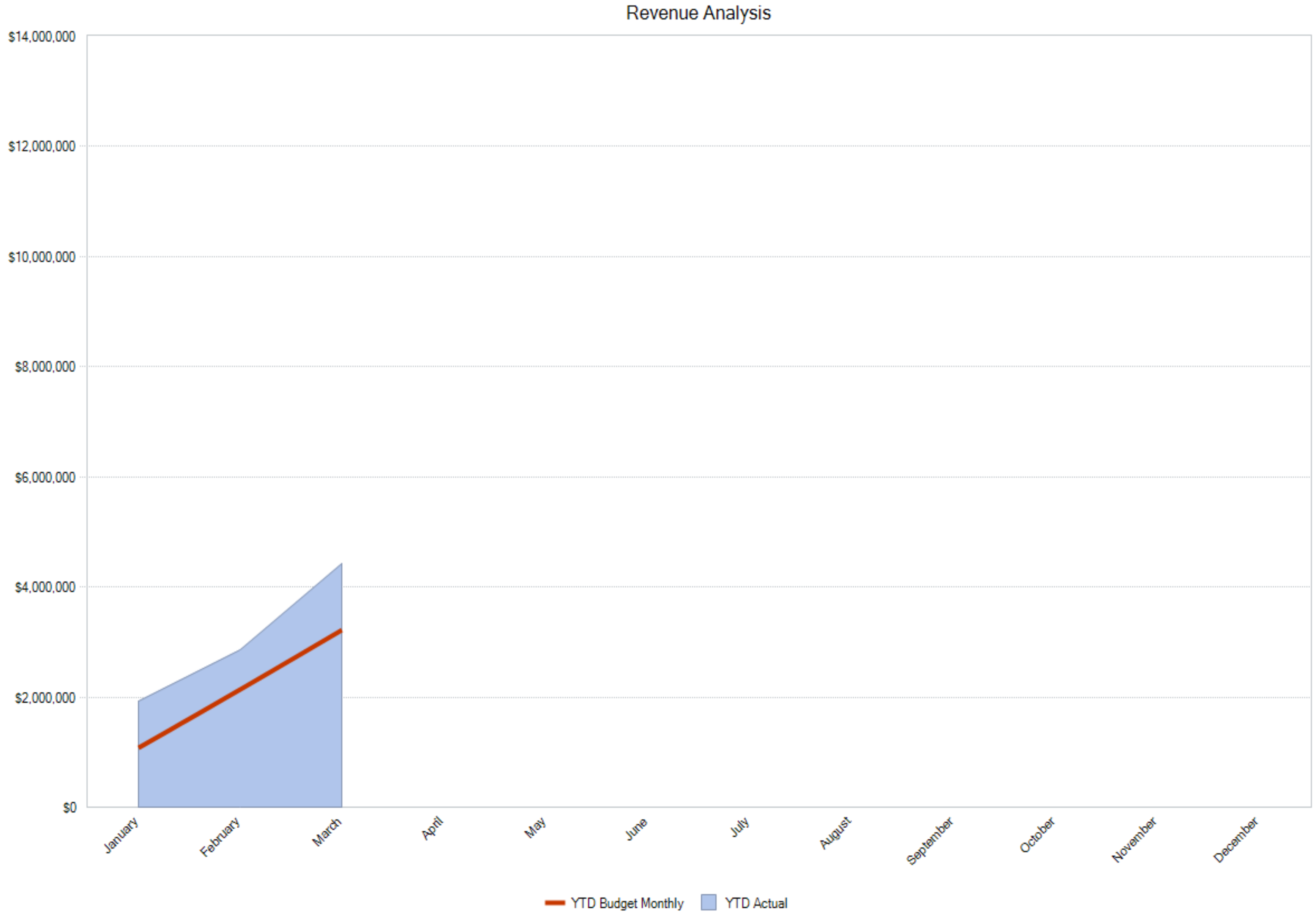
Village of Yellow Springs
First Quarter 2023 Financial Summary Report

	YTD Budget Monthly	YTD Actual
January	$1,071,275	$1,929,373
February	$2,142,550	$2,853,844
March	$3,213,827	$4,428,921
April		
May		
June		
July		
August		
September		
October		
November		
December		

Revenues are $1,216,00 ahead of budget as of March.

