

Ohio Villages

* * * * * Notice * * * * *

Enclosed is the cash basis annual financial report for your government's financial activity for 2012. This form has not been modified to conform to the display requirements of generally accepted accounting principles (GAAP) as discussed in Auditor of State (AOS) Bulletin 2005-002. Excel files are available on the Auditor of State's web site at <http://www.auditor.state.oh.us/resources/ipa/FinancialStatements/default.htm>.

If it is your desire to prepare the GASB look-alike financial statements that conform to the GAAP display requirements, the Excel files for the financial statements and sample notes to the financial statements and Management's Discussion and Analysis (MD&A) are available on the Auditor of State's web site at <http://www.auditor.state.oh.us/services/lgs/AICPAInterpretation/>. Submission of only the statements that conform to the GAAP display requirements will satisfy your government's annual filing requirement. You do not have to include the Management Discussion and Analysis nor the notes to the financial statements at this time. These will however, need to be prepared and presented for the audit. Assistance in the preparation of the MD&A and notes will be available from the AOS staff at the time of the audit.

If the enclosed financial report is presented for audit, your government will receive the dual opinion discussed in the AOS Bulletin. Submitting this form to satisfy your government's filing requirement does not preclude you from presenting statements that conform to GAAP display requirements for audit. The statements submitted to the AOS to satisfy your annual filing requirement and the statements later presented for audit do not have to match as far as format.

The report is to be completed and submitted to the Auditor of State on or before March 1, 2013. Please remember to publish in the newspaper notice of the completion of the report and that the report is available at the office of the fiscal officer. (Refer to Section 117.38, Revised Code, and AOS Bulletin 2001-012 for the specific requirements.)

Note: Section 117.38, Revised Code provides that the annual financial reports shall be filed with the Auditor of State within sixty days after the close of the fiscal year. The reports must be either typewritten or entries made in ink. Computer generated statements and schedules in the same format are acceptable. Section 117.38 also states that 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 the fact that the report is available at the office of the fiscal officer.

Mail Reports to:
Auditor of State
P.O. Box 1140
Columbus, Ohio 43216-1140
ATTN: Local Government Services

Villages

Instructions for Preparing the Cash Basis Annual Financial Report

Foreword

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. The report must be either typewritten or entries made in ink. Computer generated statements and schedules in the same format are acceptable. 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.

This section 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.

The following set of statements/schedules represents the 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 cash basis annual financial report for villages has been revised to provided 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
- Agency Funds
- Investment Trust Funds
- Private Purpose Trust Funds

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

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Instructions for Preparing the Cash Basis Annual Financial Report

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. Two separate statements are included in the annual report. One is designed to contain information on all governmental funds. The other combined statement is required for all proprietary and fiduciary funds. The separate statements are necessary to conform to different 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.

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 other Combined Statement will be used to summarize information for the proprietary, agency, investment trust and private purpose trust fund groups.

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. The miscellaneous statistical information is optional.

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

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Instructions for Preparing the Cash Basis Annual Financial Report

1. ***Must be Submitted.*** These statements/schedules comprise the Annual Financial Report that is to be mailed to the Auditor of State's Office. The certification page included in this packet is to be submitted. The certification page includes the fiscal officer's certification/signature and contact information.
2. ***Completed and Retained.*** These statements/schedules are to be completed and retained by the fiscal officer for audit purposes. They are not part of the Annual Financial Report submitted to the Auditor of State.
3. ***Optional.*** These statements/schedules are not required to be completed. They are not part of the Annual Financial Report submitted to the Auditor of State.

The following table of contents indicates the components of each of the three categories. Please assemble the various statements/schedules according to category, in the order identified on the following table of contents.

Fund Balance (GASB 54) Classification Worksheet

At the bottom of the Combining and Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis), there is a Fund Balance Classification Worksheet. See AOS Bulletin 2011-004, for assistance in identifying the fund balance categories. The General Fund should be the only fund to report a positive unassigned fund balance. The Fund Balance Classification Worksheet is designed to assist in accumulating the necessary fund balance information for governmental funds only and the aggregated amounts for each fund balance classification.

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 2001-012 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 Files

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

<http://www.auditor.state.oh.us/resources/jpa/FinancialStatements/default.htm>.

