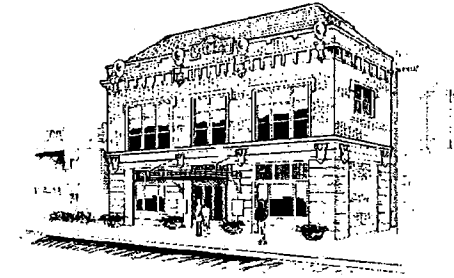


The Village of Loudonville



ANNUAL FINANCIAL REPORT

**FOR THE YEAR
2017**

Elaine Van Horn, Fiscal Officer
Presented January 5, 2018

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

UAN v2018.1

All Special Revenue Funds

For the Year Ended December 31, 2017

	STREET CONST. MAINT.REP.	STATE HIGHWAY	CEMETERY	Central Park SE Quadrant	DRUG LAW EN- FORCEMENT	POLICE
Cash Receipts						
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0	\$88,080
Municipal Income Tax	0	0	0	0	0	0
Intergovernmental	132,004	10,425	0	0	0	9,602
Special Assessments	0	0	0	0	0	0
Charges for Services	8,040	0	18,200	0	0	16,201
Fines, Licenses and Permits	0	0	0	0	1,038	1,380
Earnings on Investments	350	35	0	0	0	0
Miscellaneous	1,542	0	0	1,884	0	10,056
<i>Total Cash Receipts</i>	<u>141,936</u>	<u>10,460</u>	<u>18,200</u>	<u>1,884</u>	<u>1,038</u>	<u>125,319</u>
Cash Disbursements						
Current:						
Security of Persons & Property	0	0	0	0	0	536,996
Public Health Services	0	0	17,105	0	0	0
Leisure Time Activities	0	0	0	475	0	0
Community Environment	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0
Transportation	265,158	173	0	0	0	0
General Government	0	0	0	0	0	0
Capital Outlay	1,000	0	16,000	0	0	12,106
Debt Service:						
Principal Retirement	0	0	0	0	0	7,341
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	523
<i>Total Cash Disbursements</i>	<u>266,158</u>	<u>173</u>	<u>33,105</u>	<u>475</u>	<u>0</u>	<u>556,966</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(124,222)</u>	<u>10,287</u>	<u>(14,905)</u>	<u>1,409</u>	<u>1,038</u>	<u>(431,647)</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
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)

UAN v2018.1

All Special Revenue Funds

For the Year Ended December 31, 2017

	STREET CONST. MAINT.REP.	STATE HIGHWAY	CEMETERY	Central Park SE Quadrant	DRUG LAW EN- FORCEMENT	POLICE
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	174
Transfers In	120,000	0	0	0	0	452,500
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>120,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>452,674</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>(4,222)</u>	<u>10,287</u>	<u>(14,905)</u>	<u>1,409</u>	<u>1,038</u>	<u>21,027</u>
<i>Fund Cash Balances, January 1</i>	<u>175,827</u>	<u>12,442</u>	<u>46,686</u>	<u>4,583</u>	<u>0</u>	<u>81,729</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	171,605	22,729	31,781	5,992	1,038	102,756
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>\$171,605</u>	<u>\$22,729</u>	<u>\$31,781</u>	<u>\$5,992</u>	<u>\$1,038</u>	<u>\$102,756</u>

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

UAN v2018.1

All Special Revenue Funds

For the Year Ended December 31, 2017

	STREET CONST. MAINT.REP.	STATE HIGHWAY	CEMETERY	Central Park SE Quadrant	DRUG LAW EN- FORCEMENT	POLICE
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	(\$4,222)	\$10,287	(\$14,905)	\$1,409	\$1,038	\$21,027
<i>Fund Cash Balances, January 1</i>	175,827	12,442	46,686	4,583	0	81,729
<i>Fund Cash Balances, December 31</i>	<u>\$171,605</u>	<u>\$22,729</u>	<u>\$31,781</u>	<u>\$5,992</u>	<u>\$1,038</u>	<u>\$102,756</u>
Fund Balances						
Amounts identified as:						
Nonspendable						
Cemetery Endowment	\$0	\$0	\$0	\$0	\$0	\$0
Unclaimed Monies	0	0	0	0	0	0
<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	31,781	0	0	0
Drug Law Enforcement	0	0	0	0	1,038	0
Emergency Medical Services	0	0	0	0	0	0
Fire Operations	0	0	0	0	0	0
Maintenance & Repairs Central Park	0	0	0	5,992	0	0
Maintenance Building Project	0	0	0	0	0	0
Mayor's Court Computer Fund	0	0	0	0	0	0
Opera House Capital Improvements	0	0	0	0	0	0
Police Operations	0	0	0	0	0	102,756
Road Maintenance and Improvements	171,605	22,729	0	0	0	0
Safe Routes Project	0	0	0	0	0	0
Shared Use Path	0	0	0	0	0	0
<i>Total Restricted</i>	<u>171,605</u>	<u>22,729</u>	<u>31,781</u>	<u>5,992</u>	<u>1,038</u>	<u>102,756</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:						
Encumbrances	0	0	0	0	0	0
<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>\$171,605</u>	<u>\$22,729</u>	<u>\$31,781</u>	<u>\$5,992</u>	<u>\$1,038</u>	<u>\$102,756</u>

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

UAN v2018.1

All Special Revenue Funds

For the Year Ended December 31, 2017

	FOJ	EMS	FIRE LEVY	MAYOR'S COURT COMPUTER	SPECIAL REVENUE TOTAL
Cash Receipts					
Property and Other Taxes	\$0	\$0	\$89,780	\$0	\$177,860
Municipal Income Tax	0	0	0	0	0
Intergovernmental	0	2,126	9,485	0	163,642
Special Assessments	0	0	0	0	0
Charges for Services	0	208,939	0	0	251,380
Fines, Licenses and Permits	0	0	0	1,406	3,824
Earnings on Investments	0	0	0	0	385
Miscellaneous	0	16,640	563	0	30,685
<i>Total Cash Receipts</i>	<u>0</u>	<u>227,705</u>	<u>99,828</u>	<u>1,406</u>	<u>627,776</u>
Cash Disbursements					
Current:					
Security of Persons & Property	0	340,180	31,317	0	908,493
Public Health Services	0	0	0	0	17,105
Leisure Time Activities	0	0	0	0	475
Community Environment	0	0	0	0	0
Basic Utility Services	0	0	0	0	0
Transportation	0	0	0	0	265,331
General Government	0	0	0	1,661	1,661
Capital Outlay	0	21,025	7,814	837	58,782
Debt Service:					
Principal Retirement	0	0	27,950	0	35,291
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	1,952	0	2,475
<i>Total Cash Disbursements</i>	<u>0</u>	<u>361,205</u>	<u>69,033</u>	<u>2,498</u>	<u>1,289,613</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(133,500)</u>	<u>30,795</u>	<u>(1,092)</u>	<u>(661,837)</u>
Other Financing Receipts (Disbursements)					
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0

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

UAN v2018.1

All Special Revenue Funds

For the Year Ended December 31, 2017

	FOJ	EMS	FIRE LEVY	MAYOR'S COURT COMPUTER	SPECIAL REVENUE TOTAL
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	174
Transfers In	1,000	202,000	0	0	775,500
Transfers Out	0	0	0	0	0
Advances In	0	0	0	0	0
Advances Out	0	0	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>1,000</u>	<u>202,000</u>	<u>0</u>	<u>0</u>	<u>775,674</u>
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>1,000</u>	<u>68,500</u>	<u>30,795</u>	<u>(1,092)</u>	<u>113,837</u>
<i>Fund Cash Balances, January 1</i>	<u>235</u>	<u>64,065</u>	<u>180,777</u>	<u>4,200</u>	<u>570,544</u>
Fund Cash Balances, December 31					
Nonspendable	0	0	0	0	0
Restricted	1,235	132,565	211,572	3,108	684,381
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$1,235</u>	<u>\$132,565</u>	<u>\$211,572</u>	<u>\$3,108</u>	<u>\$684,381</u>

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

UAN v2018.1

All Special Revenue Funds

For the Year Ended December 31, 2017

	FOJ	EMS	FIRE LEVY	MAYOR'S COURT COMPUTER	SPECIAL REVENUE TOTAL
GASB 54 Worksheet/Note Disclosure					
<i>Net Change in Fund Cash Balances</i>	\$1,000	\$68,500	\$30,795	(\$1,092)	\$113,837
<i>Fund Cash Balances, January 1</i>	235	64,065	180,777	4,200	570,544
<i>Fund Cash Balances, December 31</i>	<u>\$1,235</u>	<u>\$132,565</u>	<u>\$211,572</u>	<u>\$3,108</u>	<u>\$684,381</u>
Fund Balances					
Amounts identified as:					
Nonspendable					
Cemetery Endowment	\$0	\$0	\$0	\$0	\$0
Unclaimed Monies	0	0	0	0	0
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:					
Cemetery	0	0	0	0	31,781
Drug Law Enforcement	0	0	0	0	1,038
Emergency Medical Services	0	132,565	0	0	132,565
Fire Operations	0	0	211,572	0	211,572
Maintenance & Repairs Central Park	0	0	0	0	5,992
Maintenance Building Project	0	0	0	0	0
Mayor's Court Computer Fund	0	0	0	3,108	3,108
Opera House Capital Improvements	0	0	0	0	0
Police Operations	1,235	0	0	0	103,991
Road Maintenance and Improvements	0	0	0	0	194,334
Safe Routes Project	0	0	0	0	0
Shared Use Path	0	0	0	0	0
<i>Total Restricted</i>	<u>1,235</u>	<u>132,565</u>	<u>211,572</u>	<u>3,108</u>	<u>684,381</u>
Committed to:					
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:					
Encumbrances	0	0	0	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	0	0	0	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$1,235</u>	<u>\$132,565</u>	<u>\$211,572</u>	<u>\$3,108</u>	<u>\$684,381</u>

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

UAN v2018.1

All Capital Projects Funds

For the Year Ended December 31, 2017

	SAFE RTS FHWA GRANT CONS	Opera House Renovation	Maintenanc e Building	STREET IMPROVE	EAST MAIN SHARED USE PATH	CAPITAL PROJECTS TOTAL
Cash Receipts						
Property and Other Taxes	\$0	\$0	\$0	\$16,159	\$0	\$16,159
Municipal Income Tax	0	0	0	0	0	0
Intergovernmental	0	155,120	0	0	57,631	212,751
Special Assessments	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Fines, Licenses and Permits	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	0	52,044	0	0	52,044
<i>Total Cash Receipts</i>	<u>0</u>	<u>155,120</u>	<u>52,044</u>	<u>16,159</u>	<u>57,631</u>	<u>280,954</u>
Cash Disbursements						
Current:						
Security of Persons & Property	0	0	0	0	0	0
Public Health Services	0	0	0	0	0	0
Leisure Time Activities	0	0	0	0	0	0
Community Environment	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0
Transportation	0	0	3,379	0	0	3,379
General Government	0	0	0	0	0	0
Capital Outlay	0	157,692	0	18,441	75,743	251,876
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>0</u>	<u>157,692</u>	<u>3,379</u>	<u>18,441</u>	<u>75,743</u>	<u>255,255</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(2,572)</u>	<u>48,665</u>	<u>(2,282)</u>	<u>(18,112)</u>	<u>25,699</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
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)

UAN v2018.1

All Capital Projects Funds

For the Year Ended December 31, 2017

	SAFE RTS FHWA GRANT CONS	Opera House Renovation	Maintenanc e Building	STREET IMPROVE	EAST MAIN SHARED USE PATH	CAPITAL PROJECTS TOTAL
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	30,000	15,000	0	0	45,000
Transfers Out	(1,684)	0	0	0	(22,088)	(23,772)
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>(1,684)</u>	<u>30,000</u>	<u>15,000</u>	<u>0</u>	<u>(22,088)</u>	<u>21,228</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>(1,684)</u>	<u>27,428</u>	<u>63,665</u>	<u>(2,282)</u>	<u>(40,200)</u>	<u>46,927</u>
<i>Fund Cash Balances, January 1</i>	<u>1,684</u>	<u>425</u>	<u>9,508</u>	<u>53,884</u>	<u>40,200</u>	<u>105,701</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	27,853	73,173	51,602	0	152,628
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>\$0</u>	<u>\$27,853</u>	<u>\$73,173</u>	<u>\$51,602</u>	<u>\$0</u>	<u>\$152,628</u>

