

City of Vienna, Illinois
STATEMENT OF NET POSITION
MODIFIED CASH BASIS
April 30, 2018

	Primary Government		
	Governmental Activities	Business Type Activities	Total
ASSETS			
Current Assets			
Cash and Cash Equivalents	\$ 948,560	\$ 767,934	\$ 1,716,494
Certificates of Deposit	746,991	656,476	1,403,467
Receivables:			
Accounts Receivable - net	0	0	0
Taxes Receivable - net	0	0	0
Interfund Balances	124,780	(124,780)	0
Accrued Interest	0	0	0
Notes Receivable	0	0	0
Inventory	0	0	0
Prepaid Items	0	0	0
Total Current Assets	1,820,331	1,299,630	3,119,961
Non-Current Assets			
Restricted:			
Cash and Cash Equivalents	0	97,352	97,352
Certificates of Deposit	0	0	0
Total Restricted Assets	0	97,352	97,352
Capital Assets:			
Land and Right-of-way	171,861	0	171,861
Plant and Distribution System	394,159	7,035,588	7,429,747
Buildings and Improvements	833,249	0	833,249
Equipment	1,404,182	366,741	1,770,923
Less Accumulated Depreciation	(1,958,133)	(3,182,768)	(5,140,901)
Construction in Progress	26,620	48,224	74,844
Total Capital Assets	871,938	4,267,785	5,139,723
Other Assets:			
Unamortized Organization Costs	0	0	0
Unamortized Bond Costs	0	0	0
Escrow	0	0	0
Total Other Assets	0	0	0
Total Non-Current Assets	871,938	4,365,137	5,237,075
Total Assets	\$ 2,692,269	\$ 5,664,767	\$ 8,357,036

(Continued)

	Primary Government		
	Governmental Activities	Business Type Activities	Total
LIABILITIES			
Current Liabilities			
Payable from Current Assets:			
Accounts Payable	\$ 0	\$ 0	\$ 0
Accrued Payroll and Related Items	0	0	0
Interfund Balances	0	0	0
Customer Deposits	0	43,000	43,000
Accrued Interest	0	0	0
Unearned Revenue	0	0	0
Bonds/Loans Payable - Current Portion	0	0	0
Total Payable from Current Assets	0	43,000	43,000
Payable from Restricted Assets:			
Accounts Payable	0	0	0
Bonds/Loans Payable - Current Portion	9,950	49,000	58,950
Accrued Interest Payable	0	0	0
Total Payable from Restricted Assets	9,950	49,000	58,950
Total Current Liabilities	9,950	92,000	101,950
Non-Current Liabilities			
Bonds/Loans Payable	59,700	1,381,738	1,441,438
Other Liabilities	0	0	0
Accrued Compensated Absences	0	0	0
Total Non-Current Liabilities	59,700	1,381,738	1,441,438
Total Liabilities	\$ 69,650	\$ 1,473,738	\$ 1,543,388
NET POSITION			
Investment in Capital Assets, net of related debt	\$ 802,288	\$ 2,837,047	\$ 3,639,335
Restricted for:			
Future Expenditures	571,851	0	571,851
Designated Projects/Programs	0	0	0
Debt Service	0	97,352	97,352
Unrestricted	1,248,480	1,256,630	2,505,110
Total Net Position	\$ 2,622,619	\$ 4,191,029	\$ 6,813,648

The Notes to Financial Statements are an integral part of this statement.

**COMPENSATION SUMMARY for Employees for 12-month period
ending April 30, 2018**

Less than \$5,000.00: Albert Burgess Jr., James Evans, Nathan Hiatt, Melissa Hill, Adam Hook, Max Hook, Cheryl Myrick, John Obourn, Richard Owen, Alan Racey, Jeremiah Reagan, Debra Riddle, Eileen Rochford, Jon Simmons, Austin Tuey, & Chesley Williams

\$5,001.00 - \$15,000.00: Philip Morris, Diana Steele, Phillip Stewart & Brent Williams

\$15,001.00 - \$30,000.00: Michelle Meyers

\$30,001.00 - \$45,000.00: Bobbi Baker & Bruce White

\$45,001.00 - \$60,000.00: Justin Hartline, Herbert Hosfeldt, Troy Kerley, Dale Leggett, Carl Meyer, James Miller, Matthew Naese, & Aleatha Wright

\$60,001.00 - \$75,000.00: Matthew Racey

I, Michelle Meyers, Treasurer of the City of Vienna, do solemnly swear that the following is a true statement of the annual financial report of the City of Vienna for the fiscal year beginning May 1, 2017, and ending April 30, 2018, for all combined funds for the City of Vienna. A complete set of financial statements are on file at City Hall, hours are 8 a.m. to 4 p.m., Monday through Friday, 8 a.m. to noon, Thursday.

Michelle Meyers
Michelle Meyers, Treasurer

**DISBURSEMENTS SUMMARY TO VENDORS for 12-month period
ending April 30, 2018 for More than \$2,500.00:**

**AMEREN ILLINOIS, AMERICAN WELDING AND GAS, ANNA
QUARRIES, INC., AUTO TIRE AND PARTS, BANTERRA BANK
CARDMEMBERS SERVICE, BULLDOG, C&K EQUIPMENT & AUTO
SALES, LLC, CLA-VAL, CLARIDA & ZIEGLER ENGINEERING,
CLEARWAVE COMMUNICATIONS, CONTINENTAL UTILITY
SOLUTIONS, INC., DEAN BUSH CONSTRUCTION, ENERGY CULVERT
COMPANY, INC., EVOQUA WATER TECHNOLOGIES, FORTLINE
WATERWORKS, FRONTIER, GAS UTILITY ALLIANCE, GOREVILLE
CONCRETE, HARPER FORD, HAWKINS, INC., HEARTLAND AG,
HOLLAND SUPPLY COMPANY, HOMEFIELD ENERGY, ILLINOIS
COUNTIES RISK MANAGEMENT TRUST, ILLINI ASPHALT, ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY, ILLINOIS FINANCE
AUTHORITY, IMCO UTILITY SUPPLY, JON SIMMONS, KEMPER CPA
GROUP, KOTTER READY MIX, INC., L.D. SUPPLY, LAW OFFICE OF
JOSH STRATEMEYER, MIDWEST METER, INC., MILLERS WELDING,
MILLSTONE WATER DISTRICT, MORAN ECONOMIC DEVELOPMENT,
LLC, OFFICE DEPOT, PYROTECHNICO, ROY KERLEY, ROYAL
PAPER, INC., RUSTY'S HOME CENTER, SENTINEL, SOUTHERN FS
INC., SO. IL STONE CO., SOUTHEASTERN ILLINOIS ELECTRIC
COOP., UNIVERSAL, INC., USPS, USA BLUE BOOK, USDI, USSI,
UTILITY GAS MANAGEMENT, VIENNA TIMES, & WRIGHT ELECTRIC**