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

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Instructions for Preparing the Cash Basis Annual Financial Report

containing the remaining worksheets and the cover/certification page. Within each notebook are various tabs all of which are to be completed. The red tabs identify the “Must be Submitted” statements/schedules. ELECTRONIC SUBMISSION OF THE EXCEL FILE IS NOT ACCEPTABLE.

Once the excel files have been completed, the statements/schedules identified as “Must be Submitted” in the following table of contents should be printed and assembled in the order identified. The Fund Balance Classification Worksheet is at the bottom of the “Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Governmental Fund Types; however, once it is printed it should be placed sequentially as identified on the table of contents.

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 the financial statements is the responsibility of the fiscal officer.

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Village of _____

_____ County

Cash Basis Annual Financial Report

For the Year Ended December 31, 20____

This is an Unaudited Financial Statement

I certify the following report to be correct and true, to the best of my knowledge.

(Chief Fiscal Officer Sign Above) (Date)

(Type or Print Name)

(Chief Fiscal Officer Title)

(Street Address)

_____, Ohio
(Village) (Zip)

(County)

(Telephone)

Village of _____, Ohio						
_____ County						
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 20____</i>						
To be submitted.						Totals
		Special	Debt	Capital		(Memorandum
	General	Revenue	Service	Projects	Permanent	Only)
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						
Capital Outlay						
Debt Service:						
Principal Retirement						
Interest and Fiscal Charges						
<i>Total Cash Disbursements</i>						
<i>Excess of Receipts Over (Under) Disbursements</i>						

Village of _____, Ohio						
_____ County						
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 20____</i>						
To be submitted.						Totals
		Special	Debt	Capital		(Memorandum
	General	Revenue	Service	Projects	Permanent	Only)
Other Financing Receipts (Disbursements)						
Sale of Bonds						
Sale of Notes						
Other Debt Proceeds						
Premium and Accrued Interest on Debt						
Discount on Debt						
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>						
Fund Cash Balances, December 31						
Nonspendable						
Restricted						
Committed						
Assigned						
Unassigned (Deficit)						
<i>Fund Cash Balances, December 31</i>						

Village of _____, Ohio						
_____ County						
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>						
<i>All Proprietary and Fiduciary Fund Types</i>						
<i>For the Year Ended December 31, 20____</i>						
To be submitted.	Proprietary Fund Types		Fiduciary Fund Types			Totals
		Internal		Investment	Private Purpose	(Memorandum
	Enterprise	Service	Agency	Trust	Trust	Only)
Operating Cash Receipts						
Charges for Services						
Fines, Licenses and Permits						
Earnings on Investments (trust funds only)						
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 _____, Ohio						
_____ County						
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>						
<i>All Proprietary and Fiduciary Fund Types</i>						
<i>For the Year Ended December 31, 20____</i>						
To be submitted.	Proprietary Fund Types		Fiduciary Fund Types			Totals
	Enterprise	Internal Service	Agency	Investment Trust	Private Purpose Trust	(Memorandum Only)
Non-Operating Receipts (Disbursements)						
Property and Other Local Taxes						
Intergovernmental						
Special Assessments						
Earnings on Investments (proprietary funds only)						
Sale of Bonds						
Sale of Notes						
Other Debt Proceeds						
Premium and Accrued Interest on Debt						
Sale of Capital Assets						
Miscellaneous Receipts						
Capital Outlay						
Principal Retirement						
Interest and Other Fiscal Charges						
Discount on Debt						
Other Financing Sources						
Other Financing Uses						
<i>Total Non-Operating Receipts (Disbursements)</i>						
<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>						

Village of _____, Ohio						
_____ County						
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 20____</i>						
To be submitted.						Totals
	General	Special Revenue	Debt Service	Capital Projects	Permanent	(Memorandum Only)
***** ***** Fund Balance Classification Worksheet ***** *****						
<i>Net Change in Fund Cash Balances</i>						
<i>Fund Cash Balances, January 1</i>						
<i>Fund Cash Balances, December 31</i>						
Fund Balances						
Amounts identified as:						
Nonspendable:						
Unclaimed Monies						
Cemetery Endowment						
Endowment for _____						
Total Nonspendable						
Restricted for:						
Road Maintenance and Improvements						
Police Operations						
Fire Operations						
Emergency Medical Services						
Drug and Alcohol Education and Enforcement						
Police and Fire Pension						
DARE Program						
Economic Development						
Cemetery						

Debt Service						
Construction of _____						
Issue II Projects						
Endowment for _____						
Total Restricted						

