

*Village of
Williamsport,
Pickaway County,
Ohio*

Regulatory
Annual Financial
Report

December 31, 2020

Village of Williamsport, Ohio
Pickaway County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 - Reporting Entity

The Village of Williamsport, Pickaway County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly elected six-member Council directs the Village. The Village provides gas, water and sewer utilities and park operations. The Village contracts with the Pickaway County Sheriff's department to provide security of persons and property. The Village contracts with the Williamsport/Deercreek Emergency Squad for emergency services and the Southwest Fire District for fire protection services. Village voters approved a 2.5 mill levy in 2017 to fund emergency services through the year 2021. The Village appropriates EMS Fund money to support a volunteer EMS department

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all proprietary fund types which are all organized on a fund type basis.

Fund Accounting

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds.

Street Construction Maintenance and Repair - The Street Construction Maintenance And Repair Fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.

State Highway Fund - The State Highway Fund accounts for and reports the portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of state highways within the Village.

Permissive Motor Vehicle License Fund - The Permissive Motor Vehicle Fund accounts for and reports the portion of the motor vehicle license fees restricted for construction, maintenance, and repair of streets within the Village.

EMT Fund- the EMT Fund receives monies from four voted levies for the operation and maintenance of the Williamsport/Deercreek Emergency Squad.

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Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village had the following significant capital project funds:

OPWC Grant Construction Fund – The OPWC fund accounts for and reports the proceeds from the Ohio Public Works Commission for grant projects within the Village. Proceeds are restricted to OPWC approved grants for construction and repair projects for street, storm sewers, water or sanitary sewer.

Enterprise Funds These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Funds

Water Fund- The water fund accounts for the provision of water treatment and distribution to the residents and commercial users located within the Village.

Sewer Fund- The sewer fund accounts for the provision of sanitary sewer services to the residents and commercial users within the Village.

Gas Fund- The gas fund accounts for the provision of natural gas to the residents and commercial users within the Village.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Appropriations- Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund or object of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year-end.

Estimated Resources- Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

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Encumbrances- The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are carried over, and need not be re-appropriated.

A summary of 2020 budgetary activity appears in Note 3.

Capital Assets

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Village and the nonexpendable portion of the corpus in permanent funds.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year-end.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned

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amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 10

Note 3 - Budgetary Activity

Budgetary activity for the year ending December 31, 2020 follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$132,185	\$140,764	\$8,579
Special Revenue	189,953	186,707	(3,246)
Debt Service			0
Capital Projects	85,475	85,475	0
Enterprise	726,614	748,021	21,407
Internal Service			0
Permanent			0
Trust			0
Total	\$1,134,227	\$1,160,967	\$26,740

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$172,071	\$120,853	\$51,218
Special Revenue	240,090	62,556	177,534
Debt Service			0
Capital Projects	85,475	85,475	0
Enterprise	1,046,181	734,693	311,488
Internal Service			0
Permanent			0
Custodial			0
Total	\$1,543,818	\$1,003,578	\$540,240

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Note 4 – Deposits and Investments

The Village maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2020
Demand Deposits	\$1,140,331
Total deposits	1,140,331
Total investments	0
Total deposits and investments	\$1,140,331

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Village.

The Village’s deposits are collateralized by the financial institution’s public entity deposit pool. The financial institution is a member of OPCS as of December 31, 2020.

Note 5 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due February. The second half payment is due the following July.

Public utilities are also taxed on personal and real property located within the Village.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

Income Taxes

The Village levies a municipal income tax of .5 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village. The Village contracts with the Regional Income Tax Agency for the implementation and administration of the municipal income tax.

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Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

Note 6 - Risk Management

Workers' Compensation coverage is provided by the State of Ohio. The Village pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Five employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10%, of their gross salaries and the Village contributed an amount equaling 14%, of participants' gross salaries. The Village has paid all contributions required through December 31, 2020.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS – Local</i>	<i>2012-2020</i>	<i>10%</i>	<i>14%</i>

Social Security

Several Village employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2020.

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Note 8 - Postemployment Benefits

OPERS offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2020

Note 9 – Debt

Debt outstanding at December 31, 2020 was as follows:

	Principal	Interest Rate
OPWC CQ27H	\$11,251	0.00%
OPWC CQ44U	\$4,602	0.00%
OPWC CQ46R	3,948	0.00%
OPWC CQ15S	44,862	0.00%
OWDA Loan 2136	34,144	5.66%
OWDA Loan 2135	357,579	6.11%
Total	\$456,387	

- In fiscal year 2002, the Village was awarded the OWDA loan 2136 for sewer system improvements and the OWDA Loan 2135 for water system improvements. Debt payments are paid from Enterprise Funds.
- In fiscal year 2005, the Village was awarded an OPWC Loan CQ27H for the improvement of the sewer system sand bed. . Debt payments are paid from Enterprise Funds.
- In fiscal year 2018, the Village was awarded OPWC Loan CQ44U for the Main Street paving improvements. Debt payments are paid from street construction and general operating funds.
- In fiscal year 2015, the Village was awarded OPWC Loan CQ46R for the Water Meter Improvement project. . Debt payments are paid from Enterprise Funds.
- In fiscal year 2016, the Village was awarded OPWC Loan CQ15S for the WWTP upgrades. Debt payments are paid from enterprise funds.

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Amortization

Amortization of the above debt, including interest, is scheduled as follows:

Year Ending December 31:	OPWC Loan	OWDA Loan	
2021	4,325	106,570	
2022	4,325	108,529	
2023	4,325	110,608	
2024	4,325	7,981	
2025	4,325		
2026-2046	38,714		
Total	<u>\$60,339</u>	<u>\$333,688</u>	<u>\$0</u>

Note 10 – Fund Balances

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies, which cannot be spent for five years, and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year-end, the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Total
Nonspendable:						\$0
Unclaimed Monies	\$0					0
Corpus						0
Outstanding Encumbrances	4,159	6,597	0	0	1,731	12,487

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects fund are restricted committed or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed and assigned amounts in the special revenue, enterprise, debt service, capital projects and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 11– Change in Accounting Principles

For 2020, the Village has made changes to their cash basis-reporting model. These changes include

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modifications to the definition of fiduciary funds, adding a separate Combined Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis) -- All Fiduciary Fund Types, and removing the fund balance classifications from the Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types.

The effect of this change resulted in no change to the beginning cash balance in the Special Revenue, and in the Fiduciary Fund Type.

Note 23 – COVID-12

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village. The Village's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Village's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the Village received CARES Act funding. This funding is reflected as general government expenditures in the Coronavirus Relief Special Revenue Fund on the accompanying financial statements. On December 27, 2020, President Trump signed the Consolidated Appropriation Act 2021 extending the period for use of the CARES Act funding until December 31, 2021.

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
 For the Year Ended December 31, 2020

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>
Cash Receipts			\$0	\$0	\$0
Property and Other Taxes	\$33,809	\$32,832	0	0	0
Municipal Income Tax	63,941	0	0	84,175	0
Intergovernmental	35,557	152,724	0	0	0
Special Assessments	0	0	0	0	0
Charges for Services	75	0	0	0	0
Fines, Licenses and Permits	1,046	0	0	0	0
Earnings on Investments	2,796	758	0	0	0
Miscellaneous	3,542	394	0	0	0
<i>Total Cash Receipts</i>	<u>140,766</u>	<u>186,708</u>	<u>0</u>	<u>84,175</u>	<u>0</u>
Cash Disbursements					
Current:			0	0	0
Security of Persons & Property	12,072	32,727	0	0	0
Public Health Services	3,142	0	0	0	0
Leisure Time Activities	32,282	0	0	0	0
Community Environment	419	0	0	0	0
Basic Utility Services	31,922	0	0	0	0
Transportation	0	11,342	0	0	0
General Government	32,925	9,819	0	85,475	0
Capital Outlay	3,153	1,800	0	0	0
Debt Service:			0	0	0
Principal Retirement	0	271	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>115,915</u>	<u>55,959</u>	<u>0</u>	<u>85,475</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>24,851</u>	<u>130,749</u>	<u>0</u>	<u>(1,300)</u>	<u>0</u>
Other Financing Receipts (Disbursements)					
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
 For the Year Ended December 31, 2020

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	1,300	0
Transfers Out	(782)	0	0	0	0
Advances In	50,000	0	0	0	0
Advances Out	(50,000)	0	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(782)</u>	<u>0</u>	<u>0</u>	<u>1,300</u>	<u>0</u>
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>24,069</u>	<u>130,749</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>158,884</u>	<u>241,967</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$182,953</u></u>	<u><u>\$372,716</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Governmental Fund Types