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

UAN v2018.1

All Capital Projects Funds

For the Year Ended December 31, 2017

	SAFE RTS FHWA GRANT CONS	Opera House Renovation	Maintenanc e Building	STREET IMPROVE	EAST MAIN SHARED USE PATH	CAPITAL PROJECTS TOTAL
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	(\$1,684)	\$27,428	\$63,665	(\$2,282)	(\$40,200)	\$46,927
<i>Fund Cash Balances, January 1</i>	1,684	425	9,508	53,884	40,200	105,701
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$27,853</u>	<u>\$73,173</u>	<u>\$51,602</u>	<u>\$0</u>	<u>\$152,628</u>
Fund Balances						
Amounts identified as:						
Nonspendable						
Cemetery Endowment	\$0	\$0	\$0	\$0	\$0	\$0
Unclaimed Monies	0	0	0	0	0	0
<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	0	0	0	0
Drug Law Enforcement	0	0	0	0	0	0
Emergency Medical Services	0	0	0	0	0	0
Fire Operations	0	0	0	0	0	0
Maintenance & Repairs Central Park	0	0	0	0	0	0
Maintenance Building Project	0	0	73,173	0	0	73,173
Mayor's Court Computer Fund	0	0	0	0	0	0
Opera House Capital Improvements	0	27,853	0	0	0	27,853
Police Operations	0	0	0	0	0	0
Road Maintenance and Improvements	0	0	0	51,602	0	51,602
Safe Routes Project	0	0	0	0	0	0
Shared Use Path	0	0	0	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>27,853</u>	<u>73,173</u>	<u>51,602</u>	<u>0</u>	<u>152,628</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:						
Encumbrances	0	0	0	0	0	0
<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>\$0</u>	<u>\$27,853</u>	<u>\$73,173</u>	<u>\$51,602</u>	<u>\$0</u>	<u>\$152,628</u>

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

UAN v2018.1

All Permanent Funds

For the Year Ended December 31, 2017

	CEMETERY ENDOWMENT	PERMANENT TOTAL
Cash Receipts		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	0	0
Intergovernmental	0	0
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	173	173
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>173</u>	<u>173</u>
Cash Disbursements		
Current:		
Security of Persons & Property	0	0
Public Health Services	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>173</u>	<u>173</u>
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0

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

UAN v2018.1

All Permanent Funds

For the Year Ended December 31, 2017

	CEMETERY ENDOWMENT	PERMANENT TOTAL
Payment to Refunded Bond Escrow Agent	0	0
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>173</u>	<u>173</u>
<i>Fund Cash Balances, January 1</i>	<u>109,484</u>	<u>109,484</u>
Fund Cash Balances, December 31		
Nonspendable	100,356	100,356
Restricted	9,301	9,301
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$109,657</u>	<u>\$109,657</u>

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

UAN v2018.1

All Permanent Funds

For the Year Ended December 31, 2017

	CEMETERY ENDOWMENT	PERMANENT TOTAL
GASB 54 Worksheet/Note Disclosure		
<i>Net Change in Fund Cash Balances</i>	\$173	\$173
<i>Fund Cash Balances, January 1</i>	109,484	109,484
<i>Fund Cash Balances, December 31</i>	<u>\$109,657</u>	<u>\$109,657</u>
Fund Balances		
Amounts identified as:		
Nonspendable		
Cemetery Endowment	\$100,356	\$100,356
Unclaimed Monies	0	0
<i>Total Nonspendable</i>	<u>100,356</u>	<u>100,356</u>
Restricted for:		
Cemetery	9,301	9,301
Drug Law Enforcement	0	0
Emergency Medical Services	0	0
Fire Operations	0	0
Maintenance & Repairs Central Park	0	0
Maintenance Building Project	0	0
Mayor's Court Computer Fund	0	0
Opera House Capital Improvements	0	0
Police Operations	0	0
Road Maintenance and Improvements	0	0
Safe Routes Project	0	0
Shared Use Path	0	0
<i>Total Restricted</i>	<u>9,301</u>	<u>9,301</u>
Committed to:		
<i>Total Committed</i>	<u>0</u>	<u>0</u>
Assigned to:		
Encumbrances	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>
Unassigned	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$109,657</u>	<u>\$109,657</u>

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

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

UAN v2018.1

All Enterprise Funds

For the Year Ended December 31, 2017

	WATER	SEWER	SWIMMING POOL	STORM DRAINAGE	THEATRE	WATER SURPLUS IMPRVMENT
Operating Cash Receipts						
Charges for Services	\$399,659	\$271,304	\$38,817	\$69,191	\$51,158	\$0
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	1,250	0	0	0
<i>Total Operating Cash Receipts</i>	<u>399,659</u>	<u>271,304</u>	<u>40,067</u>	<u>69,191</u>	<u>51,158</u>	<u>0</u>
Operating Cash Disbursements						
Personal Services	112,207	110,576	41,191	0	9,583	0
Fringe Benefits	51,640	51,475	6,370	0	1,675	0
Contractual Services	45,681	52,805	9,054	597	19,231	0
Supplies and Materials	82,051	44,097	24,113	9,555	30,590	0
Claims	0	0	0	0	0	0
Other	0	0	0	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>291,579</u>	<u>258,953</u>	<u>80,728</u>	<u>10,152</u>	<u>61,079</u>	<u>0</u>
<i>Operating Income (Loss)</i>	<u>108,080</u>	<u>12,351</u>	<u>(40,661)</u>	<u>59,039</u>	<u>(9,921)</u>	<u>0</u>
Non-Operating Receipts (Disbursements)						
Property and Other Local Taxes	0	0	0	0	0	0
Intergovernmental	32,072	699	0	63,402	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	4,801	4,438	3,960	0	69,657	0
Capital Outlay	(81,147)	(4,659)	(1,568)	(82,896)	(68,600)	0
Excise Tax Payment - Electric	0	0	0	0	0	0
Principal Retirement	(61,811)	0	0	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0	0
Interest and Other Fiscal Charges	(19,581)	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0

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

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

UAN v2018.1

All Enterprise Funds

For the Year Ended December 31, 2017

	WATER	SEWER	SWIMMING POOL	STORM DRAINAGE	THEATRE	WATER SURPLUS IMPRVMENT
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(125,666)</u>	<u>478</u>	<u>2,392</u>	<u>(19,494)</u>	<u>1,057</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	(17,586)	12,829	(38,269)	39,545	(8,864)	0
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	20,500	0	0	0
Transfers Out	0	0	0	(38,824)	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>(17,586)</u>	<u>12,829</u>	<u>(17,769)</u>	<u>721</u>	<u>(8,864)</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	440,792	590,183	29,860	120,089	35,920	25,701
<i>Fund Cash Balances, December 31</i>	<u>\$423,206</u>	<u>\$603,012</u>	<u>\$12,091</u>	<u>\$120,810</u>	<u>\$27,056</u>	<u>\$25,701</u>

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

All Enterprise Funds

For the Year Ended December 31, 2017

	STORM DRN SURPLUS IMPRVMENT	STORM SEWER SINKING	STORM DRN DEBT SERV RESERVE	ENTERPRISE TOTAL
Operating Cash Receipts				
Charges for Services	\$0	\$0	\$0	\$830,129
Fines, Licenses and Permits	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0
Miscellaneous	0	0	0	1,250
<i>Total Operating Cash Receipts</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>831,379</u>
Operating Cash Disbursements				
Personal Services	0	0	0	273,557
Fringe Benefits	0	0	0	111,160
Contractual Services	0	0	0	127,368
Supplies and Materials	0	0	0	190,406
Claims	0	0	0	0
Other	0	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>702,491</u>
<i>Operating Income (Loss)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>128,888</u>
Non-Operating Receipts (Disbursements)				
Property and Other Local Taxes	0	0	0	0
Intergovernmental	0	0	0	96,173
Special Assessments	0	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0	0
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Miscellaneous Receipts	0	0	0	82,856
Capital Outlay	0	0	0	(238,870)
Excise Tax Payment - Electric	0	0	0	0
Principal Retirement	0	(12,400)	0	(74,211)
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Interest and Other Fiscal Charges	0	(26,447)	0	(46,028)
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0

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

All Enterprise Funds

For the Year Ended December 31, 2017

	STORM DRN SURPLUS IMPRVMENT	STORM SEWER SINKING	STORM DRN DEBT SERV RESERVE	ENTERPRISE TOTAL
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	0	(38,847)	0	(180,080)
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	0	(38,847)	0	(51,192)
Capital Contributions	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Transfers In	0	38,824	0	59,324
Transfers Out	0	0	0	(38,824)
Advances In	0	0	0	0
Advances Out	0	0	0	0
<i>Net Change in Fund Cash Balance</i>	0	(23)	0	(30,692)
<i>Fund Cash Balances, January 1</i>	35,000	23	38,931	1,316,499
<i>Fund Cash Balances, December 31</i>	<u>\$35,000</u>	<u>\$0</u>	<u>\$38,931</u>	<u>\$1,285,807</u>

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

UAN v2018.1

All Agency Funds

For the Year Ended December 31, 2017

	PERRYSVILL INCOME TAX	MAYOR'S COURT	CONTRACT TRUST	FIRE DAMAGE REPAIR	AGENCY TOTAL
Operating Cash Receipts					
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines, Licenses and Permits	0	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<i>Total Operating Cash Receipts</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operating Cash Disbursements					
Personal Services	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	0	0	0
Supplies and Materials	0	0	0	0	0
Claims	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Operating Income (Loss)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Non-Operating Receipts (Disbursements)					
Property and Other Local Taxes	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Special Assessments	0	0	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0	0	0
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Sale of Fixed Assets	0	0	0	0	0
Miscellaneous Receipts	250,088	36,828	100	0	287,016
Capital Outlay	0	0	0	0	0
Excise Tax Payment - Electric	0	0	0	0	0
Principal Retirement	0	0	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0
Interest and Other Fiscal Charges	0	0	0	0	0
Discount on Debt	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0

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

UAN v2018.1

All Agency Funds

For the Year Ended December 31, 2017

	PERRYSVILL INCOME TAX	MAYOR'S COURT	CONTRACT TRUST	FIRE DAMAGE REPAIR	AGENCY TOTAL
Other Financing Sources	0	0	0	0	0
Other Financing Uses	(250,088)	(36,199)	(100)	0	(286,387)
<i>Total Non-Operating Receipts (Disbursements)</i>	0	629	0	0	629
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	0	629	0	0	629
Capital Contributions	0	0	0	0	0
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Advances In	0	0	0	0	0
Advances Out	0	0	0	0	0
<i>Net Change in Fund Cash Balance</i>	0	629	0	0	629
<i>Fund Cash Balances, January 1</i>	0	1,946	200	0	2,146
<i>Fund Cash Balances, December 31</i>	\$0	\$2,575	\$200	\$0	\$2,775

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Property and Other Taxes	\$153,873	\$177,860	\$0	\$16,159	\$0	\$347,892
Municipal Income Tax	1,157,872	0	0	0	0	1,157,872
Intergovernmental	63,817	163,642	0	212,751	0	440,210
Special Assessments	0	0	0	0	0	0
Charges for Services	45,054	251,380	0	0	0	296,434
Fines, Licenses and Permits	28,061	3,824	0	0	0	31,885
Earnings on Investments	382	385	0	0	173	940
Miscellaneous	66,471	30,685	0	52,044	0	149,200
<i>Total Cash Receipts</i>	<u>1,515,530</u>	<u>627,776</u>	<u>0</u>	<u>280,954</u>	<u>173</u>	<u>2,424,433</u>
Cash Disbursements						
Current:						
Security of Persons & Property	74,542	908,493	0	0	0	983,035
Public Health Services	2,476	17,105	0	0	0	19,581
Leisure Time Activities	42,361	475	0	0	0	42,836
Community Environment	14,874	0	0	0	0	14,874
Basic Utility Services	0	0	0	0	0	0
Transportation	100	265,331	0	3,379	0	268,810
General Government	410,557	1,661	0	0	0	412,218
Capital Outlay	13,302	58,782	0	251,876	0	323,960
Debt Service:						
Principal Retirement	0	35,291	0	0	0	35,291
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	2,475	0	0	0	2,475
<i>Total Cash Disbursements</i>	<u>558,212</u>	<u>1,289,613</u>	<u>0</u>	<u>255,255</u>	<u>0</u>	<u>2,103,080</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>957,318</u>	<u>(661,837)</u>	<u>0</u>	<u>25,699</u>	<u>173</u>	<u>321,353</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
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, 2017

UAN v2018.1

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Sale of Capital Assets	0	174	0	0	0	174
Transfers In	253,773	775,500	0	45,000	0	1,074,273
Transfers Out	(1,071,000)	0	0	(23,772)	0	(1,094,772)
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	(2,052)	0	0	0	0	(2,052)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(819,279)</u>	<u>775,674</u>	<u>0</u>	<u>21,228</u>	<u>0</u>	<u>(22,377)</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>138,039</u>	<u>113,837</u>	<u>0</u>	<u>46,927</u>	<u>173</u>	<u>298,976</u>
<i>Fund Cash Balances, January 1</i>	<u>353,097</u>	<u>570,544</u>	<u>0</u>	<u>105,701</u>	<u>109,484</u>	<u>1,138,826</u>
Fund Cash Balances, December 31						
Nonspendable	266	0	0	0	100,356	100,622
Restricted	0	684,381	0	152,628	9,301	846,310
Committed	0	0	0	0	0	0
Assigned	15,543	0	0	0	0	15,543
Unassigned (Deficit)	475,327	0	0	0	0	475,327
<i>Fund Cash Balances, December 31</i>	<u>\$491,136</u>	<u>\$684,381</u>	<u>\$0</u>	<u>\$152,628</u>	<u>\$109,657</u>	<u>\$1,437,802</u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2017

