

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

For the Year Ended December 31, 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$343,110	\$2,187,378	\$278,813	\$0	\$0	\$2,809,301
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	53,785	4,115	0	0	0	57,900
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	119,376	424,706	0	0	0	544,082
Special Assessments	0	0	0	0	0	0
Earnings on Investments	22,851	5,183	0	0	0	28,034
Miscellaneous	145,847	3,945	0	0	0	149,792
<i>Total Cash Receipts</i>	<u>684,969</u>	<u>2,625,327</u>	<u>278,813</u>	<u>0</u>	<u>0</u>	<u>3,589,109</u>
<b>Cash Disbursements</b>						
Current:						
General Government	509,584	138,994	0	0	0	648,578
Public Safety	0	748,741	0	0	0	748,741
Public Works	6,743	1,664,669	0	0	0	1,671,412
Health	8,159	8,269	0	0	0	16,428
Human Services	0	0	0	0	0	0
Conservation-Recreation	40,339	0	0	0	0	40,339
Other	0	0	0	0	0	0
Capital Outlay	0	224,513	0	0	0	224,513
Debt Service:						
Principal Retirement	0	0	149,957	0	0	149,957
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	162,120	0	0	162,120
<i>Total Cash Disbursements</i>	<u>564,825</u>	<u>2,785,186</u>	<u>312,077</u>	<u>0</u>	<u>0</u>	<u>3,662,088</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>120,144</u>	<u>(159,859)</u>	<u>(33,264)</u>	<u>0</u>	<u>0</u>	<u>(72,979)</u>
<b>Other Financing Receipts (Disbursements)</b>						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	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.

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

For the Year Ended December 31, 2019

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Transfers In	0	84,215	0	0	0	84,215
Transfers Out	(84,215)	0	0	0	0	(84,215)
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(84,215)</u>	<u>84,215</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>35,929</u>	<u>(75,644)</u>	<u>(33,264)</u>	<u>0</u>	<u>0</u>	<u>(72,979)</u>
<i>Fund Cash Balances, January 1</i>	<u>399,194</u>	<u>1,021,479</u>	<u>86,275</u>	<u>23,831</u>	<u>0</u>	<u>1,530,779</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	0	945,835	53,011	23,831	0	1,022,677
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	435,123	0	0	0	0	435,123
<i>Fund Cash Balances, December 31</i>	<u>\$435,123</u>	<u>\$945,835</u>	<u>\$53,011</u>	<u>\$23,831</u>	<u>\$0</u>	<u>\$1,457,800</u>

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

For the Year Ended December 31, 2019

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$35,929	(\$75,644)	(\$33,264)	\$0	\$0	(\$72,979)
<i>Fund Cash Balances, January 1</i>	399,194	1,021,479	86,275	23,831	0	1,530,779
<i>Fund Cash Balances, December 31</i>	<u>\$435,123</u>	<u>\$945,835</u>	<u>\$53,011</u>	<u>\$23,831</u>	<u>\$0</u>	<u>\$1,457,800</u>
<b>Fund Balances</b>						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
Cemetery	\$0	\$22,404	\$0	\$0	\$0	\$22,404
Debt Service	0	0	53,011	0	0	53,011
Fire Operations	0	181,895	0	0	0	181,895
Property Acquisition/Improvement	0	0	0	20,176	0	20,176
Recreation Programs	0	0	0	3,655	0	3,655
Road and Bridge Maintenance and Improvements	0	741,536	0	0	0	741,536
<i>Total Restricted</i>	<u>0</u>	<u>945,835</u>	<u>53,011</u>	<u>23,831</u>	<u>0</u>	<u>1,022,677</u>
Committed to:						
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:						
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	435,123	0	0	0	0	435,123
<i>Total Fund Cash Balances, December 31</i>	<u>\$435,123</u>	<u>\$945,835</u>	<u>\$53,011</u>	<u>\$23,831</u>	<u>\$0</u>	<u>\$1,457,800</u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
 All Governmental Fund Types  
 For the Year Ended December 31, 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Cash Receipts					
Property and Other Local Taxes	\$343,110	\$2,187,378	\$278,813	\$0	\$0
Charges for Services	0	0	0	0	0
Licenses, Permits and Fees	53,785	4,115	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	119,376	424,706	0	0	0
Special Assessments	0	0	0	0	0
Earnings on Investments	22,851	5,183	0	0	0
Miscellaneous	145,847	3,945	0	0	0
Total Cash Receipts	<u>684,969</u>	<u>2,625,327</u>	<u>278,813</u>	<u>0</u>	<u>0</u>
Cash Disbursements					
Current:					
General Government	509,584	138,994	0	0	0
Public Safety	0	748,741	0	0	0
Public Works	6,743	1,664,669	0	0	0
Health	8,159	8,269	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	40,339	0	0	0	0
Other	0	0	0	0	0
Capital Outlay	0	224,513	0	0	0
Debt Service:					
Principal Retirement	0	0	149,957	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	162,120	0	0
Total Cash Disbursements	<u>564,825</u>	<u>2,785,186</u>	<u>312,077</u>	<u>0</u>	<u>0</u>
Excess of Receipts Over (Under) Disbursements	<u>120,144</u>	<u>(159,859)</u>	<u>(33,264)</u>	<u>0</u>	<u>0</u>
Other Financing Receipts (Disbursements)					
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0