For the Year Ended December 31, 2020

**Totals
(Memorandum
Only)**

Cash Receipts

Property and Other Taxes	\$66,641
Municipal Income Tax	63,941
Intergovernmental	272,456
Special Assessments	0
Charges for Services	75
Fines, Licenses and Permits	1,046
Earnings on Investments	3,554
Miscellaneous	3,936
<i>Total Cash Receipts</i>	<u>411,649</u>

Cash Disbursements

Current:

Security of Persons & Property	44,799
Public Health Services	3,142
Leisure Time Activities	32,282
Community Environment	419
Basic Utility Services	31,922
Transportation	11,342
General Government	42,744
Capital Outlay	90,428
Debt Service:	
Principal Retirement	271
Payment of Capital Appreciation Bond Accretion	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	<u>257,349</u>

Excess of Receipts Over (Under) Disbursements

154,300

Other Financing Receipts (Disbursements)

Sale of Bonds	0
Sale of Refunding Bonds	0
Sale of Notes	0
Loans Issued	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types**

For the Year Ended December 31, 2020

	Totals (Memorandum Only)
Sale of Capital Assets	0
Transfers In	1,300
Transfers Out	(782)
Advances In	50,000
Advances Out	(50,000)
Other Financing Sources	0
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>518</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>154,818</u>
<i>Fund Cash Balances, January 1</i>	<u>400,851</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$555,669</u></u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2020

	STREET CONST. MAINT.REP.	STATE HIGHWAY	OPWC STREET PAVING	OPWC WATER METER
Cash Receipts				
Property and Other Taxes	\$0	\$0	\$0	\$0
Municipal Income Tax	0	0	0	0
Intergovernmental	59,051	4,740	0	0
Special Assessments	0	0	0	0
Charges for Services	0	0	0	0
Fines, Licenses and Permits	0	0	0	0
Earnings on Investments	561	97	0	0
Miscellaneous	394	0	0	0
<i>Total Cash Receipts</i>	<u>60,006</u>	<u>4,837</u>	<u>0</u>	<u>0</u>
Cash Disbursements				
Current:				
Security of Persons & Property	307	0	0	0
Public Health Services	0	0	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Basic Utility Services	0	0	0	0
Transportation	10,991	351	0	0
General Government	0	0	0	0
Capital Outlay	1,800	0	0	0
Debt Service:				
Principal Retirement	271	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Cash Disbursements</i>	<u>13,369</u>	<u>351</u>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>46,637</u>	<u>4,486</u>	<u>0</u>	<u>0</u>
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2020

	STREET CONST. MAINT.REP.	STATE HIGHWAY	OPWC STREET PAVING	OPWC WATER METER
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>46,637</u>	<u>4,486</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>134,042</u>	<u>24,497</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$180,679</u></u>	<u><u>\$28,983</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2020

	OPWC Sanitary Sewer	PERMISSIVE MOTOR VEH LICENSE	CORONA VIRUS RELIEF	FIRE FUND
Cash Receipts				
Property and Other Taxes	\$0	\$2,539	\$0	\$0
Municipal Income Tax	0	0	0	0
Intergovernmental	0	0	84,389	0
Special Assessments	0	0	0	0
Charges for Services	0	0	0	0
Fines, Licenses and Permits	0	0	0	0
Earnings on Investments	0	67	33	0
Miscellaneous	0	0	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>2,606</u>	<u>84,422</u>	<u>0</u>
Cash Disbursements				
Current:				
Security of Persons & Property	0	0	0	0
Public Health Services	0	0	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Basic Utility Services	0	0	0	0
Transportation	0	0	0	0
General Government	0	0	9,819	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>0</u>	<u>9,819</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>2,606</u>	<u>74,603</u>	<u>0</u>
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2020

	OPWC Sanitary Sewer	PERMISSIVE MOTOR VEH LICENSE	CORONA VIRUS RELIEF	FIRE FUND
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>2,606</u>	<u>74,603</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>16,673</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$19,279</u></u>	<u><u>\$74,603</u></u>	<u><u>\$0</u></u>

VILLAGE OF WILLIAMSPORT, PICKAWAY COUNTY

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

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All Special Revenue Funds

For the Year Ended December 31, 2020

	JOINT FIRE	EMT FUND	SPECIAL REVENUE TOTAL
Cash Receipts			
Property and Other Taxes	\$0	\$30,293	\$32,832
Municipal Income Tax	0	0	0
Intergovernmental	0	4,544	152,724
Special Assessments	0	0	0
Charges for Services	0	0	0
Fines, Licenses and Permits	0	0	0
Earnings on Investments	0	0	758
Miscellaneous	0	0	394
<i>Total Cash Receipts</i>	<u>0</u>	<u>34,837</u>	<u>186,708</u>
Cash Disbursements			
Current:			
Security of Persons & Property	0	32,420	32,727
Public Health Services	0	0	0
Leisure Time Activities	0	0	0
Community Environment	0	0	0
Basic Utility Services	0	0	0
Transportation	0	0	11,342
General Government	0	0	9,819
Capital Outlay	0	0	1,800
Debt Service:			
Principal Retirement	0	0	271
Payment of Capital Appreciation Bond Accretion	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>32,420</u>	<u>55,959</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>2,417</u>	<u>130,749</u>
Other Financing Receipts (Disbursements)			
Sale of Bonds	0	0	0
Sale of Refunding Bonds	0	0	0
Sale of Notes	0	0	0
Loans Issued	0	0	0
Other Debt Proceeds	0	0	0
Premium and Accrued Interest on Debt	0	0	0
Discount on Debt	0	0	0

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2020

	JOINT FIRE	EMT FUND	SPECIAL REVENUE TOTAL
Payment to Refunded Bond Escrow Agent	0	0	0
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>2,417</u>	<u>130,749</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>66,755</u>	<u>241,967</u>
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$69,172</u>	<u>\$372,716</u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Capital Projects Funds

For the Year Ended December 31, 2020

	OPWC Grant Constructi	CAPITAL PROJECTS TOTAL
Cash Receipts		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	0	0
Intergovernmental	84,175	84,175
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	84,175	84,175
Cash Disbursements		
Current:		
Security of Persons & Property	0	0
Public Health Services	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	85,475	85,475
Debt Service:		
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	85,475	85,475
<i>Excess of Receipts Over (Under) Disbursements</i>	(1,300)	(1,300)
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

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All Capital Projects Funds

For the Year Ended December 31, 2020

	OPWC Grant Constructi	CAPITAL PROJECTS TOTAL
Payment to Refunded Bond Escrow Agent	0	0
Sale of Capital Assets	0	0
Transfers In	1,300	1,300
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>1,300</u>	<u>1,300</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Proprietary Fund Types**

For the Year Ended December 31, 2020

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
Operating Cash Receipts			
Charges for Services	\$642,088	\$0	\$642,088
Fines, Licenses and Permits	0	0	0
Miscellaneous	0	0	0
<i>Total Operating Cash Receipts</i>	<u>642,088</u>	<u>0</u>	<u>642,088</u>
Operating Cash Disbursements			
Personal Services	52,658	0	52,658
Fringe Benefits	9,138	0	9,138
Contractual Services	355,419	0	355,419
Supplies and Materials	41,196	0	41,196
Claims	0	0	0
Other	2,060	0	2,060
<i>Total Operating Cash Disbursements</i>	<u>460,471</u>	<u>0</u>	<u>460,471</u>
<i>Operating Income (Loss)</i>	<u>181,617</u>	<u>0</u>	<u>181,617</u>
Non-Operating Receipts (Disbursements)			
Property and Other Local Taxes	0	0	0
Intergovernmental	4,125	0	4,125
Special Assessments	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0
Sale of Bonds	0	0	0
Sale of Refunding Bonds	0	0	0
Sale of Notes	0	0	0
Loans Issued	0	0	0
Other Debt Proceeds	0	0	0
Premium and Accrued Interest on Debt	0	0	0
Sale of Fixed Assets	0	0	0
Miscellaneous Receipts	6,595	0	6,595
Capital Outlay	(70,146)	0	(70,146)
Excise Tax Payment - Electric	0	0	0
Principal Retirement	(90,742)	0	(90,742)
Payment of Capital Appreciation Bond Accretion	0	0	0
Interest and Other Fiscal Charges	(15,873)	0	(15,873)
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Other Financing Sources	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Proprietary Fund Types**

For the Year Ended December 31, 2020

	Enterprise	Internal Service	Totals (Memorandum Only)
Other Financing Uses	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(166,041)</u>	<u>0</u>	<u>(166,041)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	15,576	0	15,576
Capital Contributions	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
Transfers In	95,214	0	95,214
Transfers Out	(95,732)	0	(95,732)
Advances In	50,000	0	50,000
Advances Out	(50,000)	0	(50,000)
<i>Net Change in Fund Cash Balance</i>	<u>15,058</u>	<u>0</u>	<u>15,058</u>
<i>Fund Cash Balances, January 1</i>	<u>569,594</u>	<u>0</u>	<u>569,594</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$584,652</u></u>	<u><u>\$0</u></u>	<u><u>\$584,652</u></u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Enterprise Funds

