

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

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	STREET CONST. MAINT.REP.	STATE STATE HIGHWAY
Cash Receipts		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	0	0
Intergovernmental	36,839	2,983
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	100	0
Earnings on Investments	0	0
Miscellaneous	543	0
<i>Total Cash Receipts</i>	<u>37,482</u>	<u>2,983</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	52,016	30,629
General Government	0	0
Capital Outlay	44,321	0
Debt Service:		
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>96,337</u>	<u>30,629</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(58,855)</u>	<u>(27,646)</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
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	42,000	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>42,000</u>	<u>0</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(16,855)</u>	<u>(27,646)</u>
<i>Fund Cash Balances, January 1</i>	<u>56,655</u>	<u>31,945</u>

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)**

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	STREET CONST. MAINT.REP.	STATE STATE HIGHWAY
Fund Cash Balances, December 31		
Nonspendable	0	0
Restricted	39,800	4,299
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$39,800</u>	<u>\$4,299</u>

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

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	STREET CONST. MAINT.REP.	STATE STATE HIGHWAY
GASB 54 Worksheet/Note Disclosure		
<i>Net Change in Fund Cash Balances</i>	(\$16,855)	(\$27,646)
<i>Fund Cash Balances, January 1</i>	56,655	31,945
<i>Fund Cash Balances, December 31</i>	<u>\$39,800</u>	<u>\$4,299</u>
Fund Balances		
Amounts identified as:		
Nonspendable		
FIRE OPERATIONS	\$0	\$0
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Community Development	0	0
Debt Service	0	0
Disaster Relief	0	0
Economic Development	0	0
Emergency Medical Services	0	0
Police Operations	0	0
Road Maintenance and Improvements	39,800	4,299
<i>Total Restricted</i>	<u>39,800</u>	<u>4,299</u>
Committed to:		
Water Tower	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>
Assigned to:		
Parks	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>
Unassigned	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$39,800</u>	<u>\$4,299</u>

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

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	ROAD ROAD CONSTRUCTI	PARKS PARKS RECREATION
Cash Receipts		
Property and Other Taxes	\$10,423	\$0
Municipal Income Tax	0	0
Intergovernmental	805	1,560
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>11,228</u>	<u>1,560</u>
Cash Disbursements		
Current:		
Security of Persons & Property	0	0
Public Health Services	0	0
Leisure Time Activities	0	17,798
Community Environment	0	0
Basic Utility Services	0	0
Transportation	8,763	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>8,763</u>	<u>17,798</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>2,465</u>	<u>(16,238)</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
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	14,508
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>14,508</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>2,465</u>	<u>(1,730)</u>

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

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	ROAD ROAD CONSTRUCTI	PARKS PARKS RECREATION
<i>Fund Cash Balances, January 1</i>	<u>19,460</u>	<u>1,730</u>
Fund Cash Balances, December 31		
Nonspendable	0	0
Restricted	21,925	0
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$21,925</u></u>	<u><u>\$0</u></u>

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

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	ROAD ROAD CONSTRUCTI	PARKS PARKS RECREATION
GASB 54 Worksheet/Note Disclosure		
<i>Net Change in Fund Cash Balances</i>	\$2,465	(\$1,730)
<i>Fund Cash Balances, January 1</i>	19,460	1,730
<i>Fund Cash Balances, December 31</i>	<u>\$21,925</u>	<u>\$0</u>
Fund Balances		
Amounts identified as:		
Nonspendable		
FIRE OPERATIONS	\$0	\$0
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Community Development	0	0
Debt Service	0	0
Disaster Relief	0	0
Economic Development	0	0
Emergency Medical Services	0	0
Police Operations	0	0
Road Maintenance and Improvements	21,925	0
<i>Total Restricted</i>	<u>21,925</u>	<u>0</u>
Committed to:		
Water Tower	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>
Assigned to:		
Parks	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>
Unassigned	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$21,925</u>	<u>\$0</u>

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

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	INCOME TAX INCOME TAX	LAW EN- FORCEMENT TRUST
Cash Receipts		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	0	0
Intergovernmental	0	0
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</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
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</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
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	(81)
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>(81)</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>(81)</u>

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

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	INCOME TAX INCOME TAX	LAW EN- FORCEMENT TRUST
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>81</u>
Fund Cash Balances, December 31		
Nonspendable	0	0
Restricted	0	0
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	INCOME TAX INCOME TAX	LAW EN- FORCEMENT TRUST
GASB 54 Worksheet/Note Disclosure		
<i>Net Change in Fund Cash Balances</i>	\$0	(\$81)
<i>Fund Cash Balances, January 1</i>	0	81
<i>Fund Cash Balances, December 31</i>	\$0	\$0
Fund Balances		
Amounts identified as:		
Nonspendable		
FIRE OPERATIONS	\$0	\$0
<i>Total Nonspendable</i>	0	0
Restricted for:		
Community Development	0	0
Debt Service	0	0
Disaster Relief	0	0
Economic Development	0	0
Emergency Medical Services	0	0
Police Operations	0	0
Road Maintenance and Improvements	0	0
<i>Total Restricted</i>	0	0
Committed to:		
Water Tower	0	0
<i>Total Committed</i>	0	0
Assigned to:		
Parks	0	0
<i>Total Assigned</i>	0	0
Unassigned	0	0
<i>Total Fund Cash Balances, December 31</i>	\$0	\$0

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

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	PERMISSIVE MOTOR VEH LICENSE	FIRE LEVY FUND
Cash Receipts		
Property and Other Taxes	\$6,518	\$31,620
Municipal Income Tax	0	0
Intergovernmental	0	2,394
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>6,518</u>	<u>34,014</u>
Cash Disbursements		
Current:		
Security of Persons & Property	0	54,916
Public Health Services	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	4,055	0
General Government	0	720
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>4,055</u>	<u>55,636</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>2,463</u>	<u>(21,622)</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
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>2,463</u>	<u>(21,622)</u>

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

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All Special Revenue Funds

For the Year Ended December 31, 2018

	PERMISSIVE MOTOR VEH LICENSE	FIRE LEVY FUND
<i>Fund Cash Balances, January 1</i>	<u>20,887</u>	<u>24,086</u>
Fund Cash Balances, December 31		
Nonspendable	0	2,464
Restricted	23,350	0
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$23,350</u></u>	<u><u>\$2,464</u></u>

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

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	PERMISSIVE MOTOR VEH LICENSE	FIRE LEVY FUND
GASB 54 Worksheet/Note Disclosure		
<i>Net Change in Fund Cash Balances</i>	\$2,463	(\$21,622)
<i>Fund Cash Balances, January 1</i>	20,887	24,086
<i>Fund Cash Balances, December 31</i>	<u>\$23,350</u>	<u>\$2,464</u>
Fund Balances		
Amounts identified as:		
Nonspendable		
FIRE OPERATIONS	\$0	\$2,464
<i>Total Nonspendable</i>	<u>0</u>	<u>2,464</u>
Restricted for:		
Community Development	0	0
Debt Service	0	0
Disaster Relief	0	0
Economic Development	0	0
Emergency Medical Services	0	0
Police Operations	0	0
Road Maintenance and Improvements	23,350	0
<i>Total Restricted</i>	<u>23,350</u>	<u>0</u>
Committed to:		
Water Tower	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>
Assigned to:		
Parks	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>
Unassigned	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$23,350</u>	<u>\$2,464</u>

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

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	POLICE LEVY FUND	FEMA-OTHER FEMA-OTHER SPECIAL
Cash Receipts		
Property and Other Taxes	\$26,408	\$0
Municipal Income Tax	0	0
Intergovernmental	1,967	0
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>28,375</u>	<u>0</u>
Cash Disbursements		
Current:		
Security of Persons & Property	30,799	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	609	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>31,408</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(3,033)</u>	<u>0</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
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>(3,033)</u>	<u>0</u>

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

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	POLICE LEVY FUND	FEMA-OTHER FEMA-OTHER SPECIAL
<i>Fund Cash Balances, January 1</i>	<u>17,292</u>	<u>0</u>
Fund Cash Balances, December 31		
Nonspendable	0	0
Restricted	14,259	0
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$14,259</u></u>	<u><u>\$0</u></u>

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

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	POLICE LEVY FUND	FEMA-OTHER FEMA-OTHER SPECIAL
GASB 54 Worksheet/Note Disclosure		
<i>Net Change in Fund Cash Balances</i>	(\$3,033)	\$0
<i>Fund Cash Balances, January 1</i>	17,292	0
<i>Fund Cash Balances, December 31</i>	<u>\$14,259</u>	<u>\$0</u>
Fund Balances		
Amounts identified as:		
Nonspendable		
FIRE OPERATIONS	\$0	\$0
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Community Development	0	0
Debt Service	0	0
Disaster Relief	0	0
Economic Development	0	0
Emergency Medical Services	0	0
Police Operations	14,259	0
Road Maintenance and Improvements	0	0
<i>Total Restricted</i>	<u>14,259</u>	<u>0</u>
Committed to:		
Water Tower	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>
Assigned to:		
Parks	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>
Unassigned	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$14,259</u>	<u>\$0</u>

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

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	OTHER SPECIAL REVENUE	SPECIAL REVENUE TOTAL
Cash Receipts		
Property and Other Taxes	\$0	\$74,969
Municipal Income Tax	0	0
Intergovernmental	0	46,548
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	100
Earnings on Investments	0	0
Miscellaneous	0	543
<i>Total Cash Receipts</i>	<u>0</u>	<u>122,160</u>
Cash Disbursements		
Current:		
Security of Persons & Property	0	85,715
Public Health Services	0	0
Leisure Time Activities	0	17,798
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	95,463
General Government	0	1,329
Capital Outlay	0	44,321
Debt Service:		
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>244,626</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(122,466)</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
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	56,508
Transfers Out	0	(81)
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>56,427</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>(66,039)</u>

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

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	OTHER SPECIAL REVENUE	SPECIAL REVENUE TOTAL
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>172,136</u>
Fund Cash Balances, December 31		
Nonspendable	0	2,464
Restricted	0	103,633
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$106,097</u></u>

