,314.84
1000-110-119-0000 Other - Salaries - Trustees' Office	\$32,300.00	\$513.84	\$35,316.99	\$35,830.83	\$34,425.59	\$0.00	\$34,425.59	\$1,405.24
1000-110-121-0000 Salary - Township Fiscal Officer	\$22,607.00	\$42.72	\$23,388.00	\$23,430.72	\$23,430.70	\$0.00	\$23,430.70	\$0.02
1000-110-122-0000 Salaries - Township Fiscal Officer's Staff	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-211-0000 Ohio Public Employees Retirement System	\$8,800.00	\$0.00	\$7,011.07	\$7,011.07	\$6,691.24	\$0.00	\$6,691.24	\$319.83
1000-110-212-0000 Social Security	\$1,880.00	\$0.00	\$3,080.00	\$3,080.00	\$2,998.69	\$0.00	\$2,998.69	\$81.31
1000-110-213-0000 Medicare	\$1,250.00	\$0.00	\$1,490.00	\$1,490.00	\$1,405.05	\$0.00	\$1,405.05	\$84.95
1000-110-219-0000 Other - Employer's Retirement Contributions	\$0.00	\$0.00	\$638.93	\$638.93	\$638.93	\$0.00	\$638.93	\$0.00
1000-110-220-0000 Insurance Benefits	\$44,010.00	\$0.00	\$40,998.66	\$40,998.66	\$40,998.32	\$0.00	\$40,998.32	\$0.34
1000-110-221-0000 Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-228-0000 Health Care Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-229-0000 Other - Insurance Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-229-0220 Other - Insurance Benefits{DENTAL & VISION}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-230-0000 Workers' Compensation	\$0.00	\$0.00	\$1,975.84	\$1,975.84	\$369.57	\$0.00	\$369.57	\$1,606.27
1000-110-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-250-0000 Employee Reimbursements	\$0.00	\$0.00	\$1,849.02	\$1,849.02	\$1,849.02	\$0.00	\$1,849.02	\$0.00
1000-110-300-0000 Purchased Services	\$0.00	\$0.00	\$5,835.82	\$5,835.82	\$5,257.96	\$115.00	\$5,372.96	\$462.86

