

Village of Richfield, Ohio	
<i>Summit County</i>	
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>	
<i>All Special Revenue Funds</i>	
<i>For the Year Ended December 31, 2013</i>	
To be completed and retained for audit.	Total
	Special
	Revenue
Cash Receipts	
Property and Other Local Taxes	\$104,944
Municipal Income Tax	8,546,410
Intergovernmental	265,158
Special Assessments	0
Charges for Services	97,905
Fines, Licenses and Permits	24,169
Earnings on Investments	45
Miscellaneous - Refunds/Donations	41,559
<i>Total Cash Receipts</i>	9,080,190
Cash Disbursements	
Current:	
Security of Persons and Property	117,453
Public Health Services	109,925
Leisure Time Activities	223,395
Community Environment	0
Basic Utility Services	9,881
Transportation	1,774,467
General Government	412,624
Capital Outlay	0
Debt Service:	
Principal Retirement	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	2,647,745
<i>Excess of Receipts Over (Under) Disbursements</i>	6,432,445

Village of Richfield, Ohio	
<i>Summit County</i>	
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>	
<i>All Special Revenue Funds</i>	
<i>For the Year Ended December 31, 2013</i>	
<hr/>	
To be completed and retained for audit.	Total
	Special
	Revenue
Other Financing Receipts (Disbursements)	
Sale of Bonds	0
Sale of Notes	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Discount on Debt	0
Sale of Capital Assets	0
Transfers In	1,750,000
Transfers Out	(7,324,587)
Advances In	0
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<i>(5,574,587)</i>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<i>857,858</i>
<i>Fund Cash Balances, January 1</i>	<i>2,372,752</i>
Fund Cash Balances, December 31	
Nonspendable	0
Restricted	3,230,611
Committed	0
Assigned	0
Unassigned (Deficit)	0
<i>Fund Cash Balances, December 31</i>	<i>\$3,230,611</i>

This is an unaudited financial statement.

Village of Richfield, Ohio	
<i>Summit County</i>	
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>	
<i>All Special Revenue Funds</i>	
<i>For the Year Ended December 31, 2013</i>	
To be completed and retained for audit.	Total
	Special
	Revenue
***** ***** Fund Balance Classification Worksheet ***** *****	
<i>Net Change in Fund Cash Balances</i>	\$857,858
<i>Fund Cash Balances, January 1</i>	2,372,752
<i>Fund Cash Balances, December 31</i>	\$3,230,611
Fund Balances	
Amounts identified as:	
Nonspendable:	
Unclaimed Monies	\$0
Cemetery Endowment	0
Endowment for _____	0
Total Nonspendable	0
Restricted for:	
Road Maintenance and Improvements	162,046
Police Operations	46,548
Fire Operations	14,892
Emergency Medical Services	0
Drug and Alcohol Education and Enforcement	0
Police and Fire Pension	0
DARE Program	0
Economic Development	0
Cemetery	277,482
Liesure Time Activities	21,887
Computer related technology	48,042
General Government	2,560,698
Debt Service	0
Utilities	45,828
Issue II Projects	0
Facilities	53,187
Total Restricted	3,230,611

Village of Richfield, Ohio	
<i>Summit County</i>	
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>	
<i>All Special Revenue Funds</i>	
<i>For the Year Ended December 31, 2013</i>	
To be completed and retained for audit.	Total Special Revenue
Committed to:	
Compensated Absences	0
Underground Storage Tanks	0
_____	0
_____	0
_____	0
_____	0
Other Purposes	0
Total Committed	0
Assigned to:	
_____	0
_____	0
_____	0
_____	0
Construction of _____	0
Other Purposes	0
Total Assigned	0
Unassigned	0
<i>Total Fund Cash Balances, December 31</i>	\$3,230,611

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Debt Service Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.	General						Total
	Obligation Bond	Special					Debt
	Retirement	Assessment					Service
Cash Receipts							
Property and Other Local Taxes	\$0	\$0					\$0
Municipal Income Tax	0	0					0
Intergovernmental	0	0					0
Special Assessments	0	485,751					485,751
Charges for Services	0	0					0
Fines, Licenses and Permits	0	0					0
Earnings on Investments	0	0					0
Miscellaneous	40	0					40
<i>Total Cash Receipts</i>	40	485,751	0	0	0	0	485,791
Cash Disbursements							
Current:							
Security of Persons and Property	0	0					0
Public Health Services	0	0					0
Leisure Time Activities	0	0					0
Community Environment	0	0					0
Basic Utility Services	0	0					0
Transportation	0	0					0
General Government	0	0					0
Capital Outlay	0	0					0
Debt Service:							
Principal Retirement	1,077,041	458,061					1,535,102
Interest and Fiscal Charges	70,082	150,612					220,693
<i>Total Cash Disbursements</i>	1,147,123	608,673	0	0	0	0	1,755,796
<i>Excess of Receipts Over (Under) Disbursements</i>	(1,147,083)	(122,922)	0	0	0	0	(1,270,005)

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Debt Service Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.	General	Special					Total
	Obligation Bond	Assessment					Debt
	Retirement						Service
Other Financing Receipts (Disbursements)							
Sale of Bonds	0	0					0
Sale of Notes	0	0					0
Other Debt Proceeds	0	0					0
Premium and Accrued Interest on Debt	0	0					0
Discount on Debt	0	0					0
Sale of Capital Assets	0	0					0
Transfers In	1,157,587	0					1,157,587
Transfers Out	0	0					0
Advances In	0	0					0
Advances Out	0	0					0
Other Financing Sources	0	0					0
Other Financing Uses	0	0					0
<i>Total Other Financing Receipts (Disbursements)</i>	1,157,587	0	0	0	0	0	1,157,587
Special Item							0
Extraordinary Item							0
<i>Net Change in Fund Cash Balances</i>	10,504	(122,922)	0	0	0	0	(112,418)
<i>Fund Cash Balances, January 1</i>	48,942	174,622					223,564
Fund Cash Balances, December 31							
Nonspendable	0	0	0	0	0	0	0
Restricted	59,446	51,700	0	0	0	0	111,146
Committed	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	\$59,446	\$51,700	\$0	\$0	\$0	\$0	\$111,146

This is an unaudited financial statement.

