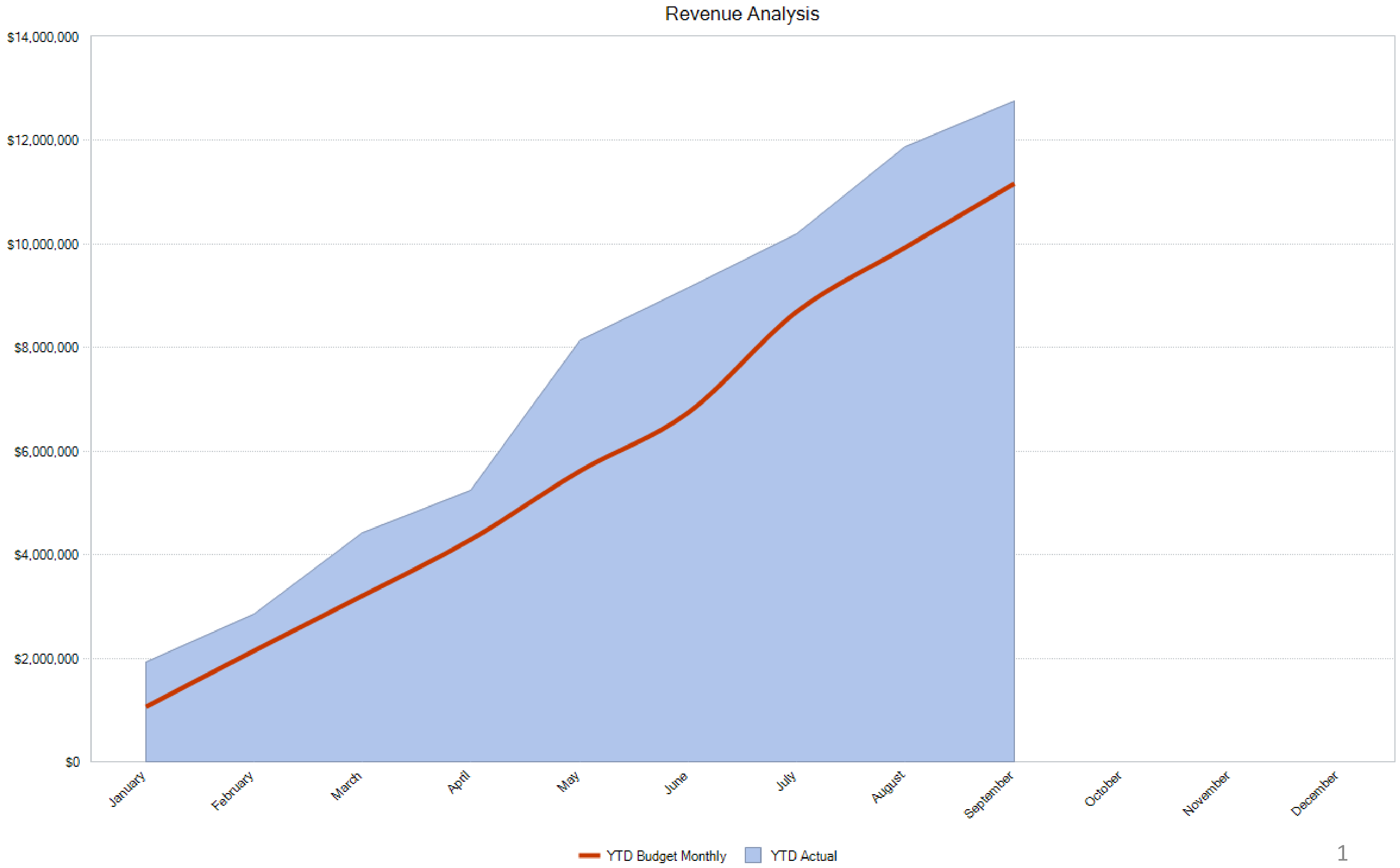
Village of Yellow Springs
Third Quarter 2023 Financial Summary Report

