

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	Totals (Memorandum Only)
Cash Receipts						
Property and Other Taxes	\$117,262	\$218,022	\$0	\$61,552	\$0	\$396,836
Municipal Income Tax	1,733,198	0	0	0	0	1,733,198
Intergovernmental	132,657	1,806,842	0	371,076	0	2,310,575
Special Assessments	0	0	0	0	0	0
Charges for Services	21,753	214,081	0	0	0	235,834
Fines, Licenses and Permits	14,953	18,236	0	0	0	33,189
Earnings on Investments	126,305	2,801	0	0	0	129,106
Miscellaneous	37,017	162,223	0	61,430	0	260,670
<i>Total Cash Receipts</i>	<u>2,183,145</u>	<u>2,422,205</u>	<u>0</u>	<u>494,058</u>	<u>0</u>	<u>5,099,408</u>
Cash Disbursements						
Current:						
Security of Persons & Property	661,137	530,088	0	63,050	0	1,254,275
Public Health Services	27,500	0	0	0	0	27,500
Leisure Time Activities	138,556	0	0	0	0	138,556
Community Environment	47,460	550,801	0	0	0	598,261
Basic Utility Services	0	39,688	0	0	0	39,688
Transportation	0	240,187	0	0	0	240,187
General Government	470,631	2,780	0	133	0	473,544
Intergovernmental	0	0	0	0	0	0
Capital Outlay	0	612,235	0	1,922,631	0	2,534,866
Debt Service:						
Principal Retirement	0	29,471	0	0	0	29,471
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>1,345,284</u>	<u>2,005,250</u>	<u>0</u>	<u>1,985,814</u>	<u>0</u>	<u>5,336,348</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>837,861</u>	<u>416,955</u>	<u>0</u>	<u>(1,491,756)</u>	<u>0</u>	<u>(236,940)</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	352,165	0	352,165
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	154,932	0	400,000	0	554,932
Transfers Out	(554,932)	(488,688)	0	0	0	(1,043,620)
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(554,932)</u>	<u>(333,756)</u>	<u>0</u>	<u>752,165</u>	<u>0</u>	<u>(136,523)</u>
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	282,929	83,199	0	(739,591)	0	(373,463)
<i>Fund Cash Balances, January 1</i>	<u>937,958</u>	<u>1,494,462</u>	<u>0</u>	<u>2,140,821</u>	<u>0</u>	<u>4,573,241</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,220,887</u></u>	<u><u>\$1,577,661</u></u>	<u><u>\$0</u></u>	<u><u>\$1,401,230</u></u>	<u><u>\$0</u></u>	<u><u>\$4,199,778</u></u>

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

For the Year Ended December 31, 2023

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
Operating Cash Receipts			
Charges for Services	\$2,344,785	\$0	\$2,344,785
Fines, Licenses and Permits	0	0	0
Miscellaneous	23,563	0	23,563
<i>Total Operating Cash Receipts</i>	<u>2,368,348</u>	<u>0</u>	<u>2,368,348</u>
Operating Cash Disbursements			
Personal Services	324,159	0	324,159
Fringe Benefits	110,879	0	110,879
Contractual Services	651,197	0	651,197
Supplies and Materials	120,525	0	120,525
Claims	0	0	0
Other	7,200	0	7,200
<i>Total Operating Cash Disbursements</i>	<u>1,213,960</u>	<u>0</u>	<u>1,213,960</u>
<i>Operating Income (Loss)</i>	<u>1,154,388</u>	<u>0</u>	<u>1,154,388</u>
Non-Operating Receipts (Disbursements)			
Property and Other Local Taxes	0	0	0
Intergovernmental Receipts	0	0	0
Special Assessments	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0
Sale of Bonds	0	0	0
Sale of Refunding Bonds	0	0	0
Sale of Notes	0	0	0
Loans Issued	0	0	0
Other Debt Proceeds	0	0	0
Premium and Accrued Interest on Debt	0	0	0
Sale of Fixed Assets	0	0	0
Miscellaneous Receipts	25	0	25
Intergovernmental Disbursements	0	0	0
Capital Outlay	(795,951)	0	(795,951)
Excise Tax Payment - Electric	0	0	0
Principal Retirement	(470,978)	0	(470,978)
Payment of Capital Appreciation Bond Accretion	0	0	0
Interest and Other Fiscal Charges	0	0	0
Discount on Debt	0	0	0

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

For the Year Ended December 31, 2023

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
Payment to Refunded Bond Escrow Agent	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(1,266,904)</u>	<u>0</u>	<u>(1,266,904)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	(112,516)	0	(112,516)
Capital Contributions	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
Transfers In	488,688	0	488,688
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
<i>Net Change in Fund Cash Balance</i>	<u>376,172</u>	<u>0</u>	<u>376,172</u>
<i>Fund Cash Balances, January 1</i>	<u>3,451,375</u>	<u>0</u>	<u>3,451,375</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$3,827,547</u></u>	<u><u>\$0</u></u>	<u><u>\$3,827,547</u></u>

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

For the Year Ended December 31, 2023

	<u>Private Purpose Trust</u>	<u>Investment Trust</u>	<u>External Investment Pool</u>	<u>Other Custodial</u>	<u>Totals (Memorandum Only)</u>
Additions					
Property and Other Local Taxes Collected for Distribution	\$0	\$0	\$0	\$113,438	\$113,438
Charges for Services	0	0	0	0	0
Fines, Licenses and Permits for Distribution	0	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0	0
Gifts and Donations (trust funds only)	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Special Assessment Collections for Distribution	0	0	0	0	0
Deposits Received	0	0	0	0	0
Amounts Held for Employees	0	0	0	0	0
Amounts Received as Fiscal Agent	0	0	0	0	0
Other Amounts Collected for Distribution	0	0	0	0	0
<i>Total Additions</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>113,438</u>	<u>113,438</u>
Deductions					
Distributions as Fiscal Agent	0	0	0	0	0
Distributions to Other Governments	0	0	0	113,438	113,438
Distributions to Other Funds (Primary Gov't)	0	0	0	0	0
Distributions of Deposits	0	0	0	0	0
Distributions on Behalf of Employees	0	0	0	0	0
Other Distributions	0	0	0	5,760	5,760
<i>Total Deductions</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>119,198</u>	<u>119,198</u>
<i>Net Change in Fund Balances</i>	0	0	0	(5,760)	(5,760)
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,106</u>	<u>8,106</u>
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,346</u>	<u>\$2,346</u>

VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-110-0000 General Property Tax - Real Estate	\$111,200.00	\$111,200.00	\$117,262.24	\$6,062.24
1000-130-0000 Municipal Income Tax	\$1,229,800.00	\$1,229,800.00	\$1,733,197.42	\$503,397.42
1000-190-0000 Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
1000-211-0000 Local Government Distribution	\$90,000.00	\$90,000.00	\$114,187.42	\$24,187.42
1000-222-0000 Cigarette Tax	\$150.00	\$150.00	\$150.00	\$0.00
1000-224-0000 Liquor and Beer Permit Fees	\$2,500.00	\$2,500.00	\$2,328.90	(\$171.10)
1000-231-0000 Property Tax Allocation	\$10,000.00	\$10,000.00	\$15,991.38	\$5,991.38
1000-290-0000 Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
1000-390-0000 Other - Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
1000-411-0000 Federal - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
1000-422-0000 State - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
1000-519-0000 Other - General Government Contracts	\$5,000.00	\$5,000.00	\$11,684.31	\$6,684.31
1000-521-0000 Swimming Pool	\$0.00	\$0.00	\$0.00	\$0.00
1000-522-0000 Concession Stands	\$0.00	\$0.00	\$0.00	\$0.00
1000-523-0000 Recreation Entry Fees	\$1,250.00	\$1,250.00	\$350.00	(\$900.00)
1000-590-0000 Other - Charges for Services	\$7,000.00	\$7,000.00	\$9,718.91	\$2,718.91
1000-611-0000 Court Costs	\$10,000.00	\$10,000.00	\$11,579.90	\$1,579.90
1000-612-0000 Court Fines	\$1,000.00	\$1,000.00	\$525.00	(\$475.00)
1000-619-0000 Other - Fines and Forfeitures	\$1,200.00	\$1,200.00	\$570.00	(\$630.00)
1000-621-0000 Building Permits	\$1,200.00	\$1,200.00	\$2,171.85	\$971.85
1000-629-0000 Other - Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
1000-690-0000 Other - Fines, Licenses and Permits	\$0.00	\$0.00	\$105.50	\$105.50
1000-701-0000 Interest	\$10,000.00	\$10,000.00	\$65,194.60	\$55,194.60
1000-790-0000 Other - Earnings on Investments	\$35,000.00	\$35,000.00	\$61,109.77	\$26,109.77
1000-811-0000 Rentals	\$5,000.00	\$5,000.00	\$5,980.00	\$980.00
1000-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
1000-820-0001 Contributions and Donations{Police}	\$500.00	\$500.00	\$1,050.00	\$550.00
1000-820-0002 Contributions and Donations{Park}	\$800.00	\$800.00	\$750.00	(\$50.00)
1000-820-0005 Contributions and Donations{Day In The Park}	\$0.00	\$3,000.00	\$10,054.50	\$7,054.50

Statement excludes amounts for advances.