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Debt Service Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.	General						Total
	Obligation Bond	Special					Debt
	Retirement	Assessment					Service
***** ***Fund Balance Classification Worksheet*** *****							
<i>Net Change in Fund Cash Balances</i>	\$10,504	(\$122,922)	\$0	\$0	\$0	\$0	(\$112,418)
<i>Fund Cash Balances, January 1</i>	48,942	174,622	0	0	0	0	223,564
<i>Fund Cash Balances, December 31</i>	\$59,446	\$51,700	\$0	\$0	\$0	\$0	\$111,146
Fund Balances							
Amounts identified as:							
Nonspendable:							
Unclaimed Monies							\$0
Cemetery Endowment							0
Endowment for _____							0
Total Nonspendable	0	0	0	0	0	0	0
Restricted for:							
Road Maintenance and Improvements							0
Police Operations							0
Fire Operations							0
Emergency Medical Services							0
Drug and Alcohol Education and Enforcement							0
Police and Fire Pension							0
DARE Program							0
Economic Development							0
Cemetery							0
Sewers		51,700					51,700
_____							0
_____							0
Debt Service	59,446						59,446
Construction of _____							0
Issue II Projects							0
Endowment for _____							0
Total Restricted	59,446	51,700	0	0	0	0	111,146

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Capital Projects Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.							
	Capital Improvements	Sanitary Sewer	Water Improvement	Fire Equipment	Sidewalk	Brecksville Rd Paving, Etc.	Ball Field Lights
Cash Receipts							
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal Income Tax	14,582	0	0	0	0	0	0
Intergovernmental	0	0	0	17,939	0	20,000	0
Special Assessments	0	0	0	0	0	0	0
Charges for Services	0	0	21,628	0	0	0	0
Fines, Licenses and Permits	0	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0	0
Miscellaneous	50,000	0	0	0	0	0	0
Total Cash Receipts	64,582	0	21,628	17,939	0	20,000	0
Cash Disbursements							
Current:							
Security of Persons and Property	0	0	0	0	0	0	0
Public Health Services	0	0	0	0	0	0	0
Leisure Time Activities	0	0	0	0	0	0	0
Community Environment	0	0	0	0	0	0	0
Basic Utility Services	0	0	995	0	0	0	0
Transportation	0	0	0	0	0	0	0
General Government	0	0	0	0	0	0	0
Capital Outlay	250,319	0	0	67,919	0	307,874	0
Debt Service:							
Principal Retirement	0		6,250	0	0	0	0
Interest and Fiscal Charges	0		0	0	0	0	0
Total Cash Disbursements	250,319	0	7,245	67,919	0	307,874	0
Excess of Receipts Over (Under) Disbursements	(185,737)	0	14,383	(49,980)	0	(287,874)	0

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Capital Projects Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.							
	Capital Improvements	Sanitary Sewer	Water Improvement	Fire Equipment	Sidewalk	Brecksville Rd Paving, Etc.	Ball Field Lights
Other Financing Receipts (Disbursements)							
Sale of Bonds	0	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0	0
Transfers In	662,437	0	0	0	0	189,563	0
Transfers Out	0	0	0	0	0	0	0
Advances In	0	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	662,437	0	0	0	0	189,563	0
Special Item							
Extraordinary Item							
<i>Net Change in Fund Cash Balances</i>	476,700	0	14,383	(49,980)	0	(98,311)	0
<i>Fund Cash Balances, January 1</i>	670,687	1,341,354	275,542	163,361	52,757	118,738	3,847
Fund Cash Balances, December 31							
Nonspendable	0	0	0	0	0	0	0
Restricted	0	1,341,354	289,925	0	0	0	0
Committed	1,147,388	0	0	113,381	52,757	20,427	3,847
Assigned	0	0	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	\$1,147,388	\$1,341,354	\$289,925	\$113,381	\$52,757	\$20,427	\$3,847

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Capital Projects Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.							
	Capital Improvements	Sanitary Sewer	Water Improvement	Fire Equipment	Sidewalk	Brecksville Rd Paving, Etc.	Ball Field Lights
***** Fund Balance Classification Worksheet *****							

<i>Net Change in Fund Cash Balances</i>	\$476,700	\$0	\$14,383	(\$49,980)	\$0	(\$98,311)	\$0
<i>Fund Cash Balances, January 1</i>	670,687	1,341,354	275,542	163,361	52,757	118,738	3,847
<i>Fund Cash Balances, December 31</i>	\$1,147,388	\$1,341,354	\$289,925	\$113,381	\$52,757	\$20,427	\$3,847
Fund Balances							
Amounts identified as:							
Nonspendable:							
Unclaimed Monies							
Cemetery Endowment							
Endowment for _____							
Total Nonspendable	0	0	0	0	0	0	0
Restricted for:							
Road Maintenance and Improvements							
Police Operations							
Fire Operations							
Emergency Medical Services							
Drug and Alcohol Education and Enforcement							
Police and Fire Pension							
DARE Program							
Economic Development							
Cemetery							
Sewer							
Water Improvements							

Debt Service							
Construction of _____							
Issue II Projects							
Endowment for _____							
Total Restricted	0	1,341,354	289,925	0	0	0	0

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Capital Projects Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.							
	Capital Improvements	Sanitary Sewer	Water Improvement	Fire Equipment	Sidewalk	Brecksville Rd Paving, Etc.	Ball Field Lights
Committed to:							
Compensated Absences							
Underground Storage Tanks							
Capital Improvement Projects	1,147,388			113,381	52,757	20,427	3,847

Other Purposes							
Total Committed	1,147,388	0	0	113,381	52,757	20,427	3,847
Assigned to:							

Construction of _____							
Other Purposes							
Total Assigned	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0
Total Fund Cash Balances, December 31	\$1,147,388	\$1,341,354	\$289,925	\$113,381	\$52,757	\$20,427	\$3,847

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Capital Projects Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.							
	Recreation Facilities	Land/Building Acquisition	CDBG Grant Senior Projects	Senior Bus	Economic Development	Motor Road Sewer	Tax Increment Equivalent
Cash Receipts							
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$182,567
Municipal Income Tax	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0
Special Assessments	0	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0	0
Fines, Licenses and Permits	0	438	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0	0
Miscellaneous	2,600	0	0	0	0	0	0
<i>Total Cash Receipts</i>	2,600	438	0	0	0	0	182,567
Cash Disbursements							
Current:							
Security of Persons and Property	0	0	0	0	0	0	0
Public Health Services	0	0	0	0	0	0	0
Leisure Time Activities	0	0	0	0	0	0	0
Community Environment	0	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0	0
Transportation	0	0	0	0	0	0	0
General Government	0	0	0	0	0	0	0
Capital Outlay	18,640	0	0	0	75,000	0	0
Debt Service:							
Principal Retirement	0	0	0	0	0	0	16,553
Interest and Fiscal Charges	0	0	0	0	0	0	15,167
<i>Total Cash Disbursements</i>	18,640	0	0	0	75,000	0	31,719
<i>Excess of Receipts Over (Under) Disbursements</i>	(16,040)	438	0	0	(75,000)	0	150,847

