

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

All Governmental Fund Types

For the Year Ended December 31, 2025

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts						
Property and Other Taxes	\$217,765	\$0	\$0	\$0	\$0	\$217,765
Municipal Income Tax	1,650,659	0	326,595	0	0	1,977,254
Intergovernmental	73,477	131,083	0	0	0	204,560
Special Assessments	0	0	0	0	0	0
Charges for Services	68,155	30,828	0	0	0	98,983
Licenses, Permits and Fees	10,921	0	0	0	0	10,921
Fines, Forfeitures and Settlements	2,305	0	0	0	0	2,305
Earnings on Investments	215,851	14,934	63,618	0	0	294,403
Miscellaneous	5,979	5,716	0	0	0	11,695
<i>Total Cash Receipts</i>	<u>2,245,112</u>	<u>182,561</u>	<u>390,213</u>	<u>0</u>	<u>0</u>	<u>2,817,886</u>
Cash Disbursements						
Current:						
Security of Persons & Property	405,140	22,082	0	0	0	427,222
Public Health Services	4,807	4,797	0	0	0	9,604
Leisure Time Activities	234,330	18,000	0	0	0	252,330
Community Environment	53,246	0	0	0	0	53,246
Basic Utility Services	0	0	0	0	0	0
Transportation	370,154	112,121	0	0	0	482,275
General Government	465,109	0	0	0	0	465,109
Intergovernmental	0	0	0	0	0	0
Capital Outlay	325,389	0	0	0	0	325,389
Debt Service:						
Principal Retirement	284,332	0	429,969	0	0	714,301
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	62,650	0	29,602	0	0	92,252
<i>Total Cash Disbursements</i>	<u>2,205,157</u>	<u>157,000</u>	<u>459,571</u>	<u>0</u>	<u>0</u>	<u>2,821,728</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>39,955</u>	<u>25,561</u>	<u>(69,358)</u>	<u>0</u>	<u>0</u>	<u>(3,842)</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0

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

All Governmental Fund Types

For the Year Ended December 31, 2025

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
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
Sale of Capital Assets	0	0	0	0	0	0
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
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>	39,955	25,561	(69,358)	0	0	(3,842)
<i>Fund Cash Balances, January 1</i>	<u>1,004,860</u>	<u>419,307</u>	<u>1,715,179</u>	<u>0</u>	<u>0</u>	<u>3,139,346</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,044,815</u></u>	<u><u>\$444,868</u></u>	<u><u>\$1,645,821</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$3,135,504</u></u>

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

For the Year Ended December 31, 2025

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
Operating Cash Receipts			
Charges for Services	\$5,012,092	\$0	\$5,012,092
Licenses, Permits and Fees	0	0	0
Fines, Forfeitures and Settlements	0	0	0
Miscellaneous	17,218	0	17,218
<i>Total Operating Cash Receipts</i>	<u>5,029,310</u>	<u>0</u>	<u>5,029,310</u>
Operating Cash Disbursements			
Personal Services	653,315	0	653,315
Fringe Benefits	204,179	0	204,179
Contractual Services	2,824,774	0	2,824,774
Supplies and Materials	131,318	0	131,318
Claims	0	0	0
Other	7,050	0	7,050
<i>Total Operating Cash Disbursements</i>	<u>3,820,636</u>	<u>0</u>	<u>3,820,636</u>
<i>Operating Income (Loss)</i>	<u>1,208,674</u>	<u>0</u>	<u>1,208,674</u>
Non-Operating Receipts (Disbursements)			
Property and Other Local Taxes	0	0	0
Intergovernmental Receipts	648,560	0	648,560
Special Assessments	0	0	0
Earnings on Investments (proprietary funds only)	5,052	0	5,052
Sale of Bonds	0	0	0
Sale of Refunding Bonds	0	0	0
Sale of Notes	0	0	0
Loans Issued	3,841,949	0	3,841,949
Other Debt Proceeds	0	0	0
Premium and Accrued Interest on Debt	0	0	0
Sale of Fixed Assets	0	0	0
Miscellaneous Receipts	0	0	0
Intergovernmental Disbursements	0	0	0
Capital Outlay	(4,726,039)	0	(4,726,039)
Excise Tax Payment - Electric	0	0	0
Principal Retirement	(158,419)	0	(158,419)
Payment of Capital Appreciation Bond Accretion	0	0	0
Interest and Other Fiscal Charges	(76,730)	0	(76,730)

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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, 2025

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(465,627)</u>	<u>0</u>	<u>(465,627)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	743,047	0	743,047
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
<i>Net Change in Fund Cash Balance</i>	<u>743,047</u>	<u>0</u>	<u>743,047</u>
<i>Fund Cash Balances, January 1</i>	<u>4,248,916</u>	<u>0</u>	<u>4,248,916</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$4,991,963</u></u>	<u><u>\$0</u></u>	<u><u>\$4,991,963</u></u>

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

All Special Revenue Funds

For the Year Ended December 31, 2025

	STREET CONST. MAINT.REP.	STATE HIGHWAY	CEMETERY	PARKS RECREATION	PERMISSIVE MOTOR VEH LICENSE	ENFORCE- MENT AND EDUCATION
Cash Receipts						
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Municipal Income Tax	0	0	0	0	0	0
Intergovernmental	118,940	9,643	2,500	0	0	0
Special Assessments	0	0	0	0	0	0
Charges for Services	750	0	2,440	0	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines, Forfeitures and Settlements	0	0	0	0	0	0
Earnings on Investments	7,510	4,392	0	0	37	0
Miscellaneous	1,716	0	0	4,000	0	0
<i>Total Cash Receipts</i>	<u>128,916</u>	<u>14,035</u>	<u>4,940</u>	<u>4,000</u>	<u>37</u>	<u>0</u>
Cash Disbursements						
Current:						
Security of Persons & Property	0	0	0	0	0	0
Public Health Services	0	0	4,797	0	0	0
Leisure Time Activities	0	0	0	18,000	0	0
Community Environment	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0
Transportation	112,121	0	0	0	0	0
General Government	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>112,121</u>	<u>0</u>	<u>4,797</u>	<u>18,000</u>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>16,795</u>	<u>14,035</u>	<u>143</u>	<u>(14,000)</u>	<u>37</u>	<u>0</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0

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

All Special Revenue Funds

For the Year Ended December 31, 2025

	STREET CONST. MAINT.REP.	STATE HIGHWAY	CEMETERY	PARKS RECREATION	PERMISSIVE MOTOR VEH LICENSE	ENFORCE- MENT AND EDUCATION
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
Sale of Capital Assets	0	0	0	0	0	0
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
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>	16,795	14,035	143	(14,000)	37	0
<i>Fund Cash Balances, January 1</i>	<u>195,822</u>	<u>110,129</u>	<u>8,115</u>	<u>17,934</u>	<u>971</u>	<u>1,520</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$212,617</u></u>	<u><u>\$124,164</u></u>	<u><u>\$8,258</u></u>	<u><u>\$3,934</u></u>	<u><u>\$1,008</u></u>	<u><u>\$1,520</u></u>

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

All Special Revenue Funds

For the Year Ended December 31, 2025

	COMMUNITY REINVESTME AGREEMENT	Fire Equipment Fund	SPECIAL REVENUE TOTAL
Cash Receipts			
Property and Other Taxes	\$0	\$0	\$0
Municipal Income Tax	0	0	0
Intergovernmental	0	0	131,083
Special Assessments	0	0	0
Charges for Services	600	27,038	30,828
Licenses, Permits and Fees	0	0	0
Fines, Forfeitures and Settlements	0	0	0
Earnings on Investments	0	2,995	14,934
Miscellaneous	0	0	5,716
<i>Total Cash Receipts</i>	<u>600</u>	<u>30,033</u>	<u>182,561</u>
Cash Disbursements			
Current:			
Security of Persons & Property	0	22,082	22,082
Public Health Services	0	0	4,797
Leisure Time Activities	0	0	18,000
Community Environment	0	0	0
Basic Utility Services	0	0	0
Transportation	0	0	112,121
General Government	0	0	0
Intergovernmental	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>22,082</u>	<u>157,000</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>600</u>	<u>7,951</u>	<u>25,561</u>
Other Financing Receipts (Disbursements)			
Sale of Bonds	0	0	0
Sale of Refunding Bonds	0	0	0
Sale of Notes	0	0	0
Loans Issued	0	0	0
Other Debt Proceeds	0	0	0

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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, 2025

	COMMUNITY REINVESTME AGREEMENT	Fire Equipment Fund	SPECIAL REVENUE TOTAL
Premium and Accrued Interest on Debt	0	0	0
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	600	7,951	25,561
<i>Fund Cash Balances, January 1</i>	8,981	75,835	419,307
<i>Fund Cash Balances, December 31</i>	\$9,581	\$83,786	\$444,868

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

All Debt Service Funds

For the Year Ended December 31, 2025

	<u>NOTE RETIREMENT</u>	<u>DEBT SERVICE TOTAL</u>
Cash Receipts		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	326,595	326,595
Intergovernmental	0	0
Special Assessments	0	0
Charges for Services	0	0
Licenses, Permits and Fees	0	0
Fines, Forfeitures and Settlements	0	0
Earnings on Investments	63,618	63,618
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>390,213</u>	<u>390,213</u>
Cash Disbursements		
Current:		
Security of Persons & Property	0	0
Public Health Services	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Intergovernmental	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	429,969	429,969
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	29,602	29,602
<i>Total Cash Disbursements</i>	<u>459,571</u>	<u>459,571</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(69,358)</u>	<u>(69,358)</u>
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0

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

All Debt Service Funds

For the Year Ended December 31, 2025

	<u>NOTE RETIREMENT</u>	<u>DEBT SERVICE TOTAL</u>
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(69,358)</u>	<u>(69,358)</u>
<i>Fund Cash Balances, January 1</i>	<u>1,715,179</u>	<u>1,715,179</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,645,821</u></u>	<u><u>\$1,645,821</u></u>

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

All Enterprise Funds

For the Year Ended December 31, 2025

	<u>WATER OPERATING</u>	<u>SEWER OPERATING</u>	<u>ELECTRIC OPERATING</u>	<u>REFUSE OPERATING</u>	<u>JC Water Plant Replacemen</u>	<u>ENTERPRISE DEPOSIT</u>
Operating Cash Receipts						
Charges for Services	\$728,475	\$1,032,232	\$3,199,287	\$43,197	\$0	\$8,901
Licenses, Permits and Fees	0	0	0	0	0	0
Fines, Forfeitures and Settlements	0	0	0	0	0	0
Miscellaneous	0	0	17,218	0	0	0
<i>Total Operating Cash Receipts</i>	<u>728,475</u>	<u>1,032,232</u>	<u>3,216,505</u>	<u>43,197</u>	<u>0</u>	<u>8,901</u>
Operating Cash Disbursements						
Personal Services	170,760	186,770	295,785	0	0	0
Fringe Benefits	49,950	63,031	91,198	0	0	0
Contractual Services	201,341	244,060	2,338,051	41,322	0	0
Supplies and Materials	44,319	57,271	29,728	0	0	0
Claims	0	0	0	0	0	0
Other	0	0	0	0	0	7,050
<i>Total Operating Cash Disbursements</i>	<u>466,370</u>	<u>551,132</u>	<u>2,754,762</u>	<u>41,322</u>	<u>0</u>	<u>7,050</u>
<i>Operating Income (Loss)</i>	<u>262,105</u>	<u>481,100</u>	<u>461,743</u>	<u>1,875</u>	<u>0</u>	<u>1,851</u>
Non-Operating Receipts (Disbursements)						
Property and Other Local Taxes	0	0	0	0	0	0
Intergovernmental Receipts	0	0	13,090	0	635,470	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0	1,361	0	3,691
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	332,499	0	0	0	3,509,450	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Sale of Fixed Assets	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0
Intergovernmental Disbursements	0	0	0	0	0	0
Capital Outlay	(337,499)	0	(135,090)	0	(4,253,450)	0
Excise Tax Payment - Electric	0	0	0	0	0	0
Principal Retirement	(1,560)	(1,560)	(155,299)	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0	0
Interest and Other Fiscal Charges	(464)	(464)	(75,802)	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 Enterprise Funds

For the Year Ended December 31, 2025

	WATER OPERATING	SEWER OPERATING	ELECTRIC OPERATING	REFUSE OPERATING	JC Water Plant Replacemen	ENTERPRISE DEPOSIT
Payment to Refunded Bond Escrow Agent	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 Non-Operating Receipts (Disbursements)</i>	<u>(7,024)</u>	<u>(2,024)</u>	<u>(353,101)</u>	<u>1,361</u>	<u>(108,530)</u>	<u>3,691</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	255,081	479,076	108,642	3,236	(108,530)	5,542
Capital Contributions	0	0	0	0	0	0
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
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
<i>Net Change in Fund Cash Balance</i>	<u>255,081</u>	<u>479,076</u>	<u>108,642</u>	<u>3,236</u>	<u>(108,530)</u>	<u>5,542</u>
<i>Fund Cash Balances, January 1</i>	684,668	1,063,632	2,260,129	37,395	108,530	94,562
<i>Fund Cash Balances, December 31</i>	<u>\$939,749</u>	<u>\$1,542,708</u>	<u>\$2,368,771</u>	<u>\$40,631</u>	<u>\$0</u>	<u>\$100,104</u>

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

All Enterprise Funds

For the Year Ended December 31, 2025

	On Account ENTERPRISE ON	ENTERPRISE TOTAL
Operating Cash Receipts		
Charges for Services	\$0	\$5,012,092
Licenses, Permits and Fees	0	0
Fines, Forfeitures and Settlements	0	0
Miscellaneous	0	17,218
<i>Total Operating Cash Receipts</i>	<u>0</u>	<u>5,029,310</u>
Operating Cash Disbursements		
Personal Services	0	653,315
Fringe Benefits	0	204,179
Contractual Services	0	2,824,774
Supplies and Materials	0	131,318
Claims	0	0
Other	0	7,050
<i>Total Operating Cash Disbursements</i>	<u>0</u>	<u>3,820,636</u>
<i>Operating Income (Loss)</i>	<u>0</u>	<u>1,208,674</u>
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental Receipts	0	648,560
Special Assessments	0	0
Earnings on Investments (proprietary funds only)	0	5,052
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	3,841,949
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Sale of Fixed Assets	0	0
Miscellaneous Receipts	0	0
Intergovernmental Disbursements	0	0
Capital Outlay	0	(4,726,039)
Excise Tax Payment - Electric	0	0
Principal Retirement	0	(158,419)
Payment of Capital Appreciation Bond Accretion	0	0
Interest and Other Fiscal Charges	0	(76,730)
Discount on Debt	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, 2025

	On Account ENTERPRISE ON	ENTERPRISE TOTAL
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>0</u>	<u>(465,627)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	0	743,047
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
<i>Net Change in Fund Cash Balance</i>	<u>0</u>	<u>743,047</u>
<i>Fund Cash Balances, January 1</i>	0	4,248,916
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$4,991,963</u></u>

