

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

All Special Revenue Funds

For the Year Ended December 31, 2019

|  | STREET<br>CONST.<br>MAINT.REP. | STATE<br>HIGHWAY | CEMETERY     | PARKS<br>RECREATION | PERMISSIVE<br>MOTOR VEH<br>LICENSE | FIRE<br>FUND    |
|--|--------------------------------|------------------|--------------|---------------------|------------------------------------|-----------------|
| <b>Cash Receipts</b>                                 |                                |                  |              |                     |                                    |                 |
| Property and Other Taxes                             | \$0                            | \$0              | \$0          | \$0                 | \$0                                | \$0             |
| Municipal Income Tax                                 | 0                              | 0                | 0            | 0                   | 0                                  | 0               |
| Intergovernmental                                    | 29,713                         | 2,409            | 0            | 0                   | 4,461                              | 0               |
| Special Assessments                                  | 0                              | 0                | 0            | 0                   | 0                                  | 0               |
| Charges for Services                                 | 0                              | 0                | 50           | 0                   | 0                                  | 411,098         |
| Fines, Licenses and Permits                          | 0                              | 0                | 0            | 0                   | 0                                  | 0               |
| Earnings on Investments                              | 174                            | 9                | 0            | 0                   | 64                                 | 0               |
| Miscellaneous  | 0                              | 0                | 0            | 0                   | 0                                  | 63,168          |
| <i>Total Cash Receipts</i>                           | <u>29,887</u>                  | <u>2,418</u>     | <u>50</u>    | <u>0</u>            | <u>4,525</u>                       | <u>474,266</u>  |
| <b>Cash Disbursements</b>                            |                                |                  |              |                     |                                    |                 |
| Current:   |                                |                  |              |                     |                                    |                 |
| Security of Persons & Property                       | 0                              | 0                | 0            | 0                   | 0                                  | 138,525         |
| Public Health Services                               | 0                              | 0                | 450          | 0                   | 0                                  | 0               |
| Leisure Time Activities                              | 0                              | 0                | 0            | 0                   | 0                                  | 0               |
| Community Environment                                | 0                              | 0                | 0            | 0                   | 0                                  | 0               |
| Basic Utility Services                               | 1,161                          | 0                | 0            | 0                   | 0                                  | 11,114          |
| Transportation                                       | 7,396                          | 525              | 0            | 0                   | 0                                  | 0               |
| General Government                                   | 360                            | 0                | 0            | 0                   | 0                                  | 960             |
| Capital Outlay                                       | 18,036                         | 0                | 0            | 0                   | 0                                  | 340,708         |
| Debt Service:  |                                |                  |              |                     |                                    |                 |
| Principal Retirement                                 | 0                              | 0                | 0            | 0                   | 0                                  | 0               |
| Payment of Capital Appreciation Bond Accretion       | 0                              | 0                | 0            | 0                   | 0                                  | 0               |
| Payment to Refunded Bond Escrow Agent                | 0                              | 0                | 0            | 0                   | 0                                  | 0               |
| Interest and Fiscal Charges                          | 0                              | 0                | 0            | 0                   | 0                                  | 0               |
| <i>Total Cash Disbursements</i>                      | <u>26,953</u>                  | <u>525</u>       | <u>450</u>   | <u>0</u>            | <u>0</u>                           | <u>491,307</u>  |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>2,934</u>                   | <u>1,893</u>     | <u>(400)</u> | <u>0</u>            | <u>4,525</u>                       | <u>(17,041)</u> |
| <b>Other Financing Receipts (Disbursements)</b>      |                                |                  |              |                     |                                    |                 |
| Sale of Bonds  | 0                              | 0                | 0            | 0                   | 0                                  | 0               |
| Sale of Refunding Bonds                              | 0                              | 0                | 0            | 0                   | 0                                  | 0               |
| Sale of Notes  | 0                              | 0                | 0            | 0                   | 0                                  | 0               |
| Loans Issued   | 0                              | 0                | 0            | 0                   | 0                                  | 0               |
| Other Debt Proceeds                                  | 0                              | 0                | 0            | 0                   | 0                                  | 0               |
| Premium and Accrued Interest on Debt                 | 0                              | 0                | 0            | 0                   | 0                                  | 0               |
| Discount on Debt                                     | 0                              | 0                | 0            | 0                   | 0                                  | 0               |

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

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

All Special Revenue Funds

For the Year Ended December 31, 2019

|   | <b>STREET<br/>CONST.<br/>MAINT.REP.</b> | <b>STATE<br/>HIGHWAY</b> | <b>CEMETERY</b> | <b>PARKS<br/>RECREATION</b> | <b>PERMISSIVE<br/>MOTOR VEH<br/>LICENSE</b> | <b>FIRE<br/>FUND</b> |
|---|---|--------------------------|-----------------|-----------------------------|---|----------------------|
| Payment to Refunded Bond Escrow Agent                 | 0                                       | 0                        | 0               | 0                           | 0   | 0                    |
| Sale of Capital Assets                                | 0                                       | 0                        | 0               | 0                           | 0   | 0                    |
| Transfers In  | 0                                       | 0                        | 0               | 0                           | 0   | 0                    |
| Transfers Out   | 0                                       | 0                        | 0               | 0                           | 0   | 0                    |
| Advances In   | 0                                       | 0                        | 0               | 0                           | 0   | 0                    |
| Advances Out  | 0                                       | 0                        | 0               | 0                           | 0   | 0                    |
| Other Financing Sources                               | 0                                       | 0                        | 0               | 0                           | 0   | 0                    |
| Other Financing Uses                                  | 0                                       | 0                        | 0               | 0                           | 0   | 0                    |
| <i>Total Other Financing Receipts (Disbursements)</i> | <u>0</u>                                | <u>0</u>                 | <u>0</u>        | <u>0</u>                    | <u>0</u>                                    | <u>0</u>             |
| Special Item  | 0                                       | 0                        | 0               | 0                           | 0   | 0                    |
| Extraordinary Item                                    | 0                                       | 0                        | 0               | 0                           | 0   | 0                    |
| <i>Net Change in Fund Cash Balances</i>               | <u>2,934</u>                            | <u>1,893</u>             | <u>(400)</u>    | <u>0</u>                    | <u>4,525</u>                                | <u>(17,041)</u>      |
| <i>Fund Cash Balances, January 1</i>                  | <u>41,363</u>                           | <u>1,441</u>             | <u>450</u>      | <u>0</u>                    | <u>13,349</u>                               | <u>237,395</u>       |
| <b>Fund Cash Balances, December 31</b>                |   |                          |                 |                             |   |                      |
| Nonspendable  | 0                                       | 0                        | 0               | 0                           | 0   | 0                    |
| Restricted  | 44,297                                  | 3,334                    | 50              | 0                           | 17,874                                      | 220,354              |
| Committed   | 0                                       | 0                        | 0               | 0                           | 0   | 0                    |
| Assigned  | 0                                       | 0                        | 0               | 0                           | 0   | 0                    |
| Unassigned (Deficit)                                  | 0                                       | 0                        | 0               | 0                           | 0   | 0                    |
| <i>Fund Cash Balances, December 31</i>                | <u>\$44,297</u>                         | <u>\$3,334</u>           | <u>\$50</u>     | <u>\$0</u>                  | <u>\$17,874</u>                             | <u>\$220,354</u>     |

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

All Special Revenue Funds

For the Year Ended December 31, 2019

|  | <b>STREET<br/>CONST.<br/>MAINT.REP.</b> | <b>STATE<br/>HIGHWAY</b> | <b>CEMETERY</b> | <b>PARKS<br/>RECREATION</b> | <b>PERMISSIVE<br/>MOTOR VEH<br/>LICENSE</b> | <b>FIRE<br/>FUND</b> |
|--|---|--------------------------|-----------------|-----------------------------|---|----------------------|
| <b>GASB 54 Worksheet/Note Disclosure</b>     |   |                          |                 |                             |   |                      |
| <i>Net Change in Fund Cash Balances</i>      | \$2,934                                 | \$1,893                  | (\$400)         | \$0                         | \$4,525                                     | (\$17,041)           |
| <i>Fund Cash Balances, January 1</i>         | 41,363                                  | 1,441                    | 450             | 0                           | 13,349                                      | 237,395              |
| <i>Fund Cash Balances, December 31</i>       | <u>\$44,297</u>                         | <u>\$3,334</u>           | <u>\$50</u>     | <u>\$0</u>                  | <u>\$17,874</u>                             | <u>\$220,354</u>     |
| <b>Fund Balances</b>                         |   |                          |                 |                             |   |                      |
| Amounts identified as:                       |   |                          |                 |                             |   |                      |
| Nonspendable                                 |   |                          |                 |                             |   |                      |
| <i>Total Nonspendable</i>                    | <u>0</u>                                | <u>0</u>                 | <u>0</u>        | <u>0</u>                    | <u>0</u>                                    | <u>0</u>             |
| Restricted for:                              |   |                          |                 |                             |   |                      |
| Cemetery                                     | \$0                                     | \$0                      | \$50            | \$0                         | \$0   | \$0                  |
| Community Development                        | 0                                       | 0                        | 0               | 0                           | 0   | 0                    |
| Fire Operations                              | 0                                       | 0                        | 0               | 0                           | 0   | 220,354              |
| Road Maintenance and Improvements            | 44,297                                  | 3,334                    | 0               | 0                           | 17,874                                      | 0                    |
| <i>Total Restricted</i>                      | <u>44,297</u>                           | <u>3,334</u>             | <u>50</u>       | <u>0</u>                    | <u>17,874</u>                               | <u>220,354</u>       |
| Committed to:                                |   |                          |                 |                             |   |                      |
| <i>Total Committed</i>                       | <u>0</u>                                | <u>0</u>                 | <u>0</u>        | <u>0</u>                    | <u>0</u>                                    | <u>0</u>             |
| Assigned to:                                 |   |                          |                 |                             |   |                      |
| <i>Total Assigned</i>                        | <u>0</u>                                | <u>0</u>                 | <u>0</u>        | <u>0</u>                    | <u>0</u>                                    | <u>0</u>             |
| <i>Unassigned</i>                            | <u>0</u>                                | <u>0</u>                 | <u>0</u>        | <u>0</u>                    | <u>0</u>                                    | <u>0</u>             |
| <i>Total Fund Cash Balances, December 31</i> | <u>\$44,297</u>                         | <u>\$3,334</u>           | <u>\$50</u>     | <u>\$0</u>                  | <u>\$17,874</u>                             | <u>\$220,354</u>     |

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

All Special Revenue Funds

For the Year Ended December 31, 2019

|  | <b>SPECIAL REVENUE<br/>TOTAL</b> |
|--|----------------------------------|
| <b>Cash Receipts</b>                                 |                                  |
| Property and Other Taxes                             | \$0                              |
| Municipal Income Tax                                 | 0                                |
| Intergovernmental                                    | 36,583                           |
| Special Assessments                                  | 0                                |
| Charges for Services                                 | 411,148                          |
| Fines, Licenses and Permits                          | 0                                |
| Earnings on Investments                              | 247                              |
| Miscellaneous  | 63,168                           |
| <i>Total Cash Receipts</i>                           | <u>511,146</u>                   |
| <b>Cash Disbursements</b>                            |                                  |
| Current:   |                                  |
| Security of Persons & Property                       | 138,525                          |
| Public Health Services                               | 450                              |
| Leisure Time Activities                              | 0                                |
| Community Environment                                | 0                                |
| Basic Utility Services                               | 12,275                           |
| Transportation                                       | 7,921                            |
| General Government                                   | 1,320                            |
| Capital Outlay                                       | 358,744                          |
| 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>519,235</u>                   |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>(8,089)</u>                   |
| <b>Other Financing Receipts (Disbursements)</b>      |                                  |
| 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                                |

