

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2021

| | MOTOR VEHICLE LIC. TAX | GASOLINE TAX | ROAD AND BRIDGE | CEMETERY |
|--|------------------------------|-----------------|-----------------------|----------------|
| Cash Receipts | | | | |
| Property and Other Local Taxes | \$0 | \$0 | \$1,409,866 | \$0 |
| Charges for Services | 0 | 0 | 0 | 0 |
| Licenses, Permits and Fees | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 23,529 | 157,551 | 116,820 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Earnings on Investments | 228 | 4,184 | 0 | 0 |
| Miscellaneous | 0 | 0 | 79,794 | 9,050 |
| Total Cash Receipts | 23,757 | 161,735 | 1,606,480 | 9,050 |
| Cash Disbursements | | | | |
| Current: | | | | |
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 21,772 | 69,033 | 978,276 | 0 |
| Health | 0 | 0 | 0 | 10,280 |
| Human Services | 0 | 0 | 0 | 0 |
| Conservation-Recreation | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 343,930 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| Total Cash Disbursements | 21,772 | 69,033 | 1,322,206 | 10,280 |
| Excess of Receipts Over (Under) Disbursements | 1,985 | 92,702 | 284,274 | (1,230) |
| Other Financing Receipts (Disbursements) | | | | |
| Sale of Bonds | 0 | 0 | 0 | 0 |
| Sale of Refunding Bonds | 0 | 0 | 0 | 0 |
| Sale of Notes | 0 | 0 | 0 | 0 |
| Loans Issued | 0 | 0 | 0 | 0 |
| Other Debt Proceeds | 0 | 0 | 0 | 0 |
| Premium and Accrued Interest on Debt | 0 | 0 | 0 | 0 |
| Discount on Debt | 0 | 0 | 0 | 0 |

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

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2021

| | MOTOR VEHICLE LIC. TAX | GASOLINE TAX | ROAD AND BRIDGE | CEMETERY |
|---|------------------------------|-----------------|-----------------------|----------|
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Sale of Capital Assets | 0 | 0 | 31,918 | 0 |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | (16,044) | 0 |
| Advances In | 0 | 0 | 0 | 0 |
| Advances Out | 0 | 0 | 0 | 0 |
| Other Financing Sources | 0 | 0 | 1,019 | 0 |
| Other Financing Uses | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Receipts (Disbursements)</i> | 0 | 0 | 16,893 | 0 |
| Special Item | 0 | 0 | 0 | 0 |
| Extraordinary Item | 0 | 0 | 0 | 0 |
| <i>Net Change in Fund Cash Balances</i> | 1,985 | 92,702 | 301,167 | (1,230) |
| <i>Fund Cash Balances, January 1</i> | 36,537 | 511,504 | 612,084 | 11,999 |
| <i>Fund Cash Balances, December 31</i> | \$38,522 | \$604,206 | \$913,251 | \$10,769 |

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2021

| | POLICE DISTRICT | FIRE DISTRICT | ROAD DISTRICT | PERMISSIVE MOTOR VEH LICENSE |
|--|------------------|------------------|------------------|------------------------------|
| Cash Receipts | | | | |
| Property and Other Local Taxes | \$1,676,821 | \$1,192,919 | \$0 | \$22,223 |
| Charges for Services | 0 | 0 | 0 | 0 |
| Licenses, Permits and Fees | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 153,321 | 109,863 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Earnings on Investments | 0 | 0 | 0 | 266 |
| Miscellaneous | 50,576 | 12,542 | 0 | 0 |
| Total Cash Receipts | 1,880,718 | 1,315,324 | 0 | 22,489 |
| Cash Disbursements | | | | |
| Current: | | | | |
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 1,606,327 | 1,057,145 | 0 | 0 |
| Public Works | 0 | 0 | 14,081 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 |
| Conservation-Recreation | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Capital Outlay | 65,881 | 164,151 | 378,437 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| Total Cash Disbursements | 1,672,208 | 1,221,296 | 392,518 | 0 |
| Excess of Receipts Over (Under) Disbursements | 208,510 | 94,028 | (392,518) | 22,489 |
| Other Financing Receipts (Disbursements) | | | | |
| Sale of Bonds | 0 | 0 | 0 | 0 |
| Sale of Refunding Bonds | 0 | 0 | 0 | 0 |
| Sale of Notes | 0 | 0 | 0 | 0 |
| Loans Issued | 0 | 0 | 0 | 0 |
| Other Debt Proceeds | 0 | 0 | 0 | 0 |
| Premium and Accrued Interest on Debt | 0 | 0 | 0 | 0 |
| Discount on Debt | 0 | 0 | 0 | 0 |