UAN v2018.1

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$138,039	\$113,837	\$0	\$46,927	\$173	\$298,976
<i>Fund Cash Balances, January 1</i>	353,097	570,544	0	105,701	109,484	1,138,826
<i>Fund Cash Balances, December 31</i>	<u>\$491,136</u>	<u>\$684,381</u>	<u>\$0</u>	<u>\$152,628</u>	<u>\$109,657</u>	<u>\$1,437,802</u>
Fund Balances						
Amounts identified as:						
Nonspendable						
Cemetery Endowment	\$0	\$0	\$0	\$0	\$100,356	\$100,356
Unclaimed Monies	266	0	0	0	0	266
<i>Total Nonspendable</i>	<u>266</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,356</u>	<u>100,622</u>
Restricted for:						
Cemetery	0	31,781	0	0	9,301	41,082
Drug Law Enforcement	0	1,038	0	0	0	1,038
Emergency Medical Services	0	132,565	0	0	0	132,565
Fire Operations	0	211,572	0	0	0	211,572
Maintenance & Repairs Central Park	0	5,992	0	0	0	5,992
Maintenance Building Project	0	0	0	73,173	0	73,173
Mayor's Court Computer Fund	0	3,108	0	0	0	3,108
Opera House Capital Improvements	0	0	0	27,853	0	27,853
Police Operations	0	103,991	0	0	0	103,991
Road Maintenance and Improvements	0	194,334	0	51,602	0	245,936
Safe Routes Project	0	0	0	0	0	0
Shared Use Path	0	0	0	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>684,381</u>	<u>0</u>	<u>152,628</u>	<u>9,301</u>	<u>846,310</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:						
Encumbrances	15,543	0	0	0	0	15,543
<i>Total Assigned</i>	<u>15,543</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,543</u>
Unassigned	475,327	0	0	0	0	475,327
<i>Total Fund Cash Balances, December 31</i>	<u>\$491,136</u>	<u>\$684,381</u>	<u>\$0</u>	<u>\$152,628</u>	<u>\$109,657</u>	<u>\$1,437,802</u>

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2017

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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, 2017

UAN v2018.1

	Enterprise	Internal Service	Agency	Investment Trust	Private Purpose Trust	Totals (Memorandum Only)
Operating Cash Receipts						
Charges for Services	\$830,129	\$0	\$0	\$0	\$0	\$830,129
Fines, Licenses and Permits	0	0	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0	0	0
Miscellaneous	1,250	0	0	0	0	1,250
<i>Total Operating Cash Receipts</i>	<u>831,379</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>831,379</u>
Operating Cash Disbursements						
Personal Services	273,557	0	0	0	0	273,557
Fringe Benefits	111,160	0	0	0	0	111,160
Contractual Services	127,368	0	0	0	0	127,368
Supplies and Materials	190,406	0	0	0	0	190,406
Claims	0	0	0	0	0	0
Other	0	0	0	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>702,491</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>702,491</u>
<i>Operating Income (Loss)</i>	<u>128,888</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>128,888</u>
Non-Operating Receipts (Disbursements)						
Property and Other Local Taxes	0	0	0	0	0	0
Intergovernmental	96,173	0	0	0	0	96,173
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	82,856	0	287,016	0	0	369,872
Capital Outlay	(238,870)	0	0	0	0	(238,870)
Excise Tax Payment - Electric	0	0	0	0	0	0
Principal Retirement	(74,211)	0	0	0	0	(74,211)
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0	0
Interest and Other Fiscal Charges	(46,028)	0	0	0	0	(46,028)
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

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

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Proprietary and Fiduciary Fund Types
For the Year Ended December 31, 2017

	Enterprise	Internal Service	Agency	Investment Trust	Private Purpose Trust	Totals (Memorandum Only)
Other Financing Uses	0	0	(286,387)	0	0	(286,387)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(180,080)</u>	<u>0</u>	<u>629</u>	<u>0</u>	<u>0</u>	<u>(179,451)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	(51,192)	0	629	0	0	(50,563)
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	59,324	0	0	0	0	59,324
Transfers Out	(38,824)	0	0	0	0	(38,824)
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>(30,692)</u>	<u>0</u>	<u>629</u>	<u>0</u>	<u>0</u>	<u>(30,063)</u>
<i>Fund Cash Balances, January 1</i>	<u>1,316,499</u>	<u>0</u>	<u>2,146</u>	<u>0</u>	<u>0</u>	<u>1,318,645</u>
<i>Fund Cash Balances, December 31</i>	<u>\$1,285,807</u>	<u>\$0</u>	<u>\$2,775</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,288,582</u>

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2017 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-110-0000 General Property Tax - Real Estate	\$127,000.00	\$127,000.00	\$129,662.89	\$2,662.89
1000-190-0000 Other - Local Taxes	\$20,000.00	\$20,000.00	\$24,209.43	\$4,209.43
1000-211-0000 Local Government Distribution	\$40,752.65	\$40,752.65	\$40,684.01	(\$68.64)
1000-222-0000 Cigarette Tax	\$300.00	\$300.00	\$337.50	\$37.50
1000-224-0000 Liquor and Beer Permit Fees	\$3,500.00	\$3,500.00	\$5,425.00	\$1,925.00
1000-231-0000 Property Tax Allocation	\$19,945.00	\$19,945.00	\$16,788.60	(\$3,156.40)
1000-429-0008 Other - State Receipts{Division of Forestry Reporting}	\$0.00	\$0.00	\$580.00	\$580.00
1000-511-0000 Contracts for Fire Services	\$41,100.00	\$41,100.00	\$37,825.00	(\$3,275.00)
1000-513-0000 Parking Meters	\$1,200.00	\$1,200.00	\$1,105.16	(\$94.84)
1000-529-0000 Other - Cultural and Recreational Programs	\$800.00	\$800.00	\$949.00	\$149.00
1000-612-0020 Court Fines{Mayor's Court}	\$18,000.00	\$18,000.00	\$23,603.15	\$5,603.15
1000-612-0021 Court Fines{Municipal Court}	\$500.00	\$500.00	\$757.00	\$257.00
1000-621-0000 Building Permits	\$1,200.00	\$1,200.00	\$2,856.13	\$1,656.13
1000-623-0000 Zoning	\$300.00	\$300.00	\$310.00	\$10.00
1000-629-0000 Other - Licenses and Permits	\$200.00	\$200.00	\$535.00	\$335.00
1000-701-0000 Interest	\$500.00	\$500.00	\$382.35	(\$117.65)
1000-811-0010 Rentals{Youth Building}	\$0.00	\$0.00	\$0.00	\$0.00
1000-812-0000 Royalties	\$300.00	\$300.00	\$344.00	\$44.00
1000-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
1000-820-0001 Contributions and Donations{Mrs. Young Summer Playground}	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00
1000-820-0004 Contributions and Donations{Adopt-A-Tree Program}	\$1,000.00	\$1,000.00	\$110.00	(\$890.00)
1000-820-0013 Contributions and Donations{Playground Equipment}	\$0.00	\$0.00	\$0.00	\$0.00
1000-820-0603 Contributions and Donations{Fire Dept Inc Donations}	\$0.00	\$18,500.00	\$15,900.00	(\$2,600.00)
1000-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$36.07	\$36.07
1000-891-0010 Other - Miscellaneous Operating{Youth Building}	\$800.00	\$800.00	\$1,085.00	\$285.00
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$28,756.45	\$28,756.45
1000-892-0007 Other - Miscellaneous Non-Operating{Tree City USA Awards Ba}	\$5,000.00	\$5,000.00	\$2,115.00	(\$2,885.00)
1000-931-0000 Transfers - In	\$230,000.00	\$230,000.00	\$253,772.83	\$23,772.83
1000-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2017 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$530,397.65	\$548,897.65	\$606,129.57	\$57,231.92
General Funds Total:	\$530,397.65	\$548,897.65	\$606,129.57	\$57,231.92
2000 Special Revenue				
Street Construction, Maint. and Repair				
2011-225-0000 Gasoline Tax (State)	\$103,000.00	\$103,000.00	\$107,386.88	\$4,386.88
2011-226-0000 License Tax - State Levied	\$23,000.00	\$23,000.00	\$24,616.94	\$1,616.94
2011-513-0000 Parking Meters	\$5,000.00	\$5,000.00	\$4,973.42	(\$26.58)
2011-519-0000 Other - General Government Contracts	\$2,000.00	\$2,000.00	\$3,067.20	\$1,067.20
2011-701-0000 Interest	\$100.00	\$100.00	\$349.91	\$249.91
2011-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
2011-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2011-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$1,542.18	\$1,542.18
2011-931-0000 Transfers - In	\$120,000.00	\$120,000.00	\$120,000.00	\$0.00
2011-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Street Construction, Maint. and Repair Fund Total:	\$253,100.00	\$253,100.00	\$261,936.53	\$8,836.53
State Highway				
2021-225-0000 Gasoline Tax (State)	\$8,500.00	\$8,500.00	\$8,428.33	(\$71.67)
2021-226-0000 License Tax - State Levied	\$1,800.00	\$1,800.00	\$1,995.97	\$195.97
2021-701-0000 Interest	\$30.00	\$30.00	\$35.22	\$5.22
2021-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
State Highway Fund Total:	\$10,330.00	\$10,330.00	\$10,459.52	\$129.52
Cemetery				
2031-531-0000 Sale of Lots	\$8,000.00	\$8,000.00	\$5,800.00	(\$2,200.00)
2031-532-0000 Grave Opening Fees	\$8,000.00	\$8,000.00	\$12,400.00	\$4,400.00
2031-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.
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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2017 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Cemetery Fund Total:	\$16,000.00	\$16,000.00	\$18,200.00	\$2,200.00
Central Park SE Quadrant Fund				
2041-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
2041-820-0014 Contributions and Donations{Progress Club ~ Fountain}	\$1,400.00	\$1,400.00	\$1,249.00	(\$151.00)
2041-820-0015 Contributions and Donations{ACCF Boss Kett Fund}	\$500.00	\$500.00	\$635.00	\$135.00
Central Park SE Quadrant Fund Fund Total:	\$1,900.00	\$1,900.00	\$1,884.00	(\$16.00)
Income Tax				
2071-130-0000 Municipal Income Tax	\$960,000.00	\$960,000.00	\$1,157,872.78	\$197,872.78
2071-519-0000 Other - General Government Contracts	\$6,200.00	\$6,200.00	\$5,175.00	(\$1,025.00)
Income Tax Fund Total:	\$966,200.00	\$966,200.00	\$1,163,047.78	\$196,847.78
Drug Law Enforcement				
2081-619-0000 Other - Fines and Forfeitures	\$967.75	\$967.75	\$1,037.75	\$70.00
2081-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
Drug Law Enforcement Fund Total:	\$967.75	\$967.75	\$1,037.75	\$70.00
Police				
2901-110-0000 General Property Tax - Real Estate	\$85,789.00	\$85,789.00	\$88,079.34	\$2,290.34
2901-231-0000 Property Tax Allocation	\$10,000.00	\$10,000.00	\$9,381.63	(\$618.37)
2901-422-0043 State - Restricted{OCJS Grant}	\$0.00	\$0.00	\$0.00	\$0.00
2901-422-0044 State - Restricted{OPOTC Training Grant}	\$0.00	\$0.00	\$220.00	\$220.00
2901-440-0042 Grants or Aid (Non-Federal and Non-State){Young Grant}	\$0.00	\$0.00	\$0.00	\$0.00
2901-512-0000 Contracts for Police Protection	\$5,000.00	\$5,000.00	\$6,668.74	\$1,668.74
2901-513-0000 Parking Meters	\$5,000.00	\$5,000.00	\$4,973.42	(\$26.58)
2901-590-0000 Other - Charges for Services	\$2,500.00	\$2,500.00	\$4,559.35	\$2,059.35
2901-612-0000 Court Fines	\$500.00	\$500.00	\$570.00	\$70.00
2901-613-0000 State Court Costs	\$500.00	\$500.00	\$810.00	\$310.00
2901-820-0000 Contributions and Donations	\$0.00	\$5,000.00	\$5,000.00	\$0.00

Statement excludes amounts for advances.

