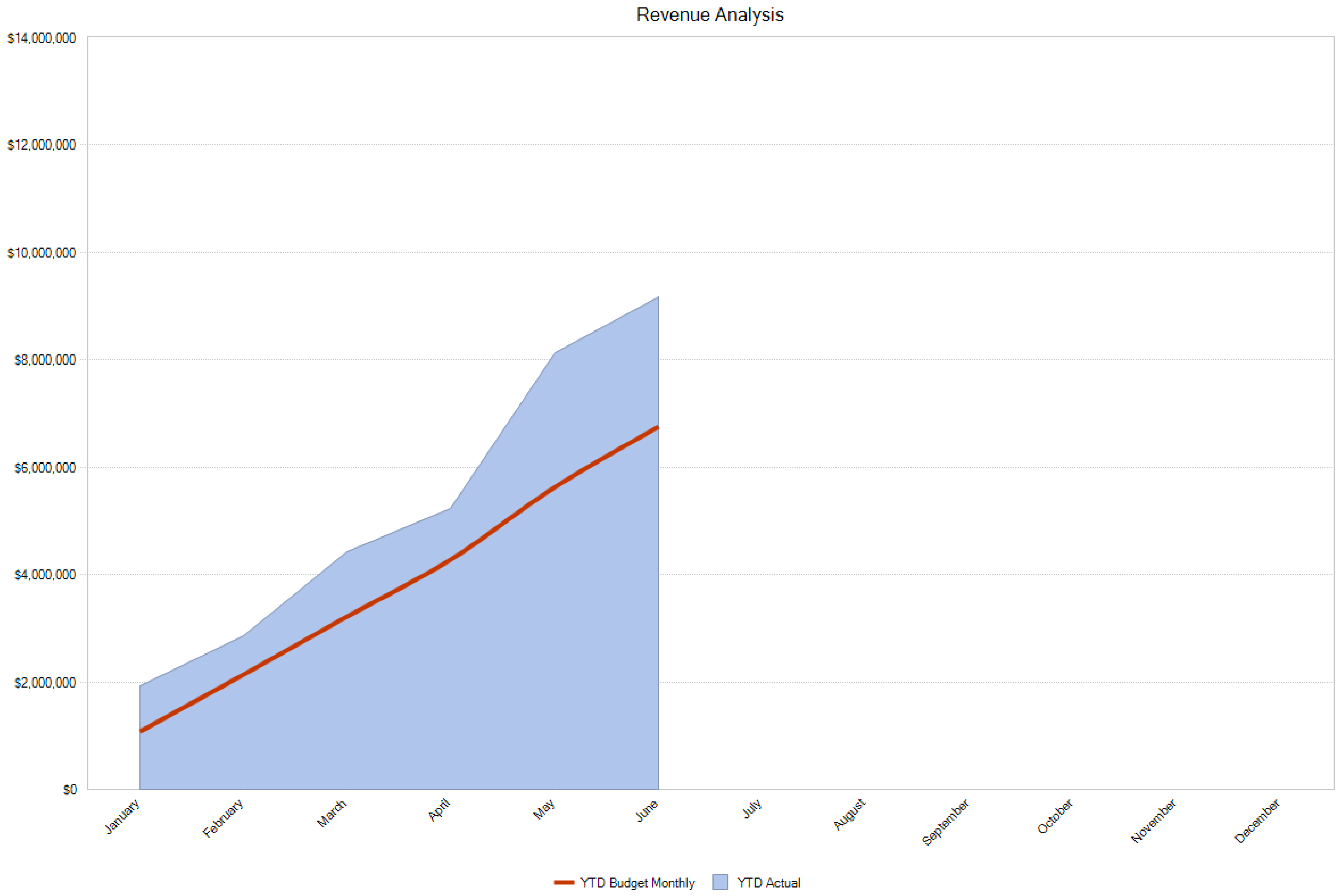
Village of Yellow Springs
Second Quarter 2023 Financial Summary Report