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Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000-820-0006 Contributions and Donations{Splash Pad}	\$0.00	\$0.00	\$0.00	\$0.00
1000-820-0007 Contributions and Donations{Frisbee Golf}	\$0.00	\$0.00	\$1,750.00	\$1,750.00
1000-820-0008 Contributions and Donations{K9 Unit}	\$0.00	\$0.00	\$500.00	\$500.00
1000-891-0000 Other - Miscellaneous Operating	\$5,000.00	\$5,000.00	\$15,032.26	\$10,032.26
1000-892-0000 Other - Miscellaneous Non-Operating	\$5,000.00	\$5,000.00	\$1,900.00	(\$3,100.00)
General Fund Total:	\$1,531,600.00	\$1,534,600.00	\$2,183,143.96	\$648,543.96
General Funds Total:	\$1,531,600.00	\$1,534,600.00	\$2,183,143.96	\$648,543.96
 2000 Special Revenue				
Street Construction, Maint. and Repair				
2011-211-0000 Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
2011-225-0000 Gasoline Tax (State)	\$134,000.00	\$134,000.00	\$186,464.01	\$52,464.01
2011-226-0000 License Tax - State Levied	\$15,700.00	\$15,700.00	\$25,068.97	\$9,368.97
2011-701-0000 Interest	\$100.00	\$100.00	\$2,073.98	\$1,973.98
2011-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$1,424.00	\$1,424.00
2011-892-0000 Other - Miscellaneous Non-Operating	\$200.00	\$200.00	\$0.00	(\$200.00)
2011-981-0000 Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Street Construction, Maint. and Repair Fund Total:	\$150,000.00	\$150,000.00	\$215,030.96	\$65,030.96
 State Highway				
2021-211-0000 Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
2021-225-0000 Gasoline Tax (State)	\$13,000.00	\$13,000.00	\$15,118.71	\$2,118.71
2021-226-0000 License Tax - State Levied	\$2,000.00	\$2,000.00	\$2,032.63	\$32.63
2021-701-0000 Interest	\$0.00	\$0.00	\$449.15	\$449.15
2021-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
State Highway Fund Total:	\$15,000.00	\$15,000.00	\$17,600.49	\$2,600.49
 Community Development				
2051-811-0000 Rentals	\$8,000.00	\$8,000.00	\$27,941.50	\$19,941.50

Statement excludes amounts for advances.
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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2051-891-0000 Other - Miscellaneous Operating	\$122,000.00	\$122,000.00	\$122,650.60	\$650.60
2051-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
2051-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Community Development Fund Total:	\$130,000.00	\$130,000.00	\$150,592.10	\$20,592.10
Law Enforcement Trust				
2091-619-0000 Other - Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Law Enforcement Trust Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Permissive Tax				
2101-140-0000 Permissive Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00
Permissive Tax Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Permissive Tax MVR				
2102-150-0000 License Tax - Local Levied by Council	\$17,000.00	\$17,000.00	\$28,650.69	\$11,650.69
2102-701-0000 Interest	\$0.00	\$0.00	\$277.56	\$277.56
2102-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$563.73	\$563.73
Permissive Tax MVR Fund Total:	\$17,000.00	\$17,000.00	\$29,491.98	\$12,491.98
Police Pension				
2131-110-0000 General Property Tax - Real Estate	\$16,100.00	\$23,238.26	\$15,295.52	(\$7,942.74)
2131-231-0000 Property Tax Allocation	\$1,000.00	\$1,000.00	\$2,001.66	\$1,001.66
2131-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
2131-931-0000 Transfers - In	\$60,000.00	\$60,000.00	\$54,932.04	(\$5,067.96)
Police Pension Fund Total:	\$77,100.00	\$84,238.26	\$72,229.22	(\$12,009.04)
Coronavirus Relief Fund				
2151-411-0000 Federal - Restricted	\$0.00	\$0.00	\$0.00	\$0.00

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Coronavirus Relief Fund Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
American Rescue Plan Act Fund				
2152-411-0000 Federal - Restricted	\$0.00	\$1,833,323.00	\$1,559,716.66	(\$273,606.34)
2152-419-0000 Other - Federal Receipts	\$0.00	\$0.00	\$0.00	\$0.00
American Rescue Plan Act Fund Fund Total:	\$0.00	\$1,833,323.00	\$1,559,716.66	(\$273,606.34)
DUI Enforcement & Education				
2271-619-0000 Other - Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
DUI Enforcement & Education Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Indigent Drivers Enf & Edu				
2272-619-0000 Other - Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Indigent Drivers Enf & Edu Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Law Enforcement Assistance Fund				
2273-422-0000 State - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
2273-619-0000 Other - Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Law Enforcement Assistance Fund Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Indigent Drivers Interlock				
2274-619-0000 Other - Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Indigent Drivers Interlock Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
National Opioid Settlement				
2401-422-0000 State - Restricted	\$1,409.26	\$1,409.26	\$1,409.26	\$0.00
National Opioid Settlement Fund Total:	\$1,409.26	\$1,409.26	\$1,409.26	\$0.00

Fire/EMS Levy

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Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2901-110-0000 General Property Tax - Real Estate	\$154,100.00	\$171,056.00	\$174,075.27	\$3,019.27
2901-231-0000 Property Tax Allocation	\$8,000.00	\$8,000.00	\$12,486.15	\$4,486.15
2901-290-0000 Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
2901-411-0000 Federal - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
2901-422-0000 State - Restricted	\$0.00	\$0.00	\$2,544.52	\$2,544.52
2901-511-0000 Contracts for Fire Services	\$60,000.00	\$60,000.00	\$60,500.00	\$500.00
2901-515-0000 Contracts for Emergency Medical Services	\$35,000.00	\$44,765.53	\$61,228.86	\$16,463.33
2901-590-0000 Other - Charges for Services	\$96,400.00	\$96,400.00	\$92,351.56	(\$4,048.44)
2901-820-0003 Contributions and Donations{Fire}	\$500.00	\$500.00	\$6,825.00	\$6,325.00
2901-820-0004 Contributions and Donations{EMS}	\$500.00	\$500.00	\$1,125.00	\$625.00
2901-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$1,692.23	\$1,692.23
2901-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
2901-931-0000 Transfers - In	\$0.00	\$100,000.00	\$100,000.00	\$0.00
Fire/EMS Levy Fund Total:	\$354,500.00	\$481,221.53	\$512,828.59	\$31,607.06
Cable TV Franchise				
2902-625-0000 Cable Franchise Fees	\$5,500.00	\$5,500.00	\$9,885.94	\$4,385.94
2902-690-0000 Other - Fines, Licenses and Permits	\$2,000.00	\$2,000.00	\$8,350.00	\$6,350.00
2902-811-0000 Rentals	\$7,500.00	\$7,500.00	\$0.00	(\$7,500.00)
2902-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
2902-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
Cable TV Franchise Fund Total:	\$15,000.00	\$15,000.00	\$18,235.94	\$3,235.94
County Permissive Tax-Shared Revenue				
2903-430-0000 License Tax - County Levied	\$0.00	\$0.00	\$0.00	\$0.00
County Permissive Tax-Shared Revenue Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Special Revenue Funds Total:	\$760,009.26	\$2,727,192.05	\$2,577,135.20	(\$150,056.85)

4000 Capital Projects

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

VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Capital Projects				
4901-411-0000 Federal - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
4901-422-0000 State - Restricted	\$0.00	\$499,998.00	\$328,172.92	(\$171,825.08)
4901-429-0000 Other - State Receipts	\$0.00	\$0.00	\$42,903.09	\$42,903.09
4901-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
4901-923-0000 OWDA Loans Issued	\$0.00	\$0.00	\$0.00	\$0.00
4901-924-0000 OPWC Loans Issued	\$0.00	\$0.00	\$352,164.72	\$352,164.72
4901-931-0000 Transfers - In	\$500,000.00	\$500,000.00	\$400,000.00	(\$100,000.00)
4901-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Capital Projects Fund Total:	\$500,000.00	\$999,998.00	\$1,123,240.73	\$123,242.73
Infrastructure				
4902-422-0000 State - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
Infrastructure Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Street Lights				
4903-110-0000 General Property Tax - Real Estate	\$50,000.00	\$55,000.00	\$61,551.88	\$6,551.88
4903-360-0000 Street Lighting	\$0.00	\$0.00	\$0.00	\$0.00
Street Lights Fund Total:	\$50,000.00	\$55,000.00	\$61,551.88	\$6,551.88
Permanent Improvement Fund				
4904-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$61,429.67	\$61,429.67
Permanent Improvement Fund Fund Total:	\$0.00	\$0.00	\$61,429.67	\$61,429.67
Capital Projects Funds Total:	\$550,000.00	\$1,054,998.00	\$1,246,222.28	\$191,224.28
5000 Enterprise				
Water Operating				
5101-541-0000 Consumer Rent	\$550,500.00	\$550,500.00	\$599,281.52	\$48,781.52

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.

VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
5101-542-0000 Tap Fees	\$2,500.00	\$2,500.00	\$1,300.00	(\$1,200.00)
5101-543-0000 Bulk Sales	\$1,000.00	\$1,000.00	\$53,114.72	\$52,114.72
5101-590-0000 Other - Charges for Services	\$16,000.00	\$16,000.00	\$7,617.08	(\$8,382.92)
5101-891-0000 Other - Miscellaneous Operating	\$30,000.00	\$30,000.00	\$22,094.27	(\$7,905.73)
5101-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$25.00	\$25.00
5101-931-0000 Transfers - In	\$0.00	\$0.00	\$488,687.87	\$488,687.87
Water Operating Fund Total:	\$600,000.00	\$600,000.00	\$1,172,120.46	\$572,120.46
Sewer Operating				
5201-110-0000 General Property Tax - Real Estate	\$0.00	\$0.00	\$0.00	\$0.00
5201-542-0000 Tap Fees	\$500.00	\$500.00	\$500.00	\$0.00
5201-549-0000 Other - Utilities	\$1,199,000.00	\$1,199,000.00	\$1,345,261.78	\$146,261.78
5201-590-0000 Other - Charges for Services	\$500.00	\$500.00	\$31,486.60	\$30,986.60
5201-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$611.08	\$611.08
5201-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
5201-981-0000 Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Operating Fund Total:	\$1,200,000.00	\$1,200,000.00	\$1,377,859.46	\$177,859.46
Refuse Operating				
5601-549-0000 Other - Utilities	\$249,500.00	\$249,500.00	\$291,812.48	\$42,312.48
5601-891-0000 Other - Miscellaneous Operating	\$500.00	\$500.00	\$857.50	\$357.50
5601-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Refuse Operating Fund Total:	\$250,000.00	\$250,000.00	\$292,669.98	\$42,669.98
Enterprise Deposit				
5781-544-0000 Deposits	\$10,000.00	\$10,000.00	\$14,408.05	\$4,408.05
Enterprise Deposit Fund Total:	\$10,000.00	\$10,000.00	\$14,408.05	\$4,408.05
Enterprise Funds Total:	\$2,060,000.00	\$2,060,000.00	\$2,857,057.95	\$797,057.95

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

VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
9000 Custodial				
Unclaimed Monies				
9101-881-0000 Unclaimed Monies Received	\$0.00	\$0.00	\$0.00	\$0.00
9101-981-0000 Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Unclaimed Monies Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Village of Sherwood Income Tax				
9201-190-0000 Other - Local Taxes	\$0.00	\$0.00	\$113,438.41	\$0.00
Village of Sherwood Income Tax Fund Total:	\$0.00	\$0.00	\$113,438.41	\$0.00
Mayor's Court				
9901-981-0000 Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Mayor's Court Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Fire Damage Insurance Claim				
9902-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
9902-981-0000 Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Fire Damage Insurance Claim Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Custodial Funds Total:	\$0.00	\$0.00	\$113,438.41	\$0.00
Report Totals:	\$4,901,609.26	\$7,376,790.05	\$8,976,997.80	\$1,486,769.34