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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2017 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2901-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$57.45	\$57.45
2901-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$4,998.50	\$4,998.50
2901-931-0000 Transfers - In	\$452,500.00	\$452,500.00	\$452,500.00	\$0.00
2901-961-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$174.00	\$174.00
Police Fund Total:	\$561,789.00	\$566,789.00	\$577,992.43	\$11,203.43
Furtherance of Justice				
2902-931-0000 Transfers - In	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
Furtherance of Justice Fund Total:	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
Emergency Medical Services				
2903-422-0006 State - Restricted{Ohio Dept Public Safety, EMS}	\$0.00	\$4,525.00	\$2,125.92	(\$2,399.08)
2903-515-0000 Contracts for Emergency Medical Services	\$170,000.00	\$170,000.00	\$208,939.24	\$38,939.24
2903-820-0000 Contributions and Donations	\$0.00	\$0.00	\$140.00	\$140.00
2903-820-0603 Contributions and Donations{Fire Dept Inc Donations}	\$0.00	\$16,500.00	\$16,500.00	\$0.00
2903-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2903-931-0000 Transfers - In	\$202,000.00	\$202,000.00	\$202,000.00	\$0.00
Emergency Medical Services Fund Total:	\$372,000.00	\$393,025.00	\$429,705.16	\$36,680.16
Fire Levy				
2904-110-0000 General Property Tax - Real Estate	\$87,354.00	\$87,354.00	\$89,780.60	\$2,426.60
2904-231-0000 Property Tax Allocation	\$10,164.00	\$10,164.00	\$9,484.53	(\$679.47)
2904-422-0005 State - Restricted{State Fire Marshal Equip Grant}	\$0.00	\$0.00	\$0.00	\$0.00
2904-423-0000 State - Unrestricted	\$0.00	\$0.00	\$0.00	\$0.00
2904-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$563.00	\$563.00
Fire Levy Fund Total:	\$97,518.00	\$97,518.00	\$99,828.13	\$2,310.13
Mayor's Court Computer Fund				
2905-611-0000 Court Costs	\$1,000.00	\$1,000.00	\$1,406.00	\$406.00

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2017 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Mayor's Court Computer Fund Fund Total:	\$1,000.00	\$1,000.00	\$1,406.00	\$406.00
Special Revenue Funds Total:	\$2,281,804.75	\$2,307,829.75	\$2,566,497.30	\$258,667.55
4000 Capital Projects				
Safe Routes to School Project				
4201-411-0000 Federal - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
4201-422-0000 State - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
4201-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$0.00	\$0.00	\$0.00
4201-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Safe Routes to School Project Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Opera House Renovations				
4202-422-0000 State - Restricted	\$250,000.00	\$250,000.00	\$155,119.80	(\$94,880.20)
4202-931-0000 Transfers - In	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
Opera House Renovations Fund Total:	\$280,000.00	\$280,000.00	\$185,119.80	(\$94,880.20)
Maintenance Building Project				
4203-820-0000 Contributions and Donations	\$35,000.00	\$35,000.00	\$51,658.40	\$16,658.40
4203-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$385.50	\$385.50
4203-931-0000 Transfers - In	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00
Maintenance Building Project Fund Total:	\$50,000.00	\$50,000.00	\$67,043.90	\$17,043.90
Street Improvement				
4901-150-0000 License Tax - Local Levied by Council	\$15,000.00	\$15,000.00	\$16,158.94	\$1,158.94
4901-430-0000 License Tax - County Levied	\$0.00	\$0.00	\$0.00	\$0.00
4901-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Street Improvement Fund Total:	\$15,000.00	\$15,000.00	\$16,158.94	\$1,158.94
East Main Shared Use Path				

Statement excludes amounts for advances.
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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2017 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
4904-413-0000 Federal - Pass Through Grants	\$70,000.00	\$70,000.00	\$57,631.23	(\$12,368.77)
4904-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
East Main Shared Use Path Fund Total:	\$70,000.00	\$70,000.00	\$57,631.23	(\$12,368.77)
Capital Projects Funds Total:	\$415,000.00	\$415,000.00	\$325,953.87	(\$89,046.13)
4950 Permanent				
Cemetery Endowment				
4951-701-0000 Interest	\$200.00	\$200.00	\$172.49	(\$27.51)
Cemetery Endowment Fund Total:	\$200.00	\$200.00	\$172.49	(\$27.51)
Permanent Funds Total:	\$200.00	\$200.00	\$172.49	(\$27.51)
5000 Enterprise				
Water				
5101-413-1010 Federal - Pass Through Grants{East Main Shared Use Path}	\$6,000.00	\$6,000.00	\$5,072.19	(\$927.81)
5101-422-1009 State - Restricted{Reservoir #1 Project}	\$0.00	\$26,000.00	\$27,000.00	\$1,000.00
5101-541-0000 Consumer Rent	\$384,000.00	\$384,000.00	\$356,925.17	(\$27,074.83)
5101-542-0000 Tap Fees	\$0.00	\$0.00	\$15,200.00	\$15,200.00
5101-543-0000 Bulk Sales	\$12,000.00	\$12,000.00	\$15,499.44	\$3,499.44
5101-549-0000 Other - Utilities	\$10,000.00	\$10,000.00	\$12,036.32	\$2,036.32
5101-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$4,800.93	\$4,800.93
5101-923-1009 OWDA Loans Issued{Reservoir #1 Project}	\$0.00	\$0.00	\$0.00	\$0.00
5101-929-1009 Other - Sale of Notes{Reservoir #1 Project}	\$0.00	\$0.00	\$0.00	\$0.00
5101-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Water Fund Total:	\$412,000.00	\$438,000.00	\$436,534.05	(\$1,465.95)
Sewer				
5201-413-1010 Federal - Pass Through Grants{East Main Shared Use Path}	\$1,000.00	\$1,000.00	\$699.00	(\$301.00)

Statement excludes amounts for advances.
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LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2017 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
5201-542-0000 Tap Fees	\$0.00	\$0.00	\$700.00	\$700.00
5201-549-0000 Other - Utilities	\$289,000.00	\$289,000.00	\$269,474.63	(\$19,525.37)
5201-590-0000 Other - Charges for Services	\$3,500.00	\$3,500.00	\$1,129.22	(\$2,370.78)
5201-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$4,437.50	\$4,437.50
5201-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Fund Total:	\$293,500.00	\$293,500.00	\$276,440.35	(\$17,059.65)
Swimming Pool				
5501-521-0100 Swimming Pool{Pool Memberships}	\$11,000.00	\$11,000.00	\$10,812.50	(\$187.50)
5501-521-0101 Swimming Pool{Pool Gate}	\$15,000.00	\$15,000.00	\$13,700.50	(\$1,299.50)
5501-522-0000 Concession Stands	\$11,000.00	\$11,000.00	\$11,217.66	\$217.66
5501-523-0000 Recreation Entry Fees	\$3,000.00	\$3,000.00	\$3,085.00	\$85.00
5501-811-0000 Rentals	\$0.00	\$0.00	\$1,250.00	\$1,250.00
5501-820-0000 Contributions and Donations	\$0.00	\$1,900.00	\$3,880.56	\$1,980.56
5501-820-0098 Contributions and Donations{Pool Sound System}	\$0.00	\$0.00	\$0.00	\$0.00
5501-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
5501-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$79.00	\$79.00
5501-931-0000 Transfers - In	\$20,500.00	\$20,500.00	\$20,500.00	\$0.00
Swimming Pool Fund Total:	\$60,500.00	\$62,400.00	\$64,525.22	\$2,125.22
Storm Drainage				
5601-413-1010 Federal - Pass Through Grants{East Main Shared Use Path}	\$75,000.00	\$75,000.00	\$63,402.42	(\$11,597.58)
5601-542-0000 Tap Fees	\$0.00	\$0.00	\$200.00	\$200.00
5601-549-0000 Other - Utilities	\$70,000.00	\$70,000.00	\$68,991.04	(\$1,008.96)
Storm Drainage Fund Total:	\$145,000.00	\$145,000.00	\$132,593.46	(\$12,406.54)
Theatre				
5602-522-0000 Concession Stands	\$14,000.00	\$19,000.00	\$20,373.70	\$1,373.70
5602-523-0000 Recreation Entry Fees	\$20,000.00	\$27,000.00	\$29,734.00	\$2,734.00
5602-529-0000 Other - Cultural and Recreational Programs	\$500.00	\$500.00	\$1,050.00	\$550.00

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

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2017 Year-to-Date

1/3/2018 4:01:28 PM
UAN v2018.1

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
5602-820-0000 Contributions and Donations	\$0.00	\$56,000.00	\$57,057.48	\$1,057.48
5602-820-0104 Contributions and Donations{Theatre Heating/Cooling}	\$12,600.00	\$12,600.00	\$12,600.00	\$0.00
5602-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Theatre Fund Total:	\$47,100.00	\$115,100.00	\$120,815.18	\$5,715.18
Storm Sewer Sinking				
5721-931-0000 Transfers - In	\$38,824.00	\$38,824.00	\$38,824.00	\$0.00
Storm Sewer Sinking Fund Total:	\$38,824.00	\$38,824.00	\$38,824.00	\$0.00
Enterprise Funds Total:	\$996,924.00	\$1,092,824.00	\$1,069,732.26	(\$23,091.74)
9000 Agency				
Unclaimed Monies				
9101-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$125.00	\$125.00
Unclaimed Monies Fund Total:	\$0.00	\$0.00	\$125.00	\$125.00
Perrysville Income Tax				
9201-892-0000 Other - Miscellaneous Non-Operating	\$210,000.00	\$270,000.00	\$250,087.83	(\$19,912.17)
Perrysville Income Tax Fund Total:	\$210,000.00	\$270,000.00	\$250,087.83	(\$19,912.17)
Mayor's Court				
9901-892-0000 Other - Miscellaneous Non-Operating	\$50,000.00	\$50,000.00	\$36,827.65	(\$13,172.35)
Mayor's Court Fund Total:	\$50,000.00	\$50,000.00	\$36,827.65	(\$13,172.35)
Contract Trust				
9902-892-0000 Other - Miscellaneous Non-Operating	\$1,000.00	\$1,000.00	\$100.00	(\$900.00)
Contract Trust Fund Total:	\$1,000.00	\$1,000.00	\$100.00	(\$900.00)
Fire Damage Repair				

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.

LOUDONVILLE VILLAGE, ASHLAND COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2017 Year-to-Date

1/3/2018 4:01:28 PM
 UAN v2018.1

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
9903-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
Fire Damage Repair Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Agency Funds Total:	\$261,000.00	\$321,000.00	\$287,140.48	(\$33,859.52)
Report Totals:	<u>\$4,485,326.40</u>	<u>\$4,685,751.40</u>	<u>\$4,855,625.97</u>	<u>\$169,874.57</u>

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

UAN v2018.1

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-120-100-0000	\$15,000.00	\$1.65	\$15,000.00	\$15,001.65	\$10,533.51	\$1.65	\$10,535.16	\$4,466.49
Personal Services								
1000-120-212-0000	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$674.33	\$0.00	\$674.33	\$525.67
Social Security								
1000-120-213-0000	\$400.00	\$0.00	\$400.00	\$400.00	\$160.30	\$0.00	\$160.30	\$239.70
Medicare								
1000-120-270-0000	\$3,500.00	\$2,789.04	\$3,500.00	\$6,289.04	\$2,117.60	\$704.00	\$2,821.60	\$3,467.44
Uniforms and Clothing								
1000-120-310-0000	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	\$5,605.98	\$50.90	\$5,656.88	\$1,843.12
Utilities								
1000-120-348-0000	\$0.00	\$1,819.60	\$1,000.00	\$2,819.60	\$1,896.58	\$0.00	\$1,896.58	\$923.02
Training Services								
1000-120-420-0000	\$16,000.00	\$660.99	\$15,000.00	\$15,660.99	\$7,974.07	\$2,901.03	\$10,875.10	\$4,785.89
Operating Supplies and Materials								
1000-120-520-0603	\$0.00	\$0.00	\$18,500.00	\$18,500.00	\$15,900.00	\$2,600.00	\$18,500.00	\$0.00
Equipment{Fire Dept Inc Donations}								
1000-130-311-0000	\$33,000.00	\$0.00	\$33,000.00	\$33,000.00	\$29,679.24	\$0.00	\$29,679.24	\$3,320.76
Electricity								
1000-210-640-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,475.79	\$524.21	\$3,000.00	\$1,000.00
Payment to Another Political Subdivision								
1000-310-100-0001	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$10,062.05	\$0.00	\$10,062.05	\$1,937.95
Personal Services{Mrs. Young Summer Playground}								
1000-310-211-0001	\$1,700.00	\$0.00	\$1,700.00	\$1,700.00	\$1,408.71	\$0.00	\$1,408.71	\$291.29
Ohio Public Employees Retirement System{Mrs. Young Summer P}								
1000-310-213-0001	\$200.00	\$0.00	\$200.00	\$200.00	\$146.53	\$0.00	\$146.53	\$53.47
Medicare{Mrs. Young Summer Playground}								
1000-310-420-0001	\$4,100.00	\$600.00	\$3,100.00	\$3,700.00	\$3,489.28	\$0.00	\$3,489.28	\$210.72
Operating Supplies and Materials{Mrs. Young Summer Playgrou}								
1000-310-430-0000	\$0.00	\$0.00	\$1,700.00	\$1,700.00	\$1,676.00	\$0.00	\$1,676.00	\$24.00
Repairs and Maintenance								
1000-310-430-0001	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
Repairs and Maintenance{Mrs. Young Summer Playground}								

Statement excludes amounts for advances.

