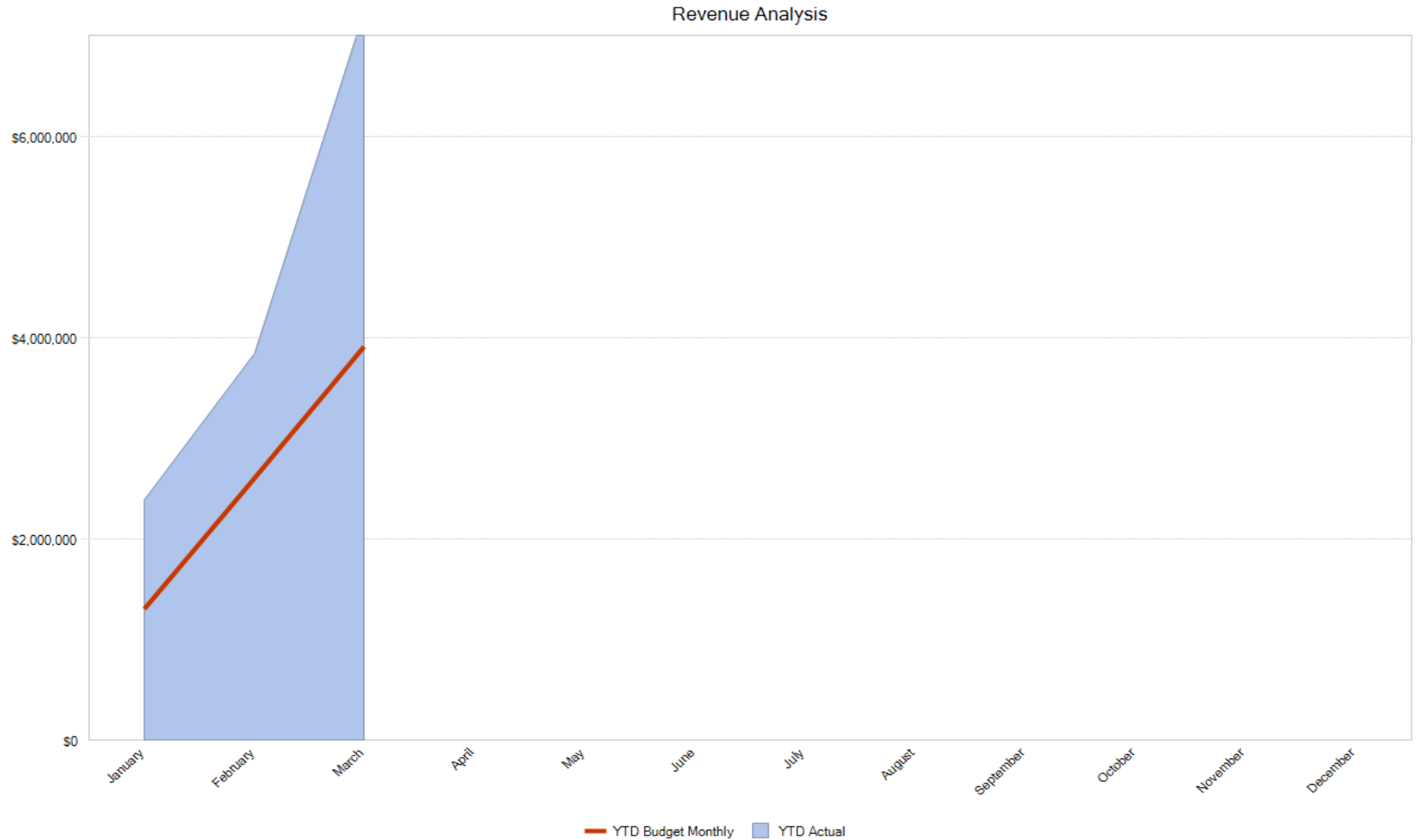


Village of Yellow Springs First Quarter Financial Summary Report

	YTD Budget Monthly	YTD Actual
January	\$1,305,414	\$2,392,064
February	\$2,610,827	\$3,851,661
March	\$3,916,241	\$7,231,319
April		
May		
June		
July		
August		
September		
October		
November		
December		

Revenue is ahead of budget by \$3,315,078 for first quarter due mainly to the Energy rec proceeds and receipt of first half property taxes.