VILLAGE OF JACKSON CENTER, SHELBY COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2025 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-110-0000 General Property Tax - Real Estate	\$134,987.40	\$119,065.79	\$119,065.79	\$0.00
1000-110-0100 General Property Tax - Real Estate{Mobile Home Tax}	\$150.59	\$139.39	\$139.39	\$0.00
1000-120-0000 Tangible Personal Property Tax	\$2,463.15	\$2,519.86	\$2,519.86	\$0.00
1000-130-0000 Municipal Income Tax	\$1,845,738.01	\$1,650,660.05	\$1,650,660.05	\$0.00
1000-160-0000 Kilowatt Per Hour Taxes	\$94,752.33	\$96,003.11	\$96,040.47	\$37.36
1000-211-0000 Local Government Distribution	\$48,682.19	\$52,821.45	\$52,821.45	\$0.00
1000-222-0000 Cigarette Tax	\$118.80	\$111.38	\$111.38	\$0.00
1000-224-0000 Liquor and Beer Permit Fees	\$1,902.54	\$2,158.10	\$2,158.10	\$0.00
1000-231-0000 Property Tax Allocation	\$15,006.16	\$14,728.29	\$14,728.29	\$0.00
1000-422-0000 State - Restricted	\$0.00	\$3,588.89	\$3,588.89	\$0.00
1000-429-0000 Other - State Receipts	\$0.00	\$69.65	\$69.65	\$0.00
1000-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$0.00	\$0.00	\$0.00
1000-511-0000 Contracts for Fire Services	\$6,864.24	\$6,759.75	\$6,759.75	\$0.00
1000-512-0000 Contracts for Police Protection	\$32,500.00	\$32,500.00	\$29,375.00	(\$3,125.00)
1000-514-0000 Garbage and Trash	\$3,646.49	\$3,180.68	\$1,366.75	(\$1,813.93)
1000-521-0000 Swimming Pool	\$6,732.00	\$7,600.00	\$7,600.00	\$0.00
1000-523-0000 Recreation Entry Fees	\$15,957.90	\$16,750.00	\$16,750.00	\$0.00
1000-523-0525 Recreation Entry Fees{Pool Party}	\$5,202.00	\$3,500.00	\$3,500.00	\$0.00
1000-590-0000 Other - Charges for Services	\$0.00	\$2,315.00	\$2,315.00	\$0.00
1000-590-0130 Other - Charges for Services{Copies, Etc.}	\$43.35	\$33.40	\$33.40	\$0.00
1000-590-0505 Other - Charges for Services{Village Sign Fees}	\$0.00	\$455.00	\$455.00	\$0.00
1000-612-0000 Court Fines	\$2,236.00	\$825.00	\$825.00	\$0.00
1000-622-0000 Inspections	\$45.00	\$210.00	\$210.00	\$0.00
1000-623-0000 Zoning	\$700.00	\$475.00	\$475.00	\$0.00
1000-625-0000 Cable Franchise Fees	\$11,963.14	\$10,235.68	\$10,235.68	\$0.00
1000-629-0112 Other - Licenses and Permits{Solicitation Permit}	\$300.00	\$0.00	\$0.00	\$0.00
1000-701-0000 Interest	\$227,870.40	\$217,757.96	\$215,850.50	(\$1,907.46)
1000-811-0400 Rentals{Rescue Building}	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00
1000-820-0000 Contributions and Donations	\$0.00	\$500.00	\$500.00	\$0.00

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

VILLAGE OF JACKSON CENTER, SHELBY COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2025 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000-891-0000 Other - Miscellaneous Operating	\$11,109.00	\$3,610.25	\$3,610.25	\$0.00
1000-911-0000 Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
1000-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
1000-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
1000-971-0000 Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
1000-982-0000 Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$2,470,470.69	\$2,250,073.68	\$2,243,264.65	(\$6,809.03)
General Funds Total:	\$2,470,470.69	\$2,250,073.68	\$2,243,264.65	(\$6,809.03)
2000 Special Revenue				
Street Construction Maint. & Repair				
2011-225-0000 Gasoline Tax (State)	\$94,560.30	\$97,485.97	\$97,485.97	\$0.00
2011-226-0000 License Tax - State Levied	\$24,535.64	\$21,453.70	\$21,453.70	\$0.00
2011-590-0000 Other - Charges for Services	\$918.75	\$750.00	\$750.00	\$0.00
2011-701-0000 Interest	\$8,272.92	\$7,138.50	\$7,510.27	\$371.77
2011-891-0000 Other - Miscellaneous Operating	\$256.49	\$1,715.93	\$1,715.93	\$0.00
Street Construction Maint. & Repair Fund Total:	\$128,544.10	\$128,544.10	\$128,915.87	\$371.77
State Highway				
2021-225-0000 Gasoline Tax (State)	\$7,667.04	\$7,904.26	\$7,904.26	\$0.00
2021-226-0000 License Tax - State Levied	\$1,989.38	\$1,739.49	\$1,739.49	\$0.00
2021-701-0000 Interest	\$4,530.11	\$4,430.11	\$4,391.77	(\$38.34)
State Highway Fund Total:	\$14,186.53	\$14,073.86	\$14,035.52	(\$38.34)
Cemetery				
2031-422-0000 State - Restricted	\$0.00	\$2,500.00	\$2,500.00	\$0.00
2031-531-0000 Sale of Lots	\$12,400.00	\$2,600.00	\$1,500.00	(\$1,100.00)
2031-532-0000 Grave Opening Fees	\$2,025.00	\$1,025.00	\$100.00	(\$925.00)
2031-533-0000 Foundations	\$540.00	\$840.00	\$840.00	\$0.00

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

VILLAGE OF JACKSON CENTER, SHELBY COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2025 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2031-539-0000 Other - Cemetery	\$0.00	\$0.00	\$0.00	\$0.00
2031-891-0000 Other - Miscellaneous Operating	\$140.40	\$140.40	\$0.00	(\$140.40)
2031-931-0000 Transfers - In	\$1,000.00	\$0.00	\$0.00	\$0.00
Cemetery Fund Total:	\$16,105.40	\$7,105.40	\$4,940.00	(\$2,165.40)
Parks and Recreation				
2041-820-0000 Contributions and Donations	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
Parks and Recreation Fund Total:	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
Permissive Motor Vehicle License Tax				
2101-226-0000 License Tax - State Levied	\$0.00	\$0.00	\$0.00	\$0.00
2101-701-0000 Interest	\$308.42	\$37.98	\$36.84	(\$1.14)
Permissive Motor Vehicle License Tax Fund Total:	\$308.42	\$37.98	\$36.84	(\$1.14)
Enforcement And Education				
2271-612-0000 Court Fines	\$0.00	\$0.00	\$0.00	\$0.00
Enforcement And Education Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Community Reinvestment Agreement				
2901-590-0000 Other - Charges for Services	\$600.00	\$600.00	\$600.00	\$0.00
Community Reinvestment Agreement Fund Total:	\$600.00	\$600.00	\$600.00	\$0.00
Fire Equipment Fund				
2903-511-0000 Contracts for Fire Services	\$27,456.95	\$27,039.01	\$27,039.01	\$0.00
2903-701-0000 Interest	\$3,352.58	\$3,052.58	\$2,994.87	(\$57.71)
2903-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
2903-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Fire Equipment Fund Fund Total:	\$30,809.53	\$30,091.59	\$30,033.88	(\$57.71)

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.

VILLAGE OF JACKSON CENTER, SHELBY COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2025 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Special Revenue Funds Total:	\$194,553.98	\$184,452.93	\$182,562.11	(\$1,890.82)
3000 Debt Service				
Note Retirement				
3401-130-0000 Municipal Income Tax	\$358,099.34	\$326,595.29	\$326,595.29	\$0.00
3401-701-0000 Interest	\$69,658.14	\$64,658.14	\$63,618.43	(\$1,039.71)
3401-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
Note Retirement Fund Total:	\$427,757.48	\$391,253.43	\$390,213.72	(\$1,039.71)
Debt Service Funds Total:	\$427,757.48	\$391,253.43	\$390,213.72	(\$1,039.71)
5000 Enterprise				
Water Operating				
5101-541-0000 Consumer Rent	\$648,373.08	\$680,689.01	\$682,929.67	\$2,240.66
5101-542-0000 Tap Fees	\$2,000.00	\$3,350.00	\$3,350.00	\$0.00
5101-543-0000 Bulk Sales	\$724.24	\$610.38	\$610.38	\$0.00
5101-590-0000 Other - Charges for Services	\$41,648.57	\$41,289.00	\$41,359.67	\$70.67
5101-590-0512 Other - Charges for Services{Reconnect Fee}	\$757.50	\$225.00	\$225.00	\$0.00
5101-891-0000 Other - Miscellaneous Operating	\$660.00	\$0.00	\$0.00	\$0.00
5101-925-0000 Other Loans Issued	\$0.00	\$332,499.00	\$332,499.00	\$0.00
Water Operating Fund Total:	\$694,163.39	\$1,058,662.39	\$1,060,973.72	\$2,311.33
Sewer Operating				
5201-541-0000 Consumer Rent	\$868,372.46	\$968,146.78	\$970,083.89	\$1,937.11
5201-542-0000 Tap Fees	\$1,200.00	\$900.00	\$900.00	\$0.00
5201-590-0000 Other - Charges for Services	\$61,662.89	\$61,188.57	\$61,248.57	\$60.00
5201-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
5201-925-0000 Other Loans Issued	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Operating Fund Total:	\$931,235.35	\$1,030,235.35	\$1,032,232.46	\$1,997.11

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

VILLAGE OF JACKSON CENTER, SHELBY COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2025 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Electric Operating				
5301-440-0000 Grants or Aid (Non-Federal and Non-State)	\$15,462.28	\$13,090.41	\$13,090.41	\$0.00
5301-490-0000 Other - Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
5301-541-0000 Consumer Rent	\$2,858,620.82	\$2,921,147.66	\$2,925,659.76	\$4,512.10
5301-590-0000 Other - Charges for Services	\$231,062.48	\$268,716.65	\$270,113.46	\$1,396.81
5301-590-0500 Other - Charges for Services{Rent Payments}	\$2,873.09	\$2,873.09	\$2,873.09	\$0.00
5301-590-0510 Other - Charges for Services{Check Charges}	\$300.00	\$390.00	\$390.00	\$0.00
5301-590-0512 Other - Charges for Services{Reconnect Fee}	\$800.00	\$250.00	\$250.00	\$0.00
5301-891-0000 Other - Miscellaneous Operating	\$3,566.84	\$17,217.70	\$17,217.70	\$0.00
Electric Operating Fund Total:	\$3,112,685.51	\$3,223,685.51	\$3,229,594.42	\$5,908.91
Refuse Operating				
5601-514-0000 Garbage and Trash	\$12,506.05	\$11,606.71	\$10,497.63	(\$1,109.08)
5601-514-0514 Garbage and Trash{Trash Tag}	\$112.00	\$124.00	\$124.00	\$0.00
5601-514-0515 Garbage and Trash{Recycling Fee}	\$31,653.95	\$32,541.29	\$32,574.97	\$33.68
5601-701-0000 Interest	\$1,488.91	\$1,488.91	\$1,361.36	(\$127.55)
Refuse Operating Fund Total:	\$45,760.91	\$45,760.91	\$44,557.96	(\$1,202.95)
JC Water Plant Replacement				
5702-411-0339 Federal - Restricted{CDBG RPIG Grant JC Water Plant}	\$258,530.00	\$621,470.00	\$621,470.00	\$0.00
5702-424-0000 State - Pass Through Grants	\$14,000.00	\$14,000.00	\$14,000.00	\$0.00
5702-923-0337 OWDA Loans Issued{10965 OWDA Water Plant Replace}	\$4,047,000.00	\$4,047,000.00	\$3,260,450.00	(\$786,550.00)
5702-924-0000 OPWC Loans Issued	\$249,000.00	\$249,000.00	\$249,000.00	\$0.00
JC Water Plant Replacement Fund Total:	\$4,568,530.00	\$4,931,470.00	\$4,144,920.00	(\$786,550.00)
Enterprise Deposit Operating				
5781-544-0000 Deposits	\$10,545.00	\$10,545.00	\$8,900.00	(\$1,645.00)
5781-701-0000 Interest	\$3,985.96	\$3,985.96	\$3,691.39	(\$294.57)
Enterprise Deposit Operating Fund Total:	\$14,530.96	\$14,530.96	\$12,591.39	(\$1,939.57)

Statement excludes amounts for advances.

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

VILLAGE OF JACKSON CENTER, SHELBY COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2025 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Enterprise On Account Clearing				
5901-549-0000 Other - Utilities	\$0.00	\$0.00	\$0.00	\$0.00
Enterprise On Account Clearing Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Enterprise Funds Total:	\$9,366,906.12	\$10,304,345.12	\$9,524,869.95	(\$779,475.17)
9000 Custodial				
Unclaimed Monies				
9101-881-0000 Unclaimed Monies Received	\$66.54	\$66.54	\$368.46	\$301.92
Unclaimed Monies Fund Total:	\$66.54	\$66.54	\$368.46	\$301.92
Mayor's Court				
9901-612-0000 Court Fines	\$3,303.71	\$1,390.00	\$1,480.00	\$90.00
Mayor's Court Fund Total:	\$3,303.71	\$1,390.00	\$1,480.00	\$90.00
Custodial Funds Total:	\$3,370.25	\$1,456.54	\$1,848.46	\$391.92
Report Totals:	\$12,463,058.52	\$13,131,581.70	\$12,342,758.89	(\$788,822.81)

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.

VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-110-190-0150 Other - Personal Services{Salary Chief}	\$63,767.03	\$0.00	\$63,767.03	\$63,767.03	\$52,344.54	\$0.00	\$52,344.54	\$11,422.49
1000-110-190-0160 Other - Personal Services{Salary Deputy}	\$116,641.53	\$0.00	\$116,641.53	\$116,641.53	\$89,933.65	\$0.00	\$89,933.65	\$26,707.88
1000-110-190-0170 Other - Personal Services{Part Time Police}	\$41,600.00	\$0.00	\$38,347.50	\$38,347.50	\$30,639.99	\$0.00	\$30,639.99	\$7,707.51
1000-110-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$8,152.50	\$8,152.50	\$7,309.12	\$0.00	\$7,309.12	\$843.38
1000-110-212-0000 Social Security	\$2,704.00	\$0.00	\$2,704.00	\$2,704.00	\$1,961.68	\$0.00	\$1,961.68	\$742.32
1000-110-213-0000 Medicare	\$3,008.01	\$0.00	\$3,008.01	\$3,008.01	\$2,475.47	\$0.00	\$2,475.47	\$532.54
1000-110-215-0000 Ohio Police and Fire Pension Fund	\$35,179.67	\$0.00	\$30,279.67	\$30,279.67	\$17,071.19	\$0.00	\$17,071.19	\$13,208.48
1000-110-221-0000 Medical/Hospitalization	\$40,032.54	\$0.00	\$40,032.54	\$40,032.54	\$11,760.67	\$0.00	\$11,760.67	\$28,271.87
1000-110-222-0000 Life Insurance	\$600.00	\$0.00	\$600.00	\$600.00	\$493.57	\$0.00	\$493.57	\$106.43
1000-110-225-0000 Workers' Compensation	\$3,330.13	\$0.00	\$3,330.13	\$3,330.13	\$2,174.24	\$0.00	\$2,174.24	\$1,155.89
1000-110-319-0000 Other - Utilities	\$27,550.00	\$0.00	\$27,550.00	\$27,550.00	\$20,710.68	\$0.00	\$20,710.68	\$6,839.32
1000-110-348-0000 Training Services	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$590.00	\$0.00	\$590.00	\$9,410.00
1000-110-359-0000 Other - Insurance and Bonding Services	\$10,610.39	\$0.00	\$10,610.39	\$10,610.39	\$10,601.45	\$0.00	\$10,601.45	\$8.94
1000-110-390-0000 Other Contractual Services	\$50,021.25	\$0.00	\$50,021.25	\$50,021.25	\$19,164.74	\$814.99	\$19,979.73	\$30,041.52
1000-110-410-0000 Office Supplies and Materials	\$500.00	\$0.00	\$500.00	\$500.00	\$326.49	\$0.00	\$326.49	\$173.51
1000-110-433-0000 Repairs and Maintenance of Motor Vehicles	\$33,000.00	\$487.20	\$33,000.00	\$33,487.20	\$11,060.53	\$0.00	\$11,060.53	\$22,426.67
1000-110-490-0000 Other - Supplies and Materials	\$14,800.00	\$0.00	\$14,800.00	\$14,800.00	\$6,732.40	\$0.00	\$6,732.40	\$8,067.60

Statement excludes amounts for advances.