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
1000-110-312-0000 Auditing Services	\$6,000.00	\$0.00	\$4,838.00	\$4,838.00	\$4,838.00	\$0.00	\$4,838.00	\$0.00
1000-110-313-0000 Uniform Accounting Network Fees	\$3,000.00	\$0.00	\$3,504.00	\$3,504.00	\$2,628.00	\$0.00	\$2,628.00	\$876.00
1000-110-314-0000 Tax Collection Fees	\$1,500.00	\$0.00	\$1,419.06	\$1,419.06	\$1,419.06	\$0.00	\$1,419.06	\$0.00
1000-110-315-0000 Election Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-318-0000 Training Services	\$1,350.00	\$0.00	\$1,350.00	\$1,350.00	\$778.75	\$0.00	\$778.75	\$571.25
1000-110-320-0000 Property Services	\$0.00	\$77.30	\$125.00	\$202.30	\$138.42	\$0.00	\$138.42	\$63.88
1000-110-321-0000 Rents and Leases	\$0.00	\$0.00	\$1,583.54	\$1,583.54	\$1,554.13	\$0.00	\$1,554.13	\$29.41
1000-110-330-0000 Travel and Meeting Expense	\$2,775.00	\$0.00	\$500.00	\$500.00	\$200.00	\$0.00	\$200.00	\$300.00
1000-110-340-0000 Communications, Printing and Advertising	\$6,000.00	\$0.00	\$5,305.00	\$5,305.00	\$3,642.52	\$247.15	\$3,889.67	\$1,415.33
1000-110-341-0000 Telephone	\$0.00	\$244.70	\$0.00	\$244.70	\$244.70	\$0.00	\$244.70	\$0.00
1000-110-342-0000 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-344-0000 Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-345-0000 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-345-1100 Advertising{DELINQUENT TAX LISTS RE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-345-1200 Advertising{DELINQUENT TAX LISTS MH}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-350-0000 Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-370-0000 Payment to Another Political Subdivision	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-380-0000 Insurance and Bonding	\$5,478.00	\$0.00	\$1,386.14	\$1,386.14	\$1,386.14	\$0.00	\$1,386.14	\$0.00
1000-110-389-0006 Other - Insurance and Bonding{LIABILITY/PROPERTY}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
1000-110-400-0000 Supplies and Materials	\$4,240.00	\$143.83	\$6,492.30	\$6,636.13	\$6,244.55	\$26.80	\$6,271.35	\$364.78
1000-110-410-0000 Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-430-0000 Small Tools and Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-500-0000 Other	\$3,000.00	\$0.00	\$390.22	\$390.22	\$390.22	\$0.00	\$390.22	\$0.00
1000-110-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-700-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-740-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-120-314-0000 Tax Collection Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-120-320-0000 Property Services	\$1,780.00	\$0.00	\$1,600.00	\$1,600.00	\$842.87	\$80.20	\$923.07	\$676.93
1000-120-322-0000 Garbage and Trash Removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-120-323-0000 Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-120-350-0000 Utilities	\$2,585.00	\$0.00	\$2,569.67	\$2,569.67	\$1,403.92	\$184.08	\$1,588.00	\$981.67
1000-120-351-0000 Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-120-352-0000 Water and Sewage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-120-353-0000 Natural Gas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-120-400-0000 Supplies and Materials	\$1,655.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-120-420-0000 Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-120-500-0000 Other	\$40.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-120-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
1000-120-730-0000 Improvement of Sites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-120-740-0000 Machinery, Equipment and Furniture	\$290.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-100-0000 Salaries	\$9,065.00	\$0.00	\$11,445.80	\$11,445.80	\$11,045.10	\$0.00	\$11,045.10	\$400.70
1000-130-150-0000 Compensation of Board and Commission Members	\$670.00	\$0.00	\$860.00	\$860.00	\$860.00	\$0.00	\$860.00	\$0.00
1000-130-190-0000 Other - Salaries	\$0.00	\$77.86	\$0.00	\$77.86	\$77.86	\$0.00	\$77.86	\$0.00
1000-130-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$1,343.12	\$1,343.12	\$1,029.28	\$0.00	\$1,029.28	\$313.84
1000-130-213-0000 Medicare	\$0.00	\$0.00	\$187.47	\$187.47	\$106.62	\$0.00	\$106.62	\$80.85
1000-130-300-0000 Purchased Services	\$0.00	\$0.00	\$460.72	\$460.72	\$460.72	\$0.00	\$460.72	\$0.00
1000-130-311-0000 Accounting and Legal Fees	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00	\$0.00
1000-130-329-0003 Other - Property Services{BLIGHT}	\$0.00	\$0.00	\$40.89	\$40.89	\$40.89	\$0.00	\$40.89	\$0.00
1000-130-330-0000 Travel and Meeting Expense	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-500-0000 Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-190-380-0000 Insurance and Bonding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-190-599-0005 Other - Other Expenses{LAND REUTILIZATION}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-240-370-0000 Payment to Another Political Subdivision	\$4,290.00	\$0.00	\$718.41	\$718.41	\$718.41	\$0.00	\$718.41	\$0.00
1000-290-591-0000 Contributions to Other Organizations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-320-320-0008 Property Services{LEAF PICK UP}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-320-322-0000 Garbage and Trash Removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
1000-330-320-0088 Property Services(Mobile Broom Sweep}	\$0.00	\$0.00	\$950.00	\$950.00	\$950.00	\$0.00	\$950.00	\$0.00
1000-420-370-0000 Payment to Another Political Subdivision	\$4,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-760-700-0000 Capital Outlay	\$0.00	\$0.00	\$60,624.64	\$60,624.64	\$49,366.11	\$5,848.49	\$55,214.60	\$5,410.04
1000-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$101,474.69	\$101,474.69	\$101,474.69	\$0.00	\$101,474.69	\$0.00
1000-990-990-0000 Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$206,865.00	\$1,446.19	\$370,351.00	\$371,797.19	\$345,535.13	\$6,501.72	\$352,036.85	\$19,760.34
General Funds Total:	\$206,865.00	\$1,446.19	\$370,351.00	\$371,797.19	\$345,535.13	\$6,501.72	\$352,036.85	\$19,760.34
2000 Special Revenue								
Motor Vehicle License Tax								
2011-330-320-0000 Property Services	\$0.00	\$0.00	\$261.08	\$261.08	\$261.08	\$0.00	\$261.08	\$0.00
2011-330-400-0000 Supplies and Materials	\$1,045.00	\$0.00	\$783.92	\$783.92	\$729.85	\$0.00	\$729.85	\$54.07
2011-330-420-0000 Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-330-500-0000 Other	\$55.00	\$0.00	\$55.00	\$55.00	\$0.00	\$0.00	\$0.00	\$55.00
2011-330-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicle License Tax Fund Total:	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$990.93	\$0.00	\$990.93	\$109.07
Gasoline Tax								
2021-110-221-0000 Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-110-400-0000 Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-120-314-0000 Tax Collection Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
2021-330-100-0000 Salaries	\$42,900.00	\$0.00	\$66,795.00	\$66,795.00	\$66,400.77	\$0.00	\$66,400.77	\$394.23
2021-330-111-0000 Salaries - Trustees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-330-190-0000 Other - Salaries	\$0.00	\$875.05	\$0.00	\$875.05	\$875.05	\$0.00	\$875.05	\$0.00
2021-330-211-0000 Ohio Public Employees Retirement System	\$7,700.00	\$0.00	\$9,349.53	\$9,349.53	\$9,347.55	\$0.00	\$9,347.55	\$1.98
2021-330-212-0000 Social Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-330-213-0000 Medicare	\$858.00	\$0.00	\$998.00	\$998.00	\$935.75	\$0.00	\$935.75	\$62.25
2021-330-219-0000 Other - Employer's Retirement Contributions	\$0.00	\$0.00	\$933.13	\$933.13	\$933.13	\$0.00	\$933.13	\$0.00
2021-330-220-0000 Insurance Benefits	\$8,580.00	\$0.00	\$8,581.76	\$8,581.76	\$8,556.47	\$0.00	\$8,556.47	\$25.29
2021-330-221-0000 Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-330-230-0000 Workers' Compensation	\$0.00	\$0.00	\$2,518.57	\$2,518.57	\$2,006.37	\$0.00	\$2,006.37	\$512.20
2021-330-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00
2021-330-300-0000 Purchased Services	\$0.00	\$0.00	\$130.00	\$130.00	\$130.00	\$0.00	\$130.00	\$0.00
2021-330-314-0000 Tax Collection Fees	\$0.00	\$0.00	\$226.08	\$226.08	\$226.08	\$0.00	\$226.08	\$0.00
2021-330-320-0000 Property Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-330-360-0000 Contracted Services	\$600.00	\$0.00	\$375.00	\$375.00	\$300.00	\$0.00	\$300.00	\$75.00
2021-330-380-0000 Insurance and Bonding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-330-389-0000 Other - Insurance and Bonding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-330-400-0000 Supplies and Materials	\$7,057.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-330-500-0000 Other	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
2021-330-599-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses								
2021-390-221-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medical/Hospitalization								
2021-820-820-6062	\$1,874.40	\$0.00	\$5,112.93	\$5,112.93	\$5,112.93	\$0.00	\$5,112.93	\$0.00
Principal Payments - Notes{POINT PLEASANT COVE}								
Gasoline Tax Fund Total:	\$70,070.00	\$875.05	\$95,070.00	\$95,945.05	\$94,824.10	\$0.00	\$94,824.10	\$1,120.95
Road and Bridge								
2031-110-230-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers' Compensation								
2031-110-320-0000	\$0.00	\$115.94	\$0.00	\$115.94	\$0.00	\$0.00	\$0.00	\$115.94
Property Services								
2031-110-340-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Communications, Printing and Advertising								
2031-110-380-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance and Bonding								
2031-110-400-0000	\$0.00	\$215.74	\$0.00	\$215.74	\$11.69	\$0.00	\$11.69	\$204.05
Supplies and Materials								
2031-110-430-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Small Tools and Minor Equipment								
2031-110-500-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other								
2031-120-351-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Electricity								
2031-190-599-0005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses{LAND REUTILIZATION}								
2031-330-100-0000	\$16,170.00	\$0.00	\$15,170.00	\$15,170.00	\$0.00	\$0.00	\$0.00	\$15,170.00
Salaries								
2031-330-190-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Salaries								
2031-330-211-0000	\$2,300.00	\$0.00	\$2,300.00	\$2,300.00	\$0.00	\$0.00	\$0.00	\$2,300.00
Ohio Public Employees Retirement System								
2031-330-213-0000	\$323.40	\$0.00	\$323.40	\$323.40	\$0.00	\$0.00	\$0.00	\$323.40
Medicare								
2031-330-219-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Employer's Retirement Contributions								

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2031-330-220-0000 Insurance Benefits	\$8,850.00	\$0.00	\$5,748.21	\$5,748.21	\$0.00	\$0.00	\$0.00	\$5,748.21
2031-330-221-0000 Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-229-0220 Other - Insurance Benefits{DENTAL & VISION}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-230-0000 Workers' Compensation	\$0.00	\$0.00	\$3,101.79	\$3,101.79	\$0.00	\$0.00	\$0.00	\$3,101.79
2031-330-300-0000 Purchased Services	\$0.00	\$300.00	\$907.80	\$1,207.80	\$652.77	\$22.50	\$675.27	\$532.53
2031-330-314-0000 Tax Collection Fees	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$811.80	\$0.00	\$811.80	\$188.20
2031-330-320-0000 Property Services	\$16,000.00	\$0.00	\$14,400.00	\$14,400.00	\$3,800.47	\$120.29	\$3,920.76	\$10,479.24
2031-330-321-0000 Rents and Leases	\$0.00	\$0.00	\$1,734.87	\$1,734.87	\$1,224.34	\$0.00	\$1,224.34	\$510.53
2031-330-322-0000 Garbage and Trash Removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-323-0000 Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-340-0000 Communications, Printing and Advertising	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$1,969.63	\$58.93	\$2,028.56	\$1,471.44
2031-330-341-0000 Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-345-1100 Advertising{DELINQUENT TAX LISTS RE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-345-1200 Advertising{DELINQUENT TAX LISTS MH}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-350-0000 Utilities	\$7,986.60	\$0.00	\$7,986.60	\$7,986.60	\$2,978.45	\$22.52	\$3,000.97	\$4,985.63
2031-330-351-0000 Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-352-0000 Water and Sewage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-352-2031 Water and Sewage{ROADS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-353-0000 Natural Gas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