Village of Yellow Springs

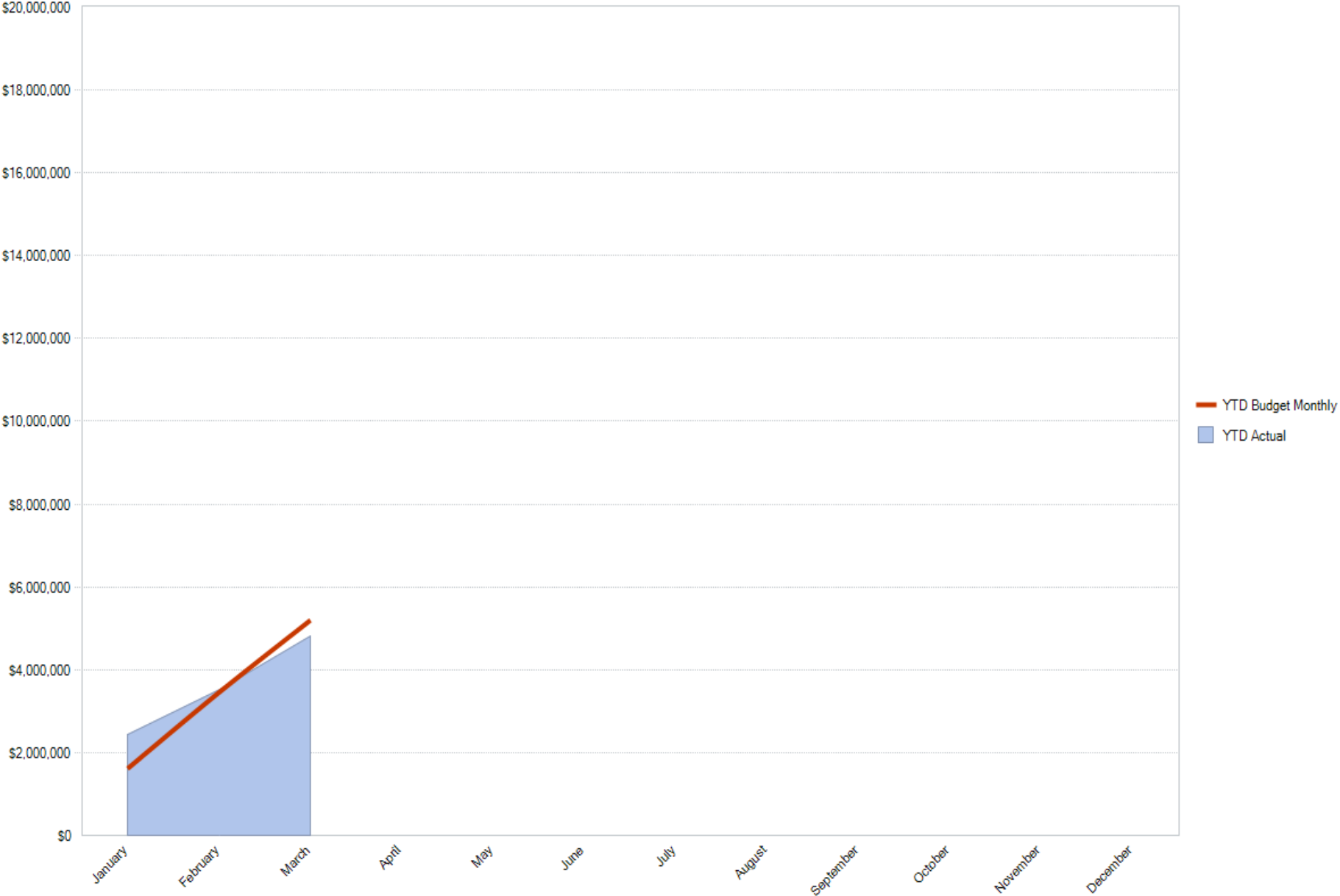
First Quarter 2024 Financial Summary Report

Expense Analysis

	YTD Budget Monthly	YTD Actual
January	\$1,601,703	\$2,445,640
February	\$3,472,405	\$3,530,581
March	\$5,200,893	\$4,828,234
April		
May		
June		
July		
August		
September		
October		
November		
December		

Actual gain is \$2,403,085 for first quarter 2024 versus the budgeted loss of \$1,284,652 for first quarter 2024.