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

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	OTHER SPECIAL REVENUE	SPECIAL REVENUE TOTAL
GASB 54 Worksheet/Note Disclosure		
<i>Net Change in Fund Cash Balances</i>	\$0	(\$66,039)
<i>Fund Cash Balances, January 1</i>	0	172,136
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$106,097</u>
Fund Balances		
Amounts identified as:		
Nonspendable		
FIRE OPERATIONS	\$0	\$2,464
<i>Total Nonspendable</i>	<u>0</u>	<u>2,464</u>
Restricted for:		
Community Development	0	0
Debt Service	0	0
Disaster Relief	0	0
Economic Development	0	0
Emergency Medical Services	0	0
Police Operations	0	14,259
Road Maintenance and Improvements	0	89,374
<i>Total Restricted</i>	<u>0</u>	<u>103,633</u>
Committed to:		
Water Tower	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>
Assigned to:		
Parks	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>
Unassigned	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$106,097</u>

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

UAN v2019.1

All Debt Service Funds

For the Year Ended December 31, 2018

	Rural Developmen t Debt	Rural Developmen t
Cash Receipts		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	0	0
Intergovernmental	0	0
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	93	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>93</u>	<u>0</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
Capital Outlay	0	0
Debt Service:		
Principal Retirement	12,250	0
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	95,917	0
<i>Total Cash Disbursements</i>	<u>108,167</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(108,074)</u>	<u>0</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
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	109,524	63,388
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>109,524</u>	<u>63,388</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>1,450</u>	<u>63,388</u>
<i>Fund Cash Balances, January 1</i>	<u>184,702</u>	<u>51,315</u>

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)**

UAN v2019.1

All Debt Service Funds

For the Year Ended December 31, 2018

	Rural Developmen t Debt	Rural Developmen t
Fund Cash Balances, December 31		
Nonspendable	0	0
Restricted	186,152	114,703
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$186,152</u>	<u>\$114,703</u>

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

UAN v2019.1

All Debt Service Funds

For the Year Ended December 31, 2018

	Rural Developmen t Debt	Rural Developmen t
GASB 54 Worksheet/Note Disclosure		
<i>Net Change in Fund Cash Balances</i>	\$1,450	\$63,388
<i>Fund Cash Balances, January 1</i>	184,702	51,315
<i>Fund Cash Balances, December 31</i>	<u>\$186,152</u>	<u>\$114,703</u>
Fund Balances		
Amounts identified as:		
Nonspendable		
FIRE OPERATIONS	\$0	\$0
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Community Development	0	0
Debt Service	186,152	114,703
Disaster Relief	0	0
Economic Development	0	0
Emergency Medical Services	0	0
Police Operations	0	0
Road Maintenance and Improvements	0	0
<i>Total Restricted</i>	<u>186,152</u>	<u>114,703</u>
Committed to:		
Water Tower	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>
Assigned to:		
Parks	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	0	0
<i>Total Fund Cash Balances, December 31</i>	<u><u>\$186,152</u></u>	<u><u>\$114,703</u></u>

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

UAN v2019.1

All Debt Service Funds

For the Year Ended December 31, 2018

	Wastewater Levy Debt Service	DEBT SERVICE TOTAL
Cash Receipts		
Property and Other Taxes	\$29,606	\$29,606
Municipal Income Tax	0	0
Intergovernmental	2,186	2,186
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	93
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>31,792</u>	<u>31,885</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
Capital Outlay	0	0
Debt Service:		
Principal Retirement	26,150	38,400
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	95,917
<i>Total Cash Disbursements</i>	<u>26,150</u>	<u>134,317</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>5,642</u>	<u>(102,432)</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
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	7,716	180,628
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>7,716</u>	<u>180,628</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>13,358</u>	<u>78,196</u>

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

UAN v2019.1

All Debt Service Funds

For the Year Ended December 31, 2018

	Wastewater Levy Debt Service	DEBT SERVICE TOTAL
<i>Fund Cash Balances, January 1</i>	<u>(13,358)</u>	<u>222,659</u>
Fund Cash Balances, December 31		
Nonspendable	0	0
Restricted	0	300,855
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$300,855</u></u>

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

UAN v2019.1

All Debt Service Funds

For the Year Ended December 31, 2018

	Wastewater Levy Debt Service	DEBT SERVICE TOTAL
GASB 54 Worksheet/Note Disclosure		
<i>Net Change in Fund Cash Balances</i>	\$13,358	\$78,196
<i>Fund Cash Balances, January 1</i>	(13,358)	222,659
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$300,855</u>
Fund Balances		
Amounts identified as:		
Nonspendable		
FIRE OPERATIONS	\$0	\$0
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Community Development	0	0
Debt Service	0	300,855
Disaster Relief	0	0
Economic Development	0	0
Emergency Medical Services	0	0
Police Operations	0	0
Road Maintenance and Improvements	0	0
<i>Total Restricted</i>	<u>0</u>	<u>300,855</u>
Committed to:		
Water Tower	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>
Assigned to:		
Parks	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>
Unassigned	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$300,855</u>

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

UAN v2019.1

All Capital Projects Funds

For the Year Ended December 31, 2018

	WASTEWATER BOND CON- STRUCTION	OTHER CAPITAL PROJECTS
Cash Receipts		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	0	0
Intergovernmental	0	0
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</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
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</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
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>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>

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

UAN v2019.1

All Capital Projects Funds

For the Year Ended December 31, 2018

	WASTEWATER BOND CON- STRUCTION	OTHER CAPITAL PROJECTS
Fund Cash Balances, December 31		
Nonspendable	0	0
Restricted	0	0
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>

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

UAN v2019.1

All Capital Projects Funds

For the Year Ended December 31, 2018

	WASTEWATER BOND CON- STRUCTION	OTHER CAPITAL PROJECTS
GASB 54 Worksheet/Note Disclosure		
<i>Net Change in Fund Cash Balances</i>	\$0	\$0
<i>Fund Cash Balances, January 1</i>	0	0
<i>Fund Cash Balances, December 31</i>	\$0	\$0
Fund Balances		
Amounts identified as:		
Nonspendable		
FIRE OPERATIONS	\$0	\$0
<i>Total Nonspendable</i>	0	0
Restricted for:		
Community Development	0	0
Debt Service	0	0
Disaster Relief	0	0
Economic Development	0	0
Emergency Medical Services	0	0
Police Operations	0	0
Road Maintenance and Improvements	0	0
<i>Total Restricted</i>	0	0
Committed to:		
Water Tower	0	0
<i>Total Committed</i>	0	0
Assigned to:		
Parks	0	0
<i>Total Assigned</i>	0	0
<i>Unassigned</i>	0	0
<i>Total Fund Cash Balances, December 31</i>	\$0	\$0

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

UAN v2019.1

All Capital Projects Funds

For the Year Ended December 31, 2018

	CAPITAL PROJECTS TOTAL
Cash Receipts	
Property and Other Taxes	\$0
Municipal Income Tax	0
Intergovernmental	0
Special Assessments	0
Charges for Services	0
Fines, Licenses and Permits	0
Earnings on Investments	0
Miscellaneous	0
<i>Total Cash Receipts</i>	<u>0</u>
Cash Disbursements	
Current:	
Security of Persons & Property	0
Public Health Services	0
Leisure Time Activities	0
Community Environment	0
Basic Utility Services	0
Transportation	0
General Government	0
Capital Outlay	0
Debt Service:	
Principal Retirement	0
Payment of Capital Appreciation Bond Accretion	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>
Other Financing Receipts (Disbursements)	
Sale of Bonds	0
Sale of Refunding Bonds	0
Sale of Notes	0
Loans Issued	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0
Sale of Capital Assets	0
Transfers In	0
Transfers Out	0
Advances In	0
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	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)**

UAN v2019.1

All Capital Projects Funds

For the Year Ended December 31, 2018

	CAPITAL PROJECTS TOTAL
Fund Cash Balances, December 31	
Nonspendable	0
Restricted	0
Committed	0
Assigned	0
Unassigned (Deficit)	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>

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

UAN v2019.1

All Capital Projects Funds

For the Year Ended December 31, 2018

	CAPITAL PROJECTS TOTAL
GASB 54 Worksheet/Note Disclosure	
<i>Net Change in Fund Cash Balances</i>	\$0
<i>Fund Cash Balances, January 1</i>	0
<i>Fund Cash Balances, December 31</i>	\$0
Fund Balances	
Amounts identified as:	
Nonspendable	
FIRE OPERATIONS	\$0
<i>Total Nonspendable</i>	0
Restricted for:	
Community Development	0
Debt Service	0
Disaster Relief	0
Economic Development	0
Emergency Medical Services	0
Police Operations	0
Road Maintenance and Improvements	0
<i>Total Restricted</i>	0
Committed to:	
Water Tower	0
<i>Total Committed</i>	0
Assigned to:	
Parks	0
<i>Total Assigned</i>	0
<i>Unassigned</i>	0
<i>Total Fund Cash Balances, December 31</i>	\$0

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

UAN v2019.1

All Enterprise Funds

For the Year Ended December 31, 2018

	WATER OP WATER OPERATING	METER FUND METER FUND METER FUND
Operating Cash Receipts		
Charges for Services	\$161,078	\$0
Fines, Licenses and Permits	0	0
Earnings on Investments (trust funds only)	0	0
Miscellaneous	1,648	0
<i>Total Operating Cash Receipts</i>	<u>162,726</u>	<u>0</u>
Operating Cash Disbursements		
Personal Services	33,455	0
Fringe Benefits	4,323	0
Contractual Services	30,504	0
Supplies and Materials	54,776	1,589
Claims	0	0
Other	0	0
<i>Total Operating Cash Disbursements</i>	<u>123,058</u>	<u>1,589</u>
<i>Operating Income (Loss)</i>	<u>39,668</u>	<u>(1,589)</u>
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental	0	0
Special Assessments	0	0
Earnings on Investments (proprietary funds only)	0	0
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Sale of Fixed Assets	0	0
Miscellaneous Receipts	677	0
Capital Outlay	(3,000)	0
Excise Tax Payment - Electric	0	0
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Interest and Other Fiscal Charges	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(2,323)</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<u>37,345</u>	<u>(1,589)</u>
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	0	0
Transfers Out	(43,434)	0
Advances In	0	0
Advances Out	0	0
<i>Net Change in Fund Cash Balance</i>	<u>(6,089)</u>	<u>(1,589)</u>