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

VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

1/14/2026 12:00:25 PM

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All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
1000-110-540-0000 Machinery, Equipment and Furniture	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$412.87	\$0.00	\$412.87	\$5,587.13
1000-110-590-0000 Other - Capital Outlay	\$0.00	\$3,202.30	\$0.00	\$3,202.30	\$3,202.30	\$0.00	\$3,202.30	\$0.00
1000-120-190-0000 Other - Personal Services	\$45,220.00	\$0.00	\$45,220.00	\$45,220.00	\$31,638.35	\$0.00	\$31,638.35	\$13,581.65
1000-120-211-0000 Ohio Public Employees Retirement System	\$292.00	\$0.00	\$386.00	\$386.00	\$385.00	\$0.00	\$385.00	\$1.00
1000-120-212-0000 Social Security	\$2,803.64	\$0.00	\$2,803.64	\$2,803.64	\$1,786.57	\$0.00	\$1,786.57	\$1,017.07
1000-120-213-0000 Medicare	\$655.69	\$0.00	\$655.69	\$655.69	\$454.43	\$0.00	\$454.43	\$201.26
1000-120-214-0000 Volunteer Firemen's Dependents Fund	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	\$300.00	\$0.00
1000-120-225-0000 Workers' Compensation	\$4,522.00	\$0.00	\$4,428.00	\$4,428.00	\$2,643.01	\$0.00	\$2,643.01	\$1,784.99
1000-120-319-0000 Other - Utilities	\$11,850.00	\$0.00	\$11,850.00	\$11,850.00	\$9,351.16	\$0.00	\$9,351.16	\$2,498.84
1000-120-348-0000 Training Services	\$12,750.00	\$0.00	\$12,750.00	\$12,750.00	\$688.96	\$0.00	\$688.96	\$12,061.04
1000-120-359-0000 Other - Insurance and Bonding Services	\$10,224.35	\$0.00	\$10,224.35	\$10,224.35	\$10,215.73	\$0.00	\$10,215.73	\$8.62
1000-120-390-0000 Other Contractual Services	\$33,408.25	\$0.00	\$33,408.25	\$33,408.25	\$30,543.03	\$0.00	\$30,543.03	\$2,865.22
1000-120-433-0000 Repairs and Maintenance of Motor Vehicles	\$26,500.00	\$0.00	\$26,500.00	\$26,500.00	\$19,891.77	\$0.00	\$19,891.77	\$6,608.23
1000-120-490-0000 Other - Supplies and Materials	\$2,600.00	\$0.00	\$2,600.00	\$2,600.00	\$1,770.90	\$0.00	\$1,770.90	\$829.10
1000-120-540-0000 Machinery, Equipment and Furniture	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$2,777.78	\$0.00	\$2,777.78	\$2,222.22
1000-160-390-0000 Other Contractual Services	\$8,700.00	\$0.00	\$8,700.00	\$8,700.00	\$3,727.10	\$0.00	\$3,727.10	\$4,972.90
1000-290-344-0000 Tax Collection Fees	\$4,807.00	\$0.00	\$4,807.00	\$4,807.00	\$4,807.00	\$0.00	\$4,807.00	\$0.00
1000-320-190-0000 Other - Personal Services	\$108,350.44	\$0.00	\$108,350.44	\$108,350.44	\$85,087.35	\$0.00	\$85,087.35	\$23,263.09
1000-320-211-0000 Ohio Public Employees Retirement System	\$15,169.06	\$0.00	\$15,169.06	\$15,169.06	\$11,868.04	\$0.00	\$11,868.04	\$3,301.02

Statement excludes amounts for advances.

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

VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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UAN v2026.1

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
1000-320-213-0000 Medicare	\$1,571.09	\$0.00	\$1,571.09	\$1,571.09	\$1,185.94	\$0.00	\$1,185.94	\$385.15
1000-320-221-0000 Medical/Hospitalization	\$13,214.56	\$0.00	\$13,214.56	\$13,214.56	\$13,082.74	\$0.00	\$13,082.74	\$131.82
1000-320-222-0000 Life Insurance	\$182.40	\$0.00	\$182.40	\$182.40	\$150.05	\$0.00	\$150.05	\$32.35
1000-320-225-0000 Workers' Compensation	\$1,625.26	\$0.00	\$1,625.26	\$1,625.26	\$1,059.44	\$0.00	\$1,059.44	\$565.82
1000-320-319-0000 Other - Utilities	\$42,300.00	\$0.00	\$42,300.00	\$42,300.00	\$23,497.81	\$0.00	\$23,497.81	\$18,802.19
1000-320-348-0000 Training Services	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$967.24	\$0.00	\$967.24	\$1,532.76
1000-320-359-0000 Other - Insurance and Bonding Services	\$2,200.00	\$0.00	\$2,200.00	\$2,200.00	\$2,198.15	\$0.00	\$2,198.15	\$1.85
1000-320-390-0000 Other Contractual Services	\$49,677.25	\$0.00	\$49,677.25	\$49,677.25	\$34,353.42	\$200.00	\$34,553.42	\$15,123.83
1000-320-390-0520 Other Contractual Services{Pool}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-320-432-0000 Repairs and Maintenance of Machinery & Equip	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$6,277.25	\$0.00	\$6,277.25	\$2,722.75
1000-320-490-0000 Other - Supplies and Materials	\$59,760.00	\$0.00	\$59,760.00	\$59,760.00	\$32,006.37	\$121.14	\$32,127.51	\$27,632.49
1000-320-490-0520 Other - Supplies and Materials{Pool}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-320-590-0000 Other - Capital Outlay	\$24,000.00	\$0.00	\$24,000.00	\$24,000.00	\$22,597.98	\$0.00	\$22,597.98	\$1,402.02
1000-320-590-0520 Other - Capital Outlay{Pool}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-410-190-0000 Other - Personal Services	\$33,000.00	\$0.00	\$33,000.00	\$33,000.00	\$33,000.00	\$0.00	\$33,000.00	\$0.00
1000-410-211-0000 Ohio Public Employees Retirement System	\$4,620.00	\$0.00	\$4,620.00	\$4,620.00	\$4,620.00	\$0.00	\$4,620.00	\$0.00
1000-410-213-0000 Medicare	\$478.50	\$0.00	\$479.50	\$479.50	\$478.56	\$0.00	\$478.56	\$0.94
1000-410-225-0000 Workers' Compensation	\$495.00	\$0.00	\$494.00	\$494.00	\$308.57	\$0.00	\$308.57	\$185.43
1000-410-290-0000 Other - Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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

VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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UAN v2026.1

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
1000-410-319-0000 Other - Utilities	\$3,350.00	\$0.00	\$3,350.00	\$3,350.00	\$2,573.22	\$0.00	\$2,573.22	\$776.78
1000-410-390-0000 Other Contractual Services	\$12,300.00	\$0.00	\$12,300.00	\$12,300.00	\$11,523.05	\$0.00	\$11,523.05	\$776.95
1000-410-490-0000 Other - Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$742.40	\$0.00	\$742.40	\$257.60
1000-620-190-0000 Other - Personal Services	\$210,611.03	\$0.00	\$210,611.03	\$210,611.03	\$139,573.96	\$0.00	\$139,573.96	\$71,037.07
1000-620-211-0000 Ohio Public Employees Retirement System	\$27,978.98	\$0.00	\$27,783.26	\$27,783.26	\$19,199.05	\$0.00	\$19,199.05	\$8,584.21
1000-620-212-0000 Social Security	\$0.00	\$0.00	\$256.17	\$256.17	\$256.17	\$0.00	\$256.17	\$0.00
1000-620-213-0000 Medicare	\$2,897.82	\$0.00	\$2,897.82	\$2,897.82	\$2,067.23	\$0.00	\$2,067.23	\$830.59
1000-620-221-0000 Medical/Hospitalization	\$17,425.77	\$0.00	\$17,365.32	\$17,365.32	\$5,449.02	\$0.00	\$5,449.02	\$11,916.30
1000-620-222-0000 Life Insurance	\$804.00	\$0.00	\$804.00	\$804.00	\$661.39	\$0.00	\$661.39	\$142.61
1000-620-225-0000 Workers' Compensation	\$2,997.75	\$0.00	\$2,997.75	\$2,997.75	\$2,162.16	\$0.00	\$2,162.16	\$835.59
1000-620-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-620-359-0000 Other - Insurance and Bonding Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-620-390-0000 Other Contractual Services	\$83,310.25	\$0.00	\$83,310.25	\$83,310.25	\$82,462.00	\$300.00	\$82,762.00	\$548.25
1000-620-433-0000 Repairs and Maintenance of Motor Vehicles	\$55,000.00	\$0.00	\$55,000.00	\$55,000.00	\$21,584.48	\$0.00	\$21,584.48	\$33,415.52
1000-620-490-0000 Other - Supplies and Materials	\$110,000.00	\$0.00	\$110,000.00	\$110,000.00	\$52,605.64	\$0.00	\$52,605.64	\$57,394.36
1000-620-540-0000 Machinery, Equipment and Furniture	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00	\$44,134.48	\$0.00	\$44,134.48	\$30,865.52
1000-620-590-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-710-131-0000 Salary - Administrator	\$18,274.58	\$0.00	\$18,274.58	\$18,274.58	\$17,788.41	\$0.00	\$17,788.41	\$486.17
1000-710-132-0000 Salaries - Administrator's Staff	\$6,052.06	\$0.00	\$6,052.06	\$6,052.06	\$5,872.06	\$0.00	\$5,872.06	\$180.00

Statement excludes amounts for advances.

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

VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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UAN v2026.1

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
1000-710-139-0000 Other - Salaries - Administrator's Office	\$6,052.06	\$0.00	\$6,052.06	\$6,052.06	\$5,971.00	\$0.00	\$5,971.00	\$81.06
1000-710-161-0000 Salary - Mayor	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00	\$7,500.00	\$0.00
1000-710-211-0000 Ohio Public Employees Retirement System	\$5,303.02	\$0.00	\$5,940.22	\$5,940.22	\$5,800.06	\$0.00	\$5,800.06	\$140.16
1000-710-212-0000 Social Security	\$0.00	\$0.00	\$7.75	\$7.75	\$7.75	\$0.00	\$7.75	\$0.00
1000-710-213-0000 Medicare	\$440.48	\$0.00	\$533.43	\$533.43	\$525.68	\$0.00	\$525.68	\$7.75
1000-710-221-0000 Medical/Hospitalization	\$6,926.22	\$0.00	\$6,875.52	\$6,875.52	\$4,982.99	\$0.00	\$4,982.99	\$1,892.53
1000-710-222-0000 Life Insurance	\$109.20	\$0.00	\$109.20	\$109.20	\$89.84	\$0.00	\$89.84	\$19.36
1000-710-225-0000 Workers' Compensation	\$568.18	\$0.00	\$518.18	\$518.18	\$443.27	\$0.00	\$443.27	\$74.91
1000-710-290-0000 Other - Employee Fringe Benefits	\$130.00	\$0.00	\$130.00	\$130.00	\$0.00	\$0.00	\$0.00	\$130.00
1000-710-345-0000 Election Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-710-348-0000 Training Services	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$372.44	\$0.00	\$372.44	\$827.56
1000-710-359-0000 Other - Insurance and Bonding Services	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,366.15	\$0.00	\$2,366.15	\$133.85
1000-710-390-0000 Other Contractual Services	\$183,472.42	\$0.00	\$182,835.22	\$182,835.22	\$127,463.63	\$554.00	\$128,017.63	\$54,817.59
1000-710-410-0000 Office Supplies and Materials	\$500.00	\$0.00	\$500.00	\$500.00	\$409.40	\$0.00	\$409.40	\$90.60
1000-710-420-0000 Operating Supplies and Materials	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$293.52	\$0.00	\$293.52	\$19,706.48
1000-710-650-0000 Contributions to Other Organizations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-715-111-0000 Salaries - Council	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$19,974.94	\$0.00	\$19,974.94	\$25.06
1000-715-211-0000 Ohio Public Employees Retirement System	\$1,400.00	\$0.00	\$1,715.79	\$1,715.79	\$1,715.03	\$0.00	\$1,715.03	\$0.76
1000-715-212-0000 Social Security	\$640.00	\$0.00	\$603.00	\$603.00	\$465.04	\$0.00	\$465.04	\$137.96

Statement excludes amounts for advances.

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

VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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UAN v2026.1

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
1000-715-213-0000 Medicare	\$290.00	\$0.00	\$291.00	\$291.00	\$290.17	\$0.00	\$290.17	\$0.83
1000-715-225-0000 Workers' Compensation	\$300.00	\$0.00	\$20.21	\$20.21	\$20.21	\$0.00	\$20.21	\$0.00
1000-715-359-0000 Other - Insurance and Bonding Services	\$1,737.67	\$0.00	\$1,737.67	\$1,737.67	\$1,736.20	\$0.00	\$1,736.20	\$1.47
1000-715-390-0000 Other Contractual Services	\$34,155.04	\$0.00	\$34,155.04	\$34,155.04	\$21,199.65	\$0.00	\$21,199.65	\$12,955.39
1000-715-420-0000 Operating Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$469.05	\$0.00	\$469.05	\$530.95
1000-720-390-0000 Other Contractual Services	\$3,170.00	\$0.00	\$3,170.00	\$3,170.00	\$2,430.89	\$0.00	\$2,430.89	\$739.11
1000-720-410-0000 Office Supplies and Materials	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00
1000-720-420-0000 Operating Supplies and Materials	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00
1000-725-121-0000 Salary - Clerk/Treasurer	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00
1000-725-122-0000 Salaries - Clerk/Treasurer's Staff	\$34,291.32	\$0.00	\$34,291.32	\$34,291.32	\$30,483.94	\$0.00	\$30,483.94	\$3,807.38
1000-725-211-0000 Ohio Public Employees Retirement System	\$5,640.78	\$0.00	\$5,640.78	\$5,640.78	\$4,951.49	\$0.00	\$4,951.49	\$689.29
1000-725-213-0000 Medicare	\$584.22	\$0.00	\$584.22	\$584.22	\$516.73	\$0.00	\$516.73	\$67.49
1000-725-221-0000 Medical/Hospitalization	\$10,562.44	\$0.00	\$10,562.44	\$10,562.44	\$5,592.01	\$0.00	\$5,592.01	\$4,970.43
1000-725-222-0000 Life Insurance	\$124.80	\$0.00	\$124.80	\$124.80	\$102.67	\$0.00	\$102.67	\$22.13
1000-725-225-0000 Workers' Compensation	\$223.74	\$0.00	\$223.74	\$223.74	\$110.07	\$0.00	\$110.07	\$113.67
1000-725-290-0000 Other - Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-725-342-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-725-348-0000 Training Services	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,268.16	\$0.00	\$1,268.16	\$231.84
1000-725-359-0000 Other - Insurance and Bonding Services	\$1,685.45	\$0.00	\$1,685.45	\$1,685.45	\$1,684.23	\$0.00	\$1,684.23	\$1.22

Statement excludes amounts for advances.

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

VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

1/14/2026 12:00:25 PM

UAN v2026.1

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
1000-725-390-0000 Other Contractual Services	\$7,493.24	\$0.00	\$7,493.24	\$7,493.24	\$5,047.28	\$0.00	\$5,047.28	\$2,445.96
1000-725-410-0000 Office Supplies and Materials	\$750.00	\$0.00	\$750.00	\$750.00	\$630.00	\$0.00	\$630.00	\$120.00
1000-725-420-0000 Operating Supplies and Materials	\$750.00	\$0.00	\$750.00	\$750.00	\$282.03	\$0.00	\$282.03	\$467.97
1000-730-510-0000 Land and Land Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-730-530-0000 Buildings and Other Structures	\$105,000.00	\$0.00	\$105,000.00	\$105,000.00	\$105,000.00	\$0.00	\$105,000.00	\$0.00
1000-740-344-0000 Tax Collection Fees	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$2,776.57	\$0.00	\$2,776.57	\$4,223.43
1000-740-345-0000 Election Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-745-342-0000 Auditing Services	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	\$9,000.00	\$0.00
1000-745-343-0000 Uniform Accounting Network Fees	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,296.00	\$0.00	\$4,296.00	\$704.00
1000-755-390-0000 Other Contractual Services	\$77,855.65	\$0.00	\$77,855.65	\$77,855.65	\$57,838.55	\$0.00	\$57,838.55	\$20,017.10
1000-800-510-0000 Land and Land Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-590-0000 Other - Capital Outlay	\$350,000.00	\$0.00	\$350,000.00	\$350,000.00	\$315,008.00	\$0.00	\$315,008.00	\$34,992.00
1000-800-590-0590 Other - Capital Outlay{System Expansion}	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$10,380.00	\$0.00	\$10,380.00	\$39,620.00
1000-850-710-0000 Principal	\$284,332.22	\$0.00	\$284,332.22	\$284,332.22	\$284,332.22	\$0.00	\$284,332.22	\$0.00
1000-850-720-0000 Interest	\$62,650.00	\$0.00	\$62,650.00	\$62,650.00	\$62,650.00	\$0.00	\$62,650.00	\$0.00
1000-850-780-0000 Issuance Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-910-910-0000 Transfers - Out	\$58,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-930-930-0000 Contingencies	\$7,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-990-990-0000 Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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

VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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UAN v2026.1

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
General Fund Total:	\$3,008,761.43	\$3,689.50	\$2,942,761.43	\$2,946,450.93	\$2,203,816.86	\$1,990.13	\$2,205,806.99	\$740,643.94
General Funds Total:	\$3,008,761.43	\$3,689.50	\$2,942,761.43	\$2,946,450.93	\$2,203,816.86	\$1,990.13	\$2,205,806.99	\$740,643.94
2000 Special Revenue								
Street Construction Maint. & Repair								
2011-620-190-0000 Other - Personal Services	\$91,979.95	\$0.00	\$89,979.95	\$89,979.95	\$72,961.36	\$0.00	\$72,961.36	\$17,018.59
2011-620-211-0000 Ohio Public Employees Retirement System	\$12,065.96	\$0.00	\$13,960.57	\$13,960.57	\$12,851.03	\$0.00	\$12,851.03	\$1,109.54
2011-620-212-0000 Social Security	\$0.00	\$0.00	\$137.94	\$137.94	\$137.94	\$0.00	\$137.94	\$0.00
2011-620-213-0000 Medicare	\$1,249.69	\$0.00	\$1,249.69	\$1,249.69	\$1,021.65	\$0.00	\$1,021.65	\$228.04
2011-620-221-0000 Medical/Hospitalization	\$6,306.57	\$0.00	\$6,274.02	\$6,274.02	\$6,243.64	\$0.00	\$6,243.64	\$30.38
2011-620-222-0000 Life Insurance	\$348.00	\$0.00	\$348.00	\$348.00	\$286.27	\$0.00	\$286.27	\$61.73
2011-620-225-0000 Workers' Compensation	\$1,292.78	\$0.00	\$1,292.78	\$1,292.78	\$812.06	\$0.00	\$812.06	\$480.72
2011-620-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-290-0000 Other - Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-319-0000 Other - Utilities	\$9,100.00	\$0.00	\$9,100.00	\$9,100.00	\$6,350.12	\$0.00	\$6,350.12	\$2,749.88
2011-620-348-0000 Training Services	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$2,796.60	\$0.00	\$2,796.60	\$3,203.40
2011-620-359-0000 Other - Insurance and Bonding Services	\$3,381.24	\$0.00	\$3,381.24	\$3,381.24	\$3,378.39	\$0.00	\$3,378.39	\$2.85
2011-620-390-0000 Other Contractual Services	\$13,800.00	\$0.00	\$13,800.00	\$13,800.00	\$4,133.14	\$0.00	\$4,133.14	\$9,666.86
2011-620-433-0000 Repairs and Maintenance of Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-490-0000 Other - Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$338.68	\$0.00	\$338.68	\$661.32

Statement excludes amounts for advances.

