

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

For the Year Ended December 31, 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Property and Other Local Taxes	\$98,652	\$851,160	\$0	\$0	\$0	\$949,812
Charges for Services	3	95,642	0	0	0	95,645
Licenses, Permits and Fees	19,946	721	0	0	0	20,667
Fines, Forfeitures and Settlements	37	277,331	0	0	0	277,368
Intergovernmental	65,169	382,710	0	46,507	0	494,386
Special Assessments	7,426	20,221	0	0	0	27,647
Earnings on Investments	49,954	11,848	0	0	0	61,802
Miscellaneous	30,512	125,999	0	0	0	156,511
Total Cash Receipts	271,699	1,765,632	0	46,507	0	2,083,838
Cash Disbursements						
Current:						
General Government	235,818	340	0	0	0	236,158
Public Safety	832	1,250,326	0	0	0	1,251,158
Public Works	2,715	150,122	0	46,507	0	199,344
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	63,837	0	0	0	63,837
Other	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	0	126,515	0	2,295	0	128,810
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
Total Cash Disbursements	239,365	1,591,140	0	48,802	0	1,879,307
Excess of Receipts Over (Under) Disbursements	32,334	174,492	0	(2,295)	0	204,531
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0

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

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

For the Year Ended December 31, 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	16,965	0	16,965
Transfers In	0	51,395	0	0	0	51,395
Transfers Out	(51,396)	0	0	0	0	(51,396)
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
Total Other Financing Receipts (Disbursements)	(51,396)	51,395	0	16,965	0	16,964
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
Net Change in Fund Cash Balances	(19,062)	225,887	0	14,670	0	221,495
Fund Cash Balances, January 1	349,329	1,077,162	0	0	0	1,426,491
Fund Cash Balances, December 31	\$330,267	\$1,303,049	\$0	\$14,670	\$0	\$1,647,986

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 Fiduciary Fund Types**

For the Year Ended December 31, 2025

	Private Purpose Trust	Investment Trust	External Investment Pool	Other Custodial	Totals (Memorandum Only)
Additions					
Property and Other Local Taxes Collected for Distribution	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Licenses, Permits and Fees for Distribution	0	0	0	0	0
Fines, Forfeitures and Settlements for Distribution	0	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0	0
Gifts and Donations (trust funds only)	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Special Assessment Collections for Distribution	0	0	0	0	0
Deposits Received	0	0	0	0	0
Amounts Held for Employees	0	0	0	0	0
Amounts Received as Fiscal Agent	0	0	0	0	0
Other Amounts Collected for Distribution	0	0	0	1,686	1,686
Total Additions	0	0	0	1,686	1,686
Deductions					
Distributions as Fiscal Agent	0	0	0	0	0
Distributions to Other Governments	0	0	0	1,686	1,686
Distributions to Other Funds (Primary Govt)	0	0	0	0	0
Distributions of Deposits	0	0	0	0	0
Distributions on Behalf of Employees	0	0	0	0	0
Other Distributions	0	0	0	0	0
Total Deductions	0	0	0	1,686	1,686
Net Change in Fund Balances	0	0	0	0	0
Fund Cash Balances, January 1	0	0	0	0	0
Fund Cash Balances, December 31	\$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.

Washington Township
Lucas County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the 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, 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 jointly governed organization: The Northwest Ohio Advanced Energy Improvement District. Note 13 to the financial statements provides additional information for this organization.

The Township has entered into a Joint Cooperation Agreement for Ten Mile Creek/Ottawa River Watershed Maintenance between The Township and Lucas County. In this Agreement, both parties agree to participate in joint projects for maintenance and repairs for Ten Mile Creek/Ottawa River and its listed tributaries, and both parties agree that such maintenance and repairs will improve the drainage in The Township. Note 12 to the financial statements provides additional information for this Agreement.

The Township participates in a public entity risk pool: The Ohio Township Association Risk Management Authority (OTARMA). Note 7 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, and a combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types which are all organized on a fund type basis.

Fund Accounting

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

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

Washington Township
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Notes to the Financial Statements
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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:

Special Levy Police Fund: The Special Levy Police Fund accounts for property tax money restricted to police protection, and revenue received from fines.

Special Levy Fire Fund: The Special Levy Fire Fund accounts for property tax money restricted to fire protection, and revenue received from the billing of ambulance transports.

Road & Bridge Fund: The Road & Bridge Fund accounts for property tax money restricted for the purpose of construction, reconstruction, resurfacing, and repair of streets, roads and bridges within the Township.

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.