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

All Special Revenue Funds

For the Year Ended December 31, 2019

|   | <b>SPECIAL REVENUE<br/>TOTAL</b> |
|---|----------------------------------|
| 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>(8,089)</u>                   |
| <i>Fund Cash Balances, January 1</i>                  | <u>293,998</u>                   |
| <b>Fund Cash Balances, December 31</b>                |                                  |
| Nonspendable  | 0                                |
| Restricted  | 285,909                          |
| Committed   | 0                                |
| Assigned  | 0                                |
| Unassigned (Deficit)                                  | 0                                |
| <i>Fund Cash Balances, December 31</i>                | <u><u>\$285,909</u></u>          |

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

All Special Revenue Funds

For the Year Ended December 31, 2019

|  | <b>SPECIAL REVENUE<br/>TOTAL</b> |
|--|----------------------------------|
| <b>GASB 54 Worksheet/Note Disclosure</b>     |                                  |
| <i>Net Change in Fund Cash Balances</i>      | (\$8,089)                        |
| <i>Fund Cash Balances, January 1</i>         | 293,998                          |
| <i>Fund Cash Balances, December 31</i>       | <u>\$285,909</u>                 |
| <b>Fund Balances</b>                         |                                  |
| Amounts identified as:                       |                                  |
| Nonspendable                                 |                                  |
| <i>Total Nonspendable</i>                    | <u>0</u>                         |
| Restricted for:                              |                                  |
| Cemetery                                     | \$50                             |
| Community Development                        | 0                                |
| Fire Operations                              | 220,354                          |
| Road Maintenance and Improvements            | 65,505                           |
| <i>Total Restricted</i>                      | <u>285,909</u>                   |
| Committed to:                                |                                  |
| <i>Total Committed</i>                       | <u>0</u>                         |
| Assigned to:                                 |                                  |
| <i>Total Assigned</i>                        | <u>0</u>                         |
| <i>Unassigned</i>                            | 0                                |
| <i>Total Fund Cash Balances, December 31</i> | <u>\$285,909</u>                 |

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

All Capital Projects Funds

For the Year Ended December 31, 2019

|  | <b>Capital<br/>Water<br/>Project</b> | <b>CAPITAL PROJECTS<br/>TOTAL</b> |
|--|--------------------------------------|-----------------------------------|
| <b>Cash Receipts</b>                                 |                                      |                                   |
| 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>                          |
| <b>Cash Disbursements</b>                            |                                      |                                   |
| 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>                          |
| <b>Other Financing Receipts (Disbursements)</b>      |                                      |                                   |
| 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                                 |

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

All Capital Projects Funds

For the Year Ended December 31, 2019

|   | <b>Capital<br/>Water<br/>Project</b> | <b>CAPITAL PROJECTS<br/>TOTAL</b> |
|---|--------------------------------------|-----------------------------------|
| 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> | 0                                    | 0                                 |
| Special Item  | 0                                    | 0                                 |
| Extraordinary Item                                    | 0                                    | 0                                 |
| <i>Net Change in Fund Cash Balances</i>               | 0                                    | 0                                 |
| <i>Fund Cash Balances, January 1</i>                  | 0                                    | 0                                 |
| <b>Fund Cash Balances, December 31</b>                |                                      |                                   |
| Nonspendable  | 0                                    | 0                                 |
| Restricted  | 0                                    | 0                                 |
| Committed   | 0                                    | 0                                 |
| Assigned  | 0                                    | 0                                 |
| Unassigned (Deficit)                                  | 0                                    | 0                                 |
| <i>Fund Cash Balances, December 31</i>                | \$0                                  | \$0                               |



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

All Capital Projects Funds

For the Year Ended December 31, 2019

|  | <b>Capital<br/>Water<br/>Project</b> | <b>CAPITAL PROJECTS<br/>TOTAL</b> |
|--|--------------------------------------|-----------------------------------|
| <b>GASB 54 Worksheet/Note Disclosure</b>     |                                      |                                   |
| <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>       | <u>\$0</u>                           | <u>\$0</u>                        |
| <b>Fund Balances</b>                         |                                      |                                   |
| Amounts identified as:                       |                                      |                                   |
| Nonspendable                                 |                                      |                                   |
| <i>Total Nonspendable</i>                    | <u>0</u>                             | <u>0</u>                          |
| Restricted for:                              |                                      |                                   |
| Cemetery                                     | \$0                                  | \$0                               |
| Community Development                        | 0                                    | 0                                 |
| Fire Operations                              | 0                                    | 0                                 |
| Road Maintenance and Improvements            | 0                                    | 0                                 |
| <i>Total Restricted</i>                      | <u>0</u>                             | <u>0</u>                          |
| Committed to:                                |                                      |                                   |
| <i>Total Committed</i>                       | <u>0</u>                             | <u>0</u>                          |
| Assigned to:                                 |                                      |                                   |
| <i>Total Assigned</i>                        | <u>0</u>                             | <u>0</u>                          |
| <i>Unassigned</i>                            | 0                                    | 0                                 |
| <i>Total Fund Cash Balances, December 31</i> | <u>\$0</u>                           | <u>\$0</u>                        |

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

All Enterprise Funds

For the Year Ended December 31, 2019

|  | <b>WATER<br/>OPERATING</b> | <b>UTILITY<br/>DEPOSIT<br/>FUND</b> | <b>ENTERPRISE<br/>TOTAL</b> |
|--|----------------------------|-------------------------------------|-----------------------------|
| <b>Operating Cash Receipts</b>                   |                            |                                     |                             |
| Charges for Services                             | \$257,497                  | \$14,540                            | \$272,037                   |
| Fines, Licenses and Permits                      | 0                          | 0                                   | 0                           |
| Earnings on Investments (trust funds only)       | 0                          | 0                                   | 0                           |
| Miscellaneous                                    | 0                          | 0                                   | 0                           |
| <i>Total Operating Cash Receipts</i>             | <u>257,497</u>             | <u>14,540</u>                       | <u>272,037</u>              |
| <b>Operating Cash Disbursements</b>              |                            |                                     |                             |
| Personal Services                                | 27,795                     | 0                                   | 27,795                      |
| Fringe Benefits                                  | 4,618                      | 0                                   | 4,618                       |
| Contractual Services                             | 26,234                     | 0                                   | 26,234                      |
| Supplies and Materials                           | 14,709                     | 0                                   | 14,709                      |
| Claims   | 0                          | 0                                   | 0                           |
| Other  | 0                          | 6,200                               | 6,200                       |
| <i>Total Operating Cash Disbursements</i>        | <u>73,356</u>              | <u>6,200</u>                        | <u>79,556</u>               |
| <i>Operating Income (Loss)</i>                   | <u>184,141</u>             | <u>8,340</u>                        | <u>192,481</u>              |
| <b>Non-Operating Receipts (Disbursements)</b>    |                            |                                     |                             |
| Property and Other Local Taxes                   | 0                          | 0                                   | 0                           |
| Intergovernmental                                | 0                          | 0                                   | 0                           |
| Special Assessments                              | 0                          | 0                                   | 0                           |
| Earnings on Investments (proprietary funds only) | 0                          | 0                                   | 0                           |
| Sale of Bonds                                    | 0                          | 0                                   | 0                           |
| Sale of Refunding Bonds                          | 0                          | 0                                   | 0                           |
| Sale of Notes                                    | 0                          | 0                                   | 0                           |
| Loans Issued                                     | 0                          | 0                                   | 0                           |
| Other Debt Proceeds                              | 0                          | 0                                   | 0                           |
| Premium and Accrued Interest on Debt             | 0                          | 0                                   | 0                           |
| Sale of Fixed Assets                             | 0                          | 0                                   | 0                           |
| Miscellaneous Receipts                           | 470                        | 0                                   | 470                         |
| Capital Outlay                                   | (4,687)                    | 0                                   | (4,687)                     |
| Excise Tax Payment - Electric                    | 0                          | 0                                   | 0                           |
| Principal Retirement                             | (94,999)                   | 0                                   | (94,999)                    |
| Payment of Capital Appreciation Bond Accretion   | 0                          | 0                                   | 0                           |
| Interest and Other Fiscal Charges                | (52,729)                   | 0                                   | (52,729)                    |
| Discount on Debt                                 | 0                          | 0                                   | 0                           |
| Payment to Refunded Bond Escrow Agent            | 0                          | 0                                   | 0                           |

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

All Enterprise Funds

For the Year Ended December 31, 2019

|   | <b>WATER<br/>OPERATING</b> | <b>UTILITY<br/>DEPOSIT<br/>FUND</b> | <b>ENTERPRISE<br/>TOTAL</b> |
|---|----------------------------|-------------------------------------|-----------------------------|
| Other Financing Sources   | 0                          | 0                                   | 0                           |
| Other Financing Uses  | 0                          | 0                                   | 0                           |
| <i>Total Non-Operating Receipts (Disbursements)</i>   | <u>(151,945)</u>           | <u>0</u>                            | <u>(151,945)</u>            |
| <i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i> | 32,196                     | 8,340                               | 40,536                      |
| Capital Contributions   | 0                          | 0                                   | 0                           |
| Special Item  | 0                          | 0                                   | 0                           |
| Extraordinary Item  | 0                          | 0                                   | 0                           |
| Transfers In  | 0                          | 0                                   | 0                           |
| Transfers Out   | 0                          | 0                                   | 0                           |
| Advances In   | 0                          | 0                                   | 0                           |
| Advances Out  | 0                          | 0                                   | 0                           |
| <i>Net Change in Fund Cash Balance</i>  | <u>32,196</u>              | <u>8,340</u>                        | <u>40,536</u>               |
| <i>Fund Cash Balances, January 1</i>  | 104,348                    | 17,308                              | 121,656                     |
| <i>Fund Cash Balances, December 31</i>  | <u><u>\$136,544</u></u>    | <u><u>\$25,648</u></u>              | <u><u>\$162,192</u></u>     |

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

All Custodial Funds

For the Year Ended December 31, 2019

|  | <b>SEWER<br/>AGENCY<br/>FUND(WCSD)</b> | <b>CUSTODIAL<br/>TOTAL</b> |
|--|--|----------------------------|
| <b>Operating Cash Receipts</b>                   |  |                            |
| Charges for Services                             | \$139,577                              | \$139,577                  |
| Fines, Licenses and Permits                      | 0                                      | 0                          |
| Earnings on Investments (trust funds only)       | 0                                      | 0                          |
| Miscellaneous                                    | 0                                      | 0                          |
| <i>Total Operating Cash Receipts</i>             | <u>139,577</u>                         | <u>139,577</u>             |
| <b>Operating Cash Disbursements</b>              |  |                            |
| Personal Services                                | 0                                      | 0                          |
| Fringe Benefits                                  | 0                                      | 0                          |
| Contractual Services                             | 139,577                                | 139,577                    |
| Supplies and Materials                           | 0                                      | 0                          |
| Claims   | 0                                      | 0                          |
| Other  | 0                                      | 0                          |
| <i>Total Operating Cash Disbursements</i>        | <u>139,577</u>                         | <u>139,577</u>             |
| <i>Operating Income (Loss)</i>                   | <u>0</u>                               | <u>0</u>                   |
| <b>Non-Operating Receipts (Disbursements)</b>    |  |                            |
| 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                          |