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)**

UAN v2019.1

All Enterprise Funds

For the Year Ended December 31, 2018

	WATER OP WATER OPERATING	METER FUND METER FUND METER FUND
<i>Fund Cash Balances, January 1</i>	230,072	1,589
<i>Fund Cash Balances, December 31</i>	<u>\$223,983</u>	<u>\$0</u>

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

UAN v2019.1

All Enterprise Funds

For the Year Ended December 31, 2018

	Water Operating Tower	Water Usage Overage
Operating Cash Receipts		
Charges for Services	\$0	\$0
Fines, Licenses and Permits	0	0
Earnings on Investments (trust funds only)	0	0
Miscellaneous	0	0
<i>Total Operating Cash Receipts</i>	<u>0</u>	<u>0</u>
Operating Cash Disbursements		
Personal Services	0	0
Fringe Benefits	0	0
Contractual Services	0	2,975
Supplies and Materials	0	0
Claims	0	0
Other	0	0
<i>Total Operating Cash Disbursements</i>	<u>0</u>	<u>2,975</u>
<i>Operating Income (Loss)</i>	<u>0</u>	<u>(2,975)</u>
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental	0	0
Special Assessments	0	0
Earnings on Investments (proprietary funds only)	0	0
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Sale of Fixed Assets	0	0
Miscellaneous Receipts	0	0
Capital Outlay	0	0
Excise Tax Payment - Electric	0	0
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Interest and Other Fiscal Charges	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<u>0</u>	<u>(2,975)</u>
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	10,248	33,186
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
<i>Net Change in Fund Cash Balance</i>	<u>10,248</u>	<u>30,211</u>

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

UAN v2019.1

All Enterprise Funds

For the Year Ended December 31, 2018

	Water Operating Tower	Water Usage Overage
<i>Fund Cash Balances, January 1</i>	3,380	103,530
<i>Fund Cash Balances, December 31</i>	<u>\$13,628</u>	<u>\$133,741</u>

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

UAN v2019.1

All Enterprise Funds

For the Year Ended December 31, 2018

	SEWER OP SEWER OPERATING	Storm Sewer Sewer-Othe Enterprise
Operating Cash Receipts		
Charges for Services	\$0	\$15,156
Fines, Licenses and Permits	0	0
Earnings on Investments (trust funds only)	0	0
Miscellaneous	4,676	0
<i>Total Operating Cash Receipts</i>	<u>4,676</u>	<u>15,156</u>
Operating Cash Disbursements		
Personal Services	24,177	0
Fringe Benefits	4,226	0
Contractual Services	60,910	2,063
Supplies and Materials	27,131	56,338
Claims	0	0
Other	0	0
<i>Total Operating Cash Disbursements</i>	<u>116,444</u>	<u>58,401</u>
<i>Operating Income (Loss)</i>	<u>(111,768)</u>	<u>(43,245)</u>
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental	0	0
Special Assessments	271,697	0
Earnings on Investments (proprietary funds only)	0	0
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Sale of Fixed Assets	0	0
Miscellaneous Receipts	0	0
Capital Outlay	0	0
Excise Tax Payment - Electric	0	0
Principal Retirement	(25,000)	0
Payment of Capital Appreciation Bond Accretion	0	0
Interest and Other Fiscal Charges	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	0	52,000
Other Financing Uses	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>246,697</u>	<u>52,000</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<u>134,929</u>	<u>8,755</u>
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	0	0
Transfers Out	(180,628)	0
Advances In	0	12,726
Advances Out	0	0
<i>Net Change in Fund Cash Balance</i>	<u>(45,699)</u>	<u>21,481</u>

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

UAN v2019.1

All Enterprise Funds

For the Year Ended December 31, 2018

	SEWER OP SEWER OPERATING	Storm Sewer Sewer-Other Enterprise
<i>Fund Cash Balances, January 1</i>	624,689	(20,406)
<i>Fund Cash Balances, December 31</i>	<u>\$578,990</u>	<u>\$1,075</u>

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

UAN v2019.1

All Enterprise Funds

For the Year Ended December 31, 2018

	ENTERPRISE TOTAL
Operating Cash Receipts	
Charges for Services	\$176,234
Fines, Licenses and Permits	0
Earnings on Investments (trust funds only)	0
Miscellaneous	6,324
<i>Total Operating Cash Receipts</i>	<u>182,558</u>
Operating Cash Disbursements	
Personal Services	57,632
Fringe Benefits	8,549
Contractual Services	96,452
Supplies and Materials	139,834
Claims	0
Other	0
<i>Total Operating Cash Disbursements</i>	<u>302,467</u>
<i>Operating Income (Loss)</i>	<u>(119,909)</u>
Non-Operating Receipts (Disbursements)	
Property and Other Local Taxes	0
Intergovernmental	0
Special Assessments	271,697
Earnings on Investments (proprietary funds only)	0
Sale of Bonds	0
Sale of Refunding Bonds	0
Sale of Notes	0
Loans Issued	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Sale of Fixed Assets	0
Miscellaneous Receipts	677
Capital Outlay	(3,000)
Excise Tax Payment - Electric	0
Principal Retirement	(25,000)
Payment of Capital Appreciation Bond Accretion	0
Interest and Other Fiscal Charges	0
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0
Other Financing Sources	52,000
Other Financing Uses	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>296,374</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	176,465
Capital Contributions	0
Special Item	0
Extraordinary Item	0
Transfers In	43,434
Transfers Out	(224,062)
Advances In	12,726
Advances Out	0
<i>Net Change in Fund Cash Balance</i>	<u>8,563</u>

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)**

UAN v2019.1

All Enterprise Funds

For the Year Ended December 31, 2018

	ENTERPRISE TOTAL
<i>Fund Cash Balances, January 1</i>	942,854
<i>Fund Cash Balances, December 31</i>	<u>\$951,417</u>

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

UAN v2019.1

All Governmental Fund Types
For the Year Ended December 31, 2018

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
Cash Receipts			
Property and Other Taxes	\$34,498	\$74,969	\$29,606
Municipal Income Tax	160,009	0	0
Intergovernmental	40,994	46,548	2,186
Special Assessments	0	0	0
Charges for Services	68,380	0	0
Fines, Licenses and Permits	96	100	0
Earnings on Investments	3,612	0	93
Miscellaneous	24,642	543	0
<i>Total Cash Receipts</i>	<u>332,231</u>	<u>122,160</u>	<u>31,885</u>
Cash Disbursements			
Current:			
Security of Persons & Property	17,271	85,715	0
Public Health Services	3,409	0	0
Leisure Time Activities	0	17,798	0
Community Environment	0	0	0
Basic Utility Services	72,619	0	0
Transportation	0	95,463	0
General Government	112,000	1,329	0
Capital Outlay	499,883	44,321	0
Debt Service:			
Principal Retirement	0	0	38,400
Payment of Capital Appreciation Bond Accretion	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	0	0	95,917
<i>Total Cash Disbursements</i>	<u>705,182</u>	<u>244,626</u>	<u>134,317</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(372,951)</u>	<u>(122,466)</u>	<u>(102,432)</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
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	81	56,508	180,628
Transfers Out	(56,508)	(81)	0
Advances In	0	0	0
Advances Out	(12,726)	0	0
Other Financing Sources	378,000	0	0
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>308,847</u>	<u>56,427</u>	<u>180,628</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(64,104)</u>	<u>(66,039)</u>	<u>78,196</u>
<i>Fund Cash Balances, January 1</i>	<u>119,682</u>	<u>172,136</u>	<u>222,659</u>

Fund Cash Balances, December 31

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

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

UAN v2019.1

All Governmental Fund Types

For the Year Ended December 31, 2018

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
Nonspendable	0	2,464	0
Restricted	0	103,633	300,855
Committed	0	0	0
Assigned	0	0	0
Unassigned (Deficit)	55,578	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$55,578</u>	<u>\$106,097</u>	<u>\$300,855</u>

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

UAN v2019.1

All Governmental Fund Types

For the Year Ended December 31, 2018

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
GASB 54 Worksheet/Note Disclosure			
<i>Net Change in Fund Cash Balances</i>	(\$64,104)	(\$66,039)	\$78,196
<i>Fund Cash Balances, January 1</i>	119,682	172,136	222,659
<i>Fund Cash Balances, December 31</i>	<u>\$55,578</u>	<u>\$106,097</u>	<u>\$300,855</u>
Fund Balances			
Amounts identified as:			
Nonspendable			
FIRE OPERATIONS	\$0	\$2,464	\$0
<i>Total Nonspendable</i>	<u>0</u>	<u>2,464</u>	<u>0</u>
Restricted for:			
Community Development	0	0	0
Debt Service	0	0	300,855
Disaster Relief	0	0	0
Economic Development	0	0	0
Emergency Medical Services	0	0	0
Police Operations	0	14,259	0
Road Maintenance and Improvements	0	89,374	0
<i>Total Restricted</i>	<u>0</u>	<u>103,633</u>	<u>300,855</u>
Committed to:			
Water Tower	0	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:			
Parks	0	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	55,578	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$55,578</u>	<u>\$106,097</u>	<u>\$300,855</u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances

UAN v2019.1

(Cash Basis)

All Governmental Fund Types

For the Year Ended December 31, 2018

	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts			
Property and Other Taxes	\$0	\$0	\$139,073
Municipal Income Tax	0	0	160,009
Intergovernmental	0	0	89,728
Special Assessments	0	0	0
Charges for Services	0	0	68,380
Fines, Licenses and Permits	0	0	196
Earnings on Investments	0	0	3,705
Miscellaneous	0	0	25,185
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</u>	<u>486,276</u>
Cash Disbursements			
Current:			
Security of Persons & Property	0	0	102,986
Public Health Services	0	0	3,409
Leisure Time Activities	0	0	17,798
Community Environment	0	0	0
Basic Utility Services	0	0	72,619
Transportation	0	0	95,463
General Government	0	0	113,329
Capital Outlay	0	0	544,204
Debt Service:			
Principal Retirement	0	0	38,400
Payment of Capital Appreciation Bond Accretion	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	0	0	95,917
<i>Total Cash Disbursements</i>	<u>0</u>	<u>0</u>	<u>1,084,125</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>	<u>(597,849)</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
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	237,217
Transfers Out	0	0	(56,589)
Advances In	0	0	0
Advances Out	0	0	(12,726)
Other Financing Sources	0	0	378,000
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>545,902</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>0</u>	<u>(51,947)</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>	<u>514,477</u>

