

Villages

Instructions for Preparing the Regulatory Cash Basis Annual Financial Report

Foreword

These instructions are provided for the regulatory cash basis annual financial report for your Village's financial activity. The regulatory cash basis of accounting is defined in Auditor of State Bulletin 2015-007. These shells have not been modified to conform to the display requirements of generally accepted accounting principles (GAAP). Excel files are available on the Auditor of State's web site at:

<https://ohioauditor.gov/references/shells/regulatory.html>

Please refer to Auditor of State (AOS) Bulletin 2015-007 for guidance related to required annual financial statement filings by public offices and other entities:

https://ohioauditor.gov/publications/bulletins/2015/AOS_Bulletin_2015-007.pdf

Section 117.38, Revised Code provides that the annual financial report shall be filed with the Auditor of State within sixty days after the close of the fiscal year. Per AOS Bulletin 2015-007, Villages are to file utilizing the Auditor of State's Hinkle Annual Financial Data Reporting System (Hinkle System). Section 117.38 also provides that the chief fiscal officer shall publish a notice of the completion of the report and the fact that the report is available at the office of the fiscal officer in a newspaper in the political subdivision or taxing district and, if there is no such newspaper, then in a newspaper of general circulation in the political subdivision or taxing district. In addition to the PDF file of the full financial statement package, including notes to the financial statements, the Village is also required to key certain financial, debt, and demographic data in the Hinkle System. The specific data to be entered is described in the Frequently Asked Questions in the Quick Guide available on the AOS website at:

<http://www.ohioauditor.gov/financialreporting/default.html>

Once the financial report is submitted through the Hinkle Annual Financial Data Reporting System, it is the report that will be audited per AOS bulletin 2015-007.

If it is your desire to prepare the GASB look-alike (OCBOA) financial statements that conform to the GAAP display requirements, the Excel files for the financial statements and sample notes to the financial statements are available on the Auditor of State's web site at:

<https://ohioauditor.gov/references/shells/gasb34ocboa.html>

Submission of the statements and notes to the financial statements that conform to the GAAP display requirements will satisfy your government's annual filing requirement.

Section 117.38, Revised Code also provides that any public institution or taxing district whose financial report is not filed at the time required by this section shall pay to the Auditor of State twenty-five dollars for each day the report remains unfiled after the filing date, provided the penalty payments shall not exceed the sum of seven hundred fifty dollars. The Auditor of State may waive all or any part of the penalty assessed under the section upon the filing of the past due financial reports.

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Instructions for Preparing the Regulatory Cash Basis Annual Financial Report

The following set of statements/schedules represents the Regulatory Cash Basis Annual Financial Report of the village referred to as the regulatory basis financial statements. The financial report contains the same types of financial statements for the same categories and types of funds for all public funds in the State of Ohio. Such conformity will enhance the comparability of financial reporting.

General Instructions

Introduction The regulatory cash basis annual financial report for villages has been revised to provide a vehicle for a more concise and professional presentation of your financial information.

Financial Statements The report is comprised of the following types of financial statements:

- Combining Financial Statements
- Combined Financial Statements

Combining Statements A Combining Statement is required to be prepared for each of the following groups of funds:

- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Permanent Funds
- Enterprise Funds
- Internal Service Funds
- Private Purpose Trust Funds
- Investment Trust Funds
- External Investment Pool Custodial Funds
- Other Custodial Funds

If the Village has activity to be reported as Pension and Other Employee Benefit Trust Fund see the Generic shells at the following link: <https://ohioauditor.gov/references/shells/regulatory.html>

Once the information has been completed and summarized on the combining statements, the summarized information will be transferred to the combined statements.

Note: Since the General Fund is the only fund which villages establish within the General Fund group, no combining statement is required for this fund.

Combined Statements The combined statements will reflect fund groups rather than individual fund information. Three separate statements are included in the annual report. The first is designed to contain information on all governmental funds, the second is designed to contain information required for all proprietary funds, and the third is designed to contain information required for fiduciary funds. The separate statements are necessary to conform to the regulatory basis reporting requirements.

