

Village of West Lafayette, Ohio
Coshocton County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 1 – Reporting Entity

The Village of West Lafayette (the Village), Coshocton County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly elected six-member Council directs the Village. The Village provides sewer utilities, park operations, fire services and police services. As of February 2021, the Village no longer provides water utilities as it is provided by the City of Coshocton. The Village also provides fire protection services for Lafayette Township, White Eyes Township, Linton Township and Oxford Township.

Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations

The Village participates in a public entity risk pool and is associated with a related organization. Notes 6, 10 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 according to the general laws of Ohio.

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

- ***Street Fund*** This fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.
- ***State Highway Fund*** This fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of Village highways.
- ***Street Repair Fund*** This fund accounts for and report that portion of the municipal income tax money for construction, maintaining, and repairing Village streets.

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- ***Drug Law Enforcement Fund*** This fund accounts for and reports money received from fines relating to the arrest for drug offenses.
- ***Motor Vehicle License Tax Fund*** This fund accounts for and reports money received from vehicle registration municipal permissive tax money restricted for constructing, maintaining and repairing Village streets.
- ***Fire Fund*** This fund accounts for and reports contractual service money from Lafayette Township, White Eyes Township, Linton Township and Oxford Township for providing fire protection.
- ***Police Levy Fund*** This fund accounts for and reports levy money for the payment of salaries of permanent or part-time police, communications, or administrative personnel to operate the Police Department including the payment of any employer contributions required for such personnel.
- ***Park District Levy Fund*** This fund accounts for and reports levy money for the purpose of general operation and permanent improvements of parks.
- ***American Rescue Plan Fund*** This fund accounts for and reports money received from the Coronavirus State and Local Fiscal Recovery Funds to cover expenses consistent with the American Rescue Plan Act.

Debt Service Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Village had the following significant Debt Service Funds:

- ***Police Department Debt Service Fund*** This fund accounts for and reports money received from the General Fund to cover the principle and interest payments incurred from the debt issued for a Police Department vehicle. This fund is also utilized for accounting of the one-time loan proceeds received from Century National Bank and the one-time purchase of the Police Department vehicle.
- ***Fire Department Debt Service Fund*** This fund accounts for and reports money received from fire contracts to cover the principal and interest payments incurred from the debt issued for a fire tanker and rescue truck.

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

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

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- ***Pearl Valley Fresno Fund*** This fund accounts for the provision of sanitary sewer services to the residents and commercial users within Fresno. Approval from the Ohio Department of Taxation to transfer remaining funds to the Sewer Fund in November 2022.
- ***OPWC Johnson Street Sewer Fund*** This fund accounts for the loan proceeds from the Ohio Public Works restricted to the Johnson Street sewer extension. A utility surcharge recorded in this fund will repay this loan.
- ***OWDA Sewer WWTP Fund*** This fund accounts for the loan proceeds from the Ohio Water Development Authority restricted to the Sewer Outfall project.

Fiduciary Funds Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Village's own programs.

Agency 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's agency fund accounts for donations utilized for the food bank conducted by the Village of West Lafayette Police Department.

Basis of Accounting

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

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

Budgetary Process

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

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control and appropriations may not exceed estimated resources. The 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 re-appropriated.

A summary of 2022 budgetary activity appears in Note 3.

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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.

Leases

The Village is the lessee in a lease (as defined by GASB 87) related to vehicles under noncancelable leases. Lease disbursements are recognized when they are paid.

Fund Balance

Fund balance is divided into three 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:

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.

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

Unassigned 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.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2022 follows:

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2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$563,250	\$637,923	\$74,673
Special Revenue	643,894	683,459	39,565
Debt Service	64,887	64,204	(683)
Enterprise	490,000	785,435	295,435
Fiduciary	2,000	590	(1,410)
Total	<u>\$1,764,031</u>	<u>\$2,171,611</u>	<u>\$407,580</u>

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$645,609	\$618,222	\$27,387
Special Revenue	631,774	583,026	48,748
Debt Service	64,887	64,886	1
Enterprise	1,003,105	789,818	213,287
Fiduciary	1,500	1,186	314
Total	<u>\$2,346,875</u>	<u>\$2,057,138</u>	<u>\$289,737</u>