Park Fund: The Park Fund accounts for property tax money restricted for operation of the parks within the Township.

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

Ohio Public Works Commission Project Fund: The Ohio Public Works Commission (OPWC) Project Fund accounts for the disbursements paid on our behalf for a road improvement project. See Note 10 for final disbursement amount paid in 2025.

Permanent Improvement Fund: The Permanent Improvement Fund accounts for proceeds from the sale of capital assets.

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

Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The Township's custodial fund account for PACE Energy assessments to be remitted to other governments.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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Notes to the Financial Statements
For the Year Ended December 31, 2025

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Budgetary Process

The Ohio Revised Code requires that each fund (except certain custodial funds) be budgeted annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2025 budgetary activity appears in Note 3.

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

Full-time Township employees earn sick and vacation time that can be used for time off. Per policy, all sick time, vacation time or personal time is lost at the time of termination, resignation or retirement from employment from with the township. (Trustees may ask employees who resign to leave immediately at that point the employee will receive the remainder of his compensation not to exceed 2 weeks).

Leases and SBITAS

The Township has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB96) for several types of software including contracts related to Law, Fire & EMS systems. No equipment is leased on these systems.

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Settlement Monies

Ohio has reached settlement agreements with various distributors of opioids which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. For 2025, distributions of \$1,865.25 are reflected as fines, forfeitures and settlements revenue in the OneOhio Special Revenue Fund in the accompanying financial statements.

Restitution was received (from a 2023 calendar year case) in the amount of \$1,845.21 to cover repairs to a township owned police car damaged in a pursuit.

Fund Balance

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

Nonspendable The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and the nonspendable portion of the corpus in permanent funds.

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

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

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

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

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 14.

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Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 3 – Budgetary Activity

Budgetary activity for the year ending 2025 follows:

2025 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$248,275	\$271,698	\$23,423
Special Revenue	1,634,022	1,817,029	183,007
Capital Projects	76,507	63,472	(13,035)
Fiduciary	1,686	1,686	0
Total	<u>\$1,960,490</u>	<u>\$2,153,885</u>	<u>\$193,395</u>

2025 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$326,861	\$291,851	\$35,010
Special Revenue	2,056,183	1,658,805	397,378
Capital Projects	60,507	60,507	0
Fiduciary	1,686	1,686	0
Total	<u>\$2,445,237</u>	<u>\$2,012,849</u>	<u>\$432,388</u>

Note 4 – 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:

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Notes to the Financial Statements
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	2025
Cash Management Pool:	
Demand deposits	\$142,357
Certificates of deposit	
Other time deposits (ICS accounts)	1,505,629
Total deposits	<u>1,647,986</u>
<i>Total carrying amount of deposits and investments held in the Pool (ties to FS)</i>	<u><u>\$1,647,986</u></u>

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. As of December 31, 2025, the Township has paid all withholding payments and was not holding any unremitted employee payroll withholdings.

Deposits

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

The Huntington Investment Program works by leveraging a network of participating banks. Deposits are distributed in increments less than the \$250,000 FDIC limit across various institutions on demand deposit accounts without having to open accounts at multiple financial institutions. Monthly statements and interest are consolidated. Withdrawals are unlimited on balances up to \$125 million and limited to six per month for balances in excess of \$125 million. The insured Cash Sweep (ICS) rate is variable and generally changes with movement in Fed Funds.

At December 31, 2025, \$0 of deposits were not insured or collateralized, contrary to Ohio law.

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Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 5 – Property Taxes

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

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.

Note 6 – Interfund Transfers and Advances

Transfers

Transfers represent the allocation of unrestricted receipts collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Blight assessments receipted into the General Fund, were transferred by resolution to the fund(s) the blight clean-up was paid out of. In 2025, \$6,739.06 was transferred from the General Fund to the appropriate funds that blight was paid out of.

The General Fund transfers to the other governmental funds were made to provide additional resources for current operations and capital improvements. In 2025, resolutions were passed to transfer \$44,656 out of the General Fund. \$27,861 was transferred to the Fire Fund to go towards the purchase of an air boat, and \$16,795 was transferred to the Police Fund to go towards the purchase of a new patrol car. All transfers were permanent.

Note 7 – Risk Management

The Township is a member of the Ohio Township Association Risk Management Authority (OTARMA).

Workers' Compensation

The Township has coverage through the Ohio Bureau of Worker's Compensation and is participating in a Group Rating Plan.