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2031-330-359-0000 Other - Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-360-0000 Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-380-0000 Insurance and Bonding	\$4,900.00	\$0.00	\$5,005.00	\$5,005.00	\$5,004.80	\$0.00	\$5,004.80	\$0.20
2031-330-400-0000 Supplies and Materials	\$17,200.00	\$0.00	\$14,348.45	\$14,348.45	\$9,124.52	\$698.67	\$9,823.19	\$4,525.26
2031-330-400-4040 Supplies and Materials{ON ROAD}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-420-3030 Operating Supplies{GASOLINE}	\$0.00	\$0.00	\$7,600.00	\$7,600.00	\$5,385.70	\$35.72	\$5,421.42	\$2,178.58
2031-330-430-0000 Small Tools and Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-500-0000 Other	\$10,000.00	\$0.00	\$4,103.88	\$4,103.88	\$33.33	\$0.00	\$33.33	\$4,070.55
2031-330-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-700-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-750-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-390-221-0000 Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-390-380-0000 Insurance and Bonding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-760-360-0000 Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-760-700-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-830-830-0000 Interest Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Road and Bridge Fund Total:</b>	<b>\$87,230.00</b>	<b>\$631.68</b>	<b>\$87,230.00</b>	<b>\$87,861.68</b>	<b>\$30,997.50</b>	<b>\$958.63</b>	<b>\$31,956.13</b>	<b>\$55,905.55</b>
 Special Levy Police								
2191-110-111-0000 Salaries - Trustees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
2191-110-221-0000 Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-110-230-0000 Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-110-320-0000 Property Services	\$0.00	\$193.23	\$0.00	\$193.23	\$0.00	\$0.00	\$0.00	\$193.23
2191-110-340-0000 Communications, Printing and Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-110-342-0000 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-110-380-0000 Insurance and Bonding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-110-400-0000 Supplies and Materials	\$400.00	\$359.59	\$0.00	\$359.59	\$19.49	\$0.00	\$19.49	\$340.10
2191-110-500-0000 Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-190-599-0005 Other - Other Expenses{LAND REUTILIZATION}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-100-0000 Salaries	\$385,000.00	\$0.00	\$413,938.75	\$413,938.75	\$413,938.65	\$0.00	\$413,938.65	\$0.10
2191-210-190-0000 Other - Salaries	\$0.00	\$5,110.89	\$0.00	\$5,110.89	\$5,110.89	\$0.00	\$5,110.89	\$0.00
2191-210-190-2020 Other - Salaries{COPS FAST}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-211-0000 Ohio Public Employees Retirement System	\$82,500.00	\$0.00	\$76,712.66	\$76,712.66	\$70,404.78	\$0.00	\$70,404.78	\$6,307.88
2191-210-213-0000 Medicare	\$7,700.00	\$0.00	\$5,602.43	\$5,602.43	\$5,406.91	\$0.00	\$5,406.91	\$195.52
2191-210-219-0000 Other - Employer's Retirement Contributions	\$0.00	\$0.00	\$5,131.09	\$5,131.09	\$5,131.09	\$0.00	\$5,131.09	\$0.00
2191-210-220-0000 Insurance Benefits	\$62,300.00	\$0.00	\$43,113.90	\$43,113.90	\$40,766.86	\$1,331.36	\$42,098.22	\$1,015.68
2191-210-221-0000 Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-229-0220 Other - Insurance Benefits{DENTAL & VISION}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-230-0000 Workers' Compensation	\$0.00	\$0.00	\$19,487.83	\$19,487.83	\$19,487.83	\$0.00	\$19,487.83	\$0.00

Statement excludes amounts for advances.

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

**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
2191-210-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-259-0000 Other - Employee Reimbursements	\$0.00	\$0.00	\$15.50	\$15.50	\$15.50	\$0.00	\$15.50	\$0.00
2191-210-300-0000 Purchased Services	\$0.00	\$500.00	\$9,168.90	\$9,668.90	\$8,849.47	\$810.25	\$9,659.72	\$9.18
2191-210-300-0092 Purchased Services{EMS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-300-2016 Purchased Services{STORAGE & TOWING}	\$0.00	\$0.00	\$46,399.99	\$46,399.99	\$41,774.99	\$4,550.00	\$46,324.99	\$75.00
2191-210-314-0000 Tax Collection Fees	\$11,000.00	\$0.00	\$6,773.45	\$6,773.45	\$6,773.45	\$0.00	\$6,773.45	\$0.00
2191-210-318-0000 Training Services	\$5,500.00	\$0.00	\$1,984.50	\$1,984.50	\$677.81	\$0.00	\$677.81	\$1,306.69
2191-210-320-0000 Property Services	\$17,600.00	\$0.00	\$11,825.53	\$11,825.53	\$9,297.40	\$1,796.80	\$11,094.20	\$731.33
2191-210-321-0000 Rents and Leases	\$0.00	\$0.00	\$2,774.60	\$2,774.60	\$2,756.19	\$0.00	\$2,756.19	\$18.41
2191-210-322-0000 Garbage and Trash Removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-323-0000 Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-323-1010 Repairs and Maintenance{BUILDING}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-323-9090 Repairs and Maintenance{VEHICLE & APPARATUS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-340-0000 Communications, Printing and Advertising	\$7,700.00	\$138.30	\$8,310.34	\$8,448.64	\$8,032.48	\$30.99	\$8,063.47	\$385.17
2191-210-341-0000 Telephone	\$0.00	\$221.03	\$0.00	\$221.03	\$221.03	\$0.00	\$221.03	\$0.00
2191-210-342-0021 Postage{Certified Letters}	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$884.45	\$0.00	\$884.45	\$115.55
2191-210-345-1100 Advertising{DELINQUENT TAX LISTS RE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-345-1200 Advertising{DELINQUENT TAX LISTS MH}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-350-0000 Utilities	\$9,020.00	\$0.00	\$2,500.00	\$2,500.00	\$1,648.39	\$180.18	\$1,828.57	\$671.43

