

ACKNOWLEDGEMENTS

This office's accomplishments are carried out by the following dedicated members of the Finance and Taxation Department:

Sandy Turk, CPA, CGFM.....Finance Director

Kevin Edwards (hired in January, 2015).....Assistant Finance Director

Julie Butcher, CB (left in January, 2015).....Administrative Assistant

Jo Ann Maupin.....Payroll/Account's Payable Clerk

Tammy Lang.....Tax Auditor

Debbie Blusso-Rogers.....Part-Time Financial Clerk

Cover designed by David Turk

March 12, 2015

To the Residents, Mayor, and Council of the Village of Richfield:

I am pleased to present the Finance and Taxation Department's 2014 Annual Report. This report is a compilation of the financial data pertinent to the operation of Village of Richfield. It presents the Village's costs of providing an array of public services, as well as the means by which we finance those services. I tried to include graphs and charts to interpret the information more readily, as well as providing the detailed financial statements.

Although I made a considerable effort to review the presented information for accuracy, it should be noted that the data is compiled from unaudited Village reports submitted to the State of Ohio. The classification, in this report, of revenues by source and expenditures by function is in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. The *Report of Independent Accountants* that also will include an opinion on the financial statements using the regulatory format the Auditor of State permits is expected to be released after midyear 2015.

I would like to thank my staff, the department directors, the Mayor, and Council who assisted my office during the year. I would also like to thank those Village residents who are taking the time to review this report in order to more effectively participate in the Village's government.

Sincerely,

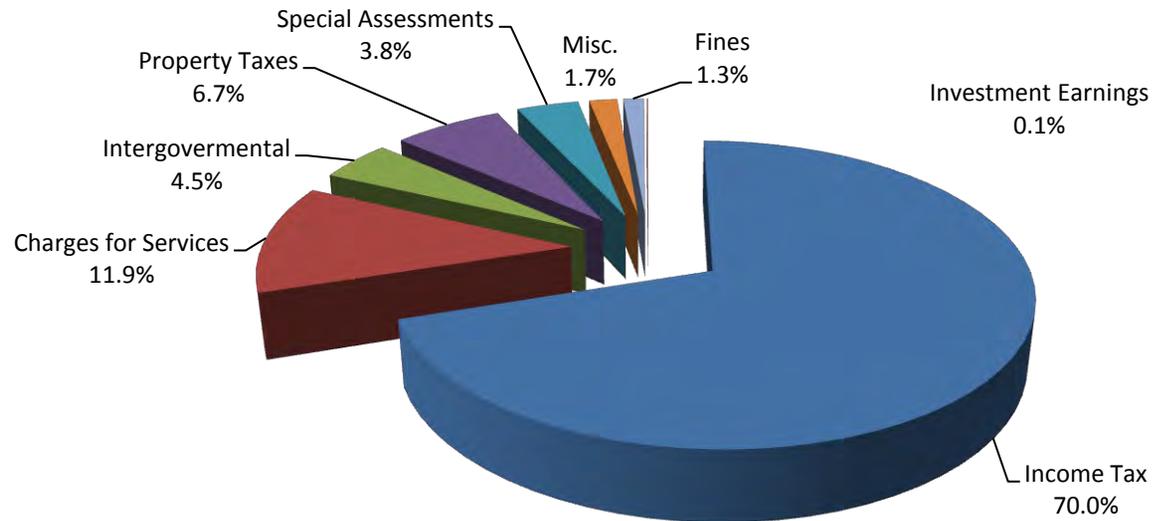
Sandy Turk, CPA, CGFM
Finance Director



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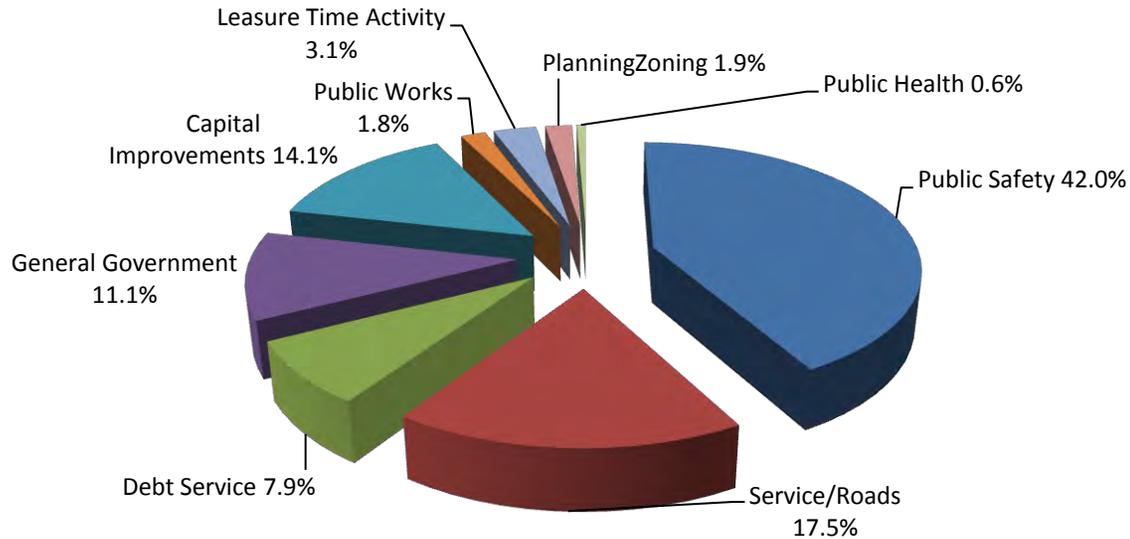
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WHERE RICHFIELD DOLLARS COME FROM 2014 OPERATING REVENUE - \$12.6 M



