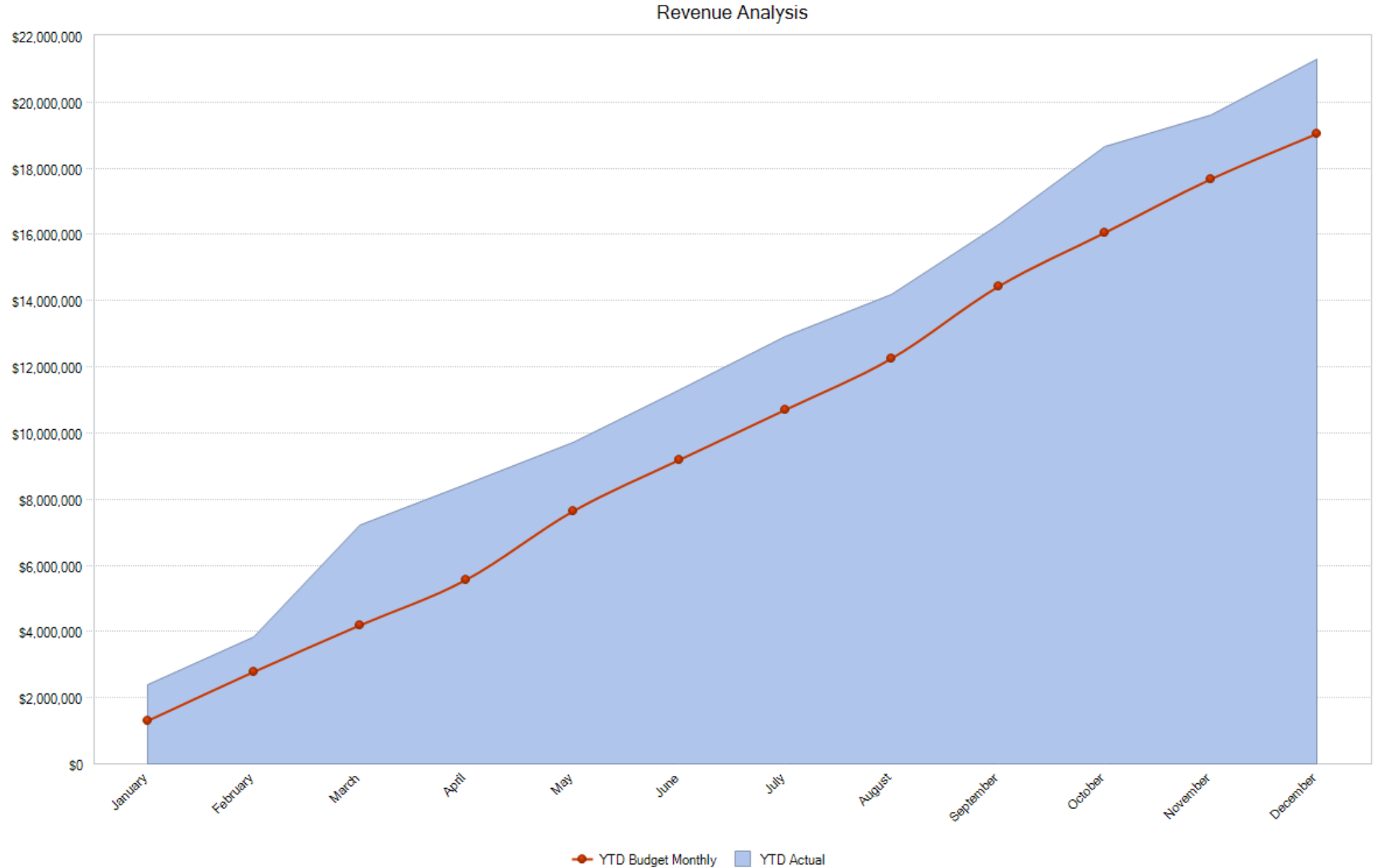


Village of Yellow Springs Year End 2024 Financial Summary Report

	YTD Budget Monthly	YTD Actual
January	\$1,305,414	\$2,392,064
February	\$2,783,327	\$3,851,661
March	\$4,174,991	\$7,231,319
April	\$5,566,654	\$8,457,881
May	\$7,649,151	\$9,722,762
June	\$9,178,981	\$11,286,084
July	\$10,708,811	\$12,930,776
August	\$12,238,641	\$14,193,243
September	\$14,443,471	\$16,290,628
October	\$16,048,302	\$18,672,457
November	\$17,653,132	\$19,619,693
December	\$19,048,462	\$21,297,004