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Capital Projects Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.							
	Recreation Facilities	Land/Building Acquisition	CDBG Grant Senior Projects	Senior Bus	Economic Development	Motor Road Sewer	Tax Increment Equivalent
Other Financing Receipts (Disbursements)							
Sale of Bonds	0	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0	0
Transfers In	0	0	0	0	75,000	0	0
Transfers Out	0	0	0	0	0	0	0
Advances In	0	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0	-119,553
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	75,000	0	(119,553)
Special Item							
Extraordinary Item							
<i>Net Change in Fund Cash Balances</i>	(16,040)	438	0	0	0	0	31,294
<i>Fund Cash Balances, January 1</i>	114,515	198	2,752	13,259	64,315	600	130,740
Fund Cash Balances, December 31							
Nonspendable	0	0	0	0	0	0	0
Restricted	0	0	0	0	64,315	0	162,034
Committed	98,475	637	2,752	13,259		600	
Assigned	0	0	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0		0	
<i>Fund Cash Balances, December 31</i>	\$98,475	\$637	\$2,752	\$13,259	\$64,315	\$600	\$162,034

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Capital Projects Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.							
	Recreation Facilities	Land/Building Acquisition	CDBG Grant Senior Projects	Senior Bus	Economic Development	Motor Road Sewer	Tax Increment Equivalent
***** Fund Balance Classification Worksheet *****							

<i>Net Change in Fund Cash Balances</i>	(\$16,040)	\$438	\$0	\$0	\$0 #		\$31,294
<i>Fund Cash Balances, January 1</i>	114,515	198	2,752	13,259	64,315 #	600	130,740
<i>Fund Cash Balances, December 31</i>	\$98,475	\$637	\$2,752	\$13,259	\$64,315 #	\$600 #	\$162,034
Fund Balances							
Amounts identified as:							
Nonspendable:							
Unclaimed Monies							
Cemetery Endowment							
Endowment for _____							
Total Nonspendable	0	0	0	0	0 #	0	0
Restricted for:							
Road Maintenance and Improvements							
Police Operations							
Fire Operations							
Emergency Medical Services							
Drug and Alcohol Education and Enforcement							
Police and Fire Pension							
DARE Program							
Economic Development							
Cemetery							
Sewer							
Water Improvements							

Debt Service							
Construction of _____							
Issue II Projects							
Endowment for _____							
Total Restricted	0	0	0	0	64,315 #		162,034

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Capital Projects Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.							
	Recreation Facilities	Land/Building Acquisition	CDBG Grant Senior Projects	Senior Bus	Economic Development	Motor Road Sewer	Tax Increment Equivalent
Committed to:							
Compensated Absences							
Underground Storage Tanks							
Capital Improvement Projects	98,475	637	2,752	13,259	0	600	0

Other Purposes							
Total Committed	98,475	637	2,752	13,259	0	600	0
Assigned to:							

Construction of _____							
Other Purposes							
Total Assigned	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0
Total Fund Cash Balances, December 31	\$98,475	\$637	\$2,752	\$13,259	\$64,315	\$600	\$162,034

Village of Richfield, Ohio			
<i>Summit County</i>			
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>			
<i>All Capital Projects Funds</i>			
<i>For the Year Ended December 31, 2013</i>			
To be completed and retained for audit.			Total
	Service	Service	Capital
	Equipment	Facility	Projects
Cash Receipts			
Property and Other Local Taxes	\$0	\$0	\$182,567
Municipal Income Tax	0	0	14,582
Intergovernmental	0	0	37,939
Special Assessments	0	0	0
Charges for Services	0	0	21,628
Fines, Licenses and Permits	0	0	438
Earnings on Investments	0	0	0
Miscellaneous	22,200	0	74,800
<i>Total Cash Receipts</i>	22,200	0	331,955
Cash Disbursements			
Current:			
Security of Persons and Property	0	0	0
Public Health Services	0	0	0
Leisure Time Activities	0	0	0
Community Environment	0	0	0
Basic Utility Services	0	0	995
Transportation	0	6,943	6,943
General Government	0	0	0
Capital Outlay	83,243	0	802,995
Debt Service:			
Principal Retirement	0	0	22,802
Interest and Fiscal Charges	0	0	15,167
<i>Total Cash Disbursements</i>	83,243	6,943	848,902
<i>Excess of Receipts Over (Under) Disbursements</i>	(61,043)	(6,943)	(516,947)

Village of Richfield, Ohio			
<i>Summit County</i>			
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>			
<i>All Capital Projects Funds</i>			
<i>For the Year Ended December 31, 2013</i>			
To be completed and retained for audit.			
	Service Equipment	Service Facility	Total Capital Projects
Other Financing Receipts (Disbursements)			
Sale of Bonds	0		0
Sale of Notes	0	0	0
Other Debt Proceeds	0	0	0
Premium and Accrued Interest on Debt	0	0	0
Discount on Debt	0	0	0
Sale of Capital Assets	0	0	0
Transfers In	40,000	0	967,000
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	(119,553)
<i>Total Other Financing Receipts (Disbursements)</i>	40,000	0	847,447
Special Item			0
Extraordinary Item			0
<i>Net Change in Fund Cash Balances</i>	(21,043)	(6,943)	330,500
<i>Fund Cash Balances, January 1</i>	86,453	139,869	3,178,986
Fund Cash Balances, December 31			
Nonspendable	0	0	0
Restricted	0	0	1,857,627
Committed	65,410	132,926	1,651,858
Assigned	0	0	0
Unassigned (Deficit)	0	0	0
<i>Fund Cash Balances, December 31</i>	\$65,410	\$132,926	\$3,509,486

