

Village of XYZ, Ohio						
<i>XYZ County</i>						
<i>Combined Statement of Receipts, Disbursements</i>						
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 20CY</i>						
To be submitted.						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Property and Other Local Taxes						\$0
Municipal Income Tax						0
Intergovernmental						0
Special Assessments						0
Charges for Services						0
Fines, Licenses and Permits						0
Earnings on Investments						0
Miscellaneous						0
<i>Total Cash Receipts</i>	0	0	0	0	0	0
Cash Disbursements						
Current:						
Security of Persons and Property						0
Public Health Services						0
Leisure Time Activities						0
Community Environment						0
Basic Utility Services						0
Transportation						0
General Government						0
Capital Outlay						0
Debt Service:						
Principal Retirement						0
Payment of Capital Appreciation Bond Accretion						0
Payment to Refunded Bond Escrow Agent						0
Interest and Fiscal Charges						0
<i>Total Cash Disbursements</i>	0	0	0	0	0	0
<i>Excess of Receipts Over (Under) Disbursements</i>	0	0	0	0	0	0

Village of XYZ, Ohio						
<i>XYZ County</i>						
<i>Combined Statement of Receipts, Disbursements</i>						
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 20CY</i>						
To be submitted.						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Other Financing Receipts (Disbursements)						
Sale of Bonds						0
Sale of Refunding Bonds						0
Sale of Notes						0
Loans Issued						0
Other Debt Proceeds						0
Premium and Accrued Interest on Debt						0
Discount on Debt						0
Payment to Refunded Bond Escrow Agent						0
Sale of Capital Assets						0
Transfers In						0
Transfers Out						0
Advances In						0
Advances Out						0
Other Financing Sources						0
Other Financing Uses						0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0	0
Special Item						0
Extraordinary Item						0
<i>Net Change in Fund Cash Balances</i>	0	0	0	0	0	0
<i>Fund Cash Balances, January 1</i>						0
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	0	0	0	0	0
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$0	\$0	\$0	\$0

Village of XYZ, Ohio							
<i>XYZ County</i>							
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>							
<i>All Governmental Fund Types</i>							
<i>For the Year Ended December 31, 20CY</i>							
To be submitted.							Totals
	General	Special Revenue	Debt Service	Capital Projects	Permanent		(Memorandum Only)

Draft

Village of XYZ, Ohio						
<i>XYZ County</i>						
<i>Combined Statement of Receipts, Disbursements</i>						
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 20CY</i>						
To be submitted.						Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
Committed to:						
Compensated Absences						0
Underground Storage Tanks						0
_____						0
_____						0
_____						0
Other Purposes						0
Total Committed	0	0	0	0	0	0
Assigned to:						
_____						0
_____						0
_____						0
_____						0
Construction of _____						0
Other Purposes						0
Total Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
Total Fund Cash Balances, December 31	\$0	\$0	\$0	\$0	\$0	\$0

Village of XYZ, Ohio						
<i>XYZ County</i>						
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>						
<i>All Proprietary and Fiduciary Fund Types</i>						
<i>For the Year Ended December 31, 20CY</i>						
To be submitted.	Proprietary Fund Types		Fiduciary Fund Types			Totals
	Enterprise	Internal Service	Agency	Investment Trust	Private Purpose Trust	(Memorandum Only)
Operating Cash Receipts						
Charges for Services						\$0
Fines, Licenses and Permits						0
Earnings on Investments (trust funds only)						0
Miscellaneous						0
<i>Total Operating Cash Receipts</i>	0	0	0	0	0	0
Operating Cash Disbursements						
Personal Services						0
Employee Fringe Benefits						0
Contractual Services						0
Supplies and Materials						0
Claims						0
Other						0
<i>Total Operating Cash Disbursements</i>	0	0	0	0	0	0
<i>Operating Income (Loss)</i>	0	0	0	0	0	0

Village of XYZ, Ohio						
<i>XYZ County</i>						
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>						
<i>All Proprietary and Fiduciary Fund Types</i>						
<i>For the Year Ended December 31, 20CY</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						0
Intergovernmental						0
Special Assessments						0
Earnings on Investments (proprietary funds only)						0
Sale of Bonds						0
Sale of Refunding Bonds						0
Sale of Notes						0
Loans Issued						0
Other Debt Proceeds						0
Premium and Accrued Interest on Debt						0
Sale of Capital Assets						0
Miscellaneous Receipts						0
Capital Outlay						0
Excise Tax Payment - Electric						0
Principal Retirement						0
Payment of Capital Appreciation Bond Accretion						0
Interest and Other Fiscal Charges						0
Discount on Debt						0
Payment to Refunded Bond Escrow Agent						0
Other Financing Sources						0
Other Financing Uses						0
<i>Total Non-Operating Receipts (Disbursements)</i>	0	0	0	0	0	0