2013 - 2014 OPERATING REVENUES				
(\$ in thousands)				
Revenue by Source	2013	2014	\$ Change	% Change
Income Tax	\$8,561.0	\$8,827.5	\$ 266.5	3.1%
Charges for Services	\$1,352.5	\$1,503.3	\$ 150.8	11.1%
Intergovernmental	\$538.2	\$563.4	\$ 25.2	4.7%
Property Taxes and Other Taxes	\$742.4	\$843.5	\$ 101.1	13.6%
Special Assessments	\$485.8	\$480.6	-\$ 5.2	-1.1%
Miscellaneous (Refunds, Leases, Rentals)	\$241.8	\$217.4	-\$ 24.4	-10.1%
Fines, Licenses & Permits	\$159.3	\$159.3	\$ 0.0	0.0%
Investment Earnings	\$17.9	\$12.0	-\$ 5.9	-33.0%
TOTAL	\$12,098.90	\$12,607.00	\$508.10	4.2%

HOW RICHFIELD VILLAGE DOLLARS ARE SPENT 2014 OPERATING EXPENDITURES - \$11.6 M



2013 - 2014 Actual Expenditures				
(\$ in thousands)				
Expenditure by Function	2013	2014	\$ Change	% Change
Public Safety (Police & Fire)	\$4,145.4	\$4,868.4	\$ 723.0	17.4%
Transportation (Service & Road Maint.)	\$1,781.4	\$2,033.8	\$ 252.4	14.2%
Debt Service	\$1,793.8	\$919.9	-\$ 873.9	-48.7%
General Government	\$1,164.3	\$1,287.8	\$ 123.5	10.6%
Capital Improvements	\$803.0	\$1,630.8	\$ 827.8	103.1%
Public Works (Solid Waste & Water)	\$201.2	\$207.3	\$ 6.1	3.0%
Leasure Time Activity (Parks & Senior)	\$303.2	\$356.5	\$ 53.3	17.6%
Environment (Planning & Zoning)	\$199.9	\$222.5	\$ 22.6	11.3%
Public Health	\$180.4	\$74.4	-\$ 106.0	-58.8%
TOTAL (Without Sewer Operations)	\$10,572.6	\$11,601.4	\$ 1,028.8	9.7%

VILLAGE OF RICHFIELD FINANCIAL SUMMARY 2014 VERSUS 2013

	General Fund		Other Govern. Funds		Total All Funds	
	2014	2013	2014	2013	2014	2013
Revenues	\$ 11,177,058	\$ 10,764,687	\$ 1,429,948	\$ 1,349,485	\$ 12,607,005	\$ 12,114,172
Expenditures	\$ 6,575,112	\$ 5,725,715	\$ 5,026,372	\$ 4,846,868	\$ 11,601,484	\$ 10,572,582
Surplus/(Deficit)	\$ 4,601,946	\$ 5,038,972	\$ (3,596,424)	\$ (3,497,383)	\$ 1,005,521	\$ 1,541,590
Other Financing Receipts (Disburs.)	\$ (4,293,418)	\$ (3,874,587)	\$ 4,427,638	\$ 3,755,034	\$ 134,220	\$ (119,553)
Net Change in Fund Balances	\$ 308,528	\$ 1,164,385	\$ 831,214	\$ 257,651	\$ 1,139,741	\$ 1,422,037
Beginning Cash Balance	\$ 3,376,651	\$ 2,212,266	\$ 2,963,946	\$ 2,706,295	\$ 6,340,597	\$ 4,918,561
Ending Cash Balance	\$ 3,685,179	\$ 3,376,651	\$ 3,795,160	\$ 2,963,946	\$ 7,480,338	\$ 6,340,598
Cash Balance as % of Revenues	33.0%	31.4%	265.4%	219.6%	59.3%	52.3%