Village of Richfield, Ohio			
<i>Summit County</i>			
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>			
<i>All Capital Projects Funds</i>			
<i>For the Year Ended December 31, 2013</i>			
To be completed and retained for audit.			Total
	Service	Service	Capital
	Equipment	Facility	Projects
***** **** Fund Balance Classification Worksheet **** *****			
<i>Net Change in Fund Cash Balances</i>	(\$21,043) #	(\$6,943)	\$330,500
<i>Fund Cash Balances, January 1</i>	86,453	139,869	3,178,986
<i>Fund Cash Balances, December 31</i>	\$65,410	\$132,926	\$3,509,486
Fund Balances			
Amounts identified as:			
Nonspendable:			
Unclaimed Monies			\$0
Cemetery Endowment			0
Endowment for _____			0
Total Nonspendable	0	0	0
Restricted for:			
Road Maintenance and Improvements			0
Police Operations			0
Fire Operations			0
Emergency Medical Services			0
Drug and Alcohol Education and Enforcement			0
Police and Fire Pension			0
DARE Program			0
Economic Development			226,348
Cemetery			0
Sewer			1,341,354
Water Improvements			289,925
_____			0
Debt Service			0
Construction of _____			0
Issue II Projects			0
Endowment for _____			0
Total Restricted	0	0	1,857,627

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Permanent Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.							
							Total Permanent
Cash Receipts							
Property and Other Local Taxes							\$0
Municipal Income Tax							0
Intergovernmental							0
Special Assessments							0
Charges for Services							0
Fines, Licenses and Permits							0
Earnings on Investments							0
Miscellaneous							0
<i>Total Cash Receipts</i>	0	0	0	0	0	0	0
Cash Disbursements							
Current:							
Security of Persons and Property							0
Public Health Services							0
Leisure Time Activities							0
Community Environment							0
Basic Utility Services							0
Transportation							0
General Government							0
Capital Outlay							0
Debt Service:							
Principal Retirement							0
Issuance Costs							0
<i>Total Cash Disbursements</i>	0	0	0	0	0	0	0
<i>Excess of Receipts Over (Under) Disbursements</i>	0	0	0	0	0	0	0

Village of Richfield, Ohio								
<i>Summit County</i>								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Permanent Funds</i>								
<i>For the Year Ended December 31, 2013</i>								
To be completed and retained for audit.								
								Total
								Permanent
***** ***** Fund Balance Classification Worksheet ***** *****								
<i>Net Change in Fund Cash Balances</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Fund Cash Balances, January 1</i>	0	0	0	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balances								
Amounts identified as:								
Nonspendable:								
Unclaimed Monies								\$0
Cemetery Endowment								0
Endowment for _____								0
Total Nonspendable	0	0	0	0	0	0	0	0
Restricted for:								
Road Maintenance and Improvements								0
Police Operations								0
Fire Operations								0
Emergency Medical Services								0
Drug and Alcohol Education and Enforcement								0
Police and Fire Pension								0
DARE Program								0
Economic Development								0
Cemetery								0
_____								0
_____								0
_____								0
Debt Service								0
Construction of _____								0
Issue II Projects								0
Endowment for _____								0
Total Restricted	0	0	0	0	0	0	0	0

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Combining Statement of Receipts, Disbursements</i>							
<i>and Changes in Fund Balances (Cash Basis)</i>							
<i>All Permanent Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.							
							Total Permanent
Committed to:							
Compensated Absences							0
Underground Storage Tanks							0
_____							0
_____							0
_____							0
Other Purposes							0
Total Committed	0						
Assigned to:							
_____							0
_____							0
_____							0
Construction of _____							0
Other Purposes							0
Total Assigned	0						
Unassigned	0	0	0	0	0	0	0
Total Fund Cash Balances, December 31	\$0						

Village of Richfield, Ohio						
<i>Summit County</i>						
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>						
<i>All Enterprise Funds</i>						
<i>For the Year Ended December 31, 2013</i>						
To be completed and retained for audit.						
	Water	Sewer	Electric		Swimming	Total
	Operating	Operating	Operating	Parking	Pool	Enterprise
Operating Cash Receipts						
Charges for Services		\$1,350,485				\$1,350,485
Fines, Licenses and Permits		\$12,889				12,889
Earnings on Investments (trust funds only)		\$0				0
Miscellaneous		17,573				17,573
<i>Total Operating Cash Receipts</i>	0	1,380,947	0	0	0	1,380,947
Operating Cash Disbursements						
Personal Services		166,637				166,637
Employee Fringe Benefits		41,404				41,404
Contractual Services		745,034				745,034
Supplies and Materials		288,671				288,671
Claims						0
Other						0
<i>Total Operating Cash Disbursements</i>	0	1,241,746	0	0	0	1,241,746
<i>Operating Income (Loss)</i>	0	139,201	0	0	0	139,201

Village of Richfield, Ohio						
<i>Summit County</i>						
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>						
<i>All Enterprise Funds</i>						
<i>For the Year Ended December 31, 2013</i>						
To be completed and retained for audit.						
	Water Operating	Sewer Operating	Electric Operating	Parking	Swimming Pool	Total Enterprise
Non-Operating Receipts (Disbursements)						
Property and Other Local Taxes						0
Intergovernmental						0
Special Assessments						0
Earnings on Investments (proprietary funds only)		992				992
Sale of Bonds						0
Sale of Notes						0
Other Debt Proceeds						0
Premium and Accrued Interest on Debt						0
Sale of Capital Assets						0
Miscellaneous Receipts						0
Capital Outlay						0
Principal Retirement						0
Interest and Other Fiscal Charges						0
Discount on Debt						0
Other Financing Sources						0
Other Financing Uses						0
<i>Total Non-Operating Receipts (Disbursements)</i>	0	992	0	0	0	992
<i>Income (Loss) before Capital Contributions, Special Items, Extraordinary Item, Transfers and Advances</i>	0	140,193	0	0	0	140,193
Capital Contributions						0
Special Item						0
Extraordinary Item						0
Transfers In						0
Transfers Out						0
Advances In						0
Advances Out						0
<i>Net Change in Fund Cash Balances</i>	0	140,193	0	0	0	140,193
<i>Fund Cash Balances, January 1</i>		1,285,797				1,285,797
<i>Fund Cash Balances, December 31</i>	\$0	\$1,425,990	\$0	\$0	\$0	\$1,425,990

This is an unaudited financial statement.