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

VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-110-169-0000 Other - Salaries - Mayor's Office	\$470,000.00	\$0.00	\$469,000.00	\$469,000.00	\$436,550.13	\$0.00	\$436,550.13	\$32,449.87
1000-110-211-0000 Ohio Public Employees Retirement System	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$5,855.02	\$0.00	\$5,855.02	\$4,144.98
1000-110-213-0000 Medicare	\$6,800.00	\$0.00	\$6,800.00	\$6,800.00	\$6,092.05	\$0.00	\$6,092.05	\$707.95
1000-110-215-0000 Ohio Police and Fire Pension Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-220-0000 Insurance Benefits	\$140,000.00	\$0.00	\$112,869.77	\$112,869.77	\$107,656.23	\$0.00	\$107,656.23	\$5,213.54
1000-110-250-0000 Employee Reimbursements	\$1,000.00	\$0.00	\$665.82	\$665.82	\$665.82	\$0.00	\$665.82	\$0.00
1000-110-270-0000 Uniforms and Clothing	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$935.75	\$0.00	\$935.75	\$64.25
1000-110-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-310-0000 Utilities	\$5,000.00	\$0.00	\$4,696.67	\$4,696.67	\$4,577.54	\$0.00	\$4,577.54	\$119.13
1000-110-320-0000 Communications, Printing and Advertising	\$8,000.00	\$0.00	\$9,846.40	\$9,846.40	\$9,840.62	\$0.00	\$9,840.62	\$5.78
1000-110-340-0000 Professional and Technical Services	\$8,000.00	\$0.00	\$9,200.00	\$9,200.00	\$9,101.73	\$0.00	\$9,101.73	\$98.27
1000-110-350-0000 Insurance and Bonding Services	\$9,556.00	\$0.00	\$9,556.00	\$9,556.00	\$9,556.00	\$0.00	\$9,556.00	\$0.00
1000-110-390-0000 Other Contractual Services	\$15,000.00	\$0.00	\$27,300.00	\$27,300.00	\$27,015.02	\$0.00	\$27,015.02	\$284.98
1000-110-410-0000 Office Supplies and Materials	\$1,000.00	\$0.00	\$6,100.00	\$6,100.00	\$5,963.83	\$0.00	\$5,963.83	\$136.17
1000-110-420-0000 Operating Supplies and Materials	\$25,000.00	\$0.00	\$24,040.00	\$24,040.00	\$23,947.34	\$0.00	\$23,947.34	\$92.66
1000-110-420-0001 Operating Supplies and Materials{Police}	\$2,320.31	\$0.00	\$2,320.31	\$2,320.31	\$426.17	\$0.00	\$426.17	\$1,894.14
1000-110-420-0008 Operating Supplies and Materials{K9 Unit}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
1000-110-430-0000 Repairs and Maintenance	\$3,000.00	\$0.00	\$2,992.64	\$2,992.64	\$2,973.90	\$0.00	\$2,973.90	\$18.74
1000-110-490-0000 Other - Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-500-0000 Capital Outlay	\$10,000.00	\$0.00	\$9,988.70	\$9,988.70	\$9,978.83	\$0.00	\$9,978.83	\$9.87
1000-110-550-0000 Motor Vehicles	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00
1000-110-640-0000 Payment to Another Political Subdivision	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-240-390-0000 Other Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-240-640-0000 Payment to Another Political Subdivision	\$27,500.00	\$0.00	\$27,500.00	\$27,500.00	\$27,500.00	\$0.00	\$27,500.00	\$0.00
1000-310-139-0000 Other - Salaries - Administrator's Office	\$45,000.00	\$0.00	\$56,308.00	\$56,308.00	\$56,270.59	\$0.00	\$56,270.59	\$37.41
1000-310-211-0000 Ohio Public Employees Retirement System	\$7,000.00	\$0.00	\$7,999.71	\$7,999.71	\$7,877.90	\$0.00	\$7,877.90	\$121.81
1000-310-213-0000 Medicare	\$700.00	\$0.00	\$900.00	\$900.00	\$815.91	\$0.00	\$815.91	\$84.09
1000-310-220-0000 Insurance Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-250-0000 Employee Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-310-0000 Utilities	\$9,500.00	\$0.00	\$7,640.00	\$7,640.00	\$7,551.72	\$0.00	\$7,551.72	\$88.28
1000-310-320-0000 Communications, Printing and Advertising	\$2,000.00	\$0.00	\$939.00	\$939.00	\$930.21	\$0.00	\$930.21	\$8.79
1000-310-340-0000 Professional and Technical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-350-0000 Insurance and Bonding Services	\$3,750.00	\$0.00	\$4,571.00	\$4,571.00	\$4,571.00	\$0.00	\$4,571.00	\$0.00
1000-310-390-0000 Other Contractual Services	\$3,000.00	\$0.00	\$4,260.00	\$4,260.00	\$4,256.85	\$0.00	\$4,256.85	\$3.15
1000-310-410-0000 Office Supplies and Materials	\$0.00	\$0.00	\$25.00	\$25.00	\$25.00	\$0.00	\$25.00	\$0.00

Statement excludes amounts for advances.

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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
1000-310-420-0000 Operating Supplies and Materials	\$15,000.00	\$0.00	\$15,915.00	\$15,915.00	\$14,850.07	\$0.00	\$14,850.07	\$1,064.93
1000-310-420-0002 Operating Supplies and Materials{Park}	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
1000-310-420-0005 Operating Supplies and Materials{Day In The Park}	\$8,330.60	\$0.00	\$11,330.60	\$11,330.60	\$10,885.41	\$0.00	\$10,885.41	\$445.19
1000-310-420-0006 Operating Supplies and Materials{Splash Pad}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-420-0007 Operating Supplies and Materials{Frisbee Golf}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-430-0000 Repairs and Maintenance	\$5,000.00	\$0.00	\$3,800.29	\$3,800.29	\$3,203.14	\$0.00	\$3,203.14	\$597.15
1000-310-490-0000 Other - Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-500-0000 Capital Outlay	\$15,000.00	\$0.00	\$13,592.00	\$13,592.00	\$12,192.00	\$0.00	\$12,192.00	\$1,400.00
1000-310-520-0000 Equipment	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-590-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-600-0000 Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-340-139-0000 Other - Salaries - Administrator's Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-340-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-340-213-0000 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-340-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-340-310-0000 Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-340-320-0000 Communications, Printing and Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-340-340-0000 Professional and Technical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-340-350-0000 Insurance and Bonding Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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

VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
1000-340-390-0000 Other Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-340-420-0000 Operating Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-340-430-0000 Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-340-500-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-340-530-0006 Buildings and Other Structures(Splash Pad)	\$0.00	\$0.00	\$4,250.00	\$4,250.00	\$1,500.00	\$0.00	\$1,500.00	\$2,750.00
1000-390-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-390-310-0000 Utilities	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,010.12	\$0.00	\$3,010.12	\$989.88
1000-390-390-0000 Other Contractual Services	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$5,375.00	\$0.00	\$5,375.00	\$625.00
1000-390-420-0000 Operating Supplies and Materials	\$4,500.00	\$0.00	\$5,300.00	\$5,300.00	\$4,496.13	\$0.00	\$4,496.13	\$803.87
1000-390-430-0000 Repairs and Maintenance	\$15,000.00	\$0.00	\$14,200.00	\$14,200.00	\$745.27	\$0.00	\$745.27	\$13,454.73
1000-390-500-0000 Capital Outlay	\$20,500.00	\$0.00	\$20,500.00	\$20,500.00	\$0.00	\$0.00	\$0.00	\$20,500.00
1000-390-590-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-390-610-0000 Deposits Refunded	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-390-620-0000 Deposits Applied	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-410-139-0000 Other - Salaries - Administrator's Office	\$39,000.00	\$0.00	\$38,260.00	\$38,260.00	\$35,142.01	\$0.00	\$35,142.01	\$3,117.99
1000-410-211-0000 Ohio Public Employees Retirement System	\$5,500.00	\$0.00	\$6,400.00	\$6,400.00	\$6,353.27	\$0.00	\$6,353.27	\$46.73
1000-410-213-0000 Medicare	\$600.00	\$0.00	\$540.00	\$540.00	\$527.84	\$0.00	\$527.84	\$12.16
1000-410-220-0000 Insurance Benefits	\$3,000.00	\$0.00	\$6,000.00	\$6,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
1000-410-250-0000 Employee Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
1000-410-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-410-320-0000 Communications, Printing and Advertising	\$1,500.00	\$0.00	\$2,050.00	\$2,050.00	\$1,774.66	\$0.00	\$1,774.66	\$275.34
1000-410-340-0000 Professional and Technical Services	\$0.00	\$0.00	\$225.00	\$225.00	\$225.00	\$0.00	\$225.00	\$0.00
1000-410-390-0000 Other Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-410-410-0000 Office Supplies and Materials	\$750.00	\$0.00	\$475.00	\$475.00	\$436.94	\$0.00	\$436.94	\$38.06
1000-410-420-0000 Operating Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-410-500-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-710-161-0000 Salary - Mayor	\$15,000.00	\$0.00	\$14,900.00	\$14,900.00	\$14,292.04	\$0.00	\$14,292.04	\$607.96
1000-710-211-0000 Ohio Public Employees Retirement System	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,999.77	\$0.00	\$1,999.77	\$0.23
1000-710-213-0000 Medicare	\$250.00	\$0.00	\$250.00	\$250.00	\$199.25	\$0.00	\$199.25	\$50.75
1000-710-220-0000 Insurance Benefits	\$2,883.04	\$0.00	\$6,483.04	\$6,483.04	\$3,383.04	\$0.00	\$3,383.04	\$3,100.00
1000-710-250-0000 Employee Reimbursements	\$0.00	\$0.00	\$169.69	\$169.69	\$169.69	\$0.00	\$169.69	\$0.00
1000-710-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-710-320-0000 Communications, Printing and Advertising	\$1,200.00	\$0.00	\$930.31	\$930.31	\$917.48	\$0.00	\$917.48	\$12.83
1000-710-340-0000 Professional and Technical Services	\$500.00	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00	\$200.00	\$0.00
1000-710-350-0000 Insurance and Bonding Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-710-390-0000 Other Contractual Services	\$0.00	\$0.00	\$1,186.50	\$1,186.50	\$1,186.50	\$0.00	\$1,186.50	\$0.00
1000-710-391-0000 Dues and Fees	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-710-410-0000 Office Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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

VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
1000-710-690-0000 Other - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-715-111-0000 Salaries - Council	\$25,000.00	\$0.00	\$24,670.00	\$24,670.00	\$26,690.76	\$0.00	\$26,690.76	(\$2,020.76)
1000-715-211-0000 Ohio Public Employees Retirement System	\$3,500.00	\$0.00	\$3,800.00	\$3,800.00	\$3,736.74	\$0.00	\$3,736.74	\$63.26
1000-715-213-0000 Medicare	\$365.00	\$0.00	\$395.00	\$395.00	\$382.11	\$0.00	\$382.11	\$12.89
1000-715-250-0000 Employee Reimbursements	\$0.00	\$0.00	\$50.00	\$50.00	\$50.00	\$0.00	\$50.00	\$0.00
1000-715-320-0000 Communications, Printing and Advertising	\$2,500.00	\$0.00	\$3,000.00	\$3,000.00	\$1,574.39	\$0.00	\$1,574.39	\$1,425.61
1000-715-340-0000 Professional and Technical Services	\$500.00	\$0.00	\$500.00	\$500.00	\$496.06	\$0.00	\$496.06	\$3.94
1000-715-410-0000 Office Supplies and Materials	\$100.00	\$0.00	\$79.97	\$79.97	\$79.97	\$0.00	\$79.97	\$0.00
1000-720-169-0000 Other - Salaries - Mayor's Office	\$5,500.00	\$0.00	\$4,750.00	\$4,750.00	\$4,033.26	\$0.00	\$4,033.26	\$716.74
1000-720-211-0000 Ohio Public Employees Retirement System	\$770.00	\$0.00	\$770.00	\$770.00	\$564.78	\$0.00	\$564.78	\$205.22
1000-720-213-0000 Medicare	\$80.00	\$0.00	\$80.00	\$80.00	\$58.71	\$0.00	\$58.71	\$21.29
1000-720-320-0000 Communications, Printing and Advertising	\$0.00	\$0.00	\$470.00	\$470.00	\$440.49	\$0.00	\$440.49	\$29.51
1000-720-340-0000 Professional and Technical Services	\$500.00	\$0.00	\$1,545.00	\$1,545.00	\$1,545.00	\$0.00	\$1,545.00	\$0.00
1000-720-390-0000 Other Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-720-410-0000 Office Supplies and Materials	\$200.00	\$0.00	\$25.00	\$25.00	\$25.00	\$0.00	\$25.00	\$0.00
1000-725-121-0000 Salary - Clerk/Treasurer	\$49,000.00	\$0.00	\$49,000.00	\$49,000.00	\$49,027.33	\$0.00	\$49,027.33	(\$27.33)
1000-725-211-0000 Ohio Public Employees Retirement System	\$7,065.80	\$0.00	\$7,065.80	\$7,065.80	\$6,859.97	\$0.00	\$6,859.97	\$205.83
1000-725-213-0000 Medicare	\$731.82	\$0.00	\$731.82	\$731.82	\$683.25	\$0.00	\$683.25	\$48.57
1000-725-220-0000 Insurance Benefits	\$30.00	\$0.00	\$30.00	\$30.00	\$0.00	\$0.00	\$0.00	\$30.00

Statement excludes amounts for advances.

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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
1000-725-250-0000 Employee Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-725-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-725-320-0000 Communications, Printing and Advertising	\$2,500.00	\$0.00	\$5,550.00	\$5,550.00	\$5,437.47	\$0.00	\$5,437.47	\$112.53
1000-725-340-0000 Professional and Technical Services	\$10,000.00	\$0.00	\$10,700.00	\$10,700.00	\$5,189.81	\$0.00	\$5,189.81	\$5,510.19
1000-725-390-0000 Other Contractual Services	\$1,000.00	\$0.00	\$1,560.00	\$1,560.00	\$1,560.00	\$0.00	\$1,560.00	\$0.00
1000-725-391-0000 Dues and Fees	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-725-410-0000 Office Supplies and Materials	\$2,000.00	\$0.00	\$2,591.33	\$2,591.33	\$2,571.20	\$0.00	\$2,571.20	\$20.13
1000-730-139-0000 Other - Salaries - Administrator's Office	\$25,000.00	\$0.00	\$21,673.42	\$21,673.42	\$19,008.11	\$0.00	\$19,008.11	\$2,665.31
1000-730-211-0000 Ohio Public Employees Retirement System	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$2,087.12	\$0.00	\$2,087.12	\$2,912.88
1000-730-213-0000 Medicare	\$500.00	\$0.00	\$500.00	\$500.00	\$215.43	\$0.00	\$215.43	\$284.57
1000-730-220-0000 Insurance Benefits	\$7,100.00	\$0.00	\$5,240.00	\$5,240.00	\$663.96	\$0.00	\$663.96	\$4,576.04
1000-730-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-730-310-0000 Utilities	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$5,538.22	\$0.00	\$5,538.22	\$1,461.78
1000-730-320-0000 Communications, Printing and Advertising	\$1,000.00	\$0.00	\$1,470.00	\$1,470.00	\$1,181.03	\$0.00	\$1,181.03	\$288.97
1000-730-340-0000 Professional and Technical Services	\$500.00	\$0.00	\$1,375.00	\$1,375.00	\$1,337.52	\$0.00	\$1,337.52	\$37.48
1000-730-350-0000 Insurance and Bonding Services	\$11,834.00	\$0.00	\$12,096.00	\$12,096.00	\$12,096.00	\$0.00	\$12,096.00	\$0.00
1000-730-390-0000 Other Contractual Services	\$15,000.00	\$0.00	\$16,429.58	\$16,429.58	\$15,841.73	\$0.00	\$15,841.73	\$587.85
1000-730-410-0000 Office Supplies and Materials	\$200.00	\$0.00	\$200.00	\$200.00	\$131.75	\$0.00	\$131.75	\$68.25
1000-730-420-0000 Operating Supplies and Materials	\$8,000.00	\$0.00	\$8,700.00	\$8,700.00	\$7,299.06	\$0.00	\$7,299.06	\$1,400.94

Statement excludes amounts for advances.

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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
1000-730-430-0000 Repairs and Maintenance	\$3,000.00	\$0.00	\$2,600.00	\$2,600.00	\$1,983.87	\$0.00	\$1,983.87	\$616.13
1000-730-500-0000 Capital Outlay	\$51,422.22	\$28,577.78	\$48,922.22	\$77,500.00	\$76,867.37	\$0.00	\$76,867.37	\$632.63
1000-730-640-0000 Payment to Another Political Subdivision	\$10,000.00	\$0.00	\$9,700.00	\$9,700.00	\$9,326.19	\$0.00	\$9,326.19	\$373.81
1000-730-650-0000 Contributions to Other Organizations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-740-340-0000 Professional and Technical Services	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$3,967.70	\$0.00	\$3,967.70	\$1,032.30
1000-740-344-0000 Tax Collection Fees	\$10,000.00	\$0.00	\$2,306.79	\$2,306.79	\$1,990.75	\$0.00	\$1,990.75	\$316.04
1000-745-342-0000 Auditing Services	\$4,639.00	\$5,361.00	\$302.50	\$5,663.50	\$858.50	\$0.00	\$858.50	\$4,805.00
1000-745-343-0000 Uniform Accounting Network Fees	\$4,296.00	\$0.00	\$4,296.00	\$4,296.00	\$3,222.00	\$0.00	\$3,222.00	\$1,074.00
1000-750-141-0000 Salary - Legal Counsel	\$19,600.00	\$0.00	\$19,600.00	\$19,600.00	\$19,600.00	\$0.00	\$19,600.00	\$0.00
1000-750-211-0000 Ohio Public Employees Retirement System	\$2,744.00	\$0.00	\$2,744.00	\$2,744.00	\$2,286.20	\$0.00	\$2,286.20	\$457.80
1000-750-213-0000 Medicare	\$284.20	\$0.00	\$284.20	\$284.20	\$260.54	\$0.00	\$260.54	\$23.66
1000-750-220-0000 Insurance Benefits	\$3,528.80	\$0.00	\$5,096.76	\$5,096.76	\$3,500.00	\$0.00	\$3,500.00	\$1,596.76
1000-750-320-0000 Communications, Printing and Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-750-340-0000 Professional and Technical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-750-410-0000 Office Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-755-122-0000 Salaries - Clerk/Treasurer's Staff	\$55,000.00	\$0.00	\$51,605.00	\$51,605.00	\$50,945.05	\$0.00	\$50,945.05	\$659.95
1000-755-211-0000 Ohio Public Employees Retirement System	\$7,800.00	\$0.00	\$7,700.00	\$7,700.00	\$7,590.15	\$0.00	\$7,590.15	\$109.85
1000-755-213-0000 Medicare	\$800.00	\$0.00	\$800.00	\$800.00	\$683.01	\$0.00	\$683.01	\$116.99
1000-755-220-0000 Insurance Benefits	\$28,500.00	\$0.00	\$28,150.00	\$28,150.00	\$28,146.60	\$0.00	\$28,146.60	\$3.40

Statement excludes amounts for advances.

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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
1000-755-250-0000 Employee Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-755-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-755-320-0000 Communications, Printing and Advertising	\$2,500.00	\$0.00	\$2,488.00	\$2,488.00	\$2,487.07	\$0.00	\$2,487.07	\$0.93
1000-755-340-0000 Professional and Technical Services	\$500.00	\$0.00	\$900.00	\$900.00	\$840.26	\$0.00	\$840.26	\$59.74
1000-755-390-0000 Other Contractual Services	\$2,200.00	\$0.00	\$2,234.00	\$2,234.00	\$2,234.00	\$0.00	\$2,234.00	\$0.00
1000-755-410-0000 Office Supplies and Materials	\$1,000.00	\$0.00	\$1,346.00	\$1,346.00	\$1,311.77	\$0.00	\$1,311.77	\$34.23
1000-755-690-0000 Other - Other	\$15,000.00	\$0.00	\$16,750.00	\$16,750.00	\$16,703.32	\$0.00	\$16,703.32	\$46.68
1000-760-390-0000 Other Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-790-225-0000 Workers' Compensation	\$25,000.00	\$0.00	\$21,298.91	\$21,298.91	\$21,298.91	\$0.00	\$21,298.91	\$0.00
1000-790-341-0000 Accounting and Legal Fees	\$11,000.00	\$0.00	\$15,800.00	\$15,800.00	\$15,774.08	\$0.00	\$15,774.08	\$25.92
1000-790-640-0000 Payment to Another Political Subdivision	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-910-910-0000 Transfers - Out	\$550,000.00	\$0.00	\$554,932.04	\$554,932.04	\$554,932.04	\$0.00	\$554,932.04	\$0.00
1000-990-990-0000 Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$2,021,630.79	\$33,938.78	\$2,028,880.79	\$2,062,819.57	\$1,900,215.40	\$0.00	\$1,900,215.40	\$162,604.17
General Funds Total:	\$2,021,630.79	\$33,938.78	\$2,028,880.79	\$2,062,819.57	\$1,900,215.40	\$0.00	\$1,900,215.40	\$162,604.17

2000 Special Revenue

Street Construction, Maint. and Repair

2011-620-139-0000 Other - Salaries - Administrator's Office	\$99,000.00	\$0.00	\$99,000.00	\$99,000.00	\$74,645.91	\$0.00	\$74,645.91	\$24,354.09
2011-620-211-0000 Ohio Public Employees Retirement System	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00	\$10,450.61	\$0.00	\$10,450.61	\$3,549.39

Statement excludes amounts for advances.