Village of XYZ, Ohio						
<i>XYZ County</i>						
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>						
<i>All Proprietary and Fiduciary Fund Types</i>						
<i>For the Year Ended December 31, 20CY</i>						
To be submitted.	Proprietary Fund Types		Fiduciary Fund Types			Totals
	Enterprise	Internal Service	Agency	Investment Trust	Private Purpose Trust	(Memorandum Only)
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	0	0	0	0	0	0
Capital Contributions						0
Special Item						0
Extraordinary Item						0
Transfers In						0
Transfers Out						0
Advances In						0
Advances Out						0
<i>Net Change in Fund Cash Balances</i>	0	0	0	0	0	0
<i>Fund Cash Balances, January 1</i>						0
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>See accompanying notes to the basic financial statements</i>						

Village of XYZ, Ohio						
<i>XYZ County</i>						
<i>Combined Statement of Receipts, Disbursements</i>						
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 20CY</i>						
To be submitted.						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Property and Other Local Taxes						\$0
Municipal Income Tax						0
Intergovernmental						0
Special Assessments						0
Charges for Services						0
Fines, Licenses and Permits						0
Earnings on Investments						0
Miscellaneous						0
<i>Total Cash Receipts</i>	0	0	0	0	0	0
Cash Disbursements						
Current:						
Security of Persons and Property						0
Public Health Services						0
Leisure Time Activities						0
Community Environment						0
Basic Utility Services						0
Transportation						0
General Government						0
Capital Outlay						0
Debt Service:						
Principal Retirement						0
Payment of Capital Appreciation Bond Accretion						0
Payment to Refunded Bond Escrow Agent						0
Interest and Fiscal Charges						0
<i>Total Cash Disbursements</i>	0	0	0	0	0	0
<i>Excess of Receipts Over (Under) Disbursements</i>	0	0	0	0	0	0

Village of XYZ, Ohio						
<i>XYZ County</i>						
<i>Combined Statement of Receipts, Disbursements</i>						
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 20CY</i>						
To be submitted.						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Other Financing Receipts (Disbursements)						
Sale of Bonds						0
Sale of Refunding Bonds						0
Sale of Notes						0
Loans Issued						0
Other Debt Proceeds						0
Premium and Accrued Interest on Debt						0
Discount on Debt						0
Payment to Refunded Bond Escrow Agent						0
Sale of Capital Assets						0
Transfers In						0
Transfers Out						0
Advances In						0
Advances Out						0
Other Financing Sources						0
Other Financing Uses						0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0	0
Special Item						0
Extraordinary Item						0
<i>Net Change in Fund Cash Balances</i>	0	0	0	0	0	0
<i>Fund Cash Balances, January 1</i>						0
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>See accompanying notes to the basic financial statements</i>						

Village of XYZ, Ohio			
<i>XYZ County</i>			
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>			
<i>All Proprietary and Fiduciary Fund Types</i>			
<i>For the Year Ended December 31, 20CY</i>			
To be submitted.	Proprietary Fund Types		Totals
		Internal	(Memorandum
	Enterprise	Service	Only)
Operating Cash Receipts			
Charges for Services			\$0
Fines, Licenses and Permits			0
Miscellaneous			0
<i>Total Operating Cash Receipts</i>	0	0	0
Operating Cash Disbursements			
Personal Services			0
Employee Fringe Benefits			0
Contractual Services			0
Supplies and Materials			0
Claims			0
Other			0
<i>Total Operating Cash Disbursements</i>	0	0	0
<i>Operating Income (Loss)</i>	0	0	0

