

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

All Special Revenue Funds
 For the Year Ended December 31, 2023

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	GARBAGE & WASTE DISP DISTRICT
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$141,567	\$0
Charges for Services	0	0	0	218,480
Licenses, Permits and Fees	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	15,781	142,100	19,537	0
Special Assessments	0	0	0	43,001
Earnings on Investments	1,153	2,992	0	0
Miscellaneous	3,725	6,920	862	2
Total Cash Receipts	20,659	152,012	161,966	261,483
Cash Disbursements				
Current:				
General Government	0	0	0	193
Public Safety	0	0	0	0
Public Works	7,909	175,726	144,992	258,136
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:	0	0	0	0
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	7,909	175,726	144,992	258,329
Excess of Receipts Over (Under) Disbursements	12,750	(23,714)	16,974	3,154
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

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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, 2023

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	GARBAGE & WASTE DISP DISTRICT
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	14,900	4,000	4,500
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
Total Other Financing Receipts (Disbursements)	0	14,900	4,000	4,500
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	12,750	(8,814)	20,974	7,654
Fund Cash Balances, January 1	14,026	43,653	62,221	129,590
Fund Cash Balances, December 31	\$26,776	\$34,839	\$83,195	\$137,244

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

All Special Revenue Funds
For the Year Ended December 31, 2023

	POLICE DISTRICT	Police Special Projects	POLICE ACCREDITAT	ROAD DISTRICT LEVY
Cash Receipts				
Property and Other Local Taxes	\$763,417	\$0	\$0	\$194,580
Charges for Services	69,629	0	0	0
Licenses, Permits and Fees	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	47,777	0	0	4,456
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	20,992	0	0	50
Total Cash Receipts	901,815	0	0	199,086
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	806,431	1,834	0	0
Public Works	0	0	0	194,483
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	334	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	806,765	1,834	0	210,733
Excess of Receipts Over (Under) Disbursements	95,050	(1,834)	0	(11,647)
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

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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, 2023

	POLICE DISTRICT	Police Special Projects	POLICE ACCREDITAT	ROAD DISTRICT LEVY
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	15,500	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
Total Other Financing Receipts (Disbursements)	15,500	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	110,550	(1,834)	0	(11,647)
Fund Cash Balances, January 1	254,325	4,413	201	29,320
Fund Cash Balances, December 31	\$364,875	\$2,579	\$201	\$17,673

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

All Special Revenue Funds
For the Year Ended December 31, 2023

	Recreation Levy - Park	RECREATION POOL LEVY	Fire Levy	SENIOR CITIZEN LEVY
Cash Receipts				
Property and Other Local Taxes	\$109,511	\$84,890	\$268,436	\$188,876
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	2,546	11,970	36,339	4,321
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	0
Total Cash Receipts	112,057	96,860	304,775	193,197
Cash Disbursements				
Current:				
General Government	0	0	1,215	174,140
Public Safety	0	0	273,734	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	27
Conservation-Recreation	101,167	87,320	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	101,167	87,320	274,949	174,167
Excess of Receipts Over (Under) Disbursements	10,890	9,540	29,826	19,030
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

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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, 2023

	Recreation Levy - Park	RECREATION POOL LEVY	Fire Levy	SENIOR CITIZEN LEVY
Discount on Debt	0	0	0	0
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
Total Other Financing Receipts (Disbursements)	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	10,890	9,540	29,826	19,030
Fund Cash Balances, January 1	47,510	77,923	202,619	125,361
Fund Cash Balances, December 31	\$58,400	\$87,463	\$232,445	\$144,391

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

All Special Revenue Funds
For the Year Ended December 31, 2023

	EMS/Fire Levy 2010	DRUG LAW EN- FORCEMENT	PERMISSIVE MOTOR VEH LICENSE	LAW EN- FORCEMENT TRUST
Cash Receipts				
Property and Other Local Taxes	\$339,560	\$0	\$62,314	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	47,881	0	0	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	3,387	0
Miscellaneous	0	0	0	0
Total Cash Receipts	387,441	0	65,701	0
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	349,393	0	0	0
Public Works	0	0	8,472	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	137,875	0
Debt Service:				
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	349,393	0	146,347	0
Excess of Receipts Over (Under) Disbursements	38,048	0	(80,646)	0
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

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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, 2023

	EMS/Fire Levy 2010	DRUG LAW EN- FORCEMENT	PERMISSIVE MOTOR VEH LICENSE	LAW EN- FORCEMENT TRUST
Discount on Debt	0	0	0	0
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
Total Other Financing Receipts (Disbursements)	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	38,048	(80,646)	107,824	2,542
Fund Cash Balances, January 1	235,433	805	\$27,178	\$2,542
Fund Cash Balances, December 31	\$273,481	\$805	\$27,178	\$2,542

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

All Special Revenue Funds
 For the Year Ended December 31, 2023

	ENFORCE- MENT AND EDUCATION	American Rescue Plan Act	SPECIAL REVENUE TOTAL
Cash Receipts			
Property and Other Local Taxes	\$0	\$0	\$2,153,151
Charges for Services	0	0	288,109
Licenses, Permits and Fees	0	0	0
Fines and Forfeitures	35	0	35
Intergovernmental	0	0	332,708
Special Assessments	0	0	43,001
Earnings on Investments	0	0	7,532
Miscellaneous	0	0	32,551
<i>Total Cash Receipts</i>	<u>35</u>	<u>0</u>	<u>2,857,087</u>
Cash Disbursements			
Current:			
General Government	0	0	175,548
Public Safety	0	0	1,431,392
Public Works	0	61,411	851,129
Health	0	0	0
Human Services	0	0	27
Conservation-Recreation	0	0	188,487
Other	0	0	0
Intergovernmental	0	0	0
Capital Outlay	0	0	0
Debt Service:	0	0	154,459
Principal Retirement	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>61,411</u>	<u>2,801,042</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>35</u>	<u>(61,411)</u>	<u>56,045</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

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GERMAN TOWNSHIP, MONTGOMERY COUNTY
Combining Statement of Receipts, Disbursements and Changes in Fund Balances
(Cash Basis)

All Special Revenue Funds
For the Year Ended December 31, 2023

	ENFORCE- MENT AND EDUCATION	American Rescue Plan Act	SPECIAL REVENUE TOTAL
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Sale of Capital Assets	0	0	0
Transfers In	0	0	38,900
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
Total Other Financing Receipts (Disbursements)	0	0	38,900
Special Item	0	0	0
Extraordinary Item	0	0	0
Net Change in Fund Cash Balances	35	(61,411)	94,945
Fund Cash Balances, January 1	2,475	108,098	1,448,339
Fund Cash Balances, December 31	\$2,510	\$46,687	\$1,543,284

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

All Permanent Funds

For the Year Ended December 31, 2023

	Sunsbury Cemetery Perpetual	PERMANENT TOTAL
Cash Receipts		
Property and Other Local Taxes	\$0	\$0
Charges for Services	0	0
Licenses, Permits and Fees	0	0
Fines and Forfeitures	0	0
Intergovernmental	0	0
Special Assessments	0	0
Earnings on Investments	286	286
Miscellaneous	0	0
<i>Total Cash Receipts</i>	286	286
Cash Disbursements		
Current:		
General Government	0	0
Public Safety	0	0
Public Works	0	0
Health	0	0
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Intergovernmental	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	0	0
<i>Excess of Receipts Over (Under) Disbursements</i>	286	286
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

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

All Permanent Funds

For the Year Ended December 31, 2023

	Sunsbury Cemetery Perpetual	PERMANENT TOTAL
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
Total Other Financing Receipts (Disbursements)	0	0
Special Item	0	0
Extraordinary Item	0	0
Net Change in Fund Cash Balances	286	286
Fund Cash Balances, January 1	5,550	5,550
Fund Cash Balances, December 31	\$5,836	\$5,836

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

All Private - Purpose Trust Funds
 For the Year Ended December 31, 2023

	Fouts Trust	PRIVATE - PURPOSE TRUST TOTAL
Additions		
Property and Other Local Taxes Collected for Distribution	\$0	\$0
Charges for Services	0	0
Fines, Licenses and Permits for Distribution	0	0
Earnings on Investments (trust funds only)	1,660	1,660
Gifts and Donations (trust funds only)	0	0
Intergovernmental	0	0
Special Assessment Collections for Distribution	0	0
Deposits Received	0	0
Amounts Held for Employees	0	0
Amounts Received as Fiscal Agent	0	0
Other Amounts Collected for Distribution	0	0
<i>Total Additions</i>	<u>1,660</u>	<u>1,660</u>
Deductions		
Distributions as Fiscal Agent	0	0
Distributions to Other Governments	0	0
Distributions to Other Funds (Primary Gov't)	0	0
Distributions of Deposits	0	0
Distributions on Behalf of Employees	0	0
Other Distributions	2,000	2,000
<i>Total Deductions</i>	<u>2,000</u>	<u>2,000</u>
<i>Net Change in Fund Balances</i>	(340)	(340)
<i>Fund Cash Balances, January 1</i>	32,642	32,642
<i>Fund Cash Balances, December 31</i>	<u>\$32,302</u>	<u>\$32,302</u>