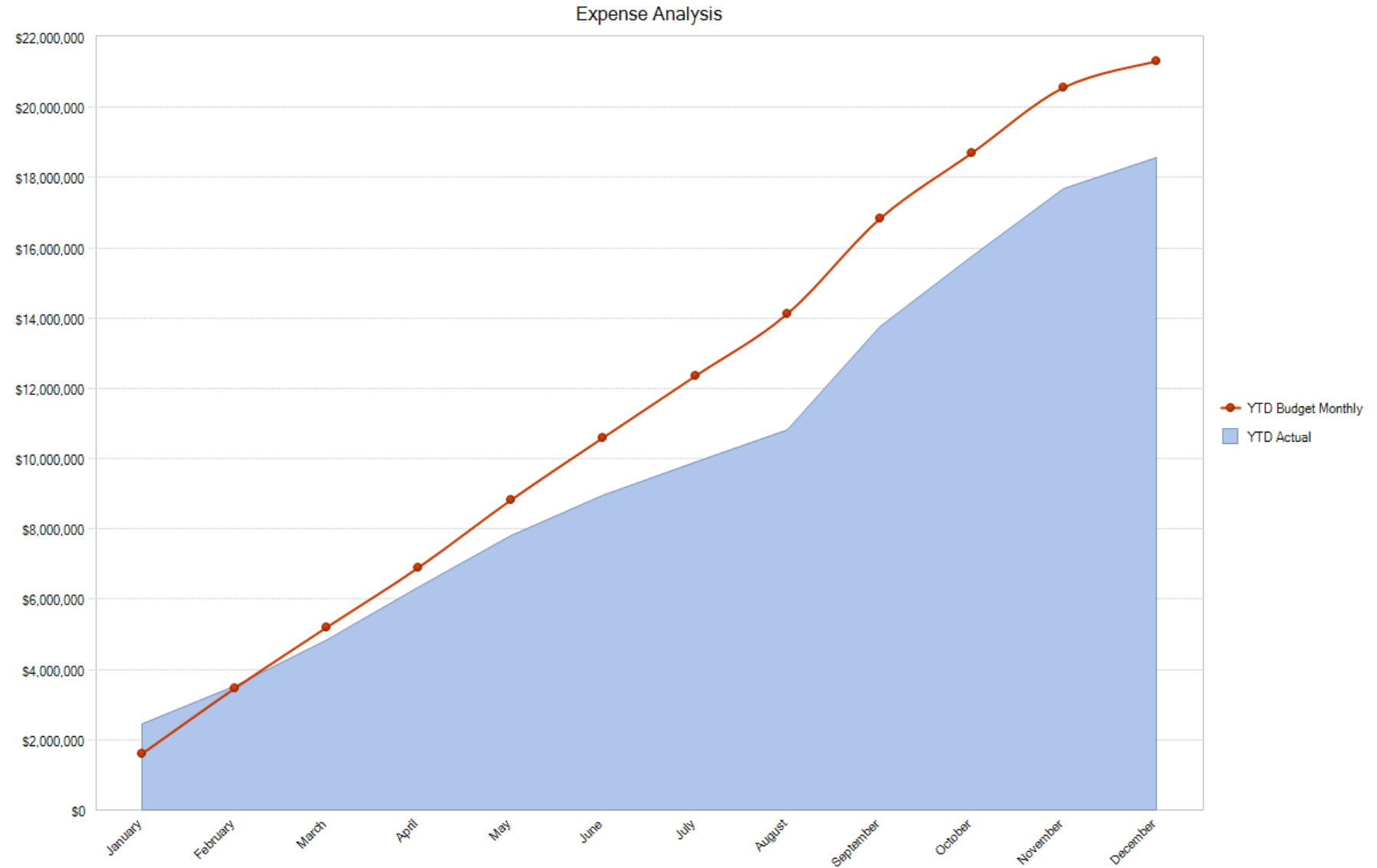
Revenue is ahead of budget by
\$2,248,542 for year end.