For the Year Ended December 31, 2020

	<u>WATER OPERATING</u>	<u>SEWER OPERATING</u>	<u>GAS OPERATING</u>	<u>WATER DEBT REDUCTION</u>
Operating Cash Receipts				
Charges for Services	\$244,698	\$178,290	\$210,282	\$0
Fines, Licenses and Permits	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Operating Cash Receipts</i>	<u>244,698</u>	<u>178,290</u>	<u>210,282</u>	<u>0</u>
Operating Cash Disbursements				
Personal Services	22,386	12,282	17,990	0
Fringe Benefits	3,790	2,218	3,130	0
Contractual Services	79,686	72,629	203,104	0
Supplies and Materials	10,407	26,230	4,559	0
Claims	0	0	0	0
Other	0	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>116,269</u>	<u>113,359</u>	<u>228,783</u>	<u>0</u>
<i>Operating Income (Loss)</i>	<u>128,429</u>	<u>64,931</u>	<u>(18,501)</u>	<u>0</u>
Non-Operating Receipts (Disbursements)				
Property and Other Local Taxes	0	0	0	0
Intergovernmental	4,125	0	0	0
Special Assessments	0	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0	0
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Miscellaneous Receipts	1,909	1,809	2,677	0
Capital Outlay	(25,669)	(28,911)	(15,566)	0
Excise Tax Payment - Electric	0	0	0	0
Principal Retirement	(123)	(1,768)	0	(80,720)
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Interest and Other Fiscal Charges	0	0	0	(14,494)
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Other Financing Sources	0	0	0	0

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Enterprise Funds

For the Year Ended December 31, 2020

	WATER OPERATING	SEWER OPERATING	GAS OPERATING	WATER DEBT REDUCTION
Other Financing Uses	0	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(19,758)</u>	<u>(28,870)</u>	<u>(12,889)</u>	<u>(95,214)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	108,671	36,061	(31,390)	(95,214)
Capital Contributions	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Transfers In	0	0	0	95,214
Transfers Out	(95,214)	(518)	0	0
Advances In	50,000	0	0	0
Advances Out	(50,000)	0	0	0
<i>Net Change in Fund Cash Balance</i>	<u>13,457</u>	<u>35,543</u>	<u>(31,390)</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	36,657	176,517	320,070	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$50,114</u></u>	<u><u>\$212,060</u></u>	<u><u>\$288,680</u></u>	<u><u>\$0</u></u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Enterprise Funds

For the Year Ended December 31, 2020

	SEWAGE BOND & INTEREST	WATER BOND	SEWAGE RESERVE	WATER DEPOSIT FUND
Operating Cash Receipts				
Charges for Services	\$0	\$0	\$0	\$1,425
Fines, Licenses and Permits	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Operating Cash Receipts</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,425</u>
Operating Cash Disbursements				
Personal Services	0	0	0	0
Fringe Benefits	0	0	0	0
Contractual Services	0	0	0	0
Supplies and Materials	0	0	0	0
Claims	0	0	0	0
Other	0	0	0	300
<i>Total Operating Cash Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>300</u>
<i>Operating Income (Loss)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,125</u>
Non-Operating Receipts (Disbursements)				
Property and Other Local Taxes	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0	0
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Miscellaneous Receipts	0	0	0	0
Capital Outlay	0	0	0	0
Excise Tax Payment - Electric	0	0	0	0
Principal Retirement	0	(1,973)	(6,158)	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Interest and Other Fiscal Charges	0	0	(1,379)	0
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Other Financing Sources	0	0	0	0

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Enterprise Funds

For the Year Ended December 31, 2020

	SEWAGE BOND & INTEREST	WATER BOND	SEWAGE RESERVE	WATER DEPOSIT FUND
Other Financing Uses	0	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>0</u>	<u>(1,973)</u>	<u>(7,537)</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	0	(1,973)	(7,537)	1,125
Capital Contributions	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
<i>Net Change in Fund Cash Balance</i>	<u>0</u>	<u>(1,973)</u>	<u>(7,537)</u>	<u>1,125</u>
<i>Fund Cash Balances, January 1</i>	0	1,973	18,361	3,113
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>	<u>\$10,824</u>	<u>\$4,238</u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Enterprise Funds

For the Year Ended December 31, 2020

	SEWAGE DEPOSIT FUND	GAS DEPOSIT FUND	ENTERPRISE TOTAL
Operating Cash Receipts			
Charges for Services	\$1,500	\$5,893	\$642,088
Fines, Licenses and Permits	0	0	0
Miscellaneous	0	0	0
<i>Total Operating Cash Receipts</i>	<u>1,500</u>	<u>5,893</u>	<u>642,088</u>
Operating Cash Disbursements			
Personal Services	0	0	52,658
Fringe Benefits	0	0	9,138
Contractual Services	0	0	355,419
Supplies and Materials	0	0	41,196
Claims	0	0	0
Other	400	1,360	2,060
<i>Total Operating Cash Disbursements</i>	<u>400</u>	<u>1,360</u>	<u>460,471</u>
<i>Operating Income (Loss)</i>	<u>1,100</u>	<u>4,533</u>	<u>181,617</u>
Non-Operating Receipts (Disbursements)			
Property and Other Local Taxes	0	0	0
Intergovernmental	0	0	4,125
Special Assessments	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0
Sale of Bonds	0	0	0
Sale of Refunding Bonds	0	0	0
Sale of Notes	0	0	0
Loans Issued	0	0	0
Other Debt Proceeds	0	0	0
Premium and Accrued Interest on Debt	0	0	0
Sale of Fixed Assets	0	0	0
Miscellaneous Receipts	40	160	6,595
Capital Outlay	0	0	(70,146)
Excise Tax Payment - Electric	0	0	0
Principal Retirement	0	0	(90,742)
Payment of Capital Appreciation Bond Accretion	0	0	0
Interest and Other Fiscal Charges	0	0	(15,873)
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Other Financing Sources	0	0	0

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

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All Enterprise Funds

For the Year Ended December 31, 2020

	SEWAGE DEPOSIT FUND	GAS DEPOSIT FUND	ENTERPRISE TOTAL
Other Financing Uses	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>40</u>	<u>160</u>	<u>(166,041)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	1,140	4,693	15,576
Capital Contributions	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
Transfers In	0	0	95,214
Transfers Out	0	0	(95,732)
Advances In	0	0	50,000
Advances Out	0	0	(50,000)
<i>Net Change in Fund Cash Balance</i>	<u>1,140</u>	<u>4,693</u>	<u>15,058</u>
<i>Fund Cash Balances, January 1</i>	3,394	9,509	569,594
<i>Fund Cash Balances, December 31</i>	<u><u>\$4,534</u></u>	<u><u>\$14,202</u></u>	<u><u>\$584,652</u></u>