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

UAN v2018.1

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
1000-320-100-0000 Personal Services	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$8,831.11	\$0.00	\$8,831.11	\$168.89
1000-320-311-0000 Electricity	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	\$9,382.99	\$0.00	\$9,382.99	\$1,617.01
1000-320-420-0000 Operating Supplies and Materials	\$6,600.00	\$205.70	\$6,600.00	\$6,805.70	\$6,363.57	\$239.05	\$6,602.62	\$203.08
1000-320-430-0013 Repairs and Maintenance{Playground Equipment}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-320-430-0014 Repairs and Maintenance{Progress Club ~ Fountain}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-490-349-0000 Other - Professional and Technical Services	\$20,500.00	\$0.00	\$14,300.00	\$14,300.00	\$8,460.18	\$0.00	\$8,460.18	\$5,839.82
1000-490-420-0000 Operating Supplies and Materials	\$6,000.00	\$328.00	\$6,000.00	\$6,328.00	\$4,106.00	\$0.00	\$4,106.00	\$2,222.00
1000-490-490-0007 Other - Supplies and Materials{Tree City USA Awards Banquet}	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$2,176.47	\$0.00	\$2,176.47	\$2,823.53
1000-490-510-0004 Land and Land Improvements{Adopt-A-Tree Program}	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$132.00	\$0.00	\$132.00	\$868.00
1000-660-439-0000 Other - Repairs and Maintenance	\$500.00	\$0.00	\$500.00	\$500.00	\$99.95	\$0.00	\$99.95	\$400.05
1000-710-131-0000 Salary - Administrator	\$14,200.00	\$106.66	\$14,200.00	\$14,306.66	\$14,165.61	\$108.98	\$14,274.59	\$32.07
1000-710-132-0000 Salaries - Administrator's Staff	\$13,300.00	\$92.80	\$13,300.00	\$13,392.80	\$13,287.24	\$101.60	\$13,388.84	\$3.96
1000-710-161-0000 Salary - Mayor	\$13,000.00	\$100.00	\$13,000.00	\$13,100.00	\$13,000.00	\$100.00	\$13,100.00	\$0.00
1000-710-225-0000 Workers' Compensation	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$31,334.63	\$0.00	\$31,334.63	\$8,665.37
1000-710-252-0000 Travel and Transportation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$172.43	\$0.00	\$172.43	\$827.57
1000-710-310-0000 Utilities	\$1,600.00	\$0.00	\$1,600.00	\$1,600.00	\$961.00	\$0.00	\$961.00	\$639.00
1000-710-410-0000 Office Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$506.00	\$70.37	\$576.37	\$423.63
1000-715-111-0000 Salaries - Council	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$17,820.00	\$0.00	\$17,820.00	\$180.00
1000-715-325-0000 Advertising	\$5,000.00	\$2,475.60	\$5,000.00	\$7,475.60	\$6,724.60	\$592.80	\$7,317.40	\$158.20

Statement excludes amounts for advances.

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

UAN v2018.1

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
1000-720-100-0000	\$4,600.00	\$38.30	\$4,600.00	\$4,638.30	\$4,596.00	\$38.30	\$4,634.30	\$4.00
Personal Services								
1000-720-349-0000	\$4,500.00	\$175.00	\$4,500.00	\$4,675.00	\$4,025.00	\$175.00	\$4,200.00	\$475.00
Other - Professional and Technical Services								
1000-720-420-0000	\$2,000.00	\$50.00	\$2,000.00	\$2,050.00	\$490.25	\$0.00	\$490.25	\$1,559.75
Operating Supplies and Materials								
1000-725-121-0000	\$23,800.00	\$118.44	\$24,500.00	\$24,618.44	\$24,323.79	\$261.65	\$24,585.44	\$33.00
Salary - Clerk/Treasurer								
1000-725-122-0000	\$31,500.00	\$150.34	\$32,200.00	\$32,350.34	\$32,014.37	\$316.10	\$32,330.47	\$19.87
Salaries - Clerk/Treasurer's Staff								
1000-725-252-0000	\$2,000.00	\$0.00	\$1,300.00	\$1,300.00	\$1,195.92	\$0.00	\$1,195.92	\$104.08
Travel and Transportation								
1000-725-410-0000	\$2,000.00	\$42.99	\$1,300.00	\$1,342.99	\$970.09	\$247.28	\$1,217.37	\$125.62
Office Supplies and Materials								
1000-730-100-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,929.53	\$0.00	\$1,929.53	\$70.47
Personal Services								
1000-730-310-0000	\$23,000.00	\$0.00	\$23,000.00	\$23,000.00	\$19,456.84	\$30.07	\$19,486.91	\$3,513.09
Utilities								
1000-730-310-0010	\$2,600.00	\$0.00	\$2,600.00	\$2,600.00	\$1,820.62	\$0.00	\$1,820.62	\$779.38
Utilities{Youth Building}								
1000-730-420-0000	\$6,000.00	\$23.84	\$4,000.00	\$4,023.84	\$3,092.57	\$464.04	\$3,556.61	\$467.23
Operating Supplies and Materials								
1000-730-420-0010	\$800.00	\$0.00	\$800.00	\$800.00	\$122.66	\$0.00	\$122.66	\$677.34
Operating Supplies and Materials{Youth Building}								
1000-730-431-0000	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$1,825.41	\$1,825.41	\$174.59
Repairs and Maintenance of Buildings and Land								
1000-740-344-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,082.14	\$0.00	\$3,082.14	\$917.86
Tax Collection Fees								
1000-740-345-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
Election Expenses								
1000-745-342-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auditing Services								
1000-745-343-0000	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$3,642.00	\$0.00	\$3,642.00	\$858.00
Uniform Accounting Network Fees								
1000-750-341-0000	\$55,000.00	\$0.00	\$55,000.00	\$55,000.00	\$39,040.76	\$0.00	\$39,040.76	\$15,959.24
Accounting and Legal Fees								
1000-750-400-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Supplies and Materials								

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**

UAN v2018.1

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
1000-790-211-0000 Ohio Public Employees Retirement System	\$19,000.00	\$0.00	\$17,500.00	\$17,500.00	\$17,383.35	\$0.00	\$17,383.35	\$116.65
1000-790-212-0000 Social Security	\$200.00	\$0.00	\$200.00	\$200.00	\$186.00	\$0.00	\$186.00	\$14.00
1000-790-213-0000 Medicare	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,796.17	\$0.00	\$1,796.17	\$203.83
1000-790-220-0000 Insurance Benefits	\$40,000.00	\$0.00	\$42,000.00	\$42,000.00	\$38,272.53	\$0.00	\$38,272.53	\$3,727.47
1000-790-240-0000 Unemployment Compensation	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-790-300-0000 Contractual Services	\$18,000.00	\$2,473.23	\$17,500.00	\$19,973.23	\$15,813.84	\$1,890.00	\$17,703.84	\$2,269.39
1000-790-349-0000 Other - Professional and Technical Services	\$500.00	\$0.00	\$1,000.00	\$1,000.00	\$586.06	\$0.00	\$586.06	\$413.94
1000-790-350-0000 Insurance and Bonding Services	\$39,000.00	\$0.00	\$39,000.00	\$39,000.00	\$37,982.00	\$0.00	\$37,982.00	\$1,018.00
1000-790-420-0000 Operating Supplies and Materials	\$14,500.00	\$697.51	\$14,500.00	\$15,197.51	\$6,395.12	\$878.26	\$7,273.38	\$7,924.13
1000-790-640-0000 Payment to Another Political Subdivision	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
1000-790-650-0000 Contributions to Other Organizations	\$12,000.00	\$200.00	\$12,000.00	\$12,200.00	\$10,900.00	\$0.00	\$10,900.00	\$1,300.00
1000-800-510-0000 Land and Land Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-520-0000 Equipment	\$4,000.00	\$0.00	\$8,500.00	\$8,500.00	\$7,993.25	\$0.00	\$7,993.25	\$506.75
1000-800-530-0000 Buildings and Other Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-530-0010 Buildings and Other Structures{Youth Building}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-540-0000 Machinery, Equipment and Furniture	\$0.00	\$237.55	\$0.00	\$237.55	\$237.55	\$0.00	\$237.55	\$0.00
1000-800-590-0000 Other - Capital Outlay	\$6,000.00	\$738.12	\$6,000.00	\$6,738.12	\$5,071.03	\$738.12	\$5,809.15	\$928.97
1000-850-710-0000 Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-850-720-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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

UAN v2018.1

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
1000-910-910-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - Out								
1000-910-910-0030	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - Out{Lodging Tax}								
1000-990-990-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses								
1000-990-990-0007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses{Tree City USA Awards Banquet}								
General Fund Total:	\$595,300.00	\$14,125.36	\$613,800.00	\$627,925.36	\$515,743.19	\$14,858.82	\$530,602.01	\$97,323.35
General Funds Total:	\$595,300.00	\$14,125.36	\$613,800.00	\$627,925.36	\$515,743.19	\$14,858.82	\$530,602.01	\$97,323.35
2000 Special Revenue								
Street Construction, Maint. and Repair								
2011-620-131-0000	\$14,200.00	\$106.66	\$14,200.00	\$14,306.66	\$14,165.61	\$108.98	\$14,274.59	\$32.07
Salary - Administrator								
2011-620-190-0000	\$150,000.00	\$1,022.66	\$150,000.00	\$151,022.66	\$142,263.31	\$1,248.94	\$143,512.25	\$7,510.41
Other - Personal Services								
2011-620-190-1500	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,471.68	\$0.00	\$1,471.68	\$528.32
Other - Personal Services{Outside Contracts SCMR}								
2011-620-211-0000	\$23,500.00	\$0.00	\$21,800.00	\$21,800.00	\$21,798.09	\$0.00	\$21,798.09	\$1.91
Ohio Public Employees Retirement System								
2011-620-213-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,198.70	\$0.00	\$2,198.70	\$301.30
Medicare								
2011-620-220-0000	\$40,000.00	\$0.00	\$41,700.00	\$41,700.00	\$38,028.03	\$0.00	\$38,028.03	\$3,671.97
Insurance Benefits								
2011-620-228-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Health Care Reimbursement								
2011-620-270-0000	\$2,000.00	\$469.39	\$2,000.00	\$2,469.39	\$1,753.29	\$389.19	\$2,142.48	\$326.91
Uniforms and Clothing								
2011-620-310-0000	\$8,500.00	\$0.00	\$8,500.00	\$8,500.00	\$5,448.45	\$28.28	\$5,476.73	\$3,023.27
Utilities								
2011-620-396-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Streets, Highways, Curbs and Sidewalks								

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

UAN v2018.1

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
2011-620-420-0000	\$32,000.00	\$1,150.02	\$32,000.00	\$33,150.02	\$27,327.55	\$2,629.54	\$29,957.09	\$3,192.93
Operating Supplies and Materials								
2011-620-430-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$10,703.13	\$0.00	\$10,703.13	\$4,296.87
Repairs and Maintenance								
2011-620-490-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$8,174.00	\$8,174.00	\$6,826.00
Other - Supplies and Materials								
2011-800-540-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture								
2011-800-555-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$1,000.00	\$0.00	\$1,000.00	\$4,000.00
Streets, Highways, Sidewalks and Curbs								
Street Construction, Maint. and Repair Fund Total:	\$309,700.00	\$2,748.73	\$309,700.00	\$312,448.73	\$266,157.84	\$12,578.93	\$278,736.77	\$33,711.96
State Highway								
2021-620-420-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$172.75	\$0.00	\$172.75	\$1,827.25
Operating Supplies and Materials								
2021-800-540-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture								
2021-800-555-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Streets, Highways, Sidewalks and Curbs								
State Highway Fund Total:	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$172.75	\$0.00	\$172.75	\$1,827.25
Cemetery								
2031-240-121-0000	\$260.00	\$2.00	\$260.00	\$262.00	\$259.00	\$3.00	\$262.00	\$0.00
Salary - Clerk/Treasurer								
2031-240-190-0000	\$13,000.00	\$31.33	\$13,000.00	\$13,031.33	\$9,179.06	\$20.00	\$9,199.06	\$3,832.27
Other - Personal Services								
2031-240-211-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,334.33	\$0.00	\$1,334.33	\$665.67
Ohio Public Employees Retirement System								
2031-240-213-0000	\$200.00	\$0.00	\$200.00	\$200.00	\$136.85	\$0.00	\$136.85	\$63.15
Medicare								
2031-240-310-0000	\$2,000.00	\$0.00	\$2,500.00	\$2,500.00	\$2,209.38	\$0.00	\$2,209.38	\$290.62
Utilities								
2031-240-349-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
Other - Professional and Technical Services								
2031-240-420-0000	\$5,000.00	\$225.00	\$4,500.00	\$4,725.00	\$3,987.12	\$268.00	\$4,255.12	\$469.88
Operating Supplies and Materials								

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 2017 Year-to-Date

UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
2031-800-500-0000 Capital Outlay	\$12,000.00	\$0.00	\$13,825.00	\$13,825.00	\$13,825.00	\$0.00	\$13,825.00	\$0.00
2031-800-520-0000 Equipment	\$4,000.00	\$0.00	\$2,175.00	\$2,175.00	\$2,175.00	\$0.00	\$2,175.00	\$0.00
Cemetery Fund Total:	\$40,460.00	\$258.33	\$40,460.00	\$40,718.33	\$33,105.74	\$291.00	\$33,396.74	\$7,321.59
Central Park SE Quadrant Fund								
2041-320-430-0000 Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2041-320-430-0014 Repairs and Maintenance{Progress Club ~ Fountain}	\$500.00	\$0.00	\$500.00	\$500.00	\$475.00	\$0.00	\$475.00	\$25.00
2041-320-430-0015 Repairs and Maintenance{ACCF Boss Kett Fund}	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00
Central Park SE Quadrant Fund Fund Total:	\$1,300.00	\$0.00	\$1,300.00	\$1,300.00	\$475.00	\$0.00	\$475.00	\$825.00
Income Tax								
2071-755-190-0000 Other - Personal Services	\$14,100.00	\$0.00	\$14,100.00	\$14,100.00	\$13,804.28	\$107.52	\$13,911.80	\$188.20
2071-755-211-0000 Ohio Public Employees Retirement System	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,797.20	\$0.00	\$1,797.20	\$202.80
2071-755-213-0000 Medicare	\$300.00	\$0.00	\$300.00	\$300.00	\$179.22	\$0.00	\$179.22	\$120.78
2071-755-220-0000 Insurance Benefits	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$9,787.49	\$0.00	\$9,787.49	\$212.51
2071-755-420-0000 Operating Supplies and Materials	\$11,000.00	\$338.54	\$11,000.00	\$11,338.54	\$4,823.32	\$576.20	\$5,399.52	\$5,939.02
2071-760-610-0000 Deposits Refunded	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$12,077.68	\$0.00	\$12,077.68	\$7,922.32
2071-800-500-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2071-910-910-0000 Transfers - Out	\$1,071,000.00	\$0.00	\$1,071,000.00	\$1,071,000.00	\$1,071,000.00	\$0.00	\$1,071,000.00	\$0.00
Income Tax Fund Total:	\$1,128,400.00	\$338.54	\$1,128,400.00	\$1,128,738.54	\$1,113,469.19	\$683.72	\$1,114,152.91	\$14,585.63

Drug Law Enforcement

Statement excludes amounts for advances.