Village of Yellow Springs Year End 2024 Financial Summary Report

	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	\$6,902,840	\$6,341,755
May	\$8,818,999	\$7,802,555
June	\$10,582,799	\$8,962,887
July	\$12,346,283	\$9,899,865
August	\$14,110,038	\$10,819,156
September	\$16,826,706	\$13,775,615
October	\$18,685,763	\$15,751,618
November	\$20,553,162	\$17,682,803
December	\$21,318,445	\$18,571,440

**Actual expenses after
encumbrances are \$2,747,005.00
less than budgeted at year end.**



Statement of Cash from Revenue and Expense

Village of Yellow Springs

Fund Details

December 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	5,473,508	4,952,486	4,338,033	165,583	4,172,450	355,439
202 STREET MAINTENANCE/REPAIR FUND	691,375	546,768	648,139	590,004	49,963	540,041	-151,334
203 STATE HIGHWAY MAINTENANCE FUND	87,927	20,298	7,132	101,093	3,870	97,223	9,296
204 PARKS & RECREATION FUND	361,798	543,516	625,190	280,124	56,013	224,112	-137,686
205 ECONOMIC DEVELOPMENT FUND	101,151	20,000	0	121,151	0	121,151	20,000
207 GREEN SPACE FUND	210,950	0	0	210,950	0	210,950	0
208 MOTOR VEHICLE - PERMISSIVE TAX	241,107	40,108	0	281,216	0	281,216	40,108
210 MAYOR'S COURT COMPUTER FUND	364	1,026	687	703	313	390	26
212 LAW ENFORCEMENT AND EDUCATION	11,221	404	2,764	8,861	0	8,861	-2,360
213 COATS & SUPPLIES FUND	10,438	800	1,785	9,453	341	9,112	-1,326
215 FED. FORFEITED ASSETS	122	0	0	122	0	122	0
216 STATE L. E. TRUST FUND	14,748	0	6,000	8,748	0	8,748	-6,000
218 YS CLIFTON CONNECTOR TRAIL	2,000	0	0	2,000	0	2,000	0
220 UTILITY ROUND UP FUND	4,660	15,843	8,325	12,179	0	12,179	7,519
224 AFFORDABLE HOUSING	17,760	247,502	149,903	115,359	59,427	55,932	38,172
225 ONEOHIO OPIOID SETTLEMENT	3,826	7,356	0	11,182	0	11,182	7,356
301 POLICE VEHICLE REPLACEMENT	0	55,000	55,000	0	0	0	0
303 WATER CAPITAL IMPROVEMENT	563,714	3,002,185	2,285,405	1,280,494	293,896	986,598	422,884
304 SEWER CAPITAL IMPROVEMENT FUND	82,295	140,000	201,183	21,112	19,096	2,016	-80,279
305 ELECTRIC CAPITAL IMPROVEMENT	719,676	900,000	770,370	849,306	238,786	610,520	-109,156
306 PARKS & RECREATION CAPITAL	63,755	0	22,662	41,093	0	41,093	-22,662
307 FACILITIES CAPITAL IMPROVEMENT	74,198	80,000	106,449	47,749	5,189	42,560	-31,638
308 CAPITAL EQUIPMENT FUND	37,052	0	5,500	31,552	0	31,552	-5,500
601 ELECTRIC OPERATING FUND	1,985,816	6,434,801	5,384,592	3,036,025	899,170	2,136,855	151,039
610 WATER OPERATING FUND	867,353	1,549,569	1,667,864	749,058	84,572	664,486	-202,868
620 SEWER OPERATING FUND	908,890	1,448,624	1,071,710	1,285,803	95,379	1,190,425	281,535
630 SOLID WASTE OPERATING FUND	179,887	459,256	414,013	225,129	50,044	175,086	-4,801
640 UTILITY OVER PAYMENT FUND	24,859	29,444	0	54,303	0	54,303	29,444

Statement of Cash from Revenue and Expense

Village of Yellow Springs

Fund Details

December 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	105,853	0	200,858	0	200,858	105,853
660 BROADBAND	25,795	56,052	53,247	28,600	3,082	25,518	-277
901 PAYROLL FUND	29,377	-24,200	0	5,177	0	5,177	-24,200
902 WIDOWS FUND	1,812	1,500	850	2,463	650	1,812	0
903 POLICE PENSION FUND	128,442	121,363	125,385	124,421	0	124,421	-4,022
904 SECURITY DEPOSIT FUND	9,612	0	0	9,612	0	9,612	0
905 PETTY CASH	400	0	0	400	0	400	0
906 MAYORS COURT FUND	11,719	20,377	4,299	26,707	0	26,707	14,988
907 FLEXIBLE SPENDING PLAN FUND	500	0	500	0	0	0	-500
908 UNCLAIMED MONEY - S01	9,426	50	0	9,476	0	9,476	50
909 UNCLAIMED MONEY - GD DO NOT USE	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 :	11,402,453	21,297,004	18,571,440	14,126,926	2,025,372	12,101,554	699,101

Beginning Cash balance of \$11,402,453 is increased to \$14,126,926 as of 12/31/24. Encumbrances for future expenses of \$2,025,372 reduce the expected cash balance to \$12,101,554. Showing a gain of \$699,101 cash balance as of 12/31/2024.