Village of _____, Ohio						
_____ County						
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 20____</i>						
To be submitted.						Totals
		Special	Debt	Capital		(Memorandum
	General	Revenue	Service	Projects	Permanent	Only)
Committed to:						
Compensated Absences						
Underground Storage Tanks						

Other Purposes						
Total Committed						
Assigned to:						

Construction of _____						
Other Purposes						
Total Assigned						
Unassigned						
<i>Total Fund Cash Balances, December 31</i>						

Village of _____, Ohio							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Special Revenue Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.						Law	Permissive
		State		Parks and	Drug Law	Enforcement	Motor Vehicle
	SCMR	Highway	Cemetery	Recreation	Enforcement	Trust	License Tax
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							
Capital Outlay							
Debt Service:							
Principal Retirement							
Interest and Fiscal Charges							
<i>Total Cash Disbursements</i>							
<i>Excess of Receipts Over (Under) Disbursements</i>							

Village of _____, Ohio							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Special Revenue Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.						Law	Permissive
		State		Parks and	Drug Law	Enforcement	Motor Vehicle
	SCMR	Highway	Cemetery	Recreation	Enforcement	Trust	License Tax
Other Financing Receipts (Disbursements)							
Sale of Bonds							
Sale of Notes							
Other Debt Proceeds							
Premium and Accrued Interest on Debt							
Discount on Debt							
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>							
Fund Cash Balances, December 31							
Nonspendable							
Restricted							
Committed							
Assigned							
Unassigned (Deficit)							
<i>Fund Cash Balances, December 31</i>							

Village of _____, Ohio							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Special Revenue Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.						Law	Permissive
	SCMR	State Highway	Cemetery	Parks and Recreation	Drug Law Enforcement	Enforcement Trust	Motor Vehicle License Tax
***** ***** Fund Balance Classification Worksheet ***** *****							
<i>Net Change in Fund Cash Balances</i>							
<i>Fund Cash Balances, January 1</i>							
<i>Fund Cash Balances, December 31</i>							
Fund Balances							
Amounts identified as:							
Nonspendable:							
Unclaimed Monies							
Cemetery Endowment							
Endowment for _____							
Total Nonspendable							
Restricted for:							
Road Maintenance and Improvements							
Police Operations							
Fire Operations							
Emergency Medical Services							
Drug and Alcohol Education and Enforcement							
Police and Fire Pension							
DARE Program							
Economic Development							
Cemetery							

Debt Service							
Construction of _____							
Issue II Projects							
Endowment for _____							
Total Restricted							

Village of _____, Ohio							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Special Revenue Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.						Law	Permissive
	SCMR	State Highway	Cemetery	Parks and Recreation	Drug Law Enforcement	Enforcement Trust	Motor Vehicle License Tax
Committed to:							
Compensated Absences							
Underground Storage Tanks							

Other Purposes							
Total Committed							
Assigned to:							

Construction of _____							
Other Purposes							
Total Assigned							
Unassigned							
<i>Total Fund Cash Balances, December 31</i>							

Village of _____, Ohio								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Special Revenue Funds</i>								
<i>For the Year Ended December 31, 20____</i>								
To be completed and retained for audit.								Total
								Special
								Revenue
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								
Capital Outlay								
Debt Service:								
Principal Retirement								
Interest and Fiscal Charges								
<i>Total Cash Disbursements</i>								
<i>Excess of Receipts Over (Under) Disbursements</i>								

Village of _____, Ohio								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Special Revenue Funds</i>								
<i>For the Year Ended December 31, 20____</i>								
To be completed and retained for audit.								Total
								Special
								Revenue
Other Financing Receipts (Disbursements)								
Sale of Bonds								
Sale of Notes								
Other Debt Proceeds								
Premium and Accrued Interest on Debt								
Discount on Debt								
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>								
Fund Cash Balances, December 31								
Nonspendable								
Restricted								
Committed								
Assigned								
Unassigned (Deficit)								
<i>Fund Cash Balances, December 31</i>								