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

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
2081-110-420-0000	\$967.75	\$0.00	\$967.75	\$967.75	\$0.00	\$0.00	\$0.00	\$967.75
Operating Supplies and Materials								
Drug Law Enforcement Fund Total:	\$967.75	\$0.00	\$967.75	\$967.75	\$0.00	\$0.00	\$0.00	\$967.75
 Police								
2901-110-100-0000	\$316,000.00	\$2,604.10	\$326,000.00	\$328,604.10	\$320,109.63	\$2,805.92	\$322,915.55	\$5,688.55
Personal Services								
2901-110-100-1501	\$5,000.00	\$39.64	\$5,000.00	\$5,039.64	\$4,439.48	\$80.44	\$4,519.92	\$519.72
Personal Services{Outside Contracts Police}								
2901-110-211-0000	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$7,231.14	\$0.00	\$7,231.14	\$768.86
Ohio Public Employees Retirement System								
2901-110-213-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,483.58	\$0.00	\$4,483.58	\$516.42
Medicare								
2901-110-215-0000	\$60,000.00	\$0.00	\$60,000.00	\$60,000.00	\$52,845.60	\$0.00	\$52,845.60	\$7,154.40
Ohio Police and Fire Pension Fund								
2901-110-220-0000	\$80,000.00	\$0.00	\$70,000.00	\$70,000.00	\$58,375.19	\$0.00	\$58,375.19	\$11,624.81
Insurance Benefits								
2901-110-228-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Health Care Reimbursement								
2901-110-270-0000	\$4,000.00	\$914.77	\$4,000.00	\$4,914.77	\$3,954.91	\$0.00	\$3,954.91	\$959.86
Uniforms and Clothing								
2901-110-310-0000	\$5,000.00	\$0.00	\$5,200.00	\$5,200.00	\$5,103.59	\$0.00	\$5,103.59	\$96.41
Utilities								
2901-110-344-0000	\$2,300.00	\$0.00	\$2,300.00	\$2,300.00	\$2,044.39	\$0.00	\$2,044.39	\$255.61
Tax Collection Fees								
2901-110-348-0000	\$3,000.00	\$339.72	\$2,800.00	\$3,139.72	\$2,416.67	\$0.00	\$2,416.67	\$723.05
Training Services								
2901-110-349-0000	\$3,000.00	\$0.00	\$3,500.00	\$3,500.00	\$3,294.60	\$188.50	\$3,483.10	\$16.90
Other - Professional and Technical Services								
2901-110-399-0000	\$32,000.00	\$0.00	\$31,500.00	\$31,500.00	\$31,116.80	\$0.00	\$31,116.80	\$383.20
Other - Other Contractual Services								
2901-110-420-0000	\$43,000.00	\$1,736.79	\$43,000.00	\$44,736.79	\$41,580.39	\$1,113.37	\$42,693.76	\$2,043.03
Operating Supplies and Materials								
2901-110-420-0040	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
Operating Supplies and Materials{COPS Program}								
2901-800-500-0000	\$8,900.00	\$4,427.98	\$13,900.00	\$18,327.98	\$12,105.50	\$0.00	\$12,105.50	\$6,222.48
Capital Outlay								

Statement excludes amounts for advances.

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

UAN v2018.1

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
2901-800-520-0042	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment{Young Grant}								
2901-850-710-0000	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	\$7,341.04	\$0.00	\$7,341.04	\$158.96
Principal								
2901-850-720-0000	\$600.00	\$0.00	\$600.00	\$600.00	\$522.86	\$0.00	\$522.86	\$77.14
Interest								
Police Fund Total:	\$583,600.00	\$10,063.00	\$588,600.00	\$598,663.00	\$556,965.37	\$4,188.23	\$561,153.60	\$37,509.40
Furtherance of Justice								
2902-110-420-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Operating Supplies and Materials								
Furtherance of Justice Fund Total:	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Emergency Medical Services								
2903-160-100-0000	\$213,000.00	\$1,749.73	\$213,000.00	\$214,749.73	\$199,642.87	\$1,859.78	\$201,502.65	\$13,247.08
Personal Services								
2903-160-211-0000	\$2,000.00	\$0.00	\$4,500.00	\$4,500.00	\$4,292.24	\$0.00	\$4,292.24	\$207.76
Ohio Public Employees Retirement System								
2903-160-212-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$821.16	\$0.00	\$821.16	\$678.84
Social Security								
2903-160-213-0000	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$2,872.94	\$0.00	\$2,872.94	\$627.06
Medicare								
2903-160-215-0000	\$49,000.00	\$0.00	\$46,500.00	\$46,500.00	\$36,140.09	\$0.00	\$36,140.09	\$10,359.91
Ohio Police and Fire Pension Fund								
2903-160-220-0000	\$77,000.00	\$0.00	\$77,000.00	\$77,000.00	\$58,649.45	\$0.00	\$58,649.45	\$18,350.55
Insurance Benefits								
2903-160-270-0000	\$2,000.00	\$72.99	\$2,000.00	\$2,072.99	\$694.97	\$266.00	\$960.97	\$1,112.02
Uniforms and Clothing								
2903-160-310-0000	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$6,732.81	\$50.90	\$6,783.71	\$216.29
Utilities								
2903-160-348-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$775.00	\$0.00	\$775.00	\$2,225.00
Training Services								
2903-160-348-0006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Training Services{Ohio Dept Public Safety, EMS}								
2903-160-349-0000	\$13,000.00	\$0.00	\$13,000.00	\$13,000.00	\$10,388.88	\$0.00	\$10,388.88	\$2,611.12
Other - Professional and Technical Services								

Statement excludes amounts for advances.

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

UAN v2018.1

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
2903-160-420-0000	\$29,000.00	\$413.48	\$29,000.00	\$29,413.48	\$19,169.98	\$811.96	\$19,981.94	\$9,431.54
Operating Supplies and Materials								
2903-800-520-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment								
2903-800-520-0006	\$0.00	\$0.00	\$4,525.00	\$4,525.00	\$4,525.00	\$0.00	\$4,525.00	\$0.00
Equipment{Ohio Dept Public Safety, EMS}								
2903-800-520-0603	\$0.00	\$0.00	\$16,500.00	\$16,500.00	\$16,500.00	\$0.00	\$16,500.00	\$0.00
Equipment{Fire Dept Inc Donations}								
Emergency Medical Services Fund Total:	\$400,000.00	\$2,236.20	\$421,025.00	\$423,261.20	\$361,205.39	\$2,988.64	\$364,194.03	\$59,067.17
Fire Levy								
2904-120-344-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,085.70	\$0.00	\$2,085.70	\$414.30
Tax Collection Fees								
2904-120-349-0000	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00
Other - Professional and Technical Services								
2904-120-432-0000	\$18,000.00	\$80.45	\$26,500.00	\$26,580.45	\$25,231.25	\$911.34	\$26,142.59	\$437.86
Repairs and Maintenance of Machinery & Equip								
2904-800-520-0005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment{State Fire Marshal Equip Grant}								
2904-800-590-0000	\$20,000.00	\$2,761.52	\$7,500.00	\$10,261.52	\$7,814.28	\$0.00	\$7,814.28	\$2,447.24
Other - Capital Outlay								
2904-850-710-0600	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal{Fire Engine}								
2904-850-710-0601	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal{Ambulance}								
2904-850-710-0602	\$28,100.00	\$0.00	\$28,100.00	\$28,100.00	\$27,949.95	\$0.00	\$27,949.95	\$150.05
Principal{Ambulance 2011}								
2904-850-720-0600	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest{Fire Engine}								
2904-850-720-0601	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest{Ambulance}								
2904-850-720-0602	\$2,100.00	\$0.00	\$2,100.00	\$2,100.00	\$1,951.64	\$0.00	\$1,951.64	\$148.36
Interest{Ambulance 2011}								
Fire Levy Fund Total:	\$70,700.00	\$2,841.97	\$70,700.00	\$73,541.97	\$69,032.82	\$911.34	\$69,944.16	\$3,597.81

Mayor's Court Computer Fund

Statement excludes amounts for advances.

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

UAN v2018.1

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
2905-720-390-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,661.00	\$0.00	\$1,661.00	\$339.00
Other Contractual Services								
2905-800-520-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$837.09	\$0.00	\$837.09	\$662.91
Equipment								
Mayor's Court Computer Fund Fund Total:	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$2,498.09	\$0.00	\$2,498.09	\$1,001.91
Special Revenue Funds Total:	\$2,541,627.75	\$18,486.77	\$2,567,652.75	\$2,586,139.52	\$2,403,082.19	\$21,641.86	\$2,424,724.05	\$161,415.47
4000 Capital Projects								
Safe Routes to School Project								
4201-800-555-0000	\$1,684.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Streets, Highways, Sidewalks and Curbs								
4201-910-910-0000	\$0.00	\$0.00	\$1,684.38	\$1,684.38	\$1,684.38	\$0.00	\$1,684.38	\$0.00
Transfers - Out								
Safe Routes to School Project Fund Total:	\$1,684.38	\$0.00	\$1,684.38	\$1,684.38	\$1,684.38	\$0.00	\$1,684.38	\$0.00
Opera House Renovations								
4202-330-346-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Engineering Services								
4202-800-530-0000	\$280,000.00	\$0.00	\$280,000.00	\$280,000.00	\$157,692.23	\$122,307.77	\$280,000.00	\$0.00
Buildings and Other Structures								
4202-910-910-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - Out								
Opera House Renovations Fund Total:	\$280,000.00	\$0.00	\$280,000.00	\$280,000.00	\$157,692.23	\$122,307.77	\$280,000.00	\$0.00
Maintenance Building Project								
4203-620-346-0000	\$10,000.00	\$0.00	\$19,500.00	\$19,500.00	\$1,568.00	\$17,849.00	\$19,417.00	\$83.00
Engineering Services								
4203-620-490-0000	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$1,811.08	\$0.00	\$1,811.08	\$688.92
Other - Supplies and Materials								
4203-800-530-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Buildings and Other Structures								
Maintenance Building Project Fund Total:	\$10,000.00	\$0.00	\$22,000.00	\$22,000.00	\$3,379.08	\$17,849.00	\$21,228.08	\$771.92

Statement excludes amounts for advances.

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

UAN v2018.1

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
Street Improvement								
4901-800-555-0000	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$18,441.00	\$0.00	\$18,441.00	\$1,559.00
Streets, Highways, Sidewalks and Curbs								
Street Improvement Fund Total:	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$18,441.00	\$0.00	\$18,441.00	\$1,559.00
East Main Shared Use Path								
4904-800-555-0000	\$88,000.00	\$0.00	\$88,000.00	\$88,000.00	\$75,742.78	\$0.00	\$75,742.78	\$12,257.22
Streets, Highways, Sidewalks and Curbs								
4904-910-910-0000	\$0.00	\$0.00	\$22,088.45	\$22,088.45	\$22,088.45	\$0.00	\$22,088.45	\$0.00
Transfers - Out								
East Main Shared Use Path Fund Total:	\$88,000.00	\$0.00	\$110,088.45	\$110,088.45	\$97,831.23	\$0.00	\$97,831.23	\$12,257.22
Capital Projects Funds Total:	\$399,684.38	\$0.00	\$433,772.83	\$433,772.83	\$279,027.92	\$140,156.77	\$419,184.69	\$14,588.14
4950 Permanent								
Cemetery Endowment								
4951-240-430-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repairs and Maintenance								
4951-800-500-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay								
Cemetery Endowment Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Permanent Funds Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5000 Enterprise								
Water								
5101-531-131-0000	\$15,800.00	\$118.92	\$15,800.00	\$15,918.92	\$15,797.38	\$121.54	\$15,918.92	\$0.00
Salary - Administrator								
5101-532-121-0000	\$11,900.00	\$118.42	\$12,300.00	\$12,418.42	\$12,221.10	\$130.82	\$12,351.92	\$66.50
Salary - Clerk/Treasurer								
5101-532-122-0000	\$9,000.00	\$148.27	\$9,100.00	\$9,248.27	\$9,098.70	\$104.30	\$9,203.00	\$45.27
Salaries - Clerk/Treasurer's Staff								

Statement excludes amounts for advances.