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

VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
2011-620-540-0000 Machinery, Equipment and Furniture	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
2011-650-490-0000 Other - Supplies and Materials	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$810.00	\$0.00	\$810.00	\$3,190.00
Street Construction Maint. & Repair Fund Total:	\$151,524.19	\$0.00	\$151,524.19	\$151,524.19	\$112,120.88	\$0.00	\$112,120.88	\$39,403.31
State Highway								
2021-610-490-0000 Other - Supplies and Materials	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
State Highway Fund Total:	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
Cemetery								
2031-240-190-0000 Other - Personal Services	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
2031-240-211-0000 Ohio Public Employees Retirement System	\$420.00	\$0.00	\$420.00	\$420.00	\$420.00	\$0.00	\$420.00	\$0.00
2031-240-213-0000 Medicare	\$43.50	\$0.00	\$44.50	\$44.50	\$43.56	\$0.00	\$43.56	\$0.94
2031-240-225-0000 Workers' Compensation	\$45.00	\$0.00	\$44.00	\$44.00	\$33.03	\$0.00	\$33.03	\$10.97
2031-240-390-0000 Other Contractual Services	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$1,300.00	\$0.00	\$1,300.00	\$2,200.00
2031-240-490-0000 Other - Supplies and Materials	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-240-590-0000 Other - Capital Outlay	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cemetery Fund Total:	\$24,008.50	\$0.00	\$7,008.50	\$7,008.50	\$4,796.59	\$0.00	\$4,796.59	\$2,211.91
Parks and Recreation								
2041-340-590-0000 Other - Capital Outlay	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00	\$18,000.00	\$0.00
Parks and Recreation Fund Total:	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00	\$18,000.00	\$0.00
Permissive Motor Vehicle License Tax								

Statement excludes amounts for advances.

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VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
2101-620-396-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Streets, Highways, Curbs and Sidewalks								
Permissive Motor Vehicle License Tax Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Community Reinvestment Agreement								
2901-490-390-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
Other Contractual Services								
2901-490-490-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
Other - Supplies and Materials								
Community Reinvestment Agreement Fund Total:	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Fire Equipment Fund								
2903-120-590-0000	\$60,000.00	\$0.00	\$60,000.00	\$60,000.00	\$22,082.45	\$0.00	\$22,082.45	\$37,917.55
Other - Capital Outlay								
Fire Equipment Fund Fund Total:	\$60,000.00	\$0.00	\$60,000.00	\$60,000.00	\$22,082.45	\$0.00	\$22,082.45	\$37,917.55
Special Revenue Funds Total:	\$259,532.69	\$0.00	\$242,532.69	\$242,532.69	\$156,999.92	\$0.00	\$156,999.92	\$85,532.77
3000 Debt Service								
Note Retirement								
3401-850-710-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal								
3401-850-710-0311	\$12,138.26	\$0.00	\$12,138.26	\$12,138.26	\$12,138.26	\$0.00	\$12,138.26	\$0.00
Principal{7640 WWTP Building/Laboratory}								
3401-850-710-0320	\$14,521.14	\$0.00	\$14,521.14	\$14,521.14	\$14,521.14	\$0.00	\$14,521.14	\$0.00
Principal{CM20R OPWC WWTP Improvements}								
3401-850-710-0330	\$6,700.00	\$0.00	\$6,700.00	\$6,700.00	\$6,700.00	\$0.00	\$6,700.00	\$0.00
Principal{CM13J OPWC Jackson St Wat Main}								
3401-850-710-0333	\$0.00	\$0.00	\$332,499.00	\$332,499.00	\$332,099.91	\$0.00	\$332,099.91	\$399.09
Principal{Morris-Rose Rd Water Main Ext}								
3401-850-710-0336	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal{CT50Z OPWC Loan Water Replace}								
3401-850-710-0337	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal{10965 OWDA Water Plant Replace}								

Statement excludes amounts for advances.

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VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
3401-850-710-0350 Principal{9823 OWDA WWTP Improvements}	\$32,818.95	\$0.00	\$32,452.07	\$32,452.07	\$29,213.15	\$0.00	\$29,213.15	\$3,238.92
3401-850-710-0360 Principal{5375 OWDA Sanitary Sewer CIPP}	\$6,514.54	\$0.00	\$6,514.54	\$6,514.54	\$6,514.54	\$0.00	\$6,514.54	\$0.00
3401-850-710-0370 Principal{CM10P OPWC Water Well Install}	\$5,266.76	\$0.00	\$5,266.76	\$5,266.76	\$5,266.76	\$0.00	\$5,266.76	\$0.00
3401-850-710-0390 Principal{7315 OWDA Sewer System Updates}	\$23,515.77	\$0.00	\$23,515.77	\$23,515.77	\$23,515.77	\$0.00	\$23,515.77	\$0.00
3401-850-720-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3401-850-720-0311 Interest{7640 WWTP Building/Laboratory}	\$5,783.94	\$0.00	\$5,783.94	\$5,783.94	\$5,783.94	\$0.00	\$5,783.94	\$0.00
3401-850-720-0333 Interest{Morris-Rose Rd Water Main Ext}	\$0.00	\$0.00	\$6,500.00	\$6,500.00	\$4,447.36	\$0.00	\$4,447.36	\$2,052.64
3401-850-720-0337 Interest{10965 OWDA Water Plant Replace}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3401-850-720-0350 Interest{9823 OWDA WWTP Improvements}	\$10,922.63	\$0.00	\$11,289.51	\$11,289.51	\$11,289.51	\$0.00	\$11,289.51	\$0.00
3401-850-720-0390 Interest{7315 OWDA Sewer System Updates}	\$8,081.21	\$0.00	\$8,081.21	\$8,081.21	\$8,081.21	\$0.00	\$8,081.21	\$0.00
Note Retirement Fund Total:	\$126,263.20	\$0.00	\$465,262.20	\$465,262.20	\$459,571.55	\$0.00	\$459,571.55	\$5,690.65
Debt Service Funds Total:	\$126,263.20	\$0.00	\$465,262.20	\$465,262.20	\$459,571.55	\$0.00	\$459,571.55	\$5,690.65

5000 Enterprise

Water Operating

5101-531-122-0000 Salaries - Clerk/Treasurer's Staff	\$26,377.94	\$0.00	\$26,377.94	\$26,377.94	\$23,449.22	\$0.00	\$23,449.22	\$2,928.72
5101-531-131-0000 Salary - Administrator	\$18,228.85	\$0.00	\$18,228.85	\$18,228.85	\$17,354.55	\$0.00	\$17,354.55	\$874.30
5101-531-132-0000 Salaries - Administrator's Staff	\$8,230.81	\$0.00	\$8,230.81	\$8,230.81	\$7,999.64	\$0.00	\$7,999.64	\$231.17
5101-531-139-0000 Other - Salaries - Administrator's Office	\$8,230.81	\$0.00	\$8,230.81	\$8,230.81	\$8,106.55	\$0.00	\$8,106.55	\$124.26
5101-531-211-0000 Ohio Public Employees Retirement System	\$8,493.58	\$0.00	\$8,493.58	\$8,493.58	\$7,798.61	\$0.00	\$7,798.61	\$694.97

Statement excludes amounts for advances.

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VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
5101-531-212-0000 Social Security	\$0.00	\$0.00	\$10.54	\$10.54	\$10.54	\$0.00	\$10.54	\$0.00
5101-531-213-0000 Medicare	\$879.70	\$0.00	\$879.70	\$879.70	\$862.22	\$0.00	\$862.22	\$17.48
5101-531-221-0000 Medical/Hospitalization	\$14,424.64	\$0.00	\$14,414.10	\$14,414.10	\$9,787.49	\$0.00	\$9,787.49	\$4,626.61
5101-531-222-0000 Life Insurance	\$225.60	\$0.00	\$225.60	\$225.60	\$185.58	\$0.00	\$185.58	\$40.02
5101-531-225-0000 Workers' Compensation	\$910.02	\$0.00	\$910.02	\$910.02	\$561.28	\$0.00	\$561.28	\$348.74
5101-531-290-0000 Other - Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-531-311-0000 Electricity	\$44,000.00	\$0.00	\$44,000.00	\$44,000.00	\$37,026.24	\$0.00	\$37,026.24	\$6,973.76
5101-531-390-0000 Other Contractual Services	\$13,900.00	\$0.00	\$13,900.00	\$13,900.00	\$4,420.71	\$0.00	\$4,420.71	\$9,479.29
5101-531-410-0000 Office Supplies and Materials	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
5101-531-420-0000 Operating Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$33.62	\$0.00	\$33.62	\$966.38
5101-531-540-0000 Machinery, Equipment and Furniture	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
5101-532-390-0000 Other Contractual Services	\$19,448.47	\$0.00	\$19,448.47	\$19,448.47	\$18,339.98	\$0.00	\$18,339.98	\$1,108.49
5101-532-410-0000 Office Supplies and Materials	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$133.44	\$0.00	\$133.44	\$966.56
5101-532-420-0000 Operating Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$559.68	\$0.00	\$559.68	\$440.32
5101-533-190-0000 Other - Personal Services	\$136,136.58	\$0.00	\$136,136.58	\$136,136.58	\$113,848.68	\$0.00	\$113,848.68	\$22,287.90
5101-533-211-0000 Ohio Public Employees Retirement System	\$18,779.12	\$0.00	\$18,779.12	\$18,779.12	\$15,685.27	\$0.00	\$15,685.27	\$3,093.85
5101-533-212-0000 Social Security	\$0.00	\$0.00	\$54.25	\$54.25	\$54.25	\$0.00	\$54.25	\$0.00
5101-533-213-0000 Medicare	\$1,944.98	\$0.00	\$1,944.98	\$1,944.98	\$1,589.36	\$0.00	\$1,589.36	\$355.62
5101-533-221-0000 Medical/Hospitalization	\$12,033.14	\$0.00	\$11,978.89	\$11,978.89	\$11,913.11	\$0.00	\$11,913.11	\$65.78

Statement excludes amounts for advances.

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VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
5101-533-222-0000 Life Insurance	\$396.00	\$0.00	\$396.00	\$396.00	\$325.76	\$0.00	\$325.76	\$70.24
5101-533-225-0000 Workers' Compensation	\$2,012.05	\$0.00	\$2,012.05	\$2,012.05	\$1,177.49	\$0.00	\$1,177.49	\$834.56
5101-533-290-0000 Other - Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-533-348-0000 Training Services	\$13,250.00	\$0.00	\$13,250.00	\$13,250.00	\$1,240.72	\$0.00	\$1,240.72	\$12,009.28
5101-533-349-0000 Other - Professional and Technical Services	\$134,750.00	\$0.00	\$134,750.00	\$134,750.00	\$68,964.03	\$1,460.90	\$70,424.93	\$64,325.07
5101-533-359-0000 Other - Insurance and Bonding Services	\$3,630.00	\$0.00	\$3,630.00	\$3,630.00	\$3,626.93	\$0.00	\$3,626.93	\$3.07
5101-533-390-0000 Other Contractual Services	\$45,185.25	\$6,500.00	\$45,185.25	\$51,685.25	\$44,721.60	\$100.00	\$44,821.60	\$6,863.65
5101-533-433-0000 Repairs and Maintenance of Motor Vehicles	\$11,750.00	\$0.00	\$11,750.00	\$11,750.00	\$3,854.14	\$0.00	\$3,854.14	\$7,895.86
5101-533-490-0000 Other - Supplies and Materials	\$51,950.00	\$0.00	\$51,950.00	\$51,950.00	\$35,483.13	\$0.00	\$35,483.13	\$16,466.87
5101-533-540-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-533-590-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-390-0560 Other Contractual Services{Land & Buildings}	\$24,500.00	\$0.00	\$24,500.00	\$24,500.00	\$23,000.00	\$0.00	\$23,000.00	\$1,500.00
5101-539-490-0550 Other - Supplies and Materials{Meters}	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$4,255.49	\$0.00	\$4,255.49	\$3,744.51
5101-539-490-0560 Other - Supplies and Materials{Land & Buildings}	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00	\$4,500.00
5101-539-590-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-590-0560 Other - Capital Outlay{Land & Buildings}	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00
5101-730-530-0000 Buildings and Other Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-800-590-0000 Other - Capital Outlay	\$0.00	\$0.00	\$332,499.00	\$332,499.00	\$332,499.00	\$0.00	\$332,499.00	\$0.00
5101-850-710-0000 Principal	\$1,560.45	\$0.00	\$1,560.45	\$1,560.45	\$1,560.45	\$0.00	\$1,560.45	\$0.00

Statement excludes amounts for advances.

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VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
5101-850-720-0000 Interest	\$463.80	\$0.00	\$463.80	\$463.80	\$463.80	\$0.00	\$463.80	\$0.00
5101-930-930-0000 Contingencies	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00
Water Operating Fund Total:	\$668,291.79	\$6,500.00	\$1,000,790.79	\$1,007,290.79	\$805,892.56	\$1,560.90	\$807,453.46	\$199,837.33
Sewer Operating								
5201-541-122-0000 Salaries - Clerk/Treasurer's Staff	\$26,377.94	\$0.00	\$26,377.94	\$26,377.94	\$23,449.21	\$0.00	\$23,449.21	\$2,928.73
5201-541-131-0000 Salary - Administrator	\$23,131.79	\$0.00	\$23,131.79	\$23,131.79	\$22,107.39	\$0.00	\$22,107.39	\$1,024.40
5201-541-132-0000 Salaries - Administrator's Staff	\$9,925.38	\$0.00	\$9,925.38	\$9,925.38	\$9,646.72	\$0.00	\$9,646.72	\$278.66
5201-541-139-0000 Other - Salaries - Administrator's Office	\$9,925.38	\$0.00	\$9,925.38	\$9,925.38	\$9,795.16	\$0.00	\$9,795.16	\$130.22
5201-541-211-0000 Ohio Public Employees Retirement System	\$9,654.47	\$0.00	\$9,654.47	\$9,654.47	\$8,921.05	\$0.00	\$8,921.05	\$733.42
5201-541-212-0000 Social Security	\$0.00	\$0.00	\$12.71	\$12.71	\$12.71	\$0.00	\$12.71	\$0.00
5201-541-213-0000 Medicare	\$999.93	\$0.00	\$999.93	\$999.93	\$916.46	\$0.00	\$916.46	\$83.47
5201-541-221-0000 Medical/Hospitalization	\$16,002.42	\$0.00	\$15,989.71	\$15,989.71	\$11,214.27	\$0.00	\$11,214.27	\$4,775.44
5201-541-222-0000 Life Insurance	\$255.60	\$0.00	\$255.60	\$255.60	\$210.26	\$0.00	\$210.26	\$45.34
5201-541-225-0000 Workers' Compensation	\$1,034.41	\$0.00	\$1,034.41	\$1,034.41	\$669.66	\$0.00	\$669.66	\$364.75
5201-541-290-0000 Other - Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-541-311-0000 Electricity	\$60,500.00	\$0.00	\$60,500.00	\$60,500.00	\$46,419.91	\$0.00	\$46,419.91	\$14,080.09
5201-541-390-0000 Other Contractual Services	\$2,832.63	\$0.00	\$2,832.63	\$2,832.63	\$672.51	\$0.00	\$672.51	\$2,160.12
5201-541-410-0000 Office Supplies and Materials	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
5201-541-420-0000 Operating Supplies and Materials	\$1,040.00	\$0.00	\$1,040.00	\$1,040.00	\$64.78	\$0.00	\$64.78	\$975.22

Statement excludes amounts for advances.