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
2191-210-351-0000 Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-352-0000 Water and Sewage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-353-0000 Natural Gas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-359-0000 Other - Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-360-0000 Contracted Services	\$28,600.00	\$47.25	\$26,111.00	\$26,158.25	\$26,111.00	\$0.00	\$26,111.00	\$47.25
2191-210-380-0000 Insurance and Bonding	\$7,000.00	\$0.00	\$7,070.47	\$7,070.47	\$7,070.47	\$0.00	\$7,070.47	\$0.00
2191-210-389-0000 Other - Insurance and Bonding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-390-0000 Other - Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-400-0000 Supplies and Materials	\$8,400.00	\$0.00	\$14,044.52	\$14,044.52	\$12,593.28	\$839.77	\$13,433.05	\$611.47
2191-210-420-0000 Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-420-3030 Operating Supplies{GASOLINE}	\$19,250.00	\$0.00	\$23,530.03	\$23,530.03	\$23,276.66	\$253.37	\$23,530.03	\$0.00
2191-210-420-5050 Operating Supplies{UNIFORMS}	\$5,500.00	\$0.00	\$1,910.00	\$1,910.00	\$1,374.26	\$0.00	\$1,374.26	\$535.74
2191-210-430-0000 Small Tools and Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-500-0000 Other	\$0.00	\$0.00	\$94.51	\$94.51	\$94.51	\$0.00	\$94.51	\$0.00
2191-210-500-2016 Other{STORAGE & TOWING}	\$38,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-500-5050 Other{UNIFORMS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-700-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-740-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
2191-210-750-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-290-380-0000 Insurance and Bonding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-760-700-0000 Capital Outlay	\$24,530.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Levy Police Fund Total:	\$720,500.00	\$6,570.29	\$727,500.00	\$734,070.29	\$711,717.84	\$9,792.72	\$721,510.56	\$12,559.73
Special Levy Fire								
2192-110-111-0000 Salaries - Trustees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-110-230-0000 Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-110-340-0000 Communications, Printing and Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-110-380-0000 Insurance and Bonding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-110-400-0000 Supplies and Materials	\$220.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-190-599-0005 Other - Other Expenses{LAND REUTILIZATION}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-100-0000 Salaries	\$198,000.00	\$0.00	\$190,025.29	\$190,025.29	\$169,821.88	\$0.00	\$169,821.88	\$20,203.41
2192-220-190-0000 Other - Salaries	\$0.00	\$418.73	\$0.00	\$418.73	\$418.73	\$0.00	\$418.73	\$0.00
2192-220-211-0000 Ohio Public Employees Retirement System	\$1,430.00	\$0.00	\$1,454.29	\$1,454.29	\$1,454.29	\$0.00	\$1,454.29	\$0.00
2192-220-212-0000 Social Security	\$12,100.00	\$0.00	\$11,025.00	\$11,025.00	\$9,838.00	\$0.00	\$9,838.00	\$1,187.00
2192-220-213-0000 Medicare	\$3,300.00	\$0.00	\$3,225.00	\$3,225.00	\$2,940.79	\$0.00	\$2,940.79	\$284.21
2192-220-215-0000 Ohio Police and Fire Pension Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-219-0000 Other - Employer's Retirement Contributions	\$0.00	\$0.00	\$84.00	\$84.00	\$84.00	\$0.00	\$84.00	\$0.00
2192-220-220-0000 Insurance Benefits	\$10,450.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	\$300.00	\$0.00

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
2192-220-221-0000 Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-222-0000 Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-230-0000 Workers' Compensation	\$0.00	\$0.00	\$34,576.02	\$34,576.02	\$34,266.02	\$0.00	\$34,266.02	\$310.00
2192-220-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-300-0000 Purchased Services	\$0.00	\$0.00	\$30,406.26	\$30,406.26	\$25,412.44	\$4,265.90	\$29,678.34	\$727.92
2192-220-300-0092 Purchased Services{EMS}	\$0.00	\$0.00	\$10,159.59	\$10,159.59	\$9,629.59	\$0.00	\$9,629.59	\$530.00
2192-220-314-0000 Tax Collection Fees	\$5,500.00	\$0.00	\$4,364.05	\$4,364.05	\$4,364.05	\$0.00	\$4,364.05	\$0.00
2192-220-318-0000 Training Services	\$16,500.00	\$0.00	\$8,688.71	\$8,688.71	\$4,363.34	\$0.00	\$4,363.34	\$4,325.37
2192-220-320-0000 Property Services	\$34,155.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-321-0000 Rents and Leases	\$0.00	\$0.00	\$303.18	\$303.18	\$177.06	\$0.00	\$177.06	\$126.12
2192-220-322-0000 Garbage and Trash Removal	\$0.00	\$87.05	\$0.00	\$87.05	\$87.05	\$0.00	\$87.05	\$0.00
2192-220-323-0000 Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-323-1010 Repairs and Maintenance{BUILDING}	\$3,300.00	\$0.00	\$11,475.00	\$11,475.00	\$7,823.47	\$0.00	\$7,823.47	\$3,651.53
2192-220-323-9090 Repairs and Maintenance{VEHICLE & APPARATUS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-340-0000 Communications, Printing and Advertising	\$10,450.00	\$0.00	\$9,640.00	\$9,640.00	\$6,280.85	\$210.96	\$6,491.81	\$3,148.19
2192-220-341-0000 Telephone	\$0.00	\$209.38	\$0.00	\$209.38	\$209.38	\$0.00	\$209.38	\$0.00
2192-220-345-1100 Advertising{DELINQUENT TAX LISTS RE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-345-1200 Advertising{DELINQUENT TAX LISTS MH}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-350-0000 Utilities	\$16,500.00	\$0.00	\$18,195.28	\$18,195.28	\$17,423.14	\$540.54	\$17,963.68	\$231.60

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
2192-220-351-3903 Electricity{TE FIRE STATION}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-352-0000 Water and Sewage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-353-0000 Natural Gas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-359-0000 Other - Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-360-0000 Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-380-0000 Insurance and Bonding	\$13,200.00	\$0.00	\$11,961.79	\$11,961.79	\$11,961.79	\$0.00	\$11,961.79	\$0.00
2192-220-389-0000 Other - Insurance and Bonding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-400-0000 Supplies and Materials	\$16,000.00	\$0.00	\$13,586.54	\$13,586.54	\$12,396.72	\$361.40	\$12,758.12	\$828.42
2192-220-400-0092 Supplies and Materials{EMS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-400-5050 Supplies and Materials{UNIFORMS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-420-0000 Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-420-0092 Operating Supplies{EMS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-420-1010 Operating Supplies{BUILDING}	\$550.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-420-3030 Operating Supplies{GASOLINE}	\$3,850.00	\$0.00	\$3,850.00	\$3,850.00	\$3,120.03	\$0.00	\$3,120.03	\$729.97
2192-220-420-5050 Operating Supplies{UNIFORMS}	\$0.00	\$0.00	\$10,800.00	\$10,800.00	\$1,489.30	\$0.00	\$1,489.30	\$9,310.70
2192-220-430-0000 Small Tools and Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-500-0000 Other	\$8,200.00	\$0.00	\$1,500.00	\$1,500.00	\$1,061.34	\$0.00	\$1,061.34	\$438.66
2192-220-500-5050 Other{UNIFORMS}	\$11,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-510-0000 Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
2192-220-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-700-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-230-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-290-380-0000 Insurance and Bonding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-760-700-0000 Capital Outlay	\$7,700.00	\$0.00	\$7,000.00	\$7,000.00	\$6,328.77	\$0.00	\$6,328.77	\$671.23
2192-760-740-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-760-750-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-760-790-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-820-820-0000 Principal Payments - Notes	\$33,000.00	\$0.00	\$20,454.55	\$20,454.55	\$18,223.36	\$1,572.84	\$19,796.20	\$658.35
2192-830-830-0000 Interest Payments	\$0.00	\$0.00	\$2,330.45	\$2,330.45	\$2,201.24	\$129.21	\$2,330.45	\$0.00
Special Levy Fire Fund Total:	\$405,405.00	\$715.16	\$405,405.00	\$406,120.16	\$351,676.63	\$7,080.85	\$358,757.48	\$47,362.68
Special Levy Park								
2194-110-230-0000 Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-110-340-0000 Communications, Printing and Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-110-380-0000 Insurance and Bonding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-110-400-0000 Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-190-599-0005 Other - Other Expenses{LAND REUTILIZATION}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-100-0000 Salaries	\$14,850.00	\$0.00	\$29,850.00	\$29,850.00	\$24,649.19	\$0.00	\$24,649.19	\$5,200.81
2194-610-190-0000 Other - Salaries	\$0.00	\$229.26	\$0.00	\$229.26	\$229.26	\$0.00	\$229.26	\$0.00