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2020 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-110-0000 General Property Tax - Real Estate	\$36,000.00	\$36,000.00	\$33,808.07	(\$2,191.93)
1000-120-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-0000 Municipal Income Tax	\$62,000.00	\$62,000.00	\$63,939.89	\$1,939.89
1000-211-0000 Local Government Distribution	\$19,670.00	\$19,670.00	\$19,413.89	(\$256.11)
1000-221-0000 Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-222-0000 Cigarette Tax	\$75.00	\$75.00	\$0.00	(\$75.00)
1000-224-0000 Liquor and Beer Permit Fees	\$2,400.00	\$2,400.00	\$1,952.30	(\$447.70)
1000-231-0000 Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
1000-290-0000 Other - State Shared Taxes and Permits	\$6,800.00	\$6,800.00	\$9,173.09	\$2,373.09
1000-390-0000 Other - Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
1000-411-0000 Federal - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
1000-411-0005 Federal - Restricted{TANF Grant - Summer Youth}	\$0.00	\$0.00	\$0.00	\$0.00
1000-422-0000 State - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
1000-424-0000 State - Pass Through Grants	\$0.00	\$0.00	\$0.00	\$0.00
1000-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$0.00	\$5,000.00	\$5,000.00
1000-490-0008 Other - Intergovernmental{10% Commercial Fee from County}	\$0.00	\$0.00	\$18.00	\$18.00
1000-523-0000 Recreation Entry Fees	\$0.00	\$0.00	\$75.00	\$75.00
1000-590-0000 Other - Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
1000-623-0000 Zoning	\$100.00	\$100.00	\$85.00	(\$15.00)
1000-625-0000 Cable Franchise Fees	\$140.00	\$140.00	\$960.78	\$820.78
1000-701-0000 Interest	\$4,000.00	\$4,000.00	\$2,795.98	(\$1,204.02)
1000-892-0000 Other - Miscellaneous Non-Operating	\$1,000.00	\$1,000.00	\$3,541.66	\$2,541.66
General Fund Total:	\$132,185.00	\$132,185.00	\$140,763.66	\$8,578.66
General Funds Total:	\$132,185.00	\$132,185.00	\$140,763.66	\$8,578.66
2000 Special Revenue				
Street Construction Maint. & Repair				
2011-225-0000 Gasoline Tax (State)	\$56,230.00	\$56,230.00	\$52,871.64	(\$3,358.36)
2011-422-0000 State - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
2011-430-0000 License Tax - County Levied	\$5,900.00	\$5,900.00	\$6,179.79	\$279.79
2011-490-0000 Other - Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2020 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2011-701-0000 Interest	\$700.00	\$700.00	\$560.90	(\$139.10)
2011-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2011-892-0000 Other - Miscellaneous Non-Operating	\$300.00	\$300.00	\$393.96	\$93.96
Street Construction Maint. & Repair Fund Total:	\$63,130.00	\$63,130.00	\$60,006.29	(\$3,123.71)
State Highway				
2021-225-0000 Gasoline Tax (State)	\$4,560.00	\$4,560.00	\$3,946.30	(\$613.70)
2021-430-0000 License Tax - County Levied	\$500.00	\$500.00	\$793.96	\$293.96
2021-701-0000 Interest	\$180.00	\$180.00	\$96.61	(\$83.39)
2021-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
State Highway Fund Total:	\$5,240.00	\$5,240.00	\$4,836.87	(\$403.13)
OPWC STREET PAVING				
2061-424-0000 State - Pass Through Grants	\$0.00	\$0.00	\$0.00	\$0.00
2061-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
OPWC STREET PAVING Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
OPWC WATER METER REPLACEMENT				
2062-424-0000 State - Pass Through Grants	\$0.00	\$0.00	\$0.00	\$0.00
2062-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
OPWC WATER METER REPLACEMENT Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
OPWC Sanitary Sewer Upgrades				
2063-422-0003 State - Restricted{OPWC SS & Storm lining Project}	\$0.00	\$0.00	\$0.00	\$0.00
2063-422-0004 State - Restricted{OPWC VillageShare SS & Storm}	\$0.00	\$0.00	\$0.00	\$0.00
2063-424-0000 State - Pass Through Grants	\$0.00	\$0.00	\$0.00	\$0.00
2063-931-0003 Transfers - In{OPWC SS & Storm lining Project}	\$0.00	\$0.00	\$0.00	\$0.00
OPWC Sanitary Sewer Upgrades Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Permissive Motor Vehicle License Tax				
2101-140-0000 Permissive Sales Tax	\$2,500.00	\$2,500.00	\$2,538.77	\$38.77
2101-701-0000 Interest	\$100.00	\$100.00	\$67.03	(\$32.97)
2101-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2020 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Permissive Motor Vehicle License Tax Fund Total:	\$2,600.00	\$2,600.00	\$2,605.80	\$5.80
Coronavirus Relief Fund				
2151-411-0000 Federal - Restricted	\$23,006.10	\$84,388.23	\$84,388.23	\$0.00
2151-701-0000 Interest	\$0.00	\$94.56	\$33.13	(\$61.43)
Coronavirus Relief Fund Fund Total:	\$23,006.10	\$84,482.79	\$84,421.36	(\$61.43)
Fire Fund				
2901-110-0000 General Property Tax - Real Estate	\$0.00	\$0.00	\$0.00	\$0.00
2901-120-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2901-231-0000 Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
2901-290-0000 Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Fire Fund Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
EMT Fund				
2903-110-0000 General Property Tax - Real Estate	\$30,000.00	\$30,000.00	\$30,292.90	\$292.90
2903-120-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2903-231-0000 Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
2903-290-0000 Other - State Shared Taxes and Permits	\$4,500.00	\$4,500.00	\$4,543.76	\$43.76
EMT Fund Fund Total:	\$34,500.00	\$34,500.00	\$34,836.66	\$336.66
Special Revenue Funds Total:	\$128,476.10	\$189,952.79	\$186,706.98	(\$3,245.81)
4000 Capital Projects				
OPWC Grant Construction Fund				
4201-422-0002 State - Restricted{OPWC SANITARY SEWER GRANT}	\$0.00	\$0.00	\$0.00	\$0.00
4201-422-0003 State - Restricted{OPWC SS & Storm lining Project}	\$113,222.00	\$83,464.66	\$83,464.66	\$0.00
4201-422-0555 State - Restricted{OPWC Share Water St CQ42V/CQ43}	\$0.00	\$0.00	\$0.00	\$0.00
4201-422-0557 State - Restricted{OPWC Church/School}	\$710.75	\$710.75	\$710.75	\$0.00
4201-931-0004 Transfers - In{OPWC VillageShare SS & Storm}	\$0.00	\$1,299.56	\$1,299.56	\$0.00
4201-931-0556 Transfers - In{OPWC Village Church/School}	\$0.00	\$0.00	\$0.00	\$0.00
OPWC Grant Construction Fund Fund Total:	\$113,932.75	\$85,474.97	\$85,474.97	\$0.00

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2020 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Capital Projects Funds Total:	\$113,932.75	\$85,474.97	\$85,474.97	\$0.00
5000 Enterprise				
Water Operating				
5101-390-0000 Other - Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
5101-490-0000 Other - Intergovernmental	\$0.00	\$0.00	\$4,124.98	\$4,124.98
5101-541-0000 Consumer Rent	\$128,000.00	\$128,000.00	\$130,472.74	\$2,472.74
5101-541-5000 Consumer Rent{Water Debt Reduction Revenue}	\$95,000.00	\$95,000.00	\$91,754.26	(\$3,245.74)
5101-543-0000 Bulk Sales	\$0.00	\$0.00	\$0.00	\$0.00
5101-590-0000 Other - Charges for Services	\$15,000.00	\$15,000.00	\$22,471.41	\$7,471.41
5101-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$1,908.58	\$1,908.58
Water Operating Fund Total:	\$238,000.00	\$238,000.00	\$250,731.97	\$12,731.97
Sewer Operating				
5201-390-0000 Other - Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
5201-422-0002 State - Restricted{OPWC SANITARY SEWER GRANT}	\$0.00	\$0.00	\$0.00	\$0.00
5201-490-0000 Other - Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
5201-490-0001 Other - Intergovernmental{Fence Grant}	\$0.00	\$0.00	\$0.00	\$0.00
5201-541-0000 Consumer Rent	\$160,000.00	\$160,000.00	\$165,398.00	\$5,398.00
5201-590-0000 Other - Charges for Services	\$15,300.00	\$15,300.00	\$12,892.67	(\$2,407.33)
5201-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$1,808.53	\$1,808.53
Sewer Operating Fund Total:	\$175,300.00	\$175,300.00	\$180,099.20	\$4,799.20
Gas Operating				
5601-390-0000 Other - Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
5601-490-0000 Other - Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
5601-541-0000 Consumer Rent	\$210,000.00	\$210,000.00	\$210,281.06	\$281.06
5601-590-0000 Other - Charges for Services	\$3,000.00	\$3,000.00	\$0.00	(\$3,000.00)
5601-892-0000 Other - Miscellaneous Non-Operating	\$300.00	\$300.00	\$2,677.43	\$2,377.43
Gas Operating Fund Total:	\$213,300.00	\$213,300.00	\$212,958.49	(\$341.51)
Water Debt Reduction				
5721-931-0000 Transfers - In	\$95,213.98	\$95,213.98	\$95,213.98	\$0.00

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2020 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Water Debt Reduction Fund Total:	\$95,213.98	\$95,213.98	\$95,213.98	\$0.00
Sewage Bond & Interest				
5722-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Sewage Bond & Interest Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Water Bond				
5723-911-0000 Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Water Bond Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Sewage Reserve				
5761-911-0000 Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sewage Reserve Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Water Deposit Fund				
5781-544-0000 Deposits	\$1,500.00	\$1,500.00	\$1,425.00	(\$75.00)
5781-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
Water Deposit Fund Fund Total:	\$1,500.00	\$1,500.00	\$1,425.00	(\$75.00)
Sewage Deposit Fund				
5782-544-0000 Deposits	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00
5782-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$40.00	\$40.00
Sewage Deposit Fund Fund Total:	\$1,500.00	\$1,500.00	\$1,540.00	\$40.00
Gas Deposit Fund				
5783-544-0000 Deposits	\$1,800.00	\$1,800.00	\$5,892.53	\$4,092.53
5783-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$160.00	\$160.00
Gas Deposit Fund Fund Total:	\$1,800.00	\$1,800.00	\$6,052.53	\$4,252.53
Enterprise Funds Total:	\$726,613.98	\$726,613.98	\$748,021.17	\$21,407.19