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

All Governmental Fund Types
For the Year Ended December 31, 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Cash Receipts					
Property and Other Local Taxes	\$35,577	\$2,153,151	\$0	\$0	\$0
Charges for Services	0	288,109	0	0	0
Licenses, Permits and Fees	19,220	0	0	0	0
Fines and Forfeitures	2,484	35	0	0	0
Intergovernmental	73,184	332,708	0	0	0
Special Assessments	0	43,001	0	0	0
Earnings on Investments	99,116	7,532	0	0	286
Miscellaneous	1,646	32,551	0	0	0
<i>Total Cash Receipts</i>	<u>231,227</u>	<u>2,857,087</u>	<u>0</u>	<u>0</u>	<u>286</u>
Cash Disbursements					
Current:					
General Government	116,993	175,548	0	0	0
Public Safety	0	1,431,392	0	0	0
Public Works	0	851,129	0	0	0
Health	0	0	0	0	0
Human Services	0	27	0	0	0
Conservation-Recreation	0	188,487	0	0	0
Other	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:	115	154,459	0	0	0
Principal Retirement	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>117,108</u>	<u>2,801,042</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>114,119</u>	<u>56,045</u>	<u>0</u>	<u>0</u>	<u>286</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

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

All Governmental Fund Types
 For the Year Ended December 31, 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Discount on Debt	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	38,900	0	0	0
Transfers Out	(38,900)	0	0	0	0
Advances In	0	0	0	0	0
Advances Out	0	0	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
Total Other Financing Receipts (Disbursements)	(38,900)	38,900	0	0	0
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
Net Change in Fund Cash Balances	75,219	94,945	0	0	286
Fund Cash Balances, January 1	256,742	1,448,339	0	0	5,550
Fund Cash Balances, December 31	\$331,961	\$1,543,284	\$0	\$0	\$5,836

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

All Governmental Fund Types
For the Year Ended December 31, 2023

Totals
(Memorandum Only)

Cash Receipts	
Property and Other Local Taxes	\$2,188,728
Charges for Services	288,109
Licenses, Permits and Fees	19,220
Fines and Forfeitures	2,519
Intergovernmental	405,892
Special Assessments	43,001
Earnings on Investments	106,934
Miscellaneous	34,197
Total Cash Receipts	3,088,600

Cash Disbursements	
Current:	
General Government	292,541
Public Safety	1,431,392
Public Works	851,129
Health	0
Human Services	27
Conservation-Recreation	188,487
Other	0
Intergovernmental	0
Capital Outlay	154,574
Debt Service:	
Principal Retirement	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
Total Cash Disbursements	2,918,150

Excess of Receipts Over (Under) Disbursements 170,450

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

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

All Governmental Fund Types
For the Year Ended December 31, 2023

	Totals (Memorandum Only)
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0
Sale of Capital Assets	0
Transfers In	38,900
Transfers Out	(38,900)
Advances In	0
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
Total Other Financing Receipts (Disbursements)	0
Special Item	0
Extraordinary Item	0
Net Change in Fund Cash Balances	170,450
Fund Cash Balances, January 1	1,710,631
Fund Cash Balances, December 31	\$1,881,081

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

For the Year Ended December 31, 2023

	Private Purpose Trust	Investment Trust	External Investment Pool	Other Custodial
Additions				
Property and Other Local Taxes Collected for Distribution	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Fines, Licenses and Permits for Distribution	0	0	0	0
Earnings on Investments (trust funds only)	1,660	0	0	0
Gifts and Donations (trust funds only)	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessment Collections for Distribution	0	0	0	0
Deposits Received	0	0	0	0
Amounts Held for Employees	0	0	0	0
Amounts Received as Fiscal Agent	0	0	0	0
Other Amounts Collected for Distribution	0	0	0	0
<i>Total Additions</i>	<u>1,660</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deductions				
Distributions as Fiscal Agent	0	0	0	0
Distributions to Other Governments	0	0	0	0
Distributions to Other Funds (Primary Gov't)	0	0	0	0
Distributions of Deposits	0	0	0	0
Distributions on Behalf of Employees	0	0	0	0
Other Distributions	2,000	0	0	0
<i>Total Deductions</i>	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(340)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>32,642</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u>\$32,302</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

All Fiduciary Fund Types

For the Year Ended December 31, 2023

	Totals (Memorandum Only)
Additions	
Property and Other Local Taxes Collected for Distribution	\$0
Charges for Services	0
Fines, Licenses and Permits for Distribution	0
Earnings on Investments (trust funds only)	1,660
Gifts and Donations (trust funds only)	0
Intergovernmental	0
Special Assessment Collections for Distribution	0
Deposits Received	0
Amounts Held for Employees	0
Amounts Received as Fiscal Agent	0
Other Amounts Collected for Distribution	0
Total Additions	1,660
Deductions	
Distributions as Fiscal Agent	0
Distributions to Other Governments	0
Distributions to Other Funds (Primary Gov't)	0
Distributions of Deposits	0
Distributions on Behalf of Employees	0
Other Distributions	2,000
Total Deductions	2,000
Net Change in Fund Balances	(340)
Fund Cash Balances, January 1	32,642
Fund Cash Balances, December 31	\$32,302

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 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-101-0000 General Property Tax - Real Estate	\$32,590.00	\$33,198.00	\$35,577.60	\$2,379.60
1000-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-301-0000 Licenses and Permits	\$9,000.00	\$9,000.00	\$9,522.51	\$522.51
1000-302-0000 Fees	\$10,000.00	\$10,000.00	\$9,697.31	(\$302.69)
1000-401-0000 Fines	\$2,000.00	\$2,000.00	\$2,483.50	\$483.50
1000-531-0000 Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-532-0000 Local Government Distribution	\$27,477.00	\$27,477.00	\$35,154.45	\$7,677.45
1000-533-0000 Liquor Permit Fees	\$350.00	\$350.00	\$0.00	(\$350.00)
1000-534-0000 Cigarette License Fees	\$100.00	\$100.00	\$112.50	\$12.50
1000-535-0000 Property Tax Allocation	\$5,000.00	\$5,000.00	\$5,096.84	\$96.84
1000-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$10,000.00	\$10,000.00	\$32,820.69	\$22,820.69
1000-601-0000 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
1000-701-0000 Interest	\$36,000.00	\$36,000.00	\$99,117.08	\$63,117.08
1000-802-0000 Rentals and Leases	\$18,000.00	\$18,000.00	\$0.00	(\$18,000.00)
1000-892-0000 Other - Miscellaneous Non-Operating	\$2,000.00	\$2,000.00	\$1,645.85	(\$354.15)
1000-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
1000-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$152,517.00	\$153,125.00	\$231,228.33	\$78,103.33
General Funds Total:	\$152,517.00	\$153,125.00	\$231,228.33	\$78,103.33
2000 Special Revenue				
Motor Vehicle License Tax				
2011-536-0000 Motor Vehicle License Tax - State Levied	\$16,000.00	\$16,000.00	\$15,780.19	(\$219.81)
2011-701-0000 Interest	\$300.00	\$300.00	\$1,153.18	\$853.18
2011-892-0000 Other - Miscellaneous Non-Operating	\$800.00	\$800.00	\$3,725.00	\$2,925.00
Motor Vehicle License Tax Fund Total:	\$17,100.00	\$17,100.00	\$20,658.37	\$3,558.37
Gasoline Tax				
2021-537-0000 Gasoline Tax	\$137,000.00	\$137,000.00	\$142,099.09	\$5,099.09
2021-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$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.