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

Combined Statement of Receipts, Disbursements and Changes in Fund Balances

UAN v2019.1

(Cash Basis)

All Governmental Fund Types

For the Year Ended December 31, 2018

	Capital Projects	Permanent	Totals (Memorandum Only)
Fund Cash Balances, December 31			
Nonspendable	0	0	2,464
Restricted	0	0	404,488
Committed	0	0	0
Assigned	0	0	0
Unassigned (Deficit)	0	0	55,578
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>	<u>\$462,530</u>

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

UAN v2019.1

All Governmental Fund Types
For the Year Ended December 31, 2018

	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
GASB 54 Worksheet/Note Disclosure			
<i>Net Change in Fund Cash Balances</i>	\$0	\$0	(\$51,947)
<i>Fund Cash Balances, January 1</i>	0	0	514,477
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>	<u>\$462,530</u>
Fund Balances			
Amounts identified as:			
Nonspendable			
FIRE OPERATIONS	\$0	\$0	\$2,464
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>2,464</u>
Restricted for:			
Community Development	0	0	0
Debt Service	0	0	300,855
Disaster Relief	0	0	0
Economic Development	0	0	0
Emergency Medical Services	0	0	0
Police Operations	0	0	14,259
Road Maintenance and Improvements	0	0	89,374
<i>Total Restricted</i>	<u>0</u>	<u>0</u>	<u>404,488</u>
Committed to:			
Water Tower	0	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:			
Parks	0	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	0	0	55,578
<i>Total Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>	<u>\$462,530</u>

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

UAN v2019.1

All Proprietary and Fiduciary Fund Types

For the Year Ended December 31, 2018

	<u>Enterprise</u>	<u>Internal Service</u>
Operating Cash Receipts		
Charges for Services	\$176,234	\$0
Fines, Licenses and Permits	0	0
Earnings on Investments (trust funds only)	0	0
Miscellaneous	6,324	0
<i>Total Operating Cash Receipts</i>	<u>182,558</u>	<u>0</u>
Operating Cash Disbursements		
Personal Services	57,632	0
Fringe Benefits	8,549	0
Contractual Services	96,452	0
Supplies and Materials	139,834	0
Claims	0	0
Other	0	0
<i>Total Operating Cash Disbursements</i>	<u>302,467</u>	<u>0</u>
<i>Operating Income (Loss)</i>	<u>(119,909)</u>	<u>0</u>
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental	0	0
Special Assessments	271,697	0
Earnings on Investments (proprietary funds only)	0	0
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Sale of Fixed Assets	0	0
Miscellaneous Receipts	677	0
Capital Outlay	(3,000)	0
Excise Tax Payment - Electric	0	0
Principal Retirement	(25,000)	0
Payment of Capital Appreciation Bond Accretion	0	0
Interest and Other Fiscal Charges	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	52,000	0
Other Financing Uses	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>296,374</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<u>176,465</u>	<u>0</u>
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	43,434	0
Transfers Out	(224,062)	0
Advances In	12,726	0
Advances Out	0	0
<i>Net Change in Fund Cash Balance</i>	<u>8,563</u>	<u>0</u>

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

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

UAN v2019.1

All Proprietary and Fiduciary Fund Types

For the Year Ended December 31, 2018

	<u>Enterprise</u>	<u>Internal Service</u>
<i>Fund Cash Balances, January 1</i>	942,854	0
<i>Fund Cash Balances, December 31</i>	<u>\$951,417</u>	<u>\$0</u>

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

UAN v2019.1

All Proprietary and Fiduciary Fund Types

For the Year Ended December 31, 2018

	<u>Agency</u>	<u>Investment Trust</u>
Operating Cash Receipts		
Charges for Services	\$0	\$0
Fines, Licenses and Permits	0	0
Earnings on Investments (trust funds only)	0	0
Miscellaneous	0	0
<i>Total Operating Cash Receipts</i>	<u>0</u>	<u>0</u>
Operating Cash Disbursements		
Personal Services	0	0
Fringe Benefits	0	0
Contractual Services	0	0
Supplies and Materials	0	0
Claims	0	0
Other	0	0
<i>Total Operating Cash Disbursements</i>	<u>0</u>	<u>0</u>
<i>Operating Income (Loss)</i>	<u>0</u>	<u>0</u>
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental	0	0
Special Assessments	0	0
Earnings on Investments (proprietary funds only)	0	0
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Sale of Fixed Assets	0	0
Miscellaneous Receipts	0	0
Capital Outlay	0	0
Excise Tax Payment - Electric	0	0
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Interest and Other Fiscal Charges	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	0	0
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>0</u>

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

Combined Statement of Receipts, Disbursements and Changes in Fund Balances

UAN v2019.1

(Cash Basis)**All Proprietary and Fiduciary Fund Types**

For the Year Ended December 31, 2018

	<u>Agency</u>	<u>Investment Trust</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances

UAN v2019.1

(Cash Basis)

All Proprietary and Fiduciary Fund Types

For the Year Ended December 31, 2018

	<u>Private Purpose Trust</u>	<u>Totals (Memorandum Only)</u>
Operating Cash Receipts		
Charges for Services	\$0	\$176,234
Fines, Licenses and Permits	0	0
Earnings on Investments (trust funds only)	0	0
Miscellaneous	0	6,324
<i>Total Operating Cash Receipts</i>	<u>0</u>	<u>182,558</u>
Operating Cash Disbursements		
Personal Services	0	57,632
Fringe Benefits	0	8,549
Contractual Services	0	96,452
Supplies and Materials	0	139,834
Claims	0	0
Other	0	0
<i>Total Operating Cash Disbursements</i>	<u>0</u>	<u>302,467</u>
<i>Operating Income (Loss)</i>	<u>0</u>	<u>(119,909)</u>
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental	0	0
Special Assessments	0	271,697
Earnings on Investments (proprietary funds only)	0	0
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Sale of Fixed Assets	0	0
Miscellaneous Receipts	0	677
Capital Outlay	0	(3,000)
Excise Tax Payment - Electric	0	0
Principal Retirement	0	(25,000)
Payment of Capital Appreciation Bond Accretion	0	0
Interest and Other Fiscal Charges	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	0	52,000
Other Financing Uses	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>0</u>	<u>296,374</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<u>0</u>	<u>176,465</u>
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	0	43,434
Transfers Out	0	(224,062)
Advances In	0	12,726
Advances Out	0	0
<i>Net Change in Fund Cash Balance</i>	<u>0</u>	<u>8,563</u>

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

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

UAN v2019.1

All Proprietary and Fiduciary Fund Types

For the Year Ended December 31, 2018

	Private Purpose Trust	Totals (Memorandum Only)
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>942,854</u>
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$951,417</u>

VILLAGE OF NEW MADISON, DARKE COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2018 Year-to-Date

01/03/19 10:29:15 AM

UAN v2019.1

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	\$33,740.00	\$33,740.00	\$34,497.73	\$757.73
1000-130-0000 Municipal Income Tax	\$161,908.00	\$161,908.00	\$160,009.44	(\$1,898.56)
1000-140-0000 Permissive Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-211-0000 Local Government Distribution	\$29,865.00	\$29,865.00	\$36,898.10	\$7,033.10
1000-224-0000 Liquor and Beer Permit Fees	\$1,800.00	\$1,800.00	\$1,438.15	(\$361.85)
1000-231-0000 Property Tax Allocation	\$3,103.51	\$3,103.51	\$2,583.03	(\$520.48)
1000-290-0000 Other - State Shared Taxes and Permits	\$40.00	\$40.00	\$75.00	\$35.00
1000-514-0000 Garbage and Trash	\$73,254.00	\$73,254.00	\$68,379.98	(\$4,874.02)
1000-549-0000 Other - Utilities	\$0.00	\$0.00	\$0.00	\$0.00
1000-619-0000 Other - Fines and Forfeitures	\$0.00	\$0.00	\$60.52	\$60.52
1000-621-0000 Building Permits	\$200.00	\$200.00	\$0.00	(\$200.00)
1000-629-0000 Other - Licenses and Permits	\$40.00	\$40.00	\$35.00	(\$5.00)
1000-701-0000 Interest	\$3,740.00	\$3,740.00	\$3,612.20	(\$127.80)
1000-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$11,688.96	\$11,688.96
1000-892-0000 Other - Miscellaneous Non-Operating	\$15,925.31	\$15,925.31	\$12,952.52	(\$2,972.79)
1000-931-0000 Transfers - In	\$0.00	\$0.00	\$80.67	\$80.67
1000-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
1000-999-0000 Other - Other Financing Sources	\$0.00	\$459,000.00	\$378,000.00	(\$81,000.00)
General Fund Total:	\$323,615.82	\$782,615.82	\$710,311.30	(\$72,304.52)
General Funds Total:	\$323,615.82	\$782,615.82	\$710,311.30	(\$72,304.52)
2000 Special Revenue				
Street Construction Maint. & Repair				
2011-110-0000 General Property Tax - Real Estate	\$774.55	\$774.55	\$0.00	(\$774.55)
2011-140-0000 Permissive Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00
2011-225-0000 Gasoline Tax (State)	\$26,439.74	\$26,439.74	\$30,299.99	\$3,860.25
2011-231-0000 Property Tax Allocation	\$431.85	\$431.85	\$0.00	(\$431.85)
2011-310-0000 Street Improvement and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
2011-430-0000 License Tax - County Levied	\$5,992.34	\$5,992.34	\$6,539.18	\$546.84
2011-549-0000 Other - Utilities	\$0.00	\$0.00	\$0.00	\$0.00
2011-624-0000 Street Opening	\$0.00	\$0.00	\$100.00	\$100.00
2011-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$543.46	\$543.46
2011-931-0000 Transfers - In	\$42,000.00	\$42,000.00	\$42,000.00	\$0.00
2011-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Street Construction Maint. & Repair Fund Total:	\$75,638.48	\$75,638.48	\$79,482.63	\$3,844.15
State Highway				
2021-225-0000 Gasoline Tax (State)	\$2,143.77	\$2,143.77	\$2,486.62	\$342.85
2021-430-0000 License Tax - County Levied	\$485.88	\$485.88	\$496.29	\$10.41
2021-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$30,000.00	\$0.00	(\$30,000.00)
State Highway Fund Total:	\$2,629.65	\$32,629.65	\$2,982.91	(\$29,646.74)
Road Construction				
2022-110-0000 General Property Tax - Real Estate	\$10,610.00	\$10,610.00	\$10,422.67	(\$187.33)
2022-120-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2022-190-0000 Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
2022-231-0000 Property Tax Allocation	\$0.00	\$0.00	\$804.71	\$804.71
Road Construction Fund Total:	\$10,610.00	\$10,610.00	\$11,227.38	\$617.38
Parks and Recreation				
2041-440-0000 Grants or Aid (Non-Federal and Non-State)	\$2,300.00	\$2,300.00	\$1,560.00	(\$740.00)
2041-931-0000 Transfers - In	\$4,000.00	\$13,500.00	\$14,508.00	\$1,008.00
Parks and Recreation Fund Total:	\$6,300.00	\$15,800.00	\$16,068.00	\$268.00
Permissive Motor Vehicle License Tax				
2101-140-0000 Permissive Sales Tax	\$4,054.81	\$4,054.81	\$6,517.22	\$2,462.41
Permissive Motor Vehicle License Tax Fund Total:	\$4,054.81	\$4,054.81	\$6,517.22	\$2,462.41
Fire Levy Fund				
2901-110-0000 General Property Tax - Real Estate	\$23,050.00	\$32,948.93	\$31,619.65	(\$1,329.28)