Village of XYZ, Ohio			
<i>XYZ County</i>			
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>			
<i>All Proprietary and Fiduciary Fund Types</i>			
<i>For the Year Ended December 31, 20CY</i>			
To be submitted.	Proprietary Fund Types		Totals
		Internal	(Memorandum
	Enterprise	Service	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 Refunding Bonds			0
Sale of Notes			0
Loans Issued			0
Other Debt Proceeds			0
Premium and Accrued Interest on Debt			0
Sale of Capital Assets			0
Miscellaneous Receipts			0
Capital Outlay			0
Excise Tax Payment - Electric			0
Principal Retirement			0
Payment of Capital Appreciation Bond Accretion			0
Interest and Other Fiscal Charges			0
Discount on Debt			0
Payment to Refunded Bond Escrow Agent			0
Other Financing Sources			0
Other Financing Uses			0
<i>Total Non-Operating Receipts (Disbursements)</i>	0	0	0

Village of XYZ, Ohio			
<i>XYZ County</i>			
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>			
<i>All Proprietary and Fiduciary Fund Types</i>			
<i>For the Year Ended December 31, 20CY</i>			
To be submitted.	Proprietary Fund Types		Totals
		Internal	(Memorandum
	Enterprise	Service	Only)
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	0	0	0
Capital Contributions			0
Special Item			0
Extraordinary Item			0
Transfers In			0
Transfers Out			0
Advances In			0
Advances Out			0
<i>Net Change in Fund Cash Balances</i>	0	0	0
<i>Fund Cash Balances, January 1</i>			0
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$0
<i>See accompanying notes to the basic financial statements</i>			

Village of XYZ, Ohio						
<i>XYZ County</i>						
<i>Combined Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis)</i>						
<i>All Fiduciary Fund Types</i>						
<i>For the Year Ended December 31, 20CY</i>						
To be submitted.	Fiduciary Fund Types					Totals
				Custodial		
	Pension and Other Employee Benefit Trust	Private Purpose Trust	Investment Trust	External Investment Pool	Other Custodial	(Memorandum Only)
Additions						
Property and Other Local Taxes Collected for Distribution						\$0
Charges for Services						0
Fines, Licenses and Permits for Distribution						0
Earnings on Investments (trust funds only)						0
Gifts and Donations (trust funds only)						0
Intergovernmental						0
Special Assessment Collections for Distribution						0
Deposits Received						0
Amounts Held for Employees						0
Amounts Received as Fiscal Agent						0
Other Amounts Collected for Distribution						0
<i>Total Additions</i>	0	0	0	0	0	0
Deductions						
Distributions as Fiscal Agent						0
Distributions to Other Governments						0
Distributions to Other Funds (Primary Gov't)						0
Distributions of Deposits						0
Distributions on Behalf of Employees						0
Other Distributions						0
<i>Total Deductions</i>	0	0	0	0	0	0
<i>Net Change in Fund Balances</i>	0	0	0	0	0	0
<i>Fund Cash Balances, January 1</i>						0
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>See accompanying notes to the basic financial statements</i>						

Village of XYZ, Ohio
ABC County
Notes to the Financial Statements
For the Year Ended December 31, 20CY

Fund Balance

[Review GASB 54, Fund Balance Disclosures, paragraphs 5-23 and GASB Codification 1800, Classification and Terminology, paragraph .183, for guidance.]

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:

Nonspendable The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Village and the nonexpendable portion of the corpus in permanent funds.

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.

Committed Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Unassigned 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.

Village of XYZ, Ohio
ABC County
Notes to the Financial Statements
For the Year Ended December 31, 20CY

Note 19 – Fund Balances

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Nonspendable:						\$0
Unclaimed Monies	xxx					0
Corpus					Principal	0
Outstanding Encumbrances	xxx	xxx	xxx	xxx	xxx	0
<i>Total</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects fund are restricted committed or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed and assigned amounts in the special revenue, debt service, capital projects and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Village of XYZ, Ohio
ABC County
Notes to the Financial Statements
For the Year Ended December 31, 20CY

Note 5 – Deposits and Investments

To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. The Village also has segregated accounts which include clearing accounts and amounts with fiscal and escrow agents that are not part of this pool. **(Delete previous sentence if the village does not have any amounts in segregated clearing accounts or amounts with fiscal and escrow agents.)** A summary of the Village's deposit and investment accounts are as follows:

	20CY
Cash Management Pool:	
Demand deposits	
Certificates of deposit	
Other time deposits (savings and NOW accounts)	
Total deposits	0
U.S. Treasury Notes	
STAR Ohio	
Repurchase agreement	
Common stock (at cost, fair value was \$XXXX at December 31, 20XCY)	
Total investments	0
Total carrying amount of deposits and investments held in the Pool (ties to FS)	0
Segregated Accounts - Not held in the Pool:	
Payroll Clearing Account (Not held in Pool) **	
Retainage Accounts (Not held in Pool)**	
Debt Accounts (Related to Bond Indenture and Not held in Pool)**	
Other Paying Agent Outside Account (Not held in Pool)**	
Total Outside Accounts ** (ties to worksheet tab outside acct rec)	0

(Note: The above is an embedded Excel Spreadsheet. Double-click to edit. Do not enter \$ signs. Delete any rows that are not applicable to the Village.)