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

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

All Custodial Funds

For the Year Ended December 31, 2019

|   | <b>SEWER<br/>AGENCY<br/>FUND(WCSD)</b> | <b>CUSTODIAL<br/>TOTAL</b> |
|---|--|----------------------------|
| 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>                   |
| <i>Fund Cash Balances, January 1</i>  | 0                                      | 0                          |
| <i>Fund Cash Balances, December 31</i>  | <u><u>\$0</u></u>                      | <u><u>\$0</u></u>          |

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

For the Year Ended December 31, 2019

|  | General        | Special Revenue | Debt Service | Capital Projects | Permanent | Totals<br>(Memorandum<br>Only) |
|--|----------------|-----------------|--------------|------------------|-----------|--------------------------------|
| <b>Cash Receipts</b>                                 |                |                 |              |                  |           |                                |
| Property and Other Taxes                             | \$12,395       | \$0             | \$0          | \$0              | \$0       | \$12,395                       |
| Municipal Income Tax                                 | 100,374        | 0               | 0            | 0                | 0         | 100,374                        |
| Intergovernmental                                    | 14,629         | 36,583          | 0            | 0                | 0         | 51,212                         |
| Special Assessments                                  | 0              | 0               | 0            | 0                | 0         | 0                              |
| Charges for Services                                 | 0              | 411,148         | 0            | 0                | 0         | 411,148                        |
| Fines, Licenses and Permits                          | 3,649          | 0               | 0            | 0                | 0         | 3,649                          |
| Earnings on Investments                              | 2,886          | 247             | 0            | 0                | 0         | 3,133                          |
| Miscellaneous  | 4,646          | 63,168          | 0            | 0                | 0         | 67,814                         |
| <i>Total Cash Receipts</i>                           | <u>138,579</u> | <u>511,146</u>  | <u>0</u>     | <u>0</u>         | <u>0</u>  | <u>649,725</u>                 |
| <b>Cash Disbursements</b>                            |                |                 |              |                  |           |                                |
| Current:   |                |                 |              |                  |           |                                |
| Security of Persons & Property                       | 3,084          | 138,525         | 0            | 0                | 0         | 141,609                        |
| Public Health Services                               | 2,622          | 450             | 0            | 0                | 0         | 3,072                          |
| Leisure Time Activities                              | 0              | 0               | 0            | 0                | 0         | 0                              |
| Community Environment                                | 151            | 0               | 0            | 0                | 0         | 151                            |
| Basic Utility Services                               | 8,871          | 12,275          | 0            | 0                | 0         | 21,146                         |
| Transportation                                       | 0              | 7,921           | 0            | 0                | 0         | 7,921                          |
| General Government                                   | 56,696         | 1,320           | 0            | 0                | 0         | 58,016                         |
| Capital Outlay                                       | 40,527         | 358,744         | 0            | 0                | 0         | 399,271                        |
| Debt Service:  |                |                 |              |                  |           |                                |
| Principal Retirement                                 | 0              | 0               | 0            | 0                | 0         | 0                              |
| Payment of Capital Appreciation Bond Accretion       | 0              | 0               | 0            | 0                | 0         | 0                              |
| Payment to Refunded Bond Escrow Agent                | 0              | 0               | 0            | 0                | 0         | 0                              |
| Interest and Fiscal Charges                          | 0              | 0               | 0            | 0                | 0         | 0                              |
| <i>Total Cash Disbursements</i>                      | <u>111,951</u> | <u>519,235</u>  | <u>0</u>     | <u>0</u>         | <u>0</u>  | <u>631,186</u>                 |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>26,628</u>  | <u>(8,089)</u>  | <u>0</u>     | <u>0</u>         | <u>0</u>  | <u>18,539</u>                  |
| <b>Other Financing Receipts (Disbursements)</b>      |                |                 |              |                  |           |                                |
| Sale of Bonds  | 0              | 0               | 0            | 0                | 0         | 0                              |
| Sale of Refunding Bonds                              | 0              | 0               | 0            | 0                | 0         | 0                              |
| Sale of Notes  | 0              | 0               | 0            | 0                | 0         | 0                              |
| Loans Issued   | 0              | 0               | 0            | 0                | 0         | 0                              |
| Other Debt Proceeds                                  | 0              | 0               | 0            | 0                | 0         | 0                              |
| Premium and Accrued Interest on Debt                 | 0              | 0               | 0            | 0                | 0         | 0                              |
| Discount on Debt                                     | 0              | 0               | 0            | 0                | 0         | 0                              |
| Payment to Refunded Bond Escrow Agent                | 0              | 0               | 0            | 0                | 0         | 0                              |

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

For the Year Ended December 31, 2019

|   | <u>General</u>   | <u>Special Revenue</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Permanent</u> | <u>Totals<br/>(Memorandum<br/>Only)</u> |
|---|------------------|------------------------|---------------------|-------------------------|------------------|---|
| Sale of Capital Assets                                | 0                | 0                      | 0                   | 0                       | 0                | 0                                       |
| Transfers In  | 0                | 0                      | 0                   | 0                       | 0                | 0                                       |
| Transfers Out   | 0                | 0                      | 0                   | 0                       | 0                | 0                                       |
| Advances In   | 0                | 0                      | 0                   | 0                       | 0                | 0                                       |
| Advances Out  | 0                | 0                      | 0                   | 0                       | 0                | 0                                       |
| Other Financing Sources                               | 0                | 0                      | 0                   | 0                       | 0                | 0                                       |
| Other Financing Uses                                  | 0                | 0                      | 0                   | 0                       | 0                | 0                                       |
| <i>Total Other Financing Receipts (Disbursements)</i> | <u>0</u>         | <u>0</u>               | <u>0</u>            | <u>0</u>                | <u>0</u>         | <u>0</u>                                |
| Special Item  | 0                | 0                      | 0                   | 0                       | 0                | 0                                       |
| Extraordinary Item                                    | 0                | 0                      | 0                   | 0                       | 0                | 0                                       |
| <i>Net Change in Fund Cash Balances</i>               | <u>26,628</u>    | <u>(8,089)</u>         | <u>0</u>            | <u>0</u>                | <u>0</u>         | <u>18,539</u>                           |
| <i>Fund Cash Balances, January 1</i>                  | <u>146,204</u>   | <u>293,998</u>         | <u>0</u>            | <u>0</u>                | <u>0</u>         | <u>440,202</u>                          |
| <b>Fund Cash Balances, December 31</b>                |                  |                        |                     |                         |                  |   |
| Nonspendable  | 0                | 0                      | 0                   | 0                       | 0                | 0                                       |
| Restricted  | 0                | 285,909                | 0                   | 0                       | 0                | 285,909                                 |
| Committed   | 0                | 0                      | 0                   | 0                       | 0                | 0                                       |
| Assigned  | 0                | 0                      | 0                   | 0                       | 0                | 0                                       |
| Unassigned (Deficit)                                  | 172,832          | 0                      | 0                   | 0                       | 0                | 172,832                                 |
| <i>Fund Cash Balances, December 31</i>                | <u>\$172,832</u> | <u>\$285,909</u>       | <u>\$0</u>          | <u>\$0</u>              | <u>\$0</u>       | <u>\$458,741</u>                        |

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

For the Year Ended December 31, 2019

|  | <u>General</u>   | <u>Special Revenue</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Permanent</u> | <u>Totals<br/>(Memorandum<br/>Only)</u> |
|--|------------------|------------------------|---------------------|-------------------------|------------------|---|
| <b>GASB 54 Worksheet/Note Disclosure</b>     |                  |                        |                     |                         |                  |   |
| <i>Net Change in Fund Cash Balances</i>      | \$26,628         | (\$8,089)              | \$0                 | \$0                     | \$0              | \$18,539                                |
| <i>Fund Cash Balances, January 1</i>         | 146,204          | 293,998                | 0                   | 0                       | 0                | 440,202                                 |
| <i>Fund Cash Balances, December 31</i>       | <u>\$172,832</u> | <u>\$285,909</u>       | <u>\$0</u>          | <u>\$0</u>              | <u>\$0</u>       | <u>\$458,741</u>                        |
| <b>Fund Balances</b>                         |                  |                        |                     |                         |                  |   |
| Amounts identified as:                       |                  |                        |                     |                         |                  |   |
| Nonspendable                                 |                  |                        |                     |                         |                  |   |
| <i>Total Nonspendable</i>                    | <u>0</u>         | <u>0</u>               | <u>0</u>            | <u>0</u>                | <u>0</u>         | <u>0</u>                                |
| Restricted for:                              |                  |                        |                     |                         |                  |   |
| Cemetery                                     | \$0              | \$50                   | \$0                 | \$0                     | \$0              | \$50                                    |
| Community Development                        | 0                | 0                      | 0                   | 0                       | 0                | 0                                       |
| Fire Operations                              | 0                | 220,354                | 0                   | 0                       | 0                | 220,354                                 |
| Road Maintenance and Improvements            | 0                | 65,505                 | 0                   | 0                       | 0                | 65,505                                  |
| <i>Total Restricted</i>                      | <u>0</u>         | <u>285,909</u>         | <u>0</u>            | <u>0</u>                | <u>0</u>         | <u>285,909</u>                          |
| Committed to:                                |                  |                        |                     |                         |                  |   |
| <i>Total Committed</i>                       | <u>0</u>         | <u>0</u>               | <u>0</u>            | <u>0</u>                | <u>0</u>         | <u>0</u>                                |
| Assigned to:                                 |                  |                        |                     |                         |                  |   |
| <i>Total Assigned</i>                        | <u>0</u>         | <u>0</u>               | <u>0</u>            | <u>0</u>                | <u>0</u>         | <u>0</u>                                |
| <i>Unassigned</i>                            | 172,832          | 0                      | 0                   | 0                       | 0                | 172,832                                 |
| <i>Total Fund Cash Balances, December 31</i> | <u>\$172,832</u> | <u>\$285,909</u>       | <u>\$0</u>          | <u>\$0</u>              | <u>\$0</u>       | <u>\$458,741</u>                        |