Expenses are \$372,659 under budget for the first quarter of 2024.



Statement of Cash from Revenue and Expense

Village of Yellow Springs

Fund Details

March 2024

	Year Beginning Cash 2024	Actual Revenue 2024	Actual Expense 2024	Current Cash Balance 2024	YTD Encumbrance	Unencumbered Cash Balance 2024	Gain/Loss 2024
* Report Contains Filters							
101 GENERAL FUND	3,817,011	1,628,077	2,619,857	2,825,231	689,447	2,135,784	-1,681,228
202 STREET	691,375	364,876	104,503	951,748	157,632	794,116	102,741
203 STATE HIGHWAY	87,927	4,785	375	92,337	4,425	87,912	-15
204 PARKS &	361,798	423,662	107,858	677,603	160,057	517,546	155,748
205 ECONOMIC	101,151	20,000	0	121,151	0	121,151	20,000
207 GREEN SPACE	210,950	0	0	210,950	0	210,950	0
208 MOTOR VEHICLE -	241,107	9,336	0	250,444	0	250,444	9,336
210 MAYOR'S COURT	364	100	258	206	742	-536	-900
212 LAW	11,221	0	0	11,221	0	11,221	0
213 COATS & SUPPLIES	10,438	25	0	10,463	0	10,463	25
215 FED. FORFEITED	122	0	0	122	0	122	0
216 STATE L. E. TRUST	14,748	0	6,000	8,748	0	8,748	-6,000
218 YS CLIFTON	2,000	0	0	2,000	0	2,000	0
220 UTILITY ROUND UP	4,660	2,822	4,018	3,464	0	3,464	-1,196
224 AFFORDABLE	17,760	241,500	25,052	234,208	68,286	165,922	148,162
225 ONEOHIO OPIOID	3,826	300	0	4,126	0	4,126	300
301 POLICE VEHICLE	0	55,000	0	55,000	55,000	0	0
303 WATER CAPITAL	563,714	1,015,000	3,075	1,575,639	1,720,917	-145,279	-708,992
304 SEWER CAPITAL	82,295	0	22,292	60,003	9	59,995	-22,300
305 ELECTRIC CAPITAL	719,676	0	108,209	611,468	135,577	475,891	-243,786
306 PARKS &	63,755	0	14,250	49,505	11,512	37,993	-25,762
307 FACILITIES CAPITAL	74,198	0	26,145	48,053	13,700	34,353	-39,845
308 CAPITAL	37,052	80,000	0	117,052	5,500	111,552	74,500
601 ELECTRIC	1,985,816	2,430,179	998,434	3,417,560	3,931,499	-513,939	-2,499,754
610 WATER OPERATING	867,353	350,454	416,957	800,850	278,490	522,360	-344,993
620 SEWER	908,890	338,001	234,824	1,012,067	335,889	676,178	-232,712
630 SOLID WASTE	179,887	112,833	102,176	190,544	351,926	-161,383	-341,269
640 UTILITY OVER	24,859	14,747	380	39,226	520	38,705	13,846

Statement of Cash from Revenue and Expense

Village of Yellow Springs Fund Details March 2024

	Year Beginning Cash 2024	Actual Revenue 2024	Actual Expense 2024	Current Cash Balance 2024	YTD Encumbrance	Unencumbered Cash Balance 2024	Gain/Loss 2024
* Report Contains Filters							
650 STORM WATER	95,004	26,121	0	121,126	0	121,126	26,121
660 BROADBAND	25,795	11,539	0	37,334	0	37,334	11,539
901 PAYROLL FUND	29,377	2,107	0	31,484	0	31,484	2,107
902 WIDOWS FUND	1,812	1,500	0	3,312	0	3,312	1,500
903 POLICE PENSION	128,442	95,330	32,169	191,604	1	191,603	63,160
904 SECURITY DEPOSIT	9,612	0	0	9,612	0	9,612	0
905 PETTY CASH	400	0	0	400	0	400	0
906 MAYORS COURT	11,719	3,025	903	12,751	0	12,751	1,032
907 FLEXIBLE	500	0	500	0	0	0	-500
908 UNCLAIMED	9,426	0	0	9,426	0	9,426	0
909 UNCLAIMED	4,805	0	0	4,805	0	4,805	0
910 UNCLAIMED	1,607	0	0	1,607	0	1,607	0
Report Total :	11,402,453	7,231,319	4,828,234	13,804,449	7,921,130	5,883,318	-5,519,135

