

Village of West Lafayette, Ohio
Coshocton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 – Reporting Entity

The Village of West Lafayette (the Village), Coshocton County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly elected six-member Council directs the Village. The Village provides water and sewer utilities, park operations, fire services and police services. The Village also provides fire protection services for Lafayette Township, White Eyes Township, Linton Township and Oxford Township.

Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations

The Village participates a public entity risk pool and is associated with a related organization. Notes 6, 10 and 11 to the financial statements provide additional information for these entities. The Village's management believes these financial statements present all activities for which the Village is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all proprietary and fiduciary fund types which are organized on a fund type basis.

Fund Accounting

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

- ***Street Fund*** This fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.
- ***State Highway Fund*** This fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of Village highways.
- ***Street Repair Fund*** This fund accounts for and report that portion of the municipal income tax money for construction, maintaining, and repairing Village streets.

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- ***Drug Law Enforcement Fund*** This fund accounts for and reports money received from fines relating to the arrest for drug offenses.
- ***Motor Vehicle License Tax Fund*** This fund accounts for and reports money received from vehicle registration municipal permissive tax money restricted for constructing, maintaining and repairing Village streets.
- ***Fire Fund*** This fund accounts for and reports contractual service money from Lafayette Township, White Eyes Township, Linton Township and Oxford Township for providing fire protection.
- ***Police Levy Fund*** This fund accounts for and reports levy money for the payment of salaries of permanent or part-time police, communications, or administrative personnel to operate the Police Department including the payment of any employer contributions required for such personnel.
- ***Park District Levy Fund*** This fund accounts for and reports levy money for the purpose of general operation and permanent improvements of parks.
- ***COVID-19 Relief Fund*** This fund accounts for and reports money received from the County Coronavirus Relief Distribution Fund to cover costs consistent with the CARES Act.

Debt Service Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Village had the following significant Debt Service Funds:

- ***Police Department Debt Service Fund*** This fund accounts for and reports money received from the General Fund to cover the principle and interest payments incurred from the debt issued for a Police Department SUV. This fund is also utilized for accounting of the one-time loan proceeds received from Century National Bank and the one-time purchase of the Police Department SUV.
- ***Fire Department Debt Service Fund*** This fund accounts for and reports money received from fire contracts to cover the principal and interest payments incurred from the debt issued for a fire tanker.

Enterprise Funds These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Funds:

- ***Water Fund*** The water fund accounts for the provision of water treatment and distribution to the residents and commercial users located within the Village.
- ***Sewer Fund*** The sewer fund accounts for the provision of sanitary sewer services to the residents and commercial users within the Village.
- ***Pearl Valley Fresno Fund*** This fund accounts for the provision of sanitary sewer services to the residents and commercial users within Fresno.

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- ***OPWC Johnson Street Sewer Fund*** This fund accounts for the loan proceeds from the Ohio Public Works restricted to the Johnson Street sewer extension. A utility surcharge recorded in this fund will repay this loan.

Fiduciary Funds Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Village's own programs.

Agency funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The Village's agency fund accounts for donations utilized for the food bank conducted by the Village of West Lafayette Police Department.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Budgetary Process

The Ohio Revised Code requires that each fund (except agency funds) be budgeted annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

A summary of 2020 budgetary activity appears in Note 3.

Capital Assets

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

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Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute.

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2020 follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$467,078	\$628,679	\$161,601
Special Revenue	626,414	682,883	56,469
Debt Service	35,861	35,861	0
Enterprise	1,034,060	1,194,894	160,834
Fiduciary	3,000	9,390	6,390
Total	\$2,166,413	\$2,551,707	\$385,294

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2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$542,995	\$516,697	\$26,298
Special Revenue	596,094	474,509	121,585
Debt Service	36,420	36,198	222
Enterprise	1,117,114	981,781	135,333
Fiduciary	3,150	2,124	1,026
Total	\$2,295,773	\$2,011,309	\$284,464

Note 4 – Deposits and Investments

The Village maintains a deposits and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2020
Demand deposits	\$2,046,316
Certificates of deposit	800,000
Cash on hand	200
Total deposits	2,846,516

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; [or] collateralized by securities specifically pledged by the financial institution to the Village.