**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Proprietary and Fiduciary Fund Types**  
 For the Year Ended December 31, 2019

|  | <u>Enterprise</u> | <u>Internal Service</u> | <u>Custodial</u> | <u>Investment Trust</u> | <u>Private Purpose Trust</u> | <u>Totals<br/>(Memorandum Only)</u> |
|--|-------------------|-------------------------|------------------|-------------------------|------------------------------|-------------------------------------|
| <b>Operating Cash Receipts</b>                   |                   |                         |                  |                         |                              |                                     |
| Charges for Services                             | \$272,037         | \$0                     | \$139,577        | \$0                     | \$0                          | \$411,614                           |
| Fines, Licenses and Permits                      | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| Earnings on Investments (trust funds only)       | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| Miscellaneous                                    | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| <i>Total Operating Cash Receipts</i>             | <u>272,037</u>    | <u>0</u>                | <u>139,577</u>   | <u>0</u>                | <u>0</u>                     | <u>411,614</u>                      |
| <b>Operating Cash Disbursements</b>              |                   |                         |                  |                         |                              |                                     |
| Personal Services                                | 27,795            | 0                       | 0                | 0                       | 0                            | 27,795                              |
| Fringe Benefits                                  | 4,618             | 0                       | 0                | 0                       | 0                            | 4,618                               |
| Contractual Services                             | 26,234            | 0                       | 139,577          | 0                       | 0                            | 165,811                             |
| Supplies and Materials                           | 14,709            | 0                       | 0                | 0                       | 0                            | 14,709                              |
| Claims   | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| Other  | 6,200             | 0                       | 0                | 0                       | 0                            | 6,200                               |
| <i>Total Operating Cash Disbursements</i>        | <u>79,556</u>     | <u>0</u>                | <u>139,577</u>   | <u>0</u>                | <u>0</u>                     | <u>219,133</u>                      |
| <i>Operating Income (Loss)</i>                   | <u>192,481</u>    | <u>0</u>                | <u>0</u>         | <u>0</u>                | <u>0</u>                     | <u>192,481</u>                      |
| <b>Non-Operating Receipts (Disbursements)</b>    |                   |                         |                  |                         |                              |                                     |
| Property and Other Local Taxes                   | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| Intergovernmental                                | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| Special Assessments                              | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| Earnings on Investments (proprietary funds only) | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| Sale of Bonds                                    | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| Sale of Refunding Bonds                          | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| Sale of Notes                                    | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| Loans Issued                                     | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| Other Debt Proceeds                              | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| Premium and Accrued Interest on Debt             | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| Sale of Fixed Assets                             | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| Miscellaneous Receipts                           | 470               | 0                       | 0                | 0                       | 0                            | 470                                 |
| Capital Outlay                                   | (4,687)           | 0                       | 0                | 0                       | 0                            | (4,687)                             |
| Excise Tax Payment - Electric                    | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| Principal Retirement                             | (94,999)          | 0                       | 0                | 0                       | 0                            | (94,999)                            |
| Payment of Capital Appreciation Bond Accretion   | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| Interest and Other Fiscal Charges                | (52,729)          | 0                       | 0                | 0                       | 0                            | (52,729)                            |
| Discount on Debt                                 | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| Payment to Refunded Bond Escrow Agent            | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |
| Other Financing Sources                          | 0                 | 0                       | 0                | 0                       | 0                            | 0                                   |

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**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Proprietary and Fiduciary Fund Types**  
 For the Year Ended December 31, 2019

|   | <b>Enterprise</b>       | <b>Internal Service</b> | <b>Custodial</b>  | <b>Investment Trust</b> | <b>Private Purpose Trust</b> | <b>Totals<br/>(Memorandum Only)</b> |
|---|-------------------------|-------------------------|-------------------|-------------------------|------------------------------|-------------------------------------|
| Other Financing Uses  | 0                       | 0                       | 0                 | 0                       | 0                            | 0                                   |
| <i>Total Non-Operating Receipts (Disbursements)</i>   | <u>(151,945)</u>        | <u>0</u>                | <u>0</u>          | <u>0</u>                | <u>0</u>                     | <u>(151,945)</u>                    |
| <i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i> | 40,536                  | 0                       | 0                 | 0                       | 0                            | 40,536                              |
| Capital Contributions   | 0                       | 0                       | 0                 | 0                       | 0                            | 0                                   |
| Special Item  | 0                       | 0                       | 0                 | 0                       | 0                            | 0                                   |
| Extraordinary Item  | 0                       | 0                       | 0                 | 0                       | 0                            | 0                                   |
| Transfers In  | 0                       | 0                       | 0                 | 0                       | 0                            | 0                                   |
| Transfers Out   | 0                       | 0                       | 0                 | 0                       | 0                            | 0                                   |
| Advances In   | 0                       | 0                       | 0                 | 0                       | 0                            | 0                                   |
| Advances Out  | 0                       | 0                       | 0                 | 0                       | 0                            | 0                                   |
| <i>Net Change in Fund Cash Balance</i>  | <u>40,536</u>           | <u>0</u>                | <u>0</u>          | <u>0</u>                | <u>0</u>                     | <u>40,536</u>                       |
| <i>Fund Cash Balances, January 1</i>  | <u>121,656</u>          | <u>0</u>                | <u>0</u>          | <u>0</u>                | <u>0</u>                     | <u>121,656</u>                      |
| <i>Fund Cash Balances, December 31</i>  | <u><u>\$162,192</u></u> | <u><u>\$0</u></u>       | <u><u>\$0</u></u> | <u><u>\$0</u></u>       | <u><u>\$0</u></u>            | <u><u>\$162,192</u></u>             |

**Comparison of Budgeted and Actual Receipts**

All Budgeted Funds for Fiscal 2019 Year-to-Date

| Fund Types / Funds  | Original<br>Budget<br>Amount | Estimated Receipts -<br>Amended Certificate<br>of Resources | Actual<br>Receipts | Variance<br>Favorable<br>(Unfavorable) |
|---|------------------------------|---|--------------------|--|
| 1000 General  |                              |   |                    |  |
| General   |                              |   |                    |  |
| 1000-110-0000 General Property Tax - Real Estate              | \$12,000.00                  | \$12,000.00   | \$12,395.59        | \$395.59                               |
| 1000-120-0000 Tangible Personal Property Tax                  | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| 1000-130-0000 Municipal Income Tax                            | \$80,000.00                  | \$80,000.00   | \$100,374.97       | \$20,374.97                            |
| 1000-211-0000 Local Government Distribution                   | \$8,608.00                   | \$8,608.00  | \$12,874.98        | \$4,266.98                             |
| 1000-213-0000 Library and Local Government Revenue Assistance | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| 1000-231-0000 Property Tax Allocation                         | \$1,600.00                   | \$1,600.00  | \$1,754.88         | \$154.88                               |
| 1000-625-0000 Cable Franchise Fees                            | \$2,900.00                   | \$2,900.00  | \$3,648.74         | \$748.74                               |
| 1000-701-0000 Interest  | \$500.00                     | \$500.00  | \$2,885.88         | \$2,385.88                             |
| 1000-892-0000 Other - Miscellaneous Non-Operating             | \$5,000.00                   | \$5,000.00  | \$4,645.83         | (\$354.17)                             |
| 1000-931-0000 Transfers - In                                  | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| General Fund Total:   | \$110,608.00                 | \$110,608.00  | \$138,580.87       | \$27,972.87                            |
| General Funds Total:  | \$110,608.00                 | \$110,608.00  | \$138,580.87       | \$27,972.87                            |
| 2000 Special Revenue  |                              |   |                    |  |
| Street Construction Maint. & Repair                           |                              |   |                    |  |
| 2011-225-0000 Gasoline Tax (State)                            | \$16,000.00                  | \$16,000.00   | \$23,979.01        | \$7,979.01                             |
| 2011-290-0000 Other - State Shared Taxes and Permits          | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| 2011-429-0000 Other - State Receipts                          | \$5,000.00                   | \$5,000.00  | \$5,733.39         | \$733.39                               |
| 2011-701-0000 Interest  | \$50.00                      | \$50.00   | \$173.75           | \$123.75                               |
| 2011-892-0000 Other - Miscellaneous Non-Operating             | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| Street Construction Maint. & Repair Fund Total:               | \$21,050.00                  | \$21,050.00   | \$29,886.15        | \$8,836.15                             |
| State Highway   |                              |   |                    |  |
| 2021-225-0000 Gasoline Tax (State)                            | \$1,300.00                   | \$1,300.00  | \$1,944.26         | \$644.26                               |
| 2021-290-0000 Other - State Shared Taxes and Permits          | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| 2021-429-0000 Other - State Receipts                          | \$400.00                     | \$400.00  | \$464.87           | \$64.87                                |
| 2021-701-0000 Interest  | \$5.00                       | \$5.00  | \$8.74             | \$3.74                                 |

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.

**Comparison of Budgeted and Actual Receipts**

All Budgeted Funds for Fiscal 2019 Year-to-Date

| Fund Types / Funds                                     | Original<br>Budget<br>Amount | Estimated Receipts -<br>Amended Certificate<br>of Resources | Actual<br>Receipts | Variance<br>Favorable<br>(Unfavorable) |
|--|------------------------------|---|--------------------|--|
| State Highway Fund Total:                              | \$1,705.00                   | \$1,705.00  | \$2,417.87         | \$712.87                               |
| Cemetery   |                              |   |                    |  |
| 2031-531-0000 Sale of Lots                             | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| 2031-532-0000 Grave Opening Fees                       | \$0.00                       | \$0.00  | \$50.00            | \$50.00                                |
| 2031-820-0000 Contributions and Donations              | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| Cemetery Fund Total:                                   | \$0.00                       | \$0.00  | \$50.00            | \$50.00                                |
| Parks and Recreation                                   |                              |   |                    |  |
| 2041-701-0000 Interest                                 | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| 2041-820-0000 Contributions and Donations              | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| Parks and Recreation Fund Total:                       | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| Permissive Motor Vehicle License Tax                   |                              |   |                    |  |
| 2101-290-0000 Other - State Shared Taxes and Permits   | \$4,000.00                   | \$4,000.00  | \$4,460.77         | \$460.77                               |
| 2101-701-0000 Interest                                 | \$20.00                      | \$20.00   | \$63.75            | \$43.75                                |
| 2101-892-0000 Other - Miscellaneous Non-Operating      | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| Permissive Motor Vehicle License Tax Fund Total:       | \$4,020.00                   | \$4,020.00  | \$4,524.52         | \$504.52                               |
| Fire Fund  |                              |   |                    |  |
| 2901-110-0000 General Property Tax - Real Estate       | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| 2901-120-0000 Tangible Personal Property Tax           | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| 2901-231-0000 Property Tax Allocation                  | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| 2901-511-0000 Contracts for Fire Services              | \$90,000.00                  | \$290,000.00  | \$344,585.21       | \$54,585.21                            |
| 2901-515-0000 Contracts for Emergency Medical Services | \$60,000.00                  | \$60,000.00   | \$66,514.09        | \$6,514.09                             |
| 2901-820-0000 Contributions and Donations              | \$3,000.00                   | \$53,000.00   | \$60,413.07        | \$7,413.07                             |
| 2901-892-0000 Other - Miscellaneous Non-Operating      | \$1,000.00                   | \$1,000.00  | \$2,754.69         | \$1,754.69                             |
| Fire Fund Fund Total:                                  | \$154,000.00                 | \$404,000.00  | \$474,267.06       | \$70,267.06                            |

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.