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Combining Statement of Receipts, Disbursements</i>							
<i>and Changes in Fund Balances (Cash Basis)</i>							
<i>All Internal Service Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
							Total
							Internal
							Service
To be completed and retained for audit.							
	Revolving						
Operating Cash Receipts							
Charges for Services							\$0
Fines, Licenses and Permits							0
Earnings on Investments (trust funds only)							0
Miscellaneous							0
<i>Total Operating Cash Receipts</i>							0
Operating Cash Disbursements							
Personal Services							0
Employee Fringe Benefits							0
Contractual Services							0
Supplies and Materials							0
Claims							0
Other							0
<i>Total Operating Cash Disbursements</i>							0
<i>Operating Income (Loss)</i>							0

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Internal Service Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.							Total Internal Service
	Revolving						
Non-Operating Receipts (Disbursements)							
Property and Other Local Taxes							0
Intergovernmental							0
Special Assessments							0
Earnings on Investments (proprietary funds only)							0
Sale of Bonds							0
Sale of Notes							0
Other Debt Proceeds							0
Premium and Accrued Interest on Debt							0
Sale of Capital Assets							0
Miscellaneous Receipts							0
Capital Outlay							0
Principal Retirement							0
Interest and Other Fiscal Charges							0
Discount on Debt							0
Other Financing Sources							0
Other Financing Uses							0
<i>Total Non-Operating Receipts (Disbursements)</i>	0	0	0	0	0	0	0
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	0	0	0	0	0	0	0
Capital Contributions							0
Special Item							0
Extraordinary Item							0
Transfers In							0
Transfers Out							0
Advances In							0
Advances Out							0
<i>Change in Fund Cash Balances</i>	0	0	0	0	0	0	0
<i>Fund Cash Balances, January 1</i>							0
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Village of Richfield, Ohio					
<i>Summit County</i>					
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>					
<i>All Agency Funds</i>					
<i>For the Year Ended December 31, 2013</i>					
To be completed and retained for audit.					
	Unclaimed Money	Contractor Inspection/Dep.	Drilling Administrative	Richfield Light Industrial JEDD	Total Agency
Operating Cash Receipts					
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines, Licenses and Permits	\$0	\$0	\$0	\$0	0
Income Tax	\$0	\$0	\$0	\$49,334	49,334
Miscellaneous - Inspection Fee Deposits	0	5,000	0	0	5,000
<i>Total Operating Cash Receipts</i>	0	5,000	0	49,334	54,334
Operating Cash Disbursements					
Personal Services	0	0	0	0	0
Employee Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	0	41,664	41,664
Supplies and Materials	0	0	0	1,181	1,181
Claims	0	0	0	0	0
Other	0	908	0	0	908
<i>Total Operating Cash Disbursements</i>	0	908	0	42,845	43,753
<i>Operating Income (Loss)</i>	0	4,093	0	6,489	10,582

Village of Richfield, Ohio					
<i>Summit County</i>					
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>					
<i>All Agency Funds</i>					
<i>For the Year Ended December 31, 2013</i>					
To be completed and retained for audit.					
	Unclaimed Money	Contractor Inspection/Dep.	Drilling Administrative	Richfield Light Industrial JEDD	Total Agency
Non-Operating Receipts (Disbursements)					
Property and Other Local Taxes					0
Intergovernmental					0
Special Assessments					0
Earnings on Investments (proprietary funds only)					0
Sale of Bonds					0
Sale of Notes					0
Other Debt Proceeds					0
Premium and Accrued Interest on Debt					0
Sale of Capital Assets					0
Miscellaneous Receipts					0
Capital Outlay					0
Principal Retirement					0
Interest and Other Fiscal Charges					0
Discount on Debt					0
Other Financing Sources					0
Other Financing Uses					0
<i>Total Non-Operating Receipts (Disbursements)</i>	0	0	0	0	0
<i>Income (Loss) before Capital Contributions, Special Items, Extraordinary Item, Transfers and Advances</i>	0	4,093	0	6,489	10,582
Capital Contributions					0
Special Item					0
Extraordinary Item					0
Transfers In					0
Transfers Out					0
Advances In					0
Advances Out					0
<i>Net Change in Fund Cash Balances</i>	0	4,093	0	6,489	10,582
<i>Fund Cash Balances, January 1</i>	23,532	33,034	22,235	21,579	100,380
<i>Fund Cash Balances, December 31</i>	\$23,532	\$37,126	\$22,235	\$28,068	\$110,961

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Investment Trust Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.							Total Investment Trust
Operating Cash Receipts							
Charges for Services							\$0
Fines, Licenses and Permits							0
Earnings on Investments (trust funds only)							0
Miscellaneous							0
<i>Total Operating Cash Receipts</i>	0	0	0	0	0	0	0
Operating Cash Disbursements							
Personal Services							0
Employee Fringe Benefits							0
Contractual Services							0
Supplies and Materials							0
Claims							0
Other							0
<i>Total Operating Cash Disbursements</i>	0	0	0	0	0	0	0
<i>Operating Income (Loss)</i>	0	0	0	0	0	0	0

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Investment Trust Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.							Total Investment Trust
Non-Operating Receipts (Disbursements)							
Property and Other Local Taxes							0
Intergovernmental							0
Special Assessments							0
Earnings on Investments (proprietary funds only)							0
Sale of Bonds							0
Sale of Notes							0
Other Debt Proceeds							0
Premium and Accrued Interest on Debt							0
Sale of Capital Assets							0
Miscellaneous Receipts							0
Capital Outlay							0
Principal Retirement							0
Interest and Other Fiscal Charges							0
Discount on Debt							0
Other Financing Sources							0
Other Financing Uses							
<i>Total Non-Operating Receipts (Disbursements)</i>	0	0	0	0	0	0	0
<i>Income (Loss) before Capital Contributions, Special Items, Extraordinary Item, Transfers and Advances</i>	0	0	0	0	0	0	0
Capital Contributions							0
Special Item							0
Extraordinary Item							0
Transfers In							0
Transfers Out							0
Advances In							0
Advances Out							0
<i>Net Change in Fund Cash Balances</i>	0	0	0	0	0	0	0
<i>Fund Cash Balances, January 1</i>							0
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Village of Richfield, Ohio								
<i>Summit County</i>								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Private Purpose Trust Funds</i>								
<i>For the Year Ended December 31, 2013</i>								
To be completed and retained for audit.								Total Private Purpose Trust
Operating Cash Receipts								
Charges for Services								\$0
Fines, Licenses and Permits								0
Earnings on Investments (trust funds only)								0
Miscellaneous								0
<i>Total Operating Cash Receipts</i>	0	0	0	0	0	0	0	0
Operating Cash Disbursements								
Personal Services								0
Employee Fringe Benefits								0
Contractual Services								0
Supplies and Materials								0
Claims								0
Other								0
<i>Total Operating Cash Disbursements</i>	0	0	0	0	0	0	0	0
<i>Operating Income (Loss)</i>	0	0	0	0	0	0	0	0