Classifying Your Funds

To assist you in determining the appropriate worksheets and statement for each fund, you should review your chart of accounts, which identifies the individual fund groups.

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Instructions for Preparing the Regulatory Cash Basis Annual Financial Report

How to Proceed

Review the funds which have been established in your village. Identify the number of funds which exist within each fund group.

Assemble a sufficient supply of the combining statements.

Transfer the financial information from your accounting records to the appropriate combining statement. Once all detail has been transferred, determine where the subtotals and totals have been requested and provide this information. Review the completed combining statement for accuracy.

Review the Combining Statements you have prepared to determine which Combined Statements the information should be transferred to next.

The Combined Statement for Governmental Funds will be used to summarize the information for the General Fund and the Combining Statements for the special revenue, debt service, capital projects and permanent fund types.

The Combined Statement for Proprietary Funds will be used to summarize information for the enterprise and internal service fund types.

The Combined Statement for Fiduciary Funds will be used to summarize information for the private purpose trust, investment trust, external investments pool custodial, and other custodial fund types.

Once all the necessary information has been transferred, provide the necessary totals and review for accuracy.

Complete the cash reconciliation statement. A portion of this information will be extracted from your combining and combined statements. The remainder of the information should be extracted from your monthly bank reconciliation. An alternate form providing the same information is acceptable.

Complete the remainder of the financial report. No major changes have been made to these pages. The forms are self-explanatory as to their requirements.

Once the Regulatory Cash Basis Annual Financial Report has been completed, the statements/schedules will fall into one of three categories:

1. ***To be Submitted.*** Villages are to file their annual financial report utilizing the Auditor of State's Hinkle System. The statements/schedules which may include information to be entered into the Hinkle System are captioned "To be submitted." Once the information has been filed via Hinkle System, these statements/schedules are to be retained by the fiscal officer.
2. ***Completed and Retained.*** These statements/schedules are to be completed and retained by the fiscal officer for audit purposes. They do not typically contain information to be submitted via Hinkle System.
3. ***Demographic Data.*** The information on this blue highlighted tab is to be completed and will be information required to be keyed into the Hinkle System upon filing.

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Instructions for Preparing the Regulatory Cash Basis Annual Financial Report

Reminders

The financial report should be rounded to the nearest whole dollar. No decimal or cents should be included.

Negative amounts should be shown in parenthesis (\$x,xxx).

Other Financing Disbursements and Non-Operating Disbursements should be shown in parenthesis.

At the time the report is filed with the Auditor of State, the fiscal officer must publish in the newspaper notice of the completion of the report and indicate the report is available at the office of the fiscal officer. See AOS Bulletin 2015-007 for further instructions.

Questions concerning the preparation of this report may be directed to the Local Government Services Division of the Auditor of State's Office at 1-800-345-2519.

Instructions for Excel and Word Files

Excel files and word files are available on the Auditor of State's web site at:

<https://ohioauditor.gov/references/shells/regulatory.html>

The excel files are organized into two notebooks, the "financial statement" link will open the notebook containing the combining and combined statements and the "worksheets" link will open the notebook containing the remaining worksheets, including the demographic data. Within each notebook are various tabs all of which are to be completed. The red tabs identify the "To be Submitted" statements/schedules that will need to be included in the pdf document required to be uploaded into the Hinkle System. The blue tab identifies the "Demographic" data that will be required to be keyed into the Hinkle System, upon submission.

The notes to the financial statements are required to be completed and combined with the "to be submitted" financial statements into a single pdf document that is required to be uploaded into the Hinkle System.

The excel files are set up to print to acrobat; however, slight adjustments to scaling may be needed for printing. If columns or rows are added or deleted or other formatting changes are made, including changes to row height, the ability to print the document may be affected. Printing and creating the pdf of the financial statements and notes to be filed is the responsibility of the fiscal officer.