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

VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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UAN v2026.1

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
5201-542-390-0000 Other Contractual Services	\$20,503.03	\$0.00	\$20,503.03	\$20,503.03	\$20,488.13	\$0.00	\$20,488.13	\$14.90
5201-542-410-0000 Office Supplies and Materials	\$700.00	\$0.00	\$700.00	\$700.00	\$166.20	\$0.00	\$166.20	\$533.80
5201-542-420-0000 Operating Supplies and Materials	\$500.00	\$0.00	\$500.00	\$500.00	\$466.44	\$0.00	\$466.44	\$33.56
5201-543-190-0000 Other - Personal Services	\$144,623.67	\$0.00	\$144,623.67	\$144,623.67	\$121,772.20	\$0.00	\$121,772.20	\$22,851.47
5201-543-211-0000 Ohio Public Employees Retirement System	\$19,988.31	\$0.00	\$19,988.31	\$19,988.31	\$16,850.30	\$0.00	\$16,850.30	\$3,138.01
5201-543-212-0000 Social Security	\$0.00	\$0.00	\$34.10	\$34.10	\$34.10	\$0.00	\$34.10	\$0.00
5201-543-213-0000 Medicare	\$2,070.21	\$0.00	\$2,070.21	\$2,070.21	\$1,696.53	\$0.00	\$1,696.53	\$373.68
5201-543-221-0000 Medical/Hospitalization	\$21,146.06	\$0.00	\$21,111.96	\$21,111.96	\$20,935.12	\$0.00	\$20,935.12	\$176.84
5201-543-222-0000 Life Insurance	\$483.60	\$0.00	\$483.60	\$483.60	\$397.82	\$0.00	\$397.82	\$85.78
5201-543-225-0000 Workers' Compensation	\$2,141.60	\$0.00	\$2,141.60	\$2,141.60	\$1,173.21	\$0.00	\$1,173.21	\$968.39
5201-543-290-0000 Other - Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-543-312-0000 Water and Sewage	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00
5201-543-319-0000 Other - Utilities	\$8,950.00	\$0.00	\$8,950.00	\$8,950.00	\$5,609.14	\$0.00	\$5,609.14	\$3,340.86
5201-543-348-0000 Training Services	\$13,750.00	\$0.00	\$13,750.00	\$13,750.00	\$1,812.86	\$0.00	\$1,812.86	\$11,937.14
5201-543-349-0000 Other - Professional and Technical Services	\$14,200.00	\$0.00	\$14,200.00	\$14,200.00	\$8,188.63	\$0.00	\$8,188.63	\$6,011.37
5201-543-359-0000 Other - Insurance and Bonding Services	\$6,050.00	\$0.00	\$6,050.00	\$6,050.00	\$6,044.90	\$0.00	\$6,044.90	\$5.10
5201-543-390-0000 Other Contractual Services	\$82,060.25	\$0.00	\$82,060.25	\$82,060.25	\$48,427.72	\$269.82	\$48,697.54	\$33,362.71
5201-543-433-0000 Repairs and Maintenance of Motor Vehicles	\$13,500.00	\$0.00	\$13,500.00	\$13,500.00	\$5,833.13	\$0.00	\$5,833.13	\$7,666.87
5201-543-490-0000 Other - Supplies and Materials	\$99,870.00	\$0.00	\$99,870.00	\$99,870.00	\$50,741.01	\$0.00	\$50,741.01	\$49,128.99

Statement excludes amounts for advances.

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VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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UAN v2026.1

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
5201-543-540-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-543-590-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-549-390-0560 Other Contractual Services(Land & Buildings)	\$130,000.00	\$0.00	\$130,000.00	\$130,000.00	\$106,395.04	\$0.00	\$106,395.04	\$23,604.96
5201-730-530-0000 Buildings and Other Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-850-710-0000 Principal	\$1,560.45	\$0.00	\$1,560.45	\$1,560.45	\$1,560.45	\$0.00	\$1,560.45	\$0.00
5201-850-720-0000 Interest	\$463.80	\$0.00	\$463.80	\$463.80	\$463.80	\$0.00	\$463.80	\$0.00
5201-930-930-0000 Contingencies	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00
Sewer Operating Fund Total:	\$775,740.93	\$0.00	\$775,740.93	\$775,740.93	\$553,156.82	\$269.82	\$553,426.64	\$222,314.29
Electric Operating								
5301-511-122-0000 Salaries - Clerk/Treasurer's Staff	\$44,842.49	\$0.00	\$44,842.49	\$44,842.49	\$39,863.62	\$0.00	\$39,863.62	\$4,978.87
5301-511-131-0000 Salary - Administrator	\$30,989.05	\$0.00	\$30,989.05	\$30,989.05	\$29,502.72	\$0.00	\$29,502.72	\$1,486.33
5301-511-132-0000 Salaries - Administrator's Staff	\$24,208.26	\$0.00	\$24,208.26	\$24,208.26	\$23,487.95	\$0.00	\$23,487.95	\$720.31
5301-511-139-0000 Other - Salaries - Administrator's Office	\$24,208.26	\$0.00	\$24,208.26	\$24,208.26	\$23,883.41	\$0.00	\$23,883.41	\$324.85
5301-511-211-0000 Ohio Public Employees Retirement System	\$17,299.54	\$0.00	\$17,299.54	\$17,299.54	\$15,995.03	\$0.00	\$15,995.03	\$1,304.51
5301-511-212-0000 Social Security	\$0.00	\$0.00	\$31.00	\$31.00	\$31.00	\$0.00	\$31.00	\$0.00
5301-511-213-0000 Medicare	\$1,791.74	\$0.00	\$1,791.74	\$1,791.74	\$1,651.05	\$0.00	\$1,651.05	\$140.69
5301-511-221-0000 Medical/Hospitalization	\$27,298.65	\$0.00	\$27,267.65	\$27,267.65	\$18,108.83	\$0.00	\$18,108.83	\$9,158.82
5301-511-222-0000 Life Insurance	\$484.80	\$0.00	\$484.80	\$484.80	\$398.81	\$0.00	\$398.81	\$85.99
5301-511-225-0000 Workers' Compensation	\$1,853.52	\$0.00	\$1,853.52	\$1,853.52	\$1,124.81	\$0.00	\$1,124.81	\$728.71

Statement excludes amounts for advances.

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VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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UAN v2026.1

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
5301-511-290-0000 Other - Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5301-511-319-0000 Other - Utilities	\$8,050.00	\$0.00	\$8,050.00	\$8,050.00	\$5,872.80	\$0.00	\$5,872.80	\$2,177.20
5301-511-348-0000 Training Services	\$900.00	\$0.00	\$900.00	\$900.00	\$420.00	\$0.00	\$420.00	\$480.00
5301-511-359-0000 Other - Insurance and Bonding Services	\$1,815.00	\$0.00	\$1,815.00	\$1,815.00	\$1,813.47	\$0.00	\$1,813.47	\$1.53
5301-511-390-0000 Other Contractual Services	\$10,500.00	\$0.00	\$10,500.00	\$10,500.00	\$6,355.43	\$0.00	\$6,355.43	\$4,144.57
5301-511-410-0000 Office Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$932.82	\$0.00	\$932.82	\$67.18
5301-511-420-0000 Operating Supplies and Materials	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$342.37	\$0.00	\$342.37	\$1,657.63
5301-511-439-0000 Other - Repairs and Maintenance	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
5301-512-390-0000 Other Contractual Services	\$30,379.60	\$0.00	\$30,379.60	\$30,379.60	\$30,355.72	\$0.00	\$30,355.72	\$23.88
5301-512-410-0000 Office Supplies and Materials	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$679.56	\$0.00	\$679.56	\$1,820.44
5301-512-420-0000 Operating Supplies and Materials	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
5301-513-390-0000 Other Contractual Services	\$2,443,961.00	\$0.00	\$2,443,961.00	\$2,443,961.00	\$2,217,564.86	\$0.00	\$2,217,564.86	\$226,396.14
5301-514-190-0000 Other - Personal Services	\$201,825.67	\$0.00	\$201,825.67	\$201,825.67	\$179,047.26	\$0.00	\$179,047.26	\$22,778.41
5301-514-211-0000 Ohio Public Employees Retirement System	\$27,955.99	\$0.00	\$27,955.99	\$27,955.99	\$24,737.61	\$0.00	\$24,737.61	\$3,218.38
5301-514-212-0000 Social Security	\$0.00	\$0.00	\$66.65	\$66.65	\$66.65	\$0.00	\$66.65	\$0.00
5301-514-213-0000 Medicare	\$2,895.44	\$0.00	\$2,895.44	\$2,895.44	\$2,595.90	\$0.00	\$2,595.90	\$299.54
5301-514-221-0000 Medical/Hospitalization	\$24,894.53	\$0.00	\$24,827.88	\$24,827.88	\$24,646.17	\$0.00	\$24,646.17	\$181.71
5301-514-222-0000 Life Insurance	\$606.00	\$0.00	\$606.00	\$606.00	\$498.51	\$0.00	\$498.51	\$107.49
5301-514-225-0000 Workers' Compensation	\$2,995.29	\$0.00	\$2,995.29	\$2,995.29	\$1,341.69	\$0.00	\$1,341.69	\$1,653.60

Statement excludes amounts for advances.

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VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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UAN v2026.1

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
5301-514-290-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Employee Fringe Benefits								
5301-514-348-0000	\$17,000.00	\$0.00	\$17,000.00	\$17,000.00	\$16,700.00	\$300.00	\$17,000.00	\$0.00
Training Services								
5301-514-359-0000	\$2,420.00	\$0.00	\$2,420.00	\$2,420.00	\$2,417.96	\$0.00	\$2,417.96	\$2.04
Other - Insurance and Bonding Services								
5301-514-390-0000	\$76,940.25	\$0.00	\$76,940.25	\$76,940.25	\$35,094.47	\$269.82	\$35,364.29	\$41,575.96
Other Contractual Services								
5301-514-490-0000	\$34,000.00	\$1,264.00	\$34,000.00	\$35,264.00	\$20,257.77	\$0.00	\$20,257.77	\$15,006.23
Other - Supplies and Materials								
5301-514-540-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$999.00	\$0.00	\$999.00	\$9,001.00
Machinery, Equipment and Furniture								
5301-514-590-0000	\$47,000.00	\$0.00	\$47,000.00	\$47,000.00	\$42,288.05	\$0.00	\$42,288.05	\$4,711.95
Other - Capital Outlay								
5301-519-359-0580	\$2,200.00	\$0.00	\$2,200.00	\$2,200.00	\$2,198.15	\$0.00	\$2,198.15	\$1.85
Other - Insurance and Bonding Services{Automotive Equipment}								
5301-519-390-0560	\$20,550.00	\$0.00	\$20,550.00	\$20,550.00	\$15,187.43	\$0.00	\$15,187.43	\$5,362.57
Other Contractual Services{Land & Buildings}								
5301-519-390-0580	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$3,954.10	\$0.00	\$3,954.10	\$3,045.90
Other Contractual Services{Automotive Equipment}								
5301-519-390-0590	\$3,700.00	\$0.00	\$3,700.00	\$3,700.00	\$118.40	\$0.00	\$118.40	\$3,581.60
Other Contractual Services{System Expansion}								
5301-519-420-0560	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Supplies and Materials{Land & Buildings}								
5301-519-433-0580	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00	\$2,642.67	\$186.09	\$2,828.76	\$2,671.24
Repairs and Maintenance of Motor Vehicles{Automotive Equipm}								
5301-519-490-0560	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
Other - Supplies and Materials{Land & Buildings}								
5301-519-490-0580	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$4,872.34	\$0.00	\$4,872.34	\$3,127.66
Other - Supplies and Materials{Automotive Equipment}								
5301-519-590-0560	\$65,000.00	\$0.00	\$65,000.00	\$65,000.00	\$25,810.50	\$0.00	\$25,810.50	\$39,189.50
Other - Capital Outlay{Land & Buildings}								
5301-519-590-0580	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Capital Outlay{Automotive Equipment}								
5301-519-590-0590	\$120,000.00	\$0.00	\$120,000.00	\$120,000.00	\$65,992.25	\$0.00	\$65,992.25	\$54,007.75
Other - Capital Outlay{System Expansion}								

Statement excludes amounts for advances.

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VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
5301-519-650-0000 Contributions to Other Organizations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5301-730-530-0000 Buildings and Other Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5301-850-710-0000 Principal	\$155,298.96	\$0.00	\$155,298.96	\$155,298.96	\$155,298.96	\$0.00	\$155,298.96	\$0.00
5301-850-720-0000 Interest	\$88,061.08	\$0.00	\$88,061.08	\$88,061.08	\$75,802.04	\$0.00	\$75,802.04	\$12,259.04
Electric Operating Fund Total:	\$3,603,925.12	\$1,264.00	\$3,603,925.12	\$3,605,189.12	\$3,120,952.14	\$755.91	\$3,121,708.05	\$483,481.07
Refuse Operating								
5601-569-390-0000 Other Contractual Services	\$47,931.00	\$0.00	\$47,931.00	\$47,931.00	\$41,322.36	\$0.00	\$41,322.36	\$6,608.64
Refuse Operating Fund Total:	\$47,931.00	\$0.00	\$47,931.00	\$47,931.00	\$41,322.36	\$0.00	\$41,322.36	\$6,608.64
JC Water Plant Replacement								
5702-800-590-0000 Other - Capital Outlay	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00	\$14,000.00	\$0.00	\$14,000.00	\$0.00
5702-800-590-0336 Other - Capital Outlay{CT50Z OPWC Loan Water Replace}	\$249,000.00	\$0.00	\$249,000.00	\$249,000.00	\$249,000.00	\$0.00	\$249,000.00	\$0.00
5702-800-590-0337 Other - Capital Outlay{10965 OWDA Water Plant Replace}	\$4,047,000.00	\$0.00	\$4,047,000.00	\$4,047,000.00	\$3,260,450.00	\$786,550.00	\$4,047,000.00	\$0.00
5702-800-590-0339 Other - Capital Outlay{CDBG RPIG Grant JC Water Plant}	\$150,000.00	\$0.00	\$730,000.00	\$730,000.00	\$730,000.00	\$0.00	\$730,000.00	\$0.00
JC Water Plant Replacement Fund Total:	\$4,460,000.00	\$0.00	\$5,040,000.00	\$5,040,000.00	\$4,253,450.00	\$786,550.00	\$5,040,000.00	\$0.00
Enterprise Deposit Operating								
5781-591-610-0000 Deposits Refunded	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,110.61	\$0.00	\$2,110.61	\$7,889.39
5781-591-620-0000 Deposits Applied	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$4,939.39	\$0.00	\$4,939.39	\$7,060.61
5781-990-990-0000 Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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VILLAGE OF JACKSON CENTER, SHELBY COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
Enterprise Deposit Operating Fund Total:	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$7,050.00	\$0.00	\$7,050.00	\$14,950.00
Enterprise Funds Total:	\$9,577,888.84	\$7,764.00	\$10,490,387.84	\$10,498,151.84	\$8,781,823.88	\$789,136.63	\$9,570,960.51	\$927,191.33
9000 Custodial								
Unclaimed Monies								
9101-884-640-0000 Payment to Another Political Subdivision	\$0.00	\$0.00	\$66.54	\$66.54	\$66.54	\$0.00	\$66.54	\$0.00
9101-910-910-0000 Transfers - Out	\$63.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unclaimed Monies Fund Total:	\$63.46	\$0.00	\$66.54	\$66.54	\$66.54	\$0.00	\$66.54	\$0.00
Mayor's Court								
9901-882-640-0000 Payment to Another Political Subdivision	\$3,000.00	\$0.00	\$1,275.00	\$1,275.00	\$1,275.00	\$0.00	\$1,275.00	\$0.00
9901-889-690-0000 Other - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mayor's Court Fund Total:	\$3,000.00	\$0.00	\$1,275.00	\$1,275.00	\$1,275.00	\$0.00	\$1,275.00	\$0.00
Custodial Funds Total:	\$3,063.46	\$0.00	\$1,341.54	\$1,341.54	\$1,341.54	\$0.00	\$1,341.54	\$0.00
Report Totals:	<u>\$12,975,509.62</u>	<u>\$11,453.50</u>	<u>\$14,142,285.70</u>	<u>\$14,153,739.20</u>	<u>\$11,603,553.75</u>	<u>\$791,126.76</u>	<u>\$12,394,680.51</u>	<u>\$1,759,058.69</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.