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 NEW MADISON, DARKE COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2901-231-0000 Property Tax Allocation	\$2,079.56	\$2,079.56	\$2,394.27	\$314.71
Fire Levy Fund Fund Total:	\$25,129.56	\$35,028.49	\$34,013.92	(\$1,014.57)
Police Levy Fund				
2902-110-0000 General Property Tax - Real Estate	\$27,720.00	\$27,720.00	\$26,407.74	(\$1,312.26)
2902-231-0000 Property Tax Allocation	\$2,110.92	\$2,110.92	\$1,967.07	(\$143.85)
2902-422-0000 State - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
2902-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2902-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
2902-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Police Levy Fund Fund Total:	\$29,830.92	\$29,830.92	\$28,374.81	(\$1,456.11)
Special Revenue Funds Total:	\$154,193.42	\$203,592.35	\$178,666.87	(\$24,925.48)
3000 Debt Service				
Rural Development Debt Service				
3901-110-0000 General Property Tax - Real Estate	\$0.00	\$0.00	\$0.00	\$0.00
3901-231-0000 Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
3901-701-0000 Interest	\$51.23	\$51.23	\$92.72	\$41.49
3901-931-0000 Transfers - In	\$109,524.00	\$109,524.00	\$109,524.00	\$0.00
Rural Development Debt Service Fund Total:	\$109,575.23	\$109,575.23	\$109,616.72	\$41.49
Rural Development Reserve				
3902-931-0000 Transfers - In	\$10,968.00	\$63,387.79	\$63,387.79	\$0.00
Rural Development Reserve Fund Total:	\$10,968.00	\$63,387.79	\$63,387.79	\$0.00
Wastewater Levy Debt Service				
3903-110-0000 General Property Tax - Real Estate	\$27,340.00	\$27,340.00	\$29,606.31	\$2,266.31
3903-231-0000 Property Tax Allocation	\$2,258.33	\$2,258.33	\$2,185.64	(\$72.69)
3903-931-0000 Transfers - In	\$0.00	\$0.00	\$7,716.31	\$7,716.31
Wastewater Levy Debt Service Fund Total:	\$29,598.33	\$29,598.33	\$39,508.26	\$9,909.93
Debt Service Funds Total:	\$150,141.56	\$202,561.35	\$212,512.77	\$9,951.42
4000 Capital Projects				
Other Capital Projects				
4901-924-0000 OPWC Loans Issued	\$600,000.00	\$600,000.00	\$0.00	(\$600,000.00)
4901-999-0000 Other - Other Financing Sources	\$400,000.00	\$400,000.00	\$0.00	(\$400,000.00)
Other Capital Projects Fund Total:	\$1,000,000.00	\$1,000,000.00	\$0.00	(\$1,000,000.00)
Capital Projects Funds Total:	\$1,000,000.00	\$1,000,000.00	\$0.00	(\$1,000,000.00)
5000 Enterprise				
Water Operating				
5101-590-0000 Other - Charges for Services	\$156,375.00	\$156,375.00	\$161,076.99	\$4,701.99
5101-891-0000 Other - Miscellaneous Operating	\$500.00	\$18,500.00	\$1,648.46	(\$16,851.54)
5101-892-0000 Other - Miscellaneous Non-Operating	\$500.00	\$500.00	\$676.81	\$176.81
5101-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
5101-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Water Operating Fund Total:	\$157,375.00	\$175,375.00	\$163,402.26	(\$11,972.74)
Meter Fund				
5102-544-0000 Deposits	\$1.00	\$1.00	\$0.00	(\$1.00)
5102-549-0000 Other - Utilities	\$0.00	\$0.00	\$0.00	\$0.00
Meter Fund Fund Total:	\$1.00	\$1.00	\$0.00	(\$1.00)
Water Operating Water Tower				
5103-340-0000 Water Improvement	\$0.00	\$0.00	\$0.00	\$0.00
5103-931-0000 Transfers - In	\$10,248.00	\$10,248.00	\$10,248.00	\$0.00
Water Operating Water Tower Fund Total:	\$10,248.00	\$10,248.00	\$10,248.00	\$0.00
Water Usage Overage				

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 NEW MADISON, DARKE COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
5104-590-0000 Other - Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
5104-931-0000 Transfers - In	\$39,787.00	\$39,787.00	\$33,186.00	(\$6,601.00)
Water Usage Overage Fund Total:	\$39,787.00	\$39,787.00	\$33,186.00	(\$6,601.00)
Sewer Operating				
5201-330-0000 Sewer Improvement	\$266,323.74	\$266,323.74	\$271,697.12	\$5,373.38
5201-891-0000 Other - Miscellaneous Operating	\$0.00	\$80,000.00	\$4,676.36	(\$75,323.64)
5201-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
5201-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Operating Fund Total:	\$266,323.74	\$346,323.74	\$276,373.48	(\$69,950.26)
Storm Sewer-Other Enterprise Operating				
5601-549-0000 Other - Utilities	\$15,156.00	\$15,156.00	\$15,155.77	(\$0.23)
5601-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
5601-999-0000 Other - Other Financing Sources	\$0.00	\$52,000.00	\$52,000.00	\$0.00
Storm Sewer-Other Enterprise Operating Fund Total:	\$15,156.00	\$67,156.00	\$67,155.77	(\$0.23)
Enterprise Funds Total:	\$488,890.74	\$638,890.74	\$550,365.51	(\$88,525.23)
Report Totals:	\$2,116,841.54	\$2,827,660.26	\$1,651,856.45	(\$1,175,803.81)