If you do not wish to use the excel files, the pdf link will open a version that can be printed off and completed by hand.

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Instructions for Preparing the Regulatory Cash Basis Annual Financial Report

PDF File for Submission

Create a pdf file from the shells that are located on the links provided above. The PDF file will be uploaded into the Hinkle System, and should include:

1. All pages from the excel workbook labeled “To be Submitted” (Once Completed):
 - a. Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis), All Governmental Fund Types
 - b. Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis), All Proprietary Fund Types
 - c. Combined Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis), All Fiduciary Fund Types
2. Notes to the basic financial statements (Once Completed)

A quick guide related to the creation and merging of electronic files may be viewed at:

<https://www.ohioauditor.gov/financialreporting/Quickguide%20for%20Document%20PDF%20and%20Merge.pdf>

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Combined Total
Village of XYZ, Ohio						
<i>XYZ County</i>						
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 20CY</i>						
To be submitted.						
Cash Receipts						
Property and Other Local Taxes						
Municipal Income Tax						
Intergovernmental						
Special Assessments						
Charges for Services						
Fines, Licenses and Permits						
Earnings on Investments						
Miscellaneous						
<i>Total Cash Receipts</i>						
Cash Disbursements						
Current:						
Security of Persons and Property						
Public Health Services						
Leisure Time Activities						
Community Environment						
Basic Utility Services						
Transportation						
General Government						
Intergovernmental						
Capital Outlay						
Debt Service:						
Principal Retirement						
Payment of Capital Appreciation Bond Accretion						
Payment to Refunded Bond Escrow Agent						
Interest and Fiscal Charges						
<i>Total Cash Disbursements</i>						
<i>Excess of Receipts Over (Under) Disbursements</i>						

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Combined Total
Village of XYZ, Ohio						
<i>XYZ County</i>						
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 20CY</i>						
To be submitted.						
Other Financing Receipts (Disbursements)						
Sale of Bonds						
Sale of Refunding Bonds						
Sale of Notes						
Loans Issued						
Other Debt Proceeds						
Premium and Accrued Interest on Debt						
Discount on Debt						
Payment to Refunded Bond Escrow Agent						
Sale of Capital Assets						
Transfers In						
Transfers Out						
Advances In						
Advances Out						
Other Financing Sources						
Other Financing Uses						
<i>Total Other Financing Receipts (Disbursements)</i>						
Special Item						
Extraordinary Item						
<i>Net Change in Fund Cash Balances</i>						
<i>Fund Cash Balances, January 1</i>						
<i>Fund Cash Balances, December 31</i>						
<i>See accompanying notes to the basic financial statements</i>						

Village of XYZ, Ohio			
<i>XYZ County</i>			
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>			
<i>All Proprietary Fund Types</i>			
<i>For the Year Ended December 31, 20CY</i>			
	Proprietary Fund Types		Combined Total
	Enterprise	Internal Service	
To be submitted.			
Operating Cash Receipts			
Charges for Services			
Fines, Licenses and Permits			
Miscellaneous			
<i>Total Operating Cash Receipts</i>			
Operating Cash Disbursements			
Personal Services			
Employee Fringe Benefits			
Contractual Services			
Supplies and Materials			
Claims			
Other			
<i>Total Operating Cash Disbursements</i>			
<i>Operating Income (Loss)</i>			

Village of XYZ, Ohio XYZ County	Proprietary Fund Types			Combined Total
	Enterprise	Internal Service		
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) All Proprietary Fund Types For the Year Ended December 31, 20CY</i>				
To be submitted.				
Non-Operating Receipts (Disbursements)				
Property and Other Local Taxes				
Intergovernmental Receipts				
Special Assessments				
Earnings on Investments (proprietary funds only)				
Sale of Bonds				
Sale of Refunding Bonds				
Sale of Notes				
Loans Issued				
Other Debt Proceeds				
Premium and Accrued Interest on Debt				
Sale of Capital Assets				
Miscellaneous Receipts				
Intergovernmental Disbursements				
Capital Outlay				
Excise Tax Payment - Electric				
Principal Retirement				
Payment of Capital Appreciation Bond Accretion				
Interest and Other Fiscal Charges				
Discount on Debt				
Payment to Refunded Bond Escrow Agent				
Other Financing Sources				
Other Financing Uses				
<i>Total Non-Operating Receipts (Disbursements)</i>				