**Comparison of Budgeted and Actual Receipts**

All Budgeted Funds for Fiscal 2019 Year-to-Date

| Fund Types / Funds                                | Original<br>Budget<br>Amount | Estimated Receipts -<br>Amended Certificate<br>of Resources | Actual<br>Receipts | Variance<br>Favorable<br>(Unfavorable) |
|---|------------------------------|---|--------------------|--|
| Special Revenue Funds Total:                      | \$180,775.00                 | \$430,775.00  | \$511,145.60       | \$80,370.60                            |
| 4000 Capital Projects                             |                              |   |                    |  |
| Capital Water Project                             |                              |   |                    |  |
| 4901-892-0000 Other - Miscellaneous Non-Operating | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| 4901-931-0000 Transfers - In                      | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| Capital Water Project Fund Total:                 | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| Capital Projects Funds Total:                     | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| 5000 Enterprise                                   |                              |   |                    |  |
| Water Operating                                   |                              |   |                    |  |
| 5101-542-0000 Tap Fees                            | \$0.00                       | \$0.00  | \$2,980.00         | \$2,980.00                             |
| 5101-543-0000 Bulk Sales                          | \$200,000.00                 | \$200,000.00  | \$193,313.16       | (\$6,686.84)                           |
| 5101-549-0000 Other - Utilities                   | \$50,000.00                  | \$50,000.00   | \$52,819.05        | \$2,819.05                             |
| 5101-590-0000 Other - Charges for Services        | \$4,200.00                   | \$4,200.00  | \$8,384.40         | \$4,184.40                             |
| 5101-812-0000 Royalties                           | \$575.00                     | \$575.00  | \$469.75           | (\$105.25)                             |
| 5101-820-0000 Contributions and Donations         | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| 5101-892-0000 Other - Miscellaneous Non-Operating | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| 5101-931-0000 Transfers - In                      | \$0.00                       | \$0.00  | \$0.00             | \$0.00                                 |
| Water Operating Fund Total:                       | \$254,775.00                 | \$254,775.00  | \$257,966.36       | \$3,191.36                             |
| Utility Deposit Fund                              |                              |   |                    |  |
| 5781-544-0000 Deposits                            | \$6,000.00                   | \$6,000.00  | \$14,540.00        | \$8,540.00                             |
| Utility Deposit Fund Fund Total:                  | \$6,000.00                   | \$6,000.00  | \$14,540.00        | \$8,540.00                             |
| Enterprise Funds Total:                           | \$260,775.00                 | \$260,775.00  | \$272,506.36       | \$11,731.36                            |
| 9000 Custodial                                    |                              |   |                    |  |

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 THURSTON, FAIRFIELD COUNTY  
**Comparison of Budgeted and Actual Receipts**  
 All Budgeted Funds for Fiscal 2019 Year-to-Date

| <b>Fund Types / Funds</b>            | <b>Original Budget Amount</b> | <b>Estimated Receipts - Amended Certificate of Resources</b> | <b>Actual Receipts</b> | <b>Variance Favorable (Unfavorable)</b> |
|--------------------------------------|-------------------------------|--|------------------------|---|
| Sewer Agency Fund (WCSD)             |                               |  |                        |   |
| 9901-543-0000 Bulk Sales             | \$140,000.00                  | \$140,000.00   | \$139,576.63           | (\$423.37)                              |
| Sewer Agency Fund (WCSD) Fund Total: | \$140,000.00                  | \$140,000.00   | \$139,576.63           | (\$423.37)                              |
| Custodial Funds Total:               | \$140,000.00                  | \$140,000.00   | \$139,576.63           | (\$423.37)                              |
| Report Totals:                       | \$692,158.00                  | \$942,158.00   | \$1,061,809.46         | \$119,651.46                            |

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.

**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2019 Year-to-Date

| <b>Fund Types / Funds</b>  | <b>Original<br/>Budget<br/>Amount</b> | <b>Reserve For<br/>Encumbrances as<br/>of Preceding<br/>December 31, 2018</b> | <b>Appropriations<br/>For Year Ended<br/>December 31, 2019</b> | <b>Total</b> | <b>Disbursements<br/>for Year Ended<br/>December 31, 2019</b> | <b>Reserve for<br/>Encumbrances<br/>as of<br/>December 31, 2019</b> | <b>Total</b> | <b>Variance<br/>Favorable<br/>(Unfavorable)</b> |
|--|---------------------------------------|---|--|--------------|---|---|--------------|---|
| 1000 General   |                                       |   |  |              |   |   |              |   |
| General  |                                       |   |  |              |   |   |              |   |
| 1000-130-311-0000<br>Electricity                                 | \$4,000.00                            | \$0.00  | \$4,000.00   | \$4,000.00   | \$3,084.07  | \$0.00  | \$3,084.07   | \$915.93  |
| 1000-210-640-0000<br>Payment to Another Political Subdivision    | \$1,397.22                            | \$0.00  | \$1,397.22   | \$1,397.22   | \$1,397.22  | \$0.00  | \$1,397.22   | \$0.00  |
| 1000-290-399-0000<br>Other - Other Contractual Services          | \$1,200.00                            | \$0.00  | \$1,575.00   | \$1,575.00   | \$1,225.00  | \$0.00  | \$1,225.00   | \$350.00  |
| 1000-490-349-0000<br>Other - Professional and Technical Services | \$3,000.00                            | \$0.00  | \$3,000.00   | \$3,000.00   | \$151.00  | \$0.00  | \$151.00     | \$2,849.00                                      |
| 1000-511-311-0000<br>Electricity                                 | \$2,300.00                            | \$0.00  | \$2,300.00   | \$2,300.00   | \$1,575.34  | \$0.00  | \$1,575.34   | \$724.66  |
| 1000-521-313-0000<br>Natural Gas                                 | \$2,800.00                            | \$0.00  | \$4,300.00   | \$4,300.00   | \$3,963.32  | \$0.00  | \$3,963.32   | \$336.68  |
| 1000-531-312-0000<br>Water and Sewage                            | \$1,000.00                            | \$0.00  | \$1,000.00   | \$1,000.00   | \$818.19  | \$0.00  | \$818.19     | \$181.81  |
| 1000-591-321-0000<br>Telephone                                   | \$2,500.00                            | \$0.00  | \$2,500.00   | \$2,500.00   | \$2,365.16  | \$0.00  | \$2,365.16   | \$134.84  |
| 1000-591-321-0003<br>Telephone{Cell Phone Usage Reimburement}    | \$150.00                              | \$0.00  | \$150.00   | \$150.00     | \$150.00  | \$0.00  | \$150.00     | \$0.00  |
| 1000-710-110-0000<br>Salaries - Council's Office                 | \$8,000.00                            | \$0.00  | \$8,000.00   | \$8,000.00   | \$5,672.32  | \$0.00  | \$5,672.32   | \$2,327.68                                      |
| 1000-710-121-0000<br>Salary - Clerk/Treasurer                    | \$3,700.00                            | \$0.00  | \$3,700.00   | \$3,700.00   | \$3,480.00  | \$0.00  | \$3,480.00   | \$220.00  |
| 1000-710-131-0000<br>Salary - Administrator                      | \$1,200.00                            | \$0.00  | \$1,200.00   | \$1,200.00   | \$0.00  | \$0.00  | \$0.00       | \$1,200.00                                      |
| 1000-710-161-0000<br>Salary - Mayor                              | \$5,000.00                            | \$0.00  | \$5,000.00   | \$5,000.00   | \$4,500.00  | \$0.00  | \$4,500.00   | \$500.00  |
| 1000-710-211-0000<br>Ohio Public Employees Retirement System     | \$1,600.00                            | \$0.00  | \$1,600.00   | \$1,600.00   | \$1,281.24  | \$0.00  | \$1,281.24   | \$318.76  |
| 1000-710-212-0000<br>Social Security                             | \$375.00                              | \$0.00  | \$375.00   | \$375.00     | \$279.00  | \$0.00  | \$279.00     | \$96.00   |
| 1000-710-213-0000<br>Medicare                                    | \$300.00                              | \$0.00  | \$300.00   | \$300.00     | \$198.04  | \$0.00  | \$198.04     | \$101.96  |
| 1000-710-225-0000<br>Workers' Compensation                       | \$500.00                              | \$0.00  | \$500.00   | \$500.00     | \$319.84  | \$0.00  | \$319.84     | \$180.16  |

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2019 Year-to-Date

| <b>Fund Types / Funds</b>   | <b>Original<br/>Budget<br/>Amount</b> | <b>Reserve For<br/>Encumbrances as<br/>of Preceding<br/>December 31, 2018</b> | <b>Appropriations<br/>For Year Ended<br/>December 31, 2019</b> | <b>Total</b> | <b>Disbursements<br/>for Year Ended<br/>December 31, 2019</b> | <b>Reserve for<br/>Encumbrances<br/>as of<br/>December 31, 2019</b> | <b>Total</b> | <b>Variance<br/>Favorable<br/>(Unfavorable)</b> |
|---|---------------------------------------|---|--|--------------|---|---|--------------|---|
| 1000-710-252-0000<br>Travel and Transportation                                    | \$250.00                              | \$0.00  | \$250.00   | \$250.00     | \$125.15  | \$0.00  | \$125.15     | \$124.85  |
| 1000-710-329-0000<br>Other-Communications, Printing & Advertising                 | \$200.00                              | \$0.00  | \$200.00   | \$200.00     | \$26.00   | \$0.00  | \$26.00      | \$174.00  |
| 1000-710-348-0000<br>Training Services  | \$250.00                              | \$0.00  | \$250.00   | \$250.00     | \$100.00  | \$0.00  | \$100.00     | \$150.00  |
| 1000-710-349-0009<br>Other - Professional and Technical Services{MB Copier}       | \$0.00                                | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00  |
| 1000-710-349-0010<br>Other - Professional and Technical Services{Security System} | \$55.50                               | \$0.00  | \$55.50  | \$55.50      | \$55.50   | \$0.00  | \$55.50      | \$0.00  |
| 1000-710-410-0000<br>Office Supplies and Materials                                | \$5,000.00                            | \$0.00  | \$5,000.00   | \$5,000.00   | \$2,894.44  | \$584.32  | \$3,478.76   | \$1,521.24                                      |
| 1000-710-490-0013<br>Other - Supplies and Materials{Holiday/Emp Recognition Even} | \$1,000.00                            | \$0.00  | \$1,000.00   | \$1,000.00   | \$870.00  | \$34.50   | \$904.50     | \$95.50   |
| 1000-730-353-0000<br>Liability Insurance Premiums                                 | \$6,000.00                            | \$0.00  | \$6,000.00   | \$6,000.00   | \$5,620.34  | \$0.00  | \$5,620.34   | \$379.66  |
| 1000-730-420-0000<br>Operating Supplies and Materials                             | \$7,000.00                            | \$0.00  | \$20,000.00  | \$20,000.00  | \$10,272.66   | \$4,500.00  | \$14,772.66  | \$5,227.34                                      |
| 1000-730-431-0000<br>Repairs and Maintenance of Buildings and Land                | \$9,000.00                            | \$0.00  | \$9,000.00   | \$9,000.00   | \$5,785.00  | \$0.00  | \$5,785.00   | \$3,215.00                                      |
| 1000-735-111-0000<br>Salaries - Council   | \$8,000.00                            | \$0.00  | \$8,000.00   | \$8,000.00   | \$6,000.00  | \$0.00  | \$6,000.00   | \$2,000.00                                      |
| 1000-735-212-0000<br>Social Security  | \$600.00                              | \$0.00  | \$600.00   | \$600.00     | \$372.00  | \$0.00  | \$372.00     | \$228.00  |
| 1000-735-213-0000<br>Medicare   | \$150.00                              | \$0.00  | \$150.00   | \$150.00     | \$87.00   | \$0.00  | \$87.00      | \$63.00   |
| 1000-735-225-0000<br>Workers' Compensation  | \$250.00                              | \$0.00  | \$250.00   | \$250.00     | \$0.00  | \$0.00  | \$0.00       | \$250.00  |
| 1000-740-344-0000<br>Tax Collection Fees  | \$400.00                              | \$0.00  | \$400.00   | \$400.00     | \$262.44  | \$0.00  | \$262.44     | \$137.56  |
| 1000-745-342-0000<br>Auditing Services  | \$1,000.00                            | \$0.00  | \$1,000.00   | \$1,000.00   | \$0.00  | \$0.00  | \$0.00       | \$1,000.00                                      |
| 1000-745-343-0000<br>Uniform Accounting Network Fees                              | \$700.00                              | \$0.00  | \$864.00   | \$864.00     | \$864.00  | \$0.00  | \$864.00     | \$0.00  |
| 1000-750-341-0000<br>Accounting and Legal Fees                                    | \$5,000.00                            | \$0.00  | \$5,000.00   | \$5,000.00   | \$864.00  | \$0.00  | \$864.00     | \$4,136.00                                      |