Revenue Analysis by Fund

Village of Yellow Springs

Fund Details

December 2024

The % of collected revenue as of December 31st should be 100% or greater. The current rate is 112% overall.

	YTD Expected Revenue 2024	YTD Actual Revenue 2024	YTD Uncollected Balance 2024	Percent Collected 2024
* Report Contains Filters				
101 GENERAL FUND	4,342,532	5,473,508	-1,130,976	126%
202 STREET MAINTENANCE/REPAIR FUND	491,000	546,768	-55,768	111%
203 STATE HIGHWAY MAINTENANCE FUND	17,520	20,298	-2,778	116%
204 PARKS & RECREATION FUND	585,800	543,516	42,284	93%
205 ECONOMIC DEVELOPMENT FUND	20,000	20,000	0	100%
208 MOTOR VEHICLE - PERMISSIVE TAX	32,000	40,108	-8,108	125%
210 MAYOR'S COURT COMPUTER FUND	1,000	1,026	-26	103%
212 LAW ENFORCEMENT AND EDUCATION	0	404	-404	0%
213 COATS & SUPPLIES FUND	1,000	800	200	80%
220 UTILITY ROUND UP FUND	7,710	15,843	-8,133	205%
224 AFFORDABLE HOUSING	249,000	247,502	1,498	99%
225 ONEOHIO OPIOID SETTLEMENT	0	7,356	-7,356	0%
301 POLICE VEHICLE REPLACEMENT	55,000	55,000	0	100%
303 WATER CAPITAL IMPROVEMENT	2,855,500	3,002,185	-146,685	105%
304 SEWER CAPITAL IMPROVEMENT FUND	140,000	140,000	0	100%
305 ELECTRIC CAPITAL IMPROVEMENT FUND	900,000	900,000	0	100%
307 FACILITIES CAPITAL IMPROVEMENT FUND	80,000	80,000	0	100%
601 ELECTRIC OPERATING FUND	5,706,900	6,434,801	-727,901	113%
610 WATER OPERATING FUND	1,577,000	1,549,569	27,431	98%
620 SEWER OPERATING FUND	1,302,000	1,448,624	-146,624	111%
630 SOLID WASTE OPERATING FUND	401,000	459,256	-58,256	115%
640 UTILITY OVER PAYMENT FUND	0	29,444	-29,444	0%
650 STORM WATER	80,000	105,853	-25,853	132%
660 BROADBAND	70,000	56,052	13,948	80%
901 PAYROLL FUND	0	-24,200	24,200	0%
902 WIDOWS FUND	1,500	1,500	0	100%
903 POLICE PENSION FUND	125,000	121,363	3,637	97%
906 MAYORS COURT FUND	7,000	20,377	-13,377	291%
908 UNCLAIMED MONEY - S01	0	50	-50	0%
Report Total :	19,048,462	21,297,004	-2,248,542	112%

Expense Analysis by Fund

Village of Yellow Springs

Fund Details

December 2024

	YTD Appropriations 2024	YTD Actual Expense 2024	YTD Unexpensed 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	5,733,244.60	4,952,486.19	780,758.41	86.38%	165,583.44	615,174.97	10.73%
202 STREET	796,754.00	648,138.71	148,615.29	81.35%	49,963.07	98,652.22	12.38%
203 STATE HIGHWAY	12,000.00	7,131.88	4,868.12	59.43%	3,870.00	998.12	8.32%
204 PARKS & RECREATION FUND	770,817.96	625,190.02	145,627.94	81.11%	56,012.59	89,615.35	11.63%
205 ECONOMIC DEVELOPMENT	40,000.00	0.00	40,000.00	0.00%	0.00	40,000.00	100.00%
210 MAYOR'S COURT COMPUTER	1,000.00	687.13	312.87	68.71%	312.87	0.00	0.00%
212 LAW ENFORCEMENT AND	5,000.00	2,763.64	2,236.36	55.27%	0.00	2,236.36	44.73%
213 COATS & SUPPLIES FUND	4,000.00	1,785.33	2,214.67	44.63%	340.79	1,873.88	46.85%
216 STATE L. E. TRUST FUND	6,000.00	6,000.00	0.00	100.00%	0.00	0.00	0.00%
220 UTILITY ROUND UP FUND	12,370.00	8,324.76	4,045.24	67.30%	0.00	4,045.24	32.70%
224 AFFORDABLE HOUSING	261,184.00	149,902.66	111,281.34	57.39%	59,426.74	51,854.60	19.85%
301 POLICE VEHICLE	55,000.00	55,000.00	0.00	100.00%	0.00	0.00	0.00%
303 WATER CAPITAL	2,960,051.21	2,266,591.32	693,459.89	76.57%	312,709.83	380,750.06	12.86%
304 SEWER CAPITAL	220,280.00	201,183.11	19,096.89	91.33%	19,095.52	1.37	0.00%
305 ELECTRIC CAPITAL	1,097,646.39	647,095.44	450,550.95	58.95%	52,210.59	398,340.36	36.29%
306 PARKS & RECREATION	36,865.00	22,662.00	14,203.00	61.47%	0.00	14,203.00	38.53%
307 FACILITIES CAPITAL	122,945.00	75,672.94	47,272.06	61.55%	35,965.00	11,307.06	9.20%
308 CAPITAL EQUIPMENT FUND	5,500.00	5,500.00	0.00	100.00%	0.00	0.00	0.00%
601 ELECTRIC OPERATING FUND	6,299,311.51	5,260,547.29	1,038,764.22	83.51%	929,568.92	109,195.30	1.73%
610 WATER OPERATING FUND	1,898,218.00	1,667,864.32	230,353.68	87.86%	84,572.20	145,781.48	7.68%
620 SEWER OPERATING FUND	1,287,389.00	1,071,710.12	215,678.88	83.25%	95,378.53	120,300.35	9.34%
630 SOLID WASTE OPERATING	464,906.59	376,208.98	88,697.61	80.92%	86,605.92	2,091.69	0.45%