Village of XYZ, Ohio			
<i>XYZ County</i>			
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>			
<i>All Proprietary Fund Types</i>			
<i>For the Year Ended December 31, 20CY</i>			
	Proprietary Fund Types		
	Enterprise	Internal Service	Combined Total
To be submitted.			
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>			
Capital Contributions			
Special Item			
Extraordinary Item			
Transfers In			
Transfers Out			
Advances In			
Advances Out			
<i>Net Change in Fund Cash Balances</i>			
<i>Fund Cash Balances, January 1</i>			
<i>Fund Cash Balances, December 31</i>			
<i>See accompanying notes to the basic financial statements</i>			

Village of XYZ, Ohio XYZ County Combined Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis) All Fiduciary Fund Types For the Year Ended December 31, 20CY							Fiduciary Fund Types				Combined Total	
							Private Purpose Trust	Investment Trust	External Investment Pool	Other Custodial		Custodial
To be submitted.												
Additions												
Property and Other Local Taxes Collected for Distribution												
Charges for Services												
Fines, Licenses and Permits for Distribution												
Earnings on Investments (trust funds only)												
Gifts and Donations (trust funds only)												
Intergovernmental												
Special Assessment Collections for Distribution												
Deposits Received												
Amounts Held for Employees												
Amounts Received as Fiscal Agent												
Other Amounts Collected for Distribution												
<i>Total Additions</i>												
Deductions												
Distributions as Fiscal Agent												
Distributions to Other Governments												
Distributions to Other Funds (Primary Gov't)												
Distributions of Deposits												
Distributions on Behalf of Employees												
Other Distributions												
<i>Total Deductions</i>												
<i>Net Change in Fund Balances</i>												
<i>Fund Cash Balances, January 1</i>												
<i>Fund Cash Balances, December 31</i>												
<i>See accompanying notes to the basic financial statements</i>												

Village of XYZ, Ohio											
XYZ County											
Combining Statement of Receipts, Disbursements											
and Changes in Fund Balances (Regulatory Cash Basis)											
All Capital Projects Funds											
For the Year Ended December 31, 20CY											
To be completed and retained for audit.											
											Total
											Capital
											Projects
Cash Receipts											
Property and Other Local Taxes											
Municipal Income Tax											
Intergovernmental											
Special Assessments											
Charges for Services											
Fines, Licenses and Permits											
Earnings on Investments											
Miscellaneous											
<i>Total Cash Receipts</i>											
Cash Disbursements											
Current:											
Security of Persons and Property											
Public Health Services											
Leisure Time Activities											
Community Environment											
Basic Utility Services											
Transportation											
General Government											
Intergovernmental											
Capital Outlay											
Debt Service:											
Principal Retirement											
Payment of Capital Appreciation Bond Accretion											
Payment to Refunded Bond Escrow Agent											
Interest and Fiscal Charges											
<i>Total Cash Disbursements</i>											
<i>Excess of Receipts Over (Under) Disbursements</i>											

Village of XYZ, Ohio												
XYZ County												
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)												
All Permanent Funds												
For the Year Ended December 31, 20CY												
To be completed and retained for audit.												
												Total Permanent
Cash Receipts												
Property and Other Local Taxes												
Municipal Income Tax												
Intergovernmental												
Special Assessments												
Charges for Services												
Fines, Licenses and Permits												
Earnings on Investments												
Miscellaneous												
<i>Total Cash Receipts</i>												
Cash Disbursements												
Current:												
Security of Persons and Property												
Public Health Services												
Leisure Time Activities												
Community Environment												
Basic Utility Services												
Transportation												
General Government												
Intergovernmental												
Capital Outlay												
Debt Service:												
Principal Retirement												
Payment of Capital Appreciation Bond Accretion												
Payment to Refunded Bond Escrow Agent												
Issuance Costs												
<i>Total Cash Disbursements</i>												
<i>Excess of Receipts Over (Under) Disbursements</i>												

