

RUSSELL TOWNSHIP, GEAUGA COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2014 Year-to-Date

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 UAN v2015.1

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-101-0000 General Property Tax - Real Estate	\$405,118.00	\$405,118.00	\$405,063.78	(\$54.22)
1000-199-0000 Other - Local Taxes	\$0.00	\$0.00	\$402.56	\$402.56
1000-302-0000 Fees	\$25.00	\$25.00	\$38.00	\$13.00
1000-302-0410 Fees{CEMETERY}	\$1,000.00	\$1,000.00	\$4,325.00	\$3,325.00
1000-303-0000 Cable Franchise Fees	\$51,000.00	\$51,000.00	\$55,554.26	\$4,554.26
1000-401-0000 Fines	\$5,000.00	\$5,000.00	\$3,000.00	(\$2,000.00)
1000-531-0000 Estate Tax	\$48,000.00	\$48,000.00	\$43,336.35	(\$4,663.65)
1000-532-0000 Local Government Distribution	\$41,042.00	\$41,042.00	\$40,751.97	(\$290.03)
1000-533-0000 Liquor Permit Fees	\$350.00	\$350.00	\$373.80	\$23.80
1000-534-0000 Cigarette License Fees	\$70.00	\$70.00	\$73.75	\$3.75
1000-535-0000 Property Tax Allocation	\$54,199.00	\$54,199.00	\$62,307.53	\$8,108.53
1000-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
1000-701-0000 Interest	\$20,000.00	\$20,000.00	\$11,283.52	(\$8,716.48)
1000-802-0000 Rentals and Leases	\$17,556.00	\$17,556.00	\$27,998.00	\$10,442.00
1000-807-0000 Payments in Lieu of Taxes	\$4,140.66	\$4,140.66	\$2,466.50	(\$1,674.16)
1000-892-0000 Other - Miscellaneous Non-Operating	\$25,000.00	\$25,000.00	\$43,498.37	\$18,498.37
1000-892-0004 Other - Miscellaneous Non-Operating{Recycling}	\$7,500.00	\$7,500.00	\$10,019.48	\$2,519.48
1000-892-0500 Other - Miscellaneous Non-Operating{HEALTH INSURANCE}	\$5,682.00	\$5,682.00	\$8,446.55	\$2,764.55
1000-892-0700 Other - Miscellaneous Non-Operating{SUBDIVISION STEWARDSHIP}	\$0.00	\$0.00	\$0.00	\$0.00
1000-892-1220 Other - Miscellaneous Non-Operating{AUXILIARY FORCE}	\$0.00	\$0.00	\$0.00	\$0.00
1000-999-0000 Other - Other Financing Sources	\$500.00	\$500.00	\$4,514.64	\$4,014.64
1000-999-0300 Other - Other Financing Sources{GRANTS}	\$1,000.00	\$1,000.00	\$24,425.45	\$23,425.45
General Fund Total:	\$687,182.66	\$687,182.66	\$747,879.51	\$60,696.85
General Funds Total:	\$687,182.66	\$687,182.66	\$747,879.51	\$60,696.85

2000 Special Revenue

 Motor Vehicle License Tax

RUSSELL TOWNSHIP, GEAUGA COUNTY
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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2011-536-0000 Motor Vehicle License Tax - State Levied	\$21,010.00	\$21,010.00	\$20,969.18	(\$40.82)
2011-701-0000 Interest	\$30.00	\$30.00	\$97.16	\$67.16
Motor Vehicle License Tax Fund Total:	\$21,040.00	\$21,040.00	\$21,066.34	\$26.34
Gasoline Tax				
2021-537-0000 Gasoline Tax	\$95,000.00	\$95,000.00	\$90,629.57	(\$4,370.43)
2021-701-0000 Interest	\$150.00	\$150.00	\$181.58	\$31.58
Gasoline Tax Fund Total:	\$95,150.00	\$95,150.00	\$90,811.15	(\$4,338.85)
Road and Bridge				
2031-101-0000 General Property Tax - Real Estate	\$218,983.00	\$218,983.00	\$450,583.71	\$231,600.71
2031-535-0000 Property Tax Allocation	\$29,297.00	\$29,297.00	\$44,179.27	\$14,882.27
2031-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2031-807-0000 Payments in Lieu of Taxes	\$1,521.96	\$1,521.96	\$3,196.12	\$1,674.16
2031-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$1,024.82	\$1,024.82
2031-892-0500 Other - Miscellaneous Non-Operating{HEALTH INSURANCE}	\$6,500.00	\$6,500.00	\$13,297.51	\$6,797.51
2031-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$2,397.66	\$2,397.66
Road and Bridge Fund Total:	\$256,301.96	\$256,301.96	\$514,679.09	\$258,377.13
Cemetery				
2041-302-0000 Fees	\$2,100.00	\$2,100.00	\$4,550.00	\$2,450.00
2041-804-0000 Sale of Cemetery Lots	\$3,000.00	\$3,000.00	\$11,025.00	\$8,025.00
2041-892-0000 Other - Miscellaneous Non-Operating	\$100.00	\$100.00	\$100.00	\$0.00
Cemetery Fund Total:	\$5,200.00	\$5,200.00	\$15,675.00	\$10,475.00
Police District				
2081-101-0000 General Property Tax - Real Estate	\$1,277,760.00	\$1,277,760.00	\$1,301,886.25	\$24,126.25
2081-302-0000 Fees	\$0.00	\$0.00	\$0.00	\$0.00
2081-535-0000 Property Tax Allocation	\$170,947.00	\$170,947.00	\$169,584.02	(\$1,362.98)
2081-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2081-539-0318 Other - State Receipts{STATE REIMBURSED TRAINING}	\$0.00	\$0.00	\$0.00	\$0.00
2081-807-0000 Payments in Lieu of Taxes	\$6,200.00	\$6,200.00	\$6,200.47	\$0.47
2081-892-0000 Other - Miscellaneous Non-Operating	\$200.00	\$200.00	\$4,258.07	\$4,058.07
2081-892-0500 Other - Miscellaneous Non-Operating{HEALTH INSURANCE}	\$10,995.67	\$10,995.67	\$19,277.74	\$8,282.07
2081-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$9,513.18	\$9,513.18
2081-999-0300 Other - Other Financing Sources{GRANTS}	\$0.00	\$0.00	\$5,454.54	\$5,454.54
Police District Fund Total:	\$1,466,102.67	\$1,466,102.67	\$1,516,174.27	\$50,071.60
Fire District				
2111-101-0000 General Property Tax - Real Estate	\$680,392.00	\$680,392.00	\$682,478.77	\$2,086.77
2111-519-0300 Other - Federal Receipts{GRANTS}	\$0.00	\$0.00	\$0.00	\$0.00
2111-535-0000 Property Tax Allocation	\$91,027.00	\$91,027.00	\$102,414.90	\$11,387.90
2111-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2111-807-0000 Payments in Lieu of Taxes	\$4,553.92	\$4,553.92	\$4,553.92	\$0.00
2111-892-0000 Other - Miscellaneous Non-Operating	\$1,000.00	\$1,000.00	\$525.32	(\$474.68)
2111-892-0035 Other - Miscellaneous Non-Operating{CPR}	\$60.00	\$60.00	\$720.00	\$660.00
2111-892-0500 Other - Miscellaneous Non-Operating{HEALTH INSURANCE}	\$1,000.00	\$1,000.00	\$1,560.10	\$560.10
2111-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$8,885.10	\$8,885.10
2111-999-0300 Other - Other Financing Sources{GRANTS}	\$0.00	\$0.00	\$42,500.00	\$42,500.00
Fire District Fund Total:	\$778,032.92	\$778,032.92	\$843,638.11	\$65,605.19
Road District				
2141-101-0000 General Property Tax - Real Estate	\$750,071.92	\$750,071.92	\$560,368.48	(\$189,703.44)
2141-535-0000 Property Tax Allocation	\$126,433.00	\$126,433.00	\$120,270.49	(\$6,162.51)
2141-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2141-807-0000 Payments in Lieu of Taxes	\$4,192.43	\$4,192.43	\$4,192.43	\$0.00
2141-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
2141-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$3,913.48	\$3,913.48
Road District Fund Total:	\$880,697.35	\$880,697.35	\$688,744.88	(\$191,952.47)

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Zoning				
2181-302-0000 Fees	\$3,000.00	\$3,000.00	\$6,835.00	\$3,835.00
2181-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$1.32	\$1.32
2181-892-0000 Other - Miscellaneous Non-Operating	\$50.00	\$50.00	\$184.34	\$134.34
Zoning Fund Total:	\$3,050.00	\$3,050.00	\$7,020.66	\$3,970.66
Enforcement and Education				
2271-401-0000 Fines	\$0.00	\$0.00	\$0.00	\$0.00
Enforcement and Education Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Fire and Rescue, Ambulance and EMS Serv.				
2281-302-0000 Fees	\$100,000.00	\$100,000.00	\$115,079.56	\$15,079.56
Fire and Rescue, Ambulance and EMS Serv. Fund Total:	\$100,000.00	\$100,000.00	\$115,079.56	\$15,079.56
Special Revenue Funds Total:	\$3,605,574.90	\$3,605,574.90	\$3,812,889.06	\$207,314.16
3000 Debt Service				
General (bond) (note) Retirement				
3101-101-0000 General Property Tax - Real Estate	\$175,186.00	\$175,186.00	\$150,242.00	(\$24,944.00)
3101-535-0000 Property Tax Allocation	\$23,438.00	\$23,438.00	\$26,940.96	\$3,502.96
3101-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
3101-807-0000 Payments in Lieu of Taxes	\$1,432.75	\$1,432.75	\$1,432.75	\$0.00
3101-911-0000 Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
3101-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
General (bond) (note) Retirement Fund Total:	\$200,056.75	\$200,056.75	\$178,615.71	(\$21,441.04)
Miscellaneous Debt Service				
3901-101-0000 General Property Tax - Real Estate	\$0.00	\$0.00	\$0.00	\$0.00

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Miscellaneous Debt Service Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Debt Service				
3902-101-0000 General Property Tax - Real Estate	\$145,110.00	\$145,110.00	\$145,110.00	\$0.00
3902-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$99.36	\$99.36
Miscellaneous Debt Service Fund Total:	\$145,110.00	\$145,110.00	\$145,209.36	\$99.36
Miscellaneous Debt Service-OPW LOAN				
3903-101-0000 General Property Tax - Real Estate	\$49,847.08	\$49,847.08	\$49,847.08	\$0.00
Miscellaneous Debt Service-OPW LOAN Fund Total:	\$49,847.08	\$49,847.08	\$49,847.08	\$0.00
Debt Service Funds Total:	\$395,013.83	\$395,013.83	\$373,672.15	(\$21,341.68)
4000 Capital Projects				
Public Works Commission Project				
4401-538-0000 Local Public Works Commission	\$250,000.00	\$250,000.00	\$222,607.24	(\$27,392.76)
Public Works Commission Project Fund Total:	\$250,000.00	\$250,000.00	\$222,607.24	(\$27,392.76)
Miscellaneous Capital Projects				
4903-805-0300 Other Local Grants (not from another government){GRANTS}	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Capital Projects Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Capital Projects Funds Total:	\$250,000.00	\$250,000.00	\$222,607.24	(\$27,392.76)
Report Totals:	\$4,937,771.39	\$4,937,771.39	\$5,157,047.96	\$219,276.57

Report excludes amounts for advances.
 This is an unaudited financial statement.