9000 Custodial

Statement excludes amounts for advances.
These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF WILLIAMSPORT, PICKAWAY COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Unclaimed Monies				
9102-892-0009 Other - Miscellaneous Non-Operating{Unclaimed Funds}	\$0.00	\$0.00	\$0.00	\$0.00
Unclaimed Monies Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Custodial Funds Total:	\$0.00	\$0.00	\$0.00	\$0.00
Report Totals:	\$1,101,207.83	\$1,134,226.74	\$1,160,966.78	\$26,740.04

Statement excludes amounts for advances.
 These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF WILLIAMSPORT, PICKAWAY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-110-393-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-399-0000 Other - Other Contractual Services	\$5,245.00	\$0.00	\$5,245.00	\$5,245.00	\$5,245.00	\$0.00	\$5,245.00	\$0.00
1000-120-320-0000 Communications, Printing and Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-120-394-0000 Machinery, Equipment & Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-311-0000 Electricity	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$6,827.11	\$0.00	\$6,827.11	\$5,172.89
1000-210-344-0000 Tax Collection Fees	\$3,000.00	\$0.00	\$3,143.00	\$3,143.00	\$3,142.12	\$0.00	\$3,142.12	\$0.88
1000-240-390-0000 Other Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-190-0000 Other - Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-213-0000 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-311-0000 Electricity	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,354.34	\$0.00	\$1,354.34	\$1,145.66
1000-310-312-0000 Water and Sewage	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$574.56	\$0.00	\$574.56	\$425.44
1000-310-313-0000 Natural Gas	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$470.70	\$0.00	\$470.70	\$529.30
1000-310-399-0000 Other - Other Contractual Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
1000-310-420-0000 Operating Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-320-100-0005 Personal Services{TANF Grant - Summer Youth}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-320-190-0000 Other - Personal Services	\$11,900.00	\$59.48	\$24,540.00	\$24,599.48	\$19,481.41	\$590.46	\$20,071.87	\$4,527.61
1000-320-211-0000 Ohio Public Employees Retirement System	\$965.00	\$0.00	\$2,754.00	\$2,754.00	\$2,631.79	\$0.00	\$2,631.79	\$122.21
1000-320-213-0000 Medicare	\$100.00	\$0.00	\$286.00	\$286.00	\$248.01	\$0.00	\$248.01	\$37.99
1000-320-225-0000 Workers' Compensation	\$154.00	\$0.00	\$244.00	\$244.00	\$63.83	\$0.00	\$63.83	\$180.17
1000-320-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$295.00	\$295.00	\$0.00	\$0.00	\$0.00	\$295.00
1000-320-394-0000 Machinery, Equipment & Furniture	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
1000-320-399-0000 Other - Other Contractual Services	\$4,000.00	\$0.00	\$847.00	\$847.00	\$0.00	\$0.00	\$0.00	\$847.00

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF WILLIAMSPORT, PICKAWAY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
1000-320-420-0000	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$3,644.10	\$0.00	\$3,644.10	\$2,355.90
Operating Supplies and Materials								
1000-320-431-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$660.00	\$0.00	\$660.00	\$840.00
Repairs and Maintenance of Buildings and Land								
1000-320-520-0000	\$0.00	\$0.00	\$3,153.00	\$3,153.00	\$3,152.86	\$0.00	\$3,152.86	\$0.14
Equipment								
1000-410-190-0000	\$360.00	\$3.00	\$360.00	\$363.00	\$358.66	\$4.34	\$363.00	\$0.00
Other - Personal Services								
1000-410-211-0000	\$51.00	\$0.00	\$51.00	\$51.00	\$50.40	\$0.00	\$50.40	\$0.60
Ohio Public Employees Retirement System								
1000-410-213-0000	\$6.00	\$0.00	\$6.00	\$6.00	\$4.84	\$0.00	\$4.84	\$1.16
Medicare								
1000-410-225-0000	\$9.00	\$0.00	\$9.00	\$9.00	\$4.84	\$0.00	\$4.84	\$4.16
Workers' Compensation								
1000-410-399-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Contractual Services								
1000-535-397-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utility - Systems								
1000-535-560-0000	\$0.00	\$0.00	\$15,355.00	\$15,355.00	\$11,796.68	\$0.00	\$11,796.68	\$3,558.32
Utility Distribution Systems								
1000-554-341-0000	\$0.00	\$0.00	\$1,945.00	\$1,945.00	\$1,944.00	\$0.00	\$1,944.00	\$1.00
Accounting and Legal Fees								
1000-554-397-0000	\$16,000.00	\$4,752.82	\$24,000.00	\$28,752.82	\$17,516.97	\$3,335.85	\$20,852.82	\$7,900.00
Utility - Systems								
1000-554-430-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$664.04	\$0.00	\$664.04	\$4,335.96
Repairs and Maintenance								
1000-569-398-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Garbage and Trash Removal								
1000-640-300-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contractual Services								
1000-710-161-0000	\$3,300.00	\$25.00	\$3,300.00	\$3,325.00	\$2,990.25	\$34.75	\$3,025.00	\$300.00
Salary - Mayor								
1000-710-211-0000	\$35.00	\$0.00	\$35.00	\$35.00	\$35.00	\$0.00	\$35.00	\$0.00
Ohio Public Employees Retirement System								
1000-710-212-0000	\$428.00	\$0.00	\$428.00	\$428.00	\$212.66	\$0.00	\$212.66	\$215.34
Social Security								
1000-710-213-0000	\$48.00	\$0.00	\$48.00	\$48.00	\$39.93	\$0.00	\$39.93	\$8.07
Medicare								
1000-710-225-0000	\$74.00	\$0.00	\$74.00	\$74.00	\$44.41	\$0.00	\$44.41	\$29.59
Workers' Compensation								
1000-710-252-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Travel and Transportation								
1000-710-321-0000	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$828.78	\$0.00	\$828.78	\$271.22
Telephone								
1000-710-330-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rents and Leases								
1000-710-351-0000	\$6,600.00	\$0.00	\$5,616.00	\$5,616.00	\$5,616.00	\$0.00	\$5,616.00	\$0.00
Insurance and Bonding								
1000-710-391-0000	\$2,200.00	\$0.00	\$2,200.00	\$2,200.00	\$763.45	\$0.00	\$763.45	\$1,436.55
Dues and Fees								

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF WILLIAMSPORT, PICKAWAY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
1000-710-399-0000 Other - Other Contractual Services	\$2,500.00	\$0.00	\$4,984.00	\$4,984.00	\$4,537.38	\$0.00	\$4,537.38	\$446.62
1000-710-410-0000 Office Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$451.86	\$0.00	\$451.86	\$548.14
1000-715-111-0000 Salaries - Council	\$7,350.00	\$0.00	\$7,074.00	\$7,074.00	\$4,771.40	\$48.60	\$4,820.00	\$2,254.00
1000-715-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-715-212-0000 Social Security	\$456.00	\$0.00	\$456.00	\$456.00	\$228.78	\$0.00	\$228.78	\$227.22
1000-715-213-0000 Medicare	\$107.00	\$0.00	\$107.00	\$107.00	\$63.39	\$0.00	\$63.39	\$43.61
1000-715-225-0000 Workers' Compensation	\$164.00	\$0.00	\$164.00	\$164.00	\$118.71	\$0.00	\$118.71	\$45.29
1000-725-121-0000 Salary - Clerk/Treasurer	\$4,438.00	\$0.00	\$4,714.00	\$4,714.00	\$4,568.89	\$144.59	\$4,713.48	\$0.52
1000-725-211-0000 Ohio Public Employees Retirement System	\$622.00	\$0.00	\$622.00	\$622.00	\$604.88	\$0.00	\$604.88	\$17.12
1000-725-213-0000 Medicare	\$65.00	\$0.00	\$65.00	\$65.00	\$62.59	\$0.00	\$62.59	\$2.41
1000-725-225-0000 Workers' Compensation	\$99.00	\$0.00	\$99.00	\$99.00	\$81.00	\$0.00	\$81.00	\$18.00
1000-725-343-0000 Uniform Accounting Network Fees	\$800.00	\$0.00	\$800.00	\$800.00	\$571.50	\$0.00	\$571.50	\$228.50
1000-725-344-0007 Tax Collection Fees(RITA Fees)	\$2,800.00	\$0.00	\$3,300.00	\$3,300.00	\$3,248.95	\$0.00	\$3,248.95	\$51.05
1000-725-399-0000 Other - Other Contractual Services	\$1,700.00	\$0.00	\$1,700.00	\$1,700.00	\$727.17	\$0.00	\$727.17	\$972.83
1000-725-420-0000 Operating Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$861.57	\$0.00	\$861.57	\$138.43
1000-730-399-0000 Other - Other Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-730-420-0000 Operating Supplies and Materials	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-740-344-0000 Tax Collection Fees	\$2,200.00	\$0.00	\$2,057.00	\$2,057.00	\$487.58	\$0.00	\$487.58	\$1,569.42
1000-740-345-0000 Election Expenses	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,007.59	\$0.00	\$1,007.59	\$992.41
1000-745-342-0000 Auditing Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
1000-750-341-0000 Accounting and Legal Fees	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
1000-800-520-0006 Equipment{NatureWorks Playground Grant}	\$5,055.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-520-0010 Equipment{Pickaway Co Park Grant}	\$0.00	\$0.00	\$5,055.00	\$5,055.00	\$3,152.85	\$0.00	\$3,152.85	\$1,902.15
1000-800-530-0000 Buildings and Other Structures	\$2,500.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
1000-800-560-0000 Utility Distribution Systems	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.
 These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF WILLIAMSPORT, PICKAWAY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
1000-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$782.06	\$0.00	\$782.06	\$1,717.94
1000-990-990-0000 Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$124,431.00	\$4,840.30	\$167,231.00	\$172,071.30	\$116,694.89	\$4,158.59	\$120,853.48	\$51,217.82
General Funds Total:	\$124,431.00	\$4,840.30	\$167,231.00	\$172,071.30	\$116,694.89	\$4,158.59	\$120,853.48	\$51,217.82