Village of XYZ, Ohio												
XYZ County												
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)												
All Permanent Funds												
For the Year Ended December 31, 20CY												
To be completed and retained for audit.												
Total Permanent												
Other Financing Receipts (Disbursements)												
Sale of Bonds												
Sale of Refunding Bonds												
Sale of Notes												
Loans Issued												
Other Debt Proceeds												
Premium and Accrued Interest on Debt												
Discount on Debt												
Payment to Refunded Bond Escrow Agent												
Sale of Capital Assets												
Transfers In												
Transfers Out												
Advances In												
Advances Out												
Other Financing Sources												
Other Financing Uses												
<i>Total Other Financing Receipts (Disbursements)</i>												
Special Item												
Extraordinary Item												
<i>Net Change in Fund Cash Balances</i>												
<i>Fund Cash Balances, January 1</i>												
<i>Fund Cash Balances, December 31</i>												

Village of XYZ, Ohio									
XYZ County									
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)									
All Enterprise Funds									
For the Year Ended December 31, 20CY									
To be completed and retained for audit.									
									Total Enterprise
Non-Operating Receipts (Disbursements)									
Property and Other Local Taxes									
Intergovernmental Receipts									
Special Assessments									
Earnings on Investments (proprietary funds only)									
Sale of Bonds									
Sale of Refunding Bonds									
Sale of Notes									
Loans Issued									
Other Debt Proceeds									
Premium and Accrued Interest on Debt									
Sale of Capital Assets									
Miscellaneous Receipts									
Intergovernmental Disbursements									
Capital Outlay									
Excise Tax Payment - Electric									
Principal Retirement									
Payment of Capital Appreciation Bond Accretion									
Interest and Other Fiscal Charges									
Discount on Debt									
Payment to Refunded Bond Escrow Agent									
Other Financing Sources									
Other Financing Uses									
<i>Total Non-Operating Receipts (Disbursements)</i>									

Village of XYZ, Ohio											
XYZ County											
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)											
All Internal Service Funds											
For the Year Ended December 31, 20CY											
To be completed and retained for audit.											
Total Internal Service											
Revolving											
Operating Cash Receipts											
Charges for Services											
Fines, Licenses and Permits											
Miscellaneous											
Total Operating Cash Receipts											
Operating Cash Disbursements											
Personal Services											
Employee Fringe Benefits											
Contractual Services											
Supplies and Materials											
Claims											
Other											
Total Operating Cash Disbursements											
Operating Income (Loss)											

Village of XYZ, Ohio									
XYZ County									
Combining Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis)									
All Private Purpose Trust Funds									
For the Year Ended December 31, 20CY									
									Total Private Purpose Trust
To be completed and retained for audit.									
Additions									
Property and Other Local Taxes Collected for Distribution									
Charges for Services									
Fines, Licenses and Permits for Distribution									
Earnings on Investments (trust funds only)									
Gifts and Donations (trust funds only)									
Intergovernmental									
Special Assessment Collections for Distribution									
Deposits Received									
Amounts Held for Employees									
Amounts Received as Fiscal Agent									
Other Amounts Collected for Distribution									
<i>Total Additions</i>									
Deductions									
Distributions as Fiscal Agent									
Distributions to Other Governments									
Distributions to Other Funds (Primary Gov't)									
Distributions of Deposits									
Distributions on Behalf of Employees									
Other Distributions									
<i>Total Deductions</i>									
<i>Net Change in Fund Cash Balances</i>									
<i>Fund Cash Balances, January 1</i>									
<i>Fund Cash Balances, December 31</i>									