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2019 Year-to-Date

| <b>Fund Types / Funds</b>                           | <b>Original Budget Amount</b> | <b>Reserve For Encumbrances as of Preceding December 31, 2018</b> | <b>Appropriations For Year Ended December 31, 2019</b> | <b>Total</b> | <b>Disbursements for Year Ended December 31, 2019</b> | <b>Reserve for Encumbrances as of December 31, 2019</b> | <b>Total</b> | <b>Variance Favorable (Unfavorable)</b> |
|---|-------------------------------|---|--|--------------|---|---|--------------|---|
| 1000-755-344-0000<br>Tax Collection Fees            | \$8,000.00                    | \$0.00  | \$7,990.91   | \$7,990.91   | \$6,509.20  | \$0.00  | \$6,509.20   | \$1,481.71                              |
| 1000-790-345-0000<br>Election Expenses              | \$250.00                      | \$0.00  | \$259.09   | \$259.09     | \$259.09  | \$0.00  | \$259.09     | \$0.00                                  |
| 1000-800-530-0000<br>Buildings and Other Structures | \$45,000.00                   | \$2,887.50  | \$43,797.00  | \$46,684.50  | \$40,525.91   | \$4,541.40  | \$45,067.31  | \$1,617.19                              |
| 1000-910-910-0000<br>Transfers - Out                | \$0.00                        | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00                                  |
| General Fund Total:                                 | \$137,127.72                  | \$2,887.50  | \$150,963.72   | \$153,851.22 | \$111,952.47  | \$9,660.22  | \$121,612.69 | \$32,238.53                             |
| General Funds Total:                                | \$137,127.72                  | \$2,887.50  | \$150,963.72   | \$153,851.22 | \$111,952.47  | \$9,660.22  | \$121,612.69 | \$32,238.53                             |

2000 Special Revenue

Street Construction Maint. & Repair

|  |            |        |            |            |            |         |            |          |
|--|------------|--------|------------|------------|------------|---------|------------|----------|
| 2011-511-311-0000<br>Electricity   | \$600.00   | \$0.00 | \$600.00   | \$600.00   | \$400.63   | \$0.00  | \$400.63   | \$199.37 |
| 2011-521-313-0000<br>Natural Gas   | \$200.00   | \$0.00 | \$200.00   | \$200.00   | \$0.00     | \$0.00  | \$0.00     | \$200.00 |
| 2011-531-312-0000<br>Water and Sewage  | \$750.00   | \$0.00 | \$770.00   | \$770.00   | \$759.61   | \$0.00  | \$759.61   | \$10.39  |
| 2011-620-121-0000<br>Salary - Clerk/Treasurer                                  | \$3,700.00 | \$0.00 | \$3,700.00 | \$3,700.00 | \$3,480.00 | \$0.00  | \$3,480.00 | \$220.00 |
| 2011-620-211-0000<br>Ohio Public Employees Retirement System                   | \$485.00   | \$0.00 | \$487.20   | \$487.20   | \$487.20   | \$0.00  | \$487.20   | \$0.00   |
| 2011-620-213-0000<br>Medicare  | \$75.00    | \$0.00 | \$75.00    | \$75.00    | \$50.40    | \$0.00  | \$50.40    | \$24.60  |
| 2011-620-321-0003<br>Telephone{Cell Phone Usage Reimburement}                  | \$150.00   | \$0.00 | \$150.00   | \$150.00   | \$150.00   | \$0.00  | \$150.00   | \$0.00   |
| 2011-620-420-0000<br>Operating Supplies and Materials                          | \$700.00   | \$0.00 | \$700.00   | \$700.00   | \$266.23   | \$39.96 | \$306.19   | \$393.81 |
| 2011-620-420-0009<br>Operating Supplies and Materials{MB Copier}               | \$0.00     | \$0.00 | \$0.00     | \$0.00     | \$0.00     | \$0.00  | \$0.00     | \$0.00   |
| 2011-620-420-0010<br>Operating Supplies and Materials{Security System Charges} | \$55.50    | \$0.00 | \$55.50    | \$55.50    | \$55.50    | \$0.00  | \$55.50    | \$0.00   |

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2019 Year-to-Date

| <b>Fund Types / Funds</b>  | <b>Original<br/>Budget<br/>Amount</b> | <b>Reserve For<br/>Encumbrances as<br/>of Preceding<br/>December 31, 2018</b> | <b>Appropriations<br/>For Year Ended<br/>December 31, 2019</b> | <b>Total</b> | <b>Disbursements<br/>for Year Ended<br/>December 31, 2019</b> | <b>Reserve for<br/>Encumbrances<br/>as of<br/>December 31, 2019</b> | <b>Total</b> | <b>Variance<br/>Favorable<br/>(Unfavorable)</b> |
|--|---------------------------------------|---|--|--------------|---|---|--------------|---|
| 2011-630-190-0000<br>Other - Personal Services                     | \$1,700.00                            | \$0.00  | \$1,700.00   | \$1,700.00   | \$1,700.00  | \$0.00  | \$1,700.00   | \$0.00  |
| 2011-630-211-0000<br>Ohio Public Employees Retirement System       | \$0.00                                | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00  |
| 2011-630-213-0000<br>Medicare                                      | \$0.00                                | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00  |
| 2011-630-399-0000<br>Other - Other Contractual Services            | \$3,000.00                            | \$0.00  | \$2,980.00   | \$2,980.00   | \$0.00  | \$0.00  | \$0.00       | \$2,980.00                                      |
| 2011-650-490-0000<br>Other - Supplies and Materials                | \$1,000.00                            | \$0.00  | \$1,000.00   | \$1,000.00   | \$125.55  | \$0.00  | \$125.55     | \$874.45  |
| 2011-690-341-0000<br>Accounting and Legal Fees                     | \$1,000.00                            | \$0.00  | \$1,000.00   | \$1,000.00   | \$0.00  | \$0.00  | \$0.00       | \$1,000.00                                      |
| 2011-690-353-0000<br>Liability Insurance Premiums                  | \$2,000.00                            | \$0.00  | \$2,000.00   | \$2,000.00   | \$1,081.08  | \$0.00  | \$1,081.08   | \$918.92  |
| 2011-745-342-0000<br>Auditing Services                             | \$0.00                                | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00  |
| 2011-745-343-0000<br>Uniform Accounting Network Fees               | \$500.00                              | \$0.00  | \$500.00   | \$500.00     | \$360.00  | \$0.00  | \$360.00     | \$140.00  |
| 2011-800-555-0000<br>Streets, Highways, Sidewalks and Curbs        | \$30,000.00                           | \$0.00  | \$29,997.80  | \$29,997.80  | \$18,036.19   | \$2,000.00  | \$20,036.19  | \$9,961.61                                      |
| Street Construction Maint. & Repair Fund Total:                    | \$45,915.50                           | \$0.00  | \$45,915.50  | \$45,915.50  | \$26,952.39   | \$2,039.96  | \$28,992.35  | \$16,923.15                                     |
| <b>State Highway</b>   |                                       |   |  |              |   |   |              |   |
| 2021-620-420-0000<br>Operating Supplies and Materials              | \$1,000.00                            | \$0.00  | \$1,000.00   | \$1,000.00   | \$25.00   | \$0.00  | \$25.00      | \$975.00  |
| 2021-620-431-0000<br>Repairs and Maintenance of Buildings and Land | \$1,000.00                            | \$0.00  | \$1,000.00   | \$1,000.00   | \$0.00  | \$0.00  | \$0.00       | \$1,000.00                                      |
| 2021-650-420-0000<br>Operating Supplies and Materials              | \$1,000.00                            | \$0.00  | \$1,000.00   | \$1,000.00   | \$500.00  | \$0.00  | \$500.00     | \$500.00  |
| State Highway Fund Total:  | \$3,000.00                            | \$0.00  | \$3,000.00   | \$3,000.00   | \$525.00  | \$0.00  | \$525.00     | \$2,475.00                                      |
| <b>Cemetery</b>  |                                       |   |  |              |   |   |              |   |
| 2031-240-399-0000<br>Other - Other Contractual Services            | \$450.00                              | \$0.00  | \$450.00   | \$450.00     | \$450.00  | \$0.00  | \$450.00     | \$0.00  |
| Cemetery Fund Total:   | \$450.00                              | \$0.00  | \$450.00   | \$450.00     | \$450.00  | \$0.00  | \$450.00     | \$0.00  |

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2019 Year-to-Date

| <b>Fund Types / Funds</b>                        | <b>Original<br/>Budget<br/>Amount</b> | <b>Reserve For<br/>Encumbrances as<br/>of Preceding<br/>December 31, 2018</b> | <b>Appropriations<br/>For Year Ended<br/>December 31, 2019</b> | <b>Total</b> | <b>Disbursements<br/>for Year Ended<br/>December 31, 2019</b> | <b>Reserve for<br/>Encumbrances<br/>as of<br/>December 31, 2019</b> | <b>Total</b> | <b>Variance<br/>Favorable<br/>(Unfavorable)</b> |
|--|---------------------------------------|---|--|--------------|---|---|--------------|---|
| Parks and Recreation                             |                                       |   |  |              |   |   |              |   |
| 2041-310-430-0000                                | \$0.00                                | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00  |
| Repairs and Maintenance                          |                                       |   |  |              |   |   |              |   |
| Parks and Recreation Fund Total:                 | \$0.00                                | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00  |
| Permissive Motor Vehicle License Tax             |                                       |   |  |              |   |   |              |   |
| 2101-610-390-0000                                | \$8,000.00                            | \$0.00  | \$8,000.00   | \$8,000.00   | \$0.00  | \$0.00  | \$0.00       | \$8,000.00                                      |
| Other Contractual Services                       |                                       |   |  |              |   |   |              |   |
| 2101-620-420-0000                                | \$5,000.00                            | \$0.00  | \$5,000.00   | \$5,000.00   | \$0.00  | \$0.00  | \$0.00       | \$5,000.00                                      |
| Operating Supplies and Materials                 |                                       |   |  |              |   |   |              |   |
| Permissive Motor Vehicle License Tax Fund Total: | \$13,000.00                           | \$0.00  | \$13,000.00  | \$13,000.00  | \$0.00  | \$0.00  | \$0.00       | \$13,000.00                                     |
| Fire Fund  |                                       |   |  |              |   |   |              |   |
| 2901-120-190-0000                                | \$0.00                                | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00  |
| Other - Personal Services                        |                                       |   |  |              |   |   |              |   |
| 2901-120-190-0001                                | \$0.00                                | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00  |
| Other - Personal Services{Fire Chief}            |                                       |   |  |              |   |   |              |   |
| 2901-120-190-0015                                | \$0.00                                | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00  |
| Other - Personal Services{Part Time Pay}         |                                       |   |  |              |   |   |              |   |
| 2901-120-212-0000                                | \$0.00                                | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00  |
| Social Security                                  |                                       |   |  |              |   |   |              |   |
| 2901-120-213-0000                                | \$0.00                                | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00  |
| Medicare   |                                       |   |  |              |   |   |              |   |
| 2901-120-214-0000                                | \$200.00                              | \$0.00  | \$200.00   | \$200.00     | \$180.00  | \$0.00  | \$180.00     | \$20.00   |
| Volunteer Firemen's Dependents Fund              |                                       |   |  |              |   |   |              |   |
| 2901-120-225-0000                                | \$0.00                                | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00  |
| Workers' Compensation                            |                                       |   |  |              |   |   |              |   |
| 2901-120-259-0000                                | \$1,200.00                            | \$0.00  | \$1,200.00   | \$1,200.00   | \$0.00  | \$0.00  | \$0.00       | \$1,200.00                                      |
| Other - Employee Reimbursements                  |                                       |   |  |              |   |   |              |   |
| 2901-120-270-0000                                | \$12,000.00                           | \$0.00  | \$11,746.00  | \$11,746.00  | \$1,299.45  | \$0.00  | \$1,299.45   | \$10,446.55                                     |
| Uniforms and Clothing                            |                                       |   |  |              |   |   |              |   |
| 2901-120-325-0000                                | \$200.00                              | \$0.00  | \$200.00   | \$200.00     | \$0.00  | \$0.00  | \$0.00       | \$200.00  |
| Advertising                                      |                                       |   |  |              |   |   |              |   |
| 2901-120-344-0000                                | \$0.00                                | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00  |
| Tax Collection Fees                              |                                       |   |  |              |   |   |              |   |