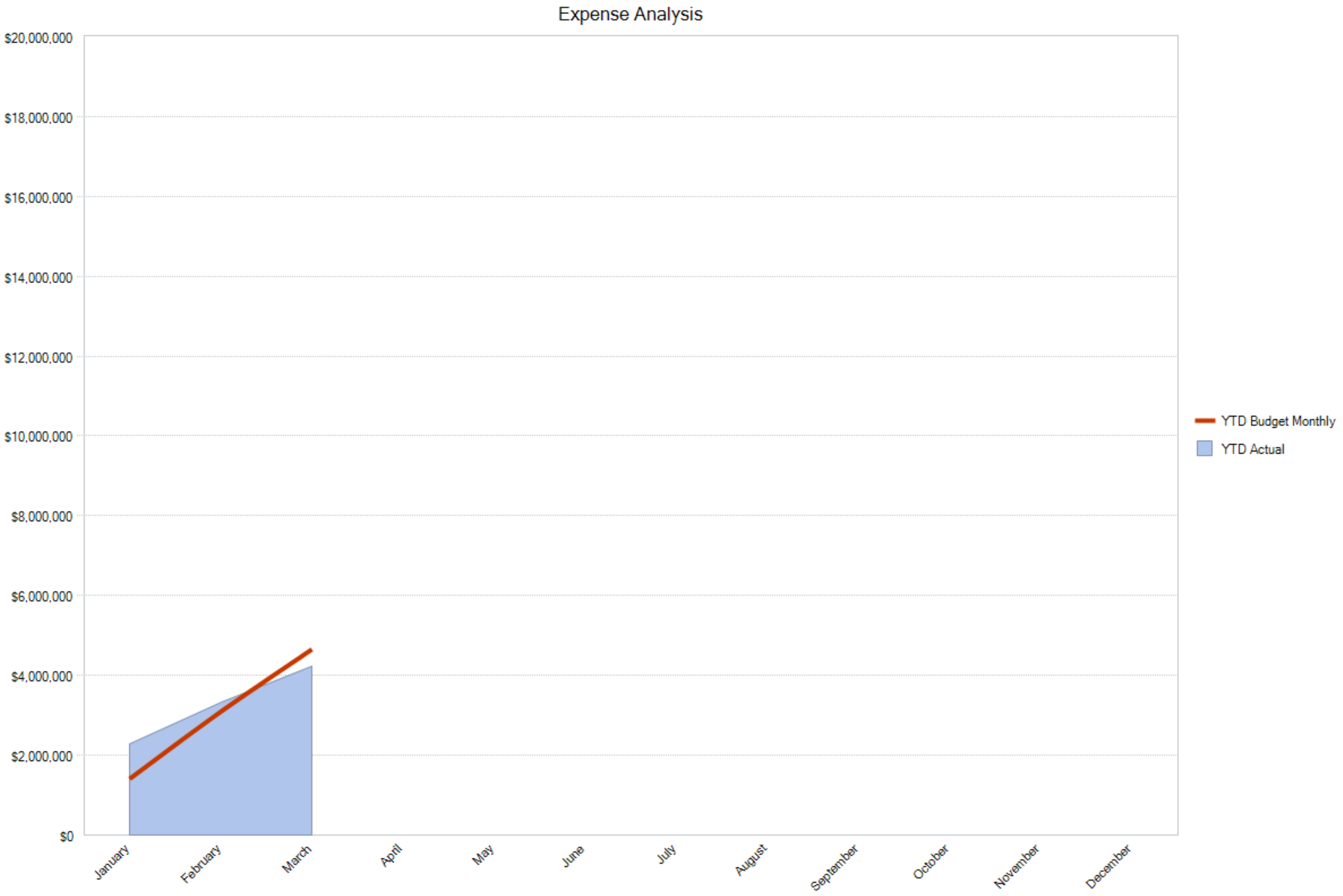


Village of Yellow Springs
First Quarter 2023 Financial Summary Report

	YTD Budget Monthly	YTD Actual
January	$1,416,216	$2,285,607
February	$3,109,512	$3,331,860
March	$4,652,039	$4,221,894
April		
May		
June		
July		
August		
September		
October		
November		
December		

Expenses are $430,000 less than budget as of March.