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Private Purpose Trust Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
							Total
							Private Purpose
							Trust
To be completed and retained for audit.							
Non-Operating Receipts (Disbursements)							
Property and Other Local Taxes							0
Intergovernmental							0
Special Assessments							0
Earnings on Investments (proprietary funds only)							0
Sale of Bonds							0
Sale of Notes							0
Other Debt Proceeds							0
Premium and Accrued Interest on Debt							0
Sale of Capital Assets							0
Miscellaneous Receipts							0
Capital Outlay							0
Principal Retirement							0
Interest and Other Fiscal Charges							0
Discount on Debt							0
Other Financing Sources							0
Other Financing Uses							
<i>Total Non-Operating Receipts (Disbursements)</i>	0	0	0	0	0	0	0
<i>Income (Loss) before Capital Contributions, Special Items, Extraordinary Item, Transfers and Advances</i>	0	0	0	0	0	0	0
Capital Contributions							0
Special Item							0
Extraordinary Item							0
Transfers In							0
Transfers Out							0
Advances In							0
Advances Out							0
<i>Net Change in Fund Cash Balances</i>	0	0	0	0	0	0	0
<i>Fund Cash Balances, January 1</i>							0
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Village of Richfield, Ohio			
<i>Summit County</i>			
<i>Comparison of Budgeted and Actual Receipts - All Budgeted Funds</i>			
<i>For the Year Ended December 31, 2013</i>			
To be completed and retained for audit.	Estimated Receipts/ Amended Certificate of Estimated Resources	Actual Receipts	Variance Favorable (Unfavorable)
Governmental Funds			
<i>General Fund</i>	\$5,397,985	\$5,650,935	\$252,951
<i>Special Revenue Funds</i>			
SCMR	1,879,087	1,874,126	(4,961)
State Highway	19,368	19,086	(282)
Cemetery	21,000	35,482	14,482
Parks and Recreation	270,651	213,041	(57,610)
Drug Law Enforcement	8,466	19,213	10,747
Law Enforcement Trust	1,090	340	(750)
Police Pension	57,377	57,831	454
Fire Pension	57,377	57,831	454
Income Tax	7,861,581	8,548,452	686,871
Water Revenue	500	171	(329)
Mayor's Court Education/Enforcement	200	1,132	932
Public Sites	0	0	0
Historic Streetscape	0	0	0
Mayor's Court Computerization	2,550	3,484	934
<i>Total Special Revenue Funds</i>	10,179,247	10,830,190	650,943

Village of Richfield, Ohio			
<i>Summit County</i>			
<i>Comparison of Budgeted and Actual Receipts - All Budgeted Funds</i>			
<i>For the Year Ended December 31, 2013</i>			
To be completed and retained for audit.	Estimated Receipts/ Amended Certificate of Estimated Resources	Actual Receipts	Variance Favorable (Unfavorable)
<i>Debt Service Funds</i>			
General Obligation Bond Retirement	945,000	945,040	40
Special Assessment	471,150	485,751	14,601
OPWC CH07F Loan	45,113	45,113	0
Huntington Bank Loan Retirement	127,442	127,442	0
OWDA 4353 Loan	40,032	40,032	0
OWDA 5198 Motor Road Loan	0	0	0
Total Debt Service Funds	1,628,737	1,643,378	14,641
<i>Capital Projects Funds</i>			
Brecksville Road	189,563	209,563	20,000
Capital Improvements	915,900	727,019	(188,881)
Sidewalks	0	0	0
Sanitary Sewer Improvements	0	0	0
Water Improvement	3,000	21,628	18,628
CDBG	0	0	0
Fire Equipment	100,000	17,939	(82,061)
Land/Building Acquisition	29,000	438	(28,562)
Service Equipment	40,000	62,200	22,200
Service Facilities	0	0	0
Recreation Facilities	0	2,600	2,600
Senior Bus	0	0	0
Economic Development	75,000	75,000	0
TIF Projects	180,000	182,567	2,567
High Point Trucking Project/Soni	0	0	0
Carter/Pedigo Trails	0	0	0
Ball Field Lights	0	0	0
Total Capital Projects Funds	1,532,463	1,298,955	(233,508)
<i>Permanent Funds</i>			
			0
			0
Total Permanent Funds	0	0	0

Village of Richfield, Ohio			
<i>Summit County</i>			
<i>Comparison of Budgeted and Actual Receipts - All Budgeted Funds</i>			
<i>For the Year Ended December 31, 2013</i>			
To be completed and retained for audit.	Estimated Receipts/ Amended Certificate of Estimated Resources	Actual Receipts	Variance Favorable (Unfavorable)
Proprietary and Fiduciary Funds			
<i>Enterprise Funds</i>			
Water Operating	0	0	0
Sewer Operating	1,255,996	1,381,939	125,943
Electric Operating	0	0	0
Parking	0	0	0
Swimming Pool	0	0	0
			0
<i>Total Enterprise Funds</i>	1,255,996	1,381,939	125,943
<i>Internal Service Funds</i>			
Revolving	0	0	0
			0
<i>Total Internal Service</i>	0	0	0

Village of Richfield, Ohio			
<i>Summit County</i>			
<i>Comparison of Budgeted and Actual Receipts - All Budgeted Funds</i>			
<i>For the Year Ended December 31, 2013</i>			
To be completed and retained for audit.	Estimated Receipts/ Amended Certificate of Estimated Resources	Actual Receipts	Variance Favorable (Unfavorable)
<i>Agency Funds</i>			
Contractor Inspection Deposit	2,000	5,000	3,000
Unclaimed Monies	0	0	0
Drilling Administration	0	0	0
Richfield Light Industrial JEDD	38,000	49,334	11,334
			0
<i>Total Agency Funds</i>	40,000	54,334	14,334
<i>Investment Trust Funds</i>			
			0
<i>Total Investment Trust Funds</i>	0	0	0
<i>Private Purpose Trust Funds</i>			
			0
			0
<i>Total Private Purpose Trust Funds</i>	0	0	0
<i>Total--All Funds</i>	\$20,034,428	\$20,859,732	\$825,304