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2021

| | POLICE DISTRICT | FIRE DISTRICT | ROAD DISTRICT | PERMISSIVE MOTOR VEH LICENSE |
|---|--------------------|--------------------|------------------|------------------------------|
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Sale of Capital Assets | 14,153 | 15,060 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | (24,129) | (49,452) | 0 | 0 |
| Advances In | 0 | 0 | 0 | 0 |
| Advances Out | 0 | 0 | 0 | 0 |
| Other Financing Sources | 5,311 | 9,853 | 0 | 0 |
| Other Financing Uses | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Receipts (Disbursements)</i> | <u>(4,665)</u> | <u>(24,539)</u> | <u>0</u> | <u>0</u> |
| Special Item | 0 | 0 | 0 | 0 |
| Extraordinary Item | 0 | 0 | 0 | 0 |
| <i>Net Change in Fund Cash Balances</i> | <u>203,845</u> | <u>69,489</u> | <u>(392,518)</u> | <u>22,489</u> |
| <i>Fund Cash Balances, January 1</i> | <u>1,499,642</u> | <u>970,275</u> | <u>480,948</u> | <u>25,396</u> |
| <i>Fund Cash Balances, December 31</i> | <u>\$1,703,487</u> | <u>\$1,039,764</u> | <u>\$88,430</u> | <u>\$47,885</u> |

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2021

| | ENFORCE- MENT AND EDUCATION | ARP: LOCAL FISCAL | FIRE & RSC AMBULANCE EMS SERV | Ohio Peace Officer |
|--|-----------------------------------|-------------------------|-------------------------------------|--------------------------|
| Cash Receipts | | | | |
| Property and Other Local Taxes | \$0 | \$0 | \$0 | \$0 |
| Charges for Services | 0 | 0 | 0 | 0 |
| Licenses, Permits and Fees | 0 | 0 | 133,038 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 272,248 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Earnings on Investments | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| Total Cash Receipts | 0 | 272,248 | 133,038 | 0 |
| Cash Disbursements | | | | |
| Current: | | | | |
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 75,614 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 |
| Conservation-Recreation | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 2,710 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| Total Cash Disbursements | 0 | 0 | 78,324 | 0 |
| Excess of Receipts Over (Under) Disbursements | 0 | 272,248 | 54,714 | 0 |
| Other Financing Receipts (Disbursements) | | | | |
| Sale of Bonds | 0 | 0 | 0 | 0 |
| Sale of Refunding Bonds | 0 | 0 | 0 | 0 |
| Sale of Notes | 0 | 0 | 0 | 0 |
| Loans Issued | 0 | 0 | 0 | 0 |
| Other Debt Proceeds | 0 | 0 | 0 | 0 |
| Premium and Accrued Interest on Debt | 0 | 0 | 0 | 0 |
| Discount on Debt | 0 | 0 | 0 | 0 |

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2021

| | ENFORCE- MENT AND EDUCATION | ARP: LOCAL FISCAL | FIRE & RSC AMBULANCE EMS SERV | Ohio Peace Officer |
|---|-----------------------------------|-------------------------|-------------------------------------|--------------------------|
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Advances In | 0 | 0 | 0 | 0 |
| Advances Out | 0 | 0 | 0 | 0 |
| Other Financing Sources | 0 | 0 | 0 | 0 |
| Other Financing Uses | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Receipts (Disbursements)</i> | 0 | 0 | 0 | 0 |
| Special Item | 0 | 0 | 0 | 0 |
| Extraordinary Item | 0 | 0 | 0 | 0 |
| <i>Net Change in Fund Cash Balances</i> | 0 | 272,248 | 54,714 | 0 |
| <i>Fund Cash Balances, January 1</i> | 5,664 | 0 | 286,070 | 6,240 |
| <i>Fund Cash Balances, December 31</i> | \$5,664 | \$272,248 | \$340,784 | \$6,240 |