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

UAN v2018.1

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
5101-539-100-0000 Personal Services	\$90,000.00	\$467.21	\$89,500.00	\$89,967.21	\$75,089.81	\$576.48	\$75,666.29	\$14,300.92
5101-539-211-0000 Ohio Public Employees Retirement System	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$15,607.99	\$0.00	\$15,607.99	\$4,392.01
5101-539-213-0000 Medicare	\$2,300.00	\$0.00	\$2,300.00	\$2,300.00	\$1,545.28	\$0.00	\$1,545.28	\$754.72
5101-539-220-0000 Insurance Benefits	\$38,000.00	\$0.00	\$38,000.00	\$38,000.00	\$34,487.43	\$0.00	\$34,487.43	\$3,512.57
5101-539-310-0000 Utilities	\$45,000.00	\$0.00	\$45,000.00	\$45,000.00	\$41,883.74	\$111.10	\$41,994.84	\$3,005.16
5101-539-341-0000 Accounting and Legal Fees	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
5101-539-342-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-539-349-0000 Other - Professional and Technical Services	\$200.00	\$0.00	\$5,200.00	\$5,200.00	\$3,797.19	\$800.00	\$4,597.19	\$602.81
5101-539-420-0000 Operating Supplies and Materials	\$60,000.00	\$4,951.90	\$65,000.00	\$69,951.90	\$58,717.35	\$5,568.11	\$64,285.46	\$5,666.44
5101-539-430-0000 Repairs and Maintenance	\$10,000.00	\$0.00	\$25,000.00	\$25,000.00	\$23,333.89	\$287.90	\$23,621.79	\$1,378.21
5101-800-520-0000 Equipment	\$14,000.00	\$0.00	\$11,000.00	\$11,000.00	\$3,643.25	\$0.00	\$3,643.25	\$7,356.75
5101-800-540-0000 Machinery, Equipment and Furniture	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
5101-800-560-0000 Utility Distribution Systems	\$10,000.00	\$2,051.20	\$3,000.00	\$5,051.20	\$4,952.80	\$0.00	\$4,952.80	\$98.40
5101-800-560-1009 Utility Distribution Systems{Reservoir #1 Project}	\$0.00	\$0.00	\$70,000.00	\$70,000.00	\$66,211.00	\$0.00	\$66,211.00	\$3,789.00
5101-800-560-1010 Utility Distribution Systems{East Main Shared Use Path}	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$6,340.24	\$0.00	\$6,340.24	\$1,659.76
5101-850-710-1001 Principal{OPWC Water Project}	\$15,650.00	\$0.00	\$15,650.00	\$15,650.00	\$15,650.00	\$0.00	\$15,650.00	\$0.00
5101-850-710-1002 Principal{OWDA Water Project}	\$46,500.00	\$0.00	\$46,500.00	\$46,500.00	\$46,161.34	\$0.00	\$46,161.34	\$338.66
5101-850-710-1009 Principal{Reservoir #1 Project}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-850-720-1002 Interest{OWDA Water Project}	\$19,600.00	\$0.00	\$19,600.00	\$19,600.00	\$19,581.17	\$0.00	\$19,581.17	\$18.83

Statement excludes amounts for advances.

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

UAN v2018.1

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
5101-850-720-1009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest{Reservoir #1 Project}								
Water Fund Total:	\$418,550.00	\$7,855.92	\$503,550.00	\$511,405.92	\$454,119.66	\$7,700.25	\$461,819.91	\$49,586.01
Sewer								
5201-541-131-0000	\$14,200.00	\$106.66	\$14,200.00	\$14,306.66	\$14,165.80	\$109.00	\$14,274.80	\$31.86
Salary - Administrator								
5201-542-121-0000	\$11,900.00	\$118.42	\$12,300.00	\$12,418.42	\$12,221.10	\$130.82	\$12,351.92	\$66.50
Salary - Clerk/Treasurer								
5201-542-122-0000	\$9,000.00	\$148.27	\$9,100.00	\$9,248.27	\$9,098.70	\$104.30	\$9,203.00	\$45.27
Salaries - Clerk/Treasurer's Staff								
5201-549-100-0000	\$90,000.00	\$467.22	\$89,500.00	\$89,967.22	\$75,089.81	\$576.49	\$75,666.30	\$14,300.92
Personal Services								
5201-549-211-0000	\$20,000.00	\$0.00	\$19,500.00	\$19,500.00	\$15,380.27	\$0.00	\$15,380.27	\$4,119.73
Ohio Public Employees Retirement System								
5201-549-213-0000	\$2,300.00	\$0.00	\$2,300.00	\$2,300.00	\$1,522.76	\$0.00	\$1,522.76	\$777.24
Medicare								
5201-549-220-0000	\$38,000.00	\$0.00	\$38,500.00	\$38,500.00	\$34,572.11	\$0.00	\$34,572.11	\$3,927.89
Insurance Benefits								
5201-549-310-0000	\$70,000.00	\$30.00	\$70,000.00	\$70,030.00	\$52,207.53	\$30.00	\$52,237.53	\$17,792.47
Utilities								
5201-549-341-0000	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
Accounting and Legal Fees								
5201-549-342-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auditing Services								
5201-549-349-0000	\$200.00	\$0.00	\$1,200.00	\$1,200.00	\$597.19	\$0.00	\$597.19	\$602.81
Other - Professional and Technical Services								
5201-549-420-0000	\$42,000.00	\$4,776.40	\$41,000.00	\$45,776.40	\$35,071.17	\$4,684.36	\$39,755.53	\$6,020.87
Operating Supplies and Materials								
5201-549-430-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$9,025.54	\$0.00	\$9,025.54	\$974.46
Repairs and Maintenance								
5201-800-520-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,643.25	\$0.00	\$3,643.25	\$356.75
Equipment								
5201-800-540-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture								
5201-800-560-0000	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00
Utility Distribution Systems								

Statement excludes amounts for advances.

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

UAN v2018.1

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
5201-800-560-1010	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,016.01	\$0.00	\$1,016.01	\$483.99
Utility Distribution Systems{East Main Shared Use Path}								
Sewer Fund Total:	\$333,700.00	\$5,646.97	\$333,700.00	\$339,346.97	\$263,611.24	\$5,634.97	\$269,246.21	\$70,100.76
Swimming Pool								
5501-340-100-0000	\$37,000.00	\$0.00	\$41,200.00	\$41,200.00	\$41,190.14	\$0.00	\$41,190.14	\$9.86
Personal Services								
5501-340-211-0000	\$5,200.00	\$0.00	\$6,700.00	\$6,700.00	\$5,766.62	\$0.00	\$5,766.62	\$933.38
Ohio Public Employees Retirement System								
5501-340-213-0000	\$600.00	\$0.00	\$1,100.00	\$1,100.00	\$603.27	\$0.00	\$603.27	\$496.73
Medicare								
5501-340-310-0000	\$9,000.00	\$0.00	\$9,200.00	\$9,200.00	\$9,053.69	\$0.15	\$9,053.84	\$146.16
Utilities								
5501-340-420-0000	\$15,000.00	\$64.35	\$15,000.00	\$15,064.35	\$14,744.69	\$0.00	\$14,744.69	\$319.66
Operating Supplies and Materials								
5501-340-420-0102	\$6,000.00	\$0.00	\$5,700.00	\$5,700.00	\$5,688.29	\$0.00	\$5,688.29	\$11.71
Operating Supplies and Materials{Pool Concessions}								
5501-340-432-0000	\$5,000.00	\$0.00	\$3,800.00	\$3,800.00	\$3,680.00	\$0.00	\$3,680.00	\$120.00
Repairs and Maintenance of Machinery & Equip								
5501-800-520-0000	\$5,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,567.51	\$0.00	\$1,567.51	\$432.49
Equipment								
5501-800-530-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Buildings and Other Structures								
5501-800-590-1006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Capital Outlay{ODNR Swimming Pool Capital Imp}								
Swimming Pool Fund Total:	\$82,800.00	\$64.35	\$84,700.00	\$84,764.35	\$82,294.21	\$0.15	\$82,294.36	\$2,469.99
Storm Drainage								
5601-551-100-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Personal Services								
5601-551-211-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ohio Public Employees Retirement System								
5601-551-213-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicare								
5601-551-342-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auditing Services								

Statement excludes amounts for advances.

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

UAN v2018.1

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
5601-551-349-0000	\$200.00	\$0.00	\$1,200.00	\$1,200.00	\$597.17	\$0.00	\$597.17	\$602.83
Other - Professional and Technical Services								
5601-559-420-0000	\$15,000.00	\$0.00	\$14,000.00	\$14,000.00	\$9,555.47	\$0.00	\$9,555.47	\$4,444.53
Operating Supplies and Materials								
5601-559-430-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repairs and Maintenance								
5601-800-520-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,643.25	\$0.00	\$3,643.25	\$356.75
Equipment								
5601-800-540-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture								
5601-800-560-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Utility Distribution Systems								
5601-800-560-1010	\$95,000.00	\$0.00	\$95,000.00	\$95,000.00	\$79,253.02	\$0.00	\$79,253.02	\$15,746.98
Utility Distribution Systems(East Main Shared Use Path)								
5601-910-910-0000	\$38,824.00	\$0.00	\$38,824.00	\$38,824.00	\$38,824.00	\$0.00	\$38,824.00	\$0.00
Transfers - Out								
Storm Drainage Fund Total:	\$163,024.00	\$0.00	\$163,024.00	\$163,024.00	\$131,872.91	\$0.00	\$131,872.91	\$31,151.09
Theatre								
5602-330-100-0000	\$25,000.00	\$155.93	\$12,000.00	\$12,155.93	\$9,582.88	\$0.00	\$9,582.88	\$2,573.05
Personal Services								
5602-330-211-0000	\$3,500.00	\$0.00	\$2,450.00	\$2,450.00	\$1,538.14	\$0.00	\$1,538.14	\$911.86
Ohio Public Employees Retirement System								
5602-330-213-0000	\$400.00	\$0.00	\$500.00	\$500.00	\$136.66	\$0.00	\$136.66	\$363.34
Medicare								
5602-330-321-0000	\$600.00	\$0.00	\$600.00	\$600.00	\$481.03	\$0.00	\$481.03	\$118.97
Telephone								
5602-330-340-0000	\$0.00	\$0.00	\$18,750.00	\$18,750.00	\$18,750.00	\$0.00	\$18,750.00	\$0.00
Professional and Technical Services								
5602-330-420-0000	\$16,000.00	\$1,201.21	\$24,500.00	\$25,701.21	\$19,551.50	\$1,144.00	\$20,695.50	\$5,005.71
Operating Supplies and Materials								
5602-330-420-0103	\$7,000.00	\$738.02	\$5,700.00	\$6,438.02	\$6,327.05	\$0.00	\$6,327.05	\$110.97
Operating Supplies and Materials(Theatre Concessions)								
5602-330-431-0000	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$761.39	\$1,208.93	\$1,970.32	\$529.68
Repairs and Maintenance of Buildings and Land								
5602-330-432-0000	\$8,000.00	\$0.00	\$5,500.00	\$5,500.00	\$3,950.00	\$1,300.00	\$5,250.00	\$250.00
Repairs and Maintenance of Machinery & Equip								

Statement excludes amounts for advances.

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

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
5602-800-500-0000 Capital Outlay	\$0.00	\$0.00	\$56,000.00	\$56,000.00	\$56,000.00	\$0.00	\$56,000.00	\$0.00
5602-800-590-0104 Other - Capital Outlay(Theatre Heating/Cooling)	\$12,600.00	\$0.00	\$12,600.00	\$12,600.00	\$12,600.00	\$0.00	\$12,600.00	\$0.00
Theatre Fund Total:	\$73,100.00	\$2,095.16	\$141,100.00	\$143,195.16	\$129,678.65	\$3,652.93	\$133,331.58	\$9,863.58
Water Surplus Imprvment								
5701-800-560-0000 Utility Distribution Systems	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Surplus Imprvment Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Storm Drainage Surplus Imprvment								
5702-800-560-0000 Utility Distribution Systems	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Storm Drainage Surplus Imprvment Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Storm Sewer Sinking								
5721-850-710-0000 Principal	\$12,400.00	\$0.00	\$12,400.00	\$12,400.00	\$12,400.00	\$0.00	\$12,400.00	\$0.00
5721-850-720-0000 Interest	\$26,446.50	\$0.00	\$26,446.50	\$26,446.50	\$26,446.50	\$0.00	\$26,446.50	\$0.00
Storm Sewer Sinking Fund Total:	\$38,846.50	\$0.00	\$38,846.50	\$38,846.50	\$38,846.50	\$0.00	\$38,846.50	\$0.00
Enterprise Funds Total:	\$1,110,020.50	\$15,662.40	\$1,264,920.50	\$1,280,582.90	\$1,100,423.17	\$16,988.30	\$1,117,411.47	\$163,171.43
9000 Agency								
Unclaimed Monies								
9101-990-990-0000 Other - Other Financing Uses	\$2,052.41	\$0.00	\$2,052.41	\$2,052.41	\$2,052.41	\$0.00	\$2,052.41	\$0.00
Unclaimed Monies Fund Total:	\$2,052.41	\$0.00	\$2,052.41	\$2,052.41	\$2,052.41	\$0.00	\$2,052.41	\$0.00
Perrysville Income Tax								

Statement excludes amounts for advances.

