

**Village of Ottawa Hills, Ohio**  
**Lucas County**  
*Statement of Net Position - Cash Basis*  
*December 31, 2014*  
*unaudited*

	Governmental Activities
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$6,972,724
 <b>Net Position</b>	
Restricted for:	
Capital Projects	\$1,689,767
Other Purposes	1,897,795
Unrestricted	3,385,162
<i>Total Net Position</i>	\$6,972,724

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, 2014*  
**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
<b>Governmental Activities</b>					
Current:					
Security of Persons and Property	\$2,255,852	\$25,047	\$71,402		(\$2,159,403)
Public Health Services	33,713				(33,713)
Leisure Time Activities	418,456	107,155	8,837		(302,464)
Basic Utility Services	503,890	29,856			(474,034)
Transportation	530,462		186,841		(343,621)
General Government	847,607	21,160			(826,447)
Capital Outlay	1,254,412			25,544	(1,228,868)
Debt Service:					
Principal Retirement	61,010				(61,010)
<b>Total</b>	<b>\$5,905,402</b>	<b>\$183,218</b>	<b>\$267,080</b>	<b>\$25,544</b>	<b>(\$5,429,560)</b>

General Receipts:

Property Taxes Levied for:	
General Purposes	465,856
Police Pension	39,921
Fire Pension	39,921
Income Taxes	3,109,653
Other Local Taxes	49,828
Grants and Entitlements not Restricted to Specific Proj	170,682
Earnings on Investments	13,367
Miscellaneous	80,854
<b>Total General Receipts</b>	<b>3,970,082</b>
Change in Net Position	(1,459,478)
<i>Net Position Beginning of Year</i>	<u>8,432,202</u>
<i>Net Position End of Year</i>	<u><u>\$6,972,724</u></u>

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, 2014**  
*unaudited*

	General	Street Construction Fund	Capital Projects Fund	Capital Grants Fund	Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>							
Equity in Pooled Cash and Cash Equivalents	\$3,433,564	\$780,912	\$302,598	\$386,584	\$1,000,000	\$1,069,066	\$6,972,724
<b>Fund Balances</b>							
Nonspendable	453						453
Restricted		780,912		386,584		740,482	1,907,978
Committed	453,560		155,502			328,000	937,062
Assigned	204,466		147,096		1,000,000	584	1,352,146
Unassigned (Deficit)	2,775,085						2,775,085
<b>Total Fund Balances</b>	<b>\$3,433,564</b>	<b>\$780,912</b>	<b>\$302,598</b>	<b>\$386,584</b>	<b>\$1,000,000</b>	<b>\$1,069,066</b>	<b>\$6,972,724</b>

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, 2014*  
*unaudited*

	General	Street Construction Fund	Capital Projects Fund	Capital Grants Fund	Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>							
Municipal Income Taxes	\$3,109,653						\$3,109,653
Property and Other Local Taxes	465,856					79,842	545,698
Intergovernmental	163,158	173,622		25,544		25,589	387,913
Special Assessments						64,407	64,407
Charges for Services	104,398						104,398
Fines, Licenses and Permits	70,988					5,925	76,913
Earnings on Investments	12,832	400				135	13,367
Miscellaneous	143,575						143,575
<i>Total Receipts</i>	<u>4,070,460</u>	<u>174,022</u>		<u>25,544</u>		<u>175,898</u>	<u>4,445,924</u>
<b>Disbursements</b>							
Current:							
Security of Persons and Property	1,989,575					266,277	2,255,852
Public Health Services	33,713						33,713
Leisure Time Activities	342,948					75,508	418,456
Basic Utility Services	503,890						503,890
Transportation	324,607	185,611				20,244	530,462
General Government	847,607						847,607
Capital Outlay			913,068	341,344			1,254,412
Debt Service:							
Principal Retirement				61,010			61,010
<i>Total Disbursements</i>	<u>4,042,340</u>	<u>185,611</u>	<u>913,068</u>	<u>402,354</u>		<u>362,029</u>	<u>5,905,402</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>28,120</u>	<u>(11,589)</u>	<u>(913,068)</u>	<u>(376,810)</u>		<u>(186,131)</u>	<u>(1,459,478)</u>
<b>Other Financing Sources (Uses)</b>							
Transfers In			960,000	120,000		170,000	1,250,000
Transfers Out	(1,250,000)						(1,250,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,250,000)</u>		<u>960,000</u>	<u>120,000</u>		<u>170,000</u>	
<i>Net Change in Fund Balances</i>	<u>(1,221,880)</u>	<u>(11,589)</u>	<u>46,932</u>	<u>(256,810)</u>		<u>(16,131)</u>	<u>(1,459,478)</u>
<i>Fund Balances Beginning of Year</i>	<u>4,655,444</u>	<u>792,501</u>	<u>255,666</u>	<u>643,394</u>	<u>1,000,000</u>	<u>1,085,197</u>	<u>8,432,202</u>
<i>Fund Balances End of Year</i>	<u>\$3,433,564</u>	<u>\$780,912</u>	<u>\$302,598</u>	<u>\$386,584</u>	<u>\$1,000,000</u>	<u>\$1,069,066</u>	<u>\$6,972,724</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, 2014*  
**unaudited**

	<u>Budgeted Amounts</u>			(Optional)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Receipts</b>				
Municipal Income Taxes	\$3,500,000	\$3,000,000	\$3,109,653	\$109,653
Property and Other Taxes	460,000	\$465,000	465,856	856
Intergovernmental	168,000	\$159,300	163,158	3,858
Charges for Services	130,000	\$103,000	104,398	1,398
Fines, Licenses and Permits	64,000	\$64,000	70,988	6,988
Earnings on Investments	33,500	\$15,000	12,832	(2,168)
Miscellaneous	95,600	101,200	143,575	42,375
<i>Total Receipts</i>	<u>4,451,100</u>	<u>3,907,500</u>	<u>4,070,460</u>	<u>162,960</u>
<b>Disbursements</b>				
Current:				
Security of Persons and Property	2,530,608	2,526,608	2,404,976	121,632
Public Health Services	34,000	34,000	33,713	287
Leisure Time Activities	425,972	414,972	382,386	32,586
Basic Utility Services	535,957	541,957	513,374	28,583
Transportation	372,896	387,896	365,232	22,664
General Government	963,094	1,072,094	1,000,685	71,409
<i>Total Disbursements</i>	<u>4,862,527</u>	<u>4,977,527</u>	<u>4,700,366</u>	<u>277,161</u>
<i>Excess of Disbursements Over Receipts</i>	<u>(411,427)</u>	<u>(1,070,027)</u>	<u>(629,906)</u>	<u>440,121</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(950,000)	(1,250,000)	(1,250,000)	
<i>Total Other Financing Sources (Uses)</i>	<u>(950,000)</u>	<u>(1,250,000)</u>	<u>(1,250,000)</u>	
<i>Change in Net Position</i>	(1,361,427)	(2,320,027)	(1,879,906)	440,121
<i>Net Position Beginning of Year</i>	3,647,402	3,647,402	3,647,402	
Prior Year Encumbrances Appropriated	1,008,042	1,008,042	1,008,042	
<i>Net Position End of Year</i>	<u>\$3,294,017</u>	<u>\$2,335,417</u>	<u>\$2,775,538</u>	<u>\$440,121</u>

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