	Proprietary Fund (Sewer)		Fiduciary Fund (Agency)		Total	
	2014	2013	2014	2013	2014	2013
Revenue	\$ 1,377,393	\$ 1,380,947	\$ 194,865	\$ 174,824	\$ 1,572,258	\$ 1,555,771
Expenditures	\$ 1,236,058	\$ 1,241,746	\$ 220,518	\$ 174,834	\$ 1,456,576	\$ 1,416,580
Income/(Loss)	\$ 141,335	\$ 139,201	\$ (25,653)	\$ (10)	\$ 115,682	\$ 139,191
Other Financing Receipts (Disburs.)	\$ (170,944)	\$ 992	\$ 44,103	\$ -	\$ (126,841)	\$ 992
Net Change in Fund Balances	\$ (29,609)	\$ 140,193	\$ 18,450	\$ (10)	\$ (11,159)	\$ 140,183
Beginning Cash Balance	\$ 2,767,343	\$ 2,627,150	\$ 110,961	\$ 111,771	\$ 2,878,304	\$ 2,738,921
Ending Cash Balance	\$ 2,737,734	\$ 2,767,343	\$ 129,411	\$ 111,761	\$ 2,867,145	\$ 2,879,104
Cash Balance as % of Revenues	198.8%	200.4%	66.4%	63.9%	182.4%	185.1%

2014 FINANCIAL HIGHLIGHTS

REVENUES

- Total revenues increased from \$12.114 million in 2013 to \$12.607 million in 2014, an increase of \$492,833 or 4.1%.
- Income tax, that largest revenue source, increased from \$8.55 million to \$8.81 million, or by \$261,153, a 3.1% increase.
- Charges for Services increased by \$150,805, to \$1.5 million, primarily due to picking up Boston Heights dispatch in 2014 (\$60,000), increases in the Township's safety agreements (\$32,238), the expansion of Valley Fire dispatch also increased by \$29,701, and increased employees' contributions for health care (\$20,666).
- Intergovernmental revenues increased by \$25,201, to \$563,390 primarily due to the \$22,500 Tree Canopy grant received.
- Fines, Licenses & Permits revenue remained flat at \$159,296.
- Special Assessments decreased \$5,128, or by 1.1%. Districts numbers 1 and 2 reflected slight decreases in assessment collections.
- Miscellaneous revenues decreased by \$24,392 to \$217,376 primarily due to a one-time bequest of \$17,388 received in 2013 for the cemetery mausoleum.
- Property taxes and other taxes also reflect increases of \$101,067 primarily due to payments in lieu of taxes being up \$130,576 from Dental Ceramics payments received for the first time. Motel taxes decreased by 12.9%, or by \$24,293 to \$164,030 since 2013 include delinquent payments made.
- State imposed cuts resulted in the Local Government Fund reduction of \$3,129 and the estate tax was eliminated in 2013. The Village collected \$44,898 in estate tax in 2012 and \$9,394 in 2013 and \$2,820 in 2014 from deaths prior to 2013.

2014 FINANCIAL HIGHLIGHTS CONTINUED

EXPENDITURES

- Total expenditures increased from \$10.573 million in 2013 to \$11.601 million in 2014, a increase of \$1.029 or 9.7%.
- Salaries total \$5.06 million for 62 full-time and 61 part-time employees. Collective bargaining employees and non-bargaining employees received a 2.0% increase. 2014 included a 27th pay period for \$217,786 (3.8% increase) that occurs every eleven years. Healthcare costs also increased an average of 39.6%, or by \$240,626.
- Capital improvements totaled \$1.631 million, a increase of \$827,800 primarily due to the purchase of a new fire pumper truck for \$612,985, a new service truck for \$152,885, and replacement of the chiller in the safety center building for \$145,678 .
- Public Safety expenditures increased by \$723,000 (17.4%) to \$4.9 million due to the following: an arbitrator's decision to reinstate an employee with a 2 ½ year back pay award of \$140,910, pension costs increased \$68,768, health care costs increased \$38,953, and partially funded a school resource officer. Fire's full-time wages increased by \$81,764 because 2013 had a vacancy for approximately 5 months, part-time wages decreased by \$21,442 since there were four medical leaves in 2013, 5 sets of protective gear for \$20,710 were replaced, healthcare costs increased \$44,186, and legal costs increased \$20,448 due to union negotiations and a grievance. Dispatch's part-time wages increased \$29,300 to provide two employees on all shifts and healthcare costs increased \$18, 604.
- Debt service expenditures are down \$873.9 (48.7%) due to paying off the debt on the Village Administrative Complex in 2013.
- Service and road maintenance expenditures increased to \$2 million or by \$252,400 (14.2%). Healthcare costs increased by \$86,795, ice control materials increased \$75,357, fuel costs are up \$16,363, summer hires increased by \$15,379, signs are up \$12,120 to meet ODOT requirements, and asphalt increased by \$11,898.
- Parks and Senior expenditures increased by \$53,300 (17.6%), primarily due to the \$40,000 loan provided to the Richfield Joint Recreational District, and health care costs are up by \$14,611.
- Planning & Zoning expenditures increased by \$22,600, or by 11.3%, primarily due to consulting fees to reflect work on the Village Green Project and a Swift grant.
- General government expenditures increased to \$1.288 million or by \$123,500 or 10.6%. Healthcare costs increased 23,857, full-time wages increased \$20,922, included audit fees of \$12,989, income tax refunds are up \$10,700, EMS refunds to the Township increased by \$7,842, a temporary employee was hired to cover a medical absence for \$6,855.