**Expense Analysis by Fund
Village of Yellow Springs
Fund Details
December 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							
650 STORMWATER	16,900.00	0.00	16,900.00	0.00%	0.00	16,900.00	100.00%
660 BROADBAND	65,000.00	53,247.45	11,752.55	81.92%	3,081.50	8,671.05	13.34%
902 WIDOWS FUND	1,500.00	849.60	650.40	56.64%	650.40	0.00	0.00%
903 POLICE PENSION FUND	142,114.12	125,384.58	16,729.54	88.23%	0.00	16,729.54	11.77%
904 SECURITY DEPOSIT FUND	4,000.00	0.00	4,000.00	0.00%	0.00	4,000.00	100.00%
906 MAYORS COURT FUND	8,000.00	4,299.00	3,701.00	53.74%	0.00	3,701.00	46.26%
907 FLEXIBLE SPENDING PLAN	500.00	500.00	0.00	100.00%	0.00	0.00	0.00%
Report Total :	21,318,444.68	18,571,440.08	2,747,004.60	87.11%	2,025,372.12	721,632.48	3.39%

The overall actual expense as of December 31 was 87% and unencumbered appropriations of 3%. This allows for efficiency for operations while providing accountability of the budget.

Village of Yellow Springs Bank Report

Banks: INV to WBP

As Of: 1/1/2024 to 12/31/2024

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	\$23,551.55	\$342,166.63	\$0.00	\$0.00	(\$1,500,000.00)	\$5,187,344.25
RAYMOND JAMES INVESTMENT	\$1,831,570.74	(\$5,447.52)	\$66,477.87	\$0.00	\$0.00	\$1,500,000.00	\$3,398,048.61
U S BANK - GUARANTEE DEPOSITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MAYOR'S COURT	\$542.00	\$1,857.00	\$16,620.00	\$0.00	\$0.00	(\$14,834.00)	\$2,328.00
WesBanco GENERAL	\$3,224,762.58	\$1,662,023.77	\$17,531,869.86	\$838,489.07	\$14,569,167.53	(\$307,775.31)	\$5,879,689.60
WesBanco PAYROLL	\$0.00	\$277,109.77	\$3,220,223.10	\$331,932.27	\$3,883,716.48	\$322,609.31	(\$340,884.07)
Grand Total:	\$11,402,452.94	\$1,959,094.57	\$21,177,357.46	\$1,170,421.34	\$18,452,884.01	\$0.00	\$14,126,926.39

The cash balance increased at the end of Q4 2024 from the beginning of the year amount of \$11,402,453 to \$14,126,926. A total increase of \$2,724,473 for 2024. Total interest income for the 2024 year is \$690,618.

Village of Yellow Springs Statement of Cash from Revenue and Expense

From: 1/1/2024 to 12/31/2024

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	\$4,660.25	\$15,843.47	\$8,324.76	\$12,178.96	\$0.00	\$12,178.96	
Grand Total:		\$4,660.25	\$15,843.47	\$8,324.76	\$12,178.96	\$0.00	\$12,178.96	

Through December 31, 2024 the Utility Round Up fund has earned \$15,843.47 and spent \$8,324.76 bringing the ending balance to \$12,178.96.