



**Village of West Lafayette, Ohio**  
*Coshocton County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**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, 11 and 12 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.
- ***CDBG Neighborhood Revitalization Grant Fund*** This fund accounts for and reports pass-through money awarded to Coshocton County for Neighborhood Revitalization Programs in the Village of West Lafayette.
- ***CDBG Critical Infrastructure Grant Fund*** This fund accounts for and reports pass-through money awarded to Coshocton County for Critical Infrastructure Programs in the Village of West Lafayette.

***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.

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**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:

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

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'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 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 (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.

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

A summary of 2023 budgetary activity appears in Note 3.

**Capital Assets**

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

**Accumulated Leave**

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

**Leases and SBITAs**

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.

The Village has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to financial systems and various other software. Subscription 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:

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

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

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

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**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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 12.

**Note 3 – Budgetary Activity**

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

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$755,958	\$806,145	\$50,187
Special Revenue	2,113,309	1,437,091	(676,218)
Debt Service	60,929	60,929	0
Enterprise	738,200	682,661	(55,539)
Fiduciary	500	845	345
Total	\$3,668,896	\$2,987,671	(\$681,225)

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$834,832	\$799,706	\$35,126
Special Revenue	5,519,100	1,704,298	3,814,802
Debt Service	60,930	60,930	0
Enterprise	829,998	780,056	49,941
Fiduciary	1,500	268	1,232
Total	\$7,246,359	\$3,345,258	\$3,901,102

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**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:

	<u>2023</u>
Demand deposits	\$723,162
Certificates of deposit	1,300,000
	<u>2,023,162</u>

The Village has a payroll clearing account that is held outside of the deposit pool where gross payroll is held for distribution. The expenditures included in the accompanying financial statement reflect gross payroll. The balance in the Village’s payroll clearing account represents unremitted employee payroll withholdings.

***Deposits***

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

**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***

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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:

- 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:



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	<u>2022</u>
Cash and investments	\$42,310,794
Actuarial liabilities	\$15,724,479

**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, 2023.

***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 7.25 percent of their wages of the required 12.25 percent and the Village picked up the remaining 5 percent and contributed on behalf of the participant. 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***

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

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

**Note 8 – Postemployment Benefits**

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. OP&F uses a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement

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Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves. OP&F contributes 0.5 percent to fund these benefits.

**Note 9 – Debt**

Debt outstanding at December 31, 2023, was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
2013 Home Loan Savings Loan Consolidation	\$78,531.35	2.85%
2019 Home Loan Savings Skid Steer loan	\$3,856.01	4%
2020 Home Loan Savings Sewer Ford F350	\$3,901.91	4%
2004 OWDA Wastewater Treatment Ln No 4045	\$171,760.83	4.16%
2011 OWDA Pearl-Fresno Sewer Ln No 5615	\$140,585.96	1.00%
2023 OWDA WWTP Improvements Ln No 9952	\$309,500.00	0.00%
2002 OPWC Riverfront Estates Ln No CN31D	\$4,230.88	0%
2004 OPWC Wastewater Treatment Ln No CN16G	\$14,794.34	0%
2013 OPWC Wastewater Treatment Ln No CN19N	\$453,800.79	0%
2014 OPWC Kirk St./Union Improv. Ln No CN20Q	\$21,178.56	0%
2019 OPWC Johnson St Sewer Ln No CN33V	\$297,854.06	0%
Total	<u>\$1,499,994.69</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 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 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

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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.

2023 Ohio Water Development Authority (OWDA) loan no. 9952 relates to a sewer outfall improvement project. The payments are due in semi-annual installments maturing in 2028. 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.

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, 2023. 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:

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Year Ending December 31:	FINANCED			
	PURCHASES	OWDA	OPWC	HOME LOAN
2024	58102.86	99361.19	57700.8	24419.93
2025	58102.86	99381.57	46410.52	17641.43
2026	58102.86	99402.8	39350.94	17071.77
2027	58102.86	99424.91	37237.68	17071.77
2028	58102.86	63947.98	35124.04	
2029	58102.86	28471.99	35124.04	
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	755337.18	695839.97	708966.22	76204.9

**Note 10 – Construction and Contractual Commitments**

The Village selected Verdantas engineering services for improvements and replacements to the sidewalks on Russell Avenue with a quote of \$25,850. The construction was awarded to TR Snyder Construction for \$354,289. The project began in 2023 with approximately half of the project completed and the remainder will be completed in 2024. In 2023, \$16,064.75 was paid to Verdantas and \$189,374.50 to TR Snyder Construction for the work completed. This project is being paid for out of the Income Tax Street Repair fund that is funded by 0.5% of the Village income tax.