Note 4 – Deposits and Investments

To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Village’s deposit and investment accounts at December 31 was as follows:

	2022
Demand deposits	\$1,404,179
Certificates of deposit	800,000
Total deposits	<u>2,204,179</u>

Deposits

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

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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 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 1.5 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

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

Note 6 – Risk Management

Workers' Compensation

The Village participates in the Ohio Municipal League Group Rating Plan (GRP) for worker's compensation. The intent of the GRP is to achieve the benefit of reduced premiums for the participants, foster safer working conditions and foster cost-effective claims management skills by virtue of its grouping and representation with other participants in the GRP. The workers' compensation experience of the participating entities is calculated as one experience and a common premium is applied to all entities in the GRP. Each participant pays its workers' compensation premium to the State based on the rate for all entities in the GRP rather than its individual rate. Total savings are then calculated, and each participant's individual performance is compared to the overall savings of the GRP. A participant will then either receive money from or be required to contribute to the "Equity Pooling Fund." This "equity pooling" arrangement insures that each participant shares equally in the overall performance of the GRP. Sedgwick Claims Management Services provides administrative, cost control and actuarial services to the GRP.

Risk Pool Membership

The Village is a member of the Public Entities Pool of Ohio (the Pool). The Pool assumes the risk of loss up to the limits of the Village of West Lafayette policy. The Pool covers the following risks:

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- General liability and casualty
- Public official’s liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

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

	2021
Cash and investments	\$41,996,850
Actuarial liabilities	\$14,974,099

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some 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 health care 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, 2022.

Ohio Police and Fire Retirement System

The Village’s certified 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 postretirement 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, 2022.

Social Security

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

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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, 2022.

Note 8 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2022. 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 use to be reimbursed for health care expenses.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

Note 9 – Debt

Debt outstanding at December 31, 2022, was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
2013 Home Loan Savings Loan Consolidation	\$92,953.93	2.85%
2021 Century Police Department Dodge Charger	\$2,810.80	2.20%
2019 Home Loan Savings Skid Steer loan	\$7,579.93	4%
2020 Home Loan Savings Sewer Ford F350	\$7,122.45	4%
2004 OWDA Wastewater Treatment Ln No 4045	\$183,854.77	4.16%
2011 OWDA Pearl-Fresno Sewer Ln No 5615	\$148,136.63	1.00%
2002 OPWC Riverfront Estates Ln No CN31D	\$12,692.84	0%
2004 OPWC Wastewater Treatment Ln No CN16G	\$19,021.24	0%
2013 OPWC Wastewater Treatment Ln No CN19N	\$501,569.31	0%
2014 OPWC Kirk St./Union Improv. Ln No CN20Q	\$35,297.54	0%
2019 OPWC Johnson St Sewer Ln No CN33V	\$309,093.84	0%
Total	<u>\$1,320,133.28</u>	

The 2013 Home Loan Savings Bank loan was obtained to pay off the 1994 U.S.D.A. Department of Rural Development Mortgage Revenue Bonds. The loan also includes the cost of extended sewer lines to the

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Hartville homes. Payment in the amount of \$17,071.77, including interest, are due annually over 15 years. The Village has agreed to set sewer rates sufficient to cover the repayment of the debt.

The 2021 Century National Bank loan was obtained to purchase a new Police Department Dodge Charger. The Village issued general obligation bonds to finance the purchase. The Village's taxing authority collateralized the bonds. Payments in the amount of \$565.26, including interest, are due monthly over 18 months. The Village has agreed to use a portion of General Fund revenue to cover the repayment of debt.

The 2019 Home Loan Savings Bank loan was obtained to purchase a new Skid Steer for the Street Department. The village issued general obligation bonds to finance the purchase. The Village's taxing authority collateralized the bonds. Payments in the amount of \$327.48, including interest, due monthly over 5 years. The Village has agreed to use equal portions from each of the Street, State Highway and MVL Funds revenue to cover the repayment of debt.