	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	$8,686,727	$10,204,541
August	$9,921,021	$11,868,749
September	$11,161,149	$12,764,264
October		
November		
December		



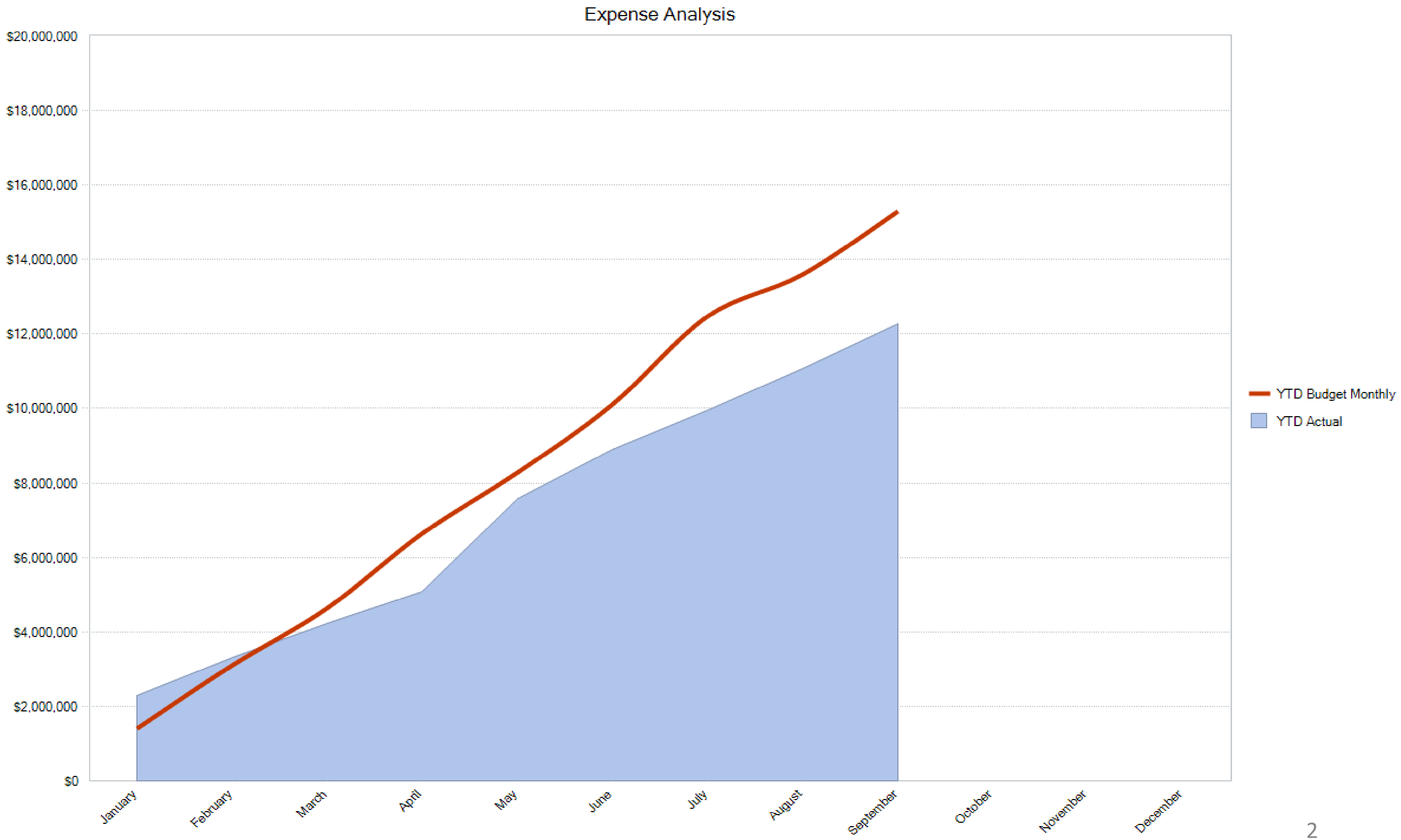
Revenue is ahead of budget by $1,603,115 as of September.