Schedule Of Debt Service Requirements

For the Year Ended December 31, 2025

Fiscal Year Ending	Principal (A)	Interest (B)	Total Columns A & B (C)
2026	\$664,722.48	\$228,326.66	\$893,049.14
2027	668,883.43	211,105.15	879,988.58
2028	673,225.70	193,702.33	866,928.03
2029	681,103.94	176,113.55	857,217.49
2030	686,051.28	158,334.20	844,385.48
2035	2,295,749.62	579,676.52	2,875,426.14
2040	1,703,909.54	342,227.32	2,046,136.86
2045	1,296,274.06	230,523.72	1,526,797.78
2050	1,286,517.26	144,365.21	1,430,882.47
2055	1,065,397.21	50,857.25	1,116,254.46
Total	\$11,021,834.52	\$2,315,231.91	\$13,337,066.43

Schedule Of Outstanding Debt

For the Year Ended December 31, 2025

Description of Issue	Year Issued	Interest Rate	Balance January 1	Amount Issued	Amount Retired	Balance December 31
OPWC CM13J Jackson Street Water Main	2008	0.00%	\$16,750.00	\$0.00	\$6,700.00	\$10,050.00
OWDA 5375 Rehab/Replacement WW Collection	2009	0.00%	35,830.10	0.00	6,514.54	29,315.56
OPWC CM10P Water Well Installation	2012	0.00%	100,068.64	0.00	5,266.76	94,801.88
OPWC CM20R WWTP Improvements	2014	0.00%	355,767.72	0.00	14,521.14	341,246.58
OWDA 7315 Sewer System Updates	2016	2.53%	325,257.69	0.00	23,515.77	301,741.92
OPWC CT52T Davis/Linden Street Reconstruction	2016	0.00%	383,333.38	0.00	16,666.66	366,666.72
OWDA 7640 WWTP Building/Laboratory	2017	3.08%	190,801.59	0.00	12,138.26	178,663.33
OPWC CT49V Jackson, Washington & College Street Reconstruction	2018	0.00%	425,000.03	0.00	16,666.66	408,333.37
Huntington Real Estate Acquisition/Construction Project (Airstream)	2018	3.99%	700,000.00	0.00	100,000.00	600,000.00
69kV Electric Substation Construction and Transmission Line	2018	4.63%	2,005,000.00	0.00	145,000.00	1,860,000.00
U.S. Bank National Assn. Swimming Pool Improvement	2020	2.25%	250,597.75	0.00	39,419.75	211,178.00
0420 Farmers & Merchants State Bank Building Addition	2020	2.75%	220,182.66	0.00	34,403.66	185,779.00
0431 Farmers & Merchants State Bank Hudson Lake Grnd Purch(Detention)	2021	2.75%	595,381.30	0.00	78,500.30	516,881.00
OPWC CT48Y South Main & East Pike Street Reconstruction	2021	0.00%	472,758.64	10,000.00	17,241.36	465,517.28
OWDA 9823 WWTP Pump Station & Sludge Improvements	2022	1.16%	980,516.72	0.00	29,213.15	951,303.57
OPWC CM24AA West Pike, Linden & Ohio Reconstruction	2023	0.00%	74,703.67	0.00	2,490.12	72,213.55
OWDA 10965 Water Treatment Plant Replacement	2024	2.00%	115,000.00	3,298,170.85	0.00	3,413,170.85
OPWC CT50Z Jackson Center Water Plant Replacement	2024	0.00%	0.00	249,000.00	0.00	249,000.00
3331 Morris-Rose Rd. Water Main Loop Project	2025	7.50%	0.00	332,499.00	332,499.00	0.00
		Total	\$7,246,949.89	\$3,889,669.85	\$880,757.13	\$10,255,862.61

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 1 – Reporting Entity

The Village of Jackson Center (the Village), Shelby County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected six-member Council directs the Village. The Village provides street maintenance, water, sewer and electric utilities, park operations, and police services. The Village appropriates general fund money to support a volunteer fire department.

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

The Village participates in jointly governed organizations, joint ventures, and a public entity risk pool. Notes 6, 12, and 13 to the financial statements provide additional information for these entities. The Village's management believes these financial statements present all activities for which the Village is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

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

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

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

Street Construction Maintenance and Repair The street construction maintenance and repair fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

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

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

Note Retirement Fund This fund receives proceeds of 16.7% of income tax revenue. The proceeds are being used to make debt payments related to constructing, repairing and improving water and wastewater treatment facilities for the Village.

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

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

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

Electric Fund The electric fund accounts for the provision of electric services to the residents and commercial users within the Village.

Water Plant Replacement Fund The water plant replacement fund accounts for grants and loans from the Ohio Department of Development (ODOD), the Ohio Public Works Commission (OPWC) and the Ohio Water Development Authority (OWDA) used for the construction of a new water plant to replace the existing plant.

Basis of Accounting

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

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

Budgetary Process

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

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

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

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

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

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

A summary of 2025 budgetary activity appears in Note 3.

Deposits and Investments

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

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

Capital Assets

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

Accumulated Leave

Village employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Leases

The Village is the lessee in various leases (as defined by GASB 87) related to copier and mailing system equipment under noncancelable leases. Lease disbursements are recognized when they are paid.

Fund Balance

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

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

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

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

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

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

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

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

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 14.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2025 follows:

Fund Type	2025 Budgeted vs. Actual Receipts		
	Budgeted Receipts	Actual Receipts	Variance
General	\$ 2,251,530	\$ 2,245,112	\$ (6,418)
Special Revenue	184,453	182,561	(1,892)
Debt Service	391,253	390,213	(1,040)
Enterprise	10,304,345	9,524,871	(779,474)
Total	<u>\$ 13,131,581</u>	<u>\$ 12,342,757</u>	<u>\$ (788,824)</u>

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 3 – Budgetary Activity – (Continued)

2025 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 2,947,792	\$ 2,207,147	\$ 740,645
Special Revenue	242,533	157,000	85,533
Debt Service	465,262	459,571	5,691
Enterprise	10,498,152	9,570,961	927,191
Total	\$ 14,153,739	\$ 12,394,679	\$ 1,759,060

Note 4 – Deposits and Investments

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

Demand deposits		<u>2025</u>
	\$	<u>5,039,598</u>
Total deposits		<u>5,039,598</u>
 STAR Ohio		 <u>3,087,869</u>
Total investments		<u>3,087,869</u>
Total carrying amount of deposits and investments	\$	<u><u>8,127,467</u></u>

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2025, the Village is holding \$26,268 in unremitted employee payroll withholdings.

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation (FDIC).

Investments

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

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 5 – Taxes

Property Taxes

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

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

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

Income Taxes

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

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

Note 6 – Risk Management

Workers' Compensation

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

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 6 – Risk Management – (Continued)

Risk Pool Membership

The Village belongs to the Ohio Plan Risk Management, Inc. (OPRM) (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.

Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and remained the same through October 31, 2022. Effective November 1, 2022, the property loss corridor was eliminated. OPRM had 847 members as of December 31, 2024 (the latest information available).

The Pool's audited financial statements conform with accounting principles generally accepted in the United States of America, with the exception of a qualified opinion related to recording premiums and membership fees earned in full as of December 31, 2024. Those premiums and fees should be earned pro-rata over the individual coverage and membership periods of each policy. The financial statements reported the following assets, liabilities and equity at December 31, 2024 (the latest information available).

Assets	\$ 24,456,615
Liabilities	<u>(16,692,162)</u>
Members' Equity	<u>\$ 7,764,453</u>

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2025.

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 7 – Defined Benefit Pension Plans – (Continued)

Ohio Police and Fire Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members’ wages. The Village has paid all contributions required through December 31, 2025.

Social Security

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

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants’ gross salaries. The Village has paid all contributions required through December 31, 2025.

Note 8 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. OP&F uses a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2025, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the legacy combined plan. For 2025, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves. OP&F contributes 0.5 percent to fund these benefits.

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 9 – Debt

Debt outstanding at December 31, 2025, was as follows:

	Principal	Interest Rate
OPWC CM13J Jackson Street Water Main	\$ 10,050	0.00%
OWDA 5375 Rehab/Replacement Wastewater Collection	29,316	0.00%
OPWC CM10P Water Well Installation	94,802	0.00%
OPWC CM20R Wastewater Treatment Plant Improvements	341,247	0.00%
OWDA 7315 Sewer System Updates	301,742	2.53%
OPWC CT52T Davis/Linden Street Reconstruction	366,667	0.00%
OWDA 7640 Wastewater Treatment Plant Building/Laboratory	178,663	3.08%
OPWC CT49V Jackson, Washington & College Sts. Reconstruction	408,333	0.00%
Real Estate Acquisition/Construction Project (Airstream)	600,000	3.99%
American Municipal Power, Inc. Loan	1,860,000	4.50%
US Bank Swimming Pool Improvement	211,178	2.25%
Peoples Federal Savings & Loan Company 420	185,779	2.75%
Peoples Federal Savings & Loan Company 431	516,881	2.75%
OWDA 9823 WWTP Pump Station & Sludge Improvements	951,304	1.16%
OPWC CT48Y South Main & East Pike St. Reconstruction	465,517	0.00%
OPWC CM24AA West Pike, Linden & Ohio Sts. Reconstruction	72,214	0.00%
OPWC CT50Z Jackson Center Water Plant Replacement	249,000	0.00%
OWDA 10965 Water Treatment Plant Replacement	3,413,171	2.00%
Total	\$ 10,255,864	

The Ohio Public Works Commission (OPWC) loan CM13J is a twenty-year loan that originated in 2008 and relates to the installation of a six-inch water main on Jackson Street within the Village. The Village will repay the loan in semiannual installments of \$3,350 at zero percent interest. The final installment payment of this loan is due in July 2027. This loan is satisfied with income tax receipts that were levied for the purpose of constructing, repairing and improving water and wastewater treatment facilities for the Village.

The Ohio Water Development Authority (OWDA) loan 5375 is a twenty-year loan that originated in 2009 and relates to sanitary sewer cured in place pipe that was installed within the Village. The Village will repay the loan in semiannual installments of \$3,257 at zero percent interest. The final installment payment of this loan is due in July 2030. This loan is satisfied with income tax receipts that were levied for the purpose of constructing, repairing and improving water and wastewater treatment facilities for the Village.

The OPWC loan CM10P is a thirty-year loan that originated in 2012 and relates to two water well installations on the Village well field. The Village will repay the loan in semiannual payments of \$2,633 at zero percent interest. The final installment payment of this loan is due in January 2044. This loan is satisfied with income tax receipts that were levied for the purpose of constructing, repairing and improving water and wastewater treatment facilities for the Village.

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 9 – Debt – (Continued)

The OPWC loan CM20R is a thirty-year loan that originated in 2014 and relates to improvements at the wastewater treatment facility regarding construction for an alum feed system, building, clarifier rebuilds and a generator. The Village will repay the loan in semiannual payments of \$7,261 at zero percent interest. The final installment payment of this loan is due in July 2049. This loan will be satisfied with income tax receipts that were levied for the purpose of constructing, repairing and improving water and wastewater treatment facilities for the Village.

The OWDA loan 7315 is a twenty-year loan that originated in 2016 and relates to sewer system updates regarding construction for an alum feed system, building, clarifier rebuilds and a generator. The Village will repay the loan in semiannual installments of \$15,798 at 2.53% interest. The final installment payment of this loan is due in January 2037. This loan will be satisfied with income tax receipts that were levied for the purpose of constructing, repairing and improving water and wastewater treatment facilities for the Village.

The OPWC loan CT52T is a thirty-year loan that originated in 2016 and relates to the Davis/Linden Street Reconstruction project regarding sidewalks and street improvements. The Village will repay the loan in semiannual installments of \$8,333 at zero percent interest. The final installment payment of this loan is due in January 2048. This loan is satisfied with income tax receipts that were levied for the purpose of constructing, repairing and improving water and wastewater treatment facilities for the Village.

The OWDA loan 7640 is a twenty-year loan that originated in 2017 and relates to wastewater treatment plant building/laboratory and SCADA system. The Village will repay the loan in semiannual installments of \$8,961 at 3.08% interest. The final installment payment of this loan is due in January 2038. This loan will be satisfied with income tax receipts that were levied for the purpose of constructing, repairing and improving water and wastewater treatment facilities for the Village.

The OPWC loan CT49V is a thirty-year loan that originated in 2018 and relates to the Jackson, Washington and College Streets reconstruction project to reconstruct 650 feet of Jackson Street with new stone sub-base, asphalt, curb and gutter, sidewalk, and storm drainage. The reconstruction of 1,500 feet of Washington Street with new sub-base, asphalt, and storm drainage, and the reconstruction of 3,000 feet of College Street with asphalt milling, asphalt, storm drainage, and water line. The Village will repay the loan in semiannual installments of \$8,333 at zero percent interest. The final installment payment of this loan is due in July 2050. This loan is satisfied with income tax receipts that were levied for the purpose of general municipal operations, maintenance, constructions, new equipment, extension and enlargement of municipal services and facilities and capital improvements.

In 2022, the Village issued a \$900,000 bond purchased by Huntington National Bank for the Real Estate Acquisition/Construction Project (Airstream). The purpose of this issue was to finance the purchase of approximately 50 acres of real property in the Village. The Village will repay the bond in annual installments of \$100,000 principal payments plus accrued interest at 3.99%. The final installment payment of this loan is due in March 2031. This will be satisfied with income tax receipts that were levied for the purpose of general municipal operations, maintenance, constructions, new equipment, extension and enlargement of municipal services and facilities and capital improvements.

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 9 – Debt – (Continued)

In August of 2018 the Village entered into a Loan Agreement and Promissory Note with American Municipal Power, Inc. and a Standby Note Purchase Agreement with the Treasurer of the State of Ohio, American Municipal Power, Inc. and Huntington National Bank. American Municipal Power, Inc. issued \$2,800,000 in Electric System Improvement Bond Anticipation Notes at an interest rate of 3.00% set to mature August 2019. AMP (American Municipal Power, Inc.) will be using the proceeds of the issuance to loan to the Village for construction of a new electric substation and approximately one mile of 69kV transmission line. The Village agrees that it will inform AMP of the amount of principal that the Village intends to retire plus accrued interest 90 days prior to the maturity of the Electric System Improvement Bond Anticipation Notes. AMP will then apply said payments to retire principal and satisfy interest and renew the outstanding principal with a new issuance in Electric System Improvement Bond Anticipation Notes. This loan will be satisfied with revenues of the electric system. The August 2019 issue was in the amount of \$2,949,000 and the Village retired at the time of closing \$153,000 in principal and \$57,185 in interest. This issue had a maturity date of August 13, 2020 and an interest rate of 2.25%. In turn the August 2020 issue was in the amount of \$2,585,000 and the Village retired at the time of closing \$164,022 in principal and \$44,465 in interest. This issue had a maturity date of August 12, 2021 and an interest rate of 1.50%. The August 2021 issue was in the amount of \$2,440,000 and the Village retired at the time of closing \$145,000 in principal and \$32,407 in interest. The issue had a maturity date of August 11, 2022 and an interest rate of 1.00%. The August 2022 issue was in the amount of \$2,295,000 and the Village retired at the time of closing \$145,000 in principal and \$4,492 in interest. The issue had a maturity date of August 10, 2023 and an interest rate of 3.00%. The August 2023 issue was in the amount of \$2,150,000 and the Village retired at the time of closing \$145,000 in principal and \$59,448 in interest. The issue had a maturity date of August 9, 2024 and an interest rate of 4.625%. The August 2024 issue was in the amount of \$2,005,000 and the Village retired at the time of closing \$145,000 in principal and \$85,000 in interest. The issue had a maturity date of August 7, 2025 and an interest rate of 4.50%. The August 2025 issue was in the amount of \$1,860,000 and the Village retired at the time of closing \$145,000 in principal and \$75,609 in interest. The issue has a maturity date of August 6, 2025 and an interest rate of 4.50%.

