

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

For the Year Ended December 31, 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$298,930	\$10,784,721	\$0	\$0	\$0	\$11,083,651
Charges for Services	0	119,146	0	0	0	119,146
Licenses, Permits and Fees	310,117	699,749	0	0	0	1,009,866
Fines and Forfeitures	16,469	13,714	0	0	0	30,183
Intergovernmental	374,336	3,946,343	0	1,297,792	0	5,618,471
Special Assessments	59,114	38,772	0	0	0	97,886
Earnings on Investments	51,460	0	0	578	0	52,038
Miscellaneous	147,097	5,345,366	0	0	0	5,492,463
<i>Total Cash Receipts</i>	<u>1,257,523</u>	<u>20,947,811</u>	<u>0</u>	<u>1,298,370</u>	<u>0</u>	<u>23,503,704</u>
<b>Cash Disbursements</b>						
Current:						
General Government	1,361,447	68,392	0	0	0	1,429,839
Public Safety	0	10,850,291	0	0	0	10,850,291
Public Works	32,079	1,676,720	0	0	0	1,708,799
Health	0	550	0	0	0	550
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	1,034,420	0	0	0	1,034,420
Other	0	2,893,732	0	0	0	2,893,732
Intergovernmental	0	172	0	0	0	172
Capital Outlay	834,924	926,780	0	2,691,069	0	4,452,773
Debt Service:						
Principal Retirement	0	24,454	883,613	0	0	908,067
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	45,333	0	0	45,333
<i>Total Cash Disbursements</i>	<u>2,228,450</u>	<u>17,475,511</u>	<u>928,946</u>	<u>2,691,069</u>	<u>0</u>	<u>23,323,976</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(970,927)</u>	<u>3,472,300</u>	<u>(928,946)</u>	<u>(1,392,699)</u>	<u>0</u>	<u>179,728</u>
<b>Other Financing Receipts (Disbursements)</b>						
Sale of Bonds	0	0	0	29,918,557	0	29,918,557
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0

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

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

For the Year Ended December 31, 2021

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Sale of Capital Assets	373	53,457	0	0	0	53,830
Transfers In	350,000	200	928,919	0	0	1,279,119
Transfers Out	(350,200)	(928,919)	0	0	0	(1,279,119)
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>173</u>	<u>(875,262)</u>	<u>928,919</u>	<u>29,918,557</u>	<u>0</u>	<u>29,972,387</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>	<u>(970,754)</u>	<u>2,597,038</u>	<u>(27)</u>	<u>28,525,858</u>	<u>0</u>	<u>30,152,115</u>
<i>Fund Cash Balances, January 1</i>	<u>7,545,161</u>	<u>15,909,605</u>	<u>41</u>	<u>963,348</u>	<u>0</u>	<u>24,418,155</u>
<i>Fund Cash Balances, December 31</i>	<u>\$6,574,407</u>	<u>\$18,506,643</u>	<u>\$14</u>	<u>\$29,489,206</u>	<u>\$0</u>	<u>\$54,570,270</u>

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

For the Year Ended December 31, 2021

	Enterprise	Internal Service	Totals (Memorandum Only)
Operating Cash Receipts			
Charges for Services	\$2,055	\$1,526,919	\$1,528,974
Licenses, Permits and Fees	0	0	0
Fines and Forfeitures	0	0	0
Miscellaneous	0	0	0
<b>Total Operating Cash Receipts</b>	<b>2,055</b>	<b>1,526,919</b>	<b>1,528,974</b>
Operating Cash Disbursements			
Salaries	0	0	0
Employee Fringe Benefits	0	0	0
Purchased Services	0	0	0
Supplies and Materials	0	0	0
Claims	0	1,402,291	1,402,291
Other	1,513	42	1,555
<b>Total Operating Cash Disbursements</b>	<b>1,513</b>	<b>1,402,333</b>	<b>1,403,846</b>
<b>Operating Income (Loss)</b>	<b>542</b>	<b>124,586</b>	<b>125,128</b>
Non-Operating Receipts (Disbursements)			
Property and Other Local Taxes	0	0	0
Intergovernmental Receipts	0	0	0
Special Assessments	0	0	0
Miscellaneous Receipts	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
Earnings on Investments (proprietary funds only)	0	0	0
Sale of Capital Assets	0	0	0
Intergovernmental Disbursements	0	0	0
Capital Outlay	0	0	0
Principal Retirement	0	0	0
Interest and Other Fiscal Charges	0	0	0
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Other Financing Sources	0	0	0

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

For the Year Ended December 31, 2021

	Enterprise	Internal Service	Totals (Memorandum Only)
Other Financing Uses	0	0	0
Total Non-Operating Receipts (Disbursements)	0	0	0
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	542	124,586	125,128
Capital Contributions	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
Net Change in Fund Cash Balance	542	124,586	125,128
Fund Cash Balances, January 1	27,938	455,840	483,778
Fund Cash Balances, December 31	<u>\$28,480</u>	<u>\$580,426</u>	<u>\$608,906</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	POLICE DISTRICT	Fire District	PARK LEVY
Cash Receipts						
Property and Other Local Taxes	\$0	\$0	\$641,533	\$4,213,597	\$5,067,254	\$637,360
Charges for Services	0	0	0	119,146	0	0
Licenses, Permits and Fees	0	1,230	0	1,765	4,140	24,201
Fines and Forfeitures	0	0	0	2,313	0	0
Intergovernmental	23,349	325,078	93,024	480,975	544,946	315,650
Special Assessments	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	41,493	0	84,848	67,782	57,455
<b>Total Cash Receipts</b>	<b>23,349</b>	<b>367,801</b>	<b>734,557</b>	<b>4,902,644</b>	<b>5,684,122</b>	<b>1,034,666</b>
Cash Disbursements						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	5,016,242	5,217,639	0
Public Works	36,000	393,977	935,273	0	0	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	1,034,420
Other	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	0	0	0	24,213	75,705	0
Debt Service:						
Principal Retirement	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
<b>Total Cash Disbursements</b>	<b>36,000</b>	<b>393,977</b>	<b>935,273</b>	<b>5,040,455</b>	<b>5,293,344</b>	<b>1,034,420</b>
<b>Excess of Receipts Over (Under) Disbursements</b>	<b>(12,651)</b>	<b>(26,176)</b>	<b>(200,716)</b>	<b>(137,811)</b>	<b>390,778</b>	<b>246</b>
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	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0

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

UAN v2022.1

All Special Revenue Funds

For the Year Ended December 31, 2021

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	POLICE DISTRICT	Fire District	PARK LEVY
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	2,922	0	42,000	195	8,340
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
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
Total Other Financing Receipts (Disbursements)	0	2,922	0	42,000	195	8,340
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
Net Change in Fund Cash Balances	(12,651)	(23,254)	(200,716)	(95,811)	390,973	8,586
Fund Cash Balances, January 1	79,730	586,996	607,515	5,875,911	5,185,747	771,018
Fund Cash Balances, December 31	\$67,079	\$563,742	\$406,799	\$5,780,100	\$5,576,720	\$779,604

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	DRUG LAW EN- FORCEMENT	PERMISSIVE MOTOR VEH LICENSE	CORONA VIRUS RELIEF	American Rescue Plan	FIRE & RSC AMBULANCE EMS SERV	UNDER GROUND ST. TANKS
Cash Receipts						
Property and Other Local Taxes	\$0	\$224,977	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	668,413	0
Fines and Forfeitures	11,401	0	0	0	0	0
Intergovernmental	0	0	0	1,561,053	2,846	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	6,983	9,702	0	0	0	0
Total Cash Receipts	18,384	234,679	0	1,561,053	671,259	0
Cash Disbursements						
Current:						
General Government	0	0	0	0	0	0
Public Safety	5,970	0	2,876	68,800	538,764	0
Public Works	0	259,523	0	0	0	0
Health	0	0	0	0	0	550
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	0	0	0	0	0
Intergovernmental	0	0	0	172	0	0
Capital Outlay	0	0	0	0	57,671	0
Debt Service:						
Principal Retirement	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
Total Cash Disbursements	5,970	259,523	2,876	68,972	596,435	550
Excess of Receipts Over (Under) Disbursements	12,414	(24,844)	(2,876)	1,492,081	74,824	(550)
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	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	DRUG LAW EN- FORCEMENT	PERMISSIVE MOTOR VEH LICENSE	CORONA VIRUS RELIEF	American Rescue Plan	FIRE & RSC AMBULANCE EMS SERV	UNDER GROUND ST. TANKS
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	0	0	0	0	200
Transfers Out	0	0	0	0	0	0
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
Total Other Financing Receipts (Disbursements)	0	0	0	0	0	200
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
Net Change in Fund Cash Balances	12,414	(24,844)	(2,876)	1,492,081	74,824	(350)
Fund Cash Balances, January 1	75,071	447,713	2,876	0	531,661	11,350
Fund Cash Balances, December 31	\$87,485	\$422,869	\$0	\$1,492,081	\$606,485	\$11,000



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

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All Special Revenue Funds

For the Year Ended December 31, 2021

	Lighting Districts	TIF	Recycle Incentives	Land Conservanc y	SPECIAL REVENUE TOTAL
<b>Cash Receipts</b>					
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$10,784,721
Charges for Services	0	0	0	0	119,146
Licenses, Permits and Fees	0	0	0	0	699,749
Fines and Forfeitures	0	0	0	0	13,714
Intergovernmental	0	591,246	8,176	0	3,946,343
Special Assessments	38,772	0	0	0	38,772
Earnings on Investments	0	0	0	0	0
Miscellaneous	0	5,077,103	0	0	5,345,366
<b>Total Cash Receipts</b>	<b>38,772</b>	<b>5,668,349</b>	<b>8,176</b>	<b>0</b>	<b>20,947,811</b>
<b>Cash Disbursements</b>					
<b>Current:</b>					
General Government	0	68,392	0	0	68,392
Public Safety	0	0	0	0	10,850,291
Public Works	43,947	0	8,000	0	1,676,720
Health	0	0	0	0	550
Human Services	0	0	0	0	0
Conservation-Recreation	0	0	0	0	1,034,420
Other	0	2,893,732	0	0	2,893,732
Intergovernmental	0	0	0	0	172
Capital Outlay	0	769,191	0	0	926,780
<b>Debt Service:</b>					
Principal Retirement	0	24,454	0	0	24,454
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<b>Total Cash Disbursements</b>	<b>43,947</b>	<b>3,755,769</b>	<b>8,000</b>	<b>0</b>	<b>17,475,511</b>
<b>Excess of Receipts Over (Under) Disbursements</b>	<b>(5,175)</b>	<b>1,912,580</b>	<b>176</b>	<b>0</b>	<b>3,472,300</b>
<b>Other Financing Receipts (Disbursements)</b>					
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0

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

UAN v2022.1

All Special Revenue Funds

For the Year Ended December 31, 2021

	Lighting Districts	TIF	Recycle Incentives	Land Conservanc y	SPECIAL REVENUE TOTAL
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	53,457
Transfers In	0	0	0	0	200
Transfers Out	0	(928,919)	0	0	(928,919)
Advances In	0	0	0	0	0
Advances Out	0	0	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	(928,919)	0	0	(875,262)
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
Net Change in Fund Cash Balances	(5,175)	983,661	176	0	2,597,038
Fund Cash Balances, January 1	78,306	1,653,803	1,489	419	15,909,605
Fund Cash Balances, December 31	\$73,131	\$2,637,464	\$1,665	\$419	\$18,506,643

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

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All Debt Service Funds

For the Year Ended December 31, 2021

	GENERAL BOND(NOTE) RETIREMENT	Bond - Greenwell Fire	Bond - Delhi Towne	Bond - Delhi Towne	DEBT SERVICE TOTAL
Cash Receipts					
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Special Assessments	0	0	0	0	0
Earnings on Investments	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Cash Receipts	0	0	0	0	0
Cash Disbursements					
Current:					
General Government	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0
Other	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	600,000	283,613	0	0	883,613
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	20,400	24,933	0	0	45,333
Total Cash Disbursements	620,400	308,546	0	0	928,946
Excess of Receipts Over (Under) Disbursements	(620,400)	(308,546)	0	0	(928,946)
Other Financing Receipts (Disbursements)					
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0

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

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All Debt Service Funds

For the Year Ended December 31, 2021

	GENERAL BOND(NOTE) RETIREMENT	Bond - Greenwell Fire	Bond - Delhi Towne	Bond - Delhi Towne	DEBT SERVICE TOTAL
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0
Transfers In	620,400	308,519	0	0	928,919
Transfers Out	0	0	0	0	0
Advances In	0	0	0	0	0
Advances Out	0	0	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
Total Other Financing Receipts (Disbursements)	620,400	308,519	0	0	928,919
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
Net Change in Fund Cash Balances	0	(27)	0	0	(27)
Fund Cash Balances, January 1	0	41	0	0	41
Fund Cash Balances, December 31	\$0	\$14	\$0	\$0	\$14