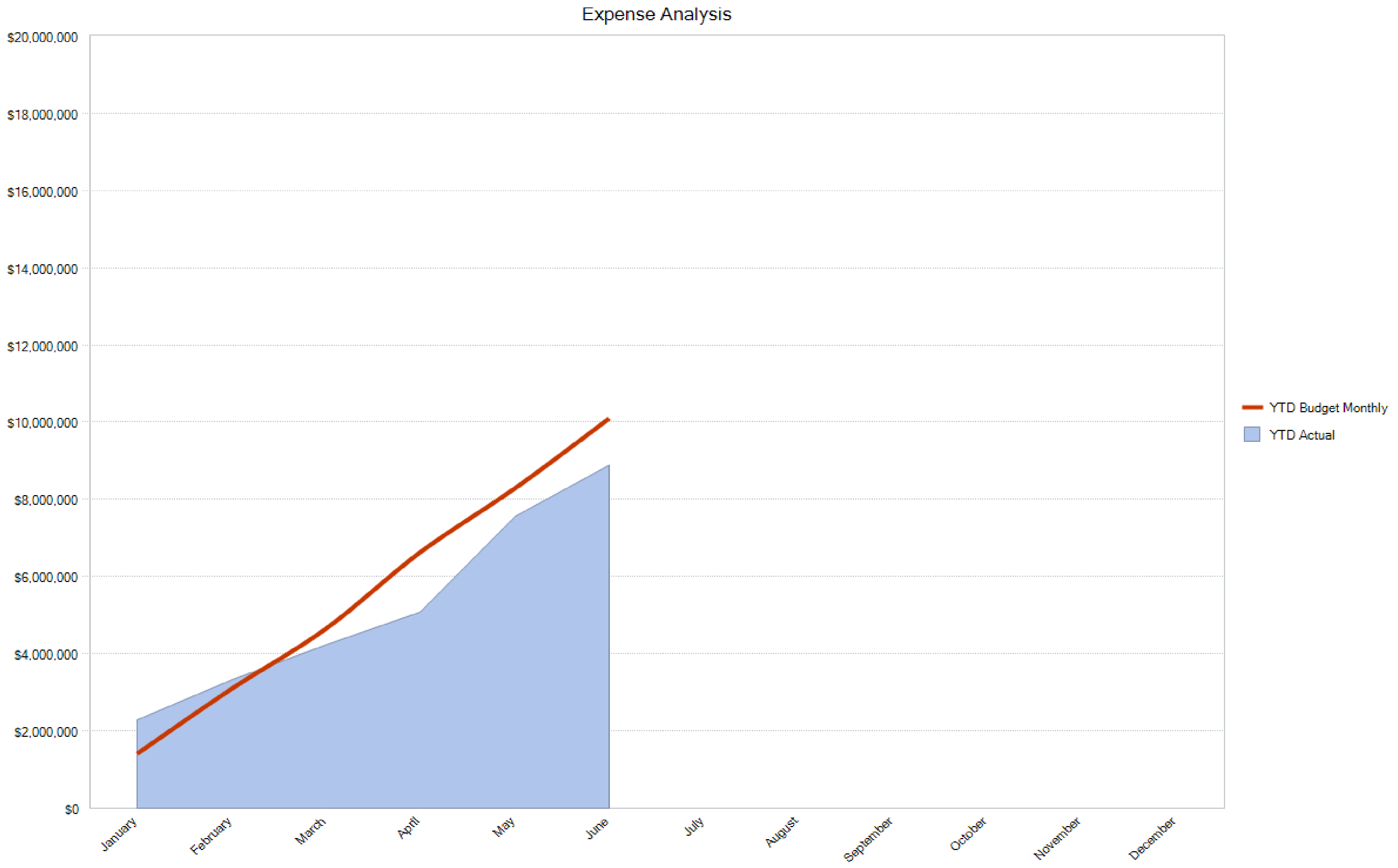
	YTD Budget Monthly	YTD Actual
January	$1,071,275	$1,929,373
February	$2,142,550	$2,853,844
March	$3,213,827	$4,428,921
April	$4,285,103	$5,232,920
May	$5,626,962	$8,136,117
June	$6,752,354	$9,162,303
July		
August		
September		
October		
November		
December		

Revenue is ahead of budget by $2,409,949 as of June.



Village of Yellow Springs
Second 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	$6,637,640	$5,086,405
May	$8,296,392	$7,570,148
June	$10,101,377	$8,894,637
July		
August		
September		
October		
November		
December		



Expenses are $1,206,740 less than budget as of June.

Actual gain is $267,666 for the first half of 2023 versus the budgeted loss of $3,349,023 for 2023.