GERMAN TOWNSHIP, MONTGOMERY COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2021-701-0000 Interest	\$1,000.00	\$1,000.00	\$2,992.45	\$1,992.45
2021-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$6,920.00	\$6,920.00
2021-931-0000 Transfers - In	\$14,900.00	\$14,900.00	\$14,900.00	\$0.00
Gasoline Tax Fund Total:	\$152,900.00	\$152,900.00	\$166,911.54	\$14,011.54
Road and Bridge				
2031-101-0000 General Property Tax - Real Estate	\$127,711.00	\$130,160.00	\$141,566.05	\$11,406.05
2031-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2031-535-0000 Property Tax Allocation	\$20,000.00	\$20,000.00	\$19,537.32	(\$462.68)
2031-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2031-539-0525 Other - State Receipts(SHIMP RD. CULVERT PROJECT)	\$0.00	\$0.00	\$0.00	\$0.00
2031-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$500.00	\$500.00	\$0.00	(\$500.00)
2031-805-0000 Other Local Grants (not from another government)	\$500.00	\$500.00	\$862.03	\$362.03
2031-892-0000 Other - Miscellaneous Non-Operating	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
2031-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
2031-951-0000 Sale of Fixed Assets	\$152,711.00	\$155,160.00	\$165,965.40	\$10,805.40
Road and Bridge Fund Total:				
Garbage & Waste Disposal District				
2071-299-0000 Other - Charges for Services	\$210,000.00	\$210,000.00	\$218,479.74	\$8,479.74
2071-601-0000 Special Assessments	\$12,000.00	\$12,000.00	\$43,000.87	\$31,000.87
2071-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$2.24	\$2.24
2071-931-0000 Transfers - In	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00
Garbage & Waste Disposal District Fund Total:	\$226,500.00	\$226,500.00	\$265,982.85	\$39,482.85
Police District				
2081-101-0000 General Property Tax - Real Estate	\$697,563.00	\$708,866.00	\$763,416.43	\$54,550.43
2081-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2081-203-0000 Contracts for Police Protection	\$33,000.00	\$33,000.00	\$69,628.73	\$36,628.73
2081-519-0000 Other - Federal Receipts	\$0.00	\$0.00	\$5,140.99	\$5,140.99
2081-535-0000 Property Tax Allocation	\$42,000.00	\$42,000.00	\$41,327.98	(\$672.02)
2081-539-0415 Other - State Receipts(CONT PROFESSIONAL TRAINING)	\$500.00	\$500.00	\$0.00	(\$500.00)
2081-539-0416 Other - State Receipts(OCJS GRANTS)	\$2,000.00	\$2,000.00	\$0.00	(\$2,000.00)
2081-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$1,000.00	\$1,000.00	\$1,307.97	\$307.97

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

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2081-801-0000 Gifts and Donations	\$100.00	\$100.00	\$2.00	(\$98.00)
2081-802-0000 Rentals and Leases	\$0.00	\$0.00	\$18,000.00	\$18,000.00
2081-892-0000 Other - Miscellaneous Non-Operating	\$1,000.00	\$1,000.00	\$2,989.83	\$1,989.83
2081-931-0000 Transfers - In	\$15,500.00	\$15,500.00	\$15,500.00	\$0.00
2081-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Police District Fund Total:	\$792,663.00	\$803,966.00	\$917,313.93	\$113,347.93
Police Special Projects				
2082-801-0000 Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
2082-801-0450 Gifts and Donations{POLICE DOG}	\$100.00	\$100.00	\$0.00	(\$100.00)
2082-801-0802 Gifts and Donations{POLICE RADIOS}	\$0.00	\$0.00	\$0.00	\$0.00
Police Special Projects Fund Total:	\$100.00	\$100.00	\$0.00	(\$100.00)
Police Accreditation				
2083-801-0000 Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
Police Accreditation Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Road District Levy				
2141-101-0000 General Property Tax - Real Estate	\$180,406.00	\$182,450.00	\$194,580.68	\$12,130.68
2141-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2141-535-0000 Property Tax Allocation	\$5,000.00	\$5,000.00	\$4,455.58	(\$544.42)
2141-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$50.38	\$50.38
Road District Levy Fund Total:	\$185,406.00	\$187,450.00	\$199,086.64	\$11,636.64
Recreation Levy - Park				
2171-101-0000 General Property Tax - Real Estate	\$101,911.00	\$103,023.00	\$109,511.80	\$6,488.80
2171-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2171-535-0000 Property Tax Allocation	\$2,500.00	\$2,500.00	\$2,546.05	\$46.05
Recreation Levy - Park Fund Total:	\$104,411.00	\$105,523.00	\$112,057.85	\$6,534.85
Recreation Levy - Pool				
2172-101-0000 General Property Tax - Real Estate	\$77,977.00	\$78,977.00	\$84,890.05	\$5,913.05
2172-102-0000 Tangible Personal Property Tax	\$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.

GERMAN TOWNSHIP, MONTGOMERY COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2172-535-0000 Property Tax Allocation	\$12,000.00	\$12,000.00	\$11,970.21	(\$29.79)
2172-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Recreation Levy - Pool Fund Total:	\$89,977.00	\$90,977.00	\$96,860.26	\$5,883.26
Fire Levy				
2191-101-0000 General Property Tax - Real Estate	\$246,956.00	\$250,372.00	\$268,436.18	\$18,064.18
2191-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2191-535-0000 Property Tax Allocation	\$36,000.00	\$36,000.00	\$36,339.15	\$339.15
2191-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Fire Levy Fund Total:	\$282,956.00	\$286,372.00	\$304,775.33	\$18,403.33
Senior Citizen Levy				
2192-101-0000 General Property Tax - Real Estate	\$174,955.00	\$176,954.00	\$188,876.81	\$11,922.81
2192-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2192-535-0000 Property Tax Allocation	\$5,000.00	\$5,000.00	\$4,320.58	(\$679.42)
2192-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Senior Citizen Levy Fund Total:	\$179,955.00	\$181,954.00	\$193,197.39	\$11,243.39
EMS/Fire Levy 2010				
2193-101-0000 General Property Tax - Real Estate	\$311,909.00	\$315,909.00	\$339,560.32	\$23,651.32
2193-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2193-535-0000 Property Tax Allocation	\$48,000.00	\$48,000.00	\$47,880.77	(\$119.23)
2193-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
EMS/Fire Levy 2010 Fund Total:	\$359,909.00	\$363,909.00	\$387,441.09	\$23,532.09
Drug Law Enforcement				
2221-401-0000 Fines	\$0.00	\$0.00	\$0.00	\$0.00
2221-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Drug Law Enforcement Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Permissive Motor Vehicle License Tax				
2231-104-0000 Permissive MVL Tax - Township Levied	\$63,000.00	\$63,000.00	\$62,313.40	(\$686.60)
2231-592-0000 Motor Vehicle License Tax - County Levied	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.
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Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2231-599-0502 Other - Other Intergovernmental{HIGHWAY SALT}	\$0.00	\$0.00	\$0.00	\$0.00
2231-701-0000 Interest	\$2,400.00	\$2,400.00	\$3,387.46	\$987.46
2231-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
Permissive Motor Vehicle License Tax Fund Total:	\$65,400.00	\$65,400.00	\$65,700.86	\$300.86
Law Enforcement Trust				
2261-402-0000 Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
2261-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Law Enforcement Trust Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Enforcement and Education				
2271-401-0000 Fines	\$300.00	\$300.00	\$35.00	(\$265.00)
2271-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Enforcement and Education Fund Total:	\$300.00	\$300.00	\$35.00	(\$265.00)
American Rescue Plan Act Fund				
2273-511-0000 Federal Funds	\$0.00	\$0.00	\$0.00	\$0.00
2273-701-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00
American Rescue Plan Act Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Special Revenue Funds Total:	\$2,610,288.00	\$2,637,611.00	\$2,895,986.51	\$258,375.51
4950 Permanent				
Sunbury Cemetery Perpetual Care				
4951-701-0000 Interest	\$180.00	\$180.00	\$285.47	\$105.47
Sunbury Cemetery Perpetual Care Fund Total:	\$180.00	\$180.00	\$285.47	\$105.47
Permanent Funds Total:	\$180.00	\$180.00	\$285.47	\$105.47
9750 Private - Purpose Trust				
Fouts Trust				
9752-701-0000 Interest	\$1,200.00	\$1,200.00	\$1,660.21	\$460.21

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.

