

Village of Ottawa Hills, Ohio
Lucas County
Statement of Net Position - Cash Basis
December 31, 2018
unaudited

| | Governmental Activities |
|--|----------------------------|
| Assets | |
| Equity in Pooled Cash and Cash Equivalents | \$8,108,896 |
| Net Position | |
| Restricted for: | |
| Capital Projects | \$1,663,971 |
| Other Purposes | 936,363 |
| Unrestricted | 5,508,562 |
| <i>Total Net Position</i> | \$8,108,896 |

See accompanying notes to the basic financial statements

Village of Ottawa Hills, Ohio
Lucas County
Statement of Activities - Cash Basis
For the Year Ended December 31, 2018
unaudited

| | Program Cash Receipts | | | Net (Disbursements) Receipts and Changes in Net Assets | |
|----------------------------------|-----------------------|--------------------------------------|--|--|-------------------------------------|
| | Cash Disbursements | Charges for Services and Sales | Operating Grants and Contributions | Capital Grants and Contributions | Total Governmental Activities |
| Governmental Activities | | | | | |
| Current: | | | | | |
| Security of Persons and Property | \$2,130,665 | \$5,104 | \$60,706 | | (\$2,064,855) |
| Public Health Services | 34,724 | | | | (34,724) |
| Leisure Time Activities | 445,256 | 121,613 | 70,826 | | (252,817) |
| Basic Utility Services | 445,991 | 48,244 | | | (397,747) |
| Transportation | 492,052 | | 185,148 | | (306,904) |
| General Government | 727,571 | 13,840 | | | (713,731) |
| Capital Outlay | 1,306,620 | | | 156,642 | (1,149,978) |
| Debt Service: | | | | | |
| Principal Retirement | 26,871 | | | | (26,871) |
| Total | \$5,609,750 | \$188,801 | \$316,680 | \$156,642 | (\$4,947,627) |

General Receipts:

Property Taxes Levied for:

| | |
|---|------------------|
| General Purposes | 464,801 |
| Police Pension | 39,810 |
| Fire Pension | 39,810 |
| Capital Outlay | 587,926 |
| Income Taxes | 3,200,760 |
| Other Local Taxes | 47,428 |
| Grants and Entitlements not Restricted to Specific Programs | 163,220 |
| Earnings on Investments | 146,365 |
| Miscellaneous | 110,997 |
| Total General Receipts | 4,801,117 |

Change in Net Position (146,510)

Net Position Beginning of Year 8,255,406

Net Position End of Year **\$8,108,896**

See accompanying notes to the basic financial statements

Village of Ottawa Hills, Ohio
Lucas County
Statement of Cash Basis Assets and Fund Balances
Governmental Funds
December 31, 2018
unaudited

| | General | Road Levy Fund | Capital Reserve Fund | Other Governmental Funds | Total Governmental Funds |
|--|--------------------|--------------------|-------------------------|--------------------------------|--------------------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$3,767,320 | \$1,456,019 | \$1,000,000 | \$1,885,557 | \$8,108,896 |
| Fund Balances | | | | | |
| Nonspendable | 978 | | | | 978 |
| Restricted | | 1,456,019 | | 1,143,337 | 2,599,356 |
| Committed | | | | 258,000 | 258,000 |
| Assigned | 2,170,747 | | 1,000,000 | 484,220 | 3,654,967 |
| Unassigned | 1,595,595 | | | | 1,595,595 |
| <i>Total Fund Balances</i> | <u>\$3,767,320</u> | <u>\$1,456,019</u> | <u>\$1,000,000</u> | <u>\$1,885,557</u> | <u>\$8,108,896</u> |

See accompanying notes to the basic financial statements

Village of Ottawa Hills, Ohio
Lucas County
Statement of Receipts, Disbursements and Changes Fund Balances - Cash Basis
Governmental Funds
For the Year Ended December 31, 2018
unaudited