Beginning Cash balance of \$11,402,453 is increased to \$13,804,449 at 3/31/24. Overages in expenses related to Water Capital and Electric Operating Funds will be addressed in the next supplemental on 5.6.24. Solid Waste is showing currently negative unencumbered cash balance since the full year contract expense has been encumbered

Revenue Analysis by Fund

Village of Yellow Springs

The % collected revenue as of March 31 should be 25% or greater. The current rate is 46% overall.

Fund Details March 2024

	YTD Expected Revenue 2024	YTD Actual Revenue 2024	YTD Uncollected Balance 2024	Percent Collected 2024
<i>*Report Contains Filters</i>				
101 GENERAL FUND	4,342,532	1,628,077	2,714,455	37%
202 STREET	491,000	364,876	126,124	74%
203 STATE HIGHWAY	17,520	4,785	12,735	27%
204 PARKS &	585,800	423,662	162,138	72%
205 ECONOMIC	20,000	20,000	0	100%
208 MOTOR VEHICLE -	32,000	9,336	22,664	29%
210 MAYOR'S COURT	1,000	100	900	10%
213 COATS & SUPPLIES	1,000	25	975	3%
220 UTILITY ROUND UP	7,710	2,822	4,888	37%
224 AFFORDABLE	249,000	241,500	7,500	97%
225 ONEOHIO OPIOID	0	300	-300	0%
301 POLICE VEHICLE	55,000	55,000	0	100%
303 WATER CAPITAL	2,050,000	1,015,000	1,035,000	50%
308 CAPITAL	80,000	80,000	0	100%
601 ELECTRIC	4,518,900	2,430,179	2,088,721	54%
610 WATER OPERATING	1,227,000	350,454	876,546	29%
620 SEWER	1,302,000	338,001	963,999	26%
630 SOLID WASTE	401,000	112,833	288,167	28%
640 UTILITY OVER	0	14,747	-14,747	0%
650 STORMWATER	80,000	26,121	53,879	33%
660 BROADBAND	70,000	11,539	58,461	16%
901 PAYROLL FUND	0	2,107	-2,107	0%
902 WIDOWS FUND	1,500	1,500	0	100%
903 POLICE PENSION	125,000	95,330	29,670	76%
906 MAYORS COURT	7,000	3,025	3,975	43%
Report Total :	15,664,962	7,231,319	8,433,643	46%

Expense Analysis by Fund

Village of Yellow Springs

Fund Details March 2024

	YTD Appropriations 2024	YTD Actual Expense 2024	YTD Unexpended Appropriations 2024	YTD Percent Expensed To Appropriations 2024	YTD Encumbrances 2024	YTD Unencumbered Appropriations 2024	YTD Percent Unencumbered Appropriations 2024
* Report Contains Filters							

