

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Governmental Fund Types**

For the Year Ended December 31, 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$459,751	\$4,311,768	\$233,697	\$0	\$0	\$5,005,216
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	73,307	110,378	0	0	0	183,685
Fines and Forfeitures	4,485	0	0	0	0	4,485
Intergovernmental	127,138	585,101	27,726	0	0	739,965
Special Assessments	0	0	0	0	0	0
Earnings on Investments	18,694	1,106	0	0	0	19,800
Miscellaneous	64,803	159,275	1,852	19,130	0	245,060
<i>Total Cash Receipts</i>	<u>748,178</u>	<u>5,167,628</u>	<u>263,275</u>	<u>19,130</u>	<u>0</u>	<u>6,198,211</u>
<b>Cash Disbursements</b>						
Current:						
General Government	698,417	0	0	0	0	698,417
Public Safety	2,495	2,590,652	2,920	0	0	2,596,067
Public Works	8,261	1,079,954	0	0	0	1,088,215
Health	12,034	10,646	0	0	0	22,680
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	80,288	397,378	0	0	0	477,666
Debt Service:						
Principal Retirement	0	0	204,847	0	0	204,847
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	30,895	0	0	30,895
<i>Total Cash Disbursements</i>	<u>801,495</u>	<u>4,078,630</u>	<u>238,662</u>	<u>0</u>	<u>0</u>	<u>5,118,787</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(53,317)</u>	<u>1,088,998</u>	<u>24,613</u>	<u>19,130</u>	<u>0</u>	<u>1,079,424</u>
<b>Other Financing Receipts (Disbursements)</b>						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	11,945	0	0	0	11,945

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Governmental Fund Types**

For the Year Ended December 31, 2018

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	1,812	9,392	0	0	0	11,204
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>1,812</u>	<u>21,337</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,149</u>
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(51,505)</u>	<u>1,110,335</u>	<u>24,613</u>	<u>19,130</u>	<u>0</u>	<u>1,102,573</u>
<i>Fund Cash Balances, January 1</i>	<u>1,482,101</u>	<u>3,200,819</u>	<u>428,602</u>	<u>0</u>	<u>0</u>	<u>5,111,522</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	0	4,311,154	453,215	19,130	0	4,783,499
Committed	0	0	0	0	0	0
Assigned	336,070	0	0	0	0	336,070
Unassigned (Deficit)	1,094,526	0	0	0	0	1,094,526
<i>Fund Cash Balances, December 31</i>	<u>\$1,430,596</u>	<u>\$4,311,154</u>	<u>\$453,215</u>	<u>\$19,130</u>	<u>\$0</u>	<u>\$6,214,095</u>

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Governmental Fund Types**

For the Year Ended December 31, 2018

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	(\$51,505)	\$1,110,335	\$24,613	\$19,130	\$0	\$1,102,573
<i>Fund Cash Balances, January 1</i>	1,482,101	3,200,819	428,602	0	0	5,111,522
<i>Fund Cash Balances, December 31</i>	<u>\$1,430,596</u>	<u>\$4,311,154</u>	<u>\$453,215</u>	<u>\$19,130</u>	<u>\$0</u>	<u>\$6,214,095</u>
<b>Fund Balances</b>						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
Cemetery	\$0	\$14,489	\$0	\$0	\$0	\$14,489
Debt Service	0	0	453,215	0	0	453,215
Drug and Alcohol Education and Enforcement	0	1,435	0	0	0	1,435
Emergency Medical Services	0	161,663	0	0	0	161,663
ENERGY CONSERVATION	0	0	0	19,130	0	19,130
Fire Operations	0	776,356	0	0	0	776,356
Police Operations	0	1,072,743	0	0	0	1,072,743
Road and Bridge Maintenance and Improvements	0	2,278,228	0	0	0	2,278,228
Training Reimbursement Funds Only	0	6,240	0	0	0	6,240
<i>Total Restricted</i>	<u>0</u>	<u>4,311,154</u>	<u>453,215</u>	<u>19,130</u>	<u>0</u>	<u>4,783,499</u>
Committed to:						
FIRE TRUCK PURCHASE	0	0	0	0	0	0
POLICE STATION	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:						
Assigned	336,070	0	0	0	0	336,070
<i>Total Assigned</i>	<u>336,070</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>336,070</u>
<i>Unassigned</i>	<u>1,094,526</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,094,526</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$1,430,596</u>	<u>\$4,311,154</u>	<u>\$453,215</u>	<u>\$19,130</u>	<u>\$0</u>	<u>\$6,214,095</u>

RUSSELL TOWNSHIP, GEauga COUNTY

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Governmental Fund Types**  
For the Year Ended December 31, 2018

2/13/2019 2:48:23 PM

UAN v2019.1