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

All Capital Projects Funds

For the Year Ended December 31, 2014

	PUBLIC WORKS PROJECTS	PUBLIC WORKS PROJECTS	MISC CAPITAL PROJECTS	CAPITAL PROJECTS	MISC CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
Cash Receipts						
Property and Other Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00	0.00
Licenses, Permits and Fees	0.00	0.00	0.00	0.00	0.00	0.00
Fines and Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental	222,607.24	0.00	0.00	0.00	0.00	222,607.24
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Earnings on Investments	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Cash Receipts</i>	<u>222,607.24</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>222,607.24</u>
Cash Disbursements						
Current:						
General Government	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety	0.00	0.00	0.00	0.00	0.00	0.00
Public Works	0.00	0.00	0.00	0.00	0.00	0.00
Health	0.00	0.00	0.00	0.00	0.00	0.00
Human Services	0.00	0.00	0.00	0.00	0.00	0.00
Conservation-Recreation	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	222,607.24	0.00	0.00	0.00	0.00	222,607.24
Debt Service:						
Principal Retirement	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Fiscal Charges	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Cash Disbursements</i>	<u>222,607.24</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>222,607.24</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00
Advances In	0.00	0.00	0.00	0.00	0.00	0.00

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

All Capital Projects Funds

For the Year Ended December 31, 2014

	PUBLIC WORKS PROJECTS	PUBLIC WORKS PROJECTS	MISC CAPITAL PROJECTS	CAPITAL PROJECTS	MISC CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
Advances Out	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Special Item	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00	0.00	0.00	0.00
<i>Net Change in Fund Cash Balances</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<i>Fund Cash Balances, January 1</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fund Cash Balances, December 31						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	0.00	0.00	0.00	0.00	0.00
Committed	0.00	0.00	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned (Deficit)	0.00	0.00	0.00	0.00	0.00	0.00
<i>Fund Cash Balances, December 31</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

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

All Capital Projects Funds

For the Year Ended December 31, 2014

	<u>PUBLIC WORKS PROJECTS</u>	<u>PUBLIC WORKS PROJECTS</u>	<u>MISC CAPITAL PROJECTS</u>	<u>CAPITAL PROJECTS</u>	<u>MISC CAPITAL PROJECTS</u>	<u>CAPITAL PROJECTS TOTAL</u>
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Fund Cash Balances, January 1</i>	0.00	0.00	0.00	0.00	0.00	0.00
<i>Fund Cash Balances, December 31</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Fund Balances						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Restricted for:						
Cemetery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
Drug and Alcohol Education and Enforcement	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Medical Services	0.00	0.00	0.00	0.00	0.00	0.00
ENERGY CONSERVATION	0.00	0.00	0.00	0.00	0.00	0.00
Fire Operations	0.00	0.00	0.00	0.00	0.00	0.00
Police Operations	0.00	0.00	0.00	0.00	0.00	0.00
Road and Bridge Maintenance and Improvements	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Committed to:						
FIRE TRUCK PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
POLICE STATION	0.00	0.00	0.00	0.00	0.00	0.00
Road and Bridge Maintenance and Improvements	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Committed</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Assigned to:						
ZONING OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Assigned</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<i>Unassigned</i>	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Fund Cash Balances, December 31</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY	POLICE DISTRICT	FIRE DISTRICT
Cash Receipts						
Property and Other Local Taxes	\$0.00	\$0.00	\$450,583.71	\$0.00	\$1,301,886.25	\$682,478.77
Charges for Services	0.00	0.00	0.00	0.00	0.00	0.00
Licenses, Permits and Fees	0.00	0.00	0.00	4,550.00	0.00	0.00
Fines and Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental	20,969.18	90,629.57	44,179.27	0.00	169,584.02	102,414.90
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Earnings on Investments	97.16	181.58	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	17,518.45	11,125.00	29,736.28	7,359.34
<i>Total Cash Receipts</i>	<u>21,066.34</u>	<u>90,811.15</u>	<u>512,281.43</u>	<u>15,675.00</u>	<u>1,501,206.55</u>	<u>792,253.01</u>
Cash Disbursements						
Current:						
General Government	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety	0.00	0.00	0.00	0.00	1,294,642.82	741,837.34
Public Works	606.67	54,866.39	290,681.41	0.00	0.00	0.00
Health	0.00	0.00	0.00	3,652.92	0.00	0.00
Human Services	0.00	0.00	0.00	0.00	0.00	0.00
Conservation-Recreation	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	95,214.14	108,562.03
Debt Service:						
Principal Retirement	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Fiscal Charges	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Cash Disbursements</i>	<u>606.67</u>	<u>54,866.39</u>	<u>290,681.41</u>	<u>3,652.92</u>	<u>1,389,856.96</u>	<u>850,399.37</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>20,459.67</u>	<u>35,944.76</u>	<u>221,600.02</u>	<u>12,022.08</u>	<u>111,349.59</u>	<u>(58,146.36)</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00
Advances In	0.00	0.00	0.00	0.00	0.00	0.00

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY	POLICE DISTRICT	FIRE DISTRICT
Advances Out	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	2,397.66	0.00	14,967.72	51,385.10
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0.00</u>	<u>0.00</u>	<u>2,397.66</u>	<u>0.00</u>	<u>14,967.72</u>	<u>51,385.10</u>
Special Item	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00	0.00	0.00	0.00
<i>Net Change in Fund Cash Balances</i>	<u>20,459.67</u>	<u>35,944.76</u>	<u>223,997.68</u>	<u>12,022.08</u>	<u>126,317.31</u>	<u>(6,761.26)</u>
<i>Fund Cash Balances, January 1</i>	<u>20,949.53</u>	<u>53,716.39</u>	<u>127,320.24</u>	<u>12,604.28</u>	<u>293,100.80</u>	<u>842,599.25</u>
Fund Cash Balances, December 31						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	41,409.20	89,661.15	0.00	24,626.36	419,418.11	835,837.99
Committed	0.00	0.00	351,317.92	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned (Deficit)	0.00	0.00	0.00	0.00	0.00	0.00
<i>Fund Cash Balances, December 31</i>	<u>\$41,409.20</u>	<u>\$89,661.15</u>	<u>\$351,317.92</u>	<u>\$24,626.36</u>	<u>\$419,418.11</u>	<u>\$835,837.99</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY	POLICE DISTRICT	FIRE DISTRICT
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$20,459.67	\$35,944.76	\$223,997.68	\$12,022.08	\$126,317.31	(\$6,761.26)
<i>Fund Cash Balances, January 1</i>	20,949.53	53,716.39	127,320.24	12,604.28	293,100.80	842,599.25
<i>Fund Cash Balances, December 31</i>	<u>\$41,409.20</u>	<u>\$89,661.15</u>	<u>\$351,317.92</u>	<u>\$24,626.36</u>	<u>\$419,418.11</u>	<u>\$835,837.99</u>
Fund Balances						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Restricted for:						
Cemetery	\$0.00	\$0.00	\$0.00	\$24,626.36	\$0.00	\$0.00
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
Drug and Alcohol Education and Enforcement	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Medical Services	0.00	0.00	0.00	0.00	0.00	0.00
ENERGY CONSERVATION	0.00	0.00	0.00	0.00	0.00	0.00
Fire Operations	0.00	0.00	0.00	0.00	0.00	835,837.99
Police Operations	0.00	0.00	0.00	0.00	419,418.11	0.00
Road and Bridge Maintenance and Improvements	41,409.20	89,661.15	0.00	0.00	0.00	0.00
<i>Total Restricted</i>	<u>41,409.20</u>	<u>89,661.15</u>	<u>0.00</u>	<u>24,626.36</u>	<u>419,418.11</u>	<u>835,837.99</u>
Committed to:						
FIRE TRUCK PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
POLICE STATION	0.00	0.00	0.00	0.00	0.00	0.00
Road and Bridge Maintenance and Improvements	0.00	0.00	351,317.92	0.00	0.00	0.00
<i>Total Committed</i>	<u>0.00</u>	<u>0.00</u>	<u>351,317.92</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Assigned to:						
ZONING OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Assigned</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<i>Unassigned</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$41,409.20</u>	<u>\$89,661.15</u>	<u>\$351,317.92</u>	<u>\$24,626.36</u>	<u>\$419,418.11</u>	<u>\$835,837.99</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	ROAD DISTRICT	ZONING	ENFORCE- MENT AND EDUCATION	FIRE & RSC AMBULANCE EMS SERV	SPECIAL REVENUE TOTAL
Cash Receipts					
Property and Other Local Taxes	\$560,368.48	\$0.00	\$0.00	\$0.00	\$2,995,317.21
Charges for Services	0.00	0.00	0.00	0.00	0.00
Licenses, Permits and Fees	0.00	6,835.00	0.00	115,079.56	126,464.56
Fines and Forfeitures	0.00	0.00	0.00	0.00	0.00
Intergovernmental	120,270.49	0.00	0.00	0.00	548,047.43
Special Assessments	0.00	0.00	0.00	0.00	0.00
Earnings on Investments	0.00	0.00	0.00	0.00	278.74
Miscellaneous	4,192.43	185.66	0.00	0.00	70,117.16
<i>Total Cash Receipts</i>	<u>684,831.40</u>	<u>7,020.66</u>	<u>0.00</u>	<u>115,079.56</u>	<u>3,740,225.10</u>
Cash Disbursements					
Current:					
General Government	0.00	4,086.13	0.00	0.00	4,086.13
Public Safety	0.00	0.00	0.00	107,639.69	2,144,119.85
Public Works	610,402.54	0.00	0.00	0.00	956,557.01
Health	0.00	0.00	0.00	0.00	3,652.92
Human Services	0.00	0.00	0.00	0.00	0.00
Conservation-Recreation	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Capital Outlay	44,700.25	0.00	0.00	0.00	248,476.42
Debt Service:					
Principal Retirement	0.00	0.00	0.00	0.00	0.00
Interest and Fiscal Charges	0.00	0.00	0.00	0.00	0.00
<i>Total Cash Disbursements</i>	<u>655,102.79</u>	<u>4,086.13</u>	<u>0.00</u>	<u>107,639.69</u>	<u>3,356,892.33</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>29,728.61</u>	<u>2,934.53</u>	<u>0.00</u>	<u>7,439.87</u>	<u>383,332.77</u>
Other Financing Receipts (Disbursements)					
Sale of Bonds	0.00	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	0.00	0.00	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00
Advances In	0.00	0.00	0.00	0.00	0.00