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2021

| | Fire FEMA Grant - EMS | CARES ACT - HHS Provider | Local Coronaviru s Relief | SPECIAL REVENUE TOTAL |
|--|-----------------------------|--------------------------------|---------------------------------|--------------------------|
| Cash Receipts | | | | |
| Property and Other Local Taxes | \$0 | \$0 | \$0 | \$4,301,829 |
| Charges for Services | 0 | 0 | 0 | 0 |
| Licenses, Permits and Fees | 0 | 0 | 0 | 133,038 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 833,332 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Earnings on Investments | 0 | 0 | 0 | 4,678 |
| Miscellaneous | 0 | 0 | 0 | 151,962 |
| Total Cash Receipts | 0 | 0 | 0 | 5,424,839 |
| Cash Disbursements | | | | |
| Current: | | | | |
| General Government | 0 | 0 | 28,000 | 28,000 |
| Public Safety | 0 | 0 | 0 | 2,739,086 |
| Public Works | 0 | 0 | 0 | 1,083,162 |
| Health | 0 | 0 | 0 | 10,280 |
| Human Services | 0 | 0 | 0 | 0 |
| Conservation-Recreation | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 955,109 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| Total Cash Disbursements | 0 | 0 | 28,000 | 4,815,637 |
| Excess of Receipts Over (Under) Disbursements | 0 | 0 | (28,000) | 609,202 |
| Other Financing Receipts (Disbursements) | | | | |
| Sale of Bonds | 0 | 0 | 0 | 0 |
| Sale of Refunding Bonds | 0 | 0 | 0 | 0 |
| Sale of Notes | 0 | 0 | 0 | 0 |
| Loans Issued | 0 | 0 | 0 | 0 |
| Other Debt Proceeds | 0 | 0 | 0 | 0 |
| Premium and Accrued Interest on Debt | 0 | 0 | 0 | 0 |
| Discount on Debt | 0 | 0 | 0 | 0 |

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2021

| | Fire FEMA Grant - EMS | CARES ACT - HHS Provider | Local Coronaviru s Relief | SPECIAL REVENUE TOTAL |
|---|-----------------------------|--------------------------------|---------------------------------|--------------------------|
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Sale of Capital Assets | 0 | 0 | 0 | 61,131 |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | (89,625) |
| Advances In | 0 | 0 | 0 | 0 |
| Advances Out | 0 | 0 | 0 | 0 |
| Other Financing Sources | 0 | 0 | 0 | 16,183 |
| Other Financing Uses | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Receipts (Disbursements)</i> | 0 | 0 | 0 | (12,311) |
| Special Item | 0 | 0 | 0 | 0 |
| Extraordinary Item | 0 | 0 | 0 | 0 |
| <i>Net Change in Fund Cash Balances</i> | 0 | 0 | (28,000) | 596,891 |
| <i>Fund Cash Balances, January 1</i> | 0 | 0 | 28,000 | 4,474,359 |
| <i>Fund Cash Balances, December 31</i> | \$0 | \$0 | \$0 | \$5,071,250 |