Village of XYZ, Ohio												
XYZ County												
Combining Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis)												
All External Investment Pool Custodial Funds												
For the Year Ended December 31, 20CY												
To be completed and retained for audit.												
												Total External Investment Pool
Additions												
Property and Other Local Taxes Collected for Distribution												
Charges for Services												
Fines, Licenses and Permits for Distribution												
Earnings on Investments (trust funds only)												
Gifts and Donations (trust funds only)												
Intergovernmental												
Special Assessment Collections for Distribution												
Deposits Received												
Amounts Held for Employees												
Amounts Received as Fiscal Agent												
Other Amounts Collected for Distribution												
<i>Total Additions</i>												
Deductions												
Distributions as Fiscal Agent												
Distributions to Other Governments												
Distributions to Other Funds (Primary Gov't)												
Distributions of Deposits												
Distributions on Behalf of Employees												
Other Distributions												
<i>Total Deductions</i>												
<i>Net Change in Fund Cash Balances</i>												
<i>Fund Cash Balances, January 1</i>												
<i>Fund Cash Balances, December 31</i>												

Village of XYZ, Ohio												
XYZ County												
Combining Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis)												
All Other Custodial Funds												
For the Year Ended December 31, 20CY												
												Total
												Other Custodial
To be completed and retained for audit.												
Additions												
Property and Other Local Taxes Collected for Distribution												
Charges for Services												
Fines, Licenses and Permits for Distribution												
Intergovernmental												
Special Assessment Collections for Distribution												
Deposits Received												
Amounts Held for Employees												
Amounts Received as Fiscal Agent												
Other Amounts Collected for Distribution												
<i>Total Additions</i>												
Deductions												
Distributions as Fiscal Agent												
Distributions to Other Governments												
Distributions to Other Funds (Primary Gov't)												
Distributions of Deposits												
Distributions on Behalf of Employees												
Other Distributions												
<i>Total Deductions</i>												
<i>Net Change in Fund Cash Balances</i>												
<i>Fund Cash Balances, January 1</i>												
<i>Fund Cash Balances, December 31</i>												

Village of _____, Ohio					
_____ County					
<i>Comparison of Budgeted and Actual Receipts - All Budgeted Funds (Regulatory Cash Basis)</i>					
<i>For the Year Ended December 31, 20__</i>					
<hr/>					
<hr/>					
To be completed and retained for audit.	Estimated Receipts/ Amended Certificate of Estimated Resources	Actual Receipts	Variance Favorable (Unfavorable)		
Governmental Funds					
General Fund					
Special Revenue Funds					
SCMR					
State Highway					
Cemetery					
Parks and Recreation					
Drug Law Enforcement					
Law Enforcement Trust					
Permissive Motor Vehicle License Tax					
<i>Total Special Revenue Funds</i>					

Village of _____, Ohio					
_____ County					
<i>Comparison of Budgeted and Actual Receipts - All Budgeted Funds (Regulatory Cash Basis)</i>					
<i>For the Year Ended December 31, 20____</i>					
<hr/>					
<hr/>					
To be completed and retained for audit.	Estimated Receipts/ Amended Certificate of Estimated Resources	Actual Receipts	Variance Favorable (Unfavorable)		
Debt Service Funds					
General Obligation Bond Retirement					
Special Assessment					
<i>Total Debt Service Funds</i>					
Capital Projects Funds					
Bond Construction					
Grant Construction					
<i>Total Capital Projects Funds</i>					
Permanent Funds					
<i>Total Permanent Funds</i>					

Village of _____, Ohio					
_____ County					
<i>Comparison of Budgeted and Actual Receipts - All Budgeted Funds (Regulatory Cash Basis)</i>					
<i>For the Year Ended December 31, 20_____</i>					
To be completed and retained for audit.	Estimated Receipts/ Amended Certificate of Estimated Resources	Actual Receipts	Variance Favorable (Unfavorable)		
Proprietary Funds					
Enterprise Funds					
Water Operating					
Sewer Operating					
Electric Operating					
Parking					
Swimming Pool					
<i>Total Enterprise Funds</i>					
Internal Service Funds					
Revolving					
<i>Total Internal Service</i>					