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Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
 All Governmental Fund Types  
 For the Year Ended December 31, 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Transfers In	0	84,215	0	0	0
Transfers Out	(84,215)	0	0	0	0
Advances In	0	0	0	0	0
Advances Out	0	0	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
Total Other Financing Receipts (Disbursements)	<u>(84,215)</u>	<u>84,215</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
Net Change in Fund Cash Balances	<u>35,929</u>	<u>(75,644)</u>	<u>(33,264)</u>	<u>0</u>	<u>0</u>
Fund Cash Balances, January 1	<u>399,194</u>	<u>1,021,479</u>	<u>86,275</u>	<u>23,831</u>	<u>0</u>
Fund Cash Balances, December 31					
Nonspendable	0	0	0	0	0
Restricted	0	945,835	53,011	23,831	0
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	435,123	0	0	0	0
Fund Cash Balances, December 31	<u>\$435,123</u>	<u>\$945,835</u>	<u>\$53,011</u>	<u>\$23,831</u>	<u>\$0</u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
 All Governmental Fund Types  
 For the Year Ended December 31, 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent
GASB 54 Worksheet/Note Disclosure					
Net Change in Fund Cash Balances	\$35,929	(\$75,644)	(\$33,264)	\$0	\$0
Fund Cash Balances, January 1	399,194	1,021,479	86,275	23,831	0
Fund Cash Balances, December 31	<u>\$435,123</u>	<u>\$945,835</u>	<u>\$53,011</u>	<u>\$23,831</u>	<u>\$0</u>
Fund Balances					
Amounts identified as:					
Nonspendable					
Total Nonspendable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:					
Cemetery	\$0	\$22,404	\$0	\$0	\$0
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Property Acquisition/Improvement	0	0	0	20,176	0
Recreation Programs	0	0	0	3,655	0
Road and Bridge Maintenance and Improvements	0	741,536	0	0	0
Total Restricted	<u>0</u>	<u>945,835</u>	<u>53,011</u>	<u>23,831</u>	<u>0</u>
Committed to:					
Total Committed	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:					
Total Assigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	435,123	0	0	0	0
Total Fund Cash Balances, December 31	<u>\$435,123</u>	<u>\$945,835</u>	<u>\$53,011</u>	<u>\$23,831</u>	<u>\$0</u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Governmental Fund Types  
For the Year Ended December 31, 2019

	Totals (Memorandum Only)
Cash Receipts	
Property and Other Local Taxes	\$2,809,301
Charges for Services	0
Licenses, Permits and Fees	57,900
Fines and Forfeitures	0
Intergovernmental	544,082
Special Assessments	0
Earnings on Investments	28,034
Miscellaneous	149,792
Total Cash Receipts	<u>3,589,109</u>
Cash Disbursements	
Current:	
General Government	648,578
Public Safety	748,741
Public Works	1,671,412
Health	16,428
Human Services	0
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Other	0
Capital Outlay	224,513
Debt Service:	
Principal Retirement	149,957
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	162,120
Total Cash Disbursements	<u>3,662,088</u>
Excess of Receipts Over (Under) Disbursements	<u>(72,979)</u>
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
Payment to Refunded Bond Escrow Agent	0
Sale of Capital Assets	0

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Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
 All Governmental Fund Types  
 For the Year Ended December 31, 2019

	Totals (Memorandum Only)
Transfers In	84,215
Transfers Out	(84,215)
Advances In	0
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
Total Other Financing Receipts (Disbursements)	<u>0</u>
Special Item	0
Extraordinary Item	<u>0</u>
Net Change in Fund Cash Balances	(72,979)
Fund Cash Balances, January 1	<u>1,530,779</u>
Fund Cash Balances, December 31	
Nonspendable	0
Restricted	1,022,677
Committed	0
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Unassigned (Deficit)	<u>435,123</u>
Fund Cash Balances, December 31	<u><u>\$1,457,800</u></u>



AUBURN TOWNSHIP, GEAUGA COUNTY  
 Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
 All Governmental Fund Types  
 For the Year Ended December 31, 2019

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	Totals (Memorandum Only)
GASB 54 Worksheet/Note Disclosure	
Net Change in Fund Cash Balances	(\$72,979)
Fund Cash Balances, January 1	1,530,779
Fund Cash Balances, December 31	\$1,457,800
Fund Balances	
Amounts identified as:	
Nonspendable	
Total Nonspendable	0
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Committed to:	
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Assigned to:	
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Total Fund Cash Balances, December 31	\$1,457,800

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