In 2022, the Village was awarded a \$2.87 million grant through House Bill 168 for a Wastewater Infrastructure Project to install a dedicated wastewater treatment plant outfall and replace the dedicated storm sewer. An EPA/OWDA Design loan in the amount \$355,000 was also approved in addition to a \$50,000 grant and \$51,000 loan through OPWC. The project was projected to begin in the Fall of 2023, but has been pushed back to early 2024, to be completed by the end of 2024 due to HB168 guidelines.

In 2023, the Village was awarded Federal grants totaling \$1,453,584 from the ODOT TAP (Transportation Alternatives Program) and SRTS (Safe Routes to School) for the West Lafayette Sidewalk Improvement Project and will be available in late 2025.

**Note 11 – 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 12 – Public Entity Risk Pool**

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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 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 13 – Fund Balances**

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

Fund Balances	General	Special Revenue	Debt Service	Permanent	Total
Nonspendable:					\$0
Unclaimed Monies	\$709				709
Outstanding Encumbrances	45	174,725			174,770
<i>Total</i>	<u>\$754</u>	<u>\$174,725</u>	<u>\$0</u>	<u>\$0</u>	<u>\$175,479</u>

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

**Note 14 – COVID-19**

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

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<i>Combined Statement of Receipts, Disbursements</i>				
<i>and Changes in Fund Balances (Cash Basis)</i>				
<i>All Governmental Fund Types</i>				
<i>For the Year Ended December 31, 2023</i>				
<b>To be submitted.</b>				
		Special	Total	Totals
	General	Revenue	Debt Service	(Memorandum
			Funds	Only)
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$104,042	69,594	\$0	\$173,636
Municipal Income Tax	503,713	251,479	\$0	755,193
Intergovernmental	78,086	965,480	0	1,043,566
Special Assessments	1,838	0	0	1,838
Charges for Services	53,557	117,295	58,103	228,955
Fines, Licenses and Permits	10,719	177	0	10,895
Earnings on Investments	0	5,685	0	5,685
Royalties	88			
Miscellaneous	45,826	16,592	0	62,418
<i>Total Cash Receipts</i>	<i>797,869</i>	<i>1,426,303</i>	<i>58,103</i>	<i>2,282,187</i>
<b>Cash Disbursements</b>				
Current:				
Security of Persons and Property police activity	468,534	144,703	0	613,237
Public Health Services	6,446	0	0	6,446
Leisure Time Activities		25,805	0	25,805
Community Environment		0	0	0
Basic Utility Services	12,214	0	0	12,214
Transportation		393,476	0	393,476
General Government	299,799	0	0	299,799
Intergovernmental		0		
Capital Outlay	9,842	947,540	0	957,382
Debt Service:		0		0
Principal Retirement		17,843	41,016	58,859
Interest and Fiscal Charges		206	19,914	20,120
<i>Total Cash Disbursements</i>	<i>796,835</i>	<i>1,529,574</i>	<i>60,930</i>	<i>2,387,338</i>
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>1,033</i>	<i>(103,271)</i>	<i>-2,827</i>	<i>(105,151)</i>

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<i>All Governmental Fund Types</i>				
<i>For the Year Ended December 31, 2023</i>				
<b>To be submitted.</b>				
			Total	Totals
	General	Special Revenue	Debt Service Funds	(Memorandum Only)
<b>Other Financing Receipts (Disbursements)</b>				
Sale of Bonds			0	0
Sale of Notes			0	0
Insurance Proceeds	7,794		0	7,794
Premium and Accrued Interest on Debt			0	0
Discount on Debt			0	0
Sale of Capital Assets	483	10,788	0	11,271
Transfers In	0	0	2,826	2,826
Transfers Out	(2,826)	0	0	(2,826)
Advances In			0	0
Advances Out			0	0
Other Financing Sources-Donations	0	0	0	0
<b>Other Debt Proceeds</b>		0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	5,450	10,788	2,826	19,064
Special Item			0	0
Extraordinary Item			0	0
<i>Net Change in Fund Cash Balances</i>	6,484	(92,483)	-1	(86,000)
<i>Fund Cash Balances, January 1</i>	662,640	1,147,247	1	1,809,887
<b>Fund Cash Balances, December 31</b>				
Nonspendable			0	0
<b>Restricted</b>		<b>880,040</b>	0	<b>880,040</b>
Committed			0	0
<b>Assigned</b>	<b>45</b>	<b>174,725</b>		174,770
<b>Unassigned (Deficit)</b>	<b>669,078</b>		0	669,078
<i>Fund Cash Balances, December 31</i>	\$669,123	<b>\$1,054,765</b>	\$0	\$1,723,888