GERMAN TOWNSHIP, MONTGOMERY COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Fouts Trust Fund Total:	\$1,200.00	\$1,200.00	\$1,660.21	\$460.21
Private - Purpose Trust Funds Total:	\$1,200.00	\$1,200.00	\$1,660.21	\$460.21
Report Totals:	\$2,764,185.00	\$2,792,116.00	\$3,129,160.52	\$337,044.52

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 Disbursements and Encumbrances With Expenditure Authority

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For		Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
		Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023				
1000 General							
General							
1000-110-111-0000 Salaries - Trustees	\$28,250.00	\$0.00	\$28,250.00	\$28,203.60	\$0.00	\$28,203.60	\$46.40
1000-110-121-0000 Salary - Township Fiscal Officer	\$10,250.00	\$0.00	\$10,250.00	\$10,206.48	\$0.00	\$10,206.48	\$43.52
1000-110-122-0000 Salaries - Township Fiscal Officer's Staff	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-211-0000 Ohio Public Employees Retirement System	\$2,950.00	\$0.00	\$2,950.00	\$2,909.45	\$0.00	\$2,909.45	\$40.55
1000-110-212-0000 Social Security	\$1,100.00	\$0.00	\$1,100.00	\$1,092.96	\$0.00	\$1,092.96	\$7.04
1000-110-213-0000 Medicare	\$600.00	\$0.00	\$600.00	\$557.04	\$0.00	\$557.04	\$42.96
1000-110-230-0000 Workers' Compensation	\$600.00	\$0.00	\$1,050.00	\$1,037.91	\$0.00	\$1,037.91	\$12.09
1000-110-311-0000 Accounting and Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-312-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-313-0000 Uniform Accounting Network Fees	\$3,600.00	\$0.00	\$3,600.00	\$3,504.00	\$0.00	\$3,504.00	\$96.00
1000-110-314-0000 Tax Collection Fees	\$575.00	\$0.00	\$605.00	\$604.75	\$0.00	\$604.75	\$0.25
1000-110-315-0000 Election Expenses	\$1,200.00	\$0.00	\$1,200.00	\$339.32	\$0.00	\$339.32	\$860.68
1000-110-330-0000 Travel and Meeting Expense	\$1,500.00	\$0.00	\$1,550.00	\$1,539.36	\$0.00	\$1,539.36	\$10.64
1000-110-345-0000 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-381-0000 Property Insurance Premiums	\$6,600.00	\$0.00	\$6,600.00	\$6,321.67	\$0.00	\$6,321.67	\$278.33
1000-110-410-0000 Office Supplies	\$400.00	\$0.00	\$400.00	\$348.26	\$0.00	\$348.26	\$51.74
1000-110-430-0000 Small Tools and Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-599-0000 Other - Other Expenses	\$6,000.00	\$0.00	\$5,950.00	\$4,123.45	\$0.00	\$4,123.45	\$1,826.55
1000-120-321-0102 Rents and Leases(WEST LAND - GUC)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-120-341-0000 Telephone	\$4,000.00	\$0.00	\$4,000.00	\$3,568.85	\$0.00	\$3,568.85	\$431.15
1000-120-351-0000 Electricity	\$3,000.00	\$0.00	\$3,000.00	\$2,232.16	\$0.00	\$2,232.16	\$767.84
1000-120-353-0000 Natural Gas	\$1,500.00	\$0.00	\$1,500.00	\$1,135.66	\$0.00	\$1,135.66	\$364.34
1000-120-360-0000 Contracted Services	\$5,500.00	\$0.00	\$5,500.00	\$3,939.04	\$0.00	\$3,939.04	\$1,560.96

Statement excludes amounts for advances.

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GERMAN TOWNSHIP, MONTGOMERY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of		Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
		December 31, 2022	December 31, 2023				
1000-120-420-0000	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$285.15	\$14.85
Operating Supplies							
1000-120-430-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Small Tools and Minor Equipment							
1000-120-599-0000	\$0.00	\$0.00	\$3,469.74	\$3,469.74	\$0.00	\$3,469.74	\$0.00
Other - Other Expenses							
1000-120-599-0100	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses(BUILDING/OFFICE CLEANING)							
1000-130-130-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salaries - Administrator's Office							
1000-130-190-0000	\$9,000.00	\$0.00	\$9,000.00	\$7,015.00	\$0.00	\$7,015.00	\$1,985.00
Other - Salaries							
1000-130-190-0001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Salaries(ADMINISTRATION)							
1000-130-211-0000	\$1,260.00	\$0.00	\$1,260.00	\$982.12	\$0.00	\$982.12	\$277.88
Ohio Public Employees Retirement System							
1000-130-212-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Social Security							
1000-130-213-0000	\$130.00	\$0.00	\$130.00	\$101.71	\$0.00	\$101.71	\$28.29
Medicare							
1000-130-221-0000	\$4,800.00	\$0.00	\$4,800.00	\$3,349.86	\$0.00	\$3,349.86	\$1,450.14
Medical/Hospitalization							
1000-130-223-0000	\$175.00	\$0.00	\$205.00	\$204.61	\$0.00	\$204.61	\$0.39
Dental Insurance							
1000-130-224-0000	\$50.00	\$0.00	\$50.00	\$40.19	\$0.00	\$40.19	\$9.81
Vision Insurance							
1000-130-341-0000	\$200.00	\$0.00	\$200.00	\$112.44	\$0.00	\$112.44	\$87.56
Telephone							
1000-130-345-0000	\$1,000.00	\$0.00	\$900.00	\$560.60	\$0.00	\$560.60	\$339.40
Advertising							
1000-130-360-0000	\$100.00	\$0.00	\$100.00	\$58.33	\$0.00	\$58.33	\$41.67
Contracted Services							
1000-130-420-0000	\$1,000.00	\$0.00	\$1,000.00	\$218.36	\$0.00	\$218.36	\$781.64
Operating Supplies							
1000-130-599-0000	\$2,500.00	\$0.00	\$3,070.00	\$3,067.46	\$0.00	\$3,067.46	\$2.54
Other - Other Expenses							
1000-130-599-0100	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses(BUILDING/OFFICE CLEANING)							
1000-190-370-0000	\$0.00	\$0.00	\$5,250.00	\$5,250.00	\$0.00	\$5,250.00	\$0.00
Payment to Another Political Subdivision							
1000-190-370-0419	\$20,615.00	\$0.00	\$20,615.00	\$20,614.50	\$0.00	\$20,614.50	\$0.50
Payment to Another Political Subdivision(COURT ORDERED PMTS)							
1000-210-360-0420	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services(REGIONAL DISPATCH FEES)							
1000-310-360-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services							
1000-760-730-0000	\$0.00	\$0.00	\$33,530.26	\$114.98	\$0.00	\$114.98	\$33,415.28
Improvement of Sites							

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 Disbursements and Encumbrances With Expenditure Authority

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of		Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
		December 31, 2022	December 31, 2023				
1000-760-740-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-910-910-0000 Transfers - Out	\$38,900.00	\$0.00	\$38,900.00	\$38,900.00	\$0.00	\$38,900.00	\$0.00
1000-910-910-0519 Transfers - Out(FRIEND RD. PHASE 1C)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-990-990-0000 Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$157,655.00	\$0.00	\$200,885.00	\$156,009.01	\$0.00	\$156,009.01	\$44,875.99
<hr/>							
General Funds Total:	\$157,655.00	\$0.00	\$200,885.00	\$156,009.01	\$0.00	\$156,009.01	\$44,875.99
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2000 Special Revenue							
Motor Vehicle License Tax							
2011-330-312-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-330-323-0000 Repairs and Maintenance	\$8,000.00	\$0.00	\$8,000.00	\$4,086.89	\$0.00	\$4,086.89	\$3,913.11
2011-330-360-0000 Contracted Services	\$0.00	\$0.00	\$3,725.00	\$3,725.00	\$0.00	\$3,725.00	\$0.00
2011-330-430-0000 Small Tools and Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-330-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-330-740-0000 Machinery, Equipment and Furniture	\$22,980.00	\$0.00	\$19,255.00	\$97.00	\$0.00	\$97.00	\$19,158.00
2011-330-750-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-430-430-0000 Small Tools and Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicle License Tax Fund Total:	\$30,980.00	\$0.00	\$30,980.00	\$7,908.89	\$0.00	\$7,908.89	\$23,071.11
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Gasoline Tax							
2021-330-100-0000 Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-330-111-0000 Salaries - Trustees	\$7,450.00	\$0.00	\$7,450.00	\$7,422.00	\$0.00	\$7,422.00	\$28.00
2021-330-121-0000 Salary - Township Fiscal Officer	\$6,400.00	\$0.00	\$6,400.00	\$6,378.96	\$0.00	\$6,378.96	\$21.04
2021-330-190-0000 Other - Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-330-312-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-330-360-0000 Contracted Services	\$0.00	\$0.00	\$6,920.00	\$6,920.00	\$0.00	\$6,920.00	\$0.00
2021-330-420-0000 Operating Supplies	\$4,000.00	\$0.00	\$3,400.00	\$3,033.90	\$0.00	\$3,033.90	\$366.10

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.