Village of Yellow Springs
Third 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	$12,484,546	$9,951,675
August	$13,603,342	$11,081,312
September	$15,301,509	$12,262,253
October		
November		
December		

Expenses are $3,039,256 less than budget as of September.

Actual gain is $502,011 for through September of 2023 versus the budgeted loss of $4,140,360 for 2023.



Village of Yellow Springs

Statement of Cash from Revenue and Expense
September 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	3,839,947	3,825,082	3,051,510	334,384	2,717,126	-319,519
202 STREET MAINTENANCE/REPAIR FUND	915,081	546,285	577,341	884,025	141,079	742,946	-172,135
203 STATE HIGHWAY MAINTENANCE FUND	75,532	14,056	6,905	82,683	3,368	79,316	3,783
204 PARKS & RECREATION FUND	377,291	494,493	391,897	479,886	83,014	396,872	19,582
205 ECONOMIC DEVELOPMENT FUND	111,276	0	10,125	101,151	0	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	27,430	18,444	231,334	0	231,334	8,986
210 MAYOR'S COURT COMPUTER FUND	350	330	406	274	194	80	-270
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	5,491	12,884	7,641	0	7,641	-7,393
223 AMERICAN RESCUE PLAN ACT	392,971	0	392,971	0	0	0	-392,971
224 AFFORDABLE HOUSING	9,750	52,000	40,000	21,750	0	21,750	12,000
225 ONEOHIO OPIOID SETTLEMENT	0	3,826	0	3,826	0	3,826	3,826
302 CABLE TELEVISION CAPITAL	341	0	0	341	341	0	-341
303 WATER CAPITAL IMPROVEMENT	51,875	1,343,772	322,816	1,072,830	1,032,026	40,804	-11,070
304 SEWER CAPITAL IMPROVEMENT FUND	317,437	438,000	425,655	329,781	250,573	79,209	-238,228
305 ELECTRIC CAPITAL IMPROVEMENT	962,862	0	133,962	828,901	183,353	645,548	-317,314
306 PARKS & RECREATION CAPITAL	46,350	116,000	37,596	124,754	80,200	44,554	-1,796
307 FACILITIES CAPITAL IMPROVEMENT	174,745	0	100,547	74,198	14,593	59,605	-115,140
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	3,439,624	3,043,223	1,966,664	838,988	1,127,676	-442,587
610 WATER OPERATING FUND	963,499	1,070,996	1,343,399	691,096	132,323	558,772	-404,726
620 SEWER OPERATING FUND	924,020	1,034,268	1,179,097	779,192	137,700	641,492	-282,528

* Report Contains Filters

Village of Yellow Springs

Statement of Cash from Revenue and Expense
September 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							
630 SOLID WASTE OPERATING FUND	144,063	318,641	293,440	169,264	57,754	111,510	-32,553
640 UTILITY OVER PAYMENT FUND	228,442	-190,343	-165	38,264	201	38,063	-190,379
650 STORMWATER	0	68,930	0	68,930	0	68,930	68,930
660 BROADBAND	0	15,108	0	15,108	0	15,108	15,108
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	124,491	94,583	146,184	1	146,183	29,907
904 SECURITY DEPOSIT FUND	0	9,945	1,075	8,870	925	7,945	7,945
905 PETTY CASH	400	0	0	400	0	400	0
906 MAYOR'S COURT FUND	6,750	9,098	4,970	10,878	0	10,878	4,128
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	12,764,264	12,262,253	11,499,825	3,291,016	8,208,809	-2,789,005

Beginning Cash balance of $10,998,000 is increased to $11,500,000 at 9/30/23 with encumbrances for future expenses of $3,291,000 reducing expected cash balance to $8,209,000 a reduction of $2,789,000 cash balance as of 9/30/23.