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
2194-610-190-1010 Other - Salaries{BUILDING}	\$2,200.00	\$0.00	\$2,250.00	\$2,250.00	\$1,943.00	\$0.00	\$1,943.00	\$307.00
2194-610-190-1020 Other - Salaries{GROUNDS}	\$550.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-190-1030 Other - Salaries{RECREATION}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-211-0000 Ohio Public Employees Retirement System	\$3,900.00	\$0.00	\$5,452.20	\$5,452.20	\$2,897.80	\$0.00	\$2,897.80	\$2,554.40
2194-610-211-1010 Ohio Public Employees Retirement System{BUILDING}	\$0.00	\$0.00	\$500.00	\$500.00	\$3.92	\$0.00	\$3.92	\$496.08
2194-610-212-0000 Social Security	\$0.00	\$0.00	\$250.00	\$250.00	\$108.81	\$0.00	\$108.81	\$141.19
2194-610-212-1010 Social Security{BUILDING}	\$0.00	\$0.00	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00
2194-610-213-0000 Medicare	\$385.00	\$0.00	\$735.00	\$735.00	\$349.09	\$0.00	\$349.09	\$385.91
2194-610-213-1010 Medicare{BUILDING}	\$0.00	\$0.00	\$100.00	\$100.00	\$25.88	\$0.00	\$25.88	\$74.12
2194-610-219-0000 Other - Employer's Retirement Contributions	\$0.00	\$0.00	\$247.80	\$247.80	\$247.80	\$0.00	\$247.80	\$0.00
2194-610-220-0000 Insurance Benefits	\$1,000.00	\$0.00	\$150.13	\$150.13	\$0.00	\$0.00	\$0.00	\$150.13
2194-610-221-0000 Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-230-0000 Workers' Compensation	\$0.00	\$0.00	\$1,746.24	\$1,746.24	\$1,539.90	\$0.00	\$1,539.90	\$206.34
2194-610-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$50.00	\$50.00	\$12.64	\$0.00	\$12.64	\$37.36
2194-610-300-0000 Purchased Services	\$0.00	\$0.00	\$26.00	\$26.00	\$26.00	\$0.00	\$26.00	\$0.00
2194-610-300-1010 Purchased Services{BUILDING}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-300-1020 Purchased Services{GROUNDS}	\$0.00	\$0.00	\$177.63	\$177.63	\$0.00	\$0.00	\$0.00	\$177.63
2194-610-314-0000 Tax Collection Fees	\$0.00	\$0.00	\$1,202.50	\$1,202.50	\$1,202.50	\$0.00	\$1,202.50	\$0.00
2194-610-320-0000 Property Services	\$0.00	\$68.20	\$5,835.88	\$5,904.08	\$2,677.92	\$219.60	\$2,897.52	\$3,006.56

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
2194-610-321-0000 Rents and Leases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-322-0000 Garbage and Trash Removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-323-0000 Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-323-1010 Repairs and Maintenance{BUILDING}	\$2,665.00	\$0.00	\$1,415.00	\$1,415.00	\$1,415.00	\$0.00	\$1,415.00	\$0.00
2194-610-323-1020 Repairs and Maintenance{GROUNDS}	\$4,600.00	\$0.00	\$1,850.00	\$1,850.00	\$1,850.00	\$0.00	\$1,850.00	\$0.00
2194-610-340-0000 Communications, Printing and Advertising	\$0.00	\$0.00	\$4,255.28	\$4,255.28	\$1,407.45	\$0.00	\$1,407.45	\$2,847.83
2194-610-341-0000 Telephone	\$0.00	\$97.88	\$0.00	\$97.88	\$97.88	\$0.00	\$97.88	\$0.00
2194-610-345-1100 Advertising{DELINQUENT TAX LISTS RE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-345-1200 Advertising{DELINQUENT TAX LISTS MH}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-350-0000 Utilities	\$10,700.00	\$0.00	\$7,025.00	\$7,025.00	\$5,611.93	\$166.23	\$5,778.16	\$1,246.84
2194-610-351-0000 Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-352-0000 Water and Sewage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-353-0000 Natural Gas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-359-0000 Other - Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-380-0000 Insurance and Bonding	\$950.00	\$0.00	\$1,025.20	\$1,025.20	\$1,024.80	\$0.00	\$1,024.80	\$0.40
2194-610-389-0000 Other - Insurance and Bonding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-400-0000 Supplies and Materials	\$0.00	\$0.00	\$2,442.02	\$2,442.02	\$1,494.22	\$0.00	\$1,494.22	\$947.80
2194-610-400-1010 Supplies and Materials{BUILDING}	\$0.00	\$0.00	\$364.12	\$364.12	\$118.49	\$0.00	\$118.49	\$245.63
2194-610-400-1020 Supplies and Materials{GROUNDS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
2194-610-400-1030 Supplies and Materials{RECREATION}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-500-0000 Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-500-1010 Other{BUILDING}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-500-1020 Other{GROUNDS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-610-599-9400 Other - Other Expenses{Shelter House Deposit}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-690-380-0000 Insurance and Bonding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-760-700-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-760-730-0000 Improvement of Sites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-760-740-1010 Machinery, Equipment and Furniture{BUILDING}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-760-740-1020 Machinery, Equipment and Furniture{GROUNDS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2194-760-740-1030 Machinery, Equipment and Furniture{RECREATION}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Levy Park Fund Total:	\$41,800.00	\$395.34	\$67,000.00	\$67,395.34	\$48,933.48	\$385.83	\$49,319.31	\$18,076.03
Permissive Motor Vehicle License Tax								
2231-330-221-0000 Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2231-330-320-0000 Property Services	\$4,620.00	\$0.00	\$4,620.00	\$4,620.00	\$0.00	\$0.00	\$0.00	\$4,620.00
2231-330-323-0000 Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2231-330-359-0000 Other - Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2231-330-400-0000 Supplies and Materials	\$2,530.00	\$0.00	\$2,530.00	\$2,530.00	\$486.49	\$0.00	\$486.49	\$2,043.51