The 2020 Home Loan Savings Bank loan was obtained to purchase a new Ford F350 for the Water and Wastewater department. The village paid cash for 50% of the purchase out of the Water fund and issued general obligation bonds to finance the remaining balance of the purchase. The village's taxing authority collateralized the bonds. Payments in the amount of \$284.87, including interest, due monthly over 5 years. The Village has agreed to set sewer rates sufficient to cover the repayment of the debt.

2004 Ohio Water Development Authority (OWDA) loan no. 4045 relates to a wastewater treatment improvement project. The payments are due in semi-annual installments maturing in 2035. The Village has agreed to set sewer rates sufficient to cover OWDA debt service requirements.

2011 Ohio Water Development Authority (OWDA) loan no. 5615 relates to a Pearl Valley-Fresno sewer construction project initiated by the Coshocton County Commissioners. In 2022, the Village took ownership of the sewer system and acquired loan 5615 from the County. The payments are due in semi-annual installments in the amount of \$4,506.60 maturing in 2041. The Village has agreed to set sewer rates sufficient to cover OWDA debt service requirements.

Ohio Public Works Commission (OPWC) loan no. CN31D relates to the water and storm sewer system improvement projects for the Riverfront Estates Development in 2002. The payments are due in semi-annual installments maturing in year 2024. The Village has agreed to set sewer rates enough to cover OPWC debt service requirements.

Ohio Public Works Commission (OPWC) loan no. CN16G relates to wastewater treatment improvement in 2004. The payments are due in semi-annual installments maturing in 2027. The Village has agreed to set sewer rates sufficient to cover OPWC debt service requirements.

Ohio Public Works Commission (OPWC) loan no. CN19N relates to wastewater treatment upgrade in 2013. The payments are due in semi-annual installments maturing in 2043. The Village has agreed to set sewer rates sufficient to cover OPWC debt service requirements.

Ohio Public Works Commission (OPWC) loan no. CN20Q relates to the Kirk Street/Union Avenue storm sewer improvements and paving project in 2014. The payments are due in semi-annual installments maturing in 2025. The Village has set aside municipal income tax monies enough to cover the repayment of the debt.

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Ohio Public Works Commission (OPWC) loan no. CN33V relates to the Johnson Street Sewer line extension project in 2019. The payments are due in semi-annual installments maturing in 2050. The Village has agreed to assess a surcharge to the residents residing on Johnson Street and to set sewer rates enough to cover OPWC debt service requirements.

Financed Purchases

The Village has entered into financed purchases for a Pierce Enforcer Pumper for the Fire Department from Community First National Bank where ownership of the underlying asset transfers to the Village by the end of the contract. The Village disbursed \$58,102.86 to pay these costs for fiscal year ended December 31, 2022. The Village has agreed to utilize a portion collected from fire contracts to cover the annual payments.

Amortization

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

Year Ending December 31:	FINANCED PURCHASES	OWDA	OPWC	HOME LOAN	CENTURY NATIONAL
2023	58102.86	28341.63	61931.78	24419.97	2826.3
2024	58102.86	28361.19	57700.8	24419.93	
2025-2029	290514.3	142129.25	211593.1	68856.74	
2030-2034	290514.3	142757.13	175620.2		
2035-2039	116205.72	45066	175620.2		
2040-2044		18026.4	56198.9		
2045-2050			50578.9		
Total	813440.04	404681.6	789243.88	117696.64	2826.3

Note 10 – Jointly Governed Organizations

The Village participates in the Coshocton County Regional Planning Commission (Commission), which is a statutorily created political subdivision of the State. The commission is jointly governed among Coshocton County, and other cities, villages, and townships. The principle aim of the Commission is to provide comprehensive planning, both long and short term, dealing with the economic and physical environment of Coshocton County. The board exercised total authority for the day-to-day operations of the Commission. These include budgeting, appropriating, contracting, and designating management. The Village has no financial responsibility for any of the Commission’s liabilities. Complete financial statements can be obtained from the Commission.

Note 11 – Public Entity Risk Pool

The Village participates in the Ohio Municipal League Group Rating Plan (GRP) for worker’s compensation. The pool’s business and affairs are conducted by a twenty-six-member Board of Trustees, consisting of fifteen mayors, two council members, three administrators, three finance directors, and three

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law directors which are voted on by the members for staggered two-year terms. The Executive Director of the Ohio Municipal League serves as the coordinator of the Program. Each year the participants pay an enrollment fee to the program to cover the costs of administering the program.