Note 5 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Village.

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The County is responsible for assessing property and for billing, collecting, and distributing all property taxes on behalf of the Village.

Income Taxes

The Village levies a municipal income tax of 1.5 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

Note 6 – Risk Management

Risk Pool Membership

The Village is a member of the Public Entities Pool of Ohio (the Pool). The Pool assumes the risk of loss up to the limits of the Village of West Lafayette policy. The Pool covers the following risks:

- General liability and casualty
- Public official’s liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of actuarially measured liabilities and the assets available to pay those liabilities as of December 31:

	<u>2019</u>
Cash and investments	\$54,973,597
Actuarial liabilities	\$16,440,940

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some Village employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan’s benefits, which include postretirement health care and survivor and disability benefits.

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The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2020.

Ohio Police and Fire Retirement System

The Village's certified full-time Police Officers belong to the Ohio Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members' wages. The Village has paid all contributions required through December 31, 2020.

Note 8 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2020. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2020. OP&F contributes 0.5 percent to fund these benefits.

Note 9 – Debt

Debt outstanding at December 31, 2020, was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
2013 Home Loan Savings Loan Consolidation	\$120,586.26	2.85%
2016 Home Loan Fire Department Tanker	\$9,933.55	2.90%
2020 Century Police Department Tahoe	\$15,677.06	3.00%
2019 Home Loan Savings Skid Steer loan	\$14,647.13	4%
2020 Home Loan Savings Sewer Ford F350	\$13,235.52	4%
2004 OWDA Wastewater Treatment Ln No 4045	\$206,598.83	4.16%
2002 OPWC Riverfront Estates Ln No CN31D	\$29,616.76	0%
2004 OPWC Wastewater Treatment Ln No CN16G	\$27,475.04	0%
2013 OPWC Wastewater Treatment Ln No CN19N	\$549,337.83	0%
2014 OPWC Kirk St./Union Improv. Ln No CN20Q	\$63,535.50	0%
2015 OPWC SR 751 Waterline Extension CN34R	\$42,889.78	0%

The 2013 Home Loan Savings Bank loan was obtained to pay off the 1994 U.S.D.A. Department of Rural Development Mortgage Revenue Bonds. The loan also includes the cost of extended sewer lines to the

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Hartville homes. Payment in the amount of \$17,071.77, including interest, are due annually over 15 years. The Village has agreed to set water and sewer rates sufficient to cover the repayment of the debt.

The 2016 Home Loan Savings Bank loan was obtained to purchase a new fire tanker. The Village issued general obligation bonds to finance the purchase. The Village's taxing authority collateralized the bonds. Payment in the amount of \$20,918.51, including interest, is due annually over 5 years. The Village has agreed to utilize a portion collected from fire contracts to cover the repayment of the debt.

The 2020 Century National Bank loan was obtained to purchase a new Police Department Chevy Tahoe. The Village issued general obligation bonds to finance the purchase. The Village's taxing authority collateralized the bonds. Payments in the amount of \$623.45, including interest, are due monthly over 3 years. The Village has agreed to use a portion of General Fund revenue to cover the repayment of debt.

The 2019 Home Loan Savings Bank loan was obtained to purchase a new Skid Steer for the Street Department. The village issued general obligation bonds to finance the purchase. The Village's taxing authority collateralized the bonds. Payments in the amount of \$327.48, including interest, due monthly over 5 years. The Village has agreed to use equal portions from each of the Street, State Highway and MVL Funds revenue to cover the repayment of debt.

The 2020 Home Loan Savings Bank loan was obtained to purchase a new Ford F350 for the Water and Wastewater department. The village paid cash for 50% of the purchase out of the Water fund and issued general obligation bonds to finance the remaining balance of the purchase. The village's taxing authority collateralized the bonds. Payments in the amount of \$284.87, including interest, due monthly over 5 years. The Village has agreed to set sewer rates sufficient to cover the repayment of the debt.