[For items included as part of the Cash Management Pool, insert amounts from Year End Reconciliation. (i.e. Demand deposits are checking balance less reconciling items such as outstanding checks and deposits in transit.) Total Deposits and Investments should agree to total Financial Statement Year End Balance.]

** = For specific information related to the amounts required to be disclosed related to amounts held in segregated accounts – outside of the pool, please see instructions in the Worksheet, tab “unrecorded cash” at the following link: <http://www.ohioauditor.gov/references/shells/regulatory.html>

Explanation: Typically, a village has various bank accounts and investment accounts that are part of their cash management pool. Monies for all funds are maintained in this pool. (Note: Separate bank accounts, and/or investment accounts are typically included as part of this pool.) Some Villages have segregated outside clearing accounts that are not part of this pool. Any balance in outside clearing accounts that are not part of the cash management pool (after considering all reconciling items including outstanding checks)

Village of XYZ, Ohio
ABC County
Notes to the Financial Statements
For the Year Ended December 31, 20CY

should be adjusted to the statements; however, unremitted employee payroll withholdings held in a payroll clearing account (after considering all reconciling items including outstanding checks) can be disclosed in the notes or adjusted to the statements. (Note: Bank accounts related to Mayor's Court should be included on the books of the Village. Balances in the payroll clearing account should not include employer contributions.) Villages can also have segregated amounts with fiscal or escrow agents related to utilizing a third-party paying agent. These third-party paying agent accounts can either be reflected on the Village's books or disclosed in the notes. If these segregated accounts are currently included on the books or financial statements of your Village, they should not be removed.

If amounts are reported in the table above, use the following paragraph (delete if no separate payroll clearing account is used):

The Village has a payroll clearing account that is held outside of the deposit pool where gross payroll is held for distribution. The expenditures included in the accompanying financial statement reflect gross payroll. The balance in the Village's payroll clearing account represent unremitted employee payroll withholdings.

The Village also has accounts held outside of the deposit pool for retainage related to construction contracts and for monies held accordance with debt agreements. *Include specifics of any other outside account reported in the above table that is not included as part of the deposit pool.*

If the Village does not use a separate payroll clearing account, use the following paragraph (delete if separate payroll account is used):

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 20CY, the village is holding \$XXX,XXX in unremitted employee payroll withholdings.

Village of XYZ, Ohio
ABC County
Notes to the Financial Statements
For the Year Ended December 31, 20CY

Note 22 – Change in Accounting Principles

For 2020, the Village has made changes to their cash basis reporting model. These changes include modifications to the definition of fiduciary funds, adding a separate Combined Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis) -- All Fiduciary Fund Types, and removing the fund balance classifications from the Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types.

The effect of this change restated beginning cash balance in the Special Revenue Fund Type from \$XXX to \$XXX, and in the in the Fiduciary Fund Type from \$XXX to \$XXX. *Include any additional fund type information that was restated due to the implementation of GASB 84.*

Note 23 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village. The Village's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. (customize as needed) In addition, the impact on the Village's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the Village received CARES Act funding. Of the amounts received, \$XXX,XXX was sub-granted to other governments and organization (update as needed), \$XXX,XXX was returned to the granting agency, and \$XXX,XXX was spent on-behalf of other governments. These amounts are reflected as general government (update as needed) expenditures in the Coronavirus Relief Special Revenue Fund (update as needed) on the accompanying financial statements. (If the Village recorded amounts returned to the granting agency as a reduction of intergovernmental revenue, include the following sentence: The amounts returned to the granting agency are reflected as a reduction of intergovernmental revenue (update as needed) in the Coronavirus Relief Special Revenue Fund (update as needed). (Delete paragraph if no sub-grants were made, no monies were returned to the granting agency, and no on-behalf payments were made.)

During 2020, the Village received \$XXX,XXX as an on-behalf of grant from another government. These amounts are recorded in the Coronavirus Relief Special Revenue Fund (update as needed). (See AOS bulletin 2000-008.)