2014 FINANCIAL HIGHLIGHTS CONTINUED

EXPENDITURES CONTINUED

- Public works expenses are relatively flat at \$207,300 with only a \$6,100 or a 3% increase.
- Public Health expenditures decreased by \$106,000 to \$74,400 because land was purchased for the cemetery for \$74,436 (6.156 acres) in 2013 and the cemetery wall that was repaired for \$24,000 also in 2013.
- Sewer expenditures are relatively flat with a slight decrease of \$5,688 primarily due to Northeast Ohio Regional Sewer District expense increase by \$39,169, full-time wages increased by \$18,123 primarily to reflect the addition of a Sewer Technician position, and electric costs are up by \$10,277. These increases are offset by a reduction of \$101,680 in Briarwood expenditures related to the acquisition of property in 2013, and legal and engineering expenses.

FUND BALANCE

- The financial health of a governmental entity is measured by its unassigned fund balances. The unassigned fund balance is defined as the total available resources minus the total operating expenditures minus any adjustments to balance for non-spendable, restricted, committed, or assigned funds. Non-spendable monies are legally or contractually required to be maintained. Restricted monies have constraints placed on the use of the resources either imposed externally or by law. Committed monies can only be used for specific purposes pursuant to constraints imposed by formal action of Council or decision-making authority. Assigned monies are constrained by the Village's intent to be used for specific purposes. The Village will strive to build unassigned cash balances to at least 25-30% of the annual revenues. This will ensure the continued orderly operation of government and provision of services to residents, and the continued stability of the structure.
- The Village ended 2014 with a \$10.4 million fund balance (\$7.5 million in all funds and \$2.9 million in proprietary and fiduciary funds). Of this amount \$3,651,677 is unassigned, \$2,593,351 is committed, \$2,593,351 is restricted, and \$41,625 is assigned. The general fund's unassigned balance, that includes income tax revenue, is \$3.65 million, or 33% of revenues. Special revenue's fund balance is \$604,727, the majority of it is restricted. Debt services' fund balance is \$112,027 and all of it is restricted. Capital Projects' fund balance is \$2.88 million, with \$285,054 restricted and \$2.6 million committed. Proprietary fund (Sewer) balance is \$2.7 million, or 98.8% of revenues and these funds are restricted for sewer operations.

2014 VILLAGE-WIDE DEPARTMENTAL ACCOMPLISHMENTS

- Resurfaced 1.1 miles of roads resurfaced at a cost of \$196,721 and used 2,200 tons of salt for snow and ice control;
- Picked up 1,200 yards of leaves and 64 yards of brush, and residents picked up 400 yards of wood chips, mulch and leaf humus;
- Delivered 2,731 meals to seniors and 2,300 lunches were provided to seniors at the Center;
- Improved the park trails at Eastwood, Carter-Pedigo, and the Woods; and expanded the community gardens at Eastwood;
- Installed a new rock garden playground (\$63,781 with \$51,348 from a Natureworks grant) and a new fire truck playground (\$12,857) that was damaged;
- Awarded a Storm Water Infrastructure Improvement Fund grant of \$150,000 for the reconstruction of a parking lot in the center of town.
- Fire Department responded to 921 calls, of which 296 were fire calls and 625 were rescue calls resulting in 468 transports to medical facilities;
- Numerous fire prevention and safety classes were provided to students in kindergartner through eighth grade;
- Dog Warden answered 1,093 calls for service with 81 animals being taken into the kennel;
- 50 pre-kindergartners participated in Safety Town;
- Jail had a total of 113 prisoners with offenses ranging from driving under the suspension to outstanding felony warrants;
- Detective Bureau investigated 151 cases;
- Dispatch received 29,058 calls for service with 12,696 of them being in the Village;
- Negotiated a new contract with Boston Heights for dispatching services for \$60,000;
- Replaced the phone system from an analog system to a Voice Over IP system to allow for better communications & management;
- Hired a sewer technician to improve servicing of the infrastructure.
- Through the Business Outreach Program secured more than 100 new employees to the Village;
- Switched from a fully insured medical plan to a group captive plan through Roundstone Insurance effective August 1st to help contain future increases;
- Purchased a new fire truck, three police cars, a service truck, recreation vehicle, mower, and a leaf machine;
- Income tax collections represent 70% of total revenues and increased \$261,153, to \$8,807,563, a 3.1% increase;
- 150,886,560 gallons of effluent flowed through the sewer system; and
- Received the 2014 Tree City Award.