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 NEW MADISON, DARKE COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017	Appropriations For Year Ended December 31, 2018	Total	Disbursements for Year Ended December 31, 2018	Reserve for Encumbrances as of December 31, 2018	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-110-110-0000 Salaries - Council's Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-390-0000 Other Contractual Services	\$19,886.00	\$0.00	\$17,786.00	\$17,786.00	\$17,271.39	\$0.00	\$17,271.39	\$514.61
1000-190-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-190-213-0000 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-210-640-0000 Payment to Another Political Subdivision	\$4,413.85	\$0.00	\$4,413.85	\$4,413.85	\$3,408.86	\$0.00	\$3,408.86	\$1,004.99
1000-490-490-0000 Other - Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-561-398-0000 Garbage and Trash Removal	\$70,685.26	\$0.00	\$72,785.26	\$72,785.26	\$72,618.58	\$0.00	\$72,618.58	\$166.68
1000-569-120-0000 Salaries - Clerk/Treasurer's Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-569-398-0000 Garbage and Trash Removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-620-132-0000 Salaries - Administrator's Staff	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-620-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-620-213-0000 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-620-228-0000 Health Care Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-620-252-0000 Travel and Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-620-270-0000 Uniforms and Clothing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-670-390-0000 Other Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-670-430-0000 Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-710-111-0000 Salaries - Council	\$5,760.00	\$48.00	\$5,760.00	\$5,808.00	\$5,744.00	\$0.00	\$5,744.00	\$64.00
1000-710-129-0000 Other - Salaries - Clerk/Treasurer's Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-710-160-0000 Salaries - Mayor's Office	\$2,400.00	\$20.00	\$2,400.00	\$2,420.00	\$2,420.00	\$0.00	\$2,420.00	\$0.00
1000-710-211-0000 Ohio Public Employees Retirement System	\$1,150.00	\$0.00	\$1,598.00	\$1,598.00	\$1,199.20	\$0.00	\$1,199.20	\$398.80
1000-710-212-0000 Social Security	\$0.00	\$0.00	\$52.00	\$52.00	\$24.80	\$0.00	\$24.80	\$27.20
1000-710-213-0000 Medicare	\$1,120.00	\$0.00	\$620.00	\$620.00	\$117.16	\$0.00	\$117.16	\$502.84
1000-710-225-0000 Workers' Compensation	\$1,939.78	\$0.00	\$1,939.78	\$1,939.78	\$990.00	\$0.00	\$990.00	\$949.78
1000-710-311-0000 Electricity	\$10,700.00	\$0.00	\$5,200.00	\$5,200.00	\$5,049.19	\$0.00	\$5,049.19	\$150.81
1000-710-313-0000 Natural Gas	\$3,325.00	\$0.00	\$3,325.00	\$3,325.00	\$2,004.44	\$0.00	\$2,004.44	\$1,320.56
1000-710-319-0000 Other - Utilities	\$1,415.86	\$0.00	\$1,415.86	\$1,415.86	\$1,050.00	\$0.00	\$1,050.00	\$365.86
1000-710-321-0000 Telephone	\$6,230.00	\$0.00	\$5,230.00	\$5,230.00	\$3,453.93	\$0.00	\$3,453.93	\$1,776.07
1000-710-322-0000 Postage	\$1,216.00	\$0.00	\$1,216.00	\$1,216.00	\$1,007.30	\$0.00	\$1,007.30	\$208.70
1000-710-325-0000 Advertising	\$2,250.00	\$0.00	\$1,250.00	\$1,250.00	\$787.50	\$350.00	\$1,137.50	\$112.50
1000-710-352-0000 Property Insurance Premiums	\$12,789.00	\$0.00	\$10,789.00	\$10,789.00	\$10,654.00	\$0.00	\$10,654.00	\$135.00
1000-710-353-0000 Liability Insurance Premiums	\$619.30	\$0.00	\$619.30	\$619.30	\$184.00	\$0.00	\$184.00	\$435.30
1000-710-410-0000 Office Supplies and Materials	\$3,000.00	\$0.00	\$2,000.00	\$2,000.00	\$835.79	\$0.00	\$835.79	\$1,164.21
1000-710-420-0000 Operating Supplies and Materials	\$18,080.59	\$100.00	\$19,080.59	\$19,180.59	\$18,657.96	\$0.00	\$18,657.96	\$522.63
1000-725-121-0000 Salary - Clerk/Treasurer	\$24,740.00	\$183.86	\$24,290.00	\$24,473.86	\$23,459.84	\$180.06	\$23,639.90	\$833.96
1000-725-211-0000 Ohio Public Employees Retirement System	\$3,463.00	\$0.00	\$3,913.00	\$3,913.00	\$3,510.22	\$0.00	\$3,510.22	\$402.78
1000-725-213-0000 Medicare	\$394.60	\$0.00	\$394.60	\$394.60	\$363.98	\$0.00	\$363.98	\$30.62
1000-725-228-0000 Health Care Reimbursement	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$5,670.00	\$0.00	\$5,670.00	\$330.00
1000-725-252-0000 Travel and Transportation	\$250.00	\$0.00	\$250.00	\$250.00	\$66.63	\$0.00	\$66.63	\$183.37
1000-725-349-0000 Other - Professional and Technical Services	\$200.00	\$0.00	\$200.00	\$200.00	\$20.00	\$0.00	\$20.00	\$180.00
1000-725-410-0000 Office Supplies and Materials	\$3,768.25	\$0.00	\$3,768.25	\$3,768.25	\$1,375.72	\$0.00	\$1,375.72	\$2,392.53
1000-725-420-0000 Operating Supplies and Materials	\$6,135.99	\$0.00	\$6,135.99	\$6,135.99	\$2,333.15	\$9.40	\$2,342.55	\$3,793.44
1000-740-344-0000 Tax Collection Fees	\$2,500.00	\$0.00	\$1,500.00	\$1,500.00	\$613.28	\$0.00	\$613.28	\$886.72
1000-745-342-0000 Auditing Services	\$9,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00

Statement excludes amounts for advances.

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VILLAGE OF NEW MADISON, DARKE COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017	Appropriations For Year Ended December 31, 2018	Total	Disbursements for Year Ended December 31, 2018	Reserve for Encumbrances as of December 31, 2018	Total	Variance Favorable (Unfavorable)
1000-745-343-0000 Uniform Accounting Network Fees	\$2,900.00	\$0.00	\$1,900.00	\$1,900.00	\$1,836.00	\$0.00	\$1,836.00	\$64.00
1000-750-141-0000 Salary - Legal Counsel	\$9,622.00	\$0.00	\$9,622.00	\$9,622.00	\$6,962.00	\$2,660.00	\$9,622.00	\$0.00
1000-760-610-0000 Deposits Refunded	\$3,403.00	\$0.00	\$1,903.00	\$1,903.00	\$1,610.31	\$0.00	\$1,610.31	\$292.69
1000-800-520-0000 Equipment	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
1000-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$35,000.00	\$0.00	\$506,000.00	\$506,000.00	\$499,882.34	\$0.00	\$499,882.34	\$6,117.66
1000-910-910-0000 Transfers - Out	\$46,000.00	\$0.00	\$55,500.00	\$55,500.00	\$56,508.00	\$0.00	\$56,508.00	(\$1,008.00)
General Fund Total:	\$321,857.48	\$351.86	\$790,357.48	\$790,709.34	\$761,689.57	\$3,199.46	\$764,889.03	\$25,820.31
General Funds Total:	\$321,857.48	\$351.86	\$790,357.48	\$790,709.34	\$761,689.57	\$3,199.46	\$764,889.03	\$25,820.31
2000 Special Revenue								
Street Construction Maint. & Repair								
2011-620-190-0000 Other - Personal Services	\$26,775.00	\$205.96	\$28,135.00	\$28,340.96	\$28,082.72	\$219.34	\$28,302.06	\$38.90
2011-620-211-0000 Ohio Public Employees Retirement System	\$3,748.50	\$0.00	\$4,448.90	\$4,448.90	\$4,169.25	\$0.00	\$4,169.25	\$279.65
2011-620-213-0000 Medicare	\$427.06	\$0.00	\$431.06	\$431.06	\$430.47	\$0.00	\$430.47	\$0.59
2011-620-225-0000 Workers' Compensation	\$1,360.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-228-0000 Health Care Reimbursement	\$4,000.00	\$0.00	\$3,996.00	\$3,996.00	\$3,758.16	\$0.00	\$3,758.16	\$237.84
2011-620-252-0000 Travel and Transportation	\$0.00	\$0.00	\$100.00	\$100.00	\$96.47	\$0.00	\$96.47	\$3.53
2011-620-420-0000 Operating Supplies and Materials	\$17,826.30	\$100.00	\$27,025.90	\$27,125.90	\$15,480.02	\$500.00	\$15,980.02	\$11,145.88
2011-740-344-0000 Tax Collection Fees	\$145.83	\$0.00	\$145.83	\$145.83	\$0.00	\$0.00	\$0.00	\$145.83
2011-800-520-0000 Equipment	\$0.00	\$0.00	\$1,585.00	\$1,585.00	\$1,585.00	\$0.00	\$1,585.00	\$0.00
2011-800-550-0000 Motor Vehicles	\$7,000.00	\$0.00	\$5,415.00	\$5,415.00	\$0.00	\$0.00	\$0.00	\$5,415.00
2011-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$11,000.00	\$0.00	\$43,000.00	\$43,000.00	\$42,735.19	\$0.00	\$42,735.19	\$264.81
Street Construction Maint. & Repair Fund Total:	\$72,282.69	\$305.96	\$114,282.69	\$114,588.65	\$96,337.28	\$719.34	\$97,056.62	\$17,532.03
State Highway								
2021-610-396-0000 Streets, Highways, Curbs and Sidewalks	\$2,629.00	\$0.00	\$32,629.00	\$32,629.00	\$30,629.00	\$0.00	\$30,629.00	\$2,000.00
2021-620-420-0000 Operating Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State Highway Fund Total:	\$2,629.00	\$0.00	\$32,629.00	\$32,629.00	\$30,629.00	\$0.00	\$30,629.00	\$2,000.00
Road Construction								
2022-610-344-0000 Tax Collection Fees	\$261.00	\$0.00	\$261.00	\$261.00	\$241.61	\$0.00	\$241.61	\$19.39
2022-610-420-0000 Operating Supplies and Materials	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$8,521.30	\$0.00	\$8,521.30	\$1,478.70
Road Construction Fund Total:	\$10,261.00	\$0.00	\$10,261.00	\$10,261.00	\$8,762.91	\$0.00	\$8,762.91	\$1,498.09
Parks and Recreation								
2041-310-420-0000 Operating Supplies and Materials	\$1,000.00	\$0.00	\$100.00	\$100.00	\$98.00	\$0.00	\$98.00	\$2.00
2041-310-430-0000 Repairs and Maintenance	\$3,000.00	\$0.00	\$17,800.00	\$17,800.00	\$17,700.00	\$0.00	\$17,700.00	\$100.00
2041-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Parks and Recreation Fund Total:	\$4,000.00	\$0.00	\$17,900.00	\$17,900.00	\$17,798.00	\$0.00	\$17,798.00	\$102.00
Law Enforcement Trusts								
2091-110-400-0000 Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2091-910-910-0000 Transfers - Out	\$80.67	\$0.00	\$80.67	\$80.67	\$80.67	\$0.00	\$80.67	\$0.00
Law Enforcement Trusts Fund Total:	\$80.67	\$0.00	\$80.67	\$80.67	\$80.67	\$0.00	\$80.67	\$0.00
Permissive Motor Vehicle License Tax								
2101-610-420-0000 Operating Supplies and Materials	\$4,054.81	\$0.00	\$4,054.81	\$4,054.81	\$4,054.81	\$0.00	\$4,054.81	\$0.00
Permissive Motor Vehicle License Tax Fund Total:	\$4,054.81	\$0.00	\$4,054.81	\$4,054.81	\$4,054.81	\$0.00	\$4,054.81	\$0.00
Fire Levy Fund								
2901-120-640-0000 Payment to Another Political Subdivision	\$24,300.00	\$0.00	\$54,915.95	\$54,915.95	\$54,915.95	\$0.00	\$54,915.95	\$0.00
2901-740-344-0000 Tax Collection Fees	\$495.00	\$0.00	\$860.98	\$860.98	\$720.46	\$0.00	\$720.46	\$140.52
Fire Levy Fund Fund Total:	\$24,795.00	\$0.00	\$55,776.93	\$55,776.93	\$55,636.41	\$0.00	\$55,636.41	\$140.52

Statement excludes amounts for advances.