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Debt Service Funds

For the Year Ended December 31, 2021

| | GENERAL BOND(NOTE) RETIREMENT | MISC DEBT SERVICE | MISC DEBT SERVICE | Miscellaneous Debt Service-OP |
|--|-------------------------------|-------------------|-------------------|-------------------------------|
| Cash Receipts | | | | |
| Property and Other Local Taxes | \$33,345 | \$0 | \$0 | \$0 |
| Charges for Services | 0 | 0 | 0 | 0 |
| Licenses, Permits and Fees | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 4,862 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Earnings on Investments | 0 | 0 | 0 | 0 |
| Miscellaneous | 1,433 | 0 | 0 | 0 |
| <i>Total Cash Receipts</i> | <u>39,640</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Cash Disbursements | | | | |
| Current: | | | | |
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 531 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 |
| Conservation-Recreation | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 175,001 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 13,135 | 0 | 0 | 0 |
| <i>Total Cash Disbursements</i> | <u>188,667</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>(149,027)</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Other Financing Receipts (Disbursements) | | | | |
| Sale of Bonds | 0 | 0 | 0 | 0 |
| Sale of Refunding Bonds | 0 | 0 | 0 | 0 |
| Sale of Notes | 0 | 0 | 0 | 0 |
| Loans Issued | 0 | 0 | 0 | 0 |
| Other Debt Proceeds | 0 | 0 | 0 | 0 |
| Premium and Accrued Interest on Debt | 0 | 0 | 0 | 0 |
| Discount on Debt | 0 | 0 | 0 | 0 |

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RUSSELL TOWNSHIP, GEAUGA COUNTY

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Debt Service Funds

For the Year Ended December 31, 2021

| | GENERAL BOND(NOTE) RETIREMENT | MISC DEBT SERVICE | MISC DEBT SERVICE | Miscellaneous Debt Service-OP |
|---|-------------------------------------|-------------------------|-------------------------|----------------------------------|
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Advances In | 0 | 0 | 0 | 0 |
| Advances Out | 0 | 0 | 0 | 0 |
| Other Financing Sources | 0 | 0 | 0 | 0 |
| Other Financing Uses | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Receipts (Disbursements)</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Special Item | 0 | 0 | 0 | 0 |
| Extraordinary Item | 0 | 0 | 0 | 0 |
| <i>Net Change in Fund Cash Balances</i> | <u>(149,027)</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Cash Balances, January 1</i> | <u>340,771</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Cash Balances, December 31</i> | <u>\$191,744</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

RUSSELL TOWNSHIP, GEAUGA COUNTY
 Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
 All Debt Service Funds

For the Year Ended December 31, 2021

| | DEBT SERVICE TOTAL |
|----------------------------|-----------------------|
| | \$33,345 |
| | 0 |
| | 0 |
| | 0 |
| | 4,862 |
| | 0 |
| | 0 |
| | 1,433 |
| Total Cash Receipts | 39,640 |

| Cash Receipts | |
|---------------------------------------|----------------|
| Property and Other Local Taxes | |
| Charges for Services | |
| Licenses, Permits and Fees | |
| Fines and Forfeitures | |
| Intergovernmental | |
| Special Assessments | |
| Earnings on Investments | |
| Miscellaneous | |
| Total Cash Receipts | |
| Cash Disbursements | |
| Current: | |
| General Government | 0 |
| Public Safety | 531 |
| Public Works | 0 |
| Health | 0 |
| Human Services | 0 |
| Conservation-Recreation | 0 |
| Other | 0 |
| Intergovernmental | 0 |
| Capital Outlay | 0 |
| Debt Service: | |
| Principal Retirement | 175,001 |
| Payment to Refunded Bond Escrow Agent | 0 |
| Interest and Fiscal Charges | 13,135 |
| Total Cash Disbursements | 188,667 |

Excess of Receipts Over (Under) Disbursements

(149,027)

| 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 |

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Debt Service Funds

For the Year Ended December 31, 2021

| | |
|---|-------------------------|
| | DEBT SERVICE |
| | TOTAL |
| 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> | <u>0</u> |
| Special Item | 0 |
| Extraordinary Item | 0 |
| <i>Net Change in Fund Cash Balances</i> | <u>(149,027)</u> |
| <i>Fund Cash Balances, January 1</i> | <u>340,771</u> |
| <i>Fund Cash Balances, December 31</i> | <u><u>\$191,744</u></u> |