Village of Yellow Springs

Statement of Cash from Revenue and Expense
June 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	2,451,795	3,086,452	2,401,988	556,757	1,845,231	-1,191,415
202	STREET MAINTENANCE/REPAIR FUND	915,081	485,235	420,403	979,914	121,834	858,080	-57,001
203	STATE HIGHWAY MAINTENANCE FUND	75,532	9,074	0	84,607	10,273	74,334	-1,198
204	PARKS & RECREATION FUND	377,291	456,219	205,430	628,080	108,710	519,370	142,080
205	ECONOMIC DEVELOPMENT FUND	111,276	0	3,125	108,151	7,000	101,151	-10,125
207	GREEN SPACE FUND	210,950	0	0	210,950	0	210,950	0
208	MOTOR VEHICLE - PERMISSIVE TAX	222,348	17,585	18,444	221,489	0	221,489	-859
210	MAYOR'S COURT COMPUTER FUND	350	110	349	111	251	-140	-490
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	6,000	14,748	0	14,748	-6,000
218	YS CLIFTON CONNECTOR TRAIL	2,000	0	0	2,000	0	2,000	0
220	UTILITY ROUND UP FUND	15,034	3,914	9,368	9,580	0	9,580	-5,454
223	AMERICAN RESCUE PLAN ACT	392,971	0	392,188	783	0	783	-392,188
224	AFFORDABLE HOUSING	9,750	52,000	0	61,750	0	61,750	52,000
302	CABLE TELEVISION CAPITAL	341	0	0	341	0	341	0
303	WATER CAPITAL IMPROVEMENT	51,875	1,343,772	52,482	1,343,165	1,258,861	84,304	32,430
304	SEWER CAPITAL IMPROVEMENT FUND	317,437	438,000	425,655	329,781	248,204	81,578	-235,859
305	ELECTRIC CAPITAL IMPROVEMENT	962,862	0	118,580	844,283	102,361	741,922	-220,940
306	PARKS & RECREATION CAPITAL	46,350	116,000	11,710	150,640	54,943	95,697	49,347
307	FACILITIES CAPITAL IMPROVEMENT	174,745	0	32,713	142,032	70,422	71,610	-103,135
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	2,271,448	1,998,707	1,843,004	1,711,167	131,836	-1,438,426
610	WATER OPERATING FUND	963,499	661,501	912,383	712,616	363,263	349,354	-614,145
620	SEWER OPERATING FUND	924,020	683,521	932,167	675,374	248,279	427,095	-496,926
630	SOLID WASTE OPERATING FUND	144,063	215,750	199,883	159,931	148,095	11,836	-132,227

* Report Contains Filters

Village of Yellow Springs

Statement of Cash from Revenue and Expense
June 2023

		Year Beginning Cash 2023	Actual Revenue 2023	Actual Expense 2023	Current Cash Balance 2023	YTD Encumbrance	Jnencumbered Cash Balance 2023	Gain/Loss 2023
* Report Contains Filters								
640	UTILITY OVER PAYMENT FUND	228,442	-186,467	-25	41,999	181	41,818	-186,624
650	STORM WATER	0	42,989	0	42,989	0	42,989	42,989
660	BROADBAND	0	7,138	0	7,138	0	7,138	7,138
901	PAYROLL FUND	23,066	-19,697	0	3,368	0	3,368	-19,697
902	WIDOWS FUND	1,635	1,500	0	3,135	0	3,135	1,500
903	POLICE PENSION FUND	116,276	105,187	64,084	157,379	504	156,875	40,599
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	5,655	4,539	7,866	0	7,866	1,116
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	9,162,303	8,894,637	11,265,480	5,011,103	6,254,377	-4,743,438

Beginning Cash balance of $10,998,000 is increased to $11,265,000 at 6/30/23 with encumbrances for future expenses of $5,011,000 reducing expected cash balance to $6,254,377, a reduction of $4,743,000 cash balance as of 6/30/23.