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2019 Year-to-Date

| <b>Fund Types / Funds</b>   | <b>Original<br/>Budget<br/>Amount</b> | <b>Reserve For<br/>Encumbrances as<br/>of Preceding<br/>December 31, 2018</b> | <b>Appropriations<br/>For Year Ended<br/>December 31, 2019</b> | <b>Total</b> | <b>Disbursements<br/>for Year Ended<br/>December 31, 2019</b> | <b>Reserve for<br/>Encumbrances<br/>as of<br/>December 31, 2019</b> | <b>Total</b> | <b>Variance<br/>Favorable<br/>(Unfavorable)</b> |
|---|---------------------------------------|---|--|--------------|---|---|--------------|---|
| 2901-120-348-0000<br>Training Services  | \$10,000.00                           | \$0.00  | \$10,000.00  | \$10,000.00  | \$5,258.04  | \$550.00  | \$5,808.04   | \$4,191.96                                      |
| 2901-120-349-0000<br>Other - Professional and Technical Services                  | \$1,000.00                            | \$0.00  | \$1,000.00   | \$1,000.00   | \$0.00  | \$0.00  | \$0.00       | \$1,000.00                                      |
| 2901-120-353-0000<br>Liability Insurance Premiums                                 | \$10,000.00                           | \$0.00  | \$6,779.60   | \$6,779.60   | \$6,779.60  | \$0.00  | \$6,779.60   | \$0.00  |
| 2901-120-391-0000<br>Dues and Fees  | \$12,000.00                           | \$0.00  | \$12,000.00  | \$12,000.00  | \$9,849.91  | \$0.00  | \$9,849.91   | \$2,150.09                                      |
| 2901-120-399-0000<br>Other - Other Contractual Services                           | \$0.00                                | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00  |
| 2901-120-410-0000<br>Office Supplies and Materials                                | \$4,500.00                            | \$0.00  | \$4,500.00   | \$4,500.00   | \$2,301.71  | \$0.00  | \$2,301.71   | \$2,198.29                                      |
| 2901-120-410-0009<br>Office Supplies and Materials{MB Copier}                     | \$0.00                                | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00  |
| 2901-120-410-0010<br>Office Supplies and Materials{Security System Charges}       | \$55.00                               | \$0.00  | \$55.00  | \$55.00      | \$55.00   | \$0.00  | \$55.00      | \$0.00  |
| 2901-120-420-0000<br>Operating Supplies and Materials                             | \$16,000.00                           | \$1,866.80  | \$21,300.00  | \$23,166.80  | \$14,746.61   | \$3,973.24  | \$18,719.85  | \$4,446.95                                      |
| 2901-120-431-0000<br>Repairs and Maintenance of Buildings and Land                | \$5,500.00                            | \$345.10  | \$5,500.00   | \$5,845.10   | \$2,212.47  | \$399.82  | \$2,612.29   | \$3,232.81                                      |
| 2901-120-432-0005<br>Repairs and Maintenance of Machinery & Equip{Vehicles}       | \$12,000.00                           | \$13,477.29   | \$52,500.00  | \$65,977.29  | \$41,517.26   | \$834.64  | \$42,351.90  | \$23,625.39                                     |
| 2901-120-432-0006<br>Repairs and Maintenance of Machinery & Equip{Building}       | \$12,000.00                           | \$4,247.96  | \$37,000.00  | \$41,247.96  | \$38,992.15   | \$0.00  | \$38,992.15  | \$2,255.81                                      |
| 2901-120-432-0008<br>Repairs and Maintenance of Machinery & Equip{Testing & Annu} | \$7,000.00                            | \$0.00  | \$7,000.00   | \$7,000.00   | \$6,653.77  | \$0.00  | \$6,653.77   | \$346.23  |
| 2901-120-440-0000<br>Small Tools and Minor Equipment                              | \$4,000.00                            | \$0.00  | \$4,000.00   | \$4,000.00   | \$2,014.27  | \$1,985.73  | \$4,000.00   | \$0.00  |
| 2901-120-490-0000<br>Other - Supplies and Materials                               | \$10,000.00                           | \$0.00  | \$10,000.00  | \$10,000.00  | \$6,665.41  | \$3,334.59  | \$10,000.00  | \$0.00  |
| 2901-511-311-0000<br>Electricity  | \$7,000.00                            | \$0.00  | \$7,000.00   | \$7,000.00   | \$4,786.48  | \$0.00  | \$4,786.48   | \$2,213.52                                      |
| 2901-521-313-0000<br>Natural Gas  | \$3,000.00                            | \$0.00  | \$3,000.00   | \$3,000.00   | \$1,653.35  | \$0.00  | \$1,653.35   | \$1,346.65                                      |
| 2901-531-312-0000<br>Water and Sewage   | \$2,400.00                            | \$0.00  | \$2,400.00   | \$2,400.00   | \$1,143.83  | \$0.00  | \$1,143.83   | \$1,256.17                                      |
| 2901-591-321-0002<br>Telephone{Internet/Phone Charges}                            | \$4,000.00                            | \$0.00  | \$4,000.00   | \$4,000.00   | \$1,898.23  | \$0.00  | \$1,898.23   | \$2,101.77                                      |

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2019 Year-to-Date

| <b>Fund Types / Funds</b>                                     | <b>Original<br/>Budget<br/>Amount</b> | <b>Reserve For<br/>Encumbrances as<br/>of Preceding<br/>December 31, 2018</b> | <b>Appropriations<br/>For Year Ended<br/>December 31, 2019</b> | <b>Total</b>        | <b>Disbursements<br/>for Year Ended<br/>December 31, 2019</b> | <b>Reserve for<br/>Encumbrances<br/>as of<br/>December 31, 2019</b> | <b>Total</b>        | <b>Variance<br/>Favorable<br/>(Unfavorable)</b> |
|---|---------------------------------------|---|--|---------------------|---|---|---------------------|---|
| 2901-591-321-0003<br>Telephone{Cell Phone Usage Reimburement} | \$150.00                              | \$0.00  | \$150.00   | \$150.00            | \$150.00  | \$0.00  | \$150.00            | \$0.00  |
| 2901-591-321-0004<br>Telephone{Cell Phone}                    | \$1,900.00                            | \$0.00  | \$1,900.00   | \$1,900.00          | \$1,482.98  | \$0.00  | \$1,482.98          | \$417.02  |
| 2901-725-121-0000<br>Salary - Clerk/Treasurer                 | \$0.00                                | \$0.00  | \$0.00   | \$0.00              | \$0.00  | \$0.00  | \$0.00              | \$0.00  |
| 2901-745-342-0000<br>Auditing Services                        | \$0.00                                | \$0.00  | \$0.00   | \$0.00              | \$0.00  | \$0.00  | \$0.00              | \$0.00  |
| 2901-745-343-0000<br>Uniform Accounting Network Fees          | \$1,000.00                            | \$0.00  | \$1,000.00   | \$1,000.00          | \$960.00  | \$0.00  | \$960.00            | \$40.00   |
| 2901-800-520-0000<br>Equipment                                | \$20,000.00                           | \$0.00  | \$26,200.00  | \$26,200.00         | \$23,098.99   | \$3,056.14  | \$26,155.13         | \$44.87   |
| 2901-800-590-0000<br>Other - Capital Outlay                   | \$20,000.00                           | \$0.00  | \$368,474.40   | \$368,474.40        | \$317,608.12  | \$873.06  | \$318,481.18        | \$49,993.22                                     |
| <b>Fire Fund Fund Total:</b>                                  | <b>\$177,105.00</b>                   | <b>\$19,937.15</b>  | <b>\$599,105.00</b>  | <b>\$619,042.15</b> | <b>\$491,307.63</b>   | <b>\$15,007.22</b>  | <b>\$506,314.85</b> | <b>\$112,727.30</b>                             |
| <b>Special Revenue Funds Total:</b>                           | <b>\$239,470.50</b>                   | <b>\$19,937.15</b>  | <b>\$661,470.50</b>  | <b>\$681,407.65</b> | <b>\$519,235.02</b>   | <b>\$17,047.18</b>  | <b>\$536,282.20</b> | <b>\$145,125.45</b>                             |
| <b>4000 Capital Projects</b>                                  |                                       |   |  |                     |   |   |                     |   |
| <b>Capital Water Project</b>                                  |                                       |   |  |                     |   |   |                     |   |
| 4901-800-560-0000<br>Utility Distribution Systems             | \$0.00                                | \$0.00  | \$0.00   | \$0.00              | \$0.00  | \$0.00  | \$0.00              | \$0.00  |
| <b>Capital Water Project Fund Total:</b>                      | <b>\$0.00</b>                         | <b>\$0.00</b>   | <b>\$0.00</b>  | <b>\$0.00</b>       | <b>\$0.00</b>   | <b>\$0.00</b>   | <b>\$0.00</b>       | <b>\$0.00</b>                                   |
| <b>Capital Projects Funds Total:</b>                          | <b>\$0.00</b>                         | <b>\$0.00</b>   | <b>\$0.00</b>  | <b>\$0.00</b>       | <b>\$0.00</b>   | <b>\$0.00</b>   | <b>\$0.00</b>       | <b>\$0.00</b>                                   |
| <b>5000 Enterprise</b>  |                                       |   |  |                     |   |   |                     |   |
| <b>Water Operating</b>  |                                       |   |  |                     |   |   |                     |   |
| 5101-511-311-0000<br>Electricity                              | \$13,000.00                           | \$0.00  | \$13,000.00  | \$13,000.00         | \$9,382.19  | \$0.00  | \$9,382.19          | \$3,617.81                                      |
| 5101-511-321-0000<br>Telephone                                | \$1,200.00                            | \$0.00  | \$1,313.00   | \$1,313.00          | \$1,310.87  | \$0.00  | \$1,310.87          | \$2.13  |
| 5101-511-321-0003<br>Telephone{Cell Phone Usage Reimburement} | \$150.00                              | \$0.00  | \$150.00   | \$150.00            | \$125.00  | \$0.00  | \$125.00            | \$25.00   |