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
2231-330-420-3030 Operating Supplies{GASOLINE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2231-330-500-0000 Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2231-390-590-0000 Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Permissive Motor Vehicle License Tax Fund Total:	\$7,150.00	\$0.00	\$7,150.00	\$7,150.00	\$486.49	\$0.00	\$486.49	\$6,663.51
<b>Law Enforcement Trust</b>								
2261-210-360-0000 Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2261-210-500-0000 Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2261-760-700-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2261-760-750-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Law Enforcement Trust Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Enforcement and Education</b>								
2271-210-318-0000 Training Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2271-210-500-0000 Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2271-210-740-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2271-760-700-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Enforcement and Education Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Coronavirus Relief Fund</b>								
2272-490-300-0000 Purchased Services	\$7,139.36	\$0.00	\$10,600.00	\$10,600.00	\$10,600.00	\$0.00	\$10,600.00	\$0.00
2272-490-400-0000 Supplies and Materials	\$15,000.00	\$0.00	\$12,221.83	\$12,221.83	\$12,221.83	\$0.00	\$12,221.83	\$0.00

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
Coronavirus Relief Fund Fund Total:	\$22,139.36	\$0.00	\$22,821.83	\$22,821.83	\$22,821.83	\$0.00	\$22,821.83	\$0.00
Local Fiscal Recovery Fund-ARP								
2273-190-500-0000 Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2273-210-100-2273 Salaries{PREMIUM PAY}	\$21,000.00	\$0.00	\$27,500.00	\$27,500.00	\$16,000.00	\$0.00	\$16,000.00	\$11,500.00
2273-210-211-2273 Ohio Public Employees Retirement System{PREMIUM PAY}	\$6,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2273-210-213-2273 Medicare{PREMIUM PAY}	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$232.00	\$0.00	\$232.00	\$1,768.00
2273-220-100-2273 Salaries{PREMIUM PAY}	\$24,000.00	\$0.00	\$24,500.00	\$24,500.00	\$19,000.00	\$0.00	\$19,000.00	\$5,500.00
2273-220-211-2273 Ohio Public Employees Retirement System{PREMIUM PAY}	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2273-220-212-2273 Social Security{PREMIUM PAY}	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,178.00	\$0.00	\$1,178.00	\$2,822.00
2273-220-213-2273 Medicare{PREMIUM PAY}	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$275.50	\$0.00	\$275.50	\$1,724.50
Local Fiscal Recovery Fund-ARP Fund Total:	\$60,000.00	\$0.00	\$60,000.00	\$60,000.00	\$36,685.50	\$0.00	\$36,685.50	\$23,314.50
Miscellaneous Special Revenue-FEMA Grant								
2901-760-700-0000 Capital Outlay	\$116,380.95	\$0.00	\$116,380.95	\$116,380.95	\$116,380.95	\$0.00	\$116,380.95	\$0.00
Miscellaneous Special Revenue-FEMA Grant Fund Total:	\$116,380.95	\$0.00	\$116,380.95	\$116,380.95	\$116,380.95	\$0.00	\$116,380.95	\$0.00
Special Revenue Lighting								
2902-310-360-0044 Contracted Services{44 LIGHTING SHORELAND}	\$7,305.14	\$0.00	\$7,305.14	\$7,305.14	\$6,062.21	\$463.80	\$6,526.01	\$779.13
2902-310-360-0070 Contracted Services{70 LIGHTING CREEKSIDE GLENS}	\$7,092.31	\$0.00	\$7,092.31	\$7,092.31	\$6,092.91	\$470.29	\$6,563.20	\$529.11
2902-310-360-0072 Contracted Services{72 LIGHTING OTTAWA RIVER EST}	\$2,536.10	\$0.00	\$2,536.10	\$2,536.10	\$1,907.14	\$149.07	\$2,056.21	\$479.89

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2020</b>	<b>Appropriations For Year Ended December 31, 2021</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2021</b>	<b>Reserve for Encumbrances as of December 31, 2021</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
2902-310-360-0073 Contracted Services{73 LIGHTING SHORELAND HEIGHTS}	\$922.34	\$0.00	\$1,020.45	\$1,020.45	\$945.22	\$75.23	\$1,020.45	\$0.00
2902-310-360-0074 Contracted Services{74 LIGHTING SHORELAND HEIGHTS}	\$2,684.79	\$0.00	\$2,684.79	\$2,684.79	\$2,125.60	\$167.48	\$2,293.08	\$391.71
2902-310-360-0075 Contracted Services{75 LIGHTING RAINTREE SUBDIV}	\$3,631.91	\$0.00	\$3,631.91	\$3,631.91	\$2,925.59	\$224.05	\$3,149.64	\$482.27
2902-310-360-0076 Contracted Services{76 LIGHTING POINT PLEASANT COV}	\$2,108.10	\$0.00	\$2,108.10	\$2,108.10	\$1,606.90	\$127.20	\$1,734.10	\$374.00
2902-310-360-0077 Contracted Services{77 LIGHTING SUMMIT STREET}	\$3,683.13	\$0.00	\$3,683.13	\$3,683.13	\$2,905.89	\$0.00	\$2,905.89	\$777.24
2902-310-599-0000 Other - Other Expenses	\$616.18	\$0.00	\$518.07	\$518.07	\$0.00	\$0.00	\$0.00	\$518.07
Special Revenue Lighting Fund Total:	\$30,580.00	\$0.00	\$30,580.00	\$30,580.00	\$24,571.46	\$1,677.12	\$26,248.58	\$4,331.42
Special Revenue Funds Total:	\$1,562,355.31	\$9,187.52	\$1,620,237.78	\$1,629,425.30	\$1,440,086.71	\$19,895.15	\$1,459,981.86	\$169,443.44
Report Totals:	\$1,769,220.31	\$10,633.71	\$1,990,588.78	\$2,001,222.49	\$1,785,621.84	\$26,396.87	\$1,812,018.71	\$189,203.78

Statement excludes amounts for advances.

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

WASHINGTON TOWNSHIP, LUCAS COUNTY  
**Reconciliation of Interfund Transactions**  
 Fiscal 2021 Year-to-Date

2/14/2022 9:11:00 AM  
 UAN v2022.2

Fund Description	Transfers In (A)	Transfers Out (B)	Variance (C = A - B) (C)	Advances In (D)	Advances Out (E)	Variance (F = D - E) (F)
General	\$0.00	\$101,474.69	-\$101,474.69	\$0.00	\$0.00	\$0.00
Gasoline Tax	\$1,474.69	\$0.00	\$1,474.69	\$0.00	\$0.00	\$0.00
Special Levy Fire	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00
	<u>\$101,474.69</u>	<u>\$101,474.69</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

WASHINGTON TOWNSHIP, LUCAS COUNTY  
**Schedule Of Debt Service Requirements**  
 For the Year Ended December 31, 2021

2/14/2022 9:09:46 AM  
 UAN v2022.2

<b>Fiscal Year Ending</b>	<b>Principal (A)</b>	<b>Interest (B)</b>	<b>Total Columns A &amp; B (C)</b>
2022	\$19,219.87	\$1,204.73	\$20,424.60
2022	3,408.00	0.00	3,408.00
2023	19,993.77	430.83	20,424.60
2023	3,408.00	0.00	3,408.00
2024	3,409.00	0.00	3,409.00
Total	<u>\$49,438.64</u>	<u>\$1,635.56</u>	<u>\$51,074.20</u>

**Schedule Of Outstanding Debt**

For the Year Ended December 31, 2021

Description of Issue	Year Issued	Interest Rate	Balance January 1	Amount Issued	Amount Retired	Balance December 31
OPWC CT35G Loan Point Pleasant Cove	2022	0.00%	\$10,225.85	\$0.00	\$3,408.62	\$6,817.23
Crossroads Lease #1105TWAS Turn Out Gear	2022	3.90%	40,849.20	0.00	20,424.60	20,424.60
OPWC CT35G Loan Point Pleasant Cove	2023	0.00%	6,817.23	0.00	3,408.62	3,408.61
Crossroads Lease #1105TWAS Turn Out Gear	2023	3.90%	20,424.60	0.00	20,424.60	0.00
OPWC CT35G Loan Point Pleasant Cove	2024	0.00%	3,408.61	0.00	3,408.61	0.00
		Total	\$81,725.49	\$0.00	\$51,075.05	\$30,650.44



**Washington Township**  
*Lucas County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Washington Township, Lucas 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, parks (w/shelter rental), police protection, fire protection and emergency medical services.

***Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations***

The Township participates in a public entity risk pool. The Ohio Township Association Risk Management Authority (OTARMA). Note 8 to the financial statements provide additional information for this entity. 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, which is organized on a fund type basis.

***Fund Accounting***

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

***General Fund*** The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

***Special Revenue Funds*** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

***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*** This fund accounts for and reports property tax (inside millage) committed for construction, reconstruction, resurfacing and repair of township roads and bridges.

**Washington Township**  
*Lucas County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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***Special Levy Police Fund*** This fund receives property tax, fine money and storage & towing fees to equip and operate the Police Department operations and protection services.

***Special Levy Fire Fund*** This fund receives property tax and rescue transport fee money to equip and operate the Fire Department & Emergency Medical Services.

***Special Levy Park Fund*** This fund receives property tax and shelter house rental fees to equip and operate public parks.

***Permissive Motor Vehicle License Tax Fund*** This fund receives motor vehicle license registration fees restricted for maintenance and repair of roads within the Township.

***Special Revenue Lighting Fund*** This fund receives money collected by the County Auditor to operate street lights within the Township.

***Law Enforcement Trust Fund*** This fund receives drug related fine money to equip and operate the Township drug prevention.

***Enforcement & Education Fund*** This fund receives fine money to enforce and educate the laws of the State of Ohio and the Township.

***COVID CaresAct Fund*** This fund received money from a Federal Grant which aided the Township to respond to the COVID pandemic. The federal relief funds are restricted and could be used only on expenses that: directly relate to COVID-19, are not already accounted for in the budget. On Dec. 31st, 2021, no unused funds were remaining and no funds needed to be returned. All monies received for this special fund was expended from our Township.

***Local Fiscal Recovery Fund*** This is a new restricted fund. Money was received from the State to aid the Township in efforts to: Fight the COVID-19 pandemic and support families and businesses struggling with its public health and economic impacts, • Maintain vital public services, even amid declines in revenue, and • Build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity.

***FEMA Fund*** This fund was created and used for grant money received the US FEMA Treasury for the purpose of purchasing SBCA's for our township's Fire Department.

***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 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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).

**Washington Township**  
*Lucas County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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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 (D) permit.

***Budgetary Process***

The Ohio Revised Code requires that each fund be budgeted annually.

***Appropriations*** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or program 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 re-appropriated.

A summary of 2021 budgetary activity appears in Note 4.

***Deposits and Investments***

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

***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, with Board approval, such as upon leaving employment, employees are entitled to cash payments for unused leave. Policy for leave is "use it or lose it before termination". The financial statements do not include a liability for unpaid leave.

***Fund Balance***

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

***Non-spendable*** The Township classifies assets as *non-spendable* when legally or contractually required to maintain the amounts intact.

**Washington Township**  
*Lucas County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Restricted** Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

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

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

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

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 19.

**Note 3 – Compliance**

The township had no deficit fund balances in 2021.

**Note 4 – Budgetary Activity**

The township does not budget agency/custodial funds nor does it have any agency/custodial funds.

Budgetary activity for the year ending 2021 follows:

**Washington Township**  
*Lucas County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$235,565	\$186,855	(\$48,710)
Special Revenue	1,782,492	1,735,888	(46,604)
Debt Service			
Capital Projects			
Internal Service			
Permanent			
Fiduciary			
Total	<u>\$2,018,057</u>	<u>\$1,922,743</u>	<u>(\$95,314)</u>

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$371,797	\$352,036	\$19,761
Special Revenue	1,629,425	1,459,982	169,443
Debt Service			
Capital Projects			
Internal Service			
Permanent			
Fiduciary			
Total	<u>\$2,001,222</u>	<u>\$1,812,018</u>	<u>\$189,204</u>

**Note 5 – Deposits and Investments**

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

**Washington Township**  
*Lucas County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

	2021
<b>Cash Management Pool:</b>	
Demand deposits (Ckg Acct End Bal - outstanding deposits & payments)	\$148,035
Certificates of deposit	
Other time deposits (savings and NOW accounts)	
Total deposits	148,035
U.S. Treasury Notes	
STAR Ohio	
GIDP Government Insured Deposit Program (Meeder Investments)	1,197,339
Repurchase agreement	
Common stock (at cost, fair value was \$X,XXX at December 31, 2021)	
Total investments	1,197,339
<i>Total carrying amount of deposits and investments held in the Pool (ties to FS)</i>	<i>\$1,345,374</i>

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31<sup>st</sup>, 2021, the Township is holding no unremitted employee payroll withholdings.

**Deposits**

Deposits are insured by the Federal Deposit Insurance Corporation; [or] collateralized by securities specifically pledged by the financial institution to the Township.

At December 31, 2021, there were no deposits not insured or collateralized.

In March, 2021: The Township initiated a change in banks from Citizens to Huntington. A new Huntington checking account was opened. A small balance was left in Citizens Bank to have it remain open. Ending balance in Citizens on December 2021's statement is: \$2,826.

Huntington is a member of Ohio Pooled Collateral System (OPCS).

**OPCS Overview**

OPCS was created in 2017 in accordance with ORC 135.182. A Financial Institution (FI) can now choose to collateralize all its public deposits as part of a pooled pledged to the Ohio Treasurer. OPCS is an automated system that facilitates the daily operation of the Ohio pooled collateral program.

Participating FI's send daily files to the Ohio Treasurer's office containing all Public Unit (PU) account balances and contact information for the prior day. OPCS performs a comparison of the FI file to the collateral the Ohio Treasurer's office holds. The OPCS team reviews the resulting calculations so that any under-collateralization can be addressed immediately with the FI. The most common reasons for under-collateralization are an unexpected increase in a PU account balance or a decrease in the value of the pledged collateral.

In the event that an FI's collateral is deficient, OPCS notifies the FI of the deficiency by approximated 10:00 AM. A FI must remediate the deficiency by the close of business on the date of the notification.

**Washington Township**  
*Lucas County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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Based on the circumstances of the deficiency, the Ohio Treasury's office may use OPCS to send notifications to the affected PU's of the collateral deficiency.

Best Practices for system-generated notifications have been set up for our Township.

In year 2021, Huntington's Floor started at 60% , and US Treasury lowered it to 50% in November.

ACH Payments from Huntington account are protected by "Positive Pay".