Please note that the individual Departments' Annual Reports will contain a more expansive list of accomplishments achieved in 2014.

**VILLAGE OF RICHFIELD
DEPARTMENTAL FINANCIAL HISTORY**

<i>DEPARTMENT</i>	2012 ACTUAL	2013 ACTUAL	%	2014 BUDGET	%	2014 ACTUAL	%	2015 BUDGET	%	2016 FORECAST	%
POLICE	2,088,720	1,990,827	-4.7%	2,476,108	24.4%	2,385,945	19.8%	2,396,397	0.4%	2,446,435	2.1%
DISPATCH	547,478	545,432	-0.4%	646,996	18.6%	636,172	16.6%	654,118	2.8%	674,231	3.1%
FIRE	1,536,219	1,491,693	-2.9%	1,759,243	17.9%	1,651,196	10.7%	1,638,688	-0.8%	1,681,438	2.6%
ZONING	172,404	199,915	16.0%	242,065	21.1%	222,459	11.3%	245,619	10.4%	224,136	-8.7%
HUMAN SERVICES	83,442	79,765	-4.4%	97,097	21.7%	89,792	12.6%	91,242	1.6%	92,256	1.1%
ADMINISTRATION	1,013,285	929,168	-8.3%	1,072,900	15.5%	1,015,496	9.3%	1,076,659	6.0%	1,119,500	4.0%
MAYOR'S COURT	83,866	83,340	-0.6%	94,918	13.9%	89,778	7.7%	95,845	6.8%	98,164	2.4%
SEWER	1,025,599	1,241,746	21.1%	1,271,131	2.4%	1,236,058	-0.5%	1,262,529	2.1%	1,207,603	-4.4%
STREET MAINTENANCE	1,739,242	1,736,032	-0.2%	2,097,065	20.8%	2,033,819	17.2%	2,082,600	2.4%	2,157,186	3.6%
PARKS & RECREATION	198,244	223,395	12.7%	305,218	4.5%	266,714	19.4%	269,715	4.5%	275,679	4.5%
INCOME TAX	385,233	405,576	5.3%	450,867	11.2%	435,862	7.5%	429,327	-1.5%	436,800	1.7%
TOTAL	8,873,732	8,926,889	0.6%	10,513,608	17.8%	10,063,291	12.7%	10,242,739	1.8%	10,413,428	1.7%

NOTES: 2014 VARIANCES

All Departments - Included a 27th pay period for \$217,786 (3.8% increase) that occurs every eleven years, a 2% salary increase, and healthcare costs increased an average of 39.6%, or by \$240,626.

Police - Personnel costs reflect an arbitrator's decision to reinstate an employee with a 2 1/2 year back pay award of \$140,910; pension costs increased \$68,768, healthcare costs increased \$38,953; and partially funded a school resource officer \$35,000.

Dispatch - \$29,300 increase in part-time salaries to provide two employees on all shifts and healthcare costs increased \$18,604.

Fire - Full-time wages increased 13% or by \$81,764 because 2013 had a vacancy for approximately 5 months; part-time wages decreased by \$21,442 since there were four medical leaves in 2013; replaced 5 sets of protective gear \$20,710; healthcare costs increased \$44,186; and legal costs increased \$20,448 for union negotiations and a grievance.

Zoning - Consulting fees increased \$10,000 to reflect work on the Village Green Project and Swift Grant.

Human Services - Meal deliveries (\$2,952) and medic alarms (\$1,367) utilizations increased.

Administration - Healthcare costs increased \$23,857; included audit fees of \$12,989, and EMS refunds to the Township increased by \$7,842.

Sewer - NEORS D costs higher by \$39,169, full-time wages increased \$18,123 primarily to reflect the addition of a Sewer Technician position, and electric costs up by \$10,277. These increases are offset by a reduction of \$101,680 in Briarwood expenditures related to acquisition of property in 2013, and legal and engineering expenses.

Service - Healthcare costs increased by \$86,795, ice control materials up \$75,357, fuel up by \$16,363, summer hires increased by \$15,379, signs up \$12,120 to meet ODOT requirements, and asphalt increased by \$11,898.

Recreation - Contractual services up by \$46,682 primarily due to the \$40,000 loan provided to the Richfield Joint Recreational District, and healthcare costs up by \$14,611. 2013 also included \$22,500 for the Tree Canopy work that was a one time expense.

Income Tax - A part-time employee was hired temporarily to cover a medical absence for \$6,855, and income tax refunds were up by \$10,700.

NOTES: 2015 VARIANCES

Police - Includes 19 bullet proof vests for \$16,435 with \$8,217.50 being covered by a grant. Also looking into GPS for police vehicles.

Fire - Increases overtime by \$38,941 to \$107,566 to provide for fire inspections.

Zoning- Consulting fees increase by \$17,875 to cover redoing the subdivision regulations.