2004 Ohio Water Development Authority (OWDA) loan no. 4045 relates to a wastewater treatment improvement project. The payments are due in semi-annual installments maturing in 2035. The Village has agreed to set water and sewer rates sufficient to cover OWDA debt service requirements.

Ohio Public Works Commission (OPWC) loan no. CN31D relates to the water and storm sewer system improvement projects for the Riverfront Estates Development. The payments are due in semi-annual installments maturing in year 2024. The Village has agreed to set water and sewer rates enough to cover OPWC debt service requirements.

Ohio Public Works Commission (OPWC) loan no. CN16G relates to wastewater treatment improvement in 2004. The payments are due in semi-annual installments maturing in 2027. The Village has agreed to set water and sewer rates sufficient to cover OPWC debt service requirements.

Ohio Public Works Commission (OPWC) loan no. CN19N relates to wastewater treatment upgrade in 2013. The payments are due in semi-annual installments maturing in 2043. The Village has agreed to set water and sewer rates sufficient to cover OPWC debt service requirements.

Ohio Public Works Commission (OPWC) loan no. CN20Q relates to the Kirk Street/Union Avenue storm sewer improvements and paving project in 2014. The payments are due in semi-annual installments maturing in 2025. The Village has set aside municipal income tax monies enough to cover the repayment of the debt.

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Ohio Public Works Commission (OPWC) loan no. CN34R relates to the State Route 751 Waterline extension project in 2015. The payments are due in semi-annual installments maturing in 2045. The Village has agreed to set water and sewer rates enough to cover OPWC debt service requirements.

Ohio Public Works Commission (OPWC) loan no. CN33V relates to the Johnson Street Sewer line extension project in 2019. The payments are due in semi-annual installments maturing in 2050. The Village has agreed to assess a surcharge to the residents residing on Johnson Street and to set sewer rates enough to cover OPWC debt service requirements.

Amortization

Amortization of the above debt, including interest, is scheduled as follows:

Year Ending December 31:	OWDA	OPWC	HOME LOAN	CENTURY NATIONAL
2021	19291.67	63647.46	34353.52	7481.4
2022	19309.68	63647.46	24419.97	7481.4
2023	19328.43	63647.46	24419.97	7481.4
2024	19347.99	59416.38	24419.93	
2025-2029	97063.25	201825.12	68856.74	
2030-2034	97691.13	184198.1		
2035-2039		184198.1		
2040-2044		64776.8		
2045-2050		52294.76		
Total	<u>\$272,032</u>	<u>\$937,652</u>	<u>\$176,470</u>	<u>\$22,444</u>

Note 10 – Jointly Governed Organizations

The Village participates in the Coshocton County Regional Planning Commission (Commission), which is a statutorily created political subdivision of the State. The commission is jointly governed among Coshocton County, and other cities, villages, and townships. The principle aim of the Commission is to provide comprehensive planning, both long and short term, dealing with the economic and physical environment of Coshocton County. The board exercised total authority for the day-to-day operations of the Commission. These include budgeting, appropriating, contracting, and designating management. The Village has no financial responsibility for any of the Commission’s liabilities. Complete financial statements can be obtained from the Commission.

Note 11 – Public Entity Risk Pool

The Village participates in the Ohio Municipal League Group Rating Plan (GRP) for worker’s compensation. The pool’s business and affairs are conducted by a twenty-two-member Board of Trustees, elected by the membership for four-year terms. The Board consists of 2 immediate past presidents of the League, as long as they are municipal officials, and 22 Trustees. Of the 22 Trustees, at least one must be

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the mayor of a city or village, a city manager, a fiscal officer or finance director, a solicitor or director of law, a municipal clerk and a member of a municipal legislative body, other than the mayor. The Board is the policy-making body and appoints an Executive Director to manage the league under their general direction. Each year the participants pay an enrollment fee to the program to cover the costs of administering the program.