Village of _____, Ohio					
_____ County					
Comparison of Budgeted and Actual Receipts - All Budgeted Funds (Regulatory Cash Basis)					
For the Year Ended December 31, 20____					
<hr/>					
<hr/>					
To be completed and retained for audit.		Estimated Receipts/ Amended Certificate of Estimated Resources		Actual Receipts	
		Variance Favorable (Unfavorable)			
Fiduciary Funds					
<i>Private Purpose Trust Funds</i>					
<i>Total Private Purpose Trust Funds</i>					
<i>Investment Trust Funds</i>					
<i>Total Investment Trust Funds</i>					
<i>External Investment Pool Custodial Funds</i>					
<i>Total External Investment Pool Custodial Funds</i>					
<i>Other Custodial Funds</i>					
<i>Total Other Custodial Funds</i>					
<i>Total--All Funds</i>					

Village of _____, Ohio									
_____ County									
<i>Comparison of Cash Disbursements and Encumbrances with Expenditure Authority - All Budgeted Funds (Regulatory Cash Basis)</i>									
<i>For the Year Ended December 31, 20_____</i>									
	Encumbrances of Preceding 12/31/20	Appropriations For Year Ended 12/31/20	Disbursements For Year Ended 12/31/20	Encumbrances as of 12/31/20	Total	Total			Variance Favorable (Unfavorable)
To be completed and retained for audit.									
Internal Service Funds									
Revolving									
Total Internal Service									
Fiduciary Funds									
Private Purpose Trust Funds									
Total Private Purpose Trust Funds									
Investment Trust Funds									
Total Investment Trust Funds									
External Investment Pool Custodial Funds									
Total External Investment Pool Custodial Funds									

Village of _____, Ohio								
_____ County								
Schedule of Total Indebtedness (Regulatory Cash Basis)								
For the Year Ended December 31, 20__								
		Principal Outstanding January 1, 20__	Principal Issued During Year	Principal Retired During Year	Principal Outstanding December 31, 20__	Bond Retirement Fund Balance Available for		
Bond and Note Types								
Mortgage Revenue Bonds								
General Obligation Bonds								
General Obligations Bonds - Self Supporting								
Special Assessment Bonds								
Bond Anticipation Notes								
Special Assessment Notes								
Revenue Anticipation Notes								

This is an unaudited financial statement.

Village of _____, Ohio					
County					
Schedule of Total Indebtedness (Regulatory Cash Basis)					
For the Year Ended December 31, 20____					
	Principal Outstanding January 1, 20____	Principal Issued During Year	Principal Retired During Year	Principal Outstanding December 31, 20____	Bond Retirement Fund Balance Available for
Bond and Note Types					
Capital Leases					
<i>Total</i>					

To be completed and retained for audit.

Village of _____, Ohio									
_____ County									
<i>Demographic Data (Regulatory Cash Basis)</i>									
<i>For the Year Ended December 31, 20____</i>									
Population									
Total Annual Final Appropriations for All Funds - Reporting Year									
Number of Customers for Each Municipality Owned Utility									
Water									
Sewer									
Electric									
Refuse									
Gas									
Average Number of Utility Customers - Total Divided by Total Utilities									
Property Tax Levies - Full Tax Rate Per \$1,000 of Assessed Valuation (Not Effective Rate)									
Inside Millage									
Outside (Voted) Millage									
Total Tax Rate									
Total Assessed Property Tax Valuation									
Unrestricted General Fund Carryover Cash Balance at Year End (1)									
(1) (a.k.a. Fund Balance at Year End for the General Fund as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual or General Fund Cash Balance at Year End Less Any Outstanding Encumbrances)									