GERMAN TOWNSHIP, MONTGOMERY COUNTY
**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of		Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
		December 31, 2022	December 31, 2023				
2021-330-420-0500	\$2,000.00	\$0.00	\$2,000.00	\$540.00	\$0.00	\$540.00	\$1,460.00
Operating Supplies(CULVERTS, ETC)							
2021-330-420-0501	\$20,000.00	\$0.00	\$20,000.00	\$9,702.52	\$0.00	\$9,702.52	\$10,297.48
Operating Supplies(PATCHING MATERIALS)							
2021-330-420-0520	\$1,000.00	\$0.00	\$1,600.00	\$1,559.03	\$0.00	\$1,559.03	\$40.97
Operating Supplies(GRAVEL)							
2021-330-420-0521	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
Operating Supplies(SIGNS)							
2021-330-599-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses							
2021-330-730-0000	\$152,800.00	\$0.00	\$145,880.00	\$139,168.85	\$0.00	\$139,168.85	\$6,711.15
Improvement of Sites							
2021-330-740-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture							
2021-410-211-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ohio Public Employees Retirement System							
Gasoline Tax Fund Total:	\$194,650.00	\$0.00	\$194,650.00	\$175,725.26	\$0.00	\$175,725.26	\$18,924.74
Road and Bridge							
2031-330-111-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salaries - Trustees							
2031-330-121-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salary - Township Fiscal Officer							
2031-330-190-0000	\$125,663.00	\$0.00	\$129,663.00	\$129,308.64	\$0.00	\$129,308.64	\$374.36
Other - Salaries							
2031-330-211-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ohio Public Employees Retirement System							
2031-330-213-0000	\$1,822.00	\$0.00	\$2,122.00	\$2,074.78	\$0.00	\$2,074.78	\$47.22
Medicare							
2031-330-221-0000	\$20,000.00	\$0.00	\$20,000.00	\$3,282.62	\$0.00	\$3,282.62	\$16,717.38
Medical/Hospitalization							
2031-330-312-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auditing Services							
2031-330-314-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,366.04	\$0.00	\$2,366.04	\$133.96
Tax Collection Fees							
2031-330-323-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repairs and Maintenance							
2031-330-360-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services							
2031-330-381-0000	\$8,000.00	\$0.00	\$8,000.00	\$7,902.09	\$0.00	\$7,902.09	\$97.91
Property Insurance Premiums							
2031-330-420-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Supplies							
2031-330-420-0500	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Supplies(CULVERTS, ETC)							
2031-330-420-0501	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Supplies(PATCHING MATERIALS)							
2031-330-420-0520	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Supplies(GRAVEL)							

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.

GERMAN TOWNSHIP, MONTGOMERY COUNTY
**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
2031-330-420-0521 Operating Supplies(SIGNS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$75.00	\$75.00	\$0.00	\$57.01	\$17.99
2031-330-740-0000 Machinery, Equipment and Furniture	\$54,795.00	\$0.00	\$54,795.00	\$54,795.00	\$0.00	\$0.00	\$54,795.00
2031-760-700-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-760-700-0522 Capital Outlay(MICEO PARTNERSHIP POLL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-760-700-0523 Capital Outlay(ECKHART RD. ISSUE II -P2)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-760-700-0524 Capital Outlay(FRIEND RD. ISSUE II - P1D)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Road and Bridge Fund Total:	\$212,800.00	\$0.00	\$217,175.00	\$217,175.00	\$0.00	\$144,991.18	\$72,183.82
Garbage & Waste Disposal District							
2071-110-351-0000 Electricity	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	\$192.66	\$57.34
2071-320-111-0000 Salaries - Trustees	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$1,484.40	\$15.60
2071-320-121-0000 Salary - Township Fiscal Officer	\$2,600.00	\$0.00	\$2,600.00	\$2,600.00	\$0.00	\$2,551.56	\$48.44
2071-320-190-0000 Other - Salaries	\$3,600.00	\$0.00	\$3,325.00	\$3,325.00	\$0.00	\$2,635.80	\$689.20
2071-320-211-0000 Ohio Public Employees Retirement System	\$750.00	\$0.00	\$750.00	\$750.00	\$0.00	\$576.81	\$173.19
2071-320-212-0000 Social Security	\$160.00	\$0.00	\$160.00	\$160.00	\$0.00	\$158.16	\$1.84
2071-320-213-0000 Medicare	\$125.00	\$0.00	\$125.00	\$125.00	\$0.00	\$96.59	\$28.41
2071-320-221-0000 Medical/Hospitalization	\$1,700.00	\$0.00	\$1,580.00	\$1,580.00	\$0.00	\$1,119.20	\$460.80
2071-320-223-0000 Dental Insurance	\$75.00	\$0.00	\$75.00	\$75.00	\$0.00	\$68.63	\$6.37
2071-320-224-0000 Vision Insurance	\$25.00	\$0.00	\$25.00	\$25.00	\$0.00	\$13.44	\$11.56
2071-320-312-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2071-320-341-0000 Telephone	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	\$112.44	\$37.56
2071-320-344-0000 Printing	\$200.00	\$0.00	\$151.00	\$151.00	\$0.00	\$150.49	\$0.51
2071-320-360-0000 Contracted Services	\$240,000.00	\$0.00	\$239,850.00	\$239,850.00	\$0.00	\$237,657.41	\$2,192.59
2071-320-599-0000 Other - Other Expenses	\$8,000.00	\$0.00	\$8,934.00	\$8,934.00	\$0.00	\$8,933.17	\$0.83
2071-320-599-0101	\$3,000.00	\$0.00	\$2,900.00	\$2,900.00	\$0.00	\$2,462.59	\$437.41

Statement excludes amounts for advances.

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GERMAN TOWNSHIP, MONTGOMERY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Other - Other Expenses(POSTAGE)							
2071-390-230-0000 Workers' Compensation	\$250.00	\$0.00	\$250.00	\$115.81	\$0.00	\$115.81	\$134.19
Garbage & Waste Disposal District Fund Total:	\$262,385.00	\$0.00	\$262,625.00	\$258,329.16	\$0.00	\$258,329.16	\$4,295.84
Police District							
2081-210-111-0000 Salaries - Trustees	\$7,450.00	\$0.00	\$7,450.00	\$7,422.00	\$0.00	\$7,422.00	\$28.00
2081-210-121-0000 Salary - Township Fiscal Officer	\$6,400.00	\$0.00	\$6,400.00	\$6,378.96	\$0.00	\$6,378.96	\$21.04
2081-210-190-0000 Other - Salaries	\$385,000.00	\$0.00	\$385,000.00	\$380,106.28	\$0.00	\$380,106.28	\$4,893.72
2081-210-190-0001 Other - Salaries(ADMINISTRATION)	\$24,000.00	\$0.00	\$24,000.00	\$22,321.50	\$0.00	\$22,321.50	\$1,678.50
2081-210-190-0002 Other - Salaries(PART TIME)	\$29,000.00	\$0.00	\$29,000.00	\$0.00	\$0.00	\$0.00	\$29,000.00
2081-210-190-0003 Other - Salaries(OT, EMERGENCY, CT)	\$15,000.00	\$0.00	\$15,000.00	\$11,239.55	\$0.00	\$11,239.55	\$3,760.45
2081-210-190-0415 Other - Salaries(CONT PROFESSIONAL TRAINING)	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
2081-210-211-0000 Other - Salaries(OT, EMERGENCY, CT)	\$69,000.00	\$0.00	\$69,000.00	\$68,223.75	\$0.00	\$68,223.75	\$776.25
Ohio Public Employees Retirement System							
2081-210-211-0001 Ohio Public Employees Retirement System(ADMINISTRATION)	\$3,500.00	\$0.00	\$3,500.00	\$3,125.03	\$0.00	\$3,125.03	\$374.97
2081-210-212-0000 Social Security	\$400.00	\$0.00	\$400.00	\$395.52	\$0.00	\$395.52	\$4.48
2081-210-213-0000 Medicare	\$6,000.00	\$0.00	\$6,000.00	\$5,804.58	\$0.00	\$5,804.58	\$195.42
2081-210-213-0001 Medicare(ADMINISTRATION)	\$350.00	\$0.00	\$350.00	\$323.75	\$0.00	\$323.75	\$26.25
2081-210-221-0000 Medical/Hospitalization	\$200,000.00	\$0.00	\$200,000.00	\$150,954.64	\$0.00	\$150,954.64	\$49,045.36
2081-210-223-0000 Dental Insurance	\$6,800.00	\$0.00	\$6,800.00	\$5,306.55	\$0.00	\$5,306.55	\$1,493.45
2081-210-224-0000 Vision Insurance	\$2,200.00	\$0.00	\$2,200.00	\$1,142.98	\$0.00	\$1,142.98	\$1,057.02
2081-210-230-0000 Workers' Compensation	\$6,000.00	\$0.00	\$7,000.00	\$6,961.83	\$0.00	\$6,961.83	\$38.17
2081-210-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2081-210-311-0000 Accounting and Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2081-210-312-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2081-210-314-0000 Tax Collection Fees	\$12,500.00	\$0.00	\$12,500.00	\$11,763.28	\$0.00	\$11,763.28	\$736.72
2081-210-318-0000 Training Services	\$5,000.00	\$0.00	\$5,000.00	\$930.75	\$0.00	\$930.75	\$4,069.25

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.