In March 2020, the Village issued \$400,000 Swimming Pool Improvement Bonds, Series 2020 and authorized the sale of those bonds to U.S. Bank National Association for the purpose of making renovations and upgrades to the municipal swimming pool. The Village agreed to pay installments of principal and interest in the amount of \$45,129 for a period of ten years at 2.25% interest. The final installment payment of this loan is due in March 2030. This loan is satisfied with income tax receipts that were levied for the purpose of general municipal operations, maintenance, constructions, new equipment, extension and enlargement of municipal services and facilities and capital improvements.

Peoples Federal Savings and Loan Association 326300420 loan originated in 2020 for a term of ten years, relates to an addition to the current Service Building located at 108 College Street. The Village will repay the loan in annual payments of \$40,966 at 2.75% interest. The final installment payment of this loan is due in November 2030. This loan is satisfied with income tax receipts that were levied for the purpose of general municipal operations, maintenance, constructions, new equipment, extension and enlargement of municipal services and facilities and capital improvements.

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 9 – Debt – (Continued)

Peoples Federal Savings and Loan Association 326300431 loan originated in 2021 for a term of ten years, relates to the purchase of 18.819 acres of land in the Village and construction of a detention basin. The Village will repay the loan in annual payments of \$95,654 at 2.75% interest. The final payment of this loan is due in October 2031. This loan is satisfied with income tax receipts that were levied for the purpose of general municipal operations, maintenance, constructions, new equipment, extension and enlargement of municipal services and facilities and capital improvements.

The OWDA loan 9823 is a thirty-year loan that originated in 2022 and relates to wastewater treatment plant pump station and sludge improvements. The Village will repay the loan in semiannual installments of \$20,251 at 1.16% interest. The final installment payment of this loan will be due in July 2053. This loan will be satisfied with income tax receipts that were levied for the purpose of constructing, repairing and improving water and wastewater treatment facilities for the Village.

The OPWC loan CT48Y is a twenty-nine-year loan that originated in 2022 and relates to the South Main and East Pike Streets reconstruction project to reconstruct 1,200 feet of Main Street with new subbase, asphalt, storm drainage, and waterline; and for the reconstruction of 1,700 feet of East Pike Street with new sub-base, asphalt, curb and gutter, sidewalk, storm drainage, and waterline. The Village will repay the loan in semiannual installments of \$8,621 at zero percent interest. The final installment payment of this loan is due in January 2053. This loan is satisfied with income tax receipts that were levied for the purpose of general municipal operations, maintenance, constructions, new equipment, extension and enlargement of municipal services and facilities and capital improvements.

The OPWC loan CM24AA is a thirty-year loan that originated in 2024 and relates to the West Pike, Linden and Ohio Streets reconstruction project to reconstruct 2,400 feet of West Pike, Linden and Ohio Streets with new sub-base, asphalt, curb and gutter, sidewalk, storm drainage, and waterline. The Village will repay the loan in semiannual installments of \$1,245 at zero percent interest. The final installment payment of this loan is due in January 2055. This loan is satisfied with income tax receipts that were levied for the purpose of general municipal operations, maintenance, constructions, new equipment, extension and enlargement of municipal services and facilities and capital improvements.

The OPWC loan CT50Z is a thirty-year loan that originated in 2025 and relates to the Jackson Center Water Plant Replacement Project. The Village will repay the loan in semiannual installments of \$4,150 at zero percent interest. The final installment payment of this loan is due in January 2056. This loan is satisfied with income tax receipts that were levied for the purpose of general municipal operations, maintenance, constructions, new equipment, extension and enlargement of municipal services and facilities and capital improvements.

The OWDA loan 10965 is a thirty-year loan that originated in 2024 and relates to a water treatment plant replacement project. The loan bears an interest rate of 2.00%. The final installment payment of this loan will be due in January 2056. This loan will be satisfied with income tax receipts that were levied for the purpose of constructing, repairing and improving water and wastewater treatment facilities for the Village. As of December 31, 2025, the loan has not been finalized and therefore is not included in the OWDA amortization schedule below.

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 9 – Debt – (Continued)

Amortization

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

Year Ending December 31:	OWDA Loans	OPWC Loans	Peoples Federal Loans	US Bank	Real Estate Acquisition
2026	\$ 96,537	\$ 87,853	\$ 136,620	\$ 45,129	\$ 123,940
2027	96,536	84,503	136,621	45,129	119,950
2028	96,537	81,153	136,620	45,128	115,960
2029	96,536	81,153	136,620	45,129	111,970
2030	93,279	81,152	132,979	45,129	107,980
2031 - 2035	450,109	405,763	89,043	-	103,990
2036 - 2040	269,955	405,764	-	-	-
2041 - 2045	202,513	395,230	-	-	-
2046 - 2050	202,513	299,315	-	-	-
2051 - 2055	101,257	85,944	-	-	-
Total	<u>\$ 1,705,772</u>	<u>\$ 2,007,830</u>	<u>\$ 768,503</u>	<u>\$ 225,644</u>	<u>\$ 683,790</u>

The Village is a member of American Municipal Power (AMP) and has participated in the AMP Generating Station (AMPGS) Project. This project intended to develop a pulverized coal power plant in Meigs County, Ohio. The Village's share was 2,444 kilowatts of a total 771,281 kilowatts, giving the Village a 0.32 percent share. The AMPGS Project required participants to sign "take or pay" contracts with AMP. As such, the participants are obligated to pay any costs incurred for the project. In November 2009, the participants voted to terminate the AMPGS Project due to projected escalating costs. These costs were therefore deemed *impaired* and participants were obligated to pay costs already incurred. In prior years, the payment of these costs was not considered probable due to AMP's pursuit of legal action to void them. As a result of a March 31, 2014, legal ruling, the AMP Board of Trustees on April 15, 2014, and the AMPGS participants on April 16, 2014, approved the collection of the impaired costs and provided the participants with an estimate of their liability. The Village's estimated share at March 31, 2014, of the impaired costs was \$425,258. The Village received a credit of \$35,463 related to their participation in the AMP Fremont Energy Center (AFEC) Project, and another credit of \$110,530 related to the AMPGS costs deemed to have future benefit for the project participants, classified as Plant Held for Future Use (PHFU). In addition, the Village made payments totaling \$65,585 leaving an estimated net impaired cost estimate of \$213,680. Any additional costs (including line-of-credit interest and legal fees) or amounts received related to the project will impact, either positively or negatively, the Village's net impaired cost balance. These amounts will be recorded as they become estimable.

In late 2016, AMP reached a Settlement in the Bechtel Corporation litigation. On December 8, 2016, at the AMPGS Participants meeting, options for the allocation of the Settlement funds were approved. The AMPGS Participants and the AMP Board of Trustees voted to allocate the Settlement amount the participants and the AMP General Fund based on each participants original project share in kW including the AMP General Fund's project share. Since March 31, 2014 the Village has made payments of \$235,664 to AMP toward its net impaired cost estimate.

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 9 – Debt – (Continued)

Since March 31, 2014, the Village's allocation of additional costs incurred by the project is \$5,550 and interest expense of \$12,652 incurred on AMP's line-of-credit of \$1,777,944 resulting in a net credit balance estimate at December 31, 2025 of \$3,782. The Village does have a Potential PHFU Liability of \$151,645 resulting in a net total potential liability of \$147,863, assuming the assets making up the PHFU (principally the land comprising the Meigs County site) have no value and also assuming the village's credit balance would earn zero interest. Stranded costs as well as PHFU costs are subject to change, including future borrowing costs on the AMP line of credit. Activities include items such as negative items as property taxes as well as positive items revenue from leases or sale of all or a portion of the Meigs County site property.

The Village intends to recover these costs and repay AMP over the next 9 years through a power cost adjustment.

	Original Ordinance	AFEC Allocation	Stranded Costs					Plant held for future use Costs					TOTAL
			Stranded 3/31/2014	Activity Since 3/31/2014	Int. Exp Since 3/31/2014	Pmts Since 3/31/2014	Current Stranded Costs	PHFU 3/31/2014	Activity Since 3/31/2014	Int. Exp Since 3/31/2014	Pmts Since 3/31/2014	Current PHFU Costs	
JACKSON CENTER - 12/31/2025	2,444	330	213,680	5,550	12,652	(235,664)	(3,782)	110,530	(2,206)	43,321	-	151,645	147,863
Net Change - 2025			-	(68)	201	-	133	-	177	(7,744)	-	(7,567)	(7,434)
JACKSON CENTER - 12/31/2024	2,444	330	213,680	5,482	12,853	(235,664)	(3,649)	110,530	(2,029)	35,577	-	144,078	140,429
Net Change - 2024			-	(187)	223	-	37	-	232	(8,724)	-	(8,492)	(8,455)
JACKSON CENTER - 12/31/2023	2,444	330	213,680	5,295	13,076	(235,664)	(3,612)	110,530	(1,797)	26,853	-	135,586	131,974
Net Change - 2023			-	(29)	(426)	-	(456)	-	490	(7,355)	-	(6,865)	(7,321)
JACKSON CENTER - 12/31/2022	2,444	330	213,680	5,266	12,650	(235,664)	(4,068)	110,530	(1,307)	19,498	-	128,721	124,653
Net Change - 2022			-	(61)	86	-	2,400	-	129	(3,314)	-	(3,185)	(785)
JACKSON CENTER - 12/31/2021	2,444	330	213,680	5,205	12,736	(233,289)	(1,668)	110,530	(1,178)	16,184	-	125,536	123,868
Net Change - 2021			-	(45)	(124)	-	28,321	-	104	(1,206)	-	(1,102)	27,219
JACKSON CENTER - 12/31/2020	2,444	330	213,680	5,160	12,612	(204,799)	26,653	110,530	(1,074)	14,978	-	124,434	151,087
Net Change - 2020			-	(30)	(649)	-	27,812	-	144	(1,842)	-	(1,698)	26,114
JACKSON CENTER - 12/31/2019	2,444	330	213,680	5,130	11,963	(176,308)	54,465	110,530	(930)	13,136	-	122,736	177,201
Net Change - 2019			-	(54)	(2,120)	-	26,317	-	232	(3,826)	-	(3,594)	22,723
JACKSON CENTER - 12/31/2018	2,444	330	213,680	5,076	9,843	(147,817)	80,782	110,530	(698)	9,310	-	119,142	199,924
Net Change - 2018			-	(47)	(2,571)	-	25,873	-	(21)	(3,384)	-	(3,405)	22,468
JACKSON CENTER - 12/31/2017	2,444	330	213,680	5,029	7,272	(119,326)	106,655	110,530	(719)	5,926	-	115,737	222,392
Net Change - 2017			-	(771)	(2,288)	-	37,473	-	155	(2,206)	-	(2,051)	35,422
JACKSON CENTER - 12/31/2016	2,444	330	213,680	4,258	4,984	(78,794)	144,128	110,530	(564)	3,720	-	113,686	257,814
Net Change - 2016			-	(1,009)	(2,229)	-	25,252	-	213	(1,578)	-	(1,365)	23,887
JACKSON CENTER - 12/31/2015	2,444	330	213,680	3,249	2,755	(50,304)	169,380	110,530	(351)	2,142	-	112,321	281,701
Net Change - 2015			-	(1,132)	(2,083)	-	25,276	-	185	(1,231)	-	(1,046)	24,230
JACKSON CENTER - 12/31/2014	2,444	330	213,680	2,117	672	(21,813)	194,656	110,530	(166)	911	-	111,275	305,931
TOTAL	771,281												
City Participation	0.32%												

Note 10 – Construction and Contractual Commitments

A. Combined Hydroelectric Projects (79 Members)

AMP owns and operates three hydroelectric projects, the Cannelton, the Smithland and the Willow Island hydroelectric generating facilities (the “Combined Hydroelectric Projects”), all on the Ohio River, with an aggregate generating capacity of approximately 208 MW. Each of the Combined Hydroelectric Projects is in commercial operation and consists of run-of-the-river hydroelectric generating facilities on existing Army Corps dams and includes associated transmission facilities. AMP holds the licenses from FERC for the Combined Hydroelectric Projects.

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 10 – Construction and Contractual Commitments – (Continued)

To provide financing for, or refinance certain obligations incurred in respect of, the Combined Hydroelectric Projects, AMP has issued thirteen series of its Combined Hydroelectric Projects Revenue Bonds (the “Combined Hydroelectric Bonds”) consisting of taxable, tax-exempt and tax advantaged obligations (Build America Bonds, Clean Renewable Energy Bonds and New Clean Renewable Energy Bonds). The Combined Hydroelectric Bonds are secured by a master trust indenture and payable from amounts received by AMP under a take-or-pay power sales contract with 79 of its Members. As of December 31, 2025, \$1,946,085,000 aggregate principal amount of the Combined Hydroelectric Bonds.

On August 14, 2017, AMP filed a lawsuit in the U.S. District Court for the Southern District of Ohio against Voith Hydro, Inc. (“Voith”), which was the supplier of major powerhouse equipment, including the turbines and generators for the Combined Hydroelectric Projects and the Meldahl Project. In the lawsuit, AMP alleges, among other things that Voith failed to deliver equipment on a timely basis and that certain of the equipment delivered was materially defective, causing significant delays. On October 16, 2017, Voith filed its answer, denying each of AMP’s claims, and asserting two counterclaims seeking the payment of amounts it claims are due under the contract, amounts currently held by AMP as purported liquidated damages and additional damages, plus interest and legal fees. On December 1, 2017, AMP filed its answer to the Voith counterclaims, denying all liability to Voith.

The Village of Jackson Center has executed a take-or-pay power sales contract with AMP as a participant of the Combined Hydroelectric Projects of 500 kW or 0.24% of capacity and associated energy from the Combined Hydroelectric Projects.

B. Greenup Hydroelectric Project (47 Members)

In connection with the development of the Meldahl Project, Hamilton agreed to sell and AMP agreed to purchase a 48.6% undivided ownership interest (the “AMP Interest”) in the Greenup Hydroelectric Facility. On May 11, 2016, AMP issued its Greenup Hydroelectric Project Revenue Bonds, Series 2016A (the “Original Greenup Bonds”) and, with a portion of the proceeds thereof, acquired the AMP Interest. AMP refunded the then-outstanding Original Greenup Bonds for debt service savings on November 19, 2025, with a portion of the proceeds of its Greenup Hydroelectric Project Revenue Bonds, Refunding Series 2025A (the “Greenup Bonds”). The Greenup Bonds are secured by a separate power sales contract that has been executed by the same Members (with the exception of Hamilton, which retained title to a 51.4% ownership interest in the Greenup Hydroelectric Facility) that executed the Meldahl Power Sales Contract. As of December 31, 2025, \$102,675,000 aggregate principal amount of the Greenup Bonds was outstanding.

The Village of Jackson Center has executed a take-or-pay power sales contract with AMP as a participant of the Greenup Hydroelectric Project of 13 kW or 0.04% of capacity and associated energy from the Greenup Hydroelectric Project.

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 10 – Construction and Contractual Commitments – (Continued)

C. Prairie State Energy Campus (68 Members)

On December 20, 2007, AMP acquired a 23.26% undivided ownership interest (the "PSEC Ownership Interest") in the Prairie State Energy Campus ("PSEC"), a two-unit, supercritical coal-fired power plant designed to have a net rated capacity of approximately 1,582 MW and associated facilities in southwest Illinois. The PSEC Ownership Interest is held by AMP 368 LLC, a single-member Delaware limited liability company ("AMP 368 LLC"). AMP is the owner of the sole membership interest in AMP 368 LLC. Construction of the PSEC commenced in October 2007. Unit 1 of the PSEC commenced operations in the second quarter of 2012 and Unit 2 of the PSEC commenced operations in the fourth quarter of 2012.