Village of _____, Ohio								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Special Revenue Funds</i>								
<i>For the Year Ended December 31, 20____</i>								
To be completed and retained for audit.								Total
								Special
								Revenue
***** ***** Fund Balance Classification Worksheet ***** *****								
<i>Net Change in Fund Cash Balances</i>								
<i>Fund Cash Balances, January 1</i>								
<i>Fund Cash Balances, December 31</i>								
Fund Balances								
Amounts identified as:								
Nonspendable:								
Unclaimed Monies								
Cemetery Endowment								
Endowment for _____								
Total Nonspendable								
Restricted for:								
Road Maintenance and Improvements								
Police Operations								
Fire Operations								
Emergency Medical Services								
Drug and Alcohol Education and Enforcement								
Police and Fire Pension								
DARE Program								
Economic Development								
Cemetery								

Debt Service								
Construction of _____								
Issue II Projects								
Endowment for _____								
Total Restricted								

Village of _____, Ohio								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Special Revenue Funds</i>								
<i>For the Year Ended December 31, 20____</i>								
To be completed and retained for audit.								Total
								Special
								Revenue
Committed to:								
Compensated Absences								
Underground Storage Tanks								

Other Purposes								
Total Committed								
Assigned to:								

Construction of _____								
Other Purposes								
Total Assigned								
Unassigned								
<i>Total Fund Cash Balances, December 31</i>								

Village of _____, Ohio							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Debt Service Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.	General						Total
	Obligation Bond	Special					Debt
	Retirement	Assessment					Service
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							
Capital Outlay							
Debt Service:							
Principal Retirement							
Interest and Fiscal Charges							
<i>Total Cash Disbursements</i>							
<i>Excess of Receipts Over (Under) Disbursements</i>							

Village of _____, Ohio							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Debt Service Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.	General						Total
	Obligation Bond	Special					Debt
	Retirement	Assessment					Service
Other Financing Receipts (Disbursements)							
Sale of Bonds							
Sale of Notes							
Other Debt Proceeds							
Premium and Accrued Interest on Debt							
Discount on Debt							
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>							
Fund Cash Balances, December 31							
Nonspendable							
Restricted							
Committed							
Assigned							
Unassigned (Deficit)							
<i>Fund Cash Balances, December 31</i>							

Village of _____, Ohio							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Debt Service Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.	General						Total
	Obligation Bond	Special					Debt
	Retirement	Assessment					Service
***** ***** Fund Balance Classification Worksheet ***** *****							
<i>Net Change in Fund Cash Balances</i>							
<i>Fund Cash Balances, January 1</i>							
<i>Fund Cash Balances, December 31</i>							
Fund Balances							
Amounts identified as:							
Nonspendable:							
Unclaimed Monies							
Cemetery Endowment							
Endowment for _____							
Total Nonspendable							
Restricted for:							
Road Maintenance and Improvements							
Police Operations							
Fire Operations							
Emergency Medical Services							
Drug and Alcohol Education and Enforcement							
Police and Fire Pension							
DARE Program							
Economic Development							
Cemetery							

Debt Service							
Construction of _____							
Issue II Projects							
Endowment for _____							
Total Restricted							

This is an unaudited financial statement.

Village of _____, Ohio							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Debt Service Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.	General						Total
	Obligation Bond	Special					Debt
	Retirement	Assessment					Service
Committed to:							
Compensated Absences							
Underground Storage Tanks							

Other Purposes							
Total Committed							
Assigned to:							

Construction of _____							
Other Purposes							
Total Assigned							
Unassigned							
<i>Total Fund Cash Balances, December 31</i>							

Village of _____, Ohio									
_____ County									
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>									
<i>All Capital Projects Funds</i>									
<i>For the Year Ended December 31, 20____</i>									
To be completed and retained for audit.									
	Bond	Grant							
	Construction	Construction							
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									
Capital Outlay									
Debt Service:									
Principal Retirement									
Interest and Fiscal Charges									
<i>Total Cash Disbursements</i>									
<i>Excess of Receipts Over (Under) Disbursements</i>									

Village of _____, Ohio								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Capital Projects Funds</i>								
<i>For the Year Ended December 31, 20____</i>								
To be completed and retained for audit.								
	Bond	Grant						
	Construction	Construction						
Other Financing Receipts (Disbursements)								
Sale of Bonds								
Sale of Notes								
Other Debt Proceeds								
Premium and Accrued Interest on Debt								
Discount on Debt								
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>								
Fund Cash Balances, December 31								
Nonspendable								
Restricted								
Committed								
Assigned								
Unassigned (Deficit)								
<i>Fund Cash Balances, December 31</i>								