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<i>Coshocton County</i>				
<i>Combined Statement of Receipts, Disbursements</i>				
<i>and Changes in Fund Balances (Cash Basis)</i>				
<i>All Governmental Fund Types</i>				
<i>For the Year Ended December 31, 2020</i>				
To be submitted.			Total	Totals
	General	Special Revenue	Debt Service Funds	(Memorandum Only)
Cash Receipts				
Property and Other Local Taxes	\$108,124	68,874	\$0	\$176,998
Municipal Income Tax	355,738	177,602	\$0	533,341
Intergovernmental	47,535	319,779	0	367,314
Special Assessments	1,068	0	0	1,068
Charges for Services	41	82,631	20,374	103,046
Fines, Licenses and Permits	39,098	100	0	39,198
Earnings on Investments	22,252	2,175	0	24,427
Miscellaneous	54,823	23,496	0	78,319
<i>Total Cash Receipts</i>	628,679	674,656	20,374	1,323,710
Cash Disbursements				
Current:				
Security of Persons and Property police activity	267,210	118,037	0	385,247
Public Health Services	6,138	0	0	6,138
Leisure Time Activities	0	9,095	0	9,095
Community Environment		0	0	0
Basic Utility Services	7,667	0	0	7,667
Transportation		123,290	0	123,290
General Government	168,245	108,783	0	277,028
Capital Outlay		90,309	0	90,309
Debt Service:		0		0
Principal Retirement		10,408	34,993	45,401
Interest and Fiscal Charges		581	1,206	1,787
<i>Total Cash Disbursements</i>	449,259	460,504	36,198	945,961
<i>Excess of Receipts Over (Under) Disbursements</i>	179,420	214,152	-15,824	377,749

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<i>and Changes in Fund Balances (Cash Basis)</i>				
<i>All Governmental Fund Types</i>				
<i>For the Year Ended December 31, 2020</i>				
To be submitted.				
	General	Special Revenue	Total Debt Service Funds	Totals (Memorandum Only)
Other Financing Receipts (Disbursements)				
Sale of Bonds			0	0
Sale of Notes			0	0
Insurance Proceeds			0	0
Premium and Accrued Interest on Debt			0	0
Discount on Debt			0	0
Sale of Capital Assets		109	0	109
Transfers In		8,118	15,487	23,605
Transfers Out	(18,084)	(3,696)	0	(21,780)
Advances In	0		0	0
Advances Out	0	(1,150)	0	(1,150)
Other Financing Sources-Donations			0	0
Other Debt Proceeds			0	0
<i>Total Other Financing Receipts (Disbursements)</i>	(18,084)	3,381	15,487	784
Special Item			0	0
Extraordinary Item			0	0
<i>Net Change in Fund Cash Balances</i>	161,336	217,533	-337	378,532
<i>Fund Cash Balances, January 1</i>	517,817	660,971	560	1,179,348
Fund Cash Balances, December 31				
Nonspendable			0	0
Restricted		869,345	1	869,346
Committed			0	0
Assigned	49,354	9,160		58,514
Unassigned (Deficit)	629,799		222	630,021
<i>Fund Cash Balances, December 31</i>	\$679,153	\$878,505	\$223	\$1,557,880

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<i>Combined Statement of Receipts, Disbursements</i>				
<i>and Changes in Fund Balances (Cash Basis)</i>				
<i>All Governmental Fund Types</i>				
<i>For the Year Ended December 31, 2020</i>				
To be submitted.				
	General	Special Revenue	Total Debt Service Funds	Totals (Memorandum Only)
***** *** Fund Balance Classification Worksheet *** *****				
<i>Net Change in Fund Cash Balances</i>	\$161,336	\$217,533	(\$337)	\$378,532
<i>Fund Cash Balances, January 1</i>	517,817	660,971	560	1,179,348
<i>Fund Cash Balances, December 31</i>	\$679,153	\$878,504	\$223	\$1,557,880
Fund Balances				
Amounts identified as:				
Nonspendable:				
Unclaimed Monies			\$0	\$0
Cemetery Endowment			\$0	0
Endowment for _____			0	0
Total Nonspendable	0	0	0	0
Restricted for:				
Road Maintenance and Improvements			0	0
Police Operations			0	0
Fire Operations			0	0
Emergency Medical Services			0	0
Drug and Alcohol Education and Enforcement			0	0
Police and Fire Pension			0	0
DARE Program			0	0
Economic Development			0	0
Cemetery			0	0
_____			0	0
_____			0	0
_____			0	0
Debt Service			0	0
Construction of _____			0	0
Construction of _____			0	0
Issue II Projects			0	0
Endowment for _____		0	0	0
Total Restricted	0	0	0	0