2000 Special Revenue

Street Construction Maint. & Repair

2011-130-311-0000 Electricity	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$306.59	\$0.00	\$306.59	\$1,693.41
2011-610-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-610-346-0000 Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-190-0000 Other - Personal Services	\$3,500.00	\$25.43	\$12,488.12	\$12,513.55	\$5,146.39	\$97.43	\$5,243.82	\$7,269.73
2011-620-211-0000 Ohio Public Employees Retirement System	\$500.00	\$0.00	\$1,356.00	\$1,356.00	\$720.19	\$0.00	\$720.19	\$635.81
2011-620-213-0000 Medicare	\$60.00	\$0.00	\$260.00	\$260.00	\$68.66	\$0.00	\$68.66	\$191.34
2011-620-225-0000 Workers' Compensation	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-320-0000 Communications, Printing and Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-394-0000 Machinery, Equipment & Furniture	\$6,100.00	\$0.00	\$6,100.00	\$6,100.00	\$72.22	\$0.00	\$72.22	\$6,027.78
2011-620-399-0000 Other - Other Contractual Services	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
2011-620-420-0000 Operating Supplies and Materials	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
2011-630-190-0000 Other - Personal Services	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-630-211-0000 Ohio Public Employees Retirement System	\$60.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-630-213-0000 Medicare	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-630-225-0000 Workers' Compensation	\$10.00	\$0.00	\$35.88	\$35.88	\$31.24	\$0.00	\$31.24	\$4.64
2011-630-399-0000 Other - Other Contractual Services	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00
2011-630-420-0000 Operating Supplies and Materials	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$228.25	\$0.00	\$228.25	\$3,771.75
2011-650-351-0000 Insurance and Bonding	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,725.00	\$0.00	\$1,725.00	\$275.00

Statement excludes amounts for advances.

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VILLAGE OF WILLIAMSPORT, PICKAWAY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)	
2011-730-431-0000 Repairs and Maintenance of Buildings and Land	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	
2011-800-530-0000 Buildings and Other Structures	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	
2011-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$1,800.00	\$6,500.00	\$8,300.00	\$41,700.00	
2011-800-590-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2011-850-710-0000 Principal	\$542.00	\$0.00	\$542.00	\$542.00	\$270.72	\$0.00	\$270.72	\$271.28	
2011-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Street Construction Maint. & Repair Fund Total:	\$87,182.00	\$25.43	\$96,682.00	\$96,707.43	\$13,369.26	\$6,597.43	\$19,966.69	\$76,740.74	
State Highway									
2021-650-311-0000 Electricity	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$351.05	\$0.00	\$351.05	\$648.95	
2021-650-399-0000 Other - Other Contractual Services	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	
2021-650-420-0000 Operating Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	
2021-650-490-0000 Other - Supplies and Materials	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	
2021-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	
2021-990-990-0000 Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
State Highway Fund Total:	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$351.05	\$0.00	\$351.05	\$17,648.95	
OPWC STREET PAVING									
2061-620-555-0000 Streets, Highways, Sidewalks and Curbs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2061-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2061-800-555-0555 Streets, Highways, Sidewalks and Curbs(OPWC Share Water St }	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
OPWC STREET PAVING Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
OPWC WATER METER REPLACEMENT									
2062-800-560-0000 Utility Distribution Systems	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
OPWC WATER METER REPLACEMENT Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

OPWC Sanitary Sewer Upgrades

Statement excludes amounts for advances.
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VILLAGE OF WILLIAMSPORT, PICKAWAY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)	
2063-549-560-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Utility Distribution Systems									
2063-800-310-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Utilities									
2063-800-530-0004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Buildings and Other Structures(OPWC VillageShare SS & Storm)									
2063-800-560-0003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Utility Distribution Systems(OPWC SS & Storm lining Project)									
2063-800-590-0003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other - Capital Outlay(OPWC SS & Storm lining Project)									
OPWC Sanitary Sewer Upgrades Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Permissive Motor Vehicle License Tax									
2101-130-311-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	
Electricity									
2101-610-555-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	
Streets, Highways, Sidewalks and Curbs									
2101-990-990-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other - Other Financing Uses									
Permissive Motor Vehicle License Tax Fund Total:	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	
Coronavirus Relief Fund									
2151-790-320-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Communications, Printing and Advertising									
2151-790-420-0000	\$23,006.10	\$0.00	\$73,282.79	\$73,282.79	\$112.75	\$0.00	\$112.75	\$73,170.04	
Operating Supplies and Materials									
2151-790-520-0000	\$0.00	\$0.00	\$11,200.00	\$11,200.00	\$9,706.00	\$0.00	\$9,706.00	\$1,494.00	
Equipment									
Coronavirus Relief Fund Fund Total:	\$23,006.10	\$0.00	\$84,482.79	\$84,482.79	\$9,818.75	\$0.00	\$9,818.75	\$74,664.04	
Fire Fund									
2901-120-344-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Tax Collection Fees									
2901-120-394-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Machinery, Equipment & Furniture									
2901-120-640-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Payment to Another Political Subdivision									
Fire Fund Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
EMT Fund									
2903-120-344-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Tax Collection Fees									
2903-120-399-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other - Other Contractual Services									

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**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2020 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
2903-160-344-0000 Tax Collection Fees	\$900.00	\$0.00	\$900.00	\$900.00	\$419.64	\$0.00	\$419.64	\$480.36
2903-160-390-0000 Other Contractual Services	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$32,000.00	\$0.00	\$32,000.00	\$3,000.00
EMT Fund Fund Total:	\$35,900.00	\$0.00	\$35,900.00	\$35,900.00	\$32,419.64	\$0.00	\$32,419.64	\$3,480.36
Special Revenue Funds Total:	\$169,088.10	\$25.43	\$240,064.79	\$240,090.22	\$55,958.70	\$6,597.43	\$62,556.13	\$177,534.09
4000 Capital Projects								
OPWC Grant Construction Fund								
4201-800-520-0003 Equipment{OPWC SS & Storm lining Project}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4201-800-520-0004 Equipment{OPWC VillageShare SS & Storm}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4201-800-555-0555 Streets, Highways, Sidewalks and Curbs{OPWC Share Water St }	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4201-800-555-0556 Streets, Highways, Sidewalks and Curbs{OPWC Village Church}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4201-800-555-0557 Streets, Highways, Sidewalks and Curbs{OPWC Church/School}	\$710.75	\$0.00	\$2,010.31	\$2,010.31	\$2,010.31	\$0.00	\$2,010.31	\$0.00
4201-800-560-0003 Utility Distribution Systems{OPWC SS & Storm lining Project}	\$13,222.00	\$0.00	\$83,464.66	\$83,464.66	\$83,464.66	\$0.00	\$83,464.66	\$0.00
4201-800-560-0004 Utility Distribution Systems{OPWC VillageShare SS & Storm}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OPWC Grant Construction Fund Fund Total:	\$13,932.75	\$0.00	\$85,474.97	\$85,474.97	\$85,474.97	\$0.00	\$85,474.97	\$0.00
Capital Projects Funds Total:	\$13,932.75	\$0.00	\$85,474.97	\$85,474.97	\$85,474.97	\$0.00	\$85,474.97	\$0.00
5000 Enterprise								
Water Operating								
5101-531-391-0000 Dues and Fees	\$0.00	\$0.00	\$706.56	\$706.56	\$706.56	\$0.00	\$706.56	\$0.00
5101-535-391-0000 Dues and Fees	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
5101-539-121-0000 Salary - Clerk/Treasurer	\$7,846.00	\$54.05	\$8,333.00	\$8,387.05	\$8,130.97	\$255.52	\$8,386.49	\$0.56
5101-539-190-0000 Other - Personal Services	\$13,412.00	\$91.03	\$21,325.00	\$21,416.03	\$13,868.09	\$210.72	\$14,078.81	\$7,337.22
5101-539-190-0513 Other - Personal Services{Board of Public Affairs}	\$481.00	\$0.00	\$481.00	\$481.00	\$387.41	\$8.99	\$396.40	\$84.60
5101-539-211-0000 Ohio Public Employees Retirement System	\$2,977.00	\$0.00	\$3,477.00	\$3,477.00	\$3,136.91	\$0.00	\$3,136.91	\$340.09