This is an unaudited financial statement.

RUSSELL TOWNSHIP, GEAUGA COUNTY

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

UAN v2015.1

All Special Revenue Funds

For the Year Ended December 31, 2014

	ROAD DISTRICT	ZONING	ENFORCE- MENT AND EDUCATION	FIRE & RSC AMBULANCE EMS SERV	SPECIAL REVENUE TOTAL
Advances Out	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	3,913.48	0.00	0.00	0.00	72,663.96
Other Financing Uses	0.00	0.00	0.00	0.00	0.00
<i>Total Other Financing Receipts (Disbursements)</i>	<u>3,913.48</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>72,663.96</u>
Special Item	0.00	0.00	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00	0.00	0.00
<i>Net Change in Fund Cash Balances</i>	<u>33,642.09</u>	<u>2,934.53</u>	<u>0.00</u>	<u>7,439.87</u>	<u>455,996.73</u>
<i>Fund Cash Balances, January 1</i>	<u>255,232.99</u>	<u>18,032.82</u>	<u>1,435.00</u>	<u>14,442.51</u>	<u>1,639,433.81</u>
Fund Cash Balances, December 31					
Nonspendable	0.00	0.00	0.00	0.00	0.00
Restricted	288,875.08	0.00	1,435.00	21,882.38	1,723,145.27
Committed	0.00	0.00	0.00	0.00	351,317.92
Assigned	0.00	20,967.35	0.00	0.00	20,967.35
Unassigned (Deficit)	0.00	0.00	0.00	0.00	0.00
<i>Fund Cash Balances, December 31</i>	<u>\$288,875.08</u>	<u>\$20,967.35</u>	<u>\$1,435.00</u>	<u>\$21,882.38</u>	<u>\$2,095,430.54</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	ROAD DISTRICT	ZONING	ENFORCE- MENT AND EDUCATION	FIRE & RSC AMBULANCE EMS SERV	SPECIAL REVENUE TOTAL
GASB 54 Worksheet/Note Disclosure					
<i>Net Change in Fund Cash Balances</i>	\$33,642.09	\$2,934.53	\$0.00	\$7,439.87	\$455,996.73
<i>Fund Cash Balances, January 1</i>	255,232.99	18,032.82	1,435.00	14,442.51	1,639,433.81
<i>Fund Cash Balances, December 31</i>	<u>\$288,875.08</u>	<u>\$20,967.35</u>	<u>\$1,435.00</u>	<u>\$21,882.38</u>	<u>\$2,095,430.54</u>
Fund Balances					
Amounts identified as:					
Nonspendable					
<i>Total Nonspendable</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Restricted for:					
Cemetery	\$0.00	\$0.00	\$0.00	\$0.00	\$24,626.36
Debt Service	0.00	0.00	0.00	0.00	0.00
Drug and Alcohol Education and Enforcement	0.00	0.00	1,435.00	0.00	1,435.00
Emergency Medical Services	0.00	0.00	0.00	21,882.38	21,882.38
ENERGY CONSERVATION	0.00	0.00	0.00	0.00	0.00
Fire Operations	0.00	0.00	0.00	0.00	835,837.99
Police Operations	0.00	0.00	0.00	0.00	419,418.11
Road and Bridge Maintenance and Improvements	288,875.08	0.00	0.00	0.00	419,945.43
<i>Total Restricted</i>	<u>288,875.08</u>	<u>0.00</u>	<u>1,435.00</u>	<u>21,882.38</u>	<u>1,723,145.27</u>
Committed to:					
FIRE TRUCK PURCHASE	0.00	0.00	0.00	0.00	0.00
POLICE STATION	0.00	0.00	0.00	0.00	0.00
Road and Bridge Maintenance and Improvements	0.00	0.00	0.00	0.00	351,317.92
<i>Total Committed</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>351,317.92</u>
Assigned to:					
ZONING OPERATIONS	0.00	20,967.35	0.00	0.00	20,967.35
<i>Total Assigned</i>	<u>0.00</u>	<u>20,967.35</u>	<u>0.00</u>	<u>0.00</u>	<u>20,967.35</u>
<i>Unassigned</i>	0.00	0.00	0.00	0.00	0.00
<i>Total Fund Cash Balances, December 31</i>	<u>\$288,875.08</u>	<u>\$20,967.35</u>	<u>\$1,435.00</u>	<u>\$21,882.38</u>	<u>\$2,095,430.54</u>

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

All Debt Service Funds

For the Year Ended December 31, 2014

	GENERAL BOND(NOTE) RETIREMENT	MISC DEBT SERVICE	MISC DEBT SERVICE	Miscellane ous Debt Service-OP	DEBT SERVICE TOTAL
Cash Receipts					
Property and Other Local Taxes	\$150,242.00	\$0.00	\$145,110.00	\$49,847.08	\$345,199.08
Charges for Services	0.00	0.00	0.00	0.00	0.00
Licenses, Permits and Fees	0.00	0.00	0.00	0.00	0.00
Fines and Forfeitures	0.00	0.00	0.00	0.00	0.00
Intergovernmental	26,940.96	0.00	0.00	0.00	26,940.96
Special Assessments	0.00	0.00	0.00	0.00	0.00
Earnings on Investments	0.00	0.00	0.00	0.00	0.00
Miscellaneous	1,432.75	0.00	0.00	0.00	1,432.75
<i>Total Cash Receipts</i>	<u>178,615.71</u>	<u>0.00</u>	<u>145,110.00</u>	<u>49,847.08</u>	<u>373,572.79</u>
Cash Disbursements					
Current:					
General Government	0.00	0.00	0.00	0.00	0.00
Public Safety	4,286.93	0.00	0.00	0.00	4,286.93
Public Works	0.00	0.00	0.00	0.00	0.00
Health	0.00	0.00	0.00	0.00	0.00
Human Services	0.00	0.00	0.00	0.00	0.00
Conservation-Recreation	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Service:					
Principal Retirement	130,000.00	0.00	140,000.00	49,847.08	319,847.08
Interest and Fiscal Charges	51,615.00	0.00	5,053.22	0.00	56,668.22
<i>Total Cash Disbursements</i>	<u>185,901.93</u>	<u>0.00</u>	<u>145,053.22</u>	<u>49,847.08</u>	<u>380,802.23</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(7,286.22)</u>	<u>0.00</u>	<u>56.78</u>	<u>0.00</u>	<u>(7,229.44)</u>
Other Financing Receipts (Disbursements)					
Sale of Bonds	0.00	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	0.00	0.00	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00
Advances In	0.00	0.00	0.00	0.00	0.00

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

All Debt Service Funds

For the Year Ended December 31, 2014

	GENERAL BOND(NOTE) RETIREMENT	MISC DEBT SERVICE	MISC DEBT SERVICE	Miscellane ous Debt Service-OP	DEBT SERVICE TOTAL
Advances Out	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	99.36	0.00	99.36
Other Financing Uses	0.00	0.00	0.00	0.00	0.00
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0.00</u>	<u>0.00</u>	<u>99.36</u>	<u>0.00</u>	<u>99.36</u>
Special Item	0.00	0.00	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00	0.00	0.00
<i>Net Change in Fund Cash Balances</i>	<u>(7,286.22)</u>	<u>0.00</u>	<u>156.14</u>	<u>0.00</u>	<u>(7,130.08)</u>
<i>Fund Cash Balances, January 1</i>	<u>378,925.34</u>	<u>0.00</u>	<u>5,819.72</u>	<u>0.00</u>	<u>384,745.06</u>
Fund Cash Balances, December 31					
Nonspendable	0.00	0.00	0.00	0.00	0.00
Restricted	371,639.12	0.00	0.00	0.00	371,639.12
Committed	0.00	0.00	5,975.86	0.00	5,975.86
Assigned	0.00	0.00	0.00	0.00	0.00
Unassigned (Deficit)	0.00	0.00	0.00	0.00	0.00
<i>Fund Cash Balances, December 31</i>	<u>\$371,639.12</u>	<u>\$0.00</u>	<u>\$5,975.86</u>	<u>\$0.00</u>	<u>\$377,614.98</u>