DELHI TOWNSHIP, HAMILTON COUNTY

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

UAN v2022.1

All Capital Projects Funds

For the Year Ended December 31, 2021

	Greenwell Project	FEMA	Delhi Towne Square	Delhi Towne Square	CAPITAL PROJECTS TOTAL
Cash Receipts					
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	1,297,792	0	0	1,297,792
Special Assessments	0	0	0	0	0
Earnings on Investments	0	0	478	100	578
Miscellaneous	0	0	0	0	0
<b>Total Cash Receipts</b>	<b>0</b>	<b>1,297,792</b>	<b>478</b>	<b>100</b>	<b>1,298,370</b>
Cash Disbursements					
Current:					
General Government	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0
Other	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Capital Outlay	0	1,705,069	664,000	322,000	2,691,069
Debt Service:					
Principal Retirement	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<b>Total Cash Disbursements</b>	<b>0</b>	<b>1,705,069</b>	<b>664,000</b>	<b>322,000</b>	<b>2,691,069</b>
<b>Excess of Receipts Over (Under) Disbursements</b>	<b>0</b>	<b>(407,277)</b>	<b>(663,522)</b>	<b>(321,900)</b>	<b>(1,392,699)</b>
Other Financing Receipts (Disbursements)					
Sale of Bonds	0	0	18,949,601	10,968,956	29,918,557
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0

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

DELHI TOWNSHIP, HAMILTON COUNTY

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

UAN v2022.1

All Capital Projects Funds

For the Year Ended December 31, 2021

	Greenwell Project	FEMA	Delhi Towne Square	Delhi Towne Square	CAPITAL PROJECTS TOTAL
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Advances In	0	0	0	0	0
Advances Out	0	0	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	0	18,949,601	10,968,956	29,918,557
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
Net Change in Fund Cash Balances	0	(407,277)	18,286,079	10,647,056	28,525,858
Fund Cash Balances, January 1	0	963,348	0	0	963,348
Fund Cash Balances, December 31	\$0	\$556,071	\$18,286,079	\$10,647,056	\$29,489,206

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

All Enterprise Funds

For the Year Ended December 31, 2021

	Enterprise - Concession	ENTERPRISE TOTAL
Operating Cash Receipts		
Charges for Services	\$2,055	\$2,055
Licenses, Permits and Fees	0	0
Fines and Forfeitures	0	0
Miscellaneous	0	0
Total Operating Cash Receipts	<u>2,055</u>	<u>2,055</u>
Operating Cash Disbursements		
Salaries	0	0
Employee Fringe Benefits	0	0
Purchased Services	0	0
Supplies and Materials	0	0
Claims	0	0
Other	1,513	1,513
Total Operating Cash Disbursements	<u>1,513</u>	<u>1,513</u>
Operating Income (Loss)	<u>542</u>	<u>542</u>
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental Receipts	0	0
Special Assessments	0	0
Miscellaneous Receipts	0	0
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Earnings on Investments (proprietary funds only)	0	0
Sale of Capital Assets	0	0
Intergovernmental Disbursements	0	0
Capital Outlay	0	0
Principal Retirement	0	0
Interest and Other Fiscal Charges	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	0	0

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

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

All Enterprise Funds

For the Year Ended December 31, 2021

	Enterprise - Concession	ENTERPRISE TOTAL
Other Financing Uses	0	0
Total Non-Operating Receipts (Disbursements)	0	0
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	542	542
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Net Change in Fund Cash Balance	542	542
Fund Cash Balances, January 1	27,938	27,938
Fund Cash Balances, December 31	28,480	28,480



DELHI TOWNSHIP, HAMILTON COUNTY

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

UAN v2022.1

All Internal Service Funds

For the Year Ended December 31, 2021

	Self Insurance	INTERNAL SERVICE TOTAL
Operating Cash Receipts		
Charges for Services	\$1,526,919	\$1,526,919
Licenses, Permits and Fees	0	0
Fines and Forfeitures	0	0
Miscellaneous	0	0
Total Operating Cash Receipts	<u>1,526,919</u>	<u>1,526,919</u>
Operating Cash Disbursements		
Salaries	0	0
Employee Fringe Benefits	0	0
Purchased Services	0	0
Supplies and Materials	0	0
Claims	1,402,291	1,402,291
Other	42	42
Total Operating Cash Disbursements	<u>1,402,333</u>	<u>1,402,333</u>
Operating Income (Loss)	<u>124,586</u>	<u>124,586</u>
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental Receipts	0	0
Special Assessments	0	0
Miscellaneous Receipts	0	0
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Earnings on Investments (proprietary funds only)	0	0
Sale of Capital Assets	0	0
Intergovernmental Disbursements	0	0
Capital Outlay	0	0
Principal Retirement	0	0
Interest and Other Fiscal Charges	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	0	0

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

DELHI TOWNSHIP, HAMILTON COUNTY

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

UAN v2022.1

All Internal Service Funds

For the Year Ended December 31, 2021

	Self Insurance	INTERNAL SERVICE TOTAL
Other Financing Uses	0	0
Total Non-Operating Receipts (Disbursements)	0	0
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	124,586	124,586
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Net Change in Fund Cash Balance	124,586	124,586
Fund Cash Balances, January 1	455,840	455,840
Fund Cash Balances, December 31	580,426	580,426

DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Budgeted and Actual Receipts  
 All Budgeted Funds for Fiscal 2021 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				
1000-101-0000 General Property Tax - Real Estate	\$298,929.22	\$298,929.22	\$298,929.22	\$0.00
1000-299-0000 Other - Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
1000-302-0000 Fees	\$0.00	\$0.00	\$0.00	\$0.00
1000-303-0000 Cable Franchise Fees	\$350,000.00	\$350,000.00	\$276,879.24	(\$73,120.76)
1000-401-0000 Fines	\$15,000.00	\$15,000.00	\$16,469.47	\$1,469.47
1000-511-4001 Federal Funds{CARES ACT}	\$0.00	\$0.00	\$0.00	\$0.00
1000-531-0000 Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-532-0000 Local Government Distribution	\$0.00	\$0.00	\$311,911.59	\$311,911.59
1000-533-0000 Liquor Permit Fees	\$2,000.00	\$2,000.00	\$16,991.10	\$14,991.10
1000-534-0000 Cigarette License Fees	\$0.00	\$0.00	\$552.10	\$552.10
1000-535-0000 Property Tax Allocation	\$44,880.30	\$44,880.30	\$44,880.30	\$0.00
1000-601-0401 Special Assessments{Sidewalk Assesment}	\$0.00	\$0.00	\$30,251.27	\$30,251.27
1000-699-0402 Other - Special Assessments{Nuisance Abatement Contracts}	\$0.00	\$0.00	\$28,863.37	\$28,863.37
1000-701-0000 Interest	\$75,000.00	\$75,000.00	\$51,460.01	(\$23,539.99)
1000-802-3001 Rentals and Leases{Remke Site}	\$0.00	\$0.00	\$24,727.08	\$24,727.08
1000-892-0000 Other - Miscellaneous Non-Operating	\$20,000.00	\$20,000.00	\$115,889.21	\$95,889.21
1000-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
1000-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$373.28	\$373.28
1000-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$805,809.52	\$805,809.52	\$1,218,177.24	\$412,367.72
General Funds Total:	\$805,809.52	\$805,809.52	\$1,218,177.24	\$412,367.72
2000 Special Revenue				
Motor Vehicle License Tax				
2011-536-0000 Motor Vehicle License Tax - State Levied	\$20,150.00	\$20,150.00	\$23,349.42	\$3,199.42
Motor Vehicle License Tax Fund Total:	\$20,150.00	\$20,150.00	\$23,349.42	\$3,199.42

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.

DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Budgeted and Actual Receipts  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
<b>Gasoline Tax</b>				
2021-301-0000 Licenses and Permits	\$0.00	\$0.00	\$1,230.00	\$1,230.00
2021-537-0000 Gasoline Tax	\$340,000.00	\$340,000.00	\$325,078.61	(\$14,921.39)
2021-592-0000 Motor Vehicle License Tax - County Levied	\$0.00	\$0.00	\$0.00	\$0.00
2021-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$41,493.36	\$41,493.36
2021-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$2,921.76	\$2,921.76
Gasoline Tax Fund Total:	\$340,000.00	\$340,000.00	\$370,723.73	\$30,723.73
<b>Road and Bridge</b>				
2031-101-0000 General Property Tax - Real Estate	\$641,533.42	\$641,533.42	\$641,533.42	\$0.00
2031-535-0000 Property Tax Allocation	\$93,024.37	\$93,024.37	\$93,024.37	\$0.00
Road and Bridge Fund Total:	\$734,557.79	\$734,557.79	\$734,557.79	\$0.00
<b>Police District</b>				
2081-101-0000 General Property Tax - Real Estate	\$4,213,596.19	\$4,213,596.19	\$4,213,596.19	\$0.00
2081-203-0701 Contracts for Police Protection{School Resource Officer}	\$0.00	\$0.00	\$79,146.05	\$79,146.05
2081-203-0702 Contracts for Police Protection{Parks Resource Officer}	\$0.00	\$0.00	\$40,000.00	\$40,000.00
2081-302-0000 Fees	\$0.00	\$0.00	\$1,765.00	\$1,765.00
2081-401-0000 Fines	\$0.00	\$0.00	\$2,313.47	\$2,313.47
2081-511-0000 Federal Funds	\$0.00	\$0.00	\$9,822.83	\$9,822.83
2081-535-0000 Property Tax Allocation	\$464,398.30	\$464,398.30	\$464,398.30	\$0.00
2081-539-0000 Other - State Receipts	\$0.00	\$0.00	\$6,753.75	\$6,753.75
2081-539-0703 Other - State Receipts{(CPT)}	\$0.00	\$0.00	\$0.00	\$0.00
2081-892-0000 Other - Miscellaneous Non-Operating	\$109,610.00	\$109,610.00	\$84,848.27	(\$24,761.73)
2081-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
2081-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$42,000.00	\$42,000.00
Police District Fund Total:	\$4,787,604.49	\$4,787,604.49	\$4,944,643.86	\$157,039.37
<b>Fire District</b>				
2111-101-0000 General Property Tax - Real Estate	\$5,067,253.32	\$5,067,253.32	\$5,067,253.32	\$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.

DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Budgeted and Actual Receipts  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2111-301-0000 Licenses and Permits	\$0.00	\$0.00	\$4,140.47	\$4,140.47
2111-302-0000 Fees	\$0.00	\$0.00	\$0.00	\$0.00
2111-535-0000 Property Tax Allocation	\$544,945.10	\$544,945.10	\$544,945.10	\$0.00
2111-801-0000 Gifts and Donations	\$0.00	\$0.00	\$450.00	\$450.00
2111-802-0000 Rentals and Leases	\$0.00	\$0.00	\$3,060.00	\$3,060.00
2111-892-0000 Other - Miscellaneous Non-Operating	\$11,110.00	\$11,110.00	\$64,271.77	\$53,161.77
2111-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
2111-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$195.00	\$195.00
Fire District Fund Total:	\$5,623,308.42	\$5,623,308.42	\$5,684,315.66	\$61,007.24
Park Levy				
2171-101-0000 General Property Tax - Real Estate	\$637,360.45	\$637,360.45	\$637,360.45	\$0.00
2171-302-0000 Fees	\$0.00	\$0.00	\$24,201.06	\$24,201.06
2171-535-0000 Property Tax Allocation	\$65,649.86	\$65,649.86	\$65,649.86	\$0.00
2171-539-0901 Other - State Receipts{Grants}	\$0.00	\$297,000.00	\$250,000.00	(\$47,000.00)
2171-801-0000 Gifts and Donations	\$0.00	\$0.00	\$4,400.00	\$4,400.00
2171-802-0000 Rentals and Leases	\$0.00	\$0.00	\$35,210.00	\$35,210.00
2171-802-0600 Rentals and Leases{Senior Community Center}	\$0.00	\$0.00	\$7,925.00	\$7,925.00
2171-892-0000 Other - Miscellaneous Non-Operating	\$50,000.00	\$50,000.00	\$9,920.13	(\$40,079.87)
2171-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
2171-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$8,340.00	\$8,340.00
Park Levy Fund Total:	\$753,010.31	\$1,050,010.31	\$1,043,006.50	(\$7,003.81)
Zoning				
2181-301-0000 Licenses and Permits	\$0.00	\$0.00	\$31,232.20	\$31,232.20
2181-302-0000 Fees	\$15,000.00	\$15,000.00	\$2,005.00	(\$12,995.00)
2181-892-0000 Other - Miscellaneous Non-Operating	\$5,000.00	\$5,000.00	\$6,480.67	\$1,480.67
2181-931-0000 Transfers - In	\$350,000.00	\$350,000.00	\$350,000.00	\$0.00
2181-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Zoning Fund Total:	\$370,000.00	\$370,000.00	\$389,717.87	\$19,717.87