Village of Yellow Springs

Revenue Analysis by Fund
September 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	3,839,947	98,190	98%
202 STREET MAINTENANCE/REPAIR FUND	561,100	546,285	14,815	97%
203 STATE HIGHWAY MAINTENANCE FUND	14,400	14,056	344	98%
204 PARKS & RECREATION FUND	466,600	494,493	-27,893	106%
208 MOTOR VEHICLE - PERMISSIVE TAX	26,000	27,430	-1,430	105%
210 MAYOR'S COURT COMPUTER FUND	1,000	330	670	33%
213 COATS & SUPPLIES FUND	1,000	0	1,000	0%
220 UTILITY ROUND UP FUND	10,000	5,491	4,509	55%
224 AFFORDABLE HOUSING	47,000	52,000	-5,000	111%
225 ONEOHIO OPIOID SETTLEMENT	0	3,826	-3,826	0%
303 WATER CAPITAL IMPROVEMENT	2,043,772	1,343,772	700,000	66%
304 SEWER CAPITAL IMPROVEMENT FUND	438,000	438,000	0	100%
306 PARKS & RECREATION CAPITAL IMPROVEMENT	116,000	116,000	0	100%
601 ELECTRIC OPERATING FUND	4,135,224	3,439,624	695,600	83%
610 WATER OPERATING FUND	1,183,140	1,070,996	112,144	91%
620 SEWER OPERATING FUND	1,155,650	1,034,268	121,382	89%
630 SOLID WASTE OPERATING FUND	361,500	318,641	42,859	88%
640 UTILITY OVER PAYMENT FUND	9	-190,343	190,351	-2200493%
650 STORM WATER	100,000	68,930	31,070	69%
660 BROADBAND	150,000	15,108	134,892	10%
901 PAYROLL FUND	0	-19,697	19,697	0%
902 WIDOWS FUND	1,500	1,500	0	100%
903 POLICE PENSION FUND	125,500	124,491	1,009	99%
904 SECURITY DEPOSIT FUND	0	9,945	-9,945	0%
906 MAYOR'S COURT FUND	6,000	9,098	-3,098	152%
908 UNCLAIMED MONEY - S01	0	74	-74	0%
909 UNCLAIMED MONEY - GD	0	0	0	0%
Report Total :	14,881,532	12,764,264	2,117,268	86%

The % collected revenue as of September 30 should be 75% or greater. The current rate is 86% overall.

Village of Yellow Springs

Expense Analysis by Fund
September 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	5,126,854	3,825,082.06	1,301,771	74.61%	334,384	967,388	18.87%
202 STREET	1,064,705	577,341.12	487,364	54.23%	141,079	346,285	32.52%
203 STATE HIGHWAY	25,273	6,905.16	18,368	27.32%	3,368	15,000	59.35%
204 PARKS & RECREATION FUND	683,012	391,897.25	291,115	57.38%	83,014	208,101	30.47%
205 ECONOMIC DEVELOPMENT	31,000	10,125.00	20,875	32.66%	0	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	406.07	594	40.61%	194	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	18,210	12,884.25	5,326	70.75%	0	5,326	29.25%
223 AMERICAN RESCUE PLAN ACT	392,971	392,970.82	0	100.00%	0	0	0.00%
224 AFFORDABLE HOUSING	48,000	40,000.00	8,000	83.33%	0	8,000	16.67%
225 ONEOHIO OPIOID	3,826	0.00	3,826	0.00%	0	3,826	100.00%
302 CABLE TELEVISION CAPITAL	341	0.00	341	0.00%	341	0	0.00%
303 WATER CAPITAL	2,171,342	322,816.24	1,848,526	14.87%	1,032,026	816,500	37.60%
304 SEWER CAPITAL	680,229	425,655.46	254,574	62.58%	250,573	4,001	0.59%
305 ELECTRIC CAPITAL	418,408	133,961.70	284,447	32.02%	183,353	101,094	24.16%
306 PARKS & RECREATION	137,211	37,595.76	99,615	27.40%	80,200	19,415	14.15%
307 FACILITIES CAPITAL	145,000	100,546.79	44,453	69.34%	14,593	29,860	20.59%
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	4,798,742	3,043,222.81	1,755,519	63.42%	838,988	916,532	19.10%
610 WATER OPERATING FUND	1,857,981	1,343,399.17	514,582	72.30%	132,323	382,259	20.57%
620 SEWER OPERATING FUND	1,692,218	1,179,096.65	513,121	69.68%	137,700	375,421	22.19%
630 SOLID WASTE OPERATING	389,958	293,440.18	96,518	75.25%	57,754	38,764	9.94%
640 UTILITY OVER PAYMENT FUND	228,442	(164.60)	228,607	-0.07%	201	228,405	99.98%