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:

Washington Township
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For the Year Ended December 31, 2025

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

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

2024

Cash and investments

\$ 32,822,076

Actuarial liabilities \$ 12,568,762

The above information is the most recent information available at the time the footnotes were prepared.

Note 8 – 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. GOV OPERS members contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants' gross salaries. LAW OPERS members contributed 13 percent of their gross salaries, and the Township contributed an amount equaling 18.10 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2025.

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Notes to the Financial Statements
For the Year Ended December 31, 2025

Social Security

Some Township employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2025.

Note 09 – Postemployment Benefits

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

For calendar year 2025, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the legacy combined plan. For 2025, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

Note 10 – Construction and Contractual Commitments

In 2024, the Township entered into a financial agreement with OPWC and contracted with Gerken Paving to complete a road resurfacing project in Fuller Creekside Glens. Completion date was set for October 19th, 2024. In February, 2025 Lucas County Engineer's Office approved the fifth and final estimate of payment for Gerken Paving. The disbursement request in the amount of \$46,507.03 expended all remaining OPWC funds for this project. A balance remaining of \$32,469.04 was to be paid to Gerken Paving by the Township. Contractual obligations were not met by Gerken Paving and the Board of Trustees did not approve to pay until job was completed upon satisfaction. A letter of intent was received by the Vendor. As of December 31st, 2025 no approval was given from the Board.

Note 11 – Contingent Liabilities

The Township is defendant in several lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the Township's financial condition. All three lawsuits have been turned over to OTARMA and then given to a law firm. Two of the lawsuits involve arrests, and the other involves a seized vehicle. The law firm has been contacted to inform the Auditor of State of the liability of these law suits.

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

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Notes to the Financial Statements
For the Year Ended December 31, 2025

presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

In 2025, Police received \$21,250 for an OVI Grant. Fire received \$37,250.18 from The State Fire Marshall's MARCS Grant award. Other state money was also given for professional training for Fire and Police. In 2025, training receipts for Police totaled \$10,520 and \$9,064 for Fire.

Note 12 – Joint Ventures

The Township entered into a Joint Cooperation Agreement for Ten Mile Creek Watershed Maintenance with Lucas County Commissioners. Whereas the County and the Township agree to participate in joint projects for maintenance and repairs for Ten Mile Creek/Ottawa River and its listed tributaries.

Funds from the Storm Water Utility Fee for 2026 through 2031 will be used to pay assessments for the Ten Mile Creek/Ottawa River Ditch Petition #1054 for the residential parcels in the amount of \$17,928.60 (estimated \$2,883.10 annually) within the Township. The County and the Township agree that the Storm Water Fees shall be sufficient to satisfy the assessment for the Ten Mile Creek/Ottawa River Ditch Petition #1054 for the residential properties listed for the years 2026 through 2031.

A Special Revenue Fund has been set-up for this Agreement. Permission to set-up this fund has been given by The Auditor of State's Office and by the Board of our Township.

Note 13 – Jointly Governed Organizations

The Township participates in the Northwest Ohio Advanced Energy Improvement District due to a property owner participating in a Special Energy Improvement Project under Ohio Revised Code Chapter 1710. One Washington Township Trustee is a voting Board Member of this District. Lucas County will assess the homeowner semiannually with the first-half and second-half real property taxes in calendar years 2023 through 2031 in an amount sufficient to pay the costs of the project which is estimated to be \$15,171.30. The Township will receive these levied assessments and in turn pay the invoices received to NWO Advanced Energy Special Improvement District. Accounting for this activity has been set up in a custodial fund. No public funds (township money) is used to pay for the invoices received for this project.

Note 14 – Fund Balances

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

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		Special		Capital			
Fund Balances	General	Revenue		Projects		Total	
Nonspendable:							
Unclaimed Monies	\$516					\$516	
Corpus						0	
Outstanding Encumbrances	1,091	67,665		11,705		80,461	
Total	<u>\$1,607</u>	<u>\$67,665</u>		<u>\$11,705</u>		<u>\$80,977</u>	

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

Note 15 - Certain Risk Disclosures

Concentration of Financial Resource Provider - Fiscal Year 2025 report

The Police & Fire Special Revenue Funds have been passed down the cost for the Lucas County 9-1-1 Regional Council of Governments (RCOG) invoice that Lucas County has paid for in the past.

Each year, the total operational budget for the RCOG is allocated among jurisdictions and agencies served.

The allocations are based on a formula which utilizes the preceding four year average of law, fire, and EMS CAD incidents.

In year 2025, \$71,277 was paid out of Police Budget and \$29,825 was paid out of Fire Budget.