101	GENERAL FUND	5,634,862	2,619,857.41	3,015,005	46.49%	689,447	2,325,557	41.27%
202	STREET	808,372	104,503.30	703,869	12.93%	157,632	546,237	67.57%
203	STATE HIGHWAY	12,000	375.00	11,625	3.13%	4,425	7,200	60.00%
204	PARKS &	703,570	107,857.91	595,712	15.33%	160,057	435,656	61.92%
205	ECONOMIC	40,000	0.00	40,000	0.00%	0	40,000	100.00%
210	MAYOR'S COURT	1,000	257.68	742	25.77%	742	0	0.00%
213	COATS & SUPPLIES	4,000	0.00	4,000	0.00%	0	4,000	100.00%
216	STATE L. E. TRUST	6,000	6,000.00	0	100.00%	0	0	0.00%
220	UTILITY ROUND UP	16,050	4,017.62	12,032	25.03%	0	12,032	74.97%
224	AFFORDABLE	262,314	25,051.59	237,263	9.55%	68,286	168,976	64.42%
301	POLICE VEHICLE	55,000	0.00	55,000	0.00%	55,000	0	0.00%
303	WATER CAPITAL	2,960,817	3,075.21	2,957,742	0.10%	1,720,917	1,236,825	41.77%
304	SEWER CAPITAL	360,280	22,291.50	337,989	6.19%	9	337,980	93.81%
305	ELECTRIC CAPITAL	699,646	108,208.70	591,438	15.47%	135,577	455,861	65.16%
306	PARKS &	62,627	14,250.00	48,377	22.75%	11,512	36,865	58.86%
307	FACILITIES CAPITAL	122,945	26,145.00	96,800	21.27%	13,700	83,100	67.59%
308	CAPITAL	5,500	0.00	5,500	0.00%	5,500	0	0.00%
601	ELECTRIC	5,169,108	998,434.45	4,170,674	19.32%	3,931,499	239,175	4.63%
610	WATER OPERATING	1,857,747	416,957.21	1,440,790	22.44%	278,490	1,162,300	62.57%
620	SEWER	1,333,809	234,823.72	1,098,985	17.61%	335,889	763,096	57.21%
630	SOLID WASTE	464,907	102,175.60	362,731	21.98%	351,926	10,805	2.32%
640	UTILITY OVER	1,000	379.74	620	37.97%	520	100	9.99%
650	STORM WATER	15,900	0.00	15,900	0.00%	0	15,900	100.00%
660	BROADBAND	50,000	0.00	50,000	0.00%	0	50,000	100.00%
902	WIDOWS FUND	1,500	0.00	1,500	0.00%	0	1,500	100.00%

Expense Analysis by Fund
Village of Yellow Springs
Fund Details
March 2024

	YTD Appropriations 2024	YTD Actual Expense 2024	YTD Unexpended Appropriations 2024	YTD Percent Expended To Appropriations 2024	YTD Encumbrances 2024	YTD Unencumbered Appropriations 2024	YTD Percent Unencumbered Appropriations 2024
* Report Contains Filters							
904 SECURITY DEPOSIT	4,000	0.00	4,000	0.00%	0	4,000	100.00%
906 MAYORS COURT	8,000	903.00	7,097	11.29%	0	7,097	88.71%
907 FLEXIBLE	500	500.00	0	100.00%	0	0	0.00%
Report Total :	20,803,570	4,828,233.51	15,975,337	23.21%	7,921,130	8,054,206	38.72%

For best budget management, the total % expended should be 25% or less at March 31. Overall actual expense is at 23% with Encumbrances of 16% (total 39%)

Village of Yellow Springs Bank Report

Banks: INV to WBP

As Of: 1/1/2024 to 3/31/2024

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	\$6,345,177.62	\$29,689.51	\$87,308.97	\$0.00	\$0.00	\$0.00	\$6,432,486.59
RAYMOND JAMES INVESTMENT	\$1,831,570.74	\$7,386.49	\$11,838.69	\$0.00	\$0.00	\$0.00	\$1,843,409.43
U S BANK - GUARANTEE DEPOSITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MAYOR'S COURT	\$542.00	\$1,282.00	\$2,664.00	\$0.00	\$0.00	(\$1,632.00)	\$1,574.00
WesBanco GENERAL	\$3,224,762.58	\$2,614,057.46	\$5,119,889.02	\$542,400.88	\$2,668,614.57	(\$149,458.55)	\$5,526,578.48
WesBanco PAYROLL	\$0.00	\$244,085.03	\$829,995.59	\$272,093.89	\$981,086.14	\$151,090.55	\$0.00
Grand Total:	\$11,402,452.94	\$2,896,500.49	\$6,051,696.27	\$814,494.77	\$3,649,700.71	\$0.00	\$13,804,448.50

The cash balance increased at the end of Q1 2024 from \$11,402,453 to \$13,904,449. An increase of \$2,500,944 through 3/31 2024. **Interest income of \$152,906 was recognized for Q1 2024.**