Village of _____, Ohio								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Capital Projects Funds</i>								
<i>For the Year Ended December 31, 20____</i>								
To be completed and retained for audit.								
	Bond	Grant						
	Construction	Construction						
***** ***Fund Balance Classification Worksheet*** *****								
<i>Net Change in Fund Cash Balances</i>								
<i>Fund Cash Balances, January 1</i>								
<i>Fund Cash Balances, December 31</i>								
Fund Balances								
Amounts identified as:								
Nonspendable:								
Unclaimed Monies								
Cemetery Endowment								
Endowment for _____								
Total Nonspendable								
Restricted for:								
Road Maintenance and Improvements								
Police Operations								
Fire Operations								
Emergency Medical Services								
Drug and Alcohol Education and Enforcement								
Police and Fire Pension								
DARE Program								
Economic Development								
Cemetery								

Debt Service								
Construction of _____								
Issue II Projects								
Endowment for _____								
Total Restricted								

Village of _____, Ohio								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Capital Projects Funds</i>								
<i>For the Year Ended December 31, 20____</i>								
To be completed and retained for audit.								
	Bond Construction	Grant Construction						
Committed to:								
Compensated Absences								
Underground Storage Tanks								

Other Purposes								
Total Committed								
Assigned to:								

Construction of _____								
Other Purposes								
Total Assigned								
Unassigned								
<i>Total Fund Cash Balances, December 31</i>								

Village of _____, Ohio								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Capital Projects Funds</i>								
<i>For the Year Ended December 31, 20____</i>								
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								
Capital Outlay								
Debt Service:								
Principal Retirement								
Interest and Fiscal Charges								
<i>Total Cash Disbursements</i>								
<i>Excess of Receipts Over (Under) Disbursements</i>								

Village of _____, Ohio							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Capital Projects Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.							Total Capital Projects
Other Financing Receipts (Disbursements)							
Sale of Bonds							
Sale of Notes							
Other Debt Proceeds							
Premium and Accrued Interest on Debt							
Discount on Debt							
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>							
Fund Cash Balances, December 31							
Nonspendable							
Restricted							
Committed							
Assigned							
Unassigned (Deficit)							
<i>Fund Cash Balances, December 31</i>							

Village of _____, Ohio								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Capital Projects Funds</i>								
<i>For the Year Ended December 31, 20____</i>								
To be completed and retained for audit.								Total Capital Projects
***** ***** Fund Balance Classification Worksheet ***** *****								
<i>Net Change in Fund Cash Balances</i>								
<i>Fund Cash Balances, January 1</i>								
<i>Fund Cash Balances, December 31</i>								
Fund Balances								
Amounts identified as:								
Nonspendable:								
Unclaimed Monies								
Cemetery Endowment								
Endowment for _____								
Total Nonspendable								
Restricted for:								
Road Maintenance and Improvements								
Police Operations								
Fire Operations								
Emergency Medical Services								
Drug and Alcohol Education and Enforcement								
Police and Fire Pension								
DARE Program								
Economic Development								
Cemetery								

Debt Service								
Construction of _____								
Issue II Projects								
Endowment for _____								
Total Restricted								

Village of _____, Ohio								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Capital Projects Funds</i>								
<i>For the Year Ended December 31, 20____</i>								
To be completed and retained for audit.								Total Capital Projects
Committed to:								
Compensated Absences								
Underground Storage Tanks								

Other Purposes								
Total Committed								
Assigned to:								

Construction of _____								
Other Purposes								
Total Assigned								
Unassigned								
<i>Total Fund Cash Balances, December 31</i>								

Village of _____, Ohio								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Permanent Funds</i>								
<i>For the Year Ended December 31, 20____</i>								
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								
Capital Outlay								
Debt Service:								
Principal Retirement								
Issuance Costs								
<i>Total Cash Disbursements</i>								
<i>Excess of Receipts Over (Under) Disbursements</i>								

Village of _____, Ohio							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Permanent Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.							
							Total Permanent
Other Financing Receipts (Disbursements)							
Sale of Bonds							
Sale of Notes							
Other Debt Proceeds							
Premium and Accrued Interest on Debt							
Discount on Debt							
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>							
Fund Cash Balances, December 31							
Nonspendable							
Restricted							
Committed							
Assigned							
Unassigned (Deficit)							
<i>Fund Cash Balances, December 31</i>							

This is an unaudited financial statement.