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VILLAGE OF WILLIAMSPORT, PICKAWAY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
5101-539-212-0000 Social Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-212-0513 Social Security(Board of Public Affairs)	\$30.00	\$0.00	\$30.00	\$30.00	\$23.18	\$0.00	\$23.18	\$6.82
5101-539-213-0000 Medicare	\$316.00	\$0.00	\$416.00	\$416.00	\$299.48	\$0.00	\$299.48	\$116.52
5101-539-213-0513 Medicare(Board of Public Affairs)	\$7.00	\$0.00	\$7.00	\$7.00	\$5.13	\$0.00	\$5.13	\$1.87
5101-539-221-0000 Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-225-0000 Workers' Compensation	\$485.00	\$0.00	\$485.00	\$485.00	\$270.05	\$0.00	\$270.05	\$214.95
5101-539-228-0000 Health Care Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-240-0000 Unemployment Compensation	\$500.00	\$0.00	\$500.00	\$500.00	\$56.47	\$0.00	\$56.47	\$443.53
5101-539-252-0000 Travel and Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-311-0000 Electricity	\$25,000.00	\$0.00	\$26,317.00	\$26,317.00	\$26,316.76	\$0.00	\$26,316.76	\$0.24
5101-539-313-0000 Natural Gas	\$2,000.00	\$0.00	\$826.00	\$826.00	\$825.84	\$0.00	\$825.84	\$0.16
5101-539-321-0000 Telephone	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	\$1,673.65	\$0.00	\$1,673.65	\$126.35
5101-539-343-0000 Uniform Accounting Network Fees	\$800.00	\$0.00	\$657.00	\$657.00	\$571.50	\$0.00	\$571.50	\$85.50
5101-539-348-0000 Training Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-353-0000 Liability Insurance Premiums	\$3,800.00	\$0.00	\$3,589.00	\$3,589.00	\$3,589.00	\$0.00	\$3,589.00	\$0.00
5101-539-394-0000 Machinery, Equipment & Furniture	\$500.00	\$0.00	\$500.00	\$500.00	\$72.22	\$0.00	\$72.22	\$427.78
5101-539-398-0000 Garbage and Trash Removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-399-0000 Other - Other Contractual Services	\$50,000.00	\$0.00	\$49,293.44	\$49,293.44	\$45,928.80	\$200.00	\$46,128.80	\$3,164.64
5101-539-420-0000 Operating Supplies and Materials	\$13,000.00	\$0.00	\$13,000.00	\$13,000.00	\$10,407.39	\$0.00	\$10,407.39	\$2,592.61
5101-539-520-0000 Equipment	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00
5101-539-530-0000 Buildings and Other Structures	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-690-0000 Other - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-730-431-0000 Repairs and Maintenance of Buildings and Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-800-520-0000 Equipment	\$7,000.00	\$0.00	\$6,793.00	\$6,793.00	\$6,792.50	\$0.00	\$6,792.50	\$0.50
5101-800-530-0000 Buildings and Other Structures	\$3,000.00	\$2,470.00	\$3,000.00	\$5,470.00	\$5,457.50	\$0.00	\$5,457.50	\$12.50

Statement excludes amounts for advances.

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VILLAGE OF WILLIAMSPORT, PICKAWAY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
5101-800-560-0000 Utility Distribution Systems	\$8,000.00	\$1,410.00	\$11,418.00	\$12,828.00	\$11,418.00	\$0.00	\$11,418.00	\$1,410.00
5101-850-710-0000 Principal	\$247.00	\$0.00	\$247.00	\$247.00	\$123.39	\$0.00	\$123.39	\$123.61
5101-910-910-0000 Transfers - Out	\$95,213.98	\$0.00	\$95,213.98	\$95,213.98	\$95,213.98	\$0.00	\$95,213.98	\$0.00
Water Operating Fund Total:	\$241,914.98	\$4,025.08	\$250,914.98	\$254,940.06	\$237,274.78	\$675.23	\$237,950.01	\$16,990.05
Sewer Operating								
5201-543-391-0000 Dues and Fees	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$1,050.00	\$0.00	\$1,050.00	\$50.00
5201-549-121-0000 Salary - Clerk/Treasurer	\$4,569.00	\$54.05	\$4,852.00	\$4,906.05	\$4,756.37	\$148.80	\$4,905.17	\$0.88
5201-549-190-0000 Other - Personal Services	\$13,028.00	\$49.16	\$12,745.00	\$12,794.16	\$7,138.75	\$168.10	\$7,306.85	\$5,487.31
5201-549-190-0513 Other - Personal Services(Board of Public Affairs)	\$480.00	\$0.00	\$480.00	\$480.00	\$387.41	\$8.99	\$396.40	\$83.60
5201-549-211-0000 Ohio Public Employees Retirement System	\$2,464.00	\$0.00	\$2,464.00	\$2,464.00	\$1,689.34	\$0.00	\$1,689.34	\$774.66
5201-549-212-0000 Social Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-549-212-0513 Social Security(Board of Public Affairs)	\$30.00	\$0.00	\$30.00	\$30.00	\$23.17	\$0.00	\$23.17	\$6.83
5201-549-213-0000 Medicare	\$263.00	\$0.00	\$263.00	\$263.00	\$155.25	\$0.00	\$155.25	\$107.75
5201-549-213-0513 Medicare(Board of Public Affairs)	\$7.00	\$0.00	\$7.00	\$7.00	\$5.14	\$0.00	\$5.14	\$1.86
5201-549-221-0000 Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-549-225-0000 Workers' Compensation	\$404.00	\$0.00	\$404.00	\$404.00	\$290.29	\$0.00	\$290.29	\$113.71
5201-549-228-0000 Health Care Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-549-240-0000 Unemployment Compensation	\$500.00	\$0.00	\$500.00	\$500.00	\$56.47	\$0.00	\$56.47	\$443.53
5201-549-252-0000 Travel and Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-549-311-0000 Electricity	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$17,595.95	\$0.00	\$17,595.95	\$404.05
5201-549-313-0000 Natural Gas	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$632.70	\$0.00	\$632.70	\$7,367.30
5201-549-321-0000 Telephone	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,073.30	\$0.00	\$1,073.30	\$926.70
5201-549-343-0000 Uniform Accounting Network Fees	\$825.00	\$0.00	\$825.00	\$825.00	\$571.50	\$0.00	\$571.50	\$253.50
5201-549-348-0000 Training Services	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
5201-549-351-0000 Insurance and Bonding	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,003.00	\$0.00	\$1,003.00	\$497.00