Statement excludes amounts for advances.  
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DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Budgeted and Actual Receipts  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
<b>Drug Law Enforcement</b>				
2221-401-0000 Fines	\$4,000.00	\$4,000.00	\$1,251.92	(\$2,748.08)
2221-401-0704 Fines{State}	\$0.00	\$0.00	\$0.00	\$0.00
2221-402-0000 Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
2221-402-0705 Forfeitures{FEDERAL}	\$0.00	\$0.00	\$1,856.26	\$1,856.26
2221-499-0000 Other - Fines and Forfeitures	\$0.00	\$0.00	\$8,292.50	\$8,292.50
2221-511-0000 Federal Funds	\$0.00	\$0.00	\$0.00	\$0.00
2221-806-0000 Proceeds - Sale of Forfeited Property and Seized Contraband	\$0.00	\$0.00	\$0.00	\$0.00
2221-892-0000 Other - Miscellaneous Non-Operating	\$1,000.00	\$1,000.00	\$6,982.77	\$5,982.77
Drug Law Enforcement Fund Total:	\$5,000.00	\$5,000.00	\$18,383.45	\$13,383.45
<b>Permissive Motor Vehicle License Tax</b>				
2231-104-0000 Permissive MVL Tax - Township Levied	\$200,000.00	\$200,000.00	\$224,978.02	\$24,978.02
2231-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$9,702.20	\$9,702.20
Permissive Motor Vehicle License Tax Fund Total:	\$200,000.00	\$200,000.00	\$234,680.22	\$34,680.22
<b>Coronavirus Relief Fund</b>				
2272-511-4001 Federal Funds{CARES ACT}	\$269.98	\$271.98	\$0.00	(\$271.98)
Coronavirus Relief Fund Fund Total:	\$269.98	\$271.98	\$0.00	(\$271.98)
<b>American Rescue Plan</b>				
2273-511-4002 Federal Funds{ARP Funding}	\$1,561,052.66	\$1,561,052.66	\$1,561,052.66	\$0.00
American Rescue Plan Fund Total:	\$1,561,052.66	\$1,561,052.66	\$1,561,052.66	\$0.00
<b>Fire and Rescue, Ambulance and EMS Serv.</b>				
2281-302-0000 Fees	\$0.00	\$0.00	\$5,562.98	\$5,562.98
2281-302-0201 Fees{EMS Reimbursements}	\$545,000.00	\$545,000.00	\$662,848.98	\$117,848.98
2281-539-0000 Other - State Receipts	\$8,000.00	\$8,000.00	\$2,846.36	(\$5,153.64)
2281-951-0000 Sale of Fixed Assets	\$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.

DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Budgeted and Actual Receipts  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Fire and Rescue, Ambulance and EMS Serv. Fund Total:	\$553,000.00	\$553,000.00	\$671,258.32	\$118,258.32
Underground Storage Tank				
2291-931-0000 Transfers - In	\$200.00	\$200.00	\$200.00	\$0.00
Underground Storage Tank Fund Total:	\$200.00	\$200.00	\$200.00	\$0.00
Lighting Districts				
2401-601-0000 Special Assessments	\$38,771.76	\$38,771.76	\$38,771.76	\$0.00
2401-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Lighting Districts Fund Total:	\$38,771.76	\$38,771.76	\$38,771.76	\$0.00
TIF				
2901-535-0000 Property Tax Allocation	\$591,245.94	\$591,245.94	\$591,245.94	\$0.00
2901-807-0000 Payments in Lieu of Taxes	\$5,077,103.24	\$5,077,103.24	\$5,077,103.24	\$0.00
2901-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
TIF Fund Total:	\$5,668,349.18	\$5,668,349.18	\$5,668,349.18	\$0.00
Recycle Incentives				
2902-599-0901 Other - Other Intergovernmental{Grants}	\$8,000.00	\$8,000.00	\$8,176.12	\$176.12
2902-892-0000 Other - Miscellaneous Non-Operating	\$150.00	\$150.00	\$0.00	(\$150.00)
2902-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Recycle Incentives Fund Total:	\$8,150.00	\$8,150.00	\$8,176.12	\$26.12
Special Revenue Funds Total:	\$20,663,424.59	\$20,960,426.59	\$21,391,186.54	\$430,759.95
3000 Debt Service				
General (Bond) (Note) Retirement				
3101-931-0000 Transfers - In	\$610,200.00	\$620,400.00	\$620,400.00	\$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.

DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Budgeted and Actual Receipts  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
General (Bond) (Note) Retirement Fund Total:	\$610,200.00	\$620,400.00	\$620,400.00	\$0.00
Bond - Greenwell Fire Station				
3102-931-0000 Transfers - In	\$308,545.94	\$308,545.94	\$308,518.94	(\$27.00)
Bond - Greenwell Fire Station Fund Total:	\$308,545.94	\$308,545.94	\$308,518.94	(\$27.00)
Bond - Delhi Towne Square (Tax Exempt)				
3103-911-0000 Sale of Bonds	\$1,418,557.70	\$0.00	\$0.00	\$0.00
Bond - Delhi Towne Square (Tax Exempt) Fund Total:	\$1,418,557.70	\$0.00	\$0.00	\$0.00
Bond - Delhi Towne Square (Taxable)				
3104-911-3004 Sale of Bonds{DELHI TOWNE SQUARE TAXABLE}	\$0.00	\$0.00	\$0.00	\$0.00
3104-931-3004 Transfers - In{DELHI TOWNE SQUARE TAXABLE}	\$0.00	\$0.00	\$0.00	\$0.00
Bond - Delhi Towne Square (Taxable) Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service Funds Total:	\$2,337,303.64	\$928,945.94	\$928,918.94	(\$27.00)
4000 Capital Projects				
FEMA				
4902-511-0000 Federal Funds	\$2,974,944.00	\$2,974,944.00	\$1,297,791.75	(\$1,677,152.25)
FEMA Fund Total:	\$2,974,944.00	\$2,974,944.00	\$1,297,791.75	(\$1,677,152.25)
Delhi Towne Square Capital (Tax Exempt)				
4903-701-0000 Interest	\$0.00	\$0.00	\$477.86	\$477.86
4903-911-0000 Sale of Bonds	\$19,729,307.25	\$19,729,307.25	\$0.00	(\$19,729,307.25)
4903-911-3005 Sale of Bonds{DELHI TOWNE SQUARE TAX EXMEPT}	\$0.00	\$0.00	\$18,949,600.95	\$18,949,600.95
Delhi Towne Square Capital (Tax Exempt) Fund Total:	\$19,729,307.25	\$19,729,307.25	\$18,950,078.81	(\$779,228.44)
Delhi Towne Square Capital Pro (Taxable)				

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.



DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Budgeted and Actual Receipts  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
4904-701-0000 Interest	\$0.00	\$0.00	\$99.68	\$99.68
4904-911-3004 Sale of Bonds{DELHI TOWNE SQUARE TAXABLE}	\$10,189,250.45	\$10,189,250.45	\$10,968,956.75	\$779,706.30
Delhi Towne Square Capital Pro (Taxable) Fund Total:	\$10,189,250.45	\$10,189,250.45	\$10,969,056.43	\$779,805.98
Capital Projects Funds Total:	\$32,893,501.70	\$32,893,501.70	\$31,216,926.99	(\$1,676,574.71)
5000 Enterprise				
Enterprise - Concessions				
5001-299-0000 Other - Charges for Services	\$5,000.00	\$5,000.00	\$2,055.40	(\$2,944.60)
Enterprise - Concessions Fund Total:	\$5,000.00	\$5,000.00	\$2,055.40	(\$2,944.60)
Enterprise Funds Total:	\$5,000.00	\$5,000.00	\$2,055.40	(\$2,944.60)
6000 Internal Service				
Self Insurance				
6001-299-0000 Other - Charges for Services	\$1,666,687.00	\$1,666,687.00	\$1,526,919.82	(\$139,767.18)
6001-599-0901 Other - Other Intergovernmental{Grants}	\$0.00	\$0.00	\$0.00	\$0.00
6001-892-0000 Other - Miscellaneous Non-Operating	\$12,000.00	\$12,000.00	\$0.00	(\$12,000.00)
Self Insurance Fund Total:	\$1,678,687.00	\$1,678,687.00	\$1,526,919.82	(\$151,767.18)
Internal Service Funds Total:	\$1,678,687.00	\$1,678,687.00	\$1,526,919.82	(\$151,767.18)
Report Totals:	\$58,383,726.45	\$57,272,370.75	\$56,284,184.93	(\$988,185.82)

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.

DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-110-111-0000 Salaries - Trustees	\$71,000.00	\$0.00	\$71,000.00	\$71,000.00	\$69,504.79	\$0.00	\$69,504.79	\$1,495.21
1000-110-121-0000 Salary - Township Fiscal Officer	\$32,500.00	\$0.00	\$32,500.00	\$32,500.00	\$32,849.80	\$0.00	\$32,849.80	(\$349.80)
1000-110-131-0000 Salary - Administrator	\$130,000.00	\$25.90	\$130,000.00	\$130,025.90	\$126,032.96	\$25.90	\$126,058.86	\$3,967.04
1000-110-190-0000 Other - Salaries	\$135,000.00	\$3.96	\$149,000.00	\$149,003.96	\$153,851.58	\$3.96	\$153,855.54	(\$4,851.58)
1000-110-211-0000 Ohio Public Employees Retirement System	\$53,000.00	\$0.00	\$53,000.00	\$53,000.00	\$54,741.15	\$0.00	\$54,741.15	(\$1,741.15)
1000-110-213-0000 Medicare	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00	\$5,339.35	\$0.00	\$5,339.35	\$160.65
1000-110-221-0000 Medical/Hospitalization	\$90,000.00	\$256.65	\$90,000.00	\$90,256.65	\$83,269.17	\$0.00	\$83,269.17	\$6,987.48
1000-110-230-0000 Workers' Compensation	\$11,400.00	\$0.00	\$11,400.00	\$11,400.00	\$5,741.77	\$0.00	\$5,741.77	\$5,658.23
1000-110-240-0000 Unemployment Compensation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
1000-110-311-0000 Accounting and Legal Fees	\$100,000.00	\$9,225.00	\$100,000.00	\$109,225.00	\$85,351.95	\$23,873.05	\$109,225.00	\$0.00
1000-110-312-0000 Auditing Services	\$12,000.00	\$0.00	\$14,760.00	\$14,760.00	\$14,760.00	\$0.00	\$14,760.00	\$0.00
1000-110-313-0000 Uniform Accounting Network Fees	\$3,900.00	\$0.00	\$4,300.00	\$4,300.00	\$4,296.00	\$0.00	\$4,296.00	\$4.00
1000-110-314-0000 Tax Collection Fees	\$16,000.00	\$0.00	\$12,740.00	\$12,740.00	\$6,633.95	\$0.00	\$6,633.95	\$6,106.05
1000-110-315-0000 Election Expenses	\$15,000.00	\$0.00	\$13,300.00	\$13,300.00	\$0.00	\$0.00	\$0.00	\$13,300.00
1000-110-318-0000 Training Services	\$16,000.00	\$0.00	\$6,000.00	\$6,000.00	\$294.00	\$3,873.66	\$4,167.66	\$1,832.34
1000-110-319-0000 Other - Professional and Technical Services	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$12,374.56	\$0.00	\$12,374.56	\$2,625.44
1000-110-323-0102 Repairs and Maintenance{Vehicle}	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00

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.

DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
1000-110-330-0000 Travel and Meeting Expense	\$11,000.00	\$0.00	\$6,500.00	\$6,500.00	\$1,462.87	\$1,370.00	\$2,832.87	\$3,667.13
1000-110-342-0000 Postage	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,208.72	\$0.00	\$1,208.72	\$291.28
1000-110-345-0000 Advertising	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$484.76	\$799.52	\$1,284.28	\$1,715.72
1000-110-360-0000 Contracted Services	\$93,000.00	\$1,547.99	\$139,900.00	\$141,447.99	\$130,453.79	\$7,923.68	\$138,377.47	\$3,070.52
1000-110-370-0000 Payment to Another Political Subdivision	\$32,000.00	\$0.00	\$31,500.00	\$31,500.00	\$30,746.74	\$0.00	\$30,746.74	\$753.26
1000-110-382-0000 Liability Insurance Premiums	\$24,000.00	\$0.00	\$16,965.00	\$16,965.00	\$16,380.00	\$0.00	\$16,380.00	\$585.00
1000-110-383-0000 Fidelity Bond Premiums	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$388.00	\$0.00	\$388.00	\$4,612.00
1000-110-410-0000 Office Supplies	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$2,366.05	\$89.95	\$2,456.00	\$2,544.00
1000-110-420-0101 Operating Supplies{Fuel}	\$500.00	\$0.00	\$335.00	\$335.00	\$324.97	\$0.00	\$324.97	\$10.03
1000-110-430-0000 Small Tools and Minor Equipment	\$65,000.00	\$1,527.82	\$73,986.53	\$75,514.35	\$74,211.56	\$0.00	\$74,211.56	\$1,302.79
1000-110-490-0000 Other - Supplies and Materials	\$500.00	\$89.00	\$500.00	\$589.00	\$89.00	\$0.00	\$89.00	\$500.00
1000-110-519-0000 Other - Dues and Fees	\$15,000.00	\$55.00	\$14,200.00	\$14,255.00	\$10,855.95	\$200.00	\$11,055.95	\$3,199.05
1000-110-591-0000 Contributions to Other Organizations	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
1000-110-599-0000 Other - Other Expenses	\$8,000.00	\$5,766.20	\$12,400.00	\$18,166.20	\$9,055.78	\$2,926.59	\$11,982.37	\$6,183.83
1000-110-599-0401 Other - Other Expenses{Sidewalk Assesment}	\$120,000.00	\$0.00	\$110,000.00	\$110,000.00	\$50,458.84	\$29,541.16	\$80,000.00	\$30,000.00
1000-110-599-0402 Other - Other Expenses{Nuisance Abatement Contracts}	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$12,793.11	\$0.00	\$12,793.11	\$2,206.89
1000-110-599-0403 Other - Other Expenses{RE Tax Assessments}	\$5,000.00	\$0.00	\$11,865.00	\$11,865.00	\$11,858.77	\$0.00	\$11,858.77	\$6.23
1000-120-322-0000 Garbage and Trash Removal	\$1,000.00	\$0.00	\$1,105.00	\$1,105.00	\$1,086.51	\$0.00	\$1,086.51	\$18.49
1000-120-322-5001 Garbage and Trash Removal{CLEAN UP/RECYCLE}	\$0.00	\$1,110.00	\$26,867.00	\$27,977.00	\$20,946.19	\$0.00	\$20,946.19	\$7,030.81

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.

DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
1000-120-323-0000 Repairs and Maintenance	\$15,000.00	\$0.00	\$12,133.00	\$12,133.00	\$1,850.03	\$0.00	\$1,850.03	\$10,282.97
1000-120-323-0103 Repairs and Maintenance{Buildings}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-120-341-0000 Telephone	\$12,000.00	\$49.99	\$12,422.00	\$12,471.99	\$12,134.51	\$0.00	\$12,134.51	\$337.48
1000-120-351-0000 Electricity	\$17,500.00	\$0.00	\$16,673.00	\$16,673.00	\$12,627.65	\$0.00	\$12,627.65	\$4,045.35
1000-120-352-0000 Water and Sewage	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$3,580.25	\$0.00	\$3,580.25	\$919.75
1000-120-420-0000 Operating Supplies	\$2,000.00	\$0.00	\$5,948.47	\$5,948.47	\$718.53	\$0.00	\$718.53	\$5,229.94
1000-310-360-0000 Contracted Services	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$32,079.45	\$0.00	\$32,079.45	\$2,920.55
1000-430-381-0000 Property Insurance Premiums	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-760-720-0000 Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-760-720-3001 Buildings{Remke Site}	\$165,000.00	\$5,976.14	\$164,742.00	\$170,718.14	\$139,359.97	\$2,688.00	\$142,047.97	\$28,670.17
1000-760-720-3002 Buildings{Remke Site Reimbursement Bond}	\$400,000.00	\$502,392.20	\$400,258.00	\$902,650.20	\$695,566.31	\$22,857.35	\$718,423.66	\$184,226.54
1000-910-910-0000 Transfers - Out	\$380,000.00	\$0.00	\$380,000.00	\$380,000.00	\$350,200.00	\$0.00	\$350,200.00	\$29,800.00
1000-990-990-0000 Other - Other Financing Uses	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00
General Fund Total:	\$2,196,300.00	\$528,025.85	\$2,270,300.00	\$2,798,325.85	\$2,281,329.34	\$96,172.82	\$2,377,502.16	\$420,823.69
General Funds Total:	\$2,196,300.00	\$528,025.85	\$2,270,300.00	\$2,798,325.85	\$2,281,329.34	\$96,172.82	\$2,377,502.16	\$420,823.69
2000 Special Revenue								
Motor Vehicle License Tax								
2011-330-323-0000 Repairs and Maintenance	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00
2011-330-380-0000 Insurance and Bonding	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	\$11,000.00	\$0.00	\$11,000.00	\$0.00

Statement excludes amounts for advances.

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DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
Motor Vehicle License Tax Fund Total:	\$36,000.00	\$0.00	\$36,000.00	\$36,000.00	\$36,000.00	\$0.00	\$36,000.00	\$0.00
Gasoline Tax								
2021-330-322-0000 Garbage and Trash Removal	\$1,000.00	\$0.00	\$1,800.00	\$1,800.00	\$1,332.42	\$0.00	\$1,332.42	\$467.58
2021-330-323-0000 Repairs and Maintenance	\$5,000.00	\$0.00	\$4,200.00	\$4,200.00	\$500.00	\$0.00	\$500.00	\$3,700.00
2021-330-323-0102 Repairs and Maintenance(Vehicle)	\$25,000.00	\$95.35	\$31,000.00	\$31,095.35	\$25,253.22	\$1,489.13	\$26,742.35	\$4,353.00
2021-330-360-0000 Contracted Services	\$463,000.00	\$1,800.00	\$406,600.00	\$408,400.00	\$196,933.79	\$61,202.45	\$258,136.24	\$150,263.76
2021-330-420-0000 Operating Supplies	\$115,000.00	\$1,165.56	\$165,000.00	\$166,165.56	\$103,624.93	\$2,222.27	\$105,847.20	\$60,318.36
2021-330-430-0000 Small Tools and Minor Equipment	\$2,000.00	\$0.00	\$2,400.00	\$2,400.00	\$2,264.22	\$54.99	\$2,319.21	\$80.79
2021-330-490-0000 Other - Supplies and Materials	\$1,500.00	\$512.77	\$1,500.00	\$2,012.77	\$626.71	\$0.00	\$626.71	\$1,386.06
2021-330-750-0000 Motor Vehicles	\$65,000.00	\$0.00	\$65,000.00	\$65,000.00	\$63,442.48	\$0.00	\$63,442.48	\$1,557.52
Gasoline Tax Fund Total:	\$677,500.00	\$3,573.68	\$677,500.00	\$681,073.68	\$393,977.77	\$64,968.84	\$458,946.61	\$222,127.07
Road and Bridge								
2031-330-190-0000 Other - Salaries	\$490,000.00	\$1.98	\$490,000.00	\$490,001.98	\$477,440.16	\$1.98	\$477,442.14	\$12,559.84
2031-330-211-0000 Ohio Public Employees Retirement System	\$68,600.00	\$0.00	\$68,600.00	\$68,600.00	\$70,458.37	\$0.00	\$70,458.37	(\$1,858.37)
2031-330-314-0000 Tax Collection Fees	\$10,700.00	\$0.00	\$10,700.00	\$10,700.00	\$7,855.96	\$0.00	\$7,855.96	\$2,844.04
2031-330-360-0000 Contracted Services	\$385,000.00	\$0.00	\$385,000.00	\$385,000.00	\$379,519.13	\$0.00	\$379,519.13	\$5,480.87
Road and Bridge Fund Total:	\$954,300.00	\$1.98	\$954,300.00	\$954,301.98	\$935,273.62	\$1.98	\$935,275.60	\$19,026.38
Police District								
2081-210-190-0000 Other - Salaries	\$3,105,000.00	\$8.95	\$3,100,000.00	\$3,100,008.95	\$2,831,905.34	\$8.95	\$2,831,914.29	\$268,094.66

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.

DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2081-210-190-0701 Other - Salaries(School Resource Officer}	\$56,900.00	\$0.00	\$56,900.00	\$56,900.00	\$50,249.94	\$0.00	\$50,249.94	\$6,650.06
2081-210-190-1020 Other - Salaries(Civilian)}	\$303,000.00	\$11.07	\$303,000.00	\$303,011.07	\$251,240.59	\$11.07	\$251,251.66	\$51,759.41
2081-210-211-0000 Ohio Public Employees Retirement System	\$565,000.00	\$0.00	\$565,000.00	\$565,000.00	\$526,892.92	\$0.00	\$526,892.92	\$38,107.08
2081-210-211-1020 Ohio Public Employees Retirement System(Civilian)}	\$44,000.00	\$0.00	\$44,000.00	\$44,000.00	\$36,687.90	\$0.00	\$36,687.90	\$7,312.10
2081-210-213-0000 Medicare	\$51,000.00	\$0.00	\$51,000.00	\$51,000.00	\$43,877.10	\$0.00	\$43,877.10	\$7,122.90
2081-210-221-0000 Medical/Hospitalization	\$633,000.00	\$1,521.31	\$633,000.00	\$634,521.31	\$577,445.29	\$0.00	\$577,445.29	\$57,076.02
2081-210-230-0000 Workers' Compensation	\$104,500.00	\$0.00	\$104,500.00	\$104,500.00	\$56,232.53	\$0.00	\$56,232.53	\$48,267.47
2081-210-259-0000 Other - Employee Reimbursements	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$1,011.84	\$1,011.84	\$2,023.68	\$7,976.32
2081-210-311-0000 Accounting and Legal Fees	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$9,937.55	\$0.00	\$9,937.55	\$62.45
2081-210-314-0000 Tax Collection Fees	\$54,200.00	\$0.00	\$54,200.00	\$54,200.00	\$51,393.66	\$0.00	\$51,393.66	\$2,806.34
2081-210-318-0000 Training Services	\$32,200.00	\$9,630.00	\$37,200.00	\$46,830.00	\$37,783.72	\$4,323.00	\$42,106.72	\$4,723.28
2081-210-319-0000 Other - Professional and Technical Services	\$15,000.00	\$7,490.00	\$15,000.00	\$22,490.00	\$10,048.00	\$8,025.00	\$18,073.00	\$4,417.00
2081-210-323-0102 Repairs and Maintenance(Vehicle)}	\$8,500.00	\$0.00	\$18,500.00	\$18,500.00	\$9,603.91	\$3,559.41	\$13,163.32	\$5,336.68
2081-210-323-0103 Repairs and Maintenance(Buildings)}	\$21,600.00	\$0.00	\$21,600.00	\$21,600.00	\$14,325.09	\$110.00	\$14,435.09	\$7,164.91
2081-210-323-0105 Repairs and Maintenance(Equipment)}	\$10,000.00	\$1,050.00	\$8,000.00	\$9,050.00	\$3,930.03	\$1,951.50	\$5,881.53	\$3,168.47
2081-210-341-0000 Telephone	\$27,500.00	\$0.00	\$28,300.00	\$28,300.00	\$27,710.81	\$0.00	\$27,710.81	\$589.19
2081-210-342-0000 Postage	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,559.35	\$0.00	\$1,559.35	\$940.65
2081-210-345-0000 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2081-210-351-0000 Electricity	\$19,400.00	\$0.00	\$18,600.00	\$18,600.00	\$14,006.83	\$0.00	\$14,006.83	\$4,593.17

Statement excludes amounts for advances.