Village of _____, Ohio							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Permanent Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.							
							Total Permanent
***** ***** Fund Balance Classification Worksheet ***** *****							
<i>Net Change in Fund Cash Balances</i>							
<i>Fund Cash Balances, January 1</i>							
<i>Fund Cash Balances, December 31</i>							
Fund Balances							
Amounts identified as:							
Nonspendable:							
Unclaimed Monies							
Cemetery Endowment							
Endowment for _____							
Total Nonspendable							
Restricted for:							
Road Maintenance and Improvements							
Police Operations							
Fire Operations							
Emergency Medical Services							
Drug and Alcohol Education and Enforcement							
Police and Fire Pension							
DARE Program							
Economic Development							
Cemetery							

Debt Service							
Construction of _____							
Issue II Projects							
Endowment for _____							
Total Restricted							

This is an unaudited financial statement.

Village of _____, Ohio							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Permanent Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.							
							Total Permanent
Committed to:							
Compensated Absences							
Underground Storage Tanks							

Other Purposes							
Total Committed							
Assigned to:							

Construction of _____							
Other Purposes							
Total Assigned							
Unassigned							
<i>Total Fund Cash Balances, December 31</i>							

Village of _____, Ohio								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Enterprise Funds</i>								
<i>For the Year Ended December 31, 20____</i>								
To be completed and retained for audit.								
	Water Operating	Sewer Operating	Electric Operating	Parking	Swimming Pool			
Operating Cash Receipts								
Charges for Services								
Fines, Licenses and Permits								
Earnings on Investments (trust funds only)								
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 _____, Ohio							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Enterprise Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.							
	Water Operating	Sewer Operating	Electric Operating	Parking	Swimming Pool		
Non-Operating Receipts (Disbursements)							
Property and Other Local Taxes							
Intergovernmental							
Special Assessments							
Earnings on Investments (proprietary funds only)							
Sale of Bonds							
Sale of Notes							
Other Debt Proceeds							
Premium and Accrued Interest on Debt							
Sale of Capital Assets							
Miscellaneous Receipts							
Capital Outlay							
Principal Retirement							
Interest and Other Fiscal Charges							
Discount on Debt							
Other Financing Sources							
Other Financing Uses							
<i>Total Non-Operating Receipts (Disbursements)</i>							
<i>Income (Loss) before Capital Contributions, Special Items, 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>							

Village of _____, Ohio							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Enterprise Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.							
							Total Enterprise
Operating Cash Receipts							
Charges for Services							
Fines, Licenses and Permits							
Earnings on Investments (trust funds only)							
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 _____, Ohio							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Enterprise Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.							
							Total Enterprise
Non-Operating Receipts (Disbursements)							
Property and Other Local Taxes							
Intergovernmental							
Special Assessments							
Earnings on Investments (proprietary funds only)							
Sale of Bonds							
Sale of Notes							
Other Debt Proceeds							
Premium and Accrued Interest on Debt							
Sale of Capital Assets							
Miscellaneous Receipts							
Capital Outlay							
Principal Retirement							
Interest and Other Fiscal Charges							
Discount on Debt							
Other Financing Sources							
Other Financing Uses							
<i>Total Non-Operating Receipts (Disbursements)</i>							
<i>Income (Loss) before Capital Contributions, Special Items, 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>							

Village of _____, Ohio							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Internal Service Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.							Total
	Revolving						Internal
							Service
Operating Cash Receipts							
Charges for Services							
Fines, Licenses and Permits							
Earnings on Investments (trust funds only)							
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 _____, Ohio							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Internal Service Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.							Total
	Revolving						Internal
							Service
Non-Operating Receipts (Disbursements)							
Property and Other Local Taxes							
Intergovernmental							
Special Assessments							
Earnings on Investments (proprietary funds only)							
Sale of Bonds							
Sale of Notes							
Other Debt Proceeds							
Premium and Accrued Interest on Debt							
Sale of Capital Assets							
Miscellaneous Receipts							
Capital Outlay							
Principal Retirement							
Interest and Other Fiscal Charges							
Discount on Debt							
Other Financing Sources							
Other Financing Uses							
<i>Total Non-Operating Receipts (Disbursements)</i>							
<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>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>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Agency Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.							
							Total Agency
Operating Cash Receipts							
Charges for Services							
Fines, Licenses and Permits							
Earnings on Investments (trust funds only)							
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 _____, Ohio							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Agency Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.							
							Total Agency
Non-Operating Receipts (Disbursements)							
Property and Other Local Taxes							
Intergovernmental							
Special Assessments							
Earnings on Investments (proprietary funds only)							
Sale of Bonds							
Sale of Notes							
Other Debt Proceeds							
Premium and Accrued Interest on Debt							
Sale of Capital Assets							
Miscellaneous Receipts							
Capital Outlay							
Principal Retirement							
Interest and Other Fiscal Charges							
Discount on Debt							
Other Financing Sources							
Other Financing Uses							
<i>Total Non-Operating Receipts (Disbursements)</i>							
<i>Income (Loss) before Capital Contributions, Special Items, 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>							