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

UAN v2018.1

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
9201-990-990-0000	\$210,000.00	\$0.00	\$270,000.00	\$270,000.00	\$250,087.83	\$0.00	\$250,087.83	\$19,912.17
Other - Other Financing Uses								
Perrysville Income Tax Fund Total:	\$210,000.00	\$0.00	\$270,000.00	\$270,000.00	\$250,087.83	\$0.00	\$250,087.83	\$19,912.17
 Mayor's Court								
9901-990-990-0000	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$36,198.65	\$0.00	\$36,198.65	\$13,801.35
Other - Other Financing Uses								
Mayor's Court Fund Total:	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$36,198.65	\$0.00	\$36,198.65	\$13,801.35
 Contract Trust								
9902-990-990-0000	\$1,000.00	\$200.00	\$1,000.00	\$1,200.00	\$100.00	\$100.00	\$200.00	\$1,000.00
Other - Other Financing Uses								
Contract Trust Fund Total:	\$1,000.00	\$200.00	\$1,000.00	\$1,200.00	\$100.00	\$100.00	\$200.00	\$1,000.00
 Fire Damage Repair								
9903-990-990-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses								
Fire Damage Repair Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
 Agency Funds Total:	\$263,052.41	\$200.00	\$323,052.41	\$323,252.41	\$288,438.89	\$100.00	\$288,538.89	\$34,713.52
 Report Totals:	\$4,909,685.04	\$48,474.53	\$5,203,198.49	\$5,251,673.02	\$4,586,715.36	\$193,745.75	\$4,780,461.11	\$471,211.91

Statement excludes amounts for advances.

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Village of Loudonville, Ohio
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 1 - Reporting Entity

The Village of Loudonville (the Village), Ashland County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected six-member Council directs the Village. The Village provides water, sewer and storm drain utilities, street maintenance and repair, park operations, police services, emergency medical services, theatre operations, cemetery operations, swimming pool operations, and planning and zoning. The Village contracts with the Holmes County Sheriff's department to provide emergency dispatch services to the Village. The Village appropriates general fund money to support a volunteer fire department.

The Village participates in the Ohio Government Risk Management Plan public entity risk pool. Note 6 to the financial statements provide additional information for this entity.

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

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

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

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

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

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

Police Fund – The Police Fund receives levy monies and income tax for operating and maintaining the Village Police Department.

Emergency Medical Services Fund The Emergency Medical Services Fund receives income tax

Village of Loudonville, Ohio
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2017

and insurance and patient payments for operating and maintaining EMS services.

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

Street Improvement Fund – This fund receives local income taxes, license taxes, and grant monies which are used for improvements to Village Streets.

Safe Routes to School Project Fund – This fund received local income taxes and state, federal and local grant monies, which were used to improve sidewalks and curbs. This project ended in 2016 and the Fund was closed in 2017.

Maintenance Building Project Fund – This fund receives local income taxes and local grant monies which will be used to construct a new maintenance facility in 2018.

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Village had the following significant permanent fund:

Cemetery Endowment Fund – The Cemetery Endowment Fund accounts for and reports interest earned on the nonexpendable corpus from a trust agreement restricted for the general maintenance and upkeep of the Village's cemetery.

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

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

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

Storm Drainage Fund The Storm Drainage Fund receives charges for services from residents to make improvements to the storm drains.

Fiduciary Funds Fiduciary funds include private purpose trust funds and agency funds. The Village has no private purpose trust funds.

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Agency Funds do not involve a measurement of results of Village operations. The Village's agency funds account for its Mayor's Court, which receives money from fines and forfeitures, for income taxes collected on behalf of the Village of Perrysville, for contractor deposits which are refunded after satisfactory repairs are made to the streets, and for deposits held for fire damaged structures which are refunded after satisfactory repairs are made to the structure.

Village of Loudonville, Ohio
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Basis of Accounting

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

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

Budgetary Process

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

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the legal levels of control adopted by the legislative authority in the Annual Appropriation Ordinance, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

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

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

A summary of 2017 budgetary activity appears in Note 3.

Capital Assets

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

Accumulated Leave

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

Village of Loudonville, Ohio
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Fund Balance

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

Nonspendable The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

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

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

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

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

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

Note 3 - Budgetary Activity

Budgetary activity for the year ending December 31, 2017 follows:

Village of Loudonville, Ohio
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2017

2017 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,515,098	\$1,769,177	\$254,079
Special Revenue	1,341,630	1,403,449	61,819
Capital Projects	415,000	325,954	(89,046)
Enterprise	1,092,824	1,069,732	(23,092)
Permanent	200	173	(27)
Fiduciary (Agency Funds)	321,000	287,140	(33,860)
Total	<u>\$4,685,752</u>	<u>\$4,855,626</u>	<u>\$169,874</u>

2017 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,756,664	\$1,644,755	\$111,909
Special Revenue	1,457,401	1,310,571	146,830
Capital Projects	433,773	419,185	14,588
Enterprise	1,280,583	1,117,411	163,171
Permanent	0	0	0
Fiduciary (Agency Funds)	323,252	288,539	34,714
Total	<u>\$5,251,673</u>	<u>\$4,780,461</u>	<u>\$471,212</u>

Note 4 – Deposits and Investments

The Village maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31, 2017 was as follows:

	2017
Demand deposits	<u>\$2,366,048</u>
Certificates of deposit	<u>360,333</u>
Total deposits	<u>2,726,381</u>

Deposits are collateralized through the Ohio Pooled Collateral System (OPCS).

Village of Loudonville, Ohio
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 5 – Taxes

Property Taxes

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

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

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

Income Taxes

The Village levies a municipal income tax of 1.75 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

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

Note 6 - Risk Management

Risk Pool Membership

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

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

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. Effective November 1, 2012 (and through October 2014) the plan increased its retention to 50% of the first \$250,000 casualty treaty. Effective November 1, 2014, the OPRM retained

Village of Loudonville, Ohio
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2017

47% of the premium and losses on the first \$250,000 casualty treaty and 10% of the first \$1,000,000 property treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had 772 members as of December 31, 2015.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2016:

	2016
Assets	\$ 14,765,712
Liabilities	(9,531,506)
Members' Equity	<u>\$ 5,234,206</u>

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

Employee Health, Vision and Dental Insurance: The Village joined the Ohio Public Entity Consortium Health Care Cooperative's (OPEC-HC) joint self-insurance program to provide health care benefits which includes medical, hospitalization, prescription, dental, vision and life coverage. The intent of the OPEC-HC is to achieve the benefit of a reduced premium for the Village by virtue of its grouping and representation with other participants in the OPEC-HC. Monthly premiums are paid to the marketing firm, Ohio Insurance Services Agency, Inc. The Consortium contracted with a third party administrator, Jefferson Health Plan, to handle stop loss coverage. During 2017, the OPEC-HC Board of Directors voted to transition to a new third-party administrator, Benovation. Approximately half of the entities in the consortium remained with third-party administrator Jefferson Health Plan while half, including the Village, utilized Benovation as their third party administrator. In December 2017, the OPEC-HC Board of Directors announced that the OPEC-HC would be dissolved as of January 1, 2018. The Village acquired health care coverage for its employees through a traditional health plan effective January 1, 2018. The Village will continue six months of stop loss coverage with Benovation for any and all claims that were incurred in 2017 but not reported or paid on or before December 31, 2017.

Workers' Compensation: Workers' compensation coverage is provided by the State of Ohio. The Village pays the State Workers' Compensation System a premium based on accident history and administrative costs.

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-

Village of Loudonville, Ohio
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2017

sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include post-retirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14% of participants' gross salaries. The Village has paid all contributions required through December 31, 2017.

Ohio Police and Fire Retirement System

The Village's certified full-time Fire Fighters/Paramedics and full-time Police Officers belong to the Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include post-retirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25% of their wages. The Village contributed to OP&F an amount equal to 19.5% of full-time police members' wages and 24% of full-time fire fighter/paramedics' wages, respectively. The Village has paid all contributions required through December 31, 2017.

Social Security

The Village's volunteer firefighters contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2017.

Note 8 – Debt

Debt outstanding at December 31, 2017 was as follows:

	Principal	Interest Rate
OWDA Loan	\$ 454,778	4.00%
OPWC Water Treatment Plant Loan	\$ 117,375	0%
USDA Mortgage Revenue Bonds	\$ 575,300	4.50%
Total	<u>\$ 1,147,453</u>	

The Ohio Water Development Authority (OWDA) loan relates to a water plant project. The OWDA loan is collateralized by water receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Ohio Public Works Commission (OPWC) loan relates to a water plant improvement project.

The USDA Mortgage Revenue Bonds relate to a storm sewer replacement project. The bonds are

Village of Loudonville, Ohio
Ashland County
Notes to the Financial Statements
For the Year Ended December 31, 2017

collateralized by revenues of the storm sewer system. As required by the mortgage revenue bond covenant, the Village has established and funded a debt service reserve fund and a debt service sinking fund, included as enterprise funds. The balances in these funds at December 31, 2017 were \$38,931 and \$0 respectively.

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

Year ending December 31:	OWDA		USDA	
	Loan	OPWC Loans	Mortgage Rev Bonds	
2018	66,004	15,650	38,700	
2019	66,277	15,650	38,700	
2020	66,564	15,650	38,700	
2021	66,863	15,650	38,700	
2022-2026	270,731	54,775	193,500	
2027-2031			193,200	
2032-2036			192,900	
2036-2041			192,700	
2042			38,400	
Total	\$536,439	\$117,375	\$965,500	

Capital Leases

The Village has entered into various capital leases for equipment. The Village disbursed \$37,765.59 to pay lease costs for the year ended December 31, 2017 for an ambulance a cruiser.

Amortization of the ambulance and cruiser leases, including interest, are scheduled as follows:

Year ending December 31:	Ambulance Lease	Cruiser Lease
2018	\$29,902	7,864
Total	\$29,902	7,864

Reconciliation of Interfund Transactions
Fiscal 2017 Year-to-Date

Fund Description	(A) Transfers In	(B) Transfers Out	(C) Variance (C = A - B)	(D) Advances In	(E) Advances Out	(F) Variance (F = D - E)
General	\$253,772.83	\$0.00	\$253,772.83	\$0.00	\$0.00	\$0.00
Street Construction, Maint. and Repair	\$120,000.00	\$0.00	\$120,000.00	\$0.00	\$0.00	\$0.00
Income Tax	\$0.00	\$1,071,000.00	-\$1,071,000.00	\$0.00	\$0.00	\$0.00
Police	\$452,500.00	\$0.00	\$452,500.00	\$0.00	\$0.00	\$0.00
Furtherance of Justice	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
Emergency Medical Services	\$202,000.00	\$0.00	\$202,000.00	\$0.00	\$0.00	\$0.00
Safe Routes to School Project	\$0.00	\$1,684.38	-\$1,684.38	\$0.00	\$0.00	\$0.00
Opera House Renovations	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Maintenance Building Project	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00
East Main Shared Use Path	\$0.00	\$22,088.45	-\$22,088.45	\$0.00	\$0.00	\$0.00
Swimming Pool	\$20,500.00	\$0.00	\$20,500.00	\$0.00	\$0.00	\$0.00
Storm Drainage	\$0.00	\$38,824.00	-\$38,824.00	\$0.00	\$0.00	\$0.00
Storm Sewer Sinking	\$38,824.00	\$0.00	\$38,824.00	\$0.00	\$0.00	\$0.00
	\$1,133,596.83	\$1,133,596.83	\$0.00	\$0.00	\$0.00	\$0.00

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

Description of Issue		Year	Interest	Balance	Amount	Amount	Balance
		Issued	Rate	January 1	Retired	Issued	December 31
USDA STORM SEWER PROJECT		2002	4.50%	\$587,700.00	\$12,400.00	\$0.00	\$575,300.00
OWDA WATER PLANT EXPANSION		2004	4.56%	500,939.77	46,161.34	0.00	454,778.43
OPWC WATER PLANT PROJECT		2005	0.00%	133,025.00	15,650.00	0.00	117,375.00
Ambulance (2011 Road Rescue Unit)		2013	3.50%	56,803.85	27,913.46	0.00	28,890.39
Police Cruiser (2016 Taurus)		2016	3.50%	14,939.00	7,341.00	0.00	7,598.00
Total				\$1,293,407.62	\$109,465.80	\$0.00	\$1,183,941.82

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

LOUDONVILLE VILLAGE, ASHLAND COUNTY

Schedule Of Debt Service Requirements

For the Year Ended December 31, 2017

Fiscal Year Ending	Principal (A)	Interest (B)	Total Columns A & B (C)
2018	\$113,328.67	\$44,790.84	\$158,119.51
2019	79,667.43	40,960.05	120,627.48
2020	82,597.28	38,316.32	120,913.60
2021	85,634.59	35,578.33	121,212.92
2022	88,884.30	32,641.73	121,526.03
2027	317,129.55	119,050.07	436,179.62
2032	109,700.00	83,400.00	193,100.00
2037	136,700.00	56,200.00	192,900.00
2042	170,300.00	22,200.00	192,500.00
Total	\$1,183,941.82	\$473,137.34	\$1,657,079.16

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