Budgeted loss is $1,438,000 for first quarter. Actual gain is $207,000 for the first quarter.



Village of Yellow Springs

Statement of Cash from Revenue and Expense
March 2023

		Year Beginning Cash 2023	Actual Revenue 2023	Actual Expense 2023	Current Cash Balance 2023	YTD Encumbrance	Unencumbered Cash Balance 2023	Gain/Loss 2023
101	GENERAL FUND	3,036,645	1,373,472	1,731,123	2,678,995	784,554	1,894,440	-1,142,205
202	STREET MAINTENANCE/REPAIR FUND	915,081	430,117	214,342	1,130,857	198,532	932,325	17,244
203	STATE HIGHWAY MAINTENANCE FUND	75,532	4,350	0	79,882	10,273	69,609	-5,923
204	PARKS & RECREATION FUND	377,291	407,175	92,174	692,292	135,583	556,708	179,418
205	ECONOMIC DEVELOPMENT FUND	111,276	0	0	111,276	1,000	110,276	-1,000
207	GREEN SPACE FUND	210,950	0	0	210,950	0	210,950	0
208	MOTOR VEHICLE - PERMISSIVE TAX	222,348	7,649	0	229,997	18,444	211,554	-10,794
210	MAYOR'S COURT COMPUTER FUND	350	0	171	179	529	-350	-700
212	LAW ENFORCEMENT AND EDUCATION	11,221	0	0	11,221	0	11,221	0
213	COATS & SUPPLIES FUND	11,253	0	0	11,253	0	11,253	0
215	FED. FORFEITED ASSETS	122	0	0	122	0	122	0
216	STATE L. E. TRUST FUND	20,748	0	0	20,748	0	20,748	0
218	YS CLIFTON CONNECTOR TRAIL	2,000	0	0	2,000	0	2,000	0
220	UTILITY ROUND UP FUND	15,034	2,030	4,610	12,454	0	12,454	-2,580
223	AMERICAN RESCUE PLAN ACT	392,971	0	0	392,971	0	392,971	0
224	AFFORDABLE HOUSING	9,750	41,500	0	51,250	0	51,250	41,500
302	CABLE TELEVISION CAPITAL	341	0	0	341	0	341	0
303	WATER CAPITAL IMPROVEMENT	51,875	0	34,654	17,220	102,788	-85,568	-137,442
304	SEWER CAPITAL IMPROVEMENT FUND	317,437	0	282,135	35,302	0	35,302	-282,135
305	ELECTRIC CAPITAL IMPROVEMENT	962,862	0	54,342	908,521	84,442	824,079	-138,783
306	PARKS & RECREATION CAPITAL	46,350	116,000	8,440	153,910	10,615	143,295	96,945
307	FACILITIES CAPITAL IMPROVEMENT	174,745	0	0	174,745	46,027	128,718	-46,027
308	CAPITAL EQUIPMENT FUND	37,052	0	0	37,052	0	37,052	0
351	USACE GRANT FUND - CTR FOR BUS &	0	0	0	0	0	0	0
601	ELECTRIC OPERATING FUND	1,570,263	1,313,172	1,062,480	1,820,955	2,482,224	-661,269	-2,231,532
610	WATER OPERATING FUND	963,499	334,088	395,313	902,274	448,810	453,463	-510,035
620	SEWER OPERATING FUND	924,020	363,558	211,040	1,076,538	319,325	757,213	-166,808
630	SOLID WASTE OPERATING FUND	144,063	116,214	90,890	169,387	256,068	-86,680	-230,744