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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
2011-620-213-0000 Medicare	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,059.39	\$0.00	\$1,059.39	\$440.61
2011-620-220-0000 Insurance Benefits	\$21,000.00	\$0.00	\$60,500.00	\$60,500.00	\$56,200.35	\$0.00	\$56,200.35	\$4,299.65
2011-620-250-0000 Employee Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-310-0000 Utilities	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,131.26	\$0.00	\$2,131.26	\$868.74
2011-620-320-0000 Communications, Printing and Advertising	\$1,000.00	\$0.00	\$1,725.00	\$1,725.00	\$1,696.17	\$0.00	\$1,696.17	\$28.83
2011-620-340-0000 Professional and Technical Services	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-350-0000 Insurance and Bonding Services	\$5,183.00	\$0.00	\$5,183.00	\$5,183.00	\$5,183.00	\$0.00	\$5,183.00	\$0.00
2011-620-390-0000 Other Contractual Services	\$2,500.00	\$0.00	\$2,025.00	\$2,025.00	\$1,416.62	\$0.00	\$1,416.62	\$608.38
2011-620-410-0000 Office Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-420-0000 Operating Supplies and Materials	\$25,000.00	\$5,000.00	\$16,250.00	\$21,250.00	\$10,479.16	\$0.00	\$10,479.16	\$10,770.84
2011-620-430-0000 Repairs and Maintenance	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,072.41	\$0.00	\$3,072.41	\$927.59
2011-620-500-0000 Capital Outlay	\$122,181.25	\$7,818.75	\$92,181.25	\$100,000.00	\$40,627.85	\$0.00	\$40,627.85	\$59,372.15
2011-620-550-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-590-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Street Construction, Maint. and Repair Fund Total:	\$299,364.25	\$12,818.75	\$299,364.25	\$312,183.00	\$206,962.73	\$0.00	\$206,962.73	\$105,220.27
State Highway								
2021-610-250-0000 Employee Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-610-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.
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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
2021-610-340-0000 Professional and Technical Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
2021-610-420-0000 Operating Supplies and Materials	\$15,500.00	\$5,000.00	\$15,500.00	\$20,500.00	\$10,301.02	\$0.00	\$10,301.02	\$10,198.98
2021-620-396-0000 Streets, Highways, Curbs and Sidewalks	\$17,000.00	\$0.00	\$17,000.00	\$17,000.00	\$14,207.00	\$0.00	\$14,207.00	\$2,793.00
State Highway Fund Total:	\$33,500.00	\$5,000.00	\$33,500.00	\$38,500.00	\$24,508.02	\$0.00	\$24,508.02	\$13,991.98
Community Development								
2051-490-347-0000 Planning Consultants	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00
2051-490-399-0000 Other - Other Contractual Services	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00	\$16,000.00	\$0.00	\$16,000.00	\$0.00
2051-490-690-0000 Other - Other	\$750,000.00	\$0.00	\$750,000.00	\$750,000.00	\$532,800.00	\$0.00	\$532,800.00	\$217,200.00
Community Development Fund Total:	\$768,000.00	\$0.00	\$768,000.00	\$768,000.00	\$550,800.00	\$0.00	\$550,800.00	\$217,200.00
Law Enforcement Trust								
2091-110-348-0000 Training Services	\$3,143.89	\$0.00	\$3,143.89	\$3,143.89	\$0.00	\$0.00	\$0.00	\$3,143.89
Law Enforcement Trust Fund Total:	\$3,143.89	\$0.00	\$3,143.89	\$3,143.89	\$0.00	\$0.00	\$0.00	\$3,143.89
Permissive Tax								
2101-620-399-0000 Other - Other Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2101-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Permissive Tax Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Permissive Tax MVR								
2102-620-396-0000 Streets, Highways, Curbs and Sidewalks	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$7,800.66	\$0.00	\$7,800.66	\$7,199.34
2102-620-420-0000 Operating Supplies and Materials	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$915.76	\$0.00	\$915.76	\$9,084.24

Statement excludes amounts for advances.

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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Permissive Tax MVR Fund Total:	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$8,716.42	\$0.00	\$8,716.42	\$16,283.58
Police Pension								
2131-110-215-0000 Ohio Police and Fire Pension Fund	\$70,000.00	\$0.00	\$77,138.26	\$77,138.26	\$76,942.94	\$0.00	\$76,942.94	\$195.32
2131-110-340-0000 Professional and Technical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2131-740-344-0000 Tax Collection Fees	\$300.00	\$0.00	\$300.00	\$300.00	\$244.41	\$0.00	\$244.41	\$55.59
Police Pension Fund Total:	\$70,300.00	\$0.00	\$77,438.26	\$77,438.26	\$77,187.35	\$0.00	\$77,187.35	\$250.91
Coronavirus Relief Fund								
2151-110-169-0000 Other - Salaries - Mayor's Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2151-160-169-0000 Other - Salaries - Mayor's Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2151-531-132-0000 Salaries - Administrator's Staff	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2151-620-132-0000 Salaries - Administrator's Staff	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2151-730-420-0000 Operating Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Coronavirus Relief Fund Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
American Rescue Plan Act Fund								
2152-800-560-0000 Utility Distribution Systems	\$361,151.20	\$0.00	\$2,194,474.20	\$2,194,474.20	\$612,235.48	\$244,037.36	\$856,272.84	\$1,338,201.36
2152-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$488,687.87	\$0.00	\$488,687.87	(\$488,687.87)
American Rescue Plan Act Fund Fund Total:	\$361,151.20	\$0.00	\$2,194,474.20	\$2,194,474.20	\$1,100,923.35	\$244,037.36	\$1,344,960.71	\$849,513.49
DUI Enforcement & Education								
2271-110-348-0000 Training Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
2271-110-420-0000	\$508.42	\$0.00	\$508.42	\$508.42	\$0.00	\$0.00	\$0.00	\$508.42
Operating Supplies and Materials								
DUI Enforcement & Education Fund Total:	\$508.42	\$0.00	\$508.42	\$508.42	\$0.00	\$0.00	\$0.00	\$508.42
Indigent Drivers Enf & Edu								
2272-110-348-0000	\$12,732.73	\$0.00	\$12,732.73	\$12,732.73	\$0.00	\$0.00	\$0.00	\$12,732.73
Training Services								
Indigent Drivers Enf & Edu Fund Total:	\$12,732.73	\$0.00	\$12,732.73	\$12,732.73	\$0.00	\$0.00	\$0.00	\$12,732.73
Law Enforcement Assistance Fund								
2273-110-348-0000	\$13,115.28	\$0.00	\$13,115.28	\$13,115.28	\$0.00	\$0.00	\$0.00	\$13,115.28
Training Services								
Law Enforcement Assistance Fund Fund Total:	\$13,115.28	\$0.00	\$13,115.28	\$13,115.28	\$0.00	\$0.00	\$0.00	\$13,115.28
Indigent Drivers Interlock								
2274-110-348-0000	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00
Training Services								
Indigent Drivers Interlock Fund Total:	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00
National Opioid Settlement								
2401-110-690-0000	\$1,409.26	\$0.00	\$1,409.26	\$1,409.26	\$205.00	\$0.00	\$205.00	\$1,204.26
Other - Other								
National Opioid Settlement Fund Total:	\$1,409.26	\$0.00	\$1,409.26	\$1,409.26	\$205.00	\$0.00	\$205.00	\$1,204.26
Fire/EMS Levy								
2901-120-169-0000	\$35,000.00	\$0.00	\$44,862.12	\$44,862.12	\$43,515.32	\$0.00	\$43,515.32	\$1,346.80
Other - Salaries - Mayor's Office								
2901-120-211-0000	\$2,000.00	\$0.00	\$1,000.00	\$1,000.00	\$401.85	\$0.00	\$401.85	\$598.15
Ohio Public Employees Retirement System								
2901-120-212-0000	\$2,500.00	\$0.00	\$3,142.47	\$3,142.47	\$3,082.02	\$0.00	\$3,082.02	\$60.45
Social Security								
2901-120-213-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicare								

Statement excludes amounts for advances.

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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
2901-120-214-0000 Volunteer Firemen's Dependents Fund	\$300.00	\$0.00	\$300.00	\$300.00	\$150.00	\$0.00	\$150.00	\$150.00
2901-120-250-0000 Employee Reimbursements	\$500.00	\$0.00	\$500.00	\$500.00	\$182.00	\$0.00	\$182.00	\$318.00
2901-120-270-0000 Uniforms and Clothing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-120-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-120-310-0000 Utilities	\$8,000.00	\$0.00	\$13,600.00	\$13,600.00	\$12,538.04	\$0.00	\$12,538.04	\$1,061.96
2901-120-320-0000 Communications, Printing and Advertising	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,993.65	\$0.00	\$2,993.65	\$6.35
2901-120-340-0000 Professional and Technical Services	\$1,750.00	\$3,250.00	\$1,750.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00
2901-120-344-0000 Tax Collection Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-120-350-0000 Insurance and Bonding Services	\$6,955.00	\$0.00	\$6,955.00	\$6,955.00	\$6,955.00	\$0.00	\$6,955.00	\$0.00
2901-120-390-0000 Other Contractual Services	\$10,000.00	\$0.00	\$20,000.00	\$20,000.00	\$19,969.67	\$0.00	\$19,969.67	\$30.33
2901-120-391-0000 Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-120-410-0000 Office Supplies and Materials	\$500.00	\$0.00	\$800.00	\$800.00	\$684.55	\$0.00	\$684.55	\$115.45
2901-120-420-0000 Operating Supplies and Materials	\$9,000.00	\$0.00	\$10,000.00	\$10,000.00	\$9,983.43	\$0.00	\$9,983.43	\$16.57
2901-120-420-0003 Operating Supplies and Materials(Fire)	\$7,844.25	\$0.00	\$7,844.25	\$7,844.25	\$1,209.90	\$0.00	\$1,209.90	\$6,634.35
2901-120-430-0000 Repairs and Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$950.00	\$0.00	\$950.00	\$50.00
2901-120-490-0000 Other - Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-120-500-0000 Capital Outlay	\$5,000.00	\$0.00	\$27,000.00	\$27,000.00	\$18,523.53	\$0.00	\$18,523.53	\$8,476.47
2901-160-169-0000 Other - Salaries - Mayor's Office	\$150,000.00	\$0.00	\$216,956.00	\$216,956.00	\$213,913.99	\$0.00	\$213,913.99	\$3,042.01
2901-160-211-0000 Ohio Public Employees Retirement System	\$21,000.00	\$0.00	\$30,399.50	\$30,399.50	\$29,947.95	\$0.00	\$29,947.95	\$451.55

Statement excludes amounts for advances.