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2019 Year-to-Date

| <b>Fund Types / Funds</b>   | <b>Original<br/>Budget<br/>Amount</b> | <b>Reserve For<br/>Encumbrances as<br/>of Preceding<br/>December 31, 2018</b> | <b>Appropriations<br/>For Year Ended<br/>December 31, 2019</b> | <b>Total</b> | <b>Disbursements<br/>for Year Ended<br/>December 31, 2019</b> | <b>Reserve for<br/>Encumbrances<br/>as of<br/>December 31, 2019</b> | <b>Total</b> | <b>Variance<br/>Favorable<br/>(Unfavorable)</b> |
|---|---------------------------------------|---|--|--------------|---|---|--------------|---|
| 5101-531-121-0000<br>Salary - Clerk/Treasurer                                     | \$1,900.00                            | \$0.00  | \$1,900.00   | \$1,900.00   | \$1,740.00  | \$0.00  | \$1,740.00   | \$160.00  |
| 5101-531-122-0000<br>Salaries - Clerk/Treasurer's Staff                           | \$7,000.00                            | \$0.00  | \$7,000.00   | \$7,000.00   | \$5,670.50  | \$0.00  | \$5,670.50   | \$1,329.50                                      |
| 5101-531-190-0000<br>Other - Personal Services                                    | \$22,000.00                           | \$0.00  | \$22,000.00  | \$22,000.00  | \$20,384.00   | \$0.00  | \$20,384.00  | \$1,616.00                                      |
| 5101-531-211-0000<br>Ohio Public Employees Retirement System                      | \$5,200.00                            | \$0.00  | \$5,200.00   | \$5,200.00   | \$3,891.32  | \$0.00  | \$3,891.32   | \$1,308.68                                      |
| 5101-531-213-0000<br>Medicare   | \$600.00                              | \$0.00  | \$600.00   | \$600.00     | \$403.07  | \$0.00  | \$403.07     | \$196.93  |
| 5101-531-252-0000<br>Travel and Transportation                                    | \$250.00                              | \$0.00  | \$250.00   | \$250.00     | \$165.88  | \$0.00  | \$165.88     | \$84.12   |
| 5101-531-341-0000<br>Accounting and Legal Fees                                    | \$2,000.00                            | \$0.00  | \$2,000.00   | \$2,000.00   | \$0.00  | \$0.00  | \$0.00       | \$2,000.00                                      |
| 5101-531-346-0000<br>Engineering Services   | \$4,000.00                            | \$6,500.00  | \$3,500.00   | \$10,000.00  | \$0.00  | \$0.00  | \$0.00       | \$10,000.00                                     |
| 5101-531-391-0000<br>Dues and Fees  | \$7,200.00                            | \$0.00  | \$7,200.00   | \$7,200.00   | \$4,853.50  | \$0.00  | \$4,853.50   | \$2,346.50                                      |
| 5101-532-322-0000<br>Postage  | \$2,000.00                            | \$0.00  | \$2,000.00   | \$2,000.00   | \$1,145.00  | \$0.00  | \$1,145.00   | \$855.00  |
| 5101-532-344-0000<br>Tax Collection Fees  | \$50.00                               | \$0.00  | \$50.00  | \$50.00      | \$0.00  | \$0.00  | \$0.00       | \$50.00   |
| 5101-532-399-0000<br>Other - Other Contractual Services                           | \$0.00                                | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00  |
| 5101-533-312-0000<br>Water and Sewage   | \$4,500.00                            | \$0.00  | \$5,000.00   | \$5,000.00   | \$4,765.33  | \$0.00  | \$4,765.33   | \$234.67  |
| 5101-533-313-0000<br>Natural Gas  | \$800.00                              | \$0.00  | \$800.00   | \$800.00     | \$439.62  | \$0.00  | \$439.62     | \$360.38  |
| 5101-535-420-0000<br>Operating Supplies and Materials                             | \$6,200.00                            | \$0.00  | \$6,200.00   | \$6,200.00   | \$6,198.57  | \$0.00  | \$6,198.57   | \$1.43  |
| 5101-535-420-0009<br>Operating Supplies and Materials{MB Copier}                  | \$0.00                                | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00  |
| 5101-535-420-0010<br>Operating Supplies and Materials{Security System<br>Charges} | \$55.50                               | \$0.00  | \$55.50  | \$55.50      | \$55.50   | \$0.00  | \$55.50      | \$0.00  |
| 5101-535-420-0011<br>Operating Supplies and Materials{Salt}                       | \$15,000.00                           | \$0.00  | \$15,000.00  | \$15,000.00  | \$5,051.20  | \$9,948.80  | \$15,000.00  | \$0.00  |
| 5101-535-420-0012<br>Operating Supplies and Materials{Chlorine}                   | \$1,500.00                            | \$0.00  | \$1,500.00   | \$1,500.00   | \$1,058.90  | \$441.10  | \$1,500.00   | \$0.00  |

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2019 Year-to-Date

| <b>Fund Types / Funds</b>   | <b>Original<br/>Budget<br/>Amount</b> | <b>Reserve For<br/>Encumbrances as<br/>of Preceding<br/>December 31, 2018</b> | <b>Appropriations<br/>For Year Ended<br/>December 31, 2019</b> | <b>Total</b> | <b>Disbursements<br/>for Year Ended<br/>December 31, 2019</b> | <b>Reserve for<br/>Encumbrances<br/>as of<br/>December 31, 2019</b> | <b>Total</b> | <b>Variance<br/>Favorable<br/>(Unfavorable)</b> |
|---|---------------------------------------|---|--|--------------|---|---|--------------|---|
| 5101-535-440-0000<br>Small Tools and Minor Equipment              | \$500.00                              | \$0.00  | \$500.00   | \$500.00     | \$220.82  | \$0.00  | \$220.82     | \$279.18  |
| 5101-730-353-0000<br>Liability Insurance Premiums                 | \$3,200.00                            | \$0.00  | \$3,200.00   | \$3,200.00   | \$2,763.98  | \$0.00  | \$2,763.98   | \$436.02  |
| 5101-735-225-0000<br>Workers' Compensation                        | \$200.00                              | \$0.00  | \$200.00   | \$200.00     | \$158.00  | \$0.00  | \$158.00     | \$42.00   |
| 5101-745-342-0000<br>Auditing Services                            | \$0.00                                | \$0.00  | \$0.00   | \$0.00       | \$0.00  | \$0.00  | \$0.00       | \$0.00  |
| 5101-745-343-0000<br>Uniform Accounting Network Fees              | \$700.00                              | \$0.00  | \$864.00   | \$864.00     | \$864.00  | \$0.00  | \$864.00     | \$0.00  |
| 5101-790-391-0000<br>Dues and Fees                                | \$700.00                              | \$0.00  | \$700.00   | \$700.00     | \$583.68  | \$0.00  | \$583.68     | \$116.32  |
| 5101-800-432-0000<br>Repairs and Maintenance of Machinery & Equip | \$10,000.00                           | \$0.00  | \$10,000.00  | \$10,000.00  | \$2,122.87  | \$0.00  | \$2,122.87   | \$7,877.13                                      |
| 5101-800-590-0000<br>Other - Capital Outlay                       | \$10,000.00                           | \$0.00  | \$9,723.00   | \$9,723.00   | \$4,687.00  | \$515.00  | \$5,202.00   | \$4,521.00                                      |
| 5101-850-710-0501<br>Principal{OWDA Loan}                         | \$95,000.00                           | \$0.00  | \$95,000.00  | \$95,000.00  | \$95,000.00   | \$0.00  | \$95,000.00  | \$0.00  |
| 5101-850-720-0501<br>Interest{OWDA Loan}                          | \$53,000.00                           | \$0.00  | \$53,000.00  | \$53,000.00  | \$52,729.18   | \$0.00  | \$52,729.18  | \$270.82  |
| Water Operating Fund Total:                                       | \$267,905.50                          | \$6,500.00  | \$267,905.50   | \$274,405.50 | \$225,769.98  | \$10,904.90   | \$236,674.88 | \$37,730.62                                     |
| Utility Deposit Fund  |                                       |   |  |              |   |   |              |   |
| 5781-591-610-0000<br>Deposits Refunded                            | \$4,000.00                            | \$0.00  | \$4,000.00   | \$4,000.00   | \$2,544.74  | \$0.00  | \$2,544.74   | \$1,455.26                                      |
| 5781-591-620-0000<br>Deposits Applied                             | \$7,000.00                            | \$0.00  | \$7,000.00   | \$7,000.00   | \$3,655.26  | \$0.00  | \$3,655.26   | \$3,344.74                                      |
| Utility Deposit Fund Fund Total:                                  | \$11,000.00                           | \$0.00  | \$11,000.00  | \$11,000.00  | \$6,200.00  | \$0.00  | \$6,200.00   | \$4,800.00                                      |
| Enterprise Funds Total:   | \$278,905.50                          | \$6,500.00  | \$278,905.50   | \$285,405.50 | \$231,969.98  | \$10,904.90   | \$242,874.88 | \$42,530.62                                     |
| 9000 Custodial  |                                       |   |  |              |   |   |              |   |
| Sewer Agency Fund (WCSD)  |                                       |   |  |              |   |   |              |   |
| 9901-542-399-0000<br>Other - Other Contractual Services           | \$140,000.00                          | \$0.00  | \$140,000.00   | \$140,000.00 | \$139,576.63  | \$0.00  | \$139,576.63 | \$423.37  |

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2019 Year-to-Date

| <b>Fund Types / Funds</b>            | <b>Original<br/>Budget<br/>Amount</b> | <b>Reserve For<br/>Encumbrances as<br/>of Preceding<br/>December 31, 2018</b> | <b>Appropriations<br/>For Year Ended<br/>December 31, 2019</b> | <b>Total</b>   | <b>Disbursements<br/>for Year Ended<br/>December 31, 2019</b> | <b>Reserve for<br/>Encumbrances<br/>as of<br/>December 31, 2019</b> | <b>Total</b>   | <b>Variance<br/>Favorable<br/>(Unfavorable)</b> |
|--------------------------------------|---------------------------------------|---|--|----------------|---|---|----------------|---|
| Sewer Agency Fund (WCSD) Fund Total: | \$140,000.00                          | \$0.00  | \$140,000.00   | \$140,000.00   | \$139,576.63  | \$0.00  | \$139,576.63   | \$423.37  |
| Custodial Funds Total:               | \$140,000.00                          | \$0.00  | \$140,000.00   | \$140,000.00   | \$139,576.63  | \$0.00  | \$139,576.63   | \$423.37  |
| Report Totals:                       | \$795,503.72                          | \$29,324.65   | \$1,231,339.72   | \$1,260,664.37 | \$1,002,734.10  | \$37,612.30   | \$1,040,346.40 | \$220,317.97                                    |

Statement excludes amounts for advances.

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