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

VILLAGE OF NEW MADISON, DARKE COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017	Appropriations For Year Ended December 31, 2018	Total	Disbursements for Year Ended December 31, 2018	Reserve for Encumbrances as of December 31, 2018	Total	Variance Favorable (Unfavorable)
Police Levy Fund								
2902-110-190-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Personal Services								
2902-110-211-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ohio Public Employees Retirement System								
2902-110-213-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicare								
2902-110-348-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Training Services								
2902-110-410-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Office Supplies and Materials								
2902-110-420-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Supplies and Materials								
2902-190-300-0000	\$26,385.00	\$0.00	\$31,550.71	\$31,550.71	\$30,798.68	\$0.00	\$30,798.68	\$752.03
Contractual Services								
2902-740-344-0000	\$575.00	\$0.00	\$609.29	\$609.29	\$609.29	\$0.00	\$609.29	\$0.00
Tax Collection Fees								
Police Levy Fund Fund Total:	\$26,960.00	\$0.00	\$32,160.00	\$32,160.00	\$31,407.97	\$0.00	\$31,407.97	\$752.03
Special Revenue Funds Total:	\$145,063.17	\$305.96	\$267,145.10	\$267,451.06	\$244,707.05	\$719.34	\$245,426.39	\$22,024.67
3000 Debt Service								
Rural Development Debt Service								
3901-850-710-0000	\$10,155.00	\$0.00	\$13,155.00	\$13,155.00	\$12,250.00	\$0.00	\$12,250.00	\$905.00
Principal								
3901-850-720-0000	\$99,420.02	\$0.00	\$96,420.02	\$96,420.02	\$95,916.75	\$0.00	\$95,916.75	\$503.27
Interest								
3901-990-990-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses								
Rural Development Debt Service Fund Total:	\$109,575.02	\$0.00	\$109,575.02	\$109,575.02	\$108,166.75	\$0.00	\$108,166.75	\$1,408.27
Rural Development Reserve								
3902-850-710-0000	\$10,968.00	\$0.00	\$63,387.79	\$63,387.79	\$0.00	\$0.00	\$0.00	\$63,387.79
Principal								
Rural Development Reserve Fund Total:	\$10,968.00	\$0.00	\$63,387.79	\$63,387.79	\$0.00	\$0.00	\$0.00	\$63,387.79
Wastewater Levy Debt Service								
3903-740-344-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tax Collection Fees								
3903-850-710-0000	\$26,960.00	\$0.00	\$26,960.00	\$26,960.00	\$26,150.00	\$0.00	\$26,150.00	\$810.00
Principal								
Wastewater Levy Debt Service Fund Total:	\$26,960.00	\$0.00	\$26,960.00	\$26,960.00	\$26,150.00	\$0.00	\$26,150.00	\$810.00
Debt Service Funds Total:	\$147,503.02	\$0.00	\$199,922.81	\$199,922.81	\$134,316.75	\$0.00	\$134,316.75	\$65,606.06
4000 Capital Projects								
Other Capital Projects								
4901-800-560-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utility Distribution Systems								
Other Capital Projects Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Projects Funds Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5000 Enterprise								
Water Operating								
5101-531-132-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salaries - Administrator's Staff								
5101-531-190-0000	\$31,261.50	\$0.00	\$33,511.50	\$33,511.50	\$33,221.65	\$286.16	\$33,507.81	\$3.69
Other - Personal Services								
5101-531-211-0000	\$7,502.76	\$0.00	\$4,815.16	\$4,815.16	\$3,307.70	\$0.00	\$3,307.70	\$1,507.46
Ohio Public Employees Retirement System								
5101-531-213-0000	\$331.93	\$0.00	\$526.63	\$526.63	\$389.99	\$0.00	\$389.99	\$136.64
Medicare								
5101-531-225-0000	\$1,526.81	\$0.00	\$76.81	\$76.81	\$0.00	\$0.00	\$0.00	\$76.81
Workers' Compensation								
5101-531-228-0000	\$0.00	\$0.00	\$250.00	\$250.00	\$182.00	\$0.00	\$182.00	\$68.00
Health Care Reimbursement								
5101-531-270-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Uniforms and Clothing								
5101-531-300-0000	\$10,000.00	\$0.00	\$11,213.70	\$11,213.70	\$11,213.70	\$0.00	\$11,213.70	\$0.00
Contractual Services								
5101-531-311-0000	\$8,687.00	\$0.00	\$8,298.30	\$8,298.30	\$7,277.61	\$0.00	\$7,277.61	\$1,020.69
Electricity								
5101-531-312-0000	\$1,050.00	\$0.00	\$1,225.00	\$1,225.00	\$1,050.00	\$0.00	\$1,050.00	\$175.00
Water and Sewage								
5101-531-313-0000	\$3,300.00	\$0.00	\$3,300.00	\$3,300.00	\$348.63	\$0.00	\$348.63	\$2,951.37
Natural Gas								
5101-531-321-0000	\$1,853.00	\$0.00	\$1,853.00	\$1,853.00	\$1,659.03	\$0.00	\$1,659.03	\$193.97
Telephone								
5101-531-420-0000	\$43,118.00	\$0.00	\$74,036.00	\$74,036.00	\$54,597.39	\$590.00	\$55,187.39	\$18,848.61
Operating Supplies and Materials								
5101-531-432-0000	\$5,090.00	\$0.00	\$5,090.00	\$5,090.00	\$80.00	\$0.00	\$80.00	\$5,010.00
Repairs and Maintenance of Machinery & Equip								

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 NEW MADISON, DARKE COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017	Appropriations For Year Ended December 31, 2018	Total	Disbursements for Year Ended December 31, 2018	Reserve for Encumbrances as of December 31, 2018	Total	Variance Favorable (Unfavorable)
5101-531-490-0000 Other - Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-532-322-0000 Postage	\$905.00	\$0.00	\$905.00	\$905.00	\$759.00	\$0.00	\$759.00	\$146.00
5101-539-190-0000 Other - Personal Services	\$0.00	\$232.98	\$0.00	\$232.98	\$232.98	\$0.00	\$232.98	\$0.00
5101-539-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$437.60	\$437.60	\$437.60	\$0.00	\$437.60	\$0.00
5101-539-213-0000 Medicare	\$0.00	\$0.00	\$5.30	\$5.30	\$5.30	\$0.00	\$5.30	\$0.00
5101-539-228-0000 Health Care Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-312-0000 Water and Sewage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-313-0000 Natural Gas	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	(\$1,000.00)
5101-539-342-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-420-0000 Operating Supplies and Materials	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00
5101-745-342-0000 Auditing Services	\$3,500.00	\$0.00	\$7,500.00	\$7,500.00	\$7,195.00	\$0.00	\$7,195.00	\$305.00
5101-800-520-0000 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-800-530-0000 Buildings and Other Structures	\$0.00	\$0.00	\$400,000.00	\$400,000.00	\$3,000.00	\$0.00	\$3,000.00	\$397,000.00
5101-800-540-0000 Machinery, Equipment and Furniture	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
5101-910-910-0000 Transfers - Out	\$36,644.00	\$0.00	\$41,726.00	\$41,726.00	\$43,434.00	\$0.00	\$43,434.00	(\$1,708.00)
Water Operating Fund Total:	\$157,270.00	\$332.98	\$597,270.00	\$597,602.98	\$169,491.58	\$876.16	\$170,367.74	\$427,235.24
Meter Fund								
5102-539-420-0000 Operating Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
5102-539-490-0000 Other - Supplies and Materials	\$588.91	\$0.00	\$588.91	\$588.91	\$588.91	\$0.00	\$588.91	\$0.00
Meter Fund Fund Total:	\$1,588.91	\$0.00	\$1,588.91	\$1,588.91	\$1,588.91	\$0.00	\$1,588.91	\$0.00
Water Operating Water Tower								
5103-800-500-0000 Capital Outlay	\$10,248.00	\$0.00	\$10,248.00	\$10,248.00	\$0.00	\$0.00	\$0.00	\$10,248.00
Water Operating Water Tower Fund Total:	\$10,248.00	\$0.00	\$10,248.00	\$10,248.00	\$0.00	\$0.00	\$0.00	\$10,248.00
Water Usage Overage								
5104-532-310-0000 Utilities	\$28,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5104-539-346-0000 Engineering Services	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$2,975.00	\$0.00	\$2,975.00	\$7,025.00
5104-800-590-0000 Other - Capital Outlay	\$0.00	\$0.00	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$18,000.00
Water Usage Overage Fund Total:	\$28,000.00	\$0.00	\$28,000.00	\$28,000.00	\$2,975.00	\$0.00	\$2,975.00	\$25,025.00
Sewer Operating								
5201-541-132-0000 Salaries - Administrator's Staff	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-541-190-0000 Other - Personal Services	\$22,891.60	\$164.32	\$24,891.60	\$25,055.92	\$24,177.12	\$213.03	\$24,390.15	\$665.77
5201-541-211-0000 Ohio Public Employees Retirement System	\$3,204.82	\$0.00	\$4,238.44	\$4,238.44	\$3,649.18	\$0.00	\$3,649.18	\$589.26
5201-541-213-0000 Medicare	\$331.93	\$0.00	\$531.93	\$531.93	\$394.90	\$0.00	\$394.90	\$137.03
5201-541-225-0000 Workers' Compensation	\$1,533.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-541-228-0000 Health Care Reimbursement	\$3,000.00	\$0.00	\$300.00	\$300.00	\$182.00	\$0.00	\$182.00	\$118.00
5201-541-270-0000 Uniforms and Clothing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-541-300-0000 Contractual Services	\$16,000.00	\$0.00	\$17,000.00	\$17,000.00	\$14,745.00	\$0.00	\$14,745.00	\$2,255.00
5201-541-311-0000 Electricity	\$27,384.00	\$0.00	\$33,295.00	\$33,295.00	\$32,232.76	\$0.00	\$32,232.76	\$1,062.24
5201-541-319-0000 Other - Utilities	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,399.31	\$0.00	\$1,399.31	\$1,100.69
5201-541-321-0000 Telephone	\$3,413.00	\$0.00	\$2,450.00	\$2,450.00	\$2,059.02	\$0.00	\$2,059.02	\$390.98
5201-542-322-0000 Postage	\$905.00	\$0.00	\$905.00	\$905.00	\$759.00	\$0.00	\$759.00	\$146.00
5201-549-420-0000 Operating Supplies and Materials	\$27,584.00	\$100.00	\$49,976.21	\$50,076.21	\$27,131.30	\$474.49	\$27,605.79	\$22,470.42
5201-740-344-0000 Tax Collection Fees	\$787.32	\$0.00	\$787.32	\$787.32	\$714.99	\$0.00	\$714.99	\$72.33
5201-745-342-0000 Auditing Services	\$5,000.00	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	\$9,000.00	\$0.00
5201-800-540-0000 Machinery, Equipment and Furniture	\$5,760.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00