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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
2901-160-213-0000 Medicare	\$2,200.00	\$0.00	\$3,161.44	\$3,161.44	\$3,025.85	\$0.00	\$3,025.85	\$135.59
2901-160-220-0000 Insurance Benefits	\$45,000.00	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00
2901-160-250-0000 Employee Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-160-270-0000 Uniforms and Clothing	\$500.00	\$0.00	\$1,000.00	\$1,000.00	\$96.99	\$0.00	\$96.99	\$903.01
2901-160-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-160-320-0000 Communications, Printing and Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-160-340-0000 Professional and Technical Services	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,306.97	\$0.00	\$2,306.97	\$193.03
2901-160-350-0000 Insurance and Bonding Services	\$3,411.00	\$0.00	\$3,411.00	\$3,411.00	\$3,411.00	\$0.00	\$3,411.00	\$0.00
2901-160-390-0000 Other Contractual Services	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00	\$4,704.60	\$0.00	\$4,704.60	\$795.40
2901-160-391-0000 Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-160-410-0000 Office Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$981.36	\$0.00	\$981.36	\$18.64
2901-160-420-0000 Operating Supplies and Materials	\$10,000.00	\$0.00	\$10,500.00	\$10,500.00	\$10,172.16	\$0.00	\$10,172.16	\$327.84
2901-160-420-0004 Operating Supplies and Materials{EMS}	\$3,627.75	\$0.00	\$3,627.75	\$3,627.75	\$149.35	\$0.00	\$149.35	\$3,478.40
2901-160-430-0000 Repairs and Maintenance	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,308.17	\$0.00	\$1,308.17	\$691.83
2901-160-490-0000 Other - Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-160-500-0000 Capital Outlay	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00
2901-160-640-0000 Payment to Another Political Subdivision	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$6,780.47	\$0.00	\$6,780.47	\$219.53
2901-740-344-0000 Tax Collection Fees	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,536.06	\$0.00	\$2,536.06	\$1,463.94
2901-850-710-0000 Principal	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$29,471.28	\$0.00	\$29,471.28	\$528.72

Statement excludes amounts for advances.

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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Fire/EMS Levy Fund Total:	\$386,088.00	\$3,250.00	\$512,809.53	\$516,059.53	\$484,945.16	\$0.00	\$484,945.16	\$31,114.37
Cable TV Franchise								
2902-599-139-0000 Other - Salaries - Administrator's Office	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00	\$15,820.88	\$0.00	\$15,820.88	\$179.12
2902-599-211-0000 Ohio Public Employees Retirement System	\$2,250.00	\$0.00	\$2,250.00	\$2,250.00	\$2,214.94	\$0.00	\$2,214.94	\$35.06
2902-599-213-0000 Medicare	\$250.00	\$0.00	\$250.00	\$250.00	\$229.39	\$0.00	\$229.39	\$20.61
2902-599-250-0000 Employee Reimbursements	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$694.73	\$0.00	\$694.73	\$505.27
2902-599-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2902-599-320-0000 Communications, Printing and Advertising	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,006.40	\$0.00	\$1,006.40	\$993.60
2902-599-340-0000 Professional and Technical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2902-599-350-0000 Insurance and Bonding Services	\$485.00	\$0.00	\$1,485.00	\$1,485.00	\$1,485.00	\$0.00	\$1,485.00	\$0.00
2902-599-353-0000 Liability Insurance Premiums	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2902-599-390-0000 Other Contractual Services	\$2,700.00	\$0.00	\$2,700.00	\$2,700.00	\$1,352.00	\$0.00	\$1,352.00	\$1,348.00
2902-599-410-0000 Office Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$814.09	\$0.00	\$814.09	\$185.91
2902-599-420-0000 Operating Supplies and Materials	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,367.87	\$0.00	\$1,367.87	\$1,632.13
2902-599-430-0000 Repairs and Maintenance	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2902-599-500-0000 Capital Outlay	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00	\$14,702.45	\$0.00	\$14,702.45	\$60,297.55
Cable TV Franchise Fund Total:	\$104,885.00	\$0.00	\$104,885.00	\$104,885.00	\$39,687.75	\$0.00	\$39,687.75	\$65,197.25
County Permissive Tax-Shared Revenue								
2903-790-439-0000 Other - Repairs and Maintenance	\$4,983.79	\$0.00	\$4,983.79	\$4,983.79	\$0.00	\$0.00	\$0.00	\$4,983.79

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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
County Permissive Tax-Shared Revenue Fund Total:	\$4,983.79	\$0.00	\$4,983.79	\$4,983.79	\$0.00	\$0.00	\$0.00	\$4,983.79
Special Revenue Funds Total:	\$2,084,231.82	\$21,068.75	\$4,051,414.61	\$4,072,483.36	\$2,493,935.78	\$244,037.36	\$2,737,973.14	\$1,334,510.22
4000 Capital Projects								
Capital Projects								
4901-800-510-0000 Land and Land Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4901-800-520-0000 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4901-800-530-0000 Buildings and Other Structures	\$650,000.00	\$0.00	\$577,652.87	\$577,652.87	\$319,529.03	\$0.00	\$319,529.03	\$258,123.84
4901-800-540-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4901-800-550-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4901-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$0.00	\$0.00	\$43,635.23	\$43,635.23	\$43,635.23	\$0.00	\$43,635.23	\$0.00
4901-800-560-0000 Utility Distribution Systems	\$122,108.08	\$1,572,347.13	\$456,362.77	\$2,028,709.90	\$1,473,075.36	\$0.00	\$1,473,075.36	\$555,634.54
Capital Projects Fund Total:	\$772,108.08	\$1,572,347.13	\$1,077,650.87	\$2,649,998.00	\$1,836,239.62	\$0.00	\$1,836,239.62	\$813,758.38
Infrastructure								
4902-800-395-0000 Land and Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4902-800-396-0000 Streets, Highways, Curbs and Sidewalks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4902-800-397-0000 Utility - Systems	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4902-800-399-0000 Other - Other Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4902-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4902-800-560-0000 Utility Distribution Systems	\$23.90	\$0.00	\$23.90	\$23.90	\$0.00	\$0.00	\$0.00	\$23.90

Statement excludes amounts for advances.

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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Infrastructure Fund Total:	\$23.90	\$0.00	\$23.90	\$23.90	\$0.00	\$0.00	\$0.00	\$23.90
Street Lights								
4903-130-310-0000 Utilities	\$65,000.00	\$0.00	\$85,000.00	\$85,000.00	\$63,050.02	\$0.00	\$63,050.02	\$21,949.98
4903-130-340-0000 Professional and Technical Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
4903-130-420-0000 Operating Supplies and Materials	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
4903-130-500-0000 Capital Outlay	\$250,000.00	\$0.00	\$230,000.00	\$230,000.00	\$0.00	\$0.00	\$0.00	\$230,000.00
4903-740-344-0000 Tax Collection Fees	\$500.00	\$0.00	\$500.00	\$500.00	\$133.12	\$0.00	\$133.12	\$366.88
Street Lights Fund Total:	\$317,000.00	\$0.00	\$317,000.00	\$317,000.00	\$63,183.14	\$0.00	\$63,183.14	\$253,816.86
Permanent Improvement Fund								
4904-800-590-0000 Other - Capital Outlay	\$30,483.05	\$45,191.95	\$30,483.05	\$75,675.00	\$86,390.95	\$0.00	\$86,390.95	(\$10,715.95)
Permanent Improvement Fund Fund Total:	\$30,483.05	\$45,191.95	\$30,483.05	\$75,675.00	\$86,390.95	\$0.00	\$86,390.95	(\$10,715.95)
Capital Projects Funds Total:	\$1,119,615.03	\$1,617,539.08	\$1,425,157.82	\$3,042,696.90	\$1,985,813.71	\$0.00	\$1,985,813.71	\$1,056,883.19
5000 Enterprise								
Water Operating								
5101-531-139-0000 Other - Salaries - Administrator's Office	\$180,000.00	\$0.00	\$180,000.00	\$180,000.00	\$137,944.64	\$0.00	\$137,944.64	\$42,055.36
5101-531-211-0000 Ohio Public Employees Retirement System	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$19,385.90	\$0.00	\$19,385.90	\$5,614.10
5101-531-213-0000 Medicare	\$2,600.00	\$0.00	\$2,600.00	\$2,600.00	\$1,956.17	\$0.00	\$1,956.17	\$643.83
5101-531-220-0000 Insurance Benefits	\$46,000.00	\$0.00	\$46,000.00	\$46,000.00	\$43,487.85	\$0.00	\$43,487.85	\$2,512.15
5101-531-250-0000 Employee Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
5101-531-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-531-310-0000 Utilities	\$25,000.00	\$0.00	\$26,500.00	\$26,500.00	\$19,024.39	\$0.00	\$19,024.39	\$7,475.61
5101-531-320-0000 Communications, Printing and Advertising	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$8,868.76	\$0.00	\$8,868.76	\$131.24
5101-531-340-0000 Professional and Technical Services	\$90,000.00	\$0.00	\$88,500.00	\$88,500.00	\$61,545.09	\$0.00	\$61,545.09	\$26,954.91
5101-531-350-0000 Insurance and Bonding Services	\$5,364.00	\$0.00	\$5,364.00	\$5,364.00	\$5,364.00	\$0.00	\$5,364.00	\$0.00
5101-531-390-0000 Other Contractual Services	\$40,000.00	\$0.00	\$36,569.00	\$36,569.00	\$23,251.58	\$0.00	\$23,251.58	\$13,317.42
5101-531-410-0000 Office Supplies and Materials	\$2,000.00	\$0.00	\$1,900.00	\$1,900.00	\$1,182.76	\$0.00	\$1,182.76	\$717.24
5101-531-420-0000 Operating Supplies and Materials	\$25,000.00	\$0.00	\$28,531.00	\$28,531.00	\$23,103.26	\$0.00	\$23,103.26	\$5,427.74
5101-531-430-0000 Repairs and Maintenance	\$1,585.12	\$23,414.88	\$1,585.12	\$25,000.00	\$24,643.40	\$0.00	\$24,643.40	\$356.60
5101-531-500-0000 Capital Outlay	\$451,686.73	\$308,313.27	\$251,686.73	\$560,000.00	\$531,082.58	\$0.00	\$531,082.58	\$28,917.42
5101-531-550-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-740-344-0000 Tax Collection Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Operating Fund Total:	\$903,235.85	\$331,728.15	\$703,235.85	\$1,034,964.00	\$900,840.38	\$0.00	\$900,840.38	\$134,123.62
Sewer Operating								
5201-541-139-0000 Other - Salaries - Administrator's Office	\$170,000.00	\$0.00	\$170,000.00	\$170,000.00	\$170,793.81	\$0.00	\$170,793.81	(\$793.81)
5201-541-211-0000 Ohio Public Employees Retirement System	\$24,000.00	\$0.00	\$24,000.00	\$24,000.00	\$23,910.90	\$0.00	\$23,910.90	\$89.10
5201-541-213-0000 Medicare	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,281.66	\$0.00	\$2,281.66	\$218.34
5201-541-220-0000 Insurance Benefits	\$36,000.00	\$0.00	\$36,000.00	\$36,000.00	\$17,567.03	\$0.00	\$17,567.03	\$18,432.97
5201-541-250-0000 Employee Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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

VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
5201-541-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-541-310-0000 Utilities	\$110,000.00	\$0.00	\$109,700.00	\$109,700.00	\$99,110.85	\$0.00	\$99,110.85	\$10,589.15
5201-541-320-0000 Communications, Printing and Advertising	\$8,000.00	\$0.00	\$8,665.00	\$8,665.00	\$8,543.65	\$0.00	\$8,543.65	\$121.35
5201-541-340-0000 Professional and Technical Services	\$59,302.50	\$90,697.50	\$61,007.50	\$151,705.00	\$61,735.35	\$0.00	\$61,735.35	\$89,969.65
5201-541-350-0000 Insurance and Bonding Services	\$10,566.00	\$0.00	\$11,566.00	\$11,566.00	\$11,566.00	\$0.00	\$11,566.00	\$0.00
5201-541-390-0000 Other Contractual Services	\$129,188.04	\$15,811.96	\$126,118.04	\$141,930.00	\$111,011.13	\$0.00	\$111,011.13	\$30,918.87
5201-541-410-0000 Office Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$999.61	\$0.00	\$999.61	\$0.39
5201-541-420-0000 Operating Supplies and Materials	\$60,000.00	\$0.00	\$60,000.00	\$60,000.00	\$38,070.90	\$0.00	\$38,070.90	\$21,929.10
5201-541-430-0000 Repairs and Maintenance	\$73,836.00	\$1,164.00	\$73,836.00	\$75,000.00	\$29,325.81	\$0.00	\$29,325.81	\$45,674.19
5201-541-500-0000 Capital Outlay	\$1,742,181.25	\$7,818.75	\$1,742,181.25	\$1,750,000.00	\$261,622.86	\$0.00	\$261,622.86	\$1,488,377.14
5201-541-550-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-740-344-0000 Tax Collection Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-850-710-0000 Principal	\$475,000.00	\$0.00	\$475,000.00	\$475,000.00	\$470,977.66	\$0.00	\$470,977.66	\$4,022.34
5201-850-720-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-850-790-0000 Other - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Operating Fund Total:	\$2,901,573.79	\$115,492.21	\$2,901,573.79	\$3,017,066.00	\$1,307,517.22	\$0.00	\$1,307,517.22	\$1,709,548.78
Refuse Operating								
5601-561-139-0000 Other - Salaries - Administrator's Office	\$17,000.00	\$0.00	\$17,000.00	\$17,000.00	\$15,420.10	\$0.00	\$15,420.10	\$1,579.90
5601-561-211-0000 Ohio Public Employees Retirement System	\$2,400.00	\$0.00	\$2,400.00	\$2,400.00	\$2,084.94	\$0.00	\$2,084.94	\$315.06

Statement excludes amounts for advances.

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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
5601-561-213-0000 Medicare	\$300.00	\$0.00	\$300.00	\$300.00	\$203.93	\$0.00	\$203.93	\$96.07
5601-561-220-0000 Insurance Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-561-250-0000 Employee Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-561-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-561-310-0000 Utilities	\$6,500.00	\$0.00	\$7,300.00	\$7,300.00	\$6,072.95	\$0.00	\$6,072.95	\$1,227.05
5601-561-320-0000 Communications, Printing and Advertising	\$400.00	\$0.00	\$300.00	\$300.00	\$187.94	\$0.00	\$187.94	\$112.06
5601-561-340-0000 Professional and Technical Services	\$2,500.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
5601-561-350-0000 Insurance and Bonding Services	\$1,365.00	\$0.00	\$1,365.00	\$1,365.00	\$1,365.00	\$0.00	\$1,365.00	\$0.00
5601-561-390-0000 Other Contractual Services	\$250,000.00	\$0.00	\$252,200.00	\$252,200.00	\$233,549.93	\$0.00	\$233,549.93	\$18,650.07
5601-561-410-0000 Office Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5601-561-420-0000 Operating Supplies and Materials	\$1,000.00	\$0.00	\$3,100.00	\$3,100.00	\$2,010.68	\$0.00	\$2,010.68	\$1,089.32
5601-561-430-0000 Repairs and Maintenance	\$1,000.00	\$0.00	\$1,200.00	\$1,200.00	\$1,188.00	\$0.00	\$1,188.00	\$12.00
5601-561-500-0000 Capital Outlay	\$100,000.00	\$0.00	\$97,200.00	\$97,200.00	\$3,244.84	\$0.00	\$3,244.84	\$93,955.16
5601-740-344-0000 Tax Collection Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Refuse Operating Fund Total:	\$382,465.00	\$0.00	\$382,465.00	\$382,465.00	\$265,328.31	\$0.00	\$265,328.31	\$117,136.69
Enterprise Deposit								
5781-539-610-0000 Deposits Refunded	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$7,200.00	\$0.00	\$7,200.00	\$2,800.00
5781-539-620-0000 Deposits Applied	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
5781-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.
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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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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	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
5781-990-990-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses								
Enterprise Deposit Fund Total:	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$7,200.00	\$0.00	\$7,200.00	\$12,800.00
Enterprise Funds Total:	\$4,207,274.64	\$447,220.36	\$4,007,274.64	\$4,454,495.00	\$2,480,885.91	\$0.00	\$2,480,885.91	\$1,973,609.09
9000 Custodial								
Unclaimed Monies								
9101-884-690-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other								
Unclaimed Monies Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Village of Sherwood Income Tax								
9201-882-690-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$113,438.41	\$0.00	\$113,438.41	\$0.00
Other - Other								
Village of Sherwood Income Tax Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$113,438.41	\$0.00	\$113,438.41	\$0.00
Fire Damage Insurance Claim								
9902-889-690-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$5,760.00	\$0.00	\$5,760.00	\$0.00
Other - Other								
Fire Damage Insurance Claim Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$5,760.00	\$0.00	\$5,760.00	\$0.00
Custodial Funds Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$119,198.41	\$0.00	\$119,198.41	\$0.00
Report Totals:	\$9,432,752.28	\$2,119,766.97	\$11,512,727.86	\$13,632,494.83	\$8,980,049.21	\$244,037.36	\$9,224,086.57	\$4,527,606.67

Statement excludes amounts for advances.
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VILLAGE OF HICKSVILLE, DEFIANCE COUNTY
Reconciliation of Interfund Transactions
 Fiscal 2023 Year-to-Date

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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	\$554,932.04	-\$554,932.04	\$0.00	\$0.00	\$0.00
Police Pension	\$54,932.04	\$0.00	\$54,932.04	\$0.00	\$0.00	\$0.00
American Rescue Plan Act Fund	\$0.00	\$488,687.87	-\$488,687.87	\$0.00	\$0.00	\$0.00
Fire/EMS Levy	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00
Capital Projects	\$400,000.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00
Water Operating	\$488,687.87	\$0.00	\$488,687.87	\$0.00	\$0.00	\$0.00
	<u>\$1,043,619.91</u>	<u>\$1,043,619.91</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Schedule Of Outstanding Debt

For the Year Ended December 31, 2023

Description of Issue	Year Issued	Interest Rate	Balance January 1	Amount Issued	Amount Retired	Balance December 31
OWDA 4373	2005	0.20%	\$1,686,017.00	\$0.00	\$339,842.00	\$1,346,175.00
OPWC CT10S	2015	0.00%	433,333.00	0.00	16,667.00	416,666.00
OWDA 7450	2016	0.20%	896,815.00	0.00	36,870.00	859,945.00
OWDA 7619	2017	0.98%	1,134,816.00	0.00	77,598.00	1,057,218.00
Hicksville Bank Loan	2020	3.89%	115,818.00	0.00	29,472.00	86,346.00
		Total	\$4,266,799.00	\$0.00	\$500,449.00	\$3,766,350.00

VILLAGE OF HICKSVILLE
DEFIANCE COUNTY

NOTES TO FINANCIAL STATEMENTS
FOR YEAR ENDED DECEMBER 31, 2023

Note 1 - Reporting Entity

The Village of Hicksville, Defiance County, Ohio (the Village) is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected six member Council directs the Village. The Village provides water and sewer utilities, refuse collection, park operations, police services, and fire and emergency medical services.

Jointly Governed Organization and Public Entity Risk Pool

The Village participates in a jointly governed organization, Hicksville Union Cemetery, and a public entity risk pool, the Ohio Plan Risk Management, Inc. (OPRM). Notes 9 and 11 to the financial statements provide additional information for these entities. The Village's management believes these financial statements present all activities for which the Village is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

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

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

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

Fire/EMS Levy Fund The Fire/EMS Levy Fund receives fire and emergency medical services tax levy money and payments from residents of the Village and surrounding areas who receive fire protection and emergency medical services.