Village of _____, Ohio								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Investment Trust Funds</i>								
<i>For the Year Ended December 31, 20____</i>								
To be completed and retained for audit.								Total
								Investment
								Trust
Operating Cash Receipts								
Charges for Services								
Fines, Licenses and Permits								
Earnings on Investments (trust funds only)								
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 _____, Ohio								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Investment Trust Funds</i>								
<i>For the Year Ended December 31, 20____</i>								
To be completed and retained for audit.								Total Investment Trust
Non-Operating Receipts (Disbursements)								
Property and Other Local Taxes								
Intergovernmental								
Special Assessments								
Earnings on Investments (proprietary funds only)								
Sale of Bonds								
Sale of Notes								
Other Debt Proceeds								
Premium and Accrued Interest on Debt								
Sale of Capital Assets								
Miscellaneous Receipts								
Capital Outlay								
Principal Retirement								
Interest and Other Fiscal Charges								
Discount on Debt								
Other Financing Sources								
Other Financing Uses								
<i>Total Non-Operating Receipts (Disbursements)</i>								
<i>Income (Loss) before Capital Contributions, Special Items, 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>								

This is an unaudited financial statement.

Village of _____, Ohio								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Private Purpose Trust Funds</i>								
<i>For the Year Ended December 31, 20____</i>								
To be completed and retained for audit.								Total
								Private Purpose
								Trust
Operating Cash Receipts								
Charges for Services								
Fines, Licenses and Permits								
Earnings on Investments (trust funds only)								
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 _____, Ohio								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Private Purpose Trust Funds</i>								
<i>For the Year Ended December 31, 20____</i>								
To be completed and retained for audit.								Total
								Private Purpose
								Trust
Non-Operating Receipts (Disbursements)								
Property and Other Local Taxes								
Intergovernmental								
Special Assessments								
Earnings on Investments (proprietary funds only)								
Sale of Bonds								
Sale of Notes								
Other Debt Proceeds								
Premium and Accrued Interest on Debt								
Sale of Capital Assets								
Miscellaneous Receipts								
Capital Outlay								
Principal Retirement								
Interest and Other Fiscal Charges								
Discount on Debt								
Other Financing Sources								
Other Financing Uses								
<i>Total Non-Operating Receipts (Disbursements)</i>								
<i>Income (Loss) before Capital Contributions, Special Items, 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>								

This is an unaudited financial statement.

Village of _____, Ohio			
_____ County			
<i>Comparison of Budgeted and Actual Receipts - All Budgeted Funds</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)
<i>Debt Service Funds</i>			
General Obligation Bond Retirement			
Special Assessment			
<i>Total Debt Service Funds</i>			
<i>Capital Projects Funds</i>			
Bond Construction			
Grant Construction			
<i>Total Capital Projects Funds</i>			
<i>Permanent Funds</i>			
<i>Total Permanent Funds</i>			

Village of _____, Ohio			
_____ County			
<i>Comparison of Budgeted and Actual Receipts - All Budgeted Funds</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 and Fiduciary Funds			
<i>Enterprise Funds</i>			
Water Operating			
Sewer Operating			
Electric Operating			
Parking			
Swimming Pool			
<i>Total Enterprise Funds</i>			
<i>Internal Service Funds</i>			
Revolving			
<i>Total Internal Service</i>			

Village of _____, Ohio			
_____ County			
<i>Comparison of Budgeted and Actual Receipts - All Budgeted Funds</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)
<i>Agency Funds</i>			
<i>Total Agency Funds</i>			
<i>Investment Trust Funds</i>			
<i>Total Investment Trust Funds</i>			
<i>Private Purpose Trust Funds</i>			
<i>Total Private Purpose Trust Funds</i>			
<i>Total--All Funds</i>			