GERMAN TOWNSHIP, MONTGOMERY COUNTY
**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
2081-210-318-0200 Training Services{EDUCATIONAL REIMBURSEMENT}	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00
2081-210-318-0201 Training Services{RANGE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2081-210-323-0000 Repairs and Maintenance	\$500.00	\$0.00	\$500.00	\$192.03	\$0.00	\$192.03	\$307.97
2081-210-323-0300 Repairs and Maintenance{EQUIPMENT REPAIR}	\$2,000.00	\$0.00	\$2,000.00	\$646.96	\$0.00	\$646.96	\$1,353.04
2081-210-323-0301 Repairs and Maintenance{OFFICE REPAIR}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2081-210-323-0302 Repairs and Maintenance{NON CONTRACT - RADIO REPAIR}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2081-210-323-0303 Repairs and Maintenance{CAR WASHES}	\$200.00	\$0.00	\$200.00	\$96.61	\$0.00	\$96.61	\$103.39
2081-210-323-0304 Repairs and Maintenance{VEHICLE REPAIR}	\$5,000.00	\$0.00	\$7,500.00	\$7,332.34	\$0.00	\$7,332.34	\$167.66
2081-210-330-0000 Travel and Meeting Expense	\$800.00	\$0.00	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00
2081-210-341-0000 Telephone	\$6,000.00	\$0.00	\$6,000.00	\$4,367.32	\$0.00	\$4,367.32	\$1,632.68
2081-210-344-0000 Printing	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$200.00
2081-210-351-0000 Electricity	\$3,500.00	\$0.00	\$3,500.00	\$2,392.55	\$0.00	\$2,392.55	\$1,107.45
2081-210-353-0000 Natural Gas	\$3,000.00	\$0.00	\$3,000.00	\$2,271.32	\$0.00	\$2,271.32	\$728.68
2081-210-360-0000 Contracted Services	\$5,500.00	\$0.00	\$5,500.00	\$605.46	\$0.00	\$605.46	\$4,894.54
2081-210-360-0400 Contracted Services{MVRCL}	\$4,000.00	\$0.00	\$4,000.00	\$3,931.00	\$0.00	\$3,931.00	\$69.00
2081-210-360-0402 Contracted Services{COPIER REPAIR}	\$600.00	\$0.00	\$600.00	\$316.76	\$0.00	\$316.76	\$283.24
2081-210-360-0403 Contracted Services{COMPUTER SOFTWARE}	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
2081-210-360-0411 Contracted Services{MAGLOGEN}	\$420.00	\$0.00	\$420.00	\$0.00	\$0.00	\$420.00	\$420.00
2081-210-360-0414 Contracted Services{SHRED IT}	\$500.00	\$0.00	\$500.00	\$449.99	\$0.00	\$449.99	\$50.01
2081-210-360-0418 Contracted Services{MARC'S FEES}	\$3,800.00	\$0.00	\$3,800.00	\$1,365.00	\$0.00	\$1,365.00	\$2,435.00
2081-210-360-0420 Contracted Services{REGIONAL DISPATCH FEES}	\$42,000.00	\$0.00	\$42,000.00	\$32,471.00	\$0.00	\$32,471.00	\$9,529.00
2081-210-360-0421 Contracted Services{CINTAS}	\$1,100.00	\$0.00	\$1,400.00	\$1,295.44	\$0.00	\$1,295.44	\$104.56
2081-210-360-0422 Contracted Services{LexisNexis}	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00
2081-210-360-0423 Contracted Services{LeadsOnLine}	\$2,200.00	\$0.00	\$4,745.00	\$4,745.00	\$0.00	\$4,745.00	\$0.00

Statement excludes amounts for advances.
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Comparison of Disbursements and Encumbrances With Expenditure Authority

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
2081-210-360-0424 Contracted Services(DALEA)	\$4,500.00	\$0.00	\$4,500.00	\$4,075.00	\$0.00	\$4,075.00	\$425.00
2081-210-360-0425 Contracted Services(COMPUTER SYSTEMS SPPT (Link))	\$20,000.00	\$0.00	\$19,850.00	\$3,423.61	\$0.00	\$3,423.61	\$16,426.39
2081-210-381-0000 Property Insurance Premiums	\$11,500.00	\$0.00	\$11,500.00	\$10,862.24	\$0.00	\$10,862.24	\$637.76
2081-210-410-0000 Office Supplies	\$3,000.00	\$0.00	\$3,000.00	\$701.03	\$0.00	\$701.03	\$2,298.97
2081-210-420-0000 Operating Supplies	\$4,000.00	\$0.00	\$4,000.00	\$3,477.01	\$0.00	\$3,477.01	\$522.99
2081-210-420-0700 Operating Supplies(UNIFORMS)	\$2,000.00	\$0.00	\$2,000.00	\$1,177.64	\$0.00	\$1,177.64	\$822.36
2081-210-420-0701 Operating Supplies(GASOLINE)	\$30,000.00	\$0.00	\$30,000.00	\$22,599.35	\$0.00	\$22,599.35	\$7,400.65
2081-210-430-0000 Small Tools and Minor Equipment	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
2081-210-430-0800 Small Tools and Minor Equipment(COMPUTER UPGRADES)	\$5,000.00	\$0.00	\$5,000.00	\$1,138.41	\$0.00	\$1,138.41	\$3,861.59
2081-210-519-0000 Other - Dues and Fees	\$800.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
2081-210-599-0000 Other - Other Expenses	\$20,000.00	\$0.00	\$16,105.00	\$12,495.55	\$0.00	\$12,495.55	\$3,609.45
2081-210-599-0100 Other - Other Expenses(BUILDING/OFFICE CLEANING)	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
2081-760-730-0000 Improvement of Sites	\$10,000.00	\$0.00	\$8,800.00	\$333.58	\$0.00	\$333.58	\$8,466.42
2081-760-750-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Police District Fund Total:		\$982,320.00	\$983,620.00	\$806,763.15	\$0.00	\$806,763.15	\$176,856.85
Police Special Projects							
2082-210-312-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2082-210-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2082-210-599-0450 Other - Other Expenses(POLICE DOG)	\$4,000.00	\$0.00	\$4,000.00	\$1,833.92	\$0.00	\$1,833.92	\$2,166.08
2082-210-790-0802 Other - Capital Outlay(POLICE RADIOS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Police Special Projects Fund Total:		\$4,000.00	\$4,000.00	\$1,833.92	\$0.00	\$1,833.92	\$2,166.08
Police Accreditation							
2083-110-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2083-210-599-0000 Other - Other Expenses	\$175.00	\$0.00	\$175.00	\$0.00	\$0.00	\$0.00	\$175.00

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Comparison of Disbursements and Encumbrances With Expenditure Authority

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of		Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
		December 31, 2022	December 31, 2023				
2083-760-700-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Police Accreditation Fund Total:							
	\$175.00	\$0.00	\$175.00	\$0.00	\$0.00	\$175.00	\$175.00
Road District Levy							
2141-330-211-0000	\$17,500.00	\$0.00	\$18,100.00	\$18,099.48	\$0.00	\$18,099.48	\$0.52
Ohio Public Employees Retirement System							
2141-330-212-0000	\$900.00	\$0.00	\$900.00	\$855.60	\$0.00	\$855.60	\$44.40
Social Security							
2141-330-213-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicare							
2141-330-221-0000	\$58,800.00	\$0.00	\$59,200.00	\$59,195.42	\$0.00	\$59,195.42	\$4.58
Medical/Hospitalization							
2141-330-223-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,470.81	\$0.00	\$1,470.81	\$29.19
Dental Insurance							
2141-330-224-0000	\$300.00	\$0.00	\$360.00	\$325.44	\$0.00	\$325.44	\$34.56
Vision Insurance							
2141-330-230-0000	\$2,500.00	\$0.00	\$2,550.00	\$2,526.45	\$0.00	\$2,526.45	\$23.55
Workers' Compensation							
2141-330-312-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auditing Services							
2141-330-314-0000	\$3,000.00	\$0.00	\$2,980.00	\$2,957.42	\$0.00	\$2,957.42	\$22.58
Tax Collection Fees							
2141-330-315-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Election Expenses							
2141-330-341-0000	\$1,200.00	\$0.00	\$1,200.00	\$825.03	\$0.00	\$825.03	\$374.97
Telephone							
2141-330-351-0000	\$1,200.00	\$0.00	\$1,250.00	\$1,241.79	\$0.00	\$1,241.79	\$8.21
Electricity							
2141-330-353-0000	\$1,600.00	\$0.00	\$1,600.00	\$1,213.52	\$0.00	\$1,213.52	\$386.48
Natural Gas							
2141-330-370-0000	\$104,000.00	\$0.00	\$106,000.00	\$105,739.86	\$0.00	\$105,739.86	\$260.14
Payment to Another Political Subdivision							
2141-330-599-0000	\$0.00	\$0.00	\$50.00	\$33.19	\$0.00	\$33.19	\$16.81
Other - Other Expenses							
2141-760-700-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay							
2141-760-730-0000	\$16,250.00	\$0.00	\$16,250.00	\$16,250.00	\$0.00	\$16,250.00	\$0.00
Improvement of Sites							
2141-760-740-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture							
Road District Levy Fund Total:	\$208,750.00	\$0.00	\$211,940.00	\$210,734.01	\$0.00	\$210,734.01	\$1,205.99
Recreation Levy - Park							
2171-110-311-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Accounting and Legal Fees							
2171-110-312-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auditing Services							

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.