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

All Debt Service Funds

For the Year Ended December 31, 2014

	GENERAL BOND(NOTE) RETIREMENT	MISC DEBT SERVICE	MISC DEBT SERVICE	Miscellane ous Debt Service-OP	DEBT SERVICE TOTAL
GASB 54 Worksheet/Note Disclosure					
<i>Net Change in Fund Cash Balances</i>	(\$7,286.22)	\$0.00	\$156.14	\$0.00	(\$7,130.08)
<i>Fund Cash Balances, January 1</i>	378,925.34	0.00	5,819.72	0.00	384,745.06
<i>Fund Cash Balances, December 31</i>	<u>\$371,639.12</u>	<u>\$0.00</u>	<u>\$5,975.86</u>	<u>\$0.00</u>	<u>\$377,614.98</u>
Fund Balances					
Amounts identified as:					
Nonspendable					
<i>Total Nonspendable</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Restricted for:					
Cemetery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	371,639.12	0.00	0.00	0.00	371,639.12
Drug and Alcohol Education and Enforcement	0.00	0.00	0.00	0.00	0.00
Emergency Medical Services	0.00	0.00	0.00	0.00	0.00
ENERGY CONSERVATION	0.00	0.00	0.00	0.00	0.00
Fire Operations	0.00	0.00	0.00	0.00	0.00
Police Operations	0.00	0.00	0.00	0.00	0.00
Road and Bridge Maintenance and Improvements	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted</i>	<u>371,639.12</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>371,639.12</u>
Committed to:					
FIRE TRUCK PURCHASE	0.00	0.00	0.00	0.00	0.00
POLICE STATION	0.00	0.00	0.00	0.00	0.00
Road and Bridge Maintenance and Improvements	0.00	0.00	5,975.86	0.00	5,975.86
<i>Total Committed</i>	<u>0.00</u>	<u>0.00</u>	<u>5,975.86</u>	<u>0.00</u>	<u>5,975.86</u>
Assigned to:					
ZONING OPERATIONS	0.00	0.00	0.00	0.00	0.00
<i>Total Assigned</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<i>Unassigned</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$371,639.12</u>	<u>\$0.00</u>	<u>\$5,975.86</u>	<u>\$0.00</u>	<u>\$377,614.98</u>

**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2014 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2013	Appropriations For Year Ended December 31, 2014	Total	Disbursements for Year Ended December 31, 2014	Reserve for Encumbrances as of December 31, 2014	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-110-111-0000 Salaries - Trustees	\$47,994.00	\$0.00	\$47,994.00	\$47,994.00	\$47,665.47	\$0.00	\$47,665.47	\$47,665.47
1000-110-112-0000 Salaries - Trustees' Staff	\$43,758.00	\$0.00	\$43,758.00	\$43,758.00	\$24,962.33	\$0.00	\$24,962.33	\$24,962.33
1000-110-121-0000 Salary - Township Fiscal Officer	\$24,355.00	\$0.00	\$24,355.00	\$24,355.00	\$23,013.02	\$0.00	\$23,013.02	\$23,013.02
1000-110-122-0000 Salaries - Township Fiscal Officer's Staff	\$86,678.54	\$0.00	\$86,678.54	\$86,678.54	\$84,895.45	\$0.00	\$84,895.45	\$84,895.45
1000-110-141-0000 Salary - Legal Counsel	\$76,000.00	\$0.00	\$76,000.00	\$76,000.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-211-0000 Ohio Public Employees Retirement System	\$67,563.46	\$0.00	\$67,563.46	\$67,563.46	\$41,544.91	\$0.00	\$41,544.91	\$41,544.91
1000-110-212-0000 Social Security	\$1,812.01	\$0.00	\$1,812.01	\$1,812.01	\$691.13	\$0.00	\$691.13	\$691.13
1000-110-213-0000 Medicare	\$6,459.36	\$0.00	\$6,459.36	\$6,459.36	\$4,086.14	\$0.00	\$4,086.14	\$4,086.14
1000-110-221-0000 Medical/Hospitalization	\$100,633.00	\$0.00	\$100,633.00	\$100,633.00	\$81,837.46	\$0.00	\$81,837.46	\$81,837.46
1000-110-222-0000 Life Insurance	\$920.00	\$0.00	\$920.00	\$920.00	\$612.37	\$0.00	\$612.37	\$612.37
1000-110-223-0000 Dental Insurance	\$4,898.00	\$0.00	\$4,898.00	\$4,898.00	\$3,909.08	\$0.00	\$3,909.08	\$3,909.08
1000-110-224-0000 Vision Insurance	\$1,279.00	\$0.00	\$1,279.00	\$1,279.00	\$1,210.40	\$0.00	\$1,210.40	\$1,210.40
1000-110-230-0000 Workers' Compensation	\$8,663.12	\$0.00	\$8,663.12	\$8,663.12	\$5,911.12	\$0.00	\$5,911.12	\$5,911.12
1000-110-312-0000 Auditing Services	\$9,500.00	\$0.00	\$9,500.00	\$9,500.00	\$5,233.00	\$0.00	\$5,233.00	\$5,233.00
1000-110-314-0000 Tax Collection Fees	\$5,000.00	\$0.00	\$6,855.00	\$6,855.00	\$6,845.87	\$0.00	\$6,845.87	\$6,845.87
1000-110-315-0000 Election Expenses	\$9,000.00	\$0.00	\$7,355.00	\$7,355.00	\$6,396.34	\$0.00	\$6,396.34	\$6,396.34
1000-110-319-0000 Other - Professional and Technical Services	\$75,000.00	\$2,575.93	\$75,000.00	\$77,575.93	\$3,881.70	\$300.00	\$3,881.70	\$3,881.70

**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2014 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2013	Appropriations For Year Ended December 31, 2014	Total	Disbursements for Year Ended December 31, 2014	Reserve for Encumbrances as of December 31, 2014	Total	Variance Favorable (Unfavorable)
1000-110-330-0000	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	\$3,434.97	\$0.00	\$3,434.97	\$3,434.97
Travel and Meeting Expense								
1000-110-345-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Advertising								
1000-110-381-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,531.00	\$0.00	\$1,531.00	\$1,531.00
Property Insurance Premiums								
1000-110-382-0000	\$3,700.00	\$0.00	\$3,700.00	\$3,700.00	\$1,589.21	\$0.00	\$1,589.21	\$1,589.21
Liability Insurance Premiums								
1000-110-389-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$543.88	\$0.00	\$543.88	\$543.88
Other - Insurance and Bonding								
1000-110-410-0000	\$5,000.00	\$215.14	\$5,000.00	\$5,215.14	\$4,465.98	\$71.00	\$4,465.98	\$4,465.98
Office Supplies								
1000-110-490-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$197.98	\$344.52	\$197.98	\$197.98
Other - Supplies and Materials								
1000-110-599-0000	\$75,000.00	\$551.24	\$74,790.00	\$75,341.24	\$50,054.71	\$253.55	\$50,054.71	\$50,054.71
Other - Other Expenses								
1000-120-190-0000	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$34,914.14	\$0.00	\$34,914.14	\$34,914.14
Other - Salaries								
1000-120-251-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$750.00	\$0.00	\$750.00	\$750.00
Uniform, Tool and Equipment Reimbursements								
1000-120-322-0000	\$2,000.00	\$43.45	\$2,000.00	\$2,043.45	\$529.85	\$0.00	\$529.85	\$529.85
Garbage and Trash Removal								
1000-120-323-0000	\$15,000.00	\$66.84	\$15,000.00	\$15,066.84	\$500.76	\$0.00	\$500.76	\$500.76
Repairs and Maintenance								
1000-120-323-0001	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,577.74	\$0.00	\$1,577.74	\$1,577.74
Repairs and Maintenance{VEHICLE/EQUIP REPAIR}								
1000-120-323-0002	\$60,000.00	\$0.00	\$60,000.00	\$60,000.00	\$54,234.77	\$200.00	\$54,234.77	\$54,234.77
Repairs and Maintenance{BLDG/GROUNDS REPAIR}								
1000-120-323-0006	\$325,000.00	\$0.00	\$325,000.00	\$325,000.00	\$42,155.56	\$24,566.00	\$42,155.56	\$42,155.56
Repairs and Maintenance{WASTE WATER}								
1000-120-341-0000	\$6,000.00	\$333.50	\$6,000.00	\$6,333.50	\$4,560.76	\$400.00	\$4,560.76	\$4,560.76
Telephone								
1000-120-351-0000	\$10,000.00	\$185.00	\$10,000.00	\$10,185.00	\$7,931.39	\$0.00	\$7,931.39	\$7,931.39
Electricity								
1000-120-353-0000	\$7,000.00	\$450.00	\$7,000.00	\$7,450.00	\$5,044.80	\$202.60	\$5,044.80	\$5,044.80
Natural Gas								
1000-120-354-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Heating Oil								

RUSSELL TOWNSHIP, GEAUGA COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2014 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2013	Appropriations For Year Ended December 31, 2014	Total	Disbursements for Year Ended December 31, 2014	Reserve for Encumbrances as of December 31, 2014	Total	Variance Favorable (Unfavorable)
1000-120-359-0000	\$7,500.00	\$56.42	\$7,500.00	\$7,556.42	\$1,774.04	\$67.70	\$1,774.04	\$1,774.04
Other - Utilities								
1000-120-359-0007	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Utilities{Tech Services}								
1000-120-420-0000	\$12,500.00	\$0.00	\$12,500.00	\$12,500.00	\$4.49	\$0.00	\$4.49	\$4.49
Operating Supplies								
1000-120-420-0010	\$12,500.00	\$466.74	\$12,500.00	\$12,966.74	\$2,408.42	\$573.33	\$2,408.42	\$2,408.42
Operating Supplies{GAS & DIESEL -SUPPLIES}								
1000-120-430-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Small Tools and Minor Equipment								
1000-120-490-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$248.25	\$0.00	\$248.25	\$248.25
Other - Supplies and Materials								
1000-120-599-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$1,033.19	\$0.00	\$1,033.19	\$1,033.19
Other - Other Expenses								
1000-120-599-0004	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses{Recycling}								
1000-120-599-0005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses{MAINT. DONATIONS}								
1000-130-190-0000	\$86,856.26	\$0.00	\$86,856.26	\$86,856.26	\$77,123.58	\$0.00	\$77,123.58	\$77,123.58
Other - Salaries								
1000-130-599-0000	\$50,000.00	\$112.50	\$50,000.00	\$50,112.50	\$286.58	\$0.00	\$286.58	\$286.58
Other - Other Expenses								
1000-210-190-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Salaries								
1000-210-599-0000	\$15,000.00	\$68.87	\$15,000.00	\$15,068.87	\$2,045.22	\$965.26	\$2,045.22	\$2,045.22
Other - Other Expenses								
1000-220-599-0000	\$45,000.00	\$0.00	\$45,000.00	\$45,000.00	\$800.00	\$0.00	\$800.00	\$800.00
Other - Other Expenses								
1000-220-599-1220	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses{AUXILIARY FORCE}								
1000-310-360-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$6,872.70	\$0.00	\$6,872.70	\$6,872.70
Contracted Services								
1000-320-599-0000	\$45,000.00	\$0.00	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses								
1000-330-360-0000	\$45,000.00	\$0.00	\$45,000.00	\$45,000.00	\$19,601.10	\$0.00	\$19,601.10	\$19,601.10
Contracted Services								
1000-330-599-0000	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$750.92	\$0.00	\$750.92	\$750.92
Other - Other Expenses								