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DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2081-210-352-0000 Water and Sewage	\$5,900.00	\$0.00	\$5,900.00	\$5,900.00	\$4,778.99	\$0.00	\$4,778.99	\$1,121.01
2081-210-360-0000 Contracted Services	\$319,000.00	\$6,491.48	\$328,973.00	\$335,464.48	\$222,804.98	\$71,920.18	\$294,725.16	\$40,739.32
2081-210-382-0000 Liability Insurance Premiums	\$42,000.00	\$0.00	\$34,027.00	\$34,027.00	\$34,027.00	\$0.00	\$34,027.00	\$0.00
2081-210-410-0000 Office Supplies	\$5,000.00	\$200.00	\$5,000.00	\$5,200.00	\$3,109.18	\$597.58	\$3,706.76	\$1,493.24
2081-210-420-0000 Operating Supplies	\$24,500.00	\$355.65	\$14,500.00	\$14,855.65	\$10,167.02	\$60.65	\$10,227.67	\$4,627.98
2081-210-420-0101 Operating Supplies{Fuel}	\$80,000.00	\$0.00	\$80,000.00	\$80,000.00	\$70,822.58	\$0.00	\$70,822.58	\$9,177.42
2081-210-430-0000 Small Tools and Minor Equipment	\$81,600.00	\$9,102.20	\$80,600.00	\$89,702.20	\$50,781.54	\$12,609.25	\$63,390.79	\$26,311.41
2081-210-490-0000 Other - Supplies and Materials	\$33,500.00	\$6,755.58	\$33,500.00	\$40,255.58	\$28,087.02	\$7,342.79	\$35,429.81	\$4,825.77
2081-210-490-0104 Other - Supplies and Materials{Uniforms}	\$40,000.00	\$8,537.20	\$40,000.00	\$48,537.20	\$30,809.10	\$6,609.09	\$37,418.19	\$11,119.01
2081-210-510-0000 Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2081-210-519-0000 Other - Dues and Fees	\$5,000.00	\$1,080.00	\$5,000.00	\$6,080.00	\$3,639.40	\$1,065.00	\$4,704.40	\$1,375.60
2081-210-599-0000 Other - Other Expenses	\$2,000.00	\$187.30	\$3,000.00	\$3,187.30	\$1,372.25	\$860.00	\$2,232.25	\$955.05
2081-760-750-0000 Motor Vehicles	\$26,000.00	\$0.00	\$26,000.00	\$26,000.00	\$24,213.07	\$0.00	\$24,213.07	\$1,786.93
Police District Fund Total:	\$5,737,800.00	\$52,420.74	\$5,737,800.00	\$5,790,220.74	\$5,040,454.53	\$120,065.31	\$5,160,519.84	\$629,700.90
Fire District								
2111-220-190-0000 Other - Salaries	\$2,610,000.00	\$879.33	\$2,610,000.00	\$2,610,879.33	\$2,613,837.25	\$905.33	\$2,614,742.58	(\$3,863.25)
2111-220-190-1010 Other - Salaries{Part Time}	\$465,000.00	\$28.44	\$441,811.00	\$441,839.44	\$382,341.55	\$28.44	\$382,369.99	\$59,469.45
2111-220-190-1020 Other - Salaries{Civilian}	\$218,000.00	\$15.44	\$218,000.00	\$218,015.44	\$202,541.98	\$15.44	\$202,557.42	\$15,458.02
2111-220-211-0000 Ohio Public Employees Retirement System	\$29,300.00	\$0.00	\$29,300.00	\$29,300.00	\$29,237.16	\$0.00	\$29,237.16	\$62.84

Statement excludes amounts for advances.

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DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2111-220-212-0000 Social Security	\$29,300.00	\$0.00	\$29,300.00	\$29,300.00	\$23,593.71	\$0.00	\$23,593.71	\$5,706.29
2111-220-213-0000 Medicare	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$51,104.89	\$0.00	\$51,104.89	(\$1,104.89)
2111-220-215-0000 Ohio Police and Fire Pension Fund	\$727,000.00	\$0.00	\$727,000.00	\$727,000.00	\$757,426.77	\$0.00	\$757,426.77	(\$30,426.77)
2111-220-221-0000 Medical/Hospitalization	\$662,000.00	\$1,606.69	\$662,000.00	\$663,606.69	\$569,363.86	\$0.00	\$569,363.86	\$94,242.83
2111-220-230-0000 Workers' Compensation	\$98,500.00	\$0.00	\$98,500.00	\$98,500.00	\$59,198.76	\$0.00	\$59,198.76	\$39,301.24
2111-220-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2111-220-311-0000 Accounting and Legal Fees	\$10,000.00	\$0.00	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	\$9,000.00
2111-220-314-0000 Tax Collection Fees	\$64,000.00	\$0.00	\$64,000.00	\$64,000.00	\$61,910.97	\$0.00	\$61,910.97	\$2,089.03
2111-220-318-0000 Training Services	\$23,500.00	\$6,688.95	\$23,500.00	\$30,188.95	\$24,295.72	\$3,194.43	\$27,490.15	\$2,698.80
2111-220-319-0000 Other - Professional and Technical Services	\$30,000.00	\$4,392.25	\$30,000.00	\$34,392.25	\$28,399.42	\$0.00	\$28,399.42	\$5,992.83
2111-220-322-0000 Garbage and Trash Removal	\$1,500.00	\$0.00	\$1,615.00	\$1,615.00	\$1,342.95	\$0.00	\$1,342.95	\$272.05
2111-220-323-0102 Repairs and Maintenance{Vehicle}	\$37,000.00	\$482.66	\$36,000.00	\$36,482.66	\$28,508.75	\$696.60	\$29,205.35	\$7,277.31
2111-220-323-0103 Repairs and Maintenance{Buildings}	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$25,632.63	\$524.04	\$26,156.67	\$13,843.33
2111-220-323-0105 Repairs and Maintenance{Equipment}	\$11,000.00	\$507.86	\$11,000.00	\$11,507.86	\$1,460.77	\$0.00	\$1,460.77	\$10,047.09
2111-220-330-0000 Travel and Meeting Expense	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$1,742.11	\$0.00	\$1,742.11	\$257.89
2111-220-341-0000 Telephone	\$41,600.00	\$0.00	\$42,000.00	\$42,000.00	\$41,424.82	\$0.00	\$41,424.82	\$575.18
2111-220-342-0000 Postage	\$300.00	\$0.00	\$300.00	\$300.00	\$23.53	\$0.00	\$23.53	\$276.47
2111-220-351-0000 Electricity	\$72,000.00	\$0.00	\$68,270.00	\$68,270.00	\$51,999.19	\$0.00	\$51,999.19	\$16,270.81
2111-220-352-0000 Water and Sewage	\$19,500.00	\$0.00	\$19,500.00	\$19,500.00	\$15,030.34	\$0.00	\$15,030.34	\$4,469.66

Statement excludes amounts for advances.

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DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2111-220-360-0000 Contracted Services	\$144,000.00	\$6,912.29	\$144,000.00	\$150,912.29	\$105,727.64	\$1,747.00	\$107,474.64	\$43,437.65
2111-220-382-0000 Liability Insurance Premiums	\$40,000.00	\$0.00	\$44,189.00	\$44,189.00	\$44,189.00	\$0.00	\$44,189.00	\$0.00
2111-220-389-0000 Other - Insurance and Bonding	\$5,100.00	\$0.00	\$5,100.00	\$5,100.00	\$0.00	\$0.00	\$0.00	\$5,100.00
2111-220-410-0000 Office Supplies	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,845.92	\$0.00	\$1,845.92	\$2,154.08
2111-220-420-0000 Operating Supplies	\$17,000.00	\$0.00	\$17,000.00	\$17,000.00	\$5,802.62	\$145.60	\$5,948.22	\$11,051.78
2111-220-420-0101 Operating Supplies{Fuel}	\$42,200.00	\$194.26	\$45,415.00	\$45,609.26	\$45,453.71	\$0.00	\$45,453.71	\$155.55
2111-220-430-1015 Small Tools and Minor Equipment{Fire Equipment}	\$14,600.00	\$0.00	\$14,600.00	\$14,600.00	\$2,667.53	\$287.50	\$2,955.03	\$11,644.97
2111-220-430-1016 Small Tools and Minor Equipment{Communication}	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	\$8,621.02	\$130.00	\$8,751.02	\$2,248.98
2111-220-490-0000 Other - Supplies and Materials	\$11,000.00	\$956.03	\$11,000.00	\$11,956.03	\$4,978.12	\$0.00	\$4,978.12	\$6,977.91
2111-220-490-0104 Other - Supplies and Materials{Uniforms}	\$27,000.00	\$944.44	\$27,000.00	\$27,944.44	\$23,775.51	\$1,385.43	\$25,160.94	\$2,783.50
2111-220-519-0000 Other - Dues and Fees	\$7,200.00	\$240.00	\$7,200.00	\$7,440.00	\$4,159.57	\$240.00	\$4,399.57	\$3,040.43
2111-760-740-0000 Machinery, Equipment and Furniture	\$69,000.00	\$29,101.14	\$88,000.00	\$117,101.14	\$75,705.14	\$37,066.60	\$112,771.74	\$4,329.40
2111-760-750-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire District Fund Total:	\$5,631,600.00	\$52,949.78	\$5,631,600.00	\$5,684,549.78	\$5,293,342.91	\$46,366.41	\$5,339,709.32	\$344,840.46
Park Levy								
2171-610-190-0000 Other - Salaries	\$340,000.00	\$5.93	\$337,572.00	\$337,577.93	\$240,169.00	\$5.93	\$240,174.93	\$97,403.00
2171-610-211-0000 Ohio Public Employees Retirement System	\$48,000.00	\$0.00	\$48,000.00	\$48,000.00	\$34,512.14	\$0.00	\$34,512.14	\$13,487.86
2171-610-213-0000 Medicare	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$3,244.80	\$0.00	\$3,244.80	\$1,755.20
2171-610-221-0000 Medical/Hospitalization	\$85,000.00	\$164.25	\$85,000.00	\$85,164.25	\$52,500.78	\$0.00	\$52,500.78	\$32,663.47

Statement excludes amounts for advances.

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DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2171-610-230-0000 Workers' Compensation	\$13,100.00	\$0.00	\$13,100.00	\$13,100.00	\$6,396.80	\$0.00	\$6,396.80	\$6,703.20
2171-610-240-0000 Unemployment Compensation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
2171-610-311-0000 Accounting and Legal Fees	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
2171-610-314-0000 Tax Collection Fees	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$7,804.86	\$0.00	\$7,804.86	\$195.14
2171-610-318-0000 Training Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$35.00	\$0.00	\$35.00	\$965.00
2171-610-322-0000 Garbage and Trash Removal	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$2,180.97	\$0.00	\$2,180.97	\$2,819.03
2171-610-322-0600 Garbage and Trash Removal{Senior Community Center}	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$997.20	\$0.00	\$997.20	\$502.80
2171-610-323-0000 Repairs and Maintenance	\$2,000.00	\$5,601.50	\$2,500.00	\$8,101.50	\$6,619.73	\$0.00	\$6,619.73	\$1,481.77
2171-610-323-0102 Repairs and Maintenance{Vehicle}	\$3,500.00	\$0.00	\$4,500.00	\$4,500.00	\$3,093.53	\$313.42	\$3,406.95	\$1,093.05
2171-610-323-0103 Repairs and Maintenance{Buildings}	\$3,500.00	\$2,000.00	\$4,000.00	\$6,000.00	\$2,598.80	\$250.00	\$2,848.80	\$3,151.20
2171-610-323-0105 Repairs and Maintenance{Equipment}	\$3,500.00	\$107.83	\$4,500.00	\$4,607.83	\$4,423.95	\$0.00	\$4,423.95	\$183.88
2171-610-323-0600 Repairs and Maintenance{Senior Community Center}	\$5,000.00	\$1,513.00	\$3,000.00	\$4,513.00	\$2,130.72	\$0.00	\$2,130.72	\$2,382.28
2171-610-329-0000 Other - Property Services	\$10,000.00	\$2,500.00	\$10,000.00	\$12,500.00	\$7,500.00	\$0.00	\$7,500.00	\$5,000.00
2171-610-341-0000 Telephone	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$6,366.80	\$0.00	\$6,366.80	\$1,633.20
2171-610-341-0600 Telephone{Senior Community Center}	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$914.16	\$0.00	\$914.16	\$285.84
2171-610-342-0000 Postage	\$200.00	\$0.00	\$200.00	\$200.00	\$1.02	\$0.00	\$1.02	\$198.98
2171-610-345-0000 Advertising	\$0.00	\$0.00	\$235.00	\$235.00	\$85.00	\$0.00	\$85.00	\$150.00
2171-610-351-0000 Electricity	\$36,000.00	\$0.00	\$36,000.00	\$36,000.00	\$22,901.20	\$0.00	\$22,901.20	\$13,098.80
2171-610-351-0600 Electricity{Senior Community Center}	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00	\$10,200.14	\$0.00	\$10,200.14	\$5,799.86

Statement excludes amounts for advances.