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Comparison of Cash Disbursements and Encumbrances with Expenditure Authority - All Budgeted Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.							
	Encumbrances of Preceding 12/31/2012	Appropriations For Year Ended 12/31/2013	Total	Disbursements For Year Ended 12/31/2013	Encumbrances as of 12/31/2013	Total	Variance Favorable (Unfavorable)
Governmental Funds							
<i>General Fund</i>	\$8,440	\$5,619,027	\$5,627,467	\$5,320,139	\$16,881	\$5,337,020	\$290,447
<i>Special Revenue Funds</i>							
SCMR		1,827,831	1,827,831	1,736,032	0	1,736,032	91,799
State Highway	23,435	15,000	38,435	38,435	0	38,435	0
Cemetery		109,935	109,935	109,925	0	109,925	10
Parks and Recreation		244,146	244,146	223,395	1,731	225,126	19,020
Drug Law Enforcement		1,685	1,685	1,684		1,684	1
Law Enforcement Trust		0	0	0		0	0
Permissive Motor Vehicle License Tax		0	0	0		0	0
Mayor's Court Computerization		10,500	10,500	7,048	2,311	9,359	1,141
Income Tax		7,741,305	7,741,305	7,730,163	0	7,730,163	11,142
Water Revenue		13,476	13,476	9,881	3,500	13,381	95
Police Pension		57,885	57,885	57,884	0	57,884	1
Fire Pension		57,885	57,885	57,884	0	57,884	1
			0			0	0
			0			0	0
			0			0	0
			0			0	0
			0			0	0
			0			0	0
			0			0	0
			0			0	0
			0			0	0
<i>Total Special Revenue Funds</i>	23,435	10,079,648	10,103,083	9,972,332	7,542	9,979,873	123,210
<i>Debt Service Funds</i>							
General Obligation Bond Retirement		934,687	934,687	934,566	0	934,566	121
Special Assessment		608,705	608,705	608,673	0	608,673	32
OPWC CH07F Loan		45,113	45,113	45,113	0	45,113	0
Huntington Bank Loan Retirement		127,441	127,441	127,413	0	127,413	28
OWDA 4353 Loan		40,032	40,032	40,032	0	40,032	0
			0			0	0
<i>Total Debt Service Funds</i>	0	1,755,978	1,755,978	1,755,796	0	1,755,796	182

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Comparison of Cash Disbursements and Encumbrances with Expenditure Authority - All Budgeted Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.							
	Encumbrances of Preceding 12/31/2012	Appropriations For Year Ended 12/31/2013	Total	Disbursements For Year Ended 12/31/2013	Encumbrances as of 12/31/2013	Total	Variance Favorable (Unfavorable)
Capital Projects Funds							
Brecksville Road		308,300	308,300	307,874	0	307,874	426
Capital Improvements		407,144	407,144	250,319	108,000	358,319	48,825
Sidewalks		0	0	0	0	0	0
Sanitary Sewer Improvements		8,650	8,650	0	0	0	8,650
Water Improvements		7,245	7,245	7,245	0	7,245	0
CDBG		0	0	0	0	0	0
Fire Equipment	2,900	65,320	68,220	67,919	0	67,919	301
Land/Building Acquisition		5,000	5,000	0	0	0	5,000
Service Equipment		83,245	83,245	83,243	0	83,243	2
Service Facilities		7,000	7,000	6,943	0	6,943	57
Recreation Facilities		31,600	31,600	18,640	0	18,640	12,960
Senior Bus		0	0	0	0	0	0
Economic Development		75,000	75,000	75,000	0	75,000	0
TIF Projects		152,000	152,000	151,273	0	151,273	727
High Point Trucking Project/Soni		0	0	0	0	0	0
Carter/Pedigo Trails		0	0	0	0	0	0
Ball Field Lights		0	0	0	0	0	0
			0			0	0
Total Capital Projects Funds	2,900	1,150,504	1,153,404	968,456	108,000	1,076,456	76,948
Permanent Funds							
			0			0	0
			0			0	0
Total Permanent Funds	0	0	0	0	0	0	0
Proprietary and Fiduciary Funds							
Enterprise Funds							
Water Operating		0	0	0	0	0	0
Sewer Operating	122,837	1,141,727	1,264,564	1,241,746	0	1,241,746	22,818
Electric Operating		0	0	0	0	0	0
Parking		0	0	0	0	0	0
Swimming Pool		0	0	0	0	0	0
			0			0	0
Total Enterprise Funds	122,837	1,141,727	1,264,564	1,241,746	0	1,241,746	22,818

Village of Richfield, Ohio							
<i>Summit County</i>							
<i>Comparison of Cash Disbursements and Encumbrances with Expenditure Authority - All Budgeted Funds</i>							
<i>For the Year Ended December 31, 2013</i>							
To be completed and retained for audit.							
	Encumbrances of Preceding 12/31/2012	Appropriations For Year Ended 12/31/2013	Total	Disbursements For Year Ended 12/31/2013	Encumbrances as of 12/31/2013	Total	Variance Favorable (Unfavorable)
Internal Service Funds							
Revolving			0			0	0
			0			0	0
Total Internal Service	0	0	0	0	0	0	0
Agency Funds							
Contractor Inspection Deposit		3,500	3,500	908	0	908	2,593
Unclaimed Monies		0	0	0	0	0	0
Drilling Administration		0	0	0	0	0	0
Richfield Light Industrial JEDD		44,000	44,000	42,845	0	42,845	1,155
Total Agency Funds	0	47,500	47,500	43,753	0	43,753	3,748
Investment Trust Funds							
			0			0	0
			0			0	0
			0			0	0
			0			0	0
Total Investment Trust Funds	0	0	0	0	0	0	0
Private Purpose Trust Funds							
			0			0	0
			0			0	0
			0			0	0
			0			0	0
Total Private Purpose Trust Funds	0	0	0	0	0	0	0
Total--All Funds	\$157,612	\$19,794,384	\$19,951,996	\$19,302,221	\$132,422	\$19,434,643	\$517,353

Village of Richfield, Ohio			
<i>Summit County</i>		To be completed and retained for audit.	
<i>Cash Reconciliation</i>			
<i>31-Dec-13</i>			
Depository Balances*		Governmental Funds	
FirstMerit 6000-7460	\$905,993	General Fund	\$831,508
FirstMerit 6000-8000	56,874	Special Revenue	3,230,611
FirstMerit 6000-7583	6,685	Debt Service Funds	111,146
JPM Chase 1000 94628	36,290	Capital Projects Funds	3,509,486
JPM Chase 707780227/FirstMerit 5050000233	28,068	Permanent Funds	0
Huntington Bank 1030222624	3,951		
FirstMerit 5050000225	1,800,991	<i>Total Governmental Funds</i>	<i>7,682,750</i>
FirstMerit 6000-1168	1,197		
<i>Total Depository Balances</i>	<i>2,840,049</i>	Proprietary Funds	
		Enterprise Funds	1,425,990
		Internal Service Funds	
Investments		<i>Total Proprietary Funds</i>	<i>1,425,990</i>
Treasury Bonds and Notes	0		
Certificates of Deposit	3,829,394	Fiduciary Funds	
STAR Ohio	0	Agency	110,961
FirstMerit Repo Account 7460	2,880,000	Investment Trust	
		Private Purpose Trust	
<i>Total Investments</i>	<i>6,709,394</i>	<i>Total Fiduciary Funds</i>	<i>110,961</i>
Cash on Hand			
Cash on Hand	450		
Cash in Transit to Depository			
<i>Total Cash on Hand</i>	<i>450</i>		
Total Treasury Balance	9,549,893		
Less Outstanding Checks	330,191		
Grand Total**	\$9,219,702	Total All Funds**	\$9,219,702
*List all depository balances.		** Must equal	
Do not include payroll or bond and coupon depository clearance accounts.			
Show names of depositories.			