RUSSELL TOWNSHIP, GEAUGA COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2014 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2013	Appropriations For Year Ended December 31, 2014	Total	Disbursements for Year Ended December 31, 2014	Reserve for Encumbrances as of December 31, 2014	Total	Variance Favorable (Unfavorable)
1000-410-190-0000	\$14,586.00	\$0.00	\$14,586.00	\$14,586.00	\$2,025.42	\$0.00	\$2,025.42	\$2,025.42
Other - Salaries								
1000-410-430-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Small Tools and Minor Equipment								
1000-410-490-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$255.68	\$0.00	\$255.68	\$255.68
Other - Supplies and Materials								
1000-410-599-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses								
1000-760-720-0000	\$55,545.37	\$0.00	\$55,545.37	\$55,545.37	\$0.00	\$0.00	\$0.00	\$0.00
Buildings								
1000-760-730-0000	\$250,000.00	\$12,000.00	\$250,000.00	\$262,000.00	\$23,755.00	\$0.00	\$23,755.00	\$23,755.00
Improvement of Sites								
1000-760-730-0410	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Improvement of Sites{CEMETERY}								
1000-760-730-0610	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Improvement of Sites{PARK}								
1000-760-740-0000	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$962.94	\$0.00	\$962.94	\$962.94
Machinery, Equipment and Furniture								
1000-760-740-0200	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture{MAINT.- MACH/EQUIP/FURN}								
1000-760-740-0900	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture{POLICE- MACH/EQUIP/FURN}								
1000-760-740-1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture{FIRE- MACH/EQUIP/FURN}								
General Fund Total:	\$2,023,701.12	\$17,125.63	\$2,023,701.12	\$2,040,826.75	\$696,660.82	\$27,943.96	\$696,660.82	\$696,660.82
General Funds Total:	\$2,023,701.12	\$17,125.63	\$2,023,701.12	\$2,040,826.75	\$696,660.82	\$27,943.96	\$696,660.82	\$696,660.82
2000 Special Revenue								
Motor Vehicle License Tax								
2011-330-360-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services								
2011-330-420-0000	\$41,822.72	\$166.81	\$41,822.72	\$41,989.53	\$606.67	\$0.00	\$606.67	\$606.67
Operating Supplies								

RUSSELL TOWNSHIP, GEAGA COUNTY
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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2013	Appropriations For Year Ended December 31, 2014	Total	Disbursements for Year Ended December 31, 2014	Reserve for Encumbrances as of December 31, 2014	Total	Variance Favorable (Unfavorable)
Motor Vehicle License Tax Fund Total:	\$41,822.72	\$166.81	\$41,822.72	\$41,989.53	\$606.67	\$0.00	\$606.67	\$606.67
Gasoline Tax								
2021-330-190-0000 Other - Salaries	\$43,000.00	\$0.00	\$54,866.39	\$54,866.39	\$54,866.39	\$0.00	\$54,866.39	\$54,866.39
2021-330-599-0000 Other - Other Expenses	\$105,866.39	\$0.00	\$94,000.00	\$94,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Gasoline Tax Fund Total:	\$148,866.39	\$0.00	\$148,866.39	\$148,866.39	\$54,866.39	\$0.00	\$54,866.39	\$54,866.39
Road and Bridge								
2031-330-190-0000 Other - Salaries	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$16,140.61	\$0.00	\$16,140.61	\$16,140.61
2031-330-211-0000 Ohio Public Employees Retirement System	\$28,000.00	\$0.00	\$28,000.00	\$28,000.00	\$22,556.79	\$0.00	\$22,556.79	\$22,556.79
2031-330-213-0000 Medicare	\$2,900.00	\$0.00	\$2,900.00	\$2,900.00	\$2,037.77	\$0.00	\$2,037.77	\$2,037.77
2031-330-221-0000 Medical/Hospitalization	\$93,621.50	\$0.00	\$93,621.50	\$93,621.50	\$93,445.71	\$0.00	\$93,445.71	\$93,445.71
2031-330-222-0000 Life Insurance	\$1,186.00	\$0.00	\$1,186.00	\$1,186.00	\$877.38	\$0.00	\$877.38	\$877.38
2031-330-223-0000 Dental Insurance	\$7,925.00	\$0.00	\$7,925.00	\$7,925.00	\$6,112.24	\$0.00	\$6,112.24	\$6,112.24
2031-330-224-0000 Vision Insurance	\$2,668.00	\$0.00	\$2,668.00	\$2,668.00	\$1,990.10	\$0.00	\$1,990.10	\$1,990.10
2031-330-230-0000 Workers' Compensation	\$3,889.40	\$0.00	\$3,889.40	\$3,889.40	\$3,787.05	\$0.00	\$3,787.05	\$3,787.05
2031-330-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-314-0000 Tax Collection Fees	\$8,700.00	\$0.00	\$10,075.00	\$10,075.00	\$10,069.62	\$0.00	\$10,069.62	\$10,069.62
2031-330-322-0000 Garbage and Trash Removal	\$1,500.00	\$60.00	\$1,500.00	\$1,560.00	\$828.00	\$0.00	\$828.00	\$828.00
2031-330-323-0000 Repairs and Maintenance	\$500.00	\$105.00	\$500.00	\$605.00	\$426.07	\$0.00	\$426.07	\$426.07
2031-330-323-0001 Repairs and Maintenance{VEHICLE/EQUIP REPAIR}	\$15,000.00	\$953.45	\$15,000.00	\$15,953.45	\$15,915.37	\$0.00	\$15,915.37	\$15,915.37

**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2014 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2013	Appropriations For Year Ended December 31, 2014	Total	Disbursements for Year Ended December 31, 2014	Reserve for Encumbrances as of December 31, 2014	Total	Variance Favorable (Unfavorable)
2031-330-323-0002 Repairs and Maintenance{BLDG/GROUNDS REPAIR}	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	\$3,407.76	\$0.00	\$3,407.76	\$3,407.76
2031-330-341-0000 Telephone	\$2,000.00	\$113.66	\$2,500.00	\$2,613.66	\$1,838.66	\$335.00	\$1,838.66	\$1,838.66
2031-330-351-0000 Electricity	\$3,500.00	\$380.00	\$3,500.00	\$3,880.00	\$3,439.65	\$0.00	\$3,439.65	\$3,439.65
2031-330-353-0000 Natural Gas	\$5,000.00	\$501.92	\$5,000.00	\$5,501.92	\$3,671.67	\$915.13	\$3,671.67	\$3,671.67
2031-330-359-0000 Other - Utilities	\$4,000.00	\$275.03	\$4,000.00	\$4,275.03	\$3,096.55	\$29.10	\$3,096.55	\$3,096.55
2031-330-359-0007 Other - Utilities{Tech Services}	\$1,500.00	\$78.58	\$1,500.00	\$1,578.58	\$1,078.58	\$82.96	\$1,078.58	\$1,078.58
2031-330-360-0000 Contracted Services	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00	\$375.00	\$0.00	\$375.00	\$375.00
2031-330-389-0000 Other - Insurance and Bonding	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,394.87	\$0.00	\$4,394.87	\$4,394.87
2031-330-410-0000 Office Supplies	\$400.00	\$0.00	\$400.00	\$400.00	\$38.90	\$0.00	\$38.90	\$38.90
2031-330-420-0000 Operating Supplies	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-420-0010 Operating Supplies{GAS & DIESEL -SUPPLIES}	\$50,000.00	\$3,530.04	\$50,000.00	\$53,530.04	\$46,259.32	\$1,972.36	\$46,259.32	\$46,259.32
2031-330-420-0011 Operating Supplies{SALT -SUPPLIES}	\$40,000.00	\$1,612.67	\$43,000.00	\$44,612.67	\$43,892.12	\$0.00	\$43,892.12	\$43,892.12
2031-330-420-0012 Operating Supplies{STONE -SUPPLIES}	\$15,000.00	\$120.00	\$11,750.00	\$11,870.00	\$4,196.63	\$0.00	\$4,196.63	\$4,196.63
2031-330-490-0000 Other - Supplies and Materials	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-599-0000 Other - Other Expenses	\$10,000.00	\$0.00	\$8,375.00	\$8,375.00	\$804.99	\$0.00	\$804.99	\$804.99
2031-760-730-0000 Improvement of Sites	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-760-740-0000 Machinery, Equipment and Furniture	\$35,101.95	\$0.00	\$35,101.95	\$35,101.95	\$0.00	\$0.00	\$0.00	\$0.00
2031-760-750-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Road and Bridge Fund Total:	\$375,891.85	\$7,730.35	\$375,891.85	\$383,622.20	\$290,681.41	\$3,334.55	\$290,681.41	\$290,681.41