Village of Yellow Springs

Revenue Analysis by Fund

June 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	2,451,795	1,486,342	62%
202	STREET MAINTENANCE/REPAIR FUND	561,100	485,235	75,865	86%
203	STATE HIGHWAY MAINTENANCE FUND	14,400	9,074	5,326	63%
204	PARKS & RECREATION FUND	466,600	456,219	10,381	98%
208	MOTOR VEHICLE - PERMISSIVE TAX	26,000	17,585	8,415	68%
210	MAYOR'S COURT COMPUTER FUND	1,000	110	890	11%
213	COATS & SUPPLIES FUND	1,000	0	1,000	0%
220	UTILITY ROUND UP FUND	10,000	3,914	6,086	39%
224	AFFORDABLE HOUSING	47,000	52,000	-5,000	111%
303	WATER CAPITAL IMPROVEMENT	697,772	1,343,772	-646,000	193%
304	SEWER CAPITAL IMPROVEMENT FUND	438,000	438,000	0	100%
306	PARKS & RECREATION CAPITAL IMPROVEMENT	106,000	116,000	-10,000	109%
601	ELECTRIC OPERATING FUND	4,114,400	2,271,448	1,842,952	55%
610	WATER OPERATING FUND	1,183,140	661,501	521,639	56%
620	SEWER OPERATING FUND	1,155,650	683,521	472,129	59%
630	SOLID WASTE OPERATING FUND	361,500	215,750	145,750	60%
640	UTILITY OVER PAYMENT FUND	9	-186,467	186,476	-2155691%
650	STORM WATER	100,000	42,989	57,011	43%
660	BROADBAND	150,000	7,138	142,862	5%
901	PAYROLL FUND	0	-19,697	19,697	0%
902	WIDOWS FUND	1,500	1,500	0	100%
903	POLICE PENSION FUND	125,500	105,187	20,313	84%
906	MAYOR'S COURT FUND	6,000	5,655	345	94%
908	UNCLAIMED MONEY - S01	0	74	-74	0%
909	UNCLAIMED MONEY - GD	0	0	0	0%
Report Total :		13,504,708	9,162,303	4,342,405	68%

The % collected revenue as of June 30 should be 50% or greater. The current rate is 68% overall.

Village of Yellow Springs
Expense Analysis by Fund
June 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	5,030,282	3,086,452.47	1,943,830	61.36%	556,757	1,387,072	27.57%
202 STREET	1,064,705	420,402.73	644,303	39.49%	121,834	522,469	49.07%
203 STATE HIGHWAY	25,273	0.00	25,273	0.00%	10,273	15,000	59.35%
204 PARKS & RECREATION FUND	677,433	205,430.27	472,003	30.32%	108,710	363,293	53.63%
205 ECONOMIC DEVELOPMENT	31,000	3,125.00	27,875	10.08%	7,000	20,875	67.34%
208 MOTOR VEHICLE -	88,444	18,443.61	70,000	20.85%	0	70,000	79.15%
210 MAYOR'S COURT COMPUTER	1,000	348.93	651	34.89%	251	400	40.00%
213 COATS & SUPPLIES FUND	4,000	0.00	4,000	0.00%	0	4,000	100.00%
216 STATE L. E. TRUST FUND	6,000	6,000.00	0	100.00%	0	0	0.00%
220 UTILITY ROUND UP FUND	13,210	9,367.73	3,842	70.91%	0	3,842	29.09%
223 AMERICAN RESCUE PLAN ACT	392,188	392,187.97	0	100.00%	0	0	0.00%
224 AFFORDABLE HOUSING	48,000	0.00	48,000	0.00%	0	48,000	100.00%
302 CABLE TELEVISION CAPITAL	341	0.00	341	0.00%	0	341	100.00%
303 WATER CAPITAL	2,082,842	52,481.81	2,030,361	2.52%	1,258,861	771,500	37.04%
304 SEWER CAPITAL	680,229	425,655.46	254,574	62.58%	248,204	6,370	0.94%
305 ELECTRIC CAPITAL	418,408	118,579.76	299,829	28.34%	102,361	197,468	47.20%
306 PARKS & RECREATION	137,211	11,710.40	125,501	8.53%	54,943	70,558	51.42%
307 FACILITIES CAPITAL	145,000	32,713.00	112,287	22.56%	70,422	41,865	28.87%
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	100.00%	0	0	0.00%
601 ELECTRIC OPERATING FUND	4,801,742	1,998,706.81	2,803,035	41.62%	1,711,167	1,091,868	22.74%
610 WATER OPERATING FUND	1,857,516	912,383.46	945,133	49.12%	363,263	581,870	31.33%
620 SEWER OPERATING FUND	1,692,670	932,167.24	760,503	55.07%	248,279	512,224	30.26%
630 SOLID WASTE OPERATING	389,970	199,882.54	190,087	51.26%	148,095	41,993	10.77%
640 UTILITY OVER PAYMENT FUND	228,442	(24.83)	228,467	-0.01%	181	228,285	99.93%
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%
903 POLICE PENSION FUND	130,345	64,083.73	66,261	49.16%	504	65,758	50.45%
904 GUARANTEE DEPOSIT FUND	0	0.08	0	100.00%	0	0	0.00%
906 MAYOR'S COURT FUND	7,000	4,539.00	2,461	64.84%	0	2,461	35.16%
Report Total :	20,202,753	8,894,637.27	11,308,116	44.03%	5,011,103	6,297,013	31.17%