* Report Contains Filters

Village of Yellow Springs

Statement of Cash from Revenue and Expense
March 2023

	Year Beginning Cash 2023	Actual Revenue 2023	Actual Expense 2023	Current Cash Balance 2023	YTD Encumbrance	Unencumbered Cash Balance 2023	Gain/Loss 2023
* Report Contains Filters							
640 UTILITY OVER PAYMENT FUND	228,442	-188,601	-25	39,866	1,000	38,866	-189,576
650 STORM WATER	0	17,987	0	17,987	0	17,987	17,987
660 BROADBAND	0	2,138	0	2,138	0	2,138	2,138
901 PAYROLL FUND	23,066	-19,697	0	3,368	0	3,368	-19,697
902 WIDOWS FUND	1,635	0	0	1,635	0	1,635	0
903 POLICE PENSION FUND	116,276	105,187	38,382	183,080	504	182,577	66,301
904 GUARANTEE DEPOSIT FUND	0	0	0	0	0	0	0
905 PETTY CASH	400	0	0	400	0	400	0
906 MAYOR'S COURT FUND	6,750	2,510	1,824	7,436	0	7,436	686
907 FLEXIBLE SPENDING PLAN FUND	500	0	0	500	0	500	0
908 UNCLAIMED MONEY - S01	9,255	74	0	9,329	0	9,329	74
909 UNCLAIMED MONEY - GD	4,805	0	0	4,805	0	4,805	0
910 UNCLAIMED MONEY - PAYROLL	1,607	0	0	1,607	0	1,607	0
Report Total :	10,997,814	4,428,921	4,221,894	11,204,841	4,900,716	6,304,125	-4,693,689

Beginning Cash balance of $10,998,000 is increased to $11,204,000 at 3/31/23 with encumbrances for future expenses of $4,900,000 reducing expected cash balance to $6,304,000 a reduction of $4,694,000 as of 3/31/23.

Village of Yellow Springs

Revenue Analysis by Fund
March 2023

		YTD Expected Revenue 2023	YTD Actual Revenue 2023	YTD Uncollected Balance 2023	Percent Collected 2023

* Report Contains Filters

101	GENERAL FUND	3,938,137	1,373,472	2,564,666	35%
202	STREET MAINTENANCE/REPAIR FUND	561,100	430,117	130,983	77%
203	STATE HIGHWAY MAINTENANCE FUND	14,400	4,350	10,050	30%
204	PARKS & RECREATION FUND	466,600	407,175	59,425	87%
208	MOTOR VEHICLE - PERMISSIVE TAX	26,000	7,649	18,351	29%
210	MAYOR'S COURT COMPUTER FUND	1,000	0	1,000	0%
213	COATS & SUPPLIES FUND	1,000	0	1,000	0%
220	UTILITY ROUND UP FUND	10,000	2,030	7,970	20%
224	AFFORDABLE HOUSING	47,000	41,500	5,500	88%
303	WATER CAPITAL IMPROVEMENT	48,372	0	48,372	0%
304	SEWER CAPITAL IMPROVEMENT FUND	438,000	0	438,000	0%
306	PARKS & RECREATION CAPITAL IMPROVEMENT	106,000	116,000	-10,000	109%
601	ELECTRIC OPERATING FUND	4,114,400	1,313,172	2,801,228	32%
610	WATER OPERATING FUND	1,183,140	334,088	849,052	28%
620	SEWER OPERATING FUND	1,155,650	363,558	792,092	31%
630	SOLID WASTE OPERATING FUND	361,500	116,214	245,286	32%
640	UTILITY OVER PAYMENT FUND	9	-188,601	188,610	-2180359%
650	STORM WATER	100,000	17,987	82,013	18%
660	BROADBAND	150,000	2,138	147,863	1%
901	PAYROLL FUND	0	-19,697	19,697	0%
902	WIDOWS FUND	1,500	0	1,500	0%
903	POLICE PENSION FUND	125,500	105,187	20,313	84%
906	MAYOR'S COURT FUND	6,000	2,510	3,490	42%
908	UNCLAIMED MONEY - S01	0	74	-74	0%
Report Total :		12,855,308	4,428,921	8,426,387	34%

