

City of Vienna, Illinois
STATEMENT OF NET POSITION
MODIFIED CASH BASIS
April 30, 2019

	Primary Government		
	Governmental Activities	Business Type Activities	Total
ASSETS			
Current Assets			
Cash and Cash Equivalents	\$ 1,140,497	\$ 728,744	\$ 1,869,241
Certificates of Deposit	858,184	566,158	1,424,342
Receivables:			
Accounts Receivable - net	0	0	0
Taxes Receivable - net	0	0	0
Interfund Balances	0	0	0
Accrued Interest	0	0	0
Notes Receivable	0	0	0
Inventory	0	0	0
Prepaid Items	0	0	0
Total Current Assets	1,998,681	1,294,902	3,293,583
Non-Current Assets			
Restricted:			
Cash and Cash Equivalents	0	65,598	65,598
Certificates of Deposit	0	0	0
Total Restricted Assets	0	65,598	65,598
Capital Assets:			
Land and Right-of-way	171,861	0	171,861
Plant and Distribution System	394,159	7,200,606	7,594,765
Buildings and Improvements	833,249	0	833,249
Equipment	1,430,081	366,741	1,796,822
Less Accumulated Depreciation	(2,013,720)	(3,378,642)	(5,392,362)
Construction in Progress	26,620	150,000	176,620
Total Capital Assets	842,250	4,338,705	5,180,955
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	842,250	4,404,303	5,246,553
Total Assets	\$ 2,840,931	\$ 5,699,205	\$ 8,540,136

(Continued)

	Primary Government		
	Governmental	Business Type	Total
	Activities	Activities	
LIABILITIES			
Current Liabilities			
Payable from Current Assets:			
Accounts Payable	\$ 0	\$ 0	\$ 0
Accrued Payroll and Related Items	0	0	0
Interfund Balances	(49,565)	49,565	0
Customer Deposits	0	47,350	47,350
Accrued Interest	0	0	0
Unearned Revenue	0	0	0
Bonds/Loans Payable - Current Portion	0	0	0
Total Payable from Current Assets	<u>(49,565)</u>	<u>96,915</u>	<u>47,350</u>
Payable from Restricted Assets:			
Accounts Payable	0	0	0
Bonds/Loans Payable - Current Portion	9,950	47,000	56,950
Accrued Interest Payable	0	0	0
Total Payable from Restricted Assets	<u>9,950</u>	<u>47,000</u>	<u>56,950</u>
Total Current Liabilities	<u>(39,615)</u>	<u>143,915</u>	<u>104,300</u>
Non-Current Liabilities			
Bonds/Loans Payable	49,750	1,410,000	1,459,750
Other Liabilities	0	0	0
Accrued Compensated Absences	0	0	0
Total Non-Current Liabilities	<u>49,750</u>	<u>1,410,000</u>	<u>1,459,750</u>
Total Liabilities	<u>\$ 10,135</u>	<u>\$ 1,553,915</u>	<u>\$ 1,564,050</u>
NET POSITION			
Investment in Capital Assets, net of related debt	\$ 782,550	\$ 2,881,705	\$ 3,664,255
Restricted for:			
Future Expenditures	600,623	0	600,623
Designated Projects/Programs	0	0	0
Debt Service	0	65,598	65,598
Unrestricted	<u>1,447,623</u>	<u>1,197,987</u>	<u>2,645,610</u>
Total Net Position	<u>\$ 2,830,796</u>	<u>\$ 4,145,290</u>	<u>\$ 6,976,086</u>