Village of Yellow Springs

Expense Analysis by Fund
September 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
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	94,582.63	35,762	72.56%	1	35,761	27.44%
904 SECURITY DEPOSIT FUND	2,000	1,075.08	925	53.75%	925	0	0.00%
906 MAYOR'S COURT FUND	7,000	4,970.00	2,030	71.00%	0	2,030	29.00%
Report Total :	20,402,012	12,262,253.31	8,139,759	60.10%	3,291,016	4,848,743	23.77%

The % expended should be 75% at September 30. Overall expense is at 60%.

Village of Yellow Springs
Bank Report

Banks: INV to WBP
As Of: 1/1/2023 to 9/30/2023 — 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	$28,276.25	$234,292.61	$0.00	$0.00	$0.00	$6,256,979.73
RAYMOND JAMES INVESTMENT	$1,768,609.89	$7,460.49	$39,361.64	$0.00	$0.00	$0.00	$1,807,971.53
MAYOR'S COURT	$746.00	$438.00	$5,225.00	$0.00	$0.00	($5,589.94)	$381.06
WesBanco GENERAL	$3,186,077.47	$897,433.10	$9,684,356.55	$1,134,662.25	$8,999,626.15	($436,684.40)	$3,434,123.47
WesBanco PAYROLL	$19,293.74	$242,483.99	$2,220,835.65	$326,856.49	$2,682,403.73	$442,274.34	$0.00
Grand Total:	$10,997,814.22	$1,176,091.83	$12,184,071.45	$1,461,518.74	$11,682,029.88	$0.00	$11,499,855.79

The cash balance increased at the end of Q3 2023 from $10,997,814 to $11,499,856. An increase of $502,042 for through 9/30 2023. Interest income of $391,573 was recognized for the year to date 2023.

Village of Yellow Springs

Statement of Cash from Revenue and Expense

From: 1/1/2023 to 9/30/2023

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	$5,490.76	$12,884.25	$7,640.76	$0.00	$7,640.76	
Grand Total:		$15,034.25	$5,490.76	$12,884.25	$7,640.76	$0.00	$7,640.76	

Through September 30, the Utility Round Up fund has earned $5491 and spent $12,884 bringing the Ending balance down to $7641 as of the end of September 2023. The donating customers participating are 455 or 19% . There were 43 applications for assistance through September 2023.

Village of Yellow Springs
Expense Report

Accounts: 101-1010-52101 to 101-1010-57102
Account Access Group: N/A
As Of: 1/1/2023 to 9/30/2023

Include Inactive Accounts: No
Include Pre-Encumbrances: No

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
101	GENERAL FUND					Target Percent:	75.00%	
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 SE	$48,495.01	$0.00	$30,696.68	$17,798.33	$17,798.33	$0.00	100.00%
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:	$48,495.01	$0.00	$30,696.68	$17,798.33	$17,798.33	$0.00	100.00%
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 REIMBURSE	$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:	$49,095.01	$0.00	$30,857.14	$18,237.87	$17,798.33	$439.54	99.10%
101 Total:		$49,095.01	$0.00	$30,857.14	$18,237.87	$17,798.33	$439.54	99.10%
Grand Total:		$49,095.01	$0.00	$30,857.14	$18,237.87	$17,798.33	$439.54	99.10%
						Target Percent:	75.00%	

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
Art on the Lawn	$5,300
Total	$50,200