Statement excludes amounts for advances.
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VILLAGE OF WILLIAMSPORT, PICKAWAY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
5201-549-353-0000 Liability Insurance Premiums	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
5201-549-390-0002 Other Contractual Services(OPWC SANITARY SEWER GRANT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-549-394-0000 Machinery, Equipment & Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-549-398-0000 Garbage and Trash Removal	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,564.00	\$0.00	\$2,564.00	\$436.00
5201-549-399-0000 Other - Other Contractual Services	\$54,000.00	\$0.00	\$54,000.00	\$54,000.00	\$45,137.59	\$200.00	\$45,337.59	\$8,662.41
5201-549-420-0000 Operating Supplies and Materials	\$30,000.00	\$4,382.20	\$30,000.00	\$34,382.20	\$25,855.12	\$0.00	\$25,855.12	\$8,527.08
5201-549-520-0000 Equipment	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00	\$72.22	\$0.00	\$72.22	\$5,427.78
5201-549-530-0000 Buildings and Other Structures	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
5201-549-690-0000 Other - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-730-431-0000 Repairs and Maintenance of Buildings and Land	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$375.00	\$0.00	\$375.00	\$1,625.00
5201-800-520-0000 Equipment	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$6,792.50	\$0.00	\$6,792.50	\$207.50
5201-800-530-0000 Buildings and Other Structures	\$15,000.00	\$1,362.25	\$15,000.00	\$16,362.25	\$6,196.87	\$0.00	\$6,196.87	\$10,165.38
5201-800-560-0000 Utility Distribution Systems	\$35,000.00	\$25,170.80	\$65,000.00	\$90,170.80	\$15,848.50	\$0.00	\$15,848.50	\$74,322.30
5201-850-710-0000 Principal	\$3,537.00	\$0.00	\$3,537.00	\$3,537.00	\$1,768.36	\$0.00	\$1,768.36	\$1,768.64
5201-850-720-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$517.50	\$0.00	\$517.50	\$1,982.50
Sewer Operating Fund Total:	\$216,707.00	\$31,018.46	\$249,207.00	\$280,225.46	\$144,556.30	\$525.89	\$145,082.19	\$135,143.27
Gas Operating								
5601-529-121-0000 Salary - Clerk/Treasurer	\$3,395.00	\$55.70	\$3,607.00	\$3,662.70	\$3,551.11	\$110.59	\$3,661.70	\$1.00
5601-529-190-0000 Other - Personal Services	\$12,646.00	\$124.65	\$21,241.00	\$21,365.65	\$14,040.85	\$210.46	\$14,251.31	\$7,114.34
5601-529-190-0513 Other - Personal Services(Board of Public Affairs)	\$480.00	\$0.00	\$480.00	\$480.00	\$398.04	\$9.16	\$407.20	\$72.80
5601-529-211-0000 Ohio Public Employees Retirement System	\$2,245.00	\$0.00	\$3,395.00	\$3,395.00	\$2,599.17	\$0.00	\$2,599.17	\$795.83
5601-529-211-0513 Ohio Public Employees Retirement System(Board of Public Aff)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-529-212-0000 Social Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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VILLAGE OF WILLIAMSPORT, PICKAWAY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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All Budgeted Funds for Fiscal 2020 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
5601-529-212-0513 Social Security(Board of Public Affairs)	\$30.00	\$0.00	\$30.00	\$30.00	\$23.48	\$0.00	\$23.48	\$6.52
5601-529-213-0000 Medicare	\$240.00	\$0.00	\$440.00	\$440.00	\$235.77	\$0.00	\$235.77	\$204.23
5601-529-213-0513 Medicare(Board of Public Affairs)	\$7.00	\$0.00	\$7.00	\$7.00	\$5.58	\$0.00	\$5.58	\$1.42
5601-529-221-0000 Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-529-225-0000 Workers' Compensation	\$369.00	\$0.00	\$212.00	\$212.00	\$210.32	\$0.00	\$210.32	\$1.68
5601-529-228-0000 Health Care Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-529-240-0000 Unemployment Compensation	\$500.00	\$0.00	\$500.00	\$500.00	\$56.46	\$0.00	\$56.46	\$443.54
5601-529-252-0000 Travel and Transportation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
5601-529-313-0000 Natural Gas	\$150,000.00	\$0.00	\$150,000.00	\$150,000.00	\$142,441.69	\$0.00	\$142,441.69	\$7,558.31
5601-529-321-0000 Telephone	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,077.67	\$0.00	\$2,077.67	\$922.33
5601-529-343-0000 Uniform Accounting Network Fees	\$800.00	\$0.00	\$800.00	\$800.00	\$571.50	\$0.00	\$571.50	\$228.50
5601-529-348-0000 Training Services	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
5601-529-353-0000 Liability Insurance Premiums	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,424.00	\$0.00	\$3,424.00	\$76.00
5601-529-398-0000 Garbage and Trash Removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-529-399-0000 Other - Other Contractual Services	\$60,000.00	\$0.00	\$60,000.00	\$60,000.00	\$54,588.41	\$200.00	\$54,788.41	\$5,211.59
5601-529-420-0000 Operating Supplies and Materials	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$4,559.04	\$0.00	\$4,559.04	\$5,440.96
5601-529-520-0000 Equipment	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$6,314.57	\$0.00	\$6,314.57	\$3,685.43
5601-529-530-0000 Buildings and Other Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-599-319-0000 Other - Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-599-690-0000 Other - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-730-431-0000 Repairs and Maintenance of Buildings and Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-800-520-0000 Equipment	\$8,000.00	\$0.00	\$123,000.00	\$123,000.00	\$9,250.57	\$0.00	\$9,250.57	\$113,749.43
5601-800-530-0000 Buildings and Other Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-800-590-0000 Other - Capital Outlay	\$20,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
Gas Operating Fund Total:	\$287,712.00	\$180.35	\$397,712.00	\$397,892.35	\$244,348.23	\$530.21	\$244,878.44	\$153,013.91

Statement excludes amounts for advances.

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VILLAGE OF WILLIAMSPORT, PICKAWAY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
Water Debt Reduction								
5721-850-710-0000 Principal	\$80,720.36	\$0.00	\$80,720.36	\$80,720.36	\$80,720.36	\$0.00	\$80,720.36	\$0.00
5721-850-720-0000 Interest	\$14,493.62	\$0.00	\$14,493.62	\$14,493.62	\$14,493.62	\$0.00	\$14,493.62	\$0.00
Water Debt Reduction Fund Total:	\$95,213.98	\$0.00	\$95,213.98	\$95,213.98	\$95,213.98	\$0.00	\$95,213.98	\$0.00
Sewage Bond & Interest								
5722-850-710-0000 Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5722-850-720-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewage Bond & Interest Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Bond								
5723-850-710-0000 Principal	\$1,972.50	\$0.00	\$1,972.50	\$1,972.50	\$1,972.50	\$0.00	\$1,972.50	\$0.00
5723-850-720-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Bond Fund Total:	\$1,972.50	\$0.00	\$1,972.50	\$1,972.50	\$1,972.50	\$0.00	\$1,972.50	\$0.00
Sewage Reserve								
5761-850-710-0000 Principal	\$6,158.00	\$0.00	\$6,158.00	\$6,158.00	\$6,157.24	\$0.00	\$6,157.24	\$0.76
5761-850-720-0000 Interest	\$1,379.00	\$0.00	\$1,379.00	\$1,379.00	\$1,378.94	\$0.00	\$1,378.94	\$0.06
Sewage Reserve Fund Total:	\$7,537.00	\$0.00	\$7,537.00	\$7,537.00	\$7,536.18	\$0.00	\$7,536.18	\$0.82
Water Deposit Fund								
5781-599-610-0000 Deposits Refunded	\$700.00	\$0.00	\$700.00	\$700.00	\$118.29	\$0.00	\$118.29	\$581.71
5781-599-620-0000 Deposits Applied	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$181.71	\$0.00	\$181.71	\$1,318.29
Water Deposit Fund Fund Total:	\$2,200.00	\$0.00	\$2,200.00	\$2,200.00	\$300.00	\$0.00	\$300.00	\$1,900.00
Sewage Deposit Fund								
5782-599-610-0000 Deposits Refunded	\$700.00	\$0.00	\$700.00	\$700.00	\$186.79	\$0.00	\$186.79	\$513.21
5782-599-620-0000 Deposits Applied	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$213.21	\$0.00	\$213.21	\$1,286.79
Sewage Deposit Fund Fund Total:	\$2,200.00	\$0.00	\$2,200.00	\$2,200.00	\$400.00	\$0.00	\$400.00	\$1,800.00
Gas Deposit Fund								

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VILLAGE OF WILLIAMSPORT, PICKAWAY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
5783-599-610-0000 Deposits Refunded	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$950.20	\$0.00	\$950.20	\$1,049.80
5783-599-620-0000 Deposits Applied	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$409.80	\$0.00	\$409.80	\$1,590.20
Gas Deposit Fund Fund Total:	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,360.00	\$0.00	\$1,360.00	\$2,640.00
Enterprise Funds Total:	\$859,457.46	\$35,223.89	\$1,010,957.46	\$1,046,181.35	\$732,961.97	\$1,731.33	\$734,693.30	\$311,488.05
Report Totals:	\$1,166,909.31	\$40,089.62	\$1,503,728.22	\$1,543,817.84	\$991,090.53	\$12,487.35	\$1,003,577.88	\$540,239.96

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Reconciliation of Interfund Transactions

Fiscal 2020 Year-to-Date

Fund Description	Transfers In (A)	Transfers Out (B)	Variance (C = A - B) (C)	Advances In (D)	Advances Out (E)	Variance (F = D - E) (F)
General	\$0.00	\$782.06	-\$782.06	\$50,000.00	\$50,000.00	\$0.00
OPWC Grant Construction Fund	\$1,299.56	\$0.00	\$1,299.56	\$0.00	\$0.00	\$0.00
Water Operating	\$0.00	\$95,213.98	-\$95,213.98	\$50,000.00	\$50,000.00	\$0.00
Sewer Operating	\$0.00	\$517.50	-\$517.50	\$0.00	\$0.00	\$0.00
Water Debt Reduction	\$95,213.98	\$0.00	\$95,213.98	\$0.00	\$0.00	\$0.00
	<u>\$96,513.54</u>	<u>\$96,513.54</u>	<u>\$0.00</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>\$0.00</u>