RUSSELL TOWNSHIP, GEAUGA COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2014 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2013	Appropriations For Year Ended December 31, 2014	Total	Disbursements for Year Ended December 31, 2014	Reserve for Encumbrances as of December 31, 2014	Total	Variance Favorable (Unfavorable)
Cemetery								
2041-410-190-0000 Other - Salaries	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$3,420.78	\$0.00	\$3,420.78	\$3,420.78
2041-410-599-0000 Other - Other Expenses	\$9,804.28	\$0.00	\$9,804.28	\$9,804.28	\$232.14	\$0.00	\$232.14	\$232.14
Cemetery Fund Total:	\$17,804.28	\$0.00	\$17,804.28	\$17,804.28	\$3,652.92	\$0.00	\$3,652.92	\$3,652.92
Police District								
2081-210-190-0000 Other - Salaries	\$800,000.00	\$0.00	\$800,000.00	\$800,000.00	\$784,166.70	\$0.00	\$784,166.70	\$784,166.70
2081-210-211-0000 Ohio Public Employees Retirement System	\$181,000.00	\$0.00	\$181,000.00	\$181,000.00	\$133,817.45	\$0.00	\$133,817.45	\$133,817.45
2081-210-213-0000 Medicare	\$14,500.00	\$0.00	\$14,500.00	\$14,500.00	\$10,718.31	\$0.00	\$10,718.31	\$10,718.31
2081-210-221-0000 Medical/Hospitalization	\$198,814.00	\$0.00	\$198,814.00	\$198,814.00	\$167,458.84	\$0.00	\$167,458.84	\$167,458.84
2081-210-222-0000 Life Insurance	\$1,700.00	\$0.00	\$1,700.00	\$1,700.00	\$1,253.40	\$0.00	\$1,253.40	\$1,253.40
2081-210-223-0000 Dental Insurance	\$12,901.00	\$0.00	\$12,901.00	\$12,901.00	\$9,823.06	\$0.00	\$9,823.06	\$9,823.06
2081-210-224-0000 Vision Insurance	\$3,869.00	\$0.00	\$3,869.00	\$3,869.00	\$2,891.81	\$0.00	\$2,891.81	\$2,891.81
2081-210-230-0000 Workers' Compensation	\$19,447.00	\$0.00	\$19,447.00	\$19,447.00	\$13,444.06	\$0.00	\$13,444.06	\$13,444.06
2081-210-251-0000 Uniform, Tool and Equipment Reimbursements	\$12,750.00	\$0.00	\$12,750.00	\$12,750.00	\$8,700.00	\$0.00	\$8,700.00	\$8,700.00
2081-210-251-0020 Uniform, Tool and Equipment Reimbursements{PART-TIME -UNIFO}	\$6,562.50	\$0.00	\$6,562.50	\$6,562.50	\$1,763.29	\$0.00	\$1,763.29	\$1,763.29
2081-210-314-0000 Tax Collection Fees	\$20,000.00	\$0.00	\$31,000.00	\$31,000.00	\$30,716.15	\$0.00	\$30,716.15	\$30,716.15
2081-210-318-0000 Training Services	\$12,500.00	\$0.00	\$12,500.00	\$12,500.00	\$2,675.00	\$0.00	\$2,675.00	\$2,675.00
2081-210-318-0318 Training Services{STATE REIMBURSED TRAINING}	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
2081-210-322-0000 Garbage and Trash Removal	\$2,500.00	\$60.00	\$2,500.00	\$2,560.00	\$828.00	\$0.00	\$828.00	\$828.00

RUSSELL TOWNSHIP, GEAUGA COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2014 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2013	Appropriations For Year Ended December 31, 2014	Total	Disbursements for Year Ended December 31, 2014	Reserve for Encumbrances as of December 31, 2014	Total	Variance Favorable (Unfavorable)
2081-210-323-0000	\$10,000.00	\$79.00	\$10,000.00	\$10,079.00	\$2,534.52	\$0.00	\$2,534.52	\$2,534.52
Repairs and Maintenance								
2081-210-323-0001	\$20,000.00	\$48.00	\$19,000.00	\$19,048.00	\$14,560.05	\$500.00	\$14,560.05	\$14,560.05
Repairs and Maintenance{VEHICLE/EQUIP REPAIR}								
2081-210-323-0002	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$14,379.50	\$0.00	\$14,379.50	\$14,379.50
Repairs and Maintenance{BLDG/GROUNDS REPAIR}								
2081-210-341-0000	\$10,000.00	\$615.81	\$10,000.00	\$10,615.81	\$8,686.98	\$763.00	\$8,686.98	\$8,686.98
Telephone								
2081-210-351-0000	\$12,500.00	\$0.00	\$12,500.00	\$12,500.00	\$10,934.70	\$0.00	\$10,934.70	\$10,934.70
Electricity								
2081-210-353-0000	\$3,000.00	\$160.48	\$3,000.00	\$3,160.48	\$1,441.09	\$609.70	\$1,441.09	\$1,441.09
Natural Gas								
2081-210-359-0000	\$5,000.00	\$357.00	\$5,000.00	\$5,357.00	\$3,324.29	\$248.61	\$3,324.29	\$3,324.29
Other - Utilities								
2081-210-359-0007	\$17,500.00	\$0.00	\$17,500.00	\$17,500.00	\$11,223.84	\$34.99	\$11,223.84	\$11,223.84
Other - Utilities{Tech Services}								
2081-210-370-0000	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Payment to Another Political Subdivision								
2081-210-381-0000	\$3,300.00	\$0.00	\$3,225.00	\$3,225.00	\$2,262.00	\$0.00	\$2,262.00	\$2,262.00
Property Insurance Premiums								
2081-210-382-0000	\$3,500.00	\$0.00	\$3,575.00	\$3,575.00	\$3,572.88	\$0.00	\$3,572.88	\$3,572.88
Liability Insurance Premiums								
2081-210-389-0000	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$1,068.87	\$0.00	\$1,068.87	\$1,068.87
Other - Insurance and Bonding								
2081-210-410-0000	\$14,500.00	\$127.22	\$14,500.00	\$14,627.22	\$3,524.63	\$0.00	\$3,524.63	\$3,524.63
Office Supplies								
2081-210-420-0000	\$6,000.00	\$918.26	\$6,000.00	\$6,918.26	\$4,179.80	\$0.00	\$4,179.80	\$4,179.80
Operating Supplies								
2081-210-420-0010	\$35,000.00	\$1,943.63	\$35,000.00	\$36,943.63	\$20,152.14	\$990.85	\$20,152.14	\$20,152.14
Operating Supplies{GAS & DIESEL -SUPPLIES}								
2081-210-430-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$830.23	\$0.00	\$830.23	\$830.23
Small Tools and Minor Equipment								
2081-210-490-0000	\$2,000.00	\$11.00	\$2,000.00	\$2,011.00	\$933.23	\$0.00	\$933.23	\$933.23
Other - Supplies and Materials								
2081-210-599-0000	\$50,250.00	\$189.96	\$50,250.00	\$50,439.96	\$22,778.00	\$30.00	\$22,778.00	\$22,778.00
Other - Other Expenses								
2081-760-720-0000	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Buildings								

**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2014 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2013	Appropriations For Year Ended December 31, 2014	Total	Disbursements for Year Ended December 31, 2014	Reserve for Encumbrances as of December 31, 2014	Total	Variance Favorable (Unfavorable)
2081-760-730-0000 Improvement of Sites	\$110,000.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
2081-760-740-0000 Machinery, Equipment and Furniture	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$29,576.62	\$0.00	\$29,576.62	\$29,576.62
2081-760-750-0000 Motor Vehicles	\$85,099.61	\$0.00	\$85,099.61	\$85,099.61	\$65,637.52	\$0.00	\$65,637.52	\$65,637.52
Police District Fund Total:	\$1,754,693.11	\$4,510.36	\$1,754,693.11	\$1,759,203.47	\$1,389,856.96	\$3,177.15	\$1,389,856.96	\$1,389,856.96
Fire District								
2111-220-190-0000 Other - Salaries	\$440,000.00	\$0.00	\$455,000.00	\$455,000.00	\$455,000.00	\$0.00	\$455,000.00	\$455,000.00
2111-220-211-0000 Ohio Public Employees Retirement System	\$38,500.00	\$0.00	\$38,500.00	\$38,500.00	\$24,211.47	\$0.00	\$24,211.47	\$24,211.47
2111-220-212-0000 Social Security	\$25,575.00	\$0.00	\$25,575.00	\$25,575.00	\$21,551.04	\$0.00	\$21,551.04	\$21,551.04
2111-220-213-0000 Medicare	\$9,968.75	\$0.00	\$9,968.75	\$9,968.75	\$7,086.03	\$0.00	\$7,086.03	\$7,086.03
2111-220-221-0000 Medical/Hospitalization	\$17,112.00	\$0.00	\$17,112.00	\$17,112.00	\$11,742.52	\$0.00	\$11,742.52	\$11,742.52
2111-220-222-0000 Life Insurance	\$172.00	\$0.00	\$172.00	\$172.00	\$96.17	\$0.00	\$96.17	\$96.17
2111-220-223-0000 Dental Insurance	\$780.00	\$0.00	\$780.00	\$780.00	\$610.60	\$0.00	\$610.60	\$610.60
2111-220-224-0000 Vision Insurance	\$250.00	\$0.00	\$250.00	\$250.00	\$186.68	\$0.00	\$186.68	\$186.68
2111-220-230-0000 Workers' Compensation	\$18,065.84	\$0.00	\$18,065.84	\$18,065.84	\$11,586.36	\$0.00	\$11,586.36	\$11,586.36
2111-220-251-0000 Uniform, Tool and Equipment Reimbursements	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$750.00	\$0.00	\$750.00	\$750.00
2111-220-251-0020 Uniform, Tool and Equipment Reimbursements(PART-TIME -UNIFO}	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$8,684.88	\$0.00	\$8,684.88	\$8,684.88
2111-220-314-0000 Tax Collection Fees	\$15,000.00	\$0.00	\$17,100.00	\$17,100.00	\$16,530.32	\$0.00	\$16,530.32	\$16,530.32
2111-220-318-0000 Training Services	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$14,051.45	\$0.00	\$14,051.45	\$14,051.45
2111-220-318-0030 Training Services(PARAMEDIC-TRAINING)	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00