Village of Richfield, Ohio							
<i>Summit County</i>						To be completed and retained for audit.	
<i>Cash Reconciliation - Summary of Fund Cash Balances</i>							
<i>31-Dec-13</i>							
Governmental Funds		Capital Projects Funds		Internal Service Funds			
		Brecksville Road	20,427	Revolving			
<i>General Fund</i>	831,508	Capital Improvements	1,147,388				
		Sidewalks	52,757				
<i>Special Revenue Funds</i>		Sanitary Sewer Improvements	1,341,354				
SCMR	140,306	Water Improvements	289,925				
State Highway	21,741	CDBG	2,752				
Cemetery	277,482	Fire Equipment	113,381	<i>Total Internal Service</i>			0
Parks and Recreation	21,887	Land/Building Acquisition	637				
Drug Law Enforcement	27,656	Service Equipment	65,410	Agency Funds			
Law Enforcement Trust	4,000	Service Facilities	132,926	Contractor Inspection Deposit			37,126
Permissive Motor Vehicle License Tax	0	Recreation Facilities	98,475	Unclaimed Monies			23,532
Mayor's Court Computerization	48,042	Senior Bus	13,259	Drilling Administration			22,235
Income Tax	2,545,943	Economic Development	64,315	Richfield Light Industrial JEDD			28,068
Water Revenue	45,828	TIF Projects	162,034				
Mayor's Court Enforcement & ED	14,755	High Point Trucking Project/Soni	0	<i>Total Agency Funds</i>			110,961
Police Pension	14,892	Carter/Pedigo Trails	0				
Fire Pension	14,892	Motor Road Sewer Project	600	Investment Trust Funds			
Public Sites	35,781	Ball Field Lights	3847.06				
Historic Streetscape	17,406						
		<i>Total Capital Projects Funds</i>	3,509,486				
				<i>Total Investment Trust Funds</i>			0
		Permanent Funds		Private Purpose Trust Funds			
		<i>Total Permanent Funds</i>	0				
<i>Total Special Revenue Funds</i>	3,230,611	<i>Total Governmental Funds</i>	7,682,750				
Debt Service Funds		Proprietary and Fiduciary Funds		<i>Total Private Purpose Trust Funds</i>			0
General Obligation Bond Retirement	44,824						
Special Assessment	51,700	Enterprise Funds		<i>Total Proprietary and Fiduciary Funds</i>			1,536,951
OPWC CH07F Loan	3	Water Operating	0				
Huntington Bank Loan Retirement	146	Sewer Operating	1,425,990	<i>Total Governmental Funds</i>			7,682,750
OWDA 4353 Loan	14,474	Electric Operating	0				
		Parking	0				
		Swimming Pool	0				
<i>Total Debt Service Funds</i>	111,146	<i>Total Enterprise Funds</i>	1,425,990	<i>Total--All Funds</i>			\$9,219,702

Village of Richfield, Ohio

Summit County

Cash Reconciliation - Cash and Other Assets not Recorded Elsewhere

For the Year Ended December 31, 2013

To be completed and retained for audit.

Instructions

This page is provided for listing all "cash" or other "assets" not recorded on the books of your government.

Some examples of cash not recorded on the books of a village are:

- * money with a financial institution for servicing debt
- * money held in escrow during construction
- * money held by a third-party administrator providing claims servicing for a self-insurance program
- * money held in a segregated account by other governmental officials
- * money held by a trustee to satisfy the covenants of a bond indenture
- * money in a payroll account

Institution Name and Account Description

Amount

Village of Richfield, Ohio					
<i>Summit County</i>					
<i>Schedule of Total Indebtedness</i>					
<i>For the Year Ended December 31, 2013</i>					
					To be submitted.
Bond and Note Types	Principal Outstanding 1/1/2013	Principal Issued During Year	Principal Retired During Year	Principal Outstanding 12/31/2013	Bond Retirement Fund Balance Available for
Mortgage Revenue Bonds				\$0	
				0	
				0	
				0	
General Obligation Bonds				0	
				0	
				0	
General Obligations Bonds - Self Supporting				0	
				0	
				0	
Special Assessment Bonds				0	
OPWC Loans	630,893	0	51,362	579,531	289,928
OWDA Loans	2,669,340	0	499,542	2,169,798	108,653
				0	
Bond Anticipation Notes					
JP Morgan Chase Debt	897,000	0	897,000	0	44,824
Series 2010 Bonad Anticipation Note	500,000	0	0	500,000	0
Huntington Debt Town Hall Renovation	440,000	0	110,000	330,000	146
				0	
Special Assessment Notes				0	
				0	
				0	
				0	
Revenue Anticipation Notes				0	
				0	
				0	
				0	
Total	\$5,137,233	\$0	\$1,557,905	\$3,579,328	\$443,551

This is an unaudited financial statement.

Village of Richfield, Ohio		
<i>Summit County</i>		Optional
<i>Miscellaneous Statistical Information</i>		
<i>For the Year Ended December 31, 2013</i>		
Property Tax Levies		
Inside 10 Mill Limitation		2.1
Outside Mill Limitation		0
Charter Village		0
Municipal Income Tax Rate for Reporting Year		2%
Municipal Income Tax Rate for Current Year		2%
Estimated Income Tax Collection for Current Year		\$8,546,410
Last Federal Census Population (2010)		3648
Estimated Current Population		
Value of Building Permits 20		
Residential		N/A
Commercial		N/A
Industrial		N/A
Total Value of Building Permits		\$0
Number of Customers for Each Municipality Owned Utility		
Water		0
Sewer		1,047
Electric		0
Refuse		0
Gas		0
If utility rates were increased during the year, indicate the effective date		
Water		
Sewer		1/1/2013
Electric		
Refuse		
Gas		
If utility rates were increased during the year, indicate the percentage increase		
Water		-
Sewer		6.9%
Electric		-
Refuse		-
Gas		-