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 NEW MADISON, DARKE COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017	Appropriations For Year Ended December 31, 2018	Total	Disbursements for Year Ended December 31, 2018	Reserve for Encumbrances as of December 31, 2018	Total	Variance Favorable (Unfavorable)
5201-850-710-0000 Principal	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00
5201-910-910-0000 Transfers - Out	\$120,492.00	\$0.00	\$172,911.79	\$172,911.79	\$180,628.10	\$0.00	\$180,628.10	(\$7,716.31)
Sewer Operating Fund Total:	\$265,787.29	\$264.32	\$348,787.29	\$349,051.61	\$322,072.68	\$687.52	\$322,760.20	\$26,291.41
Storm Sewer-Other Enterprise Operating								
5601-559-430-0000 Repairs and Maintenance	\$9,835.00	\$0.00	\$61,835.00	\$61,835.00	\$56,339.07	\$0.00	\$56,339.07	\$5,495.93
5601-640-300-0000 Contractual Services	\$5,321.00	\$0.00	\$5,321.00	\$5,321.00	\$2,062.50	\$0.00	\$2,062.50	\$3,258.50
Storm Sewer-Other Enterprise Operating Fund Total:	\$15,156.00	\$0.00	\$67,156.00	\$67,156.00	\$58,401.57	\$0.00	\$58,401.57	\$8,754.43
Enterprise Funds Total:	\$478,050.20	\$597.30	\$1,053,050.20	\$1,053,647.50	\$554,529.74	\$1,563.68	\$556,093.42	\$497,554.08
Report Totals:	\$1,092,473.87	\$1,255.12	\$2,310,475.59	\$2,311,730.71	\$1,695,243.11	\$5,482.48	\$1,700,725.59	\$611,005.12

Statement excludes amounts for advances.
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Reconciliation of Interfund Transactions

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Fiscal 2018 Year-to-Date

Fund Description	Transfers In (A)	Transfers Out (B)	Variance (C = A - B) (C)	Advances In (D)	Advances Out (E)	Variance (F = D - E) (F)
General	\$80.67	\$56,508.00	-\$56,427.33	\$0.00	\$12,726.25	-\$12,726.25
Street Construction Maint. & Repair	\$42,000.00	\$0.00	\$42,000.00	\$0.00	\$0.00	\$0.00
Parks and Recreation	\$14,508.00	\$0.00	\$14,508.00	\$0.00	\$0.00	\$0.00
Law Enforcement Trusts	\$0.00	\$80.67	-\$80.67	\$0.00	\$0.00	\$0.00
Rural Development Debt Service	\$109,524.00	\$0.00	\$109,524.00	\$0.00	\$0.00	\$0.00
Rural Development Reserve	\$63,387.79	\$0.00	\$63,387.79	\$0.00	\$0.00	\$0.00
Wastewater Levy Debt Service	\$7,716.31	\$0.00	\$7,716.31	\$0.00	\$0.00	\$0.00
Water Operating	\$0.00	\$43,434.00	-\$43,434.00	\$0.00	\$0.00	\$0.00
Water Operating Water Tower	\$10,248.00	\$0.00	\$10,248.00	\$0.00	\$0.00	\$0.00
Water Usage Overage	\$33,186.00	\$0.00	\$33,186.00	\$0.00	\$0.00	\$0.00
Sewer Operating	\$0.00	\$180,628.10	-\$180,628.10	\$0.00	\$0.00	\$0.00
Storm Sewer-Other Enterprise Operating	\$0.00	\$0.00	\$0.00	\$12,726.25	\$0.00	\$12,726.25
	<u>\$280,650.77</u>	<u>\$280,650.77</u>	<u>\$0.00</u>	<u>\$12,726.25</u>	<u>\$12,726.25</u>	<u>\$0.00</u>

VILLAGE OF NEW MADISON, DARKE COUNTY
Schedule Of Debt Service Requirements
For the Year Ended December 31, 2018

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Fiscal Year Ending	Principal (A)	Interest (B)	Total Columns A & B (C)
2018	\$63,400.00	\$95,916.75	\$159,316.75
2019	65,200.00	94,092.75	159,292.75
2020	67,100.00	92,435.81	159,535.81
2021	69,100.00	90,183.50	159,283.50
2022	71,100.00	88,088.75	159,188.75
2023	73,400.00	85,899.00	159,299.00
2028	278,600.00	393,188.26	671,788.26
2033	351,300.00	358,525.38	709,825.38
2038	431,600.00	228,386.85	659,986.85
2043	558,800.00	112,608.41	671,408.41
2044	128,200.00	6,106.18	134,306.18
Total	\$2,157,800.00	\$1,645,431.64	\$3,803,231.64

Schedule Of Outstanding Debt

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

**Village of New Madison
Darke County**

**Notes to the Financial Statements
December 31, 2018**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of New Madison, Darke County, (the Village) as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides water and sewer utilities, park operations and police services. The Village contracts with New Madison Fire Department Association to receive fire protection services and with Tri-Village Joint Ambulance District for rescue services.

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

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. 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 Auditor of State prescribes or permits.

C. 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.

D. Fund Accounting

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

2. Special Revenue Funds

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

Street Construction, Maintenance & Repair Fund – This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

Road Levy Fund – This fund receives property tax levy proceeds for improving Village roads.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fire Levy Fund – This fund receives property tax levy proceeds to provide funding for fire protection services for the Village.

Police Levy Fund – This fund receives property tax levy proceeds that are used to help operate the police department in the Village.

3. Debt Service Funds

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

Debt Service Fund – This fund receives property tax levy proceeds to pay for debt and interest on General Obligation bonds.

4. Capital Projects Fund

– This fund consists of Ohio Public Works loan and grant funds for construction of a water tower within the Village.

5. Enterprise Funds

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

Water Operating Fund – This fund receives charges for services from residents to cover water service costs.

Water Operating Water Tower Fund – This fund receives charges for services from residents to cover construction of new water tower.

Water Usage Overage Fund – Water usage overages are transferred to this fund quarterly and to be used for the construction of a new water tower.

Sewer Operating Fund – This fund receives charges for services from residents to cover sewer service costs.

E. Budgetary Process

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

1. Appropriations

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

2. 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 also approve estimated resources.

3. Encumbrances

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

F. 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:

1. Non-Spendable

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

2. 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 the other governments; or is imposed by law through constitutional provisions.

3. 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.

4. Assigned

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

5. 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.

G. Property, Plant, and Equipment

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

H. Accumulated Leave

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

EQUITY IN POOLED DEPOSITS AND INVESTMENTS

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

Demand deposits	\$1,347,517.03
Certificates of deposit	\$ 66,428.36
Total deposits	\$1,413,945.39

Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

BUDGETARY ACTIVITY

Budgetary activity for year ending December 31, 2018.

<u>2018 Budgeted vs. Actual Receipts</u>			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$782,615.82	\$710,311.30	\$(72,304.52)
Special Revenue	\$203,592.35	\$178,666.87	\$(24,925.48)
Debt Service	\$202,561.35	\$212,512.77	\$ 9,951.42
Enterprise	\$638,890.74	\$550,365.51	\$(88,525.23)
Total	\$2,827,660.26	\$1,651,856.45	\$(1,175,803.81)

<u>2018 Budgeted vs. Actual Expenditures</u>			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$790,357.48	\$761,689.57	\$ 25,820.31
Special Revenue	\$267,145.10	\$244,707.05	\$ 22,024.67
Debt Service	\$199,922.81	\$134,316.75	\$ 65,606.06
Enterprise	\$1,053,050.20	\$554,529.74	\$497,554.08
Total	\$2,310,475.59	\$1,695,243.11	\$611,005.12

PROPERTY TAX

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 homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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

LOCAL INCOME TAX

The Village levies a municipal income tax of 1 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.

DEBT

Debt outstanding at December 31, 2018 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
USDA Mortgage Revenue Bond 92-01	\$ 1,328,900.00	4.75%
USDA Mortgage Revenue Bond 92-03	\$ 369,600.00	4.75%
USDA General Obligation Bond 92-05	\$ 282,400.00	4.75%
Ohio Public Works Commission Loan	<u>\$ 125,000.00</u>	0%
Total	\$ 2,105,900.00	

The United States Department of Agriculture (USDA) mortgage revenue bonds relate to water and sewer plant construction project the Ohio Environmental Protection Agency mandated. The Village will repay the bonds in annual installments including interest over 40 years. Water and sewer receipts collateralize the loan. The Village has agreed to set utility rates sufficient to cover USDA debt service requirements.

The Village issued general obligation bonds to assist in financing of a water and sewer plant construction project. This is being repaid with property tax receipts, and the Village will repay this bond in annual installments with interest over 40 years. The Village's taxing authority collateralized the bonds.

The Ohio Public Works Commission loan is an interest free loan, which was obtained to aid in construction of the water and sewer project. This loan is being repaid in semi-annual installments of \$12,500. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements.

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

Year ending December 31:	<u>USDA Mortgage Revenue</u>	<u>USDA General Obligation</u>	<u>OPWC Loan</u>
2018	\$ 284,865	\$ 134,255	\$ 25,000
2019-2023	\$ 546,052	\$ 125,313	\$ 125,000
2024-2028	\$ 546,155	\$ 125,239	\$ 25,000
2029-2033	\$ 546,049	\$ 125,281	
2034-2038	\$ 546,008	\$ 125,241	
2039-2043	\$ 546,152	\$ 125,326	
2044	<u>\$ 218,435</u>	<u>\$ 50,054</u>	
Total	\$3,515,901	\$ 945,194	\$ 150,000

RETIREMENT SYSTEMS

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

The Ohio Revised Code also prescribes contribution rates. For 2016, OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14%, of participants' gross salaries. The Village has paid all contributions required through December 31, 2018.

RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions

CONTINGENT LIABILITIES

Amounts grantor agencies pay to the Village are subject to audit and adjustment by the grantor. 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.