GERMAN TOWNSHIP, MONTGOMERY COUNTY
**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of		Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
		December 31, 2022	December 31, 2023				
2171-610-314-0000 Tax Collection Fees	\$1,600.00	\$0.00	\$1,670.00	\$1,666.36	\$0.00	\$1,666.36	\$3.64
2171-610-315-0000 Election Expenses	\$0.00	\$0.00	\$1,500.00	\$1,479.19	\$0.00	\$1,479.19	\$20.81
2171-610-370-0000 Payment to Another Political Subdivision	\$92,530.00	\$0.00	\$98,030.00	\$98,008.94	\$0.00	\$98,008.94	\$21.06
2171-610-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$20.00	\$13.48	\$0.00	\$13.48	\$6.52
Recreation Levy - Park Fund Total:	\$94,130.00	\$0.00	\$101,220.00	\$101,167.97	\$0.00	\$101,167.97	\$52.03
Recreation Levy - Pool							
2172-110-312-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2172-610-314-0000 Tax Collection Fees	\$1,400.00	\$0.00	\$1,440.00	\$1,437.79	\$0.00	\$1,437.79	\$2.21
2172-610-315-0000 Election Expenses	\$4,500.00	\$0.00	\$4,500.00	\$0.00	\$0.00	\$0.00	\$4,500.00
2172-610-370-0000 Payment to Another Political Subdivision	\$75,670.00	\$0.00	\$86,170.00	\$85,868.10	\$0.00	\$85,868.10	\$301.90
2172-610-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$20.00	\$13.48	\$0.00	\$13.48	\$6.52
Recreation Levy - Pool Fund Total:	\$81,570.00	\$0.00	\$92,130.00	\$87,319.37	\$0.00	\$87,319.37	\$4,810.63
Fire Levy							
2191-110-311-0000 Accounting and Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-110-312-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-110-351-0000 Electricity	\$1,200.00	\$0.00	\$1,220.00	\$1,215.28	\$0.00	\$1,215.28	\$4.72
2191-220-314-0000 Tax Collection Fees	\$4,300.00	\$0.00	\$4,520.00	\$4,517.77	\$0.00	\$4,517.77	\$2.23
2191-220-370-0000 Payment to Another Political Subdivision	\$249,305.00	\$0.00	\$268,785.00	\$268,748.79	\$0.00	\$268,748.79	\$36.21
2191-220-599-0000 Other - Other Expenses	\$450.00	\$0.00	\$470.00	\$467.07	\$0.00	\$467.07	\$2.93
2191-760-790-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Levy Fund Total:	\$255,255.00	\$0.00	\$274,995.00	\$274,948.91	\$0.00	\$274,948.91	\$46.09
Senior Citizen Levy							
2192-110-312-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-110-315-0000 Election Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-130-314-0000 Tax Collection Fees	\$2,700.00	\$0.00	\$2,870.00	\$2,869.38	\$0.00	\$2,869.38	\$0.62

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 Disbursements and Encumbrances With Expenditure Authority

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of		Appropriations For Year Ended		Disbursements for Year Ended		Reserve for Encumbrances as of		Variance Favorable (Unfavorable)
		December 31, 2022	December 31, 2023	December 31, 2023	December 31, 2023	December 31, 2023	December 31, 2023	December 31, 2023	December 31, 2023	
2192-190-370-0000	\$159,530.00	\$0.00	\$171,530.00	\$171,530.00	\$171,530.00	\$171,530.00	\$0.00	\$171,270.94	\$259.06	
Payment to Another Political Subdivision										
2192-510-599-0000	\$0.00	\$0.00	\$30.00	\$30.00	\$30.00	\$30.00	\$0.00	\$26.97	\$3.03	
Other - Other Expenses										
Senior Citizen Levy Fund Total:	\$162,230.00	\$0.00	\$174,430.00	\$174,430.00	\$174,430.00	\$174,430.00	\$0.00	\$174,167.29	\$262.71	
EMS/Fire Levy 2010										
2193-110-311-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Accounting and Legal Fees										
2193-110-312-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Auditing Services										
2193-220-599-0000	\$0.00	\$0.00	\$1,850.00	\$1,850.00	\$1,850.00	\$1,850.00	\$0.00	\$1,206.73	\$643.27	
Other - Other Expenses										
2193-230-314-0000	\$5,500.00	\$0.00	\$5,760.00	\$5,760.00	\$5,760.00	\$5,760.00	\$0.00	\$5,751.18	\$8.82	
Tax Collection Fees										
2193-230-370-0000	\$318,970.00	\$0.00	\$342,720.00	\$342,720.00	\$342,720.00	\$342,720.00	\$0.00	\$342,434.86	\$285.14	
Payment to Another Political Subdivision										
EMS/Fire Levy 2010 Fund Total:	\$324,470.00	\$0.00	\$350,330.00	\$350,330.00	\$350,330.00	\$350,330.00	\$0.00	\$349,392.77	\$937.23	
Drug Law Enforcement										
2221-210-599-0000	\$750.00	\$0.00	\$750.00	\$750.00	\$750.00	\$750.00	\$0.00	\$0.00	\$750.00	
Other - Other Expenses										
Drug Law Enforcement Fund Total:	\$750.00	\$0.00	\$750.00	\$750.00	\$750.00	\$750.00	\$0.00	\$0.00	\$750.00	
Permissive Motor Vehicle License Tax										
2231-110-312-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Auditing Services										
2231-330-420-0502	\$20,500.00	\$0.00	\$20,500.00	\$20,500.00	\$20,500.00	\$20,500.00	\$0.00	\$4,517.61	\$15,982.39	
Operating Supplies(HIGHWAY SALT)										
2231-330-420-0702	\$3,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	\$3,953.74	\$46.26	
Operating Supplies(DIESEL FUEL)										
2231-330-599-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other - Other Expenses										
2231-760-700-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay										
2231-760-730-0000	\$148,900.00	\$0.00	\$147,900.00	\$147,900.00	\$147,900.00	\$147,900.00	\$0.00	\$137,875.50	\$10,024.50	
Improvement of Sites										
2231-760-740-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Machinery, Equipment and Furniture										
2231-760-790-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other - Capital Outlay										
Permissive Motor Vehicle License Tax Fund Total:	\$172,400.00	\$0.00	\$172,400.00	\$172,400.00	\$172,400.00	\$172,400.00	\$0.00	\$146,346.85	\$26,053.15	
Law Enforcement Trust										
2261-210-599-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	
Other - Other Expenses										

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Comparison of Disbursements and Encumbrances With Expenditure Authority

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Law Enforcement Trust Fund Total:							
Enforcement and Education	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
2271-210-599-0000	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
Other - Other Expenses	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
Enforcement and Education Fund Total:							
American Rescue Plan Act Fund							
2273-330-790-0000	\$108,097.61	\$0.00	\$108,097.61	\$61,410.35	\$0.00	\$61,410.35	\$46,687.26
Other - Capital Outlay	\$108,097.61	\$0.00	\$108,097.61	\$61,410.35	\$0.00	\$61,410.35	\$46,687.26
American Rescue Plan Act Fund Total:							
Special Revenue Funds Total:	\$3,099,962.61	\$0.00	\$3,184,517.61	\$2,801,039.08	\$0.00	\$2,801,039.08	\$383,478.53
4950 Permanent							
Sunbury Cemetery Perpetual Care	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4951-410-599-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sunbury Cemetery Perpetual Care Fund Total:							
Permanent Funds Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9750 Private - Purpose Trust							
Fouts Trust	\$4,000.00	\$0.00	\$4,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
9752-789-591-0000	\$4,000.00	\$0.00	\$4,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
Contributions to Other Organizations	\$4,000.00	\$0.00	\$4,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
Fouts Trust Fund Total:							
Private - Purpose Trust Funds Total:	\$4,000.00	\$0.00	\$4,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
Report Totals:	\$3,261,617.61	\$0.00	\$3,389,402.61	\$2,959,048.09	\$0.00	\$2,959,048.09	\$430,354.52

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.