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DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2171-610-352-0000 Water and Sewage	\$24,000.00	\$0.00	\$24,000.00	\$24,000.00	\$19,841.10	\$0.00	\$19,841.10	\$4,158.90
2171-610-352-0600 Water and Sewage{Senior Community Center}	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$3,182.49	\$0.00	\$3,182.49	\$1,317.51
2171-610-360-0000 Contracted Services	\$70,000.00	\$1,807.69	\$68,600.00	\$70,407.69	\$60,202.48	\$1,279.29	\$61,481.77	\$8,925.92
2171-610-360-0600 Contracted Services{Senior Community Center}	\$4,000.00	\$0.00	\$4,583.00	\$4,583.00	\$3,769.07	\$0.00	\$3,769.07	\$813.93
2171-610-382-0000 Liability Insurance Premiums	\$7,000.00	\$0.00	\$8,177.00	\$8,177.00	\$8,177.00	\$0.00	\$8,177.00	\$0.00
2171-610-410-0000 Office Supplies	\$2,500.00	\$329.03	\$2,500.00	\$2,829.03	\$1,311.93	\$0.00	\$1,311.93	\$1,517.10
2171-610-420-0000 Operating Supplies	\$32,000.00	\$210.00	\$32,000.00	\$32,210.00	\$15,929.16	\$3,161.58	\$19,090.74	\$13,119.26
2171-610-420-0101 Operating Supplies{Fuel}	\$10,000.00	\$0.00	\$9,817.00	\$9,817.00	\$6,310.41	\$0.00	\$6,310.41	\$3,506.59
2171-610-420-0600 Operating Supplies{Senior Community Center}	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,521.86	\$0.00	\$3,521.86	\$478.14
2171-610-430-0000 Small Tools and Minor Equipment	\$23,000.00	\$0.00	\$23,000.00	\$23,000.00	\$12,193.87	\$1,400.96	\$13,594.83	\$9,405.17
2171-610-490-0104 Other - Supplies and Materials{Uniforms}	\$3,000.00	\$640.90	\$3,000.00	\$3,640.90	\$2,015.24	\$591.50	\$2,606.74	\$1,034.16
2171-610-519-0000 Other - Dues and Fees	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$388.00	\$0.00	\$388.00	\$712.00
2171-610-519-0300 Other - Dues and Fees{Refunds}	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$745.00	\$0.00	\$745.00	\$755.00
2171-610-599-0000 Other - Other Expenses	\$1,500.00	\$0.00	\$1,265.00	\$1,265.00	\$0.00	\$0.00	\$0.00	\$1,265.00
2171-610-599-0301 Other - Other Expenses{Softball}	\$8,500.00	\$880.00	\$8,500.00	\$9,380.00	\$3,363.84	\$0.00	\$3,363.84	\$6,016.16
2171-610-599-0302 Other - Other Expenses{Programs}	\$25,000.00	\$1,135.33	\$25,000.00	\$26,135.33	\$17,543.02	\$218.79	\$17,761.81	\$8,373.52
2171-610-599-0403 Other - Other Expenses{RE Tax Assessments}	\$2,700.00	\$0.00	\$2,700.00	\$2,700.00	\$2,627.05	\$0.00	\$2,627.05	\$72.95
2171-610-730-0000 Improvement of Sites	\$75,000.00	\$0.00	\$550,000.00	\$550,000.00	\$458,622.04	\$0.00	\$458,622.04	\$91,377.96
2171-610-740-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$1,251.00	\$1,251.00	\$0.00	\$0.00	\$0.00	\$1,251.00

Statement excludes amounts for advances.

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DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2171-610-740-0600 Machinery, Equipment and Furniture{Senior Community Center}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Park Levy Fund Total:	\$896,800.00	\$16,895.46	\$1,371,800.00	\$1,388,695.46	\$1,034,420.16	\$7,221.47	\$1,041,641.63	\$347,053.83
Zoning								
2181-130-150-0000 Compensation of Board and Commission Members	\$12,000.00	\$0.00	\$10,300.00	\$10,300.00	\$3,900.00	\$0.00	\$3,900.00	\$6,400.00
2181-130-190-0000 Other - Salaries	\$240,000.00	\$1.19	\$240,000.00	\$240,001.19	\$179,871.80	\$1.19	\$179,872.99	\$60,128.20
2181-130-211-0000 Ohio Public Employees Retirement System	\$34,600.00	\$0.00	\$34,600.00	\$34,600.00	\$25,804.04	\$0.00	\$25,804.04	\$8,795.96
2181-130-212-0000 Social Security	\$500.00	\$0.00	\$500.00	\$500.00	\$241.80	\$0.00	\$241.80	\$258.20
2181-130-213-0000 Medicare	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$2,689.42	\$0.00	\$2,689.42	\$810.58
2181-130-221-0000 Medical/Hospitalization	\$42,000.00	\$136.93	\$42,000.00	\$42,136.93	\$34,752.96	\$0.00	\$34,752.96	\$7,383.97
2181-130-230-0000 Workers' Compensation	\$9,500.00	\$0.00	\$9,500.00	\$9,500.00	\$4,752.45	\$0.00	\$4,752.45	\$4,747.55
2181-130-240-0000 Unemployment Compensation	\$1,500.00	\$2,240.16	\$1,500.00	\$3,740.16	\$36.30	\$190.01	\$226.31	\$3,513.85
2181-130-318-0000 Training Services	\$3,100.00	\$0.00	\$3,100.00	\$3,100.00	\$1,120.00	\$0.00	\$1,120.00	\$1,980.00
2181-130-321-0000 Rents and Leases	\$3,100.00	\$0.00	\$3,100.00	\$3,100.00	\$3,060.00	\$0.00	\$3,060.00	\$40.00
2181-130-323-0000 Repairs and Maintenance	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$988.85	\$0.00	\$988.85	\$2,011.15
2181-130-323-0102 Repairs and Maintenance{Vehicle}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2181-130-330-0000 Travel and Meeting Expense	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
2181-130-341-0000 Telephone	\$5,000.00	\$0.00	\$5,040.00	\$5,040.00	\$4,655.75	\$0.00	\$4,655.75	\$384.25
2181-130-342-0000 Postage	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,893.97	\$0.00	\$1,893.97	\$1,106.03

Statement excludes amounts for advances.

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DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2181-130-344-0000 Printing	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$95.20	\$0.00	\$95.20	\$904.80
2181-130-345-0000 Advertising	\$3,000.00	\$2,037.52	\$3,500.00	\$5,537.52	\$959.36	\$59.92	\$1,019.28	\$4,518.24
2181-130-360-0000 Contracted Services	\$35,000.00	\$6,774.20	\$34,960.00	\$41,734.20	\$27,209.11	\$5,883.87	\$33,092.98	\$8,641.22
2181-130-410-0000 Office Supplies	\$1,500.00	\$80.24	\$1,500.00	\$1,580.24	\$1,316.25	\$0.00	\$1,316.25	\$263.99
2181-130-420-0101 Operating Supplies(Fuel)	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,810.14	\$0.00	\$1,810.14	\$689.86
2181-130-430-0000 Small Tools and Minor Equipment	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$51.80	\$0.00	\$51.80	\$2,948.20
2181-130-519-0000 Other - Dues and Fees	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$982.00	\$0.00	\$982.00	\$1,018.00
2181-130-599-0000 Other - Other Expenses	\$1,000.00	\$156.29	\$2,200.00	\$2,356.29	\$1,128.33	\$301.97	\$1,430.30	\$925.99
Zoning Fund Total:	\$414,800.00	\$11,426.53	\$414,800.00	\$426,226.53	\$297,319.53	\$6,436.96	\$303,756.49	\$122,470.04
Drug Law Enforcement								
2221-210-318-0000 Training Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$725.00	\$725.00	\$275.00
2221-210-360-0000 Contracted Services	\$1,000.00	\$324.00	\$1,000.00	\$1,324.00	\$0.00	\$0.00	\$0.00	\$1,324.00
2221-210-599-0000 Other - Other Expenses	\$5,000.00	\$0.00	\$13,000.00	\$13,000.00	\$528.50	\$0.00	\$528.50	\$12,471.50
2221-210-599-0500 Other - Other Expenses(Canine)	\$2,500.00	\$0.00	\$5,500.00	\$5,500.00	\$5,440.94	\$0.00	\$5,440.94	\$59.06
2221-240-318-0000 Training Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2221-240-360-0000 Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2221-240-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Drug Law Enforcement Fund Total:	\$9,500.00	\$324.00	\$20,500.00	\$20,824.00	\$5,969.44	\$725.00	\$6,694.44	\$14,129.56
Permissive Motor Vehicle License Tax								

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DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2231-330-213-0000 Medicare	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$6,622.12	\$0.00	\$6,622.12	\$377.88
2231-330-221-0000 Medical/Hospitalization	\$115,000.00	\$337.17	\$113,500.00	\$113,837.17	\$112,705.17	\$0.00	\$112,705.17	\$1,132.00
2231-330-230-0000 Workers' Compensation	\$14,500.00	\$0.00	\$14,500.00	\$14,500.00	\$7,535.69	\$0.00	\$7,535.69	\$6,964.31
2231-330-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$695.94	\$0.00	\$695.94	\$804.06
2231-330-311-0000 Accounting and Legal Fees	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
2231-330-318-0000 Training Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$835.00	\$0.00	\$835.00	\$165.00
2231-330-323-0000 Repairs and Maintenance	\$17,000.00	\$102.50	\$17,000.00	\$17,102.50	\$11,763.30	\$3,331.00	\$15,094.30	\$2,008.20
2231-330-323-0103 Repairs and Maintenance{Buildings}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2231-330-341-0000 Telephone	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$6,423.55	\$0.00	\$6,423.55	\$576.45
2231-330-342-0000 Postage	\$500.00	\$0.00	\$500.00	\$500.00	\$17.54	\$0.00	\$17.54	\$482.46
2231-330-345-0000 Advertising	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,864.72	\$0.00	\$1,864.72	\$1,135.28
2231-330-351-0000 Electricity	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$9,327.35	\$0.00	\$9,327.35	\$5,672.65
2231-330-352-0000 Water and Sewage	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,250.41	\$0.00	\$2,250.41	\$749.59
2231-330-360-0000 Contracted Services	\$92,000.00	\$1,493.44	\$92,000.00	\$93,493.44	\$78,315.02	\$1,820.05	\$80,135.07	\$13,358.37
2231-330-410-0000 Office Supplies	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$957.52	\$420.05	\$1,377.57	\$622.43
2231-330-420-0000 Operating Supplies	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$416.06	\$0.00	\$416.06	\$583.94
2231-330-420-0101 Operating Supplies{Fuel}	\$17,000.00	\$57.13	\$17,000.00	\$17,057.13	\$15,079.35	\$0.00	\$15,079.35	\$1,977.78
2231-330-430-0000 Small Tools and Minor Equipment	\$1,000.00	\$114.47	\$1,000.00	\$1,114.47	\$114.47	\$0.00	\$114.47	\$1,000.00
2231-330-490-0000 Other - Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00

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DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2231-330-490-0104	\$7,500.00	\$326.21	\$7,500.00	\$7,826.21	\$3,687.31	\$578.79	\$4,266.10	\$3,560.11
Other - Supplies and Materials(Uniforms)								
2231-330-519-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$170.00	\$0.00	\$170.00	\$330.00
Other - Dues and Fees								
2231-330-599-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$743.25	\$0.00	\$743.25	\$2,256.75
Other - Other Expenses								
Permissive Motor Vehicle License Tax Fund Total:	\$313,000.00	\$2,430.92	\$313,000.00	\$315,430.92	\$259,523.77	\$6,149.89	\$265,673.66	\$49,757.26
Coronavirus Relief Fund								
2272-190-190-1010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Salaries(Part Time)								
2272-290-190-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Salaries								
2272-290-190-1104	\$0.00	\$0.00	\$269.98	\$269.98	\$269.98	\$0.00	\$269.98	\$0.00
Other - Salaries(Fire)								
2272-290-190-1105	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Salaries(Fire Part Time)								
2272-290-190-1106	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Salaries(Police)								
2272-290-190-1107	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Salaries(Police Part Time)								
2272-290-599-0000	\$267.98	\$2,877.96	\$0.00	\$2,877.96	\$2,605.98	\$0.00	\$2,605.98	\$271.98
Other - Other Expenses								
Coronavirus Relief Fund Fund Total:	\$267.98	\$2,877.96	\$269.98	\$3,147.94	\$2,875.96	\$0.00	\$2,875.96	\$271.98
American Rescue Plan								
2273-290-360-0000	\$0.00	\$0.00	\$1,560,448.68	\$1,560,448.68	\$68,800.00	\$158,599.94	\$227,399.94	\$1,333,048.74
Contracted Services								
2273-290-599-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses								
2273-730-592-0000	\$1,561,052.66	\$0.00	\$603.98	\$603.98	\$171.89	\$0.00	\$171.89	\$432.09
Grants to Other Governments								
American Rescue Plan Fund Total:	\$1,561,052.66	\$0.00	\$1,561,052.66	\$1,561,052.66	\$68,971.89	\$158,599.94	\$227,571.83	\$1,333,480.83

Fire and Rescue, Ambulance and EMS Serv.