Village of _____, Ohio							
_____ County							
<i>Comparison of Cash Disbursements and Encumbrances with Expenditure Authority - All Budgeted Funds</i>							
<i>For the Year Ended December 31, 20____</i>							
To be completed and retained for audit.							
	Encumbrances of Preceding 12/31/20XX	Appropriations For Year Ended 12/31/20CY	Total	Disbursements For Year Ended 12/31/20CY	Encumbrances as of 12/31/20CY	Total	Variance Favorable (Unfavorable)
Capital Projects Funds							
Bond Construction							
Grant Construction							
<i>Total Capital Projects Funds</i>							
Permanent Funds							
<i>Total Permanent Funds</i>							
Proprietary and Fiduciary Funds							
Enterprise Funds							
Water Operating							
Sewer Operating							
Electric Operating							
Parking							
Swimming Pool							
<i>Total Enterprise Funds</i>							

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

Village of _____, Ohio		
_____ County		To be completed and retained for audit.
Cash Reconciliation		
December 31, 20____		
Depository Balances*		Governmental Funds
		General Fund
		Special Revenue
		Debt Service Funds
		Capital Projects Funds
		Permanent Funds
		<i>Total Governmental Funds</i>
<i>Total Depository Balances</i>		Proprietary Funds
		Enterprise Funds
Investments		Internal Service Funds
Treasury Bonds and Notes		
Certificates of Deposit		<i>Total Proprietary Funds</i>
STAR Ohio		
		Fiduciary Funds
		Agency
		Investment Trust
		Private Purpose Trust
<i>Total Investments</i>		
		<i>Total Fiduciary Funds</i>
Cash on Hand		
Cash on Hand		
Cash in Transit to Depository		
<i>Total Cash on Hand</i>		
Total Treasury Balance		
Less Outstanding Checks		
Grand Total**		Total All Funds**
*List all depository balances.		** Must equal
Do not include payroll or bond and coupon depository clearance accounts.		
Show names of depositories.		

Village of _____, Ohio				
_____ County				To be completed and retained for audit.
<i>Cash Reconciliation - Summary of Fund Cash Balances</i>				
<i>December 31, 20____</i>				
Governmental Funds		Capital Projects Funds		Internal Service Funds
		Bond Construction		Revolving
General Fund		Grant Construction		
Special Revenue Funds				
SCMR				
State Highway				
Cemetery				<i>Total Internal Service</i>
Parks and Recreation		<i>Total Capital Projects Funds</i>		
Drug Law Enforcement				Agency Funds
Law Enforcement Trust		Permanent Funds		
Permissive Motor Vehicle License Tax				
				<i>Total Agency Funds</i>
		<i>Total Permanent Funds</i>		
				Investment Trust Funds
		<i>Total Governmental Funds</i>		
		Proprietary and Fiduciary Funds		
				<i>Total Investment Trust Funds</i>
		Enterprise Funds		
		Water Operating		Private Purpose Trust Funds
		Sewer Operating		
		Electric Operating		
		Parking		
<i>Total Special Revenue Funds</i>		Swimming Pool		
Debt Service Funds				<i>Total Private Purpose Trust Funds</i>
General Obligation Bond Retirement				
Special Assessment				<i>Total Proprietary and Fiduciary Funds</i>
				<i>Total Governmental Funds</i>
<i>Total Debt Service Funds</i>		<i>Total Enterprise Funds</i>		Total--All Funds

Village of _____, Ohio		
_____ County		Optional
<i>Miscellaneous Statistical Information</i>		
<i>For the Year Ended December 31, 20__</i>		
Property Tax Levies		
Inside 10 Mill Limitation		
Outside Mill Limitation		
Charter Village		
Municipal Income Tax Rate for Reporting Year		
Municipal Income Tax Rate for Current Year		
Estimated Income Tax Collection for Current Year		
Last Federal Census Population		
Estimated Current Population		
Value of Building Permits 20__		
	Residential	
	Commercial	
	Industrial	
Total Value of Building Permits		
Number of Customers for Each Municipality Owned Utility		
	Water	
	Sewer	
	Electric	
	Refuse	
	Gas	
If utility rates were increased during the year, indicate the effective date		
	Water	
	Sewer	
	Electric	
	Refuse	
	Gas	
If utility rates were increased during the year, indicate the percentage increase		
	Water	
	Sewer	
	Electric	
	Refuse	
	Gas	