Administration - Expands part-time assistant by \$9,662 to allow for a monthly newsletter; contractual services increase by \$9,010 and economic development contains \$20,000 to generate increased activity in the community; EMS refunds to the Township up by \$7,496 to reflect fee increases, and county auditor fees are up by \$6,350.

Mayor's Court - Increasing the magistrate fee to \$175 from \$150 per session. The fee has not been increased for eight years.

Service - Part-time wages up \$28,993 to re-establish janitorial services after the loss of two part-timers; summer hires reduced by \$11,406 to bring to \$30,000; beautifications increased by \$16,312; street lights increased by \$16,191; street striping increased to \$12,000; and building maintenance increased by \$8,962 as the building ages.

Recreation - Increasing healthcare coverage by \$13,476 & part-time wages by \$10,619 since the assistant position has been vacant for the majority of 2014;

Village of Richfield
Income Tax Revenue Comparison
for Years 2009 through 2014

Month	2009	2010	2011	2012	Mo. 11 - 12	Cum. 11-12	2013	Mo. 12 - 13	Cum. 12 13	2014	Mo. 13 - 14	Cum. 13 14
January	648,248	637,875	644,237	715,737	11.1%	11.1%	719,405	0.5%	0.5%	716,658	-0.4%	-0.4%
February	491,506	452,449	474,983	503,846	6.1%	9.0%	546,892	8.5%	3.8%	581,659	6.4%	2.5%
March	585,950	464,873	555,147	586,334	5.6%	7.9%	588,513	0.4%	2.7%	615,423	4.6%	3.2%
April	1,290,533	944,927	966,688	1,205,457	24.7%	14.0%	1,366,923	13.4%	7.0%	1,348,061	-1.4%	1.2%
May	560,198	495,876	685,262	547,358	-20.1%	7.0%	509,859	-6.9%	4.9%	582,156	14.2%	3.0%
June	601,786	537,435	582,932	575,004	-1.4%	5.7%	713,365	24.1%	7.5%	740,378	3.8%	3.1%
July	533,075	510,498	602,052	636,319	5.7%	5.7%	623,698	-2.0%	6.3%	641,540	2.9%	3.1%
August	533,173	524,331	554,877	501,332	-9.6%	4.1%	511,034	1.9%	5.8%	601,868	17.8%	4.4%
September	668,913	676,328	559,192	698,702	24.9%	6.1%	786,727	12.6%	6.6%	807,624	2.7%	4.2%
October	616,885	574,051	670,158	706,271	5.4%	6.0%	806,262	14.2%	7.4%	741,818	-8.0%	2.9%
November	579,583	520,423	507,939	503,934	-0.8%	5.5%	559,512	11.0%	7.7%	655,161	17.1%	3.9%
December	713,792	572,115	958,725	679,525	-29.1%	1.3%	814,219	19.8%	8.7%	775,217	-4.8%	3.1%
Totals	7,823,642	6,911,182	7,762,193	7,859,820			8,546,410			8,807,563		

Top Taxpayers	2009	2010	2011	2012	Mo. 11 -12	Cum. 11 -12	2013	Mo. 12 -13	Cum. 12 -13	2014	Mo. 13 -14	Cum. 13 -14
1	553,718	186,379	130,152	166,258	28%	27.7%	182,546	10%	9.8%	195,217	6.9%	6.9%
2	599,985	541,587	516,343	462,579	-10%	-2.7%	522,719	13%	12.2%	431,757	-17.4%	-11.1%
3	625,005	557,271	562,205	471,125	-16%	-9.0%	522,720	11%	11.6%	679,296	30.0%	6.4%
4	346,194	335,023	346,741	400,218	15%	-3.6%	429,185	7%	10.5%	456,512	6.4%	6.4%
5	411,471	412,398	383,433	400,002	4%	-2.0%	393,848	-2%	7.9%	400,353	1.7%	5.5%
6	225,725	144,041	148,412	159,385	7%	-1.3%	145,196	-9%	6.6%	158,770	9.3%	5.7%
7	214,828	199,571	242,181	260,369	8%	-0.4%	263,651	1%	6.0%	262,698	-0.4%	5.1%
8	234,098	243,710	288,175	331,943	15%	1.3%	263,651	-21%	2.7%	416,630	58.0%	10.2%
9	129,075	129,393	137,903	176,141	28%	2.6%	144,937	-18%	1.4%	145,693	0.5%	9.7%
10	96,170	98,071	113,090	115,585	2%	2.6%	122,299	6%	1.6%	128,246	4.9%	9.5%
11	109,213	114,845	92,268	121,984	32%	3.5%	128,265	5%	1.7%	137,299	7.0%	9.4%
12	47,517	218,673	249,548	238,790	-4%	0.3%	229,275	-4%	1.3%	227,596	-0.7%	8.7%
Totals	3,683,908	3,272,778	3,293,605	3,304,378			3,348,291			3,640,066		