RUSSELL TOWNSHIP, GEAUGA COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2014 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2013	Appropriations For Year Ended December 31, 2014	Total	Disbursements for Year Ended December 31, 2014	Reserve for Encumbrances as of December 31, 2014	Total	Variance Favorable (Unfavorable)
2111-220-322-0000 Garbage and Trash Removal	\$4,200.00	\$60.00	\$4,200.00	\$4,260.00	\$828.00	\$0.00	\$828.00	\$828.00
2111-220-323-0000 Repairs and Maintenance	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$11,224.76	\$90.00	\$11,224.76	\$11,224.76
2111-220-323-0001 Repairs and Maintenance{VEHICLE/EQUIP REPAIR}	\$75,000.00	\$1,025.50	\$72,900.00	\$73,925.50	\$30,271.27	\$7,907.46	\$30,271.27	\$30,271.27
2111-220-323-0002 Repairs and Maintenance{BLDG/GROUNDS REPAIR}	\$35,000.00	\$2,905.14	\$25,000.00	\$27,905.14	\$22,090.27	\$140.00	\$22,090.27	\$22,090.27
2111-220-341-0000 Telephone	\$8,000.00	\$520.93	\$8,000.00	\$8,520.93	\$7,353.76	\$663.00	\$7,353.76	\$7,353.76
2111-220-351-0000 Electricity	\$19,000.00	\$0.00	\$19,000.00	\$19,000.00	\$16,054.56	\$0.00	\$16,054.56	\$16,054.56
2111-220-353-0000 Natural Gas	\$7,500.00	\$492.66	\$7,500.00	\$7,992.66	\$6,026.38	\$483.14	\$6,026.38	\$6,026.38
2111-220-359-0000 Other - Utilities	\$6,500.00	\$245.63	\$6,500.00	\$6,745.63	\$2,694.17	\$257.52	\$2,694.17	\$2,694.17
2111-220-359-0007 Other - Utilities{Tech Services}	\$7,500.00	\$3,589.15	\$7,500.00	\$11,089.15	\$7,631.48	\$65.00	\$7,631.48	\$7,631.48
2111-220-370-0000 Payment to Another Political Subdivision	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00
2111-220-381-0000 Property Insurance Premiums	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$3,873.80	\$0.00	\$3,873.80	\$3,873.80
2111-220-382-0000 Liability Insurance Premiums	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,802.21	\$0.00	\$1,802.21	\$1,802.21
2111-220-389-0000 Other - Insurance and Bonding	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$5,567.88	\$0.00	\$5,567.88	\$5,567.88
2111-220-410-0000 Office Supplies	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,265.79	\$0.00	\$2,265.79	\$2,265.79
2111-220-420-0000 Operating Supplies	\$8,500.00	\$241.62	\$8,500.00	\$8,741.62	\$6,665.96	\$325.00	\$6,665.96	\$6,665.96
2111-220-420-0010 Operating Supplies{GAS & DIESEL -SUPPLIES}	\$14,000.00	\$907.23	\$14,000.00	\$14,907.23	\$14,010.47	\$664.61	\$14,010.47	\$14,010.47
2111-220-430-0000 Small Tools and Minor Equipment	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$3,721.33	\$0.00	\$3,721.33	\$3,721.33
2111-220-490-0000 Other - Supplies and Materials	\$34,000.00	\$0.00	\$28,250.00	\$28,250.00	\$5,981.31	\$0.00	\$5,981.31	\$5,981.31
2111-220-599-0000 Other - Other Expenses	\$20,000.00	\$7.55	\$25,750.00	\$25,757.55	\$21,686.42	\$1,192.38	\$21,686.42	\$21,686.42

RUSSELL TOWNSHIP, GEAUGA COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2013	Appropriations For Year Ended December 31, 2014	Total	Disbursements for Year Ended December 31, 2014	Reserve for Encumbrances as of December 31, 2014	Total	Variance Favorable (Unfavorable)
2111-220-599-0040	\$7,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses{DRY-HYDRANT-OTHER}								
2111-760-740-0000	\$50,000.00	\$5,609.00	\$118,736.47	\$124,345.47	\$87,974.44	\$23,536.47	\$87,974.44	\$87,974.44
Machinery, Equipment and Furniture								
2111-760-750-0000	\$600,000.00	\$0.00	\$552,080.11	\$552,080.11	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicles								
2111-760-750-0050	\$41,404.17	\$0.00	\$20,587.59	\$20,587.59	\$20,587.59	\$0.00	\$20,587.59	\$20,587.59
Motor Vehicles{SECONDARY VEHICLE-M.V.}								
Fire District Fund Total:	\$1,605,027.76	\$15,604.41	\$1,605,027.76	\$1,620,632.17	\$850,399.37	\$35,324.58	\$850,399.37	\$850,399.37
Road District								
2141-330-190-0000	\$375,000.00	\$0.00	\$375,000.00	\$375,000.00	\$369,622.90	\$0.00	\$369,622.90	\$369,622.90
Other - Salaries								
2141-330-211-0000	\$48,125.00	\$0.00	\$48,125.00	\$48,125.00	\$37,326.95	\$0.00	\$37,326.95	\$37,326.95
Ohio Public Employees Retirement System								
2141-330-213-0000	\$4,984.38	\$0.00	\$4,984.38	\$4,984.38	\$3,094.07	\$0.00	\$3,094.07	\$3,094.07
Medicare								
2141-330-221-0000	\$43,483.50	\$0.00	\$43,483.50	\$43,483.50	\$22,647.91	\$0.00	\$22,647.91	\$22,647.91
Medical/Hospitalization								
2141-330-222-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Life Insurance								
2141-330-223-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dental Insurance								
2141-330-224-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vision Insurance								
2141-330-230-0000	\$6,684.91	\$0.00	\$6,684.91	\$6,684.91	\$3,787.06	\$0.00	\$3,787.06	\$3,787.06
Workers' Compensation								
2141-330-251-0000	\$7,500.00	\$4,234.66	\$7,500.00	\$11,734.66	\$5,058.60	\$16.46	\$5,058.60	\$5,058.60
Uniform, Tool and Equipment Reimbursements								
2141-330-314-0000	\$15,000.00	\$0.00	\$30,000.00	\$30,000.00	\$18,495.34	\$0.00	\$18,495.34	\$18,495.34
Tax Collection Fees								
2141-330-323-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Repairs and Maintenance								
2141-330-323-0001	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$13,477.89	\$1,667.27	\$13,477.89	\$13,477.89
Repairs and Maintenance{VEHICLE/EQUIP REPAIR}								
2141-330-323-0002	\$50,000.00	\$125.00	\$50,000.00	\$50,125.00	\$4,477.11	\$0.00	\$4,477.11	\$4,477.11
Repairs and Maintenance{BLDG/GROUNDS REPAIR}								

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2013	Appropriations For Year Ended December 31, 2014	Total	Disbursements for Year Ended December 31, 2014	Reserve for Encumbrances as of December 31, 2014	Total	Variance Favorable (Unfavorable)
2141-330-360-0000	\$300,000.00	\$0.00	\$250,000.00	\$250,000.00	\$40,920.00	\$0.00	\$40,920.00	\$40,920.00
Contracted Services								
2141-330-360-0060	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$19,210.00	\$0.00	\$19,210.00	\$19,210.00
Contracted Services{IMPROVEMENT -CONTRACTS}								
2141-330-381-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,864.20	\$0.00	\$1,864.20	\$1,864.20
Property Insurance Premiums								
2141-330-382-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,092.20	\$0.00	\$2,092.20	\$2,092.20
Liability Insurance Premiums								
2141-330-420-0000	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Supplies								
2141-330-420-0013	\$55,000.00	\$0.00	\$55,000.00	\$55,000.00	\$54,969.03	\$0.00	\$54,969.03	\$54,969.03
Operating Supplies{ASPHALT -SUPPLIES}								
2141-330-430-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$566.60	\$22.26	\$566.60	\$566.60
Small Tools and Minor Equipment								
2141-330-490-0000	\$20,000.00	\$103.74	\$20,000.00	\$20,103.74	\$7,244.91	\$14.75	\$7,244.91	\$7,244.91
Other - Supplies and Materials								
2141-330-599-0000	\$27,000.00	\$42.70	\$27,000.00	\$27,042.70	\$5,547.77	\$9.99	\$5,547.77	\$5,547.77
Other - Other Expenses								
2141-760-730-0000	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Improvement of Sites								
2141-760-740-0000	\$45,146.45	\$0.00	\$30,146.45	\$30,146.45	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture								
2141-760-750-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicles								
2141-760-750-0050	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicles{SECONDARY VEHICLE-M.V.}								
2141-760-790-0000	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$44,700.25	\$0.00	\$44,700.25	\$44,700.25
Other - Capital Outlay								
Road District Fund Total:	\$1,131,424.24	\$4,506.10	\$1,131,424.24	\$1,135,930.34	\$655,102.79	\$1,730.73	\$655,102.79	\$655,102.79
Zoning								
2181-130-190-0000	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Salaries								
2181-130-341-0000	\$1,000.00	\$69.36	\$1,100.00	\$1,169.36	\$1,069.36	\$80.00	\$1,069.36	\$1,069.36
Telephone								
2181-130-490-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,445.96	\$0.00	\$1,445.96	\$1,445.96
Other - Supplies and Materials								

RUSSELL TOWNSHIP, GEAUGA COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2014 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2013	Appropriations For Year Ended December 31, 2014	Total	Disbursements for Year Ended December 31, 2014	Reserve for Encumbrances as of December 31, 2014	Total	Variance Favorable (Unfavorable)
2181-130-599-0000	\$9,459.46	\$54.00	\$9,359.46	\$9,413.46	\$1,570.81	\$0.00	\$1,570.81	\$1,570.81
Other - Other Expenses								
2181-760-740-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture								
Zoning Fund Total:	\$20,959.46	\$123.36	\$20,959.46	\$21,082.82	\$4,086.13	\$80.00	\$4,086.13	\$4,086.13
Enforcement and Education								
2271-210-599-0000	\$1,435.00	\$0.00	\$1,435.00	\$1,435.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses								
Enforcement and Education Fund Total:	\$1,435.00	\$0.00	\$1,435.00	\$1,435.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire and Rescue, Ambulance and EMS Serv.								
2281-230-190-0000	\$110,000.00	\$0.00	\$110,000.00	\$110,000.00	\$103,197.18	\$0.00	\$103,197.18	\$103,197.18
Other - Salaries								
2281-230-599-0000	\$3,200.93	\$1,241.58	\$3,200.93	\$4,442.51	\$4,442.51	\$0.00	\$4,442.51	\$4,442.51
Other - Other Expenses								
2281-760-750-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicles								
Fire and Rescue, Ambulance and EMS Serv. Fund Total:	\$113,200.93	\$1,241.58	\$113,200.93	\$114,442.51	\$107,639.69	\$0.00	\$107,639.69	\$107,639.69
Special Revenue Funds Total:	\$5,211,125.74	\$33,882.97	\$5,211,125.74	\$5,245,008.71	\$3,356,892.33	\$43,647.01	\$3,356,892.33	\$3,356,892.33
3000 Debt Service								
General (bond) (note) Retirement								
3101-220-314-0000	\$3,500.00	\$0.00	\$4,290.00	\$4,290.00	\$4,286.93	\$0.00	\$4,286.93	\$4,286.93
Tax Collection Fees								
3101-810-810-0000	\$523,866.09	\$0.00	\$523,076.09	\$523,076.09	\$130,000.00	\$0.00	\$130,000.00	\$130,000.00
Principal Payments - Bonds								
3101-830-830-0000	\$51,616.00	\$0.00	\$51,616.00	\$51,616.00	\$51,615.00	\$0.00	\$51,615.00	\$51,615.00
Interest Payments								
General (bond) (note) Retirement Fund Total:	\$578,982.09	\$0.00	\$578,982.09	\$578,982.09	\$185,901.93	\$0.00	\$185,901.93	\$185,901.93
Miscellaneous Debt Service								