<b>Village of West Lafayette, Ohio</b>				
<i>Coshocton County</i>				
<i>Combined Statement of Receipts, Disbursements</i>				
<i>and Changes in Fund Balances (Cash Basis)</i>				
<i>All Governmental Fund Types</i>				
<i>For the Year Ended December 31, 2023</i>				
<b>To be submitted.</b>				
			Total	Totals
	General	Special Revenue	Debt Service Funds	(Memorandum Only)
***** <b>Fund Balance Classification Worksheet</b> *****				
*****				
<i>Net Change in Fund Cash Balances</i>	\$6,484	(\$92,483)	(\$1)	(\$86,000)
<i>Fund Cash Balances, January 1</i>	662,640	1,147,247	1	1,809,887
<i>Fund Cash Balances, December 31</i>	\$669,123	\$1,054,764	\$0	\$1,723,888
<b>Fund Balances</b>				
Amounts identified as:				
Nonspendable:				
Unclaimed Monies			\$0	\$0
Cemetery Endowment			\$0	0
Endowment for _____			0	0
Total Nonspendable	0	0	0	0
Restricted for:				
Road Maintenance and Improvements			0	0
Police Operations			0	0
Fire Operations			0	0
Emergency Medical Services			0	0
Drug and Alcohol Education and Enforcement			0	0
Police and Fire Pension			0	0
DARE Program			0	0
Economic Development			0	0
Cemetery			0	0
_____			0	0
_____			0	0
Debt Service			0	0
Construction of _____			0	0
Construction of _____			0	0
Issue II Projects			0	0
Endowment for _____		0	0	0
Total Restricted	0	0	0	0



<b>Village of West Lafayette, Ohio</b>				
<i>Coshocton County</i>				
<i>Combined Statement of Receipts, Disbursements</i>				
<i>and Changes in Fund Balances (Cash Basis)</i>				
<i>All Governmental Fund Types</i>				
<i>For the Year Ended December 31, 2023</i>				
<b>To be submitted.</b>			Total	Totals
	General	Special Revenue	Debt Service Funds	(Memorandum Only)
Committed to:				
Compensated Absences			0	0
Underground Storage Tanks			0	0
2013 Appropriations	0		0	0
_____			0	0
_____			0	0
_____			0	0
Other Purposes				0
Total Committed	0	0		0
Assigned to:				
Encumbrances			0	0
_____			0	0
_____			0	0
_____			0	0
Construction of _____			0	0
Other Purposes			0	0
Total Assigned	45	174,725	0	174,770
Unassigned	669,078	880,039.04	0.00	1,549,118.2
<b>restricted special revenue above</b>				
<i>Total Fund Cash Balances, December 31</i>	\$669,123	\$1,054,764	\$0	\$1,723,888

<b>Village of West Lafayette, Ohio</b>			
<i>Coshocton County</i>			
<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, 2023</i>			
<b>To be submitted.</b>	Proprietary Fund Types	Fiduciary Fund Types	Totals
	Enterprise	Private Purpose Trust	(Memorandum Only)
<b>Operating Cash Receipts</b>			
Charges for Services	\$507,454		\$507,454
Fines, Licenses and Permits	\$11,128		11,128
Earnings on Investments (trust funds only)	\$0		0
Miscellaneous	11,196		11,196
<i>Total Operating Cash Receipts</i>	529,779	0	529,779
<b>Operating Cash Disbursements</b>			
Personal Services	167,694		167,694
Employee Fringe Benefits	0		0
Contractual Services	413,942		413,942
Supplies and Materials	33,170		33,170
Claims	0		0
Other	0		0
<i>Total Operating Cash Disbursements</i>	614,806	0	614,806
<i>Operating Income (Loss)</i>	(85,027)	0	(85,027)

<b>Village of West Lafayette, Ohio</b>			
<i>Coshocton County</i>			
<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, 2023</i>			
<b>To be submitted.</b>	Proprietary Fund Types	Fiduciary Fund Types	Totals
		Private Purpose	(Memorandum
	Enterprise	Trust	Only)
<b>Non-Operating Receipts (Disbursements)</b>			
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	152,881		152,881
Sale of Capital Assets	0		0
Miscellaneous Receipts			0
Capital Outlay	(31,306)		(31,306)
Principal Retirement	(120,606)		(120,606)
Interest and Other Fiscal Charges	(11,539)		(11,539)
Transfer In	0		0
Transfer Out	0		0
Other Financing Uses			0
<i>Total Non-Operating Receipts (Disbursements)</i>	(10,569)	0	(10,569)
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	(95,596)	0	(95,596)
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>	(95,596)	0	(95,596)
<i>Fund Cash Balances, January 1</i>	384,689	473	385,162
<i>Fund Cash Balances, December 31</i>	289,094	473	289,567