

Village of Ottawa Hills, Ohio
Lucas County
Statement of Net Position - Cash Basis
December 31, 2015
unaudited

	<u>Governmental Activities</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>\$6,626,236</u>
Net Position	
Restricted for:	
Capital Projects	\$479,535
Other Purposes	1,039,120
Unrestricted	<u>5,107,581</u>
<i>Total Net Position</i>	<u>\$6,626,236</u>

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, 2015
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	\$2,119,222	\$5,219	\$83,832		(\$2,030,171)
Public Health Services	33,713				(33,713)
Leisure Time Activities	448,576	117,328	8,776		(322,472)
Basic Utility Services	475,442	37,814			(437,628)
Transportation	944,040		189,316		(754,724)
General Government	681,641	17,119			(664,522)
Capital Outlay	995,272			251,584	(743,688)
Debt Service:					
Principal Retirement	52,942				(52,942)
Total	<u>\$5,750,848</u>	<u>\$177,480</u>	<u>\$281,924</u>	<u>\$251,584</u>	<u>(\$5,039,860)</u>

General Receipts:	
Property Taxes Levied for:	
General Purposes	466,528
Police Pension	39,959
Fire Pension	39,959
Capital Outlay	520,807
Income Taxes	3,294,807
Other Local Taxes	51,112
Grants and Entitlements not Restricted to Specific Proj	184,071
Earnings on Investments	50,571
Miscellaneous	45,558
Total General Receipts	<u>4,693,372</u>
Change in Net Position	(346,488)
Net Position Beginning of Year	<u>6,972,724</u>
Net Position End of Year	<u>\$6,626,236</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, 2015
unaudited

	General	Street Construction Fund	Capital Projects Fund	Road Levy Fund	Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
Assets							
Equity in Pooled Cash and Cash Equivalents	\$3,534,761	\$339,370	\$245,027	\$212,434	\$1,000,000	\$1,294,644	\$6,626,236
Fund Balances							
Nonspendable	207						207
Restricted		339,370		212,434		966,644	1,518,448
Committed	20,026		131,499			328,000	479,525
Assigned	287,040		113,528		1,000,000		1,400,568
Unassigned (Deficit)	3,227,488						3,227,488
Total Fund Balances	\$3,534,761	\$339,370	\$245,027	\$212,434	\$1,000,000	\$1,294,644	\$6,626,236

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, 2015
unaudited

	General	Street Construction Fund	Capital Projects Fund	Road Levy Fund	Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
Receipts							
Municipal Income Taxes	\$3,294,807						\$3,294,807
Property and Other Local Taxes	466,528			520,807		79,918	1,067,253
Intergovernmental	163,571	175,938		168,934		119,005	627,448
Special Assessments						64,193	64,193
Charges for Services	109,965						109,965
Fines, Licenses and Permits	68,231					2,300	70,531
Earnings on Investments	48,548	1,517				506	50,571
Miscellaneous	119,592						119,592
<i>Total Receipts</i>	<u>4,271,242</u>	<u>177,455</u>		<u>689,741</u>		<u>265,922</u>	<u>5,404,360</u>
Disbursements							
Current:							
Security of Persons and Property	1,865,423					253,799	2,119,222
Public Health Services	33,713						33,713
Leisure Time Activities	383,103					65,473	448,576
Basic Utility Services	475,442						475,442
Transportation	310,723	618,997				14,320	944,040
General Government	681,641						681,641
Capital Outlay			157,571	677,891		159,810	995,272
Debt Service:							
Principal Retirement						52,942	52,942
<i>Total Disbursements</i>	<u>3,750,045</u>	<u>618,997</u>	<u>157,571</u>	<u>677,891</u>		<u>546,344</u>	<u>5,750,848</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>521,197</u>	<u>(441,542)</u>	<u>(157,571)</u>	<u>11,850</u>		<u>(280,422)</u>	<u>(346,488)</u>
Other Financing Sources (Uses)							
Transfers In			100,000	200,000		120,000	420,000
Transfers Out	(420,000)						(420,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(420,000)</u>		<u>100,000</u>	<u>200,000</u>		<u>120,000</u>	
<i>Net Change in Fund Balances</i>	101,197	(441,542)	(57,571)	211,850		(160,422)	(346,488)
<i>Fund Balances Beginning of Year</i>	<u>3,433,564</u>	<u>780,912</u>	<u>302,598</u>	<u>584</u>	<u>1,000,000</u>	<u>1,455,066</u>	<u>6,972,724</u>
<i>Fund Balances End of Year</i>	<u>\$3,534,761</u>	<u>\$339,370</u>	<u>\$245,027</u>	<u>\$212,434</u>	<u>\$1,000,000</u>	<u>\$1,294,644</u>	<u>\$6,626,236</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, 2015
unaudited

	Budgeted Amounts		Actual	(Optional) Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Municipal Income Taxes	\$3,550,000	\$3,100,000	\$3,294,807	\$194,807
Property and Other Taxes	465,000	\$465,000	466,528	1,528
Intergovernmental	162,600	\$154,400	163,571	9,171
Charges for Services	95,000	\$95,000	109,965	14,965
Fines, Licenses and Permits	69,000	\$67,100	68,231	1,131
Earnings on Investments	46,000	\$36,000	48,548	12,548
Miscellaneous	72,500	90,600	119,592	28,992
<i>Total Receipts</i>	4,460,100	4,008,100	4,271,242	263,142
Disbursements				
Current:				
Security of Persons and Property	2,095,021	2,075,821	1,932,146	143,675
Public Health Services	35,700	35,700	33,713	1,987
Leisure Time Activities	427,668	442,668	401,438	41,230
Basic Utility Services	534,815	534,815	487,740	47,075
Transportation	453,955	448,155	361,735	86,420
General Government	968,807	978,807	840,339	138,468
<i>Total Disbursements</i>	4,515,966	4,515,966	4,057,111	458,855
<i>Excess of Disbursements Over Receipts</i>	(55,866)	(507,866)	214,131	721,997
Other Financing Sources (Uses)				
Transfers Out	(420,000)	(420,000)	(420,000)	
<i>Total Other Financing Sources (Uses)</i>	(420,000)	(420,000)	(420,000)	
<i>Change in Net Position</i>	(475,866)	(927,866)	(205,869)	721,997
<i>Net Position Beginning of Year</i>	3,294,017	2,335,417	2,775,538	
Prior Year Encumbrances Appropriated	658,026	658,026	658,026	
<i>Net Position End of Year</i>	\$3,476,177	\$2,065,577	\$3,227,695	\$721,997

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