RUSSELL TOWNSHIP, GEAUGA COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2014 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2013	Appropriations For Year Ended December 31, 2014	Total	Disbursements for Year Ended December 31, 2014	Reserve for Encumbrances as of December 31, 2014	Total	Variance Favorable (Unfavorable)
3902-820-820-2009 Principal Payments - Notes{ROAD TAX ANTICIPATION NOTE}	\$140,000.00	\$0.00	\$140,000.00	\$140,000.00	\$140,000.00	\$0.00	\$140,000.00	\$140,000.00
3902-830-830-2009 Interest Payments{ROAD TAX ANTICIPATION NOTE}	\$10,929.72	\$0.00	\$10,929.72	\$10,929.72	\$5,053.22	\$0.00	\$5,053.22	\$5,053.22
Miscellaneous Debt Service Fund Total:	\$150,929.72	\$0.00	\$150,929.72	\$150,929.72	\$145,053.22	\$0.00	\$145,053.22	\$145,053.22
 Miscellaneous Debt Service-OPW LOAN								
3903-820-820-2010 Principal Payments - Notes{PRINCIPAL-ROAD PAVING}	\$49,847.08	\$0.00	\$49,847.08	\$49,847.08	\$49,847.08	\$0.00	\$49,847.08	\$49,847.08
3903-830-830-0000 Interest Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Debt Service-OPW LOAN Fund Total:	\$49,847.08	\$0.00	\$49,847.08	\$49,847.08	\$49,847.08	\$0.00	\$49,847.08	\$49,847.08
Debt Service Funds Total:	\$779,758.89	\$0.00	\$779,758.89	\$779,758.89	\$380,802.23	\$0.00	\$380,802.23	\$380,802.23
 4000 Capital Projects								
Public Works Commission Project								
4401-760-790-0000 Other - Capital Outlay	\$250,000.00	\$0.00	\$222,607.24	\$222,607.24	\$222,607.24	\$0.00	\$222,607.24	\$222,607.24
Public Works Commission Project Fund Total:	\$250,000.00	\$0.00	\$222,607.24	\$222,607.24	\$222,607.24	\$0.00	\$222,607.24	\$222,607.24
 Miscellaneous Capital Projects								
4903-760-730-0300 Improvement of Sites{GRANTS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Capital Projects Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Projects Funds Total:	\$250,000.00	\$0.00	\$222,607.24	\$222,607.24	\$222,607.24	\$0.00	\$222,607.24	\$222,607.24
 Report Totals:	 \$8,264,585.75	 \$51,008.60	 \$8,237,192.99	 \$8,288,201.59	 \$4,656,962.62	 \$71,590.97	 \$4,656,962.62	 \$4,656,962.62

Report excludes amounts for advances.
 This is an unaudited financial statement.

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
 For the Year Ended December 31, 2014

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts						
Property and Other Local Taxes	\$405,466.34	\$2,995,317.21	\$345,199.08	\$0.00	\$0.00	\$3,745,982.63
Charges for Services	0.00	0.00	0.00	0.00	0.00	0.00
Licenses, Permits and Fees	59,917.26	126,464.56	0.00	0.00	0.00	186,381.82
Fines and Forfeitures	3,000.00	0.00	0.00	0.00	0.00	3,000.00
Intergovernmental	146,843.40	548,047.43	26,940.96	222,607.24	0.00	944,439.03
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Earnings on Investments	11,283.52	278.74	0.00	0.00	0.00	11,562.26
Miscellaneous	92,428.90	70,117.16	1,432.75	0.00	0.00	163,978.81
<i>Total Cash Receipts</i>	<u>718,939.42</u>	<u>3,740,225.10</u>	<u>373,572.79</u>	<u>222,607.24</u>	<u>0.00</u>	<u>5,055,344.55</u>
Cash Disbursements						
Current:						
General Government	639,591.84	4,086.13	0.00	0.00	0.00	643,677.97
Public Safety	2,845.22	2,144,119.85	4,286.93	0.00	0.00	2,151,252.00
Public Works	27,224.72	956,557.01	0.00	0.00	0.00	983,781.73
Health	2,281.10	3,652.92	0.00	0.00	0.00	5,934.02
Human Services	0.00	0.00	0.00	0.00	0.00	0.00
Conservation-Recreation	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	24,717.94	248,476.42	0.00	222,607.24	0.00	495,801.60
Debt Service:						
Principal Retirement	0.00	0.00	319,847.08	0.00	0.00	319,847.08
Interest and Fiscal Charges	0.00	0.00	56,668.22	0.00	0.00	56,668.22
<i>Total Cash Disbursements</i>	<u>696,660.82</u>	<u>3,356,892.33</u>	<u>380,802.23</u>	<u>222,607.24</u>	<u>0.00</u>	<u>4,656,962.62</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>22,278.60</u>	<u>383,332.77</u>	<u>(7,229.44)</u>	<u>0.00</u>	<u>0.00</u>	<u>398,381.93</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00
Advances In	0.00	0.00	0.00	0.00	0.00	0.00

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
 For the Year Ended December 31, 2014

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Advances Out	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	28,940.09	72,663.96	99.36	0.00	0.00	101,703.41
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Other Financing Receipts (Disbursements)</i>	<u>28,940.09</u>	<u>72,663.96</u>	<u>99.36</u>	<u>0.00</u>	<u>0.00</u>	<u>101,703.41</u>
Special Item	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00	0.00	0.00	0.00
<i>Net Change in Fund Cash Balances</i>	<u>51,218.69</u>	<u>455,996.73</u>	<u>(7,130.08)</u>	<u>0.00</u>	<u>0.00</u>	<u>500,085.34</u>
<i>Fund Cash Balances, January 1</i>	<u>1,355,656.09</u>	<u>1,639,433.81</u>	<u>384,745.06</u>	<u>0.00</u>	<u>0.00</u>	<u>3,379,834.96</u>
Fund Cash Balances, December 31						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	1,723,145.27	371,639.12	0.00	0.00	2,094,784.39
Committed	0.00	351,317.92	5,975.86	0.00	0.00	357,293.78
Assigned	0.00	20,967.35	0.00	0.00	0.00	20,967.35
Unassigned (Deficit)	1,406,874.78	0.00	0.00	0.00	0.00	1,406,874.78
<i>Fund Cash Balances, December 31</i>	<u>\$1,406,874.78</u>	<u>\$2,095,430.54</u>	<u>\$377,614.98</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,879,920.30</u>

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

For the Year Ended December 31, 2014

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
GASB 54 Worksheet/Note Disclosure						
Net Change in Fund Cash Balances	\$51,218.69	\$455,996.73	(\$7,130.08)	\$0.00	\$0.00	\$500,085.34
Fund Cash Balances, January 1	1,355,656.09	1,639,433.81	384,745.06	0.00	0.00	3,379,834.96
Fund Cash Balances, December 31	<u>\$1,406,874.78</u>	<u>\$2,095,430.54</u>	<u>\$377,614.98</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,879,920.30</u>
Fund Balances						
Amounts identified as:						
Nonspendable						
Total Nonspendable	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Restricted for:						
Cemetery	\$0.00	\$24,626.36	\$0.00	\$0.00	\$0.00	\$24,626.36
Debt Service	0.00	0.00	371,639.12	0.00	0.00	371,639.12
Drug and Alcohol Education and Enforcement	0.00	1,435.00	0.00	0.00	0.00	1,435.00
Emergency Medical Services	0.00	21,882.38	0.00	0.00	0.00	21,882.38
ENERGY CONSERVATION	0.00	0.00	0.00	0.00	0.00	0.00
Fire Operations	0.00	835,837.99	0.00	0.00	0.00	835,837.99
Police Operations	0.00	419,418.11	0.00	0.00	0.00	419,418.11
Road and Bridge Maintenance and Improvements	0.00	419,945.43	0.00	0.00	0.00	419,945.43
Total Restricted	<u>0.00</u>	<u>1,723,145.27</u>	<u>371,639.12</u>	<u>0.00</u>	<u>0.00</u>	<u>2,094,784.39</u>
Committed to:						
FIRE TRUCK PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
POLICE STATION	0.00	0.00	0.00	0.00	0.00	0.00
Road and Bridge Maintenance and Improvements	0.00	351,317.92	5,975.86	0.00	0.00	357,293.78
Total Committed	<u>0.00</u>	<u>351,317.92</u>	<u>5,975.86</u>	<u>0.00</u>	<u>0.00</u>	<u>357,293.78</u>
Assigned to:						
ZONING OPERATIONS	0.00	20,967.35	0.00	0.00	0.00	20,967.35
Total Assigned	<u>0.00</u>	<u>20,967.35</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>20,967.35</u>
Unassigned	1,406,874.78	0.00	0.00	0.00	0.00	1,406,874.78
Total Fund Cash Balances, December 31	<u>\$1,406,874.78</u>	<u>\$2,095,430.54</u>	<u>\$377,614.98</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,879,920.30</u>