VILLAGE OF RICHFIELD

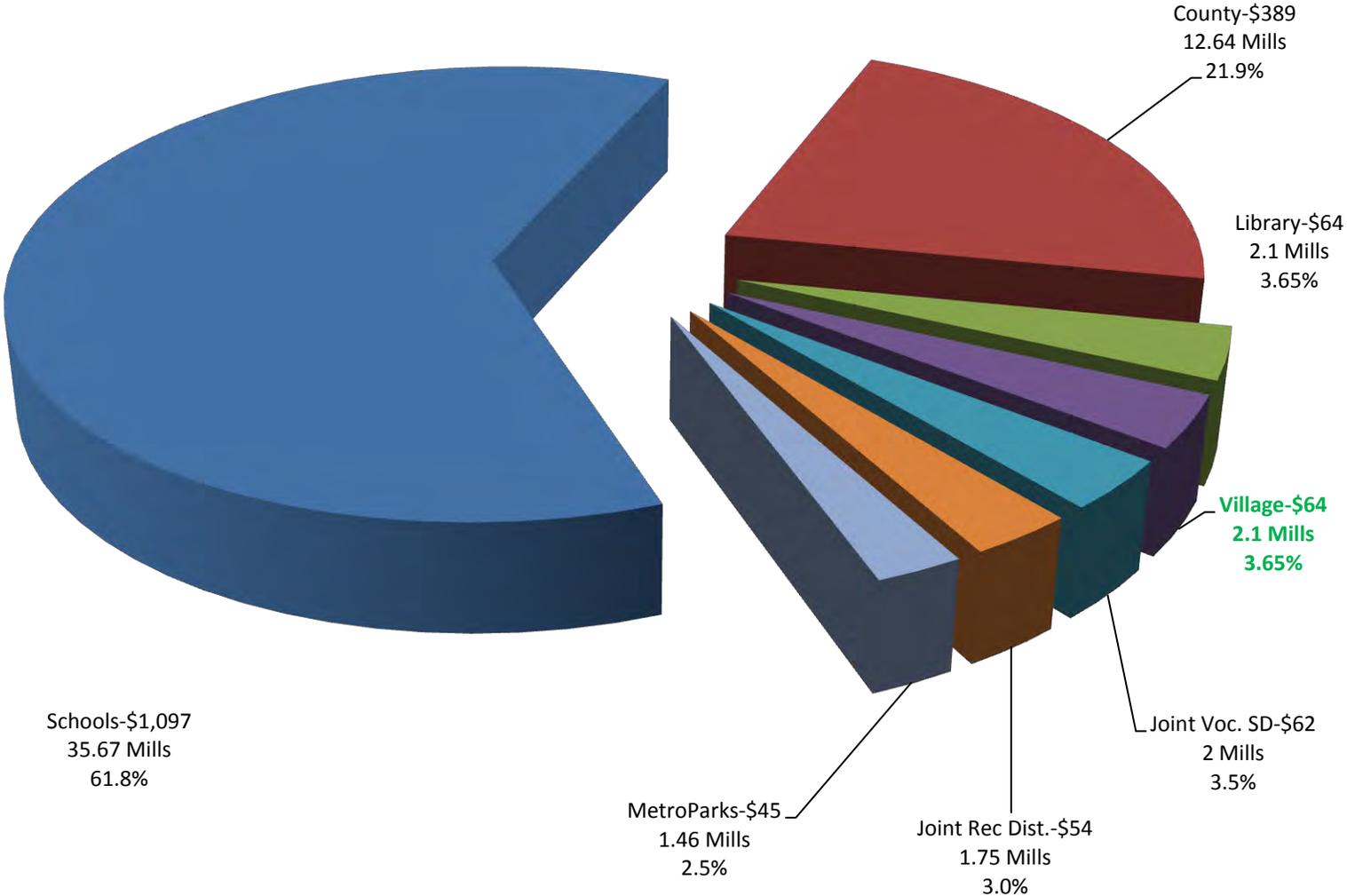
ASSESSED VALUATION HISTORY

TOTAL ASSESSED VALUATION						
Property Types	2011	2012	2013	2014	% Change	
Residential/Agricultural Real Estate	\$ 130,795,120	\$ 121,876,280	\$ 122,416,130	\$ 120,144,600	-1.86%	
Commercial, Industrial & Public Utility	\$ 73,617,550	\$ 64,734,160	\$ 64,879,370	\$ 64,754,500	-0.19%	
Public Utility Tangible Personal Property	\$ 3,595,200	\$ 3,727,900	\$ 3,959,460	\$ 5,099,350	28.79%	
TOTAL ASSESSED VALUATION	\$ 208,007,870	\$ 190,338,340	\$ 191,254,960	\$ 189,998,450	-0.66%	