The % expended should be 50% at June 30. Overall expense is at 44%.

Village of Yellow Springs
Bank Report

Banks: INV to WBP
As Of: 1/1/2023 to 6/30/2023

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	$26,572.92	$149,364.80	$0.00	$0.00	$0.00	$6,172,051.92
RAYMOND JAMES INVESTMENT	$1,768,609.89	$1,982.51	$27,815.23	$0.00	$0.00	$0.00	$1,796,425.12
MAYOR'S COURT	$746.00	$1,116.00	$4,787.00	$0.00	$0.00	($4,395.94)	$1,137.06
WesBanco GENERAL	$3,186,077.47	$850,974.45	$6,192,548.61	$1,125,067.06	$5,804,193.47	($224,649.96)	$3,349,782.65
WesBanco PAYROLL	$19,293.74	$244,095.06	$1,363,895.58	$297,978.18	$1,666,521.78	$229,045.90	($54,286.56)
Grand Total:	$10,997,814.22	$1,124,740.94	$7,738,411.22	$1,423,045.24	$7,470,715.25	$0.00	$11,265,510.19

The cash balance increased at the end of Q2 2023 from $10,997,814 to $11,265,510. An increase of $267,696 for the first half of 2023. Interest income of $244,681 was recognized for the first half of 2023.

Village of Yellow Springs

Statement of Cash from Revenue and Expense

From: 1/1/2023 to 6/30/2023

Funds: 220 to 220

Include Inactive Accounts: No

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expense YTD	Unexpended Balance	Encumbrance YTD	Ending Balance	Message
220	UTILITY ROUND UP FUND	$15,034.25	$3,913.67	$9,367.73	$9,580.19	$0.00	$9,580.19	
Grand Total:		$15,034.25	$3,913.67	$9,367.73	$9,580.19	$0.00	$9,580.19	

Through June 30, the Utility Round Up fund has earned $3900 and spent $9400 bringing the Ending balance down to $9580 as of the end of June 2023. The customers participating are 444 or 20% . There were 28 applications for the first half of 2023.

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 6/30/2023 — Include Pre-Encumbrances: No

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
101	GENERAL FUND					Target Percent:	50.00%	
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 SERVI	$44,900.00	$3,365.51	$5,146.68	$39,753.32	$36,132.32	$3,621.00	91.94%
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:	$44,900.00	$3,365.51	$5,146.68	$39,753.32	$36,132.32	$3,621.00	91.94%
MATERIALS & SUPPLIES								
101-1010-54102	OPERATING SUPPLIES	$600.00	$0.00	$160.46	$439.54	$0.00	$439.54	26.74%
101-1010-54109	SPECIAL EVENTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	N/A
	MATERIALS & SUPPLIES Totals:	$600.00	$0.00	$160.46	$439.54	$0.00	$439.54	26.74%
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:	$45,500.00	$3,365.51	$5,307.14	$40,192.86	$36,132.32	$4,060.54	91.08%
101 Total:		$45,500.00	$3,365.51	$5,307.14	$40,192.86	$36,132.32	$4,060.54	91.08%
Grand Total:		$45,500.00	$3,365.51	$5,307.14	$40,192.86	$36,132.32	$4,060.54	91.08%
						Target Percent:	50.00%	

Council Commissions has committed to the following events:

Street Fair - Summer	$15,000
Pride	$5,000
Juneteenth	$1,200
Street Fair – Fall	$15,000
Environmental commission	$7,660
PACC	$1,040
Total	$44,900

Art on the Lawn approved 7/23 $5,300