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

City of Vienna, Illinois
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION
MODIFIED CASH BASIS
For the Year Ended April 30, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business Type Activities	Total
Primary Government:							
Governmental Activities:							
General Government	\$ 260,428	\$ 7,808	\$ 0	\$ 0	\$ (252,620)		\$ (252,620)
Public Safety	276,935	33,955	0	25,899	(217,081)		(217,081)
Transportation and Public Works	170,286	0	0	0	(170,286)		(170,286)
Social Services	0	0	0	0	0		0
Culture and Recreation	62,756	8,961	5,906	0	(47,889)		(47,889)
Community/Economic Development	289,880	0	0	0	(289,880)		(289,880)
Debt Service	0	0	0	0	0		0
Total Governmental Activities	\$ 1,060,285	\$ 50,724	\$ 5,906	\$ 25,899	\$ (977,756)		\$ (977,756)
Business Type Activities:							
Water Utility	\$ 476,445	\$ 353,418	\$ 0	\$ 102,971		(20,056)	(20,056)
Sewer Utility	418,427	280,093	0	25,000		(113,334)	(113,334)
Gas Utility	464,732	481,155	0	47,029		63,452	63,452
Garbage Utility	74,020	65,858	0	0		(8,162)	(8,162)
Total Business Type Activities	1,433,624	1,180,524	0	175,000		(78,100)	(78,100)
Total Primary Government	\$ 2,493,909	\$ 1,231,248	\$ 5,906	\$ 200,899	\$ (977,756)	(78,100)	(1,055,856)
General Revenues and Transfers							
Property Taxes					477,778	20,796	498,574
State Sales and Use Taxes					458,167	0	458,167
State Income Taxes					139,225	0	139,225
State Motor Fuel Taxes					36,510	0	36,510
State Replacement Taxes					9,872	0	9,872
Other Taxes					37,845	0	37,845
Investment Income					14,466	9,097	23,563
Other					12,071	2,468	14,539
Transfers					0	0	0
Total General Revenues and Transfers					\$ 1,185,934	\$ 32,361	1,218,295
Change in Net Position					\$ 208,178	\$ (45,739)	162,439
Net Position, beginning of year					2,622,618	4,191,029	6,813,647
Prior Period Adjustments					0	0	0
Net Position, end of year					\$ 2,830,796	\$ 4,145,290	6,976,086

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

DISBURSEMENTS SUMMARY TO VENDORS for 12-month period ending April 30, 2019 for More than \$2,500.00:

A &W PLUMBING, AMEREN ILLINOIS, ANNA QUARRIES, INC., AUTO TIRE AND PARTS, BANNER FIRE EQUIPMENT, INC, BANTERRA BANK CARDMEMBERS SERVICE, BEUSSINK & HICKAM, P.C., BIANCA HURST, BULLDOG, CLARIDA & ZIEGLER ENGINEERING, CLEARWAVE COMMUNICATIONS, CONTINENTAL UTILITY SOLUTIONS, INC., CORE & MAIN, DEAN BUSH CONSTRUCTION, ENERGY CULVERT COMPANY, INC., EVOQUA WATER TECHNOLOGIES, FRONTIER, GAS UTILITY ALLIANCE, GOREVILLE CONCRETE, HAWKINS, INC., HOLLAND SUPPLY COMPANY, ILLINOIS COUNTIES RISK MANAGEMENT TRUST, ILLINI ASPHALT, ILLINOIS ENVIRONMENTAL PROTECTION AGENCY, ILLINOIS FINANCE AUTHORITY, IMCO UTILITY SUPPLY, JON SIMMONS, KGM, L.D. SUPPLY, LAW OFFICE OF JOSH STRATEMEYER, MIDWEST METER, INC., MILLSTONE WATER DISTRICT, MORAN ECONOMIC DEVELOPMENT, LLC, MUNICIPAL EQUIPMENT CO., OFFICE DEPOT, ROYAL PAPER, INC., RUSTY'S HOME CENTER, SANDERS ELECTRIC COMAPNY, INC., SOUTHERN FS INC., SO IL CRIMINAL JUSTICE TRAINING PROGRAM,SOUTHERN FIVE REGIONAL PLANNING DIST., SO. IL STONE CO., SOUTHEASTERN ILLINOIS ELECTRIC COOP., SUBSURFACE SOLUTIONS, UNIVERSAL, LLC, USPS, USA BLUE BOOK, USDI, UTILITY GAS MANAGEMENT, VIENNA AUTO CENTER & VIENNA TIMES

COMPENSATION SUMMARY for Employees for 12-month period ending April 30, 2019

Less than \$5,000.00: Albert Burgess Jr., Nathan Hiatt, Melissa Hill, Adam Hook, Max Hook, Cheryl Myrick, John Obourn, Richard Owen, Alan Racey, Jeremiah Reagan, Debra Riddle, , Jon Simmons, Christopher Sparks, Phillip Stewart, Tricia Thomson, & Austin Tuey

\$5,001.00 - \$15,000.00: Eileen Rochford, Diana Steele, & Brent Williams

\$15,001.00 - \$30,000.00: Michelle Meyers & Phillip Morris

\$30,001.00 - \$45,000.00: Bobbi Baker

\$45,001.00 - \$60,000.00: Justin Hartline, Herbert Hosfeldt, Troy Kerley, Dale Leggett, Carl Meyer, James Miller, Matthew Naese, Bruce White, & 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, 2018, and ending April 30, 2019, 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 Treasurer

Michelle Meyers, Treasurer