Statement excludes amounts for advances.

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DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Disbursements and Encumbrances  
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 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2281-230-190-0000	\$480,000.00	\$0.00	\$480,000.00	\$480,000.00	\$439,999.82	\$0.00	\$439,999.82	\$40,000.18
Other - Salaries								
2281-230-318-0000	\$9,300.00	\$5,957.49	\$9,300.00	\$15,257.49	\$11,168.05	\$675.00	\$11,843.05	\$3,414.44
Training Services								
2281-230-323-0000	\$16,100.00	\$3.09	\$16,100.00	\$16,103.09	\$8,487.72	\$0.00	\$8,487.72	\$7,615.37
Repairs and Maintenance								
2281-230-360-0000	\$12,300.00	\$334.34	\$12,300.00	\$12,634.34	\$10,511.66	\$262.57	\$10,774.23	\$1,860.11
Contracted Services								
2281-230-430-0000	\$4,100.00	\$975.00	\$4,100.00	\$5,075.00	\$1,358.20	\$0.00	\$1,358.20	\$3,716.80
Small Tools and Minor Equipment								
2281-230-490-0000	\$70,000.00	\$5,500.00	\$70,000.00	\$75,500.00	\$58,189.80	\$0.00	\$58,189.80	\$17,310.20
Other - Supplies and Materials								
2281-230-519-0000	\$7,800.00	\$0.00	\$7,800.00	\$7,800.00	\$6,540.50	\$0.00	\$6,540.50	\$1,259.50
Other - Dues and Fees								
2281-230-599-0901	\$3,100.00	\$0.00	\$3,100.00	\$3,100.00	\$2,507.43	\$0.00	\$2,507.43	\$592.57
Other - Other Expenses(Grants)								
2281-760-740-0000	\$16,300.00	\$14,420.60	\$15,400.00	\$29,820.60	\$18,916.30	\$2,550.00	\$21,466.30	\$8,354.30
Machinery, Equipment and Furniture								
2281-760-750-0000	\$42,000.00	\$0.00	\$42,900.00	\$42,900.00	\$38,755.28	\$4,030.13	\$42,785.41	\$114.59
Motor Vehicles								
Fire and Rescue, Ambulance and EMS Serv. Fund Total:	\$661,000.00	\$27,190.52	\$661,000.00	\$688,190.52	\$596,434.76	\$7,517.70	\$603,952.46	\$84,238.06
Underground Storage Tank								
2291-430-382-0000	\$550.00	\$0.00	\$550.00	\$550.00	\$550.00	\$0.00	\$550.00	\$0.00
Liability Insurance Premiums								
2291-430-389-0000	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	\$0.00	\$0.00	\$0.00	\$11,000.00
Other - Insurance and Bonding								
Underground Storage Tank Fund Total:	\$11,550.00	\$0.00	\$11,550.00	\$11,550.00	\$550.00	\$0.00	\$550.00	\$11,000.00
Lighting Districts								
2401-310-314-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,302.16	\$0.00	\$1,302.16	\$1,697.84
Tax Collection Fees								
2401-310-360-0000	\$51,600.00	\$0.00	\$51,600.00	\$51,600.00	\$42,644.00	\$0.00	\$42,644.00	\$8,956.00
Contracted Services								
Lighting Districts Fund Total:	\$54,600.00	\$0.00	\$54,600.00	\$54,600.00	\$43,946.16	\$0.00	\$43,946.16	\$10,653.84

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DELHI TOWNSHIP, HAMILTON COUNTY  
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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
TIF								
2901-110-314-0000 Tax Collection Fees	\$56,600.00	\$0.00	\$68,400.00	\$68,400.00	\$68,391.65	\$0.00	\$68,391.65	\$8.35
2901-710-316-0000 Engineering Services	\$0.00	\$3,000.00	\$7,500.00	\$10,500.00	\$10,500.00	\$0.00	\$10,500.00	\$0.00
2901-710-599-2001 Other - Other Expenses{School District Reimbursment}	\$2,515,000.00	\$0.00	\$2,565,540.00	\$2,565,540.00	\$2,676,976.36	\$0.00	\$2,676,976.36	(\$111,436.36)
2901-710-599-2002 Other - Other Expenses{Road Improvement Projects}	\$250,000.00	\$0.00	\$250,000.00	\$250,000.00	\$206,256.11	\$43,743.89	\$250,000.00	\$0.00
2901-760-720-0000 Buildings	\$0.00	\$0.00	\$2,000,000.00	\$2,000,000.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00
2901-760-720-3001 Buildings{Remke Site}	\$750,000.00	\$13,750.00	\$519,106.40	\$532,856.40	\$140,787.00	\$0.00	\$140,787.00	\$392,069.40
2901-760-730-0000 Improvement of Sites	\$0.00	\$261,926.00	\$116,500.00	\$378,426.00	\$346,261.00	\$16,450.00	\$362,711.00	\$15,715.00
2901-760-740-0000 Machinery, Equipment and Furniture	\$41,000.00	\$0.00	\$180,855.00	\$180,855.00	\$97,394.00	\$60,253.12	\$157,647.12	\$23,207.88
2901-760-750-0000 Motor Vehicles	\$229,220.00	\$0.00	\$373,773.60	\$373,773.60	\$184,749.32	\$189,022.92	\$373,772.24	\$1.36
2901-760-790-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-820-820-2003 Principal Payments - Notes{OPWC}	\$16,302.58	\$8,151.29	\$16,302.58	\$24,453.87	\$24,453.87	\$0.00	\$24,453.87	\$0.00
2901-910-910-0000 Transfers - Out	\$918,718.94	\$0.00	\$928,918.94	\$928,918.94	\$928,918.94	\$0.00	\$928,918.94	\$0.00
TIF Fund Total:	\$4,776,841.52	\$286,827.29	\$7,026,896.52	\$7,313,723.81	\$4,684,688.25	\$309,469.93	\$4,994,158.18	\$2,319,565.63
Recycle Incentives								
2902-390-190-0000 Other - Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2902-390-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2902-390-212-0000 Social Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2902-390-213-0000 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2902-390-221-0000 Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2902-390-230-0000 Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2902-390-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2902-390-322-0000 Garbage and Trash Removal	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$0.00
2902-390-360-0000 Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Recycle Incentives Fund Total:	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$0.00
Special Revenue Funds Total:	\$21,744,612.16	\$456,918.86	\$24,480,669.16	\$24,937,588.02	\$18,701,748.75	\$727,523.43	\$19,429,272.18	\$5,508,315.84
3000 Debt Service								
General (Bond) (Note) Retirement								
3101-810-810-0000 Principal Payments - Bonds	\$600,000.00	\$0.00	\$600,000.00	\$600,000.00	\$600,000.00	\$0.00	\$600,000.00	\$0.00
3101-830-830-0000 Interest Payments	\$10,200.00	\$0.00	\$20,400.00	\$20,400.00	\$20,400.00	\$0.00	\$20,400.00	\$0.00
General (Bond) (Note) Retirement Fund Total:	\$610,200.00	\$0.00	\$620,400.00	\$620,400.00	\$620,400.00	\$0.00	\$620,400.00	\$0.00
Bond - Greenwell Fire Station								
3102-810-810-0000 Principal Payments - Bonds	\$283,613.33	\$0.00	\$283,613.33	\$283,613.33	\$283,613.33	\$0.00	\$283,613.33	\$0.00
3102-830-830-0000 Interest Payments	\$24,932.61	\$0.00	\$24,932.61	\$24,932.61	\$24,932.60	\$0.00	\$24,932.60	\$0.01
Bond - Greenwell Fire Station Fund Total:	\$308,545.94	\$0.00	\$308,545.94	\$308,545.94	\$308,545.93	\$0.00	\$308,545.93	\$0.01
Bond - Delhi Towne Square (Tax Exempt)								
3103-810-810-3005 Principal Payments - Bonds{DELHI TOWNE SQUARE TAX EXMEPT}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
3103-830-830-3005 Interest Payments{DELHI TOWNE SQUARE TAX EXMEPT}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bond - Delhi Towne Square (Tax Exempt) Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bond - Delhi Towne Square (Taxable)								
3104-810-810-3004 Principal Payments - Bonds{DELHI TOWNE SQUARE TAXABLE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3104-830-830-3004 Interest Payments{DELHI TOWNE SQUARE TAXABLE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bond - Delhi Towne Square (Taxable) Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service Funds Total:	\$918,745.94	\$0.00	\$928,945.94	\$928,945.94	\$928,945.93	\$0.00	\$928,945.93	\$0.01
4000 Capital Projects								
Greenwell Project								
4901-760-720-0000 Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Greenwell Project Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FEMA								
4902-760-599-0000 Other - Other Expenses	\$3,937,292.00	\$1,000.00	\$3,937,292.00	\$3,938,292.00	\$1,705,069.00	\$0.00	\$1,705,069.00	\$2,233,223.00
FEMA Fund Total:	\$3,937,292.00	\$1,000.00	\$3,937,292.00	\$3,938,292.00	\$1,705,069.00	\$0.00	\$1,705,069.00	\$2,233,223.00
Delhi Towne Square Capital (Tax Exempt)								
4903-760-720-3004 Buildings{DELHI TOWNE SQUARE TAXABLE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4903-760-720-3005 Buildings{DELHI TOWNE SQUARE TAX EXMEPT}	\$19,729,307.25	\$0.00	\$18,500,000.00	\$18,500,000.00	\$664,000.00	\$115,719.39	\$779,719.39	\$17,720,280.61
4903-910-910-3005 Transfers - Out{DELHI TOWNE SQUARE TAX EXMEPT}	\$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.

DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
Delhi Towne Square Capital (Tax Exempt) Fund Total:	\$19,729,307.25	\$0.00	\$18,500,000.00	\$18,500,000.00	\$664,000.00	\$115,719.39	\$779,719.39	\$17,720,280.61
Delhi Towne Square Capital Pro (Taxable)								
4904-760-720-3004 Buildings{DELHI TOWNE SQUARE TAXABLE}	\$10,189,250.45	\$0.00	\$10,000,000.00	\$10,000,000.00	\$322,000.00	\$300,880.68	\$622,880.68	\$9,377,119.32
4904-910-910-3004 Transfers - Out{DELHI TOWNE SQUARE TAXABLE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Delhi Towne Square Capital Pro (Taxable) Fund Total:	\$10,189,250.45	\$0.00	\$10,000,000.00	\$10,000,000.00	\$322,000.00	\$300,880.68	\$622,880.68	\$9,377,119.32
Capital Projects Funds Total:	\$33,855,849.70	\$1,000.00	\$32,437,292.00	\$32,438,292.00	\$2,691,069.00	\$416,600.07	\$3,107,669.07	\$29,330,622.93
5000 Enterprise								
Enterprise - Concessions								
5001-690-323-0000 Repairs and Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
5001-690-351-0000 Electricity	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
5001-690-599-0000 Other - Other Expenses	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,513.30	\$0.00	\$1,513.30	\$486.70
Enterprise - Concessions Fund Total:	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,513.30	\$0.00	\$1,513.30	\$2,486.70
Enterprise Funds Total:	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,513.30	\$0.00	\$1,513.30	\$2,486.70
6000 Internal Service								
Self Insurance								
6001-110-221-0000 Medical/Hospitalization	\$425,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6001-110-599-0902 Other - Other Expenses{Wellness}	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$42.49	\$0.00	\$42.49	\$19,957.51
6001-180-530-0000 Claims	\$1,268,000.00	\$976.81	\$1,268,000.00	\$1,268,976.81	\$1,004,441.46	\$0.00	\$1,004,441.46	\$264,535.35
6001-180-532-0000 Health Insurance	\$0.00	\$0.00	\$425,000.00	\$425,000.00	\$397,850.29	\$0.00	\$397,850.29	\$27,149.71

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.

DELHI TOWNSHIP, HAMILTON COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
Self Insurance Fund Total:	\$1,713,000.00	\$976.81	\$1,713,000.00	\$1,713,976.81	\$1,402,334.24	\$0.00	\$1,402,334.24	\$311,642.57
Internal Service Funds Total:	\$1,713,000.00	\$976.81	\$1,713,000.00	\$1,713,976.81	\$1,402,334.24	\$0.00	\$1,402,334.24	\$311,642.57
Report Totals:	<u>\$60,432,507.80</u>	<u>\$986,921.52</u>	<u>\$61,834,207.10</u>	<u>\$62,821,128.62</u>	<u>\$26,006,940.56</u>	<u>\$1,240,296.32</u>	<u>\$27,247,236.88</u>	<u>\$35,573,891.74</u>

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.