Village of Yellow Springs

Expense Analysis by Fund
March 2023

* Report Contains Filters

		YTD Appropriations 2023	YTD Actual Expense 2023	YTD Unexpensed Appropriations 2023	YTD Percent Expensed To Appropriations 2023	YTD Encumbrances 2023	YTD Unencumbered Appropriations 2023	YTD Percent Unencumbered Appropriations 2023
101	GENERAL FUND	4,912,790	1,731,122.60	3,181,667	35.24%	784,554	2,397,113	48.79%
202	STREET	1,064,707	214,341.66	850,365	20.13%	198,532	651,833	61.22%
203	STATE HIGHWAY	25,273	0.00	25,273	0.00%	10,273	15,000	59.35%
204	PARKS & RECREATION FUND	678,934	92,173.55	586,761	13.58%	135,583	451,177	66.45%
205	ECONOMIC DEVELOPMENT	31,000	0.00	31,000	0.00%	1,000	30,000	96.77%
208	MOTOR VEHICLE -	88,444	0.00	88,444	0.00%	18,444	70,000	79.15%
210	MAYOR'S COURT COMPUTER	1,000	171.43	829	17.14%	529	300	30.00%
213	COATS & SUPPLIES FUND	4,000	0.00	4,000	0.00%	0	4,000	100.00%
216	STATE L. E. TRUST FUND	5,000	0.00	5,000	0.00%	0	5,000	100.00%
220	UTILITY ROUND UP FUND	8,210	4,609.54	3,600	56.15%	0	3,600	43.85%
224	AFFORDABLE HOUSING	48,000	0.00	48,000	0.00%	0	48,000	100.00%
303	WATER CAPITAL	1,337,442	34,654.31	1,302,788	2.59%	102,788	1,200,000	89.72%
304	SEWER CAPITAL	680,229	282,134.76	398,095	41.48%	0	398,095	58.52%
305	ELECTRIC CAPITAL	418,408	54,341.60	364,067	12.99%	84,442	279,625	66.83%
306	PARKS & RECREATION	127,211	8,440.00	118,771	6.63%	10,615	108,156	85.02%
307	FACILITIES CAPITAL	145,000	0.00	145,000	0.00%	46,027	98,973	68.26%
308	CAPITAL EQUIPMENT FUND	13,000	0.00	13,000	0.00%	0	13,000	100.00%
351	USACE GRANT FUND - CTR	0	0.10	0	0.00%	0	0	-100.00%
601	ELECTRIC OPERATING FUND	4,786,329	1,062,480.20	3,723,849	22.20%	2,482,224	1,241,625	25.94%
610	WATER OPERATING FUND	1,629,181	395,312.99	1,233,868	24.26%	448,810	785,058	48.19%
620	SEWER OPERATING FUND	1,621,418	211,040.36	1,410,377	13.02%	319,325	1,091,052	67.29%
630	SOLID WASTE OPERATING	378,958	90,890.18	288,068	23.98%	256,068	32,000	8.44%
640	UTILITY OVER PAYMENT FUND	234,779	(25.43)	234,804	-0.01%	1,000	233,804	99.58%
650	STORM WATER	100,000	0.00	100,000	0.00%	0	100,000	100.00%
660	BROADBAND	135,000	0.00	135,000	0.00%	0	135,000	100.00%
902	WIDOWS FUND	1,500	0.00	1,500	0.00%	0	1,500	100.00%

Village of Yellow Springs

Expense Analysis by Fund
March 2023

* Report Contains Filters	YTD Appropriations 2023	YTD Actual Expense 2023	YTD Unexpensed Appropriations 2023	YTD Percent Expensed To Appropriations 2023	YTD Encumbrances 2023	YTD Unencumbered Appropriations 2023	YTD Percent Unencumbered Appropriations 2023
903 POLICE PENSION FUND	130,345	38,381.96	91,963	29.45%	504	91,459	70.17%
904 GUARANTEE DEPOSIT FUND	0	0.08	0	0.00%	0	0	-100.00%
906 MAYOR'S COURT FUND	2,000	1,824.00	176	91.20%	0	176	8.80%
Report Total :	18,608,158	4,221,893.89	14,386,264	22.69%	4,900,716	9,485,548	50.98%

Expense analysis shows encumbrances of 51% for the first quarter as many purchase orders are opened for the year.