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Capital Projects Funds

For the Year Ended December 31, 2021

| | PUBLIC WORKS PROJECTS | PUBLIC WORKS PROJECTS | Capital Projects CountyLine | CAPITAL PROJECTS |
|--|-----------------------|-----------------------|-----------------------------|------------------|
| Cash Receipts | | | | |
| Property and Other Local Taxes | \$0 | \$0 | \$0 | \$0 |
| Charges for Services | 0 | 0 | 0 | 0 |
| Licenses, Permits and Fees | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Earnings on Investments | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| <i>Total Cash Receipts</i> | 0 | 0 | 0 | 0 |
| Cash Disbursements | | | | |
| Current: | | | | |
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 |
| Conservation-Recreation | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 144,129 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| <i>Total Cash Disbursements</i> | 0 | 0 | 144,129 | 0 |
| <i>Excess of Receipts Over (Under) Disbursements</i> | 0 | 0 | (144,129) | 0 |
| Other Financing Receipts (Disbursements) | | | | |
| Sale of Bonds | 0 | 0 | 0 | 0 |
| Sale of Refunding Bonds | 0 | 0 | 0 | 0 |
| Sale of Notes | 0 | 0 | 0 | 0 |
| Loans Issued | 0 | 0 | 0 | 0 |
| Other Debt Proceeds | 0 | 0 | 0 | 0 |
| Premium and Accrued Interest on Debt | 0 | 0 | 0 | 0 |
| Discount on Debt | 0 | 0 | 0 | 0 |

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Capital Projects Funds

For the Year Ended December 31, 2021

| | PUBLIC WORKS PROJECTS | PUBLIC WORKS PROJECTS | Capital Projects CountyLine | CAPITAL PROJECTS |
|---|-----------------------|-----------------------|-----------------------------|------------------|
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Advances In | 0 | 0 | 0 | 0 |
| Advances Out | 0 | 0 | 0 | 0 |
| Other Financing Sources | 0 | 0 | 0 | 0 |
| Other Financing Uses | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Receipts (Disbursements)</i> | 0 | 0 | 0 | 0 |
| Special Item | 0 | 0 | 0 | 0 |
| Extraordinary Item | 0 | 0 | 0 | 0 |
| <i>Net Change in Fund Cash Balances</i> | 0 | 0 | (144,129) | 0 |
| <i>Fund Cash Balances, January 1</i> | 0 | 0 | 320,839 | 0 |
| <i>Fund Cash Balances, December 31</i> | \$0 | \$0 | \$176,710 | \$0 |

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Capital Projects Funds

For the Year Ended December 31, 2021

| | MISC CAPITAL PROJECTS | Capital Project - General | Capital Project - Road Dept | Capital Project - Police |
|--|-----------------------------|---------------------------------|-----------------------------------|--------------------------------|
| Cash Receipts | | | | |
| Property and Other Local Taxes | \$0 | \$0 | \$0 | \$0 |
| Charges for Services | 0 | 0 | 0 | 0 |
| Licenses, Permits and Fees | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Earnings on Investments | 0 | 0 | 0 | 0 |
| Miscellaneous | 22,026 | 0 | 0 | 0 |
| <i>Total Cash Receipts</i> | <u>22,026</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Cash Disbursements | | | | |
| Current: | | | | |
| General Government | 0 | 7,500 | 8,030 | 12,000 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 |
| Conservation-Recreation | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Capital Outlay | 19,000 | 26,039 | 56,000 | 12,876 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| <i>Total Cash Disbursements</i> | <u>19,000</u> | <u>33,539</u> | <u>64,030</u> | <u>24,876</u> |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>3,026</u> | <u>(33,539)</u> | <u>(64,030)</u> | <u>(24,876)</u> |
| Other Financing Receipts (Disbursements) | | | | |
| Sale of Bonds | 0 | 0 | 0 | 0 |
| Sale of Refunding Bonds | 0 | 0 | 0 | 0 |
| Sale of Notes | 0 | 0 | 0 | 0 |
| Loans Issued | 0 | 0 | 0 | 0 |
| Other Debt Proceeds | 0 | 0 | 0 | 0 |
| Premium and Accrued Interest on Debt | 0 | 0 | 0 | 0 |
| Discount on Debt | 0 | 0 | 0 | 0 |