Note 12 – 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 2022, the Village received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village. The impact on the Village's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>				
<i>All Governmental Fund Types</i>				
<i>For the Year Ended December 31, 2022</i>				
To be submitted.			Total	Totals
		Special	Debt Service	(Memorandum
	General	Revenue	Funds	Only)
Other Financing Receipts (Disbursements)				
Sale of Bonds			0	0
Sale of Notes			0	0
Insurance Proceeds			0	0
Premium and Accrued Interest on Debt			0	0
Discount on Debt			0	0
Sale of Capital Assets	1433.1	5,736	0	7,169
Transfers In	503.4	0	6,101	6,604
Transfers Out	(6,101)	0	0	(6,101)
Advances In		0	0	0
Advances Out		0	0	0
Other Financing Sources-Donations		6,274	0	6,274
Other Debt Proceeds		0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	(4,164)	12,011	6,101	13,947
Special Item			0	0
Extraordinary Item			0	0
<i>Net Change in Fund Cash Balances</i>	19,774	125,830	-682	144,921
<i>Fund Cash Balances, January 1</i>	642,866	1,021,416	683	1,664,965
Fund Cash Balances, December 31				
Nonspendable			0	0
Restricted		1,121,849	1	1,121,850
Committed			0	0
Assigned	73	25,398		25,470
Unassigned (Deficit)	662,567		(0)	662,567
<i>Fund Cash Balances, December 31</i>	\$662,640	\$1,147,247	\$1	\$1,809,887

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<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>			
<i>All Proprietary and Fiduciary Fund Types</i>			
<i>For the Year Ended December 31, 2022</i>			
To be submitted.	Proprietary Fund Types	Fiduciary Fund Types	Totals
		Private Purpose	(Memorandum
	Enterprise	Trust	Only)
Operating Cash Receipts			
Charges for Services	\$545,626		\$545,626
Fines, Licenses and Permits	\$1,800		1,800
Earnings on Investments (trust funds only)	\$0		0
Miscellaneous	15,300		15,300
<i>Total Operating Cash Receipts</i>	562,726	0	562,726
Operating Cash Disbursements			
Personal Services	148,085		148,085
Employee Fringe Benefits	0		0
Contractual Services	435,172		435,172
Supplies and Materials	55,102		55,102
Claims	0		0
Other	0		0
<i>Total Operating Cash Disbursements</i>	638,358	0	638,358
<i>Operating Income (Loss)</i>	(75,633)	0	(75,633)

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<i>All Proprietary and Fiduciary Fund Types</i>			
<i>For the Year Ended December 31, 2022</i>			
To be submitted.	Proprietary Fund Types	Fiduciary Fund Types	Totals
		Private Purpose	(Memorandum
	Enterprise	Trust	Only)
Non-Operating Receipts (Disbursements)			
Property and Other Local Taxes			0
Intergovernmental			0
Special Assessments			0
Earnings on Investments (proprietary funds only)			0
Sale of Bonds			0
Sale of Notes			0
Insurance Proceeds			0
Loan Proceeds	192,119		192,119
Sale of Capital Assets	234		234
Miscellaneous Receipts			0
Capital Outlay	(20,191)		(20,191)
Principal Retirement	(84,016)		(84,016)
Interest and Other Fiscal Charges	(12,610)		(12,610)
Transfer In	30,357		30,357
Transfer Out	(31,043)		(31,043)
Other Financing Uses			0
<i>Total Non-Operating Receipts (Disbursements)</i>	74,850	0	74,850
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	(783)	0	(783)
Capital Contributions			
Special Item			
Extraordinary Item			0
Transfers In			0
Transfers Out			0
Advances In			0
Advances Out			0
			0
<i>Net Change in Fund Cash Balances</i>	(783)	0	(783)
<i>Fund Cash Balances, January 1</i>	385,472	473	385,945
<i>Fund Cash Balances, December 31</i>	384,689	473	385,162

This is an unaudited financial statement.