Village of Yellow Springs
Bank Report

Banks: INV to WBP

As Of: 1/1/2023 to 3/31/2023 Include Inactive Bank Accounts: No

Bank	Beginning Bal.	MTD Revenue	YTD Revenue	MTD Expense	YTD Expense	YTD Other	Ending Bal.
IMPREST CASH	$400.00	$0.00	$0.00	$0.00	$0.00	$0.00	$400.00
STAR OHIO	$6,022,687.12	$25,071.12	$70,520.33	$0.00	$0.00	$0.00	$6,093,207.45
RAYMOND JAMES INVESTMENT	$1,768,609.89	$5,156.12	$4,557.85	$0.00	$0.00	$0.00	$1,773,167.74
MAYOR'S COURT	$746.00	$0.00	$686.00	$0.00	$0.00	($1,410.94)	$21.06
WesBanco GENERAL	$3,186,077.47	$1,544,347.60	$3,353,496.03	$825,367.77	$3,061,098.37	($140,026.77)	$3,338,448.36
WesBanco PAYROLL	$19,293.74	$291,030.11	$690,257.66	$355,194.42	$851,392.55	$141,437.71	($403.44)
Grand Total:	$10,997,814.22	$1,865,604.95	$4,119,517.87	$1,180,562.19	$3,912,490.92	$0.00	$11,204,841.17

The increase in cash balance at the end of Q1 2023 from $10,997,814 to $11,204,841. We receive the $600,000 property tax payment from Greene County in Q1 and Q3.

Village of Yellow Springs

Utility Round Up Program
March 2023

	Year Beginning Cash 2023	January Monthly Cash-Flow	February Monthly Cash-Flow	March Monthly Cash-Flow	YTD Revenue 2023	YTD Transfers 2023	YTD Expenditure 2023	Current Cash Balance 2023
220 UTILITY ROUND UP	15,034.25	(1,728.92)	(171.35)	(679.59)	2,029.68	(2,195.54)	(2,414.00)	12,454.39
Report Total :	15,034.25	(1,728.92)	(171.35)	(679.59)	2,029.68	(2,195.54)	(2,414.00)	12,454.39

* Report Contains Filters

Customers participating in URUP are 444 or 20% of the utility customers. There were 15 applications in the first quarter. The fund balance of $15,034 was reduced to $12,454 with applications approved.

Village of Yellow Springs
Council Commissions Expense Report

Accounts: 101-1010-52101 to 101-1010-57102 | Include Inactive Accounts: No
As Of: 1/1/2023 to 3/31/2023 | Include Pre-Encumbrances: No

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
101	GENERAL FUND					Target Percent:	25.00%	
COUNCIL COMMISSIONS								
TRAVEL AND TRAINING EXPENSES								
101-1010-52101	TRAVEL AND TRAINING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N/A
	TRAVEL AND TRAINING EXPENSES Totals:	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N/A
CONTRACTUAL SERVICES								
101-1010-53101	OTHER CONTRACTUAL SERV	$26,147.24	$0.00	$0.00	$26,147.24	$9,750.75	$16,396.49	37.29%
101-1010-53104	PROFESSONAL SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N/A
101-1010-53137	PRINTING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N/A
101-1010-53138	ADVERTISING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N/A
	CONTRACTUAL SERVICES Totals:	$26,147.24	$0.00	$0.00	$26,147.24	$9,750.75	$16,396.49	37.29%
MATERIALS & SUPPLIES								
101-1010-54102	OPERATING SUPPLIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N/A
101-1010-54109	SPECIAL EVENTS	$200.00	$0.00	$0.00	$200.00	$200.00	$0.00	100.00%
	MATERIALS & SUPPLIES Totals:	$200.00	$0.00	$0.00	$200.00	$200.00	$0.00	100.00%
MISCELLANEOUS								
101-1010-57102	REFUNDS AND REIMBURSEME	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N/A
	MISCELLANEOUS Totals:	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N/A
	COUNCIL COMMISSIONS Totals:	$26,347.24	$0.00	$0.00	$26,347.24	$9,950.75	$16,396.49	37.77%
101 Total:		$26,347.24	$0.00	$0.00	$26,347.24	$9,950.75	$16,396.49	37.77%
Grand Total:		$26,347.24	$0.00	$0.00	$26,347.24	$9,950.75	$16,396.49	37.77%
						Target Percent:	25.00%	

Purchase orders have been opened for Codification services and Earth Day supplies in Q1 2023 of the total $25,000 budget for 2023.