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

Capital Projects Fund The Capital Projects Fund receives a portion of the Village income tax revenue. The revenue is used to make permanent improvements to Village land and property.

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

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

VILLAGE OF HICKSVILLE
DEFIANCE COUNTY

NOTES TO FINANCIAL STATEMENTS
FOR YEAR ENDED DECEMBER 31, 2023

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

Refuse Operating Fund The Refuse Operating Fund accounts for the provision of refuse services to the residents and commercial users within the Village.

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..

Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The Village had the following significant Agency Funds:

Village of Sherwood Income Tax Fund The Village of Sherwood Income Tax Fund receives income tax revenue collected and disbursed each month on behalf of the Village of Sherwood.

Basis of Accounting

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

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

Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) to be budgeted annually.

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

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

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

A summary of 2023 budgetary activity appears in Note 4.

Deposits and Investments

The Village'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.

VILLAGE OF HICKSVILLE
DEFIANCE COUNTY

NOTES TO FINANCIAL STATEMENTS
FOR YEAR ENDED DECEMBER 31, 2023

The Village values U.S. Government and Agency securities and negotiable certificates of deposit at cost. Money market mutual funds are recorded at share values the mutual funds report. 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 a NAV per share that approximates fair value.

Capital Assets

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

Accumulated Leave

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

Fund Balance

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

Nonspendable The Village classifies assets as *Nonspendable* when legally or contractually required to maintain the amounts intact.

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

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

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the General Fund report all fund balances as *assigned* unless they are restricted or committed. In the General Fund, *assigned* amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute.

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

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned 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 14.

VILLAGE OF HICKSVILLE
DEFIANCE COUNTY

NOTES TO FINANCIAL STATEMENTS
FOR YEAR ENDED DECEMBER 31, 2023

Note 3 - Deposits and Investments

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

	2023
Demand Deposits	3,189,958
Cash on Hand	580
Total Deposits and Cash on Hand	3,190,538
US Government and Agency Securities	3,674,890
Money Market Mutual Fund	
Negotiable Certificates of Deposit	1,234,000
STAR Ohio	23,233
Total Investments	4,932,123
Total Deposits, Cash on Hand and Investments	8,122,661

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure repayment of all public monies deposited in the financial institution.

Investments

The Village values U.S. Government and Agency securities and negotiable certificates of deposit at cost. Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book entry form.

Note 4 - Budgetary Activity

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

2023 Budgeted vs Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	1,534,600	2,183,144	648,544
Special Revenue	2,727,192	2,577,135	(150,057)
Capital Projects	1,054,998	1,246,222	191,224
Enterprise	<u>2,060,000</u>	2,857,058	<u>797,058</u>
Custodial		<u>113,438</u>	
Total	7,376,790	8,976,997	1,486,769

VILLAGE OF HICKSVILLE
DEFIANCE COUNTY

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2023

<u>Fund Type</u>	<u>2023 Budgeted vs Expenditures</u>		<u>Variance</u>
	<u>Budgeted Authority</u>	<u>Actual Expenditures</u>	
General	2,062,820	1,900,215	162,604
Special Revenue	4,072,483	2,493,936	1,334,510
Capital Projects	3,042,697	1,985,814	1,056,883
Enterprise	<u>4,454,495</u>	2,480,886	<u>1,973,609</u>
<u>Custodial</u>		<u>119,198</u>	
Total	13,632,495	8,980,049	4,527,606

Note 5 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable 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. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

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

Income Taxes

The Village levies a municipal income tax of one percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

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

Note 6- Debt

Debt outstanding at December 31, 2023 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Water Development Authority Loans	3,263,338	0.20%-0.98%
Ohio Public Works Commission Loan	416,666	0%
Hicksville Bank Loan	<u>86,346</u>	3.89%
Total	3,766,350	

VILLAGE OF HICKSVILLE
DEFIANCE COUNTY

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2023

Ohio Water Development Authority Loans

The Village entered into a loan agreement dated August 25, 2005 with the Ohio Water Development Authority (OWDA) (Loan Number 4373) in the amount of \$6,659,433 for the purpose of expanding the sewer plant mandated by the Ohio Environmental Protection Agency. This loan is to be repaid over a period of 20 years in semi-annual installments of \$169,921, including .20% of interest. As of December 31, 2023, the balance of this loan was \$1,353,271.

The Village entered into a loan agreement dated August 25, 2016 with OWDA (Loan Number 7450) in the amount of \$1,073,071 for the purpose of making sanitary sewer improvements along Antwerp Drive. This loan will be repaid over a period of 30 years in semi-annual installments of \$18,435, including .20% interest. As of December 31, 2023, the balance of this loan was \$863,574.

The Village entered into a loan agreement dated March 30, 2017 with OWDA (Loan Number 7619) in the amount of \$1,406,227 for the purpose of making improvements on Bryan and Main Streets included in the Long Term Control Plan Phase 1 project. This loan will be repaid over a period of 20 years in semi-annual installments of \$38,799 at .98% interest. As of December 31, 2023, the balance of this loan was \$1,080,012.

Ohio Public Works Commission Loan

The Village entered into a loan agreement dated July 13, 2015 with the Ohio Public Works Commission (Project Number CT1OS) in the amount of \$500,000 for the CSO Abatement Program which includes various storm sewer and sanitary sewer improvements. This loan will be repaid over a period of 30 years in semi-annual installments of \$8,333 at 0% interest. As of December 31, 2023, the balance of this loan was \$416,667.

Hicksville Bank Loan

The Village entered into a loan agreement dated June 3, 2020 with The Hicksville Bank (Loan Number 26690) in the amount of \$180,000 for the purchase of an ambulance. This loan will be repaid over a period of 7 years in monthly installments of \$2,456 at 3.89 percent interest. As of December 31, 2023, the balance of this loan was \$95,972.

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

Year Ending	OWDA Loans	OPWC Loan	Hicksville Bank Loan
2024	454,311	16,667	29,472
2025	454,311	16,667	29,472
2026	454,311	16,667	29,472
2027	454,311	16,667	<u>7,556</u>
2028	448,213	16,667	
2029-2033	114,468	83,335	
2034-2038	572,340	83,335	
2039-2043	488,382	83,335	
2044-2048	184,354	<u>83,327</u>	
2049-2053	<u>126,174</u>		
Total	3,296,857	416,667	131,820

VILLAGE OF HICKSVILLE
DEFIANCE COUNTY

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2023

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2023.

Ohio Police and Fire Retirement System

The Village's full-time Police Officers belong to the Ohio Police and Fire Pension Fund (OP&F). OP&F is a cost sharing, multiple employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postemployment health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members' wages. The Village has paid all contributions required through December 31, 2023.

Social Security

The Village's firefighter employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

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

Note 8 – Postemployment Benefits

Both OPERS and OP&F offer cost sharing, multiple employer defined benefit postemployment plans, which include multiple health care plans which include medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2023. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4 percent during calendar year 2023. OP&F contributes 0.5 percent to fund these benefits.

Beginning January 1, 2019, OP&F changed its retiree health care model to a stipend based health care model. A stipend funded by OP&F was placed in individual Health Reimbursement Accounts that retirees used to be reimbursed for health care expenses.

VILLAGE OF HICKSVILLE
DEFIANCE COUNTY

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2023

Note 9 – Risk Management

Workers' Compensation

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

Risk Pool Membership

The Government belongs to the Ohio Plan Risk Management, Inc. (the "Plan"), a non-assessable, non-profit providing a formalized, jointly administered self-insurance risk management program and other administrative services to 773 Ohio governments ("Members").

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each Member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the Member's deductible.

The Plan issues its own policies and reinsures the Plan with A- VII or better rated carriers, except for the casualty and the property portions the Plan retains. The Plan retains the first \$250,000 of casualty losses and the first \$200,000 of property losses. Individual Members are only responsible for their self-retention (deductible) amounts, which vary from member to member.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31: 2022 and 2021 (the latest information available):

	2022	2021
Assets	\$21,662,291	\$21,777,439
Liabilities	(\$18,158,351)	(\$15,037,383)
Members' Equity	\$3,503,940	\$6,740,056

You can read the complete audited financial statements for The Ohio Plan Risk Management at the Plan's website, www.ohioplan.org.

**VILLAGE OF HICKSVILLE
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS FOR
THE YEAR ENDED DECEMBER 31, 2023**

Note 10 – Interfund Transfers

During 2023, the following transfers were made:

Fund	Transfer In
Transfers from General Fund To:	
Special Revenue Fund:	
Police Pension Fund (50,000)	
Fire/EMS Levy Fund (100,000)	150,000
Capital Projects Fund:	
Capital Projects Fund	400,000
	\$550,000

Transfers are used to move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to use unrestricted receipts collected in the General Fund to finance various programs accounted for in the other funds in accordance with budgetary authorizations.

Note 11 – Jointly Governed Organization

The Hicksville Union Cemetery is jointly governed by the Village of Hicksville and Hicksville Township. The Village Council and Trustee Township appoint the Cemetery’s three member Board of Trustees to direct cemetery operations, including grounds maintenance, opening and closing of graves, and the sale of grave lots. Both entities also provide funding to meet the Cemetery’s operating costs under the agreement which established the Cemetery. Each May an annual joint meeting is held in the Village’s Council chambers. Financial information can be obtained from the Hicksville Union Cemetery, 407 Manor Lane, Hicksville, Ohio 43526.

Note 12 – Miscellaneous Revenues

Miscellaneous receipts in the Special Revenue Fund primarily consisted of revolving loan principal and interest payments and rentals.

Note 13 – 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 continues. During 2021, the Village received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Village. The impact of the Village’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. The Village’s investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

**VILLAGE OF HICKSVILLE
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS FOR
THE YEAR ENDED DECEMBER 31, 2023**

Note 14 – Fund Balances

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years. 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 cash balances of these amounts were as follows:

Fund Balances	General Fund	Special Revenue	Capital Projects	Enterprise Fund	Total
Nonspendable:					
Unclaimed Monies	2,346				2,346
Outstanding Encumbrances		244,037			244,037
TOTAL	2,346	244,037			246,383

The fund balance of Special Revenue Funds is restricted. The fund balance of Capital Projects Funds is restricted or assigned. These restricted and assigned amounts in the Special Revenue and Capital Projects Funds would include the outstanding encumbrances. In the General Fund, outstanding encumbrances are considered assigned.

Note 15 – Subsequent Events

On August 2, 2022, the contract was awarded for the Village’s South Water Tower Replacement Project in the amount of \$1,553,650.