Reconciliation of Interfund Transactions
 Fiscal 2023 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	\$38,900.00	-\$38,900.00	\$0.00	\$0.00	\$0.00
Gasoline Tax	\$14,900.00	\$0.00	\$14,900.00	\$0.00	\$0.00	\$0.00
Road and Bridge	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00
Garbage & Waste Disposal District	\$4,500.00	\$0.00	\$4,500.00	\$0.00	\$0.00	\$0.00
Police District	\$15,500.00	\$0.00	\$15,500.00	\$0.00	\$0.00	\$0.00
	<u>\$38,900.00</u>	<u>\$38,900.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

GERMAN TOWNSHIP, MONTGOMERY COUNTY
Schedule Of Debt Service Requirements
 For the Year Ended December 31, 2023

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Fiscal Year Ending	Principal (A)	Interest (B)	Total Columns A & B (C)
2024	\$19,909.18	\$705.32	\$20,614.50
2025	20,309.35	305.14	20,614.49
Total	\$40,218.53	\$1,010.46	\$41,228.99

GERMAN TOWNSHIP, MONTGOMERY COUNTY
Schedule Of Outstanding Debt
 For the Year Ended December 31, 2023

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Description of Issue	Year Issued	Interest Rate	Balance January 1	Amount Issued	Amount Retired	Balance December 31
A portion of the debt owed by the Valley View Water & Sewer District	2015	2.00%	\$59,735.42	\$0.00	\$19,516.89	\$40,218.53
		Total	\$59,735.42	\$0.00	\$19,516.89	\$40,218.53

German Township
Montgomery County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of German Township, Montgomery County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, trash services, police protection, fire protection and emergency medical services. The Township contracts with the City of Germantown to provide fire services and ambulance services. Additionally, the Township has levies in conjunction with the City of Germantown which provide for the funding of a public swimming pool, a senior citizens center and parks and recreation.

Public Entity Risk Pool

The Township participates in a public entity risk pool. Note 8 to the financial statements provides additional information for this entity.

The Township's Management believes these financial statements present all activities for which the Township is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Township'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 fiduciary fund types which are organized on a fund type basis.

Fund Accounting

The Township 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 Township 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 Township 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 Township had the following significant Special Revenue Funds:

Gas Tax Fund - The gas tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

Motor Vehicle License Tax Fund and Permissive Motor Vehicle License Tax Fund – These funds account for and report that portion of motor vehicle license registration fees restricted for maintenance and repair of roads within the Township.

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Road and Bridge Fund – This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges.

Road District Levy Fund – This fund receives property tax money for constructing, maintaining and repairing roads and bridges within the Township and the City of Germantown.

Garbage & Waste Disposal District Fund – This fund receives revenues from charges for services from the citizens for their garbage pickup.

Police District Fund – This fund receives property tax money and other revenues to provide police protection for the Township residents.

Fire Levy Fund and EMS/Fire Levy 2010 Fund – These funds receive property tax money to pay for fire protection and EMS services for the Township and the City of Germantown.

Recreation Levy-Park, Recreation Levy-Pool, and Senior Citizen Levy Funds – These funds receive property tax money to provide for parks, pool and Senior Citizens Center services for the Township and the City of Germantown.

Debt Service Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Township had no active Debt Service Funds.

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 Township had no active Capital Project Funds.

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Township had the following permanent fund:

Sunsbury Cemetery Bequest Fund – The fund is used to account for resources restricted by a legally binding trust agreement. This trust fund is maintained in perpetuity, and investment earnings are used for the upkeep of this rural cemetery.

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 Township had the **Garbage & Waste Disposal District Fund** which is included in **Special Revenue Funds**.

Internal Service Fund This fund accounts for services provided by one department to other departments of the government unit. The Township had no Internal Service Funds.

Fiduciary Funds Fiduciary funds include private purpose trust funds, investment trust funds, and custodial funds. Trust funds account for assets held under a trust agreement meeting certain criteria.

The Township's private purpose trust fund is for the benefit of certain individuals.

W.K. Fouts Trust – This fund is used to account for resources restricted by a legally binding trust agreement. 75% of the investment earnings of this fund are used for assistance to needy children.

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The Township had no investment trust funds nor any custodial funds.

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 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Township 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 (C) 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 level of control, and appropriations may not exceed estimated resources. The Board of Trustees 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 cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are canceled, and reappropriated in the subsequent year.

A summary of 2023 budgetary activity appears in Note 4.

Deposits and Investments

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

Capital Assets

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

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For the Year Ended December 31, 2023

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.

Settlement Monies

Ohio has reached settlement agreements with various distributors of opioids which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. The Township did not receive any distributions during 2023.

Fund Balance

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

Nonspendable The Township 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 Township and the nonspendable 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 Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend 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 Township 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 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 19.

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Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 3 - Compliance

The Township did not have any budgetary violations.

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2023 follows:

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	153,125	231,228	78,103
Special Revenue	2,637,611	2,895,987	258,376
Permanent	180	285	105
Trust	1,200	1,660	460
Total	2,792,116	3,129,160	337,044

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	200,885	156,009	44,876
Special Revenue	3,184,518	2,801,039	383,479
Permanent	0	0	0
Trust	4,000	2,000	2,000
Total	3,389,403	2,959,048	430,355

Note 5 – Deposits and Investments

To improve cash management, cash received by the Township is pooled. Monies for all fund are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Township's deposit and investment accounts is as follows:

	2023
<i>Cash Management Pool:</i>	
Demand deposits	34,163
Total deposits	34,163
STAR Ohio	1,879,220
Total investments	1,879,220
<i>Total carrying amount of deposits and investments held in the Pool (ties to FS)</i>	1,913,383

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2023, the Township is holding \$0 in unremitted employee payroll withholdings.

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Deposits

Deposits are insured by the Federal Depository Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Township

At December 31, 2023, all deposits were insured or collateralized.

Investments

Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

Note 6 – Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. First half payments are due to the County in February. The second half payment is due in July.

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

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

Note 7 - Interfund Balances

There are no outstanding advances at December 31, 2023.

Note 8 - Risk Management

Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The Township 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. See Note 16 for a description of the Ohio Municipal League Group Rating Plan for worker's compensation

Risk Pool Membership

The Township is a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability

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For the Year Ended December 31, 2023

- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	2022
Cash and investments	\$32,288,098
Actuarial liabilities	\$9,146,434

Note 9 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Most Township 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. Non-law enforcement OPERS members contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants' gross salaries. Law enforcement OPERS members contributed 13 percent of their gross salaries, and the Township contributed an amount equaling 18.1 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2023.

Social Security

Two Township 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 Township contributed an amount equal to 6.2 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2023.

Note 10 – Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension

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plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

Note 11 – Debt

Due to a court order effective December 31, 2015, the Township was directed to assume a portion of the outstanding debt of the Valley View Water and Sewer District (VWSD). The total assumed debt was \$186,000 at a rate of 2% per annum. The outstanding debt as of December 31, 2023 was \$40,218. Semi-annual payments of \$10,307.25, including interest, are payable through December 21, 2025.

Financial Purchases

None.

Amortization

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

Year Ending	VVWSD Loan
<u>December 31:</u>	
2024	20,615
2025	20,614
Total	<u>41,229</u>

Note 12 – Construction and Contractual Commitments

None.

Note 13 – Contingent Liabilities

Amounts grantor agencies pay to the Township are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 14 - Joint Ventures

None.

Note 15 - Jointly Governed Organizations

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The Township is a member of the Western Regional Council of Governments (WRCG) along with the Villages of Farmersville and Phillipsburg, and the Townships of Clay, Jackson and Perry in Montgomery County, Ohio. The WRCG was first established in 1998. The jurisdictions (except for Phillipsburg and Clay Township) work through the WRCG to negotiate a joint garbage and waste disposal trash contract with service providers. The Township paid a \$250.00 annual membership fee to the WRCG during 2023.

Note 16 – Public Entity Risk Pool

The Township participates in a group experience rating program through the Ohio Township Association for worker’s compensation. The group number is 40003. The industry is 04-Townships. Sedgwick Claims Management Services serves as the program’s TPA. As a participant, the Township receives a .59 experience modifier. Each year the participants pay a fee to Sedgwick to cover the costs of administering the program.

Note 17 – Related Organizations

None

Note 18 - Related Party Transactions

None.

Note 19 – Fund Balances

Included in fund balance are amounts the Township 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:

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Total</u>
Nonspendable:						
Unclaimed Monies	\$0	\$0	\$0	\$0	\$0	\$0
Corpus	0	0	0	0	5,000	5,000
Outstanding Encumbrances	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$5,000	\$5,000

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects funds 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, debt service, capital projects and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

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For the Year Ended December 31, 2023

Note 20 – Subsequent Events

There are no known subsequent events that materially affect the financial position of the Township.

Note 21 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency ended in April 2023. The Township received COVID-19 funding in 2020, 2021 and 2022. The Township will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

Year	Capital Projects	Debt Service	Special Revenue	General	Fund Balance
2023	0	0	0	0	0
2022	0	0	0	0	0
2021	0	0	0	0	0
2020	0	0	0	0	0
Total	0	0	0	0	0

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