From July 2008 through September 2010, AMP issued five series of Prairie State Energy Campus Revenue Bonds (collectively, the "Initial Prairie State Bonds") to finance PSEC project costs and PSEC related expenses. The Initial Prairie State Bonds consist of tax-exempt, taxable and tax advantaged Build America Bonds issued in the original aggregate principal amount of \$1,696,800,000. In 2015, 2017, 2019 and 2023, AMP issued bonds (the "Prairie State Refunding Bonds" and, together with the Initial Prairie State Bonds, the "Prairie State Bonds") to refund all of the callable tax-exempt Initial Prairie State Bonds issued in 2008 and 2009, certain of callable outstanding Initial Prairie State Bonds issued as Build America Bonds in 2009, the bonds issued in 2015 and 2019 to refund certain Initial Prairie State Bonds and to purchase and retire certain Initial Prairie State Bonds issued as Build America Bonds in 2010. As of December 31, 2025, AMP had \$1,235,875,000 aggregate principal amount of Prairie State Bonds outstanding and approximately \$9 million of subordinate obligations, consisting of notes evidencing draws on the Line of Credit were outstanding under the indenture securing the Prairie State Bonds.

AMP sells the power and energy from the PSEC Ownership Interest pursuant to a take-or-pay power sales contract (the "Prairie State Power Sales Contract") with 68 Members (the "Prairie State Participants"). The Prairie State Bonds are net revenue obligations of AMP, secured by a master trust indenture, payable primarily from the payments to be made by the Prairie State Participants under the terms of the Prairie State Power Sales Contract.

The Village of Jackson Center has executed a take-or-pay power sales contract with AMP as a participant of the Prairie State Energy Campus Project of 1,393 kW or 0.07% of capacity and associated energy from the Prairie State Energy Campus Project.

D. Morris-Rose Road Water Main Project

With Resolution 2024-012 the Village entered into a contract with Precise Boring of Ohio for construction of the Morris-Rose Road Water Main Project. The Village extended a water main to Morris-Rose Road and looped the Village's water system to East Pike Street. The project included installation of a water main by horizontal directional drilling along Morris-Rose Road from State Route 274 to Village Parkway Court. The engineer's estimate for the project was \$485,612. The bid opening was held and Precise Boring of Ohio was the best and lowest bid at \$332,499. The Village obtained financing from The Peoples Savings and Loan Company in the amount of \$332,499. The Village paid the loan back in three installments in June, July and August 2025.

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 10 – Construction and Contractual Commitments – (Continued)

E. Jackson Center Water Treatment Plant Replacement Project

The Village has obtained the following funding to complete this project; \$249,000 of SCIP Grant monies from the OPWC all of which has been disbursed, \$249,000 of RLP loan monies from OPWC all of which has been disbursed, \$4,177,160 of OWDA loan monies, of which \$3,413,171 has been disbursed, and \$750,000 in CDBG RPIG grant monies all of which has been disbursed. This project includes the construction of a new Water Treatment Plant for the Village of Jackson Center. The new treatment components include aeration, detention tank, low service pumps, pressure filters, pressure softeners, chemical feed system and plant controls. The existing raw water wells, clear well, and high service pumps will remain as is and be integrated into the new plan operation. The existing WTP to be replaced was originally built in 1972 and reached its useful life.

F. Robb Street Reconstruction Project

The existing roadway base is in poor condition and has caused the concrete roadway section to crack, pothole, and fault. The project includes full depth reconstruction including replacement of ADA curb ramps, sidewalk, driveway approaches, and curb and gutter. Fire hydrants, street lights, and storm sewer will be relocated and replaced due to the street widening. Sanitary manholes will be adjusted to grade. In addition, the watermain will be increased from 6” to 12” to improve the Village distribution system and to increase volume of water. With Resolution 2025-016, the Village submitted and entered an application to the OPWC for funding for the Robb Street Reconstruction Project. In November 2025, the Village was informed that the project has been funded from OPWC. The Village will receive a \$250,000 grant and \$200,000 loan (25 year) towards the \$1,023,320 total project cost. The OPWC contract has not been executed and the project will be completed in 2026.

G. Leininger Lane Project

With Resolution 2025-013, the Village entered into a contract with Fillmore Construction, LLC of Leesburg, Ohio for the construction of Leininger Lane. This project consisted of constructing a new public roadway between parcels 20-06-15-202-205 & 20-06-15-202-009, connecting State Route 274 to Davis Street. Improvements to the land included new asphalt roadway, curb & gutter, sidewalks, storm sewer, and parking lot. Choice One Engineering opened bids on May 22, 2025, the Engineer’s estimate for the project was \$270,244. Fillmore was the lowest bidder at \$294,980 and the contract was signed on June 10, 2025. The project was finished on October 31, 2025. A change order of \$20,028 for cost overruns was approved by Choice One Engineering and signed on December 11, 2025, bringing the total cost of the project to \$315,008. The project was funded through the Village’s general fund and was paid in one pay application on December 15, 2025.

Note 11 – Contingent Liabilities

Amounts grantor agencies pay to the Village 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.

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 12 – Joint Ventures

Ohio Municipal Electric Generation Agency (OMEGA JV2)

The Village of Jackson Center is a Financing Participant and an Owner Participant with percentages of liability and ownership of .29% and .22% respectively and shares participation with thirty-five other subdivisions within the State of Ohio in the Ohio Municipal Electric Generation agency (OMEGA JV2). Owner Participants own undivided interests, as tenants in common, in the OMEGA JV2 Project in the amount of their respective Project Shares. Purchaser Participants agree to purchase the output associated with their respective Project shares, ownership of which is held in trust for such Purchaser Participants.

Pursuant to the OMEGA JV2 Agreement (Agreement), the participants jointly undertook as either Financing participants or Non-Financing Participants and as either Owner Participants or Purchaser Participants, the acquisition, construction, and equipping of OMEGA JV2, including such portions of OMEGA JV2 as have been acquired, constructed or equipped by AMP and to pay or incur the costs of the same in accordance with the Agreement.

Pursuant to the Agreement each participant has an obligation to pay its share of debt service on the Distributive Generation bonds (Bonds) from the revenues of its electric system, subject only to the prior payment of Operating & Maintenance Expenses (O&M) of each participant's System, and shall be on a parity with any outstanding and future senior electric system revenue bonds, notes or other indebtedness payable from any revenues of the System. Under the terms of the Agreement each Financing Participant is to fix, charge and collect rates, fees and charges at least sufficient in order to maintain a debt coverage ratio equal to 110% of the sum of OMEGA JV2 debt service and any other outstanding senior lien electric system revenue obligations. As of December 31, 2025, the Village of Jackson Center has met its debt coverage obligation.

OMEGA JV2 was created to provide additional sources of reliable, reasonably priced electric power and energy when prices are high or during times of generation shortages or transmission constraints, and to improve the reliability and economic status of the participants' respective municipal electric utility system. The Project consists of 138.65 MW of distributed generation of which 134.081MW is the participants' entitlement and 4.569MW are held in reserve. On dissolution of OMEGA JV2, the net assets will be shared by the participants on a percentage of ownership basis.

OMEGA JV2 is managed by AMP, which acts as the joint venture's agent. During 2001, AMP issued \$50,260,000 of 20-year fixed rates bonds on behalf of the Financing Participants of OMEGA JV2. The net proceeds of the bond issue of \$45,904,712 were contributed to OMEGA JV2. On January 3, 2011, AMP redeemed all of the \$31,110,000 OMEGA JV2 Project Distributive Generation Bonds then outstanding by borrowing on AMP's revolving credit facility. As of December 2024 (the latest information available), there was no balance on AMP's Line of Credit was allocable to the financing of costs related to the JV2 Project.

The Village's net position to date in OMEGA JV2 was (\$5,532) at December 31, 2024 (the latest information available). Complete financial statements for OMEGA JV2 may be obtained from AMP or from the State Auditor's website at www.ohioauditor.gov.

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 12 – Joint Ventures – (Continued)

The thirty-six participating subdivisions and their respective ownership shares at December 31, 2025 are:

Municipality	Percent Ownership	Kw Entitlement	Municipality	Percent Ownership	Kw Entitlement
Hamilton	23.87%	32,000	Grafton	0.79%	1,056
Bowling Green	14.32%	19,198	Brewster	0.75%	1,000
Niles	11.48%	15,400	Monroeville	0.57%	764
Cuyahoga Falls	7.46%	10,000	Milan	0.55%	737
Wadsworth	5.81%	7,784	Oak Harbor	0.55%	737
Painesville	5.22%	7,000	Elmore	0.27%	364
Dover	5.22%	7,000	Jackson Center	0.22%	300
Galion	4.29%	5,753	Napoleon	0.20%	264
Amherst	3.73%	5,000	Lodi	0.16%	218
St. Marys	2.98%	4,000	Genoa	0.15%	199
Montpelier	2.98%	4,000	Pemberville	0.15%	197
Shelby	1.89%	2,536	Lucas	0.12%	161
Versailles	1.24%	1,660	South Vienna	0.09%	123
Edgerton	1.09%	1,460	Bradner	0.09%	119
Yellow Springs	1.05%	1,408	Woodville	0.06%	81
Oberlin	0.91%	1,217	Haskins	0.05%	73
Pioneer	0.86%	1,158	Arcanum	0.03%	44
Seville	<u>0.80%</u>	<u>1,066</u>	Custar	<u>0.00%</u>	<u>4</u>
	<u>95.20%</u>	<u>127,640</u>		<u>4.80%</u>	<u>6,441</u>
			Grand Total	<u>100.00%</u>	<u>134,081</u>

Ohio Municipal Electric Generation Agency (OMEGA JV5)

The Village of Jackson center is a Financing Participant with an ownership percentage of .67% and shares participation with forty-one other subdivisions within the State of Ohio in the Ohio Municipal Electric Generation Agency Joint Venture 5 (OMEGA JV5). Financing Participants own undivided interests, as tenants in common, without right of partition in the OMEGA JV5 Project.

Pursuant to the OMEGA Joint Venture JV5 Agreement (Agreement), the participants jointly undertook as Financing Participants, the acquisition, construction, and equipping of OMEGA JV5, including such portions of OMEGA JV5 as have been acquired, constructed or equipped by AMP.

Village of Jackson Center, Ohio
Shelby County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 12 – Joint Ventures – (Continued)

OMEGA JV5 was created to construct a 42 Megawatt (MW) run-of-the-river hydroelectric plant (including 40MW of backup generation) and associated transmission facilities (on the Ohio River near the Bellville, West Virginia Locks and Dam) and sells electricity from its operations to OMEGA JV5 Participants. Also pursuant to the Agreement, each participant has an obligation to pay its share of debt service on the Beneficial Interest Certificates (Certificates) from the revenues of its electric system, subject only to the prior payment of Operating & Maintenance Expenses (O&M) of each participant's System, and shall be on a parity with any outstanding and future senior electric system revenue bonds, notes or other indebtedness payable from any revenues of the System. On dissolution of OMEGA JV5, the net assets will be shared by the financing participants on a percentage of ownership basis. Under the terms of the Agreement each participant is to fix, charge and collect rates, fees and charges at least sufficient in order to maintain a debt coverage ratio equal to 110% of the sum of OMEGA JV5 debt service and any other outstanding senior lien electric system revenue obligations. As of December 31, 2025, Jackson Center has met its debt coverage obligation.

The agreement provides that the failure of any JV5 participant to make any payment due by the due date thereof constitutes a default. In the event of a default, OMEGA JV5 may take certain actions including the termination of a defaulting JV5 Participant's entitlement to Project Power. Each Participant may purchase a pro rata share of the defaulting JV5 Participant's entitlement to Project Power, which together with the share of the other non-defaulting JV5 Participants, is equal to the defaulting JV5 Participant's ownership share of the Project, in kilowatts ("Step Up Power") provided that the sum of any such increases shall not exceed, without consent of the non-defaulting JV5 Participant, an accumulated maximum kilowatts equal to 25% of such non-defaulting JV5 Participant's ownership share of the project prior to any such increases.

In 1993, OMEGA JV5 assigned to a trustee the obligations of its participants to make payments for their respective ownership shares in the "Belleville Project," a 42 MW run-of-the-river hydroelectric generating facility on an Army Corps dam near Belleville, Ohio, an associated transmission line in Ohio and backup diesel generation owned by OMEGA JV5. AMP is responsible for operation of the Belleville Project. The hydroelectric generation associated with the Belleville Project has been operational since June 1999. The diesel generation units have been in service since 1995. OMEGA JV5 Participants have approved the retirement and sale of diesel units. The Federal Energy Regulatory Commission license for the Belleville Project runs through August 31, 2039. As of December 31, 2025, \$41,241,847 of the 2001 Belleville Beneficial Interest Certificates ("2001 BICs") with a final maturity of 2030 was outstanding. The 2001 BICs are capital appreciation bonds with a final aggregate maturity amount of \$56,125,000. In addition, on February 15, 2014, AMP redeemed \$70,990,000 of the 2004 Belleville Beneficial Interest Certificates with the proceeds of a draw on the Line of Credit, which draw was evidenced by the proceeds of a note (the "JV5 Note"). On January 29, 2016, OMEGA JV5 caused the issuance of \$49,745,000 Belleville Beneficial Interest Refunding Certificates, Series 2016 (the "2016 BICs") to pay a portion of the outstanding balance of the JV5 Note and to pay costs of issuance. The balance of the JV5 Note, and the 2016 BICs has since been retired. The 2001 BICs are nonrecourse to AMP. As of December 31, 2025, the outstanding debt was \$41,241,847.

The Village's net position to date in OMEGA JV5 was \$19,990 at December 31, 2024 (the latest information available). Complete financial statements for OMEGA JV5 may be obtained from AMP or from the State Auditor's website at www.ohioauditor.gov.

Village of Jackson Center, Ohio
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Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 13 – Jointly Governed Organizations

The Jackson Center Community Improvement Corporation (hereinafter referred to as “CIC”) was created as a local economic development organization pursuant to State statutes. The Corporation has six members, consisting of three members from local businesses, one elected Village Council member, the Village Administrator and a Chief Legal Officer. The Corporation was organized on December 18, 1989, under the laws of the State of Ohio as a not-for-profit corporation whose purpose is to advance, encourage, and promote the industrial, economic, commercial and civic development of the Village of Jackson Center, Ohio in accordance with Section 1724.10 of the Revised Code of the State of Ohio.

Note 14 – Fund Balances

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

Fund Balances	General
Nonspendable:	
Unclaimed Monies	\$1,195
Outstanding Encumbrances	1,990
<i>Total</i>	\$3,185

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds are restricted, committed or assigned. These restricted, committed and assigned amounts in the special revenue and debt service would include the outstanding encumbrances, if any. In the general fund, outstanding encumbrances are considered assigned.

Village of Jackson Center, Ohio
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Note 15 – AMP Revenue Coverage

To provide electric service to the citizens, the Village is a member of Ohio Municipal Electric Generation Agency (OMEGA) Joint Ventures as described in Note 12. The Village is liable for debt related to the financing of the OMEGA joint ventures. The activity is accounted for in the Village’s Electric Fund, which is reported as part of the combined Enterprise Fund Type in the financial statements. Summary financial information for the Electric Fund is presented below:

	<u>2025</u>
Total Fund Cash Balance	\$2,368,771
Total Long-Term Debt	\$1,860,000
 Condensed Operating Information:	
Operating Receipts	
Charges for Services	\$3,199,287
Other Operating Receipts	<u>17,218</u>
Total Operating Receipts	<u>3,216,505</u>
 Operating Expenses	
Personal Services	295,785
Employee Fringe Benefits	91,198
Contractual Services	2,338,051
Supplies and Materials	<u>29,728</u>
Total Operating Expenses	<u>2,754,762</u>
 Operating Income	 <u>461,743</u>
 Nonoperating Receipts (Disbursements)	
Intergovernmental Receipts	13,090
Principal Payments	(155,299)
Interest Payments	(75,802)
Capital Outlay	<u>(135,090)</u>
 Change in Fund Cash Balance	 108,642
 Beginning Fund Cash Balance	 <u>2,260,129</u>
Ending Fund Cash Balance	<u><u>\$2,368,771</u></u>

Cash / Other Assets Not Recorded

Year 2025

Account Number, Institution and Description	Amount
61340 Ohio Deferred Compensation Plan Totals	\$1,172,903.37
VK4892 VOYA Financial Closing Balance	\$117,385.35
Total:	\$1,290,288.72