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

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Capital Projects Funds

For the Year Ended December 31, 2021

| | MISC CAPITAL PROJECTS | Capital Project - General | Capital Project - Road Dept | Capital Project - Police |
|---|-----------------------------|---------------------------------|-----------------------------------|--------------------------------|
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 55,859 | 16,044 | 24,129 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Advances In | 0 | 0 | 0 | 0 |
| Advances Out | 0 | 0 | 0 | 0 |
| Other Financing Sources | 0 | 0 | 0 | 0 |
| Other Financing Uses | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Receipts (Disbursements)</i> | 0 | 55,859 | 16,044 | 24,129 |
| Special Item | 0 | 0 | 0 | 0 |
| Extraordinary Item | 0 | 0 | 0 | 0 |
| <i>Net Change in Fund Cash Balances</i> | 3,026 | 22,320 | (47,986) | (747) |
| <i>Fund Cash Balances, January 1</i> | 20,601 | 575,194 | 513,874 | 126,449 |
| <i>Fund Cash Balances, December 31</i> | \$23,627 | \$597,514 | \$465,888 | \$125,702 |

RUSSELL TOWNSHIP, GEauga COUNTY
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Capital Projects Funds
For the Year Ended December 31, 2021

| | Capital Project - Fire Dept | CAPITAL PROJECTS TOTAL |
|--|-----------------------------------|---------------------------|
| Cash Receipts | | |
| Property and Other Local Taxes | \$0 | \$0 |
| Charges for Services | 0 | 0 |
| Licenses, Permits and Fees | 0 | 0 |
| Fines and Forfeitures | 0 | 0 |
| Intergovernmental | 0 | 0 |
| Special Assessments | 0 | 0 |
| Earnings on Investments | 0 | 0 |
| Miscellaneous | 0 | 22,026 |
| <i>Total Cash Receipts</i> | <u>0</u> | <u>22,026</u> |
| Cash Disbursements | | |
| Current: | | |
| General Government | 0 | 27,530 |
| Public Safety | 0 | 0 |
| Public Works | 0 | 0 |
| Health | 0 | 0 |
| Human Services | 0 | 0 |
| Conservation-Recreation | 0 | 0 |
| Other | 0 | 0 |
| Intergovernmental | 0 | 0 |
| Capital Outlay | 83,826 | 341,870 |
| Debt Service: | | |
| Principal Retirement | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 |
| <i>Total Cash Disbursements</i> | <u>83,826</u> | <u>369,400</u> |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>(83,826)</u> | <u>(347,374)</u> |
| Other Financing Receipts (Disbursements) | | |
| Sale of Bonds | 0 | 0 |
| Sale of Refunding Bonds | 0 | 0 |
| Sale of Notes | 0 | 0 |
| Loans Issued | 0 | 0 |
| Other Debt Proceeds | 0 | 0 |
| Premium and Accrued Interest on Debt | 0 | 0 |
| Discount on Debt | 0 | 0 |

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

RUSSELL TOWNSHIP, GEAUGA COUNTY
 Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Capital Projects Funds

For the Year Ended December 31, 2021

| | Capital Project - Fire Dept | CAPITAL PROJECTS TOTAL |
|---|-----------------------------------|---------------------------|
| Payment to Refunded Bond Escrow Agent | 0 | 0 |
| Sale of Capital Assets | 0 | 0 |
| Transfers In | 49,452 | 145,484 |
| Transfers Out | 0 | 0 |
| Advances In | 0 | 0 |
| Advances Out | 0 | 0 |
| Other Financing Sources | 0 | 0 |
| Other Financing Uses | 0 | 0 |
| <i>Total Other Financing Receipts (Disbursements)</i> | <u>49,452</u> | <u>145,484</u> |
| Special Item | 0 | 0 |
| Extraordinary Item | 0 | 0 |
| <i>Net Change in Fund Cash Balances</i> | <u>(34,374)</u> | <u>(201,890)</u> |
| <i>Fund Cash Balances, January 1</i> | <u>376,952</u> | <u>1,933,909</u> |
| <i>Fund Cash Balances, December 31</i> | <u>\$342,578</u> | <u>\$1,732,019</u> |