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<i>and Changes in Fund Balances (Cash Basis)</i>				
<i>All Governmental Fund Types</i>				
<i>For the Year Ended December 31, 2020</i>				
To be submitted.				
	General	Special Revenue	Total Debt Service Funds	Totals (Memorandum Only)
Committed to:				
Compensated Absences			0	0
Underground Storage Tanks			0	0
2013 Appropriations	0		0	0
_____			0	0
_____			0	0
Other Purposes			0	0
Total Committed	0	0		0
Assigned to:				
Encumbrances			0	0
_____			0	0
_____			0	0
_____			0	0
Construction of _____			0	0
Other Purposes			0	0
Total Assigned	49,354	9,160	0	58,514
Unassigned	629,799	869,343.57	222.98	1,499,366.3
restricted special revenue above				
<i>Total Fund Cash Balances, December 31</i>	\$679,153	\$878,504	\$223	\$1,557,880

Village of West Lafayette, Ohio			
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<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, 2020</i>			
To be submitted.	Proprietary Fund Types	Fiduciary Fund Types	Totals
		Private Purpose	(Memorandum
	Enterprise	Trust	Only)
Operating Cash Receipts			
Charges for Services	\$1,069,194		\$1,069,194
Fines, Licenses and Permits	\$10,665		10,665
Earnings on Investments (trust funds only)	\$0		0
Miscellaneous	115,035		115,035
<i>Total Operating Cash Receipts</i>	<i>1,194,894</i>	<i>0</i>	<i>1,194,894</i>
Operating Cash Disbursements			
Personal Services	246,391		246,391
Employee Fringe Benefits	0		0
Contractual Services	430,276		430,276
Supplies and Materials	89,601		89,601
Claims	0		0
Other	675		675
<i>Total Operating Cash Disbursements</i>	<i>766,943</i>	<i>0</i>	<i>766,943</i>
<i>Operating Income (Loss)</i>	<i>427,950</i>	<i>0</i>	<i>427,950</i>

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<i>All Proprietary and Fiduciary Fund Types</i>			
<i>For the Year Ended December 31, 2020</i>			
To be submitted.	Proprietary Fund Types	Fiduciary Fund Types	Totals
		Private Purpose	(Memorandum
	Enterprise	Trust	Only)
Non-Operating Receipts (Disbursements)			
Property and Other Local Taxes			0
Intergovernmental			0
Special Assessments			0
Earnings on Investments (proprietary funds only)			0
Sale of Bonds			0
Sale of Notes			0
Insurance Proceeds			0
Loan Proceeds			0
Sale of Capital Assets			0
Miscellaneous Receipts			0
Capital Outlay	(51,792)		(51,792)
Principal Retirement	(51,122)		(51,122)
Interest and Other Fiscal Charges	(12,837)		(12,837)
Transfer In			0
Transfer Out			0
Other Financing Uses			0
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	(115,751)	0	(115,751)
Capital Contributions	312,199	0	312,199
Special Item			
Extraordinary Item			0
Transfers In			0
Transfers Out			0
Advances In			0
Advances Out			0
<i>Net Change in Fund Cash Balances</i>	240,591	0	240,591
<i>Fund Cash Balances, January 1</i>	1,037,772	473	1,038,245
<i>Fund Cash Balances, December 31</i>	1,278,363	473	1,278,836