DELHI TOWNSHIP, HAMILTON COUNTY  
 Reconciliation of Interfund Transactions  
 Fiscal 2021 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	\$350,200.00	-\$350,200.00	\$0.00	\$0.00	\$0.00
Zoning	\$350,000.00	\$0.00	\$350,000.00	\$0.00	\$0.00	\$0.00
Underground Storage Tank	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00
TIF	\$0.00	\$928,918.94	-\$928,918.94	\$0.00	\$0.00	\$0.00
General (Bond) (Note) Retirement	\$620,400.00	\$0.00	\$620,400.00	\$0.00	\$0.00	\$0.00
Bond - Greenwell Fire Station	\$308,518.94	\$0.00	\$308,518.94	\$0.00	\$0.00	\$0.00
	<u>\$1,279,118.94</u>	<u>\$1,279,118.94</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

**DELHI TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Delhi Township, Hamilton County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, police and fire protection, and emergency medical services.

The Township participates in a public entity risk pool. Note 6 to the financial statements provides additional information for this entity.

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

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

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

***Fund Accounting***

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

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

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

***Police District Fund*** – This fund receives property tax money to provide police protection to the Township.

***Tax Increment Equivalent Fund*** – This fund receives payments in lieu of taxes from real property parcels enrolled in the tax increment financing program. These monies are used to finance the costs of public improvements and are distributed to local school districts.

***Fire District Fund*** – This fund receives property tax money to provide fire protection to the Township.

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

***General Bond Retirement Fund*** – This fund receives transfers from the Tax Increment Equivalent Fund which are used to pay bonds and loans.

**DELHI TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**Note 2 – Summary of Significant Accounting Policies (Continued)**

***Fund Accounting (Continued)***

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

***Greenwell Fire Station*** – This fund received funds from a private placement of general obligation bonds for the construction of a new fire station.

***Internal Service Fund*** – This fund accounts for services provided by one department to other departments of the government unit. The Township had the following Internal Service Fund:

***Self-Insurance Medical Fund*** – This fund receives insurance premium payments from other funds to pay medical claims of employees enrolled in the Township's health insurance plan.

***Enterprise Funds*** – These funds account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of provided goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose. The Township had the following significant Enterprise Fund:

***Concession Stand Fund*** – This fund receives concession stand proceeds from the Township parks.

***Basis of Accounting***

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

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

***Budgetary Process***

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

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

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



**DELHI TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**Note 2 – Summary of Significant Accounting Policies (Continued)**

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

A summary of 2021 budgetary activity appears in Note 3.

**Deposits and Investments**

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

Money market mutual funds are recorded at share values the mutual funds report.

**Capital Assets**

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

**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 Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

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

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

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

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

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

**DELHI TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**Note 2 – Summary of Significant Accounting Policies (Continued)**

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**Note 3 – Budgetary Activity**

Budgetary activity for the years ending December 31, 2021 as follows:

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 1,175,809	\$ 1,607,895	\$ 432,086
Special Revenue	20,293,424	21,001,469	708,045
Debt Service	918,746	928,919	10,173
Capital Projects	32,893,502	31,216,927	(1,676,575)
Enterprise	5,000	2,055	(2,945)
Internal Service	1,678,687	1,526,920	(151,767)
Total	<u>\$ 56,965,168</u>	<u>\$ 56,284,185</u>	<u>\$ (680,983)</u>

2021 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 3,224,552	\$ 2,682,406	\$ 542,146
Special Revenue	24,511,361	19,127,010	5,384,351
Debt Service	928,946	928,946	-
Capital Projects	32,438,292	3,107,669	29,330,623
Enterprise	4,000	1,513	2,487
Internal Service	1,713,977	1,402,334	311,643
Total	<u>\$ 62,821,128</u>	<u>\$ 27,249,878</u>	<u>\$ 35,571,250</u>

**Note 4 – Deposits and Investments**

The Township maintains a deposit and investment 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:

**DELHI TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**Note 4 – Deposits and Investments (Continued)**

	<u>2021</u>
Demand deposits	\$ 1,180,599
Certificates of Deposit	<u>1,012,435</u>
Total deposits	<u>2,193,034</u>
Commercial Paper	13,781,537
Federal Agency Notes	9,524,651
ICS (Money market)	<u>29,678,460</u>
Total investments	<u>52,984,648</u>
Total deposits and investments	<u>\$ 55,177,682</u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation, collateralized by securities specifically pledged by the financial institution or collateralized by the financial institution's public entity deposit pool.

**Investments:** The Federal Reserve holds the Township's Federal Agency Notes in book-entry form by, in the name of the Township's financial institution. The financial institution maintains records identifying the Township as owner of these securities.

**Note 5 – Property Taxes**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

**Note 6 – Risk Management**

The Township belongs to the Ohio Plan Risk Management, Inc. (OPRM) - formerly known as the Ohio Government Risk Management Plan, (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. The treaty reimburses the OPRM 30% for losses between \$200,000 and \$1,000,000. The reimbursement is based on the amount of loss between \$200,000 and \$1,000,000. Effective November 1, 2019, the OPRM's property retention was 33%, however the Plan assumed 100% of the first \$250,000 casualty treaty. Effective November 1, 2020, the OPRM's property retention increased from 33% to 55%, while the casualty treaty remains unchanged and still assumes 100%

**DELHI TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**Note 6 – Risk Management (Continued)**

of the first \$250,000 casualty treaty. OPRM had 771 and 776 members of December 31, 2020 and 2019 respectively.

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 equity at December 31, 2019 and 2018 (the latest information available).

	<u>2020</u>	<u>2019</u>
Assets	\$18,826,974	\$15,920,504
Liabilities	(13,530,267)	(11,329,011)
Members' Equity	<u>\$5,296,707</u>	<u>\$4,591,493</u>

You can read the complete audited financial statements for OPRM at the Plan's website, [www.ohioplan.org](http://www.ohioplan.org).

**Self-Insurance**

The Township provides health, vision, dental and life insurance to its employees. Dental, vision and life benefits are paid via traditional premium insurance. Medical benefits are provided through a benefits management agreement by and between the Township and Key Benefit Administrators in 2021. Hylant secures Stop Loss Insurance. The plan is funded by employee payroll deductions and Township contributions. Actual claims are then processed and paid. Monthly premiums are paid in addition to funding a self-insurance portion. The self-insurance portion is funded by both the Township and the employee and is deposited into the self-insurance fund, from which claims are then paid.

**Note 7 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2021.

**DELHI TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**Note 7 – Defined Benefit Pension Plans (Continued)**

***Ohio Police and Fire Pension Fund***

The Township's certified fire fighters belong to the 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 healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25% of their wages. The Township contributed to OP&F an amount equal to 24% of full-time firefighter's wages. The Township has paid all contributions required through December 31, 2021.

**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. OPERS contributes 2 percent of the employer contribution to fund these benefits, and OP&F contributes 0.5 percent to fund these benefits.

**Note 9 – Debt**

Debt outstanding at December 31, 2021 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Greenwell Ave. Firestation Bonds	\$ 890,105	2.26%
OPWC - CB13F	25,508	0%
OPWC - CB22F	10,569	0%
Pumper truck	559,176	2.19%
Ladder truck	1,172,708	1.99%
Series 2021A tax exempt bonds	18,500,000	2.375%- 4.00%
Series 2021B taxable bonds	10,000,000	2.253% - 4.00%
Total	<u>\$ 31,158,066</u>	

The Township issued general obligation bonds in June 2016 for the purpose of advance funding to finance the construction of a new firehouse on Greenwell Avenue. The bond payments are payable on a semi-annual basis in the amount of \$154,272.97 with an interest rate of 2.26%. The last payment is due December 2024. Payments are made from a Debt Service Fund.

The Township issued general obligation bonds in March 2011 for the purpose of advance refunding the 2001 Public Safety General Obligation Bonds issued to finance the purchase of a new firehouse, related equipment and the renovation of an existing firehouse. The bonds were issued in denominations of \$5,000 for \$5,135,000 par value payable beginning December 2011 and maturing through December 2021 at varying interest rates between 2.0% and 4.0%. The Township's taxing authority collateralized the bonds. The 2001 bonds were redeemed at 100% of par plus accrued interest with funds escrowed from the 2011 issue. Payments are made from a Debt Service Fund. This bond was paid off during 2021.

**DELHI TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**Note 9 – Debt (Continued)**

The Ohio Public Works (OPWC) loans were issued in 2003 to finance the reconstruction of specific Township road projects. Payments are made from the Tax Increment Financing Fund.

On July 1, 2021, the Township entered a master lease agreement, for a pumper truck for the Fire department. The Township will pay quarterly lease payments beginning October 2021, with an annual interest rate of 1.99%

On October 15, 2021, the Township entered a master lease agreement, for a ladder truck for the Fire department. The Township will pay five annual lease payments beginning October 2022, with an annual interest rate of 1.99%

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

Year ending Dec 31,	Greenwell Ave. Firestation Bonds	OPWC CB13F	OPWC CB22F	Pumper Truck Lease	Ladder Truck Lease
2022	308,546	12,780	3,523	210,077	248,728
2023	308,546	12,728	3,523	210,077	248,728
2024	308,546	-	3,523	157,558	248,728
2025	308,546	-	-	-	248,727
2026	-	-	-	-	248,727
Total	<u>\$ 1,234,184</u>	<u>\$ 25,508</u>	<u>\$ 10,569</u>	<u>\$ 577,712</u>	<u>\$ 1,243,638</u>

On November 30, 2021, the Township issued Series 2021A (tax exempt) and Series 2021B (taxable) long-term general obligation bonds in the amount of \$18,500,000 and \$10,000,000, respectively, for the development of Delhi Towne Square. Delhi Towne Square is a catalytic mixed-use project located in the heart of Delhi Township. Delhi Towne Square is both a public and private partnership with the township building and operating a new 89,711-sq. ft. building that will contain township offices (8,623-sq. ft.), community art galleries, classrooms and auditorium (21,390-sq. ft), pre-K classrooms (8,282-sq. ft.), and a recreation center (44,033-sq. ft.). An additional future tenant space (7,383-sq. ft.) is also included within the building.

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

Year ending Dec 31,	Series 2021A Tax Exempt	Series 2021B Taxable	Aggregate
2022	575,870	320,379	896,249
2023	579,275	324,491	903,766
2024	909,125	504,291	1,413,416
2025	964,075	536,891	1,500,966
2026	1,077,075	597,891	1,674,966
Thereafter	23,675,538	13,072,132	36,747,670
Total	<u>\$ 27,780,958</u>	<u>\$ 15,356,075</u>	<u>\$ 43,137,033</u>

**DELHI TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**Note 10 – Contingent Liabilities**

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

**Note 11 – Component Unit**

The Delhi Township Community Improvement Corporation (CIC) is a non-profit 501(c)(3) that was created by the Delhi Township Trustees and certified by the State of Ohio, Secretary of State in December 2014. The CIC was created in order to work cooperatively for the health, safety, morals and general welfare of the citizens of Delhi Township to promote economic development and job growth within the Township. The CIC has been designated by the Delhi Township Board of Trustees as the Economic Development agent for Delhi Township. Delhi Township contributed \$3,000 to the CIC in 2021 to support economic development grant programs.

**Note 12 - Transfers**

During 2021, the following transfers were made:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ (200)
Tax Increment Financing	-	(928,919)
Underground Storage Tank	200	-
General Bond Retirement	928,919	-
Total	<u>\$ 929,119</u>	<u>\$ (929,119)</u>

During 2021, the Township transferred money from the Tax Increment Financing Fund to the General Bond Retirement Fund in order to pay debt payments from the appropriate funds. In addition, transfers were made from the General Fund to provide additional resources for current operations.

The transfers were determined to be appropriate and in compliance with the Ohio Revised Code.

**Note 13 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures may impact subsequent periods of the Township. The Township's investment portfolio and the investments of the pension and other employee benefit plan in which the Township participates have not incurred a significant decline in fair value. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the Township's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

**DELHI TOWNSHIP  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**Note 14 – Fund Balances**

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

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue</u>	<u>Internal Service</u>	<u>Capital Projects</u>	<u>Total</u>
Nonspendable:					
Unclaimed Monies					\$0
Corpus					0
Outstanding Encumbrances	103,757	721,086	0	416,600	1,241,443
Total	<u>\$103,757</u>	<u>\$721,086</u>	<u>\$0</u>	<u>\$416,600</u>	<u>\$1,241,443</u>

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