| | General | Road Levy Fund | Capital Reserve Fund | Other Governmental Funds | Total Governmental Funds |
|--|--------------------|--------------------|-------------------------|--------------------------------|--------------------------------|
| Receipts | | | | | |
| Municipal Income Taxes | \$3,200,760 | | | | \$3,200,760 |
| Property and Other Local Taxes | 464,801 | 587,926 | | 79,620 | 1,132,347 |
| Intergovernmental | 143,273 | 159,027 | | 197,122 | 499,422 |
| Special Assessments | | | | 126,078 | 126,078 |
| Charges for Services | 116,794 | | | | 116,794 |
| Fines, Licenses and Permits | 61,268 | | | 1,426 | 62,694 |
| Earnings on Investments | 140,510 | | | 5,855 | 146,365 |
| Miscellaneous | 147,283 | | | 24,355 | 171,638 |
| <i>Total Receipts</i> | <u>4,274,689</u> | <u>746,953</u> | | <u>434,456</u> | <u>5,456,098</u> |
| Disbursements | | | | | |
| Current: | | | | | |
| Security of Persons and Property | 1,843,468 | | | 287,197 | 2,130,665 |
| Public Health Services | 34,724 | | | | 34,724 |
| Leisure Time Activities | 362,881 | | | 82,375 | 445,256 |
| Basic Utility Services | 445,991 | | | | 445,991 |
| Transportation | 319,715 | | | 172,337 | 492,052 |
| General Government | 727,571 | | | | 727,571 |
| Capital Outlay | | 1,078,409 | | 228,211 | 1,306,620 |
| Debt Service: | | | | | |
| Principal Retirement | | 10,802 | | 16,069 | 26,871 |
| <i>Total Disbursements</i> | <u>3,734,350</u> | <u>1,089,211</u> | | <u>786,189</u> | <u>5,609,750</u> |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>540,339</u> | <u>(342,258)</u> | | <u>(351,733)</u> | <u>(153,652)</u> |
| Other Financing Sources (Uses) | | | | | |
| Loan proceeds | | | | 7,142 | 7,142 |
| Transfers In | | 700,000 | | 400,000 | 1,100,000 |
| Transfers Out | (1,100,000) | | | | (1,100,000) |
| <i>Total Other Financing Sources (Uses)</i> | <u>(1,100,000)</u> | <u>700,000</u> | | <u>407,142</u> | <u>7,142</u> |
| <i>Net Change in Fund Balances</i> | (559,661) | 357,742 | | 55,409 | (146,510) |
| <i>Fund Balances Beginning of Year</i> | <u>4,326,981</u> | <u>1,098,277</u> | <u>1,000,000</u> | <u>1,830,148</u> | <u>8,255,406</u> |
| <i>Fund Balances End of Year</i> | <u>\$3,767,320</u> | <u>\$1,456,019</u> | <u>\$1,000,000</u> | <u>\$1,885,557</u> | <u>\$8,108,896</u> |

See accompanying notes to the basic financial statements

Village of Ottawa Hills, Ohio
Lucas County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
General Fund
For the Year Ended December 31, 2018
unaudited

| | Budgeted Amounts | | | (Optional) |
|--|--------------------|--------------------|--------------------|---|
| | Original | Final | Actual | Variance with Final Budget Positive (Negative) |
| Receipts | | | | |
| Municipal Income Taxes | \$3,500,000 | \$3,200,000 | \$3,200,760 | \$760 |
| Property and Other Taxes | 460,000 | \$460,100 | 464,801 | 4,701 |
| Intergovernmental | 123,600 | \$123,500 | 143,273 | 19,773 |
| Charges for Services | 115,000 | \$115,000 | 116,794 | 1,794 |
| Fines, Licenses and Permits | 64,000 | \$61,100 | 61,268 | 168 |
| Earnings on Investments | 59,000 | \$63,400 | 140,510 | 77,110 |
| Miscellaneous | 72,000 | 70,500 | 147,283 | 76,783 |
| <i>Total Receipts</i> | <u>4,393,600</u> | <u>4,093,600</u> | <u>4,274,689</u> | <u>181,089</u> |
| Disbursements | | | | |
| Current: | | | | |
| Security of Persons and Property | 2,118,088 | 2,118,088 | 1,911,098 | 206,990 |
| Public Health Services | 35,000 | 35,000 | 34,724 | 276 |
| Leisure Time Activities | 432,670 | 432,670 | 386,030 | 46,640 |
| Basic Utility Services | 468,518 | 468,518 | 451,364 | 17,154 |
| Transportation | 436,358 | 436,358 | 368,147 | 68,211 |
| General Government | 888,555 | 889,555 | 754,433 | 135,122 |
| <i>Total Disbursements</i> | <u>4,379,189</u> | <u>4,380,189</u> | <u>3,905,796</u> | <u>474,393</u> |
| <i>Excess of Disbursements Over Receipts</i> | <u>14,411</u> | <u>(286,589)</u> | <u>368,893</u> | <u>655,482</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | (600,000) | (1,100,000) | (1,100,000) | |
| <i>Net Change in Fund Balance</i> | (585,589) | (1,386,589) | (731,107) | 655,482 |
| <i>Unencumbered Fund Balance Beginning of Year</i> | 4,154,781 | 4,154,781 | 4,154,781 | |
| Prior Year Encumbrances Appropriated | 172,199 | 172,199 | 172,199 | |
| <i>Unencumbered Fund Balance End of Year</i> | <u>\$3,741,391</u> | <u>\$2,940,391</u> | <u>\$3,595,873</u> | <u>\$655,482</u> |

See accompanying notes to the basic financial statements