***Investments***

Investments in STAR Ohio, and mutual funds are not evidenced by securities that exist in physical or book-entry form.

In May, 2021: Government Insured Deposit Program (GIDP) replaced Star Plus.

**GIDP Overview:**

The Government Insured Deposit Program ("GIDP") is a cash management account ("Account") offered through an agreement with StoneCastle Cash Management, LLC, ("StoneCastle"), which manages the Federally Insured Cash Account ("FICA") program. Meeder provides administrative services. GIDP is not a mutual fund or pooled account; instead, each Account is a separately managed account in which the Participant directly owns the bank deposits made on its behalf.

GIDP is FDIC insured. GIDP enables participants to fully insure cash balances up to \$25 million per tax ID through a network of carefully selected FDIC-insured banks via a single, convenient account. GIDP offers attractive yields with no market or credit risk, and penalty-free withdrawals every business day.

During year 2021, the Township invested in Government Insured Deposit Program, (GIDP) through Meeder Investment Management. See Cash Management Pool above.

**Note 6 – Property Taxes**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Township.

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

**Washington Township**  
*Lucas County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 7 – Interfund Balances**

No advances were given in year 2021. Board approved permanent transfers include: \$100,000 from General Fund to Fire Fund, \$1,012 from General Fund to Gas Tax Fund & \$462 from General Fund to Gas Tax Fund.

**Note 8 – Risk Management**

**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

According to most recent info available at the time the footnote was prepared, The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	<u>2020</u>
Cash and investments	\$36,348,066
Actuarial liabilities	\$ 10,894,146

***Please note: OTARMA states that 2021 information will not be available until Spring 2022.***

***Workers’ Compensation***

- Our Township is included in a Group-retrospective rating for BWC. Two claims were placed in year 2021. Both with claim status’ as: “Allow”.



**Washington Township**  
*Lucas County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 9 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

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

The Ohio Revised Code also prescribes contribution rates. OPERS GOV Members contributed 10% of their gross salaries, and the Township contributed an amount equaling 14% of participants' gross salaries. OPERS LAW Members, contributed 13% of their gross salaries, and the Township contributed an amount equaling 18.10% of participants' gross salaries. The Township has paid all contributions required through December 31, 2021.

***Ohio Police and Fire Retirement System***

In 2021, no employees are enrolled in OP&F pension plans.

***Social Security***

Some Township employees (not eligible to receive OPERS, or those who were able to choose plans) 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, 2021.

**Note 10 – Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2021. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2021.

**Note 11 – Debt**

Debt outstanding at December 31, 2021, was as follows:

**Washington Township**  
*Lucas County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

	Principal	Interest Rate
2005 Pt Pleasant OPWC Loan	\$10,225	0%
Total	\$10,225	

The 2005 Point Pleasant OPWC loan relates to a road project at Point Pleasant Cove. The OPWC approved a \$68,172 interest free loan (CT35G) to be paid in semiannual installments for 20 years. The Township disbursed \$5,113 for the year ending December 31<sup>st</sup>, 2021. The amortization of this debt is shown below.

***Lease – Purchase Agreement***

Lease-Purchases outstanding at December 31<sup>st</sup>, 2021, were as follows:

	<b>Principal</b>	<b>Interest</b>
<i>Fire Department Turnout Gear</i>	\$39,214	3.9%

The Township entered into a Lease-Purchase agreement for Fire Department turnout gear on November 5<sup>th</sup>, 2020. The total cost of the turnout gear was \$72,437. The Township made a down payment of \$15,000. Principal and interest payments will be made in monthly installments for three years. In 2021, total principal paid: \$18223, total interest paid: \$2201.

***Amortization***

Amortization of the above debt, including interest, is scheduled as follows:

	Turnout Gear Lease/Loan Principal & Interest	Pt Pleasant Cove OPWC Loan 0% Interest
Year Ending December 31:		
2022	\$20,424	\$3,408
2023	20,425	3,408
2024	0	3,409
2025		0
2026		
20XX-20XX		
Total	\$40,849	\$10,225

Total Loans Outstanding: \$51,074

**Note 12 – Construction and Contractual Commitments**

There are no significant outstanding construction or other contractual commitments.

**Washington Township**  
*Lucas County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 13 – Contingent Liabilities**

There are no lawsuits against the Township. Nor any material losses in year 2021.

Amounts grantor agencies pay to the township are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

The Township received an American Rescue Plan Grant from the State in the amount of \$173,843 in August 2021. Whereas, it was receipted into its own fund: Local Fiscal Recovery Fund. This is one of two payments that will be received. The other payment will be identical and directly deposited the following year. Strict guidelines are given for the use of these funds. One of the prongs of eligibility is “Premium Pay”. The Local Fiscal Recovery Fund was partially expended to give a lump sum payment to eligible employees for working during the COVID-19 public health emergency. Expenditures for year 2021: \$36,685.

FEMA Treasury awarded a FEMA Grant to our Fire Department in December 2021 in the amount of \$116,380 whereas a FEMA Fund was created to receipt in & expend the entire grant to go towards the purchase of SCBA’s.

The COVID Fund has been exhausted in year 2021 for eligible supplies and services. Funds spent in year 2021 totaled \$22,821. All reporting has been completed. See notes 20 & 21.

***Note 14 – Joint Ventures***

The Township had no joint ventures.

***Note 15- Jointly Governed Organizations***

The Township belongs to no jointly governed organization but is a member of the Ohio Township Association.

**Note 16 – Public Entity Risk Pool**

The Township participates in a public entity risk pool, the Ohio Township Association Risk Management Authority (OTARMA). Note 8 to the financial statements provides additional information for this entity. The Township’s management believes these financial statements present all activities for which the Township is financially accountable.

***Note 17 – Related Organizations***

The Township has no related organizations.

***Note 18 – Related Party Transactions***

The Township has no related party transactions.

**Washington Township**  
*Lucas County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

**Note 19 – Fund Balances**

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 facilities 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						0
Outstanding Encumbrances	6,501	19,895				26,396
<b>Total</b>	<b>\$6,501</b>	<b>\$19,895</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,396</b>

The fund balance of special revenue funds is either restricted or committed. These restricted or committed, amounts in the special revenue funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

**Note 20 – Subsequent Events**

The Township has been awarded the American Rescue Plan Grant from the State. Whereas payments received are to be in two trenches. First, was received in August, 2021. An identical amount of \$173,843 is to be awarded in year 2022. These are to be receipted into our Local Fiscal Recovery Fund. See Note 13.

The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The impact on the Township’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. See notes 13 & 21.

**Note 21 – 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 continues. During 2020, the Township received COVID-19 funding. In year 2021 the Township received no additional funding for the COVID CaresAct Fund. However, a separate grant was received into the Local Fiscal Recovery Fund. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The impact on the Township’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

The 2021 activity did not include any money that was sub-granted to other governments and organization, no money was returned to the granting agency, and no money was spent on-behalf of other governments.

**Washington Township**  
*Lucas County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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The Township's COVID Fund has been exhausted and spent on eligible purchases including supplies and services relating to COVID-19. Funds spent in year 2021 totaled \$22,821. All reporting has been completed. The Local Fiscal Recovery Fund is actively open. See notes: 13 & 20