TOTAL TAX LEVY COLLECTIONS HISTORY FROM INSIDE MILLAGE

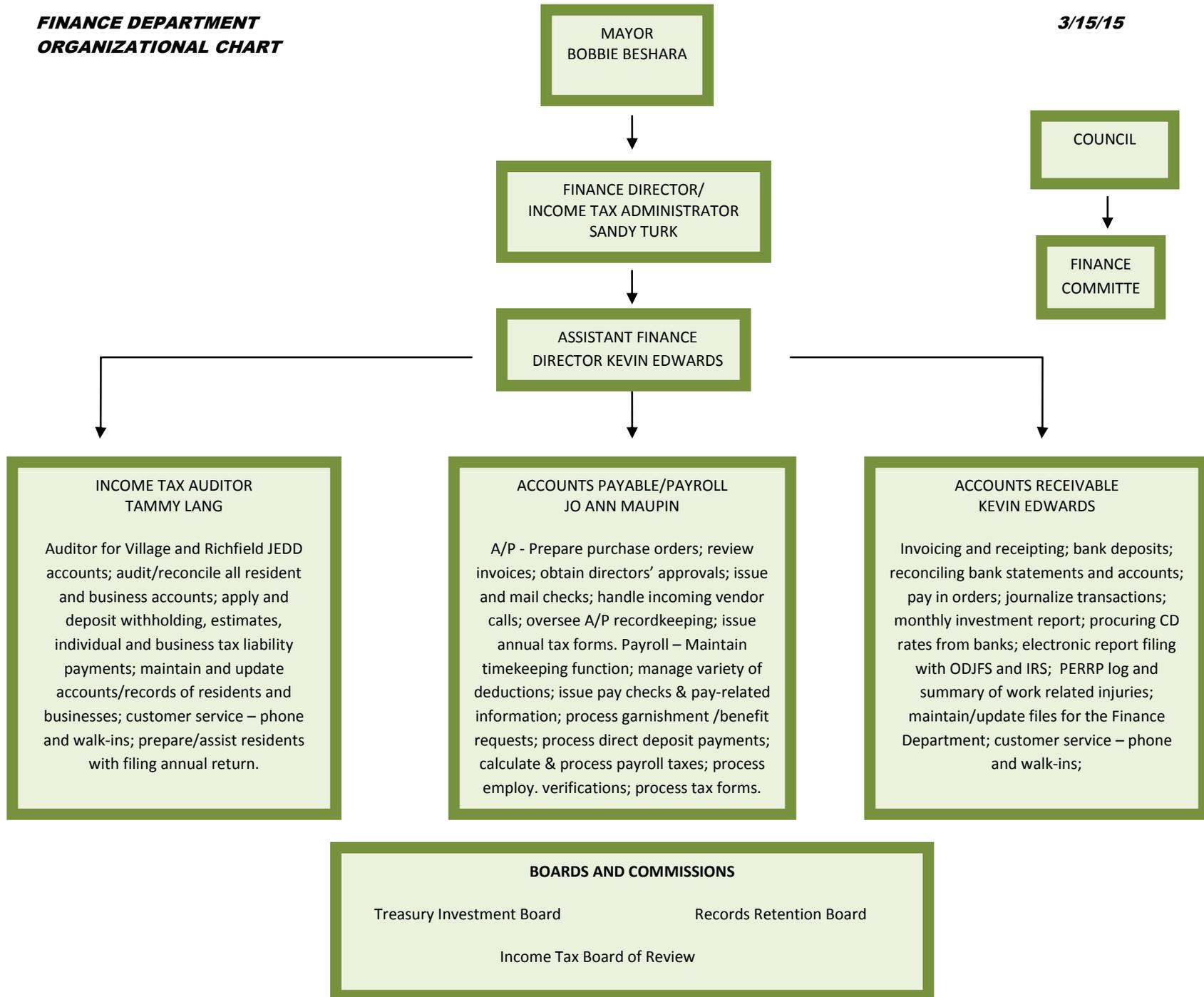
TOTAL TAX LEVY COLLECTIONS						
Fund Type/Millage Rate	2011	2012	2013	2014	% Change	
General Fund / 1.5 mills	\$ 312,012	\$ 285,507	\$ 286,882	\$ 284,998	-0.66%	
Police Pension Fund / 0.3 mills	\$ 62,403	\$ 57,101	\$ 57,377	\$ 56,999	-0.66%	
Fire Pension Fund / 0.3 mills	\$ 62,403	\$ 57,101	\$ 57,377	\$ 56,999	-0.66%	
TOTAL TAX LEVY COLLECTIONS	\$ 436,818	\$ 399,709	\$ 401,636	\$ 398,996	-0.66%	

Village of Richfield Resident
\$100,000 Home Tax Contribution - \$1,775
Tax Year 2014/Collection Year 2015
(57.72 MILLS)



**FINANCE DEPARTMENT
ORGANIZATIONAL CHART**

3/15/15



The image features several stacks of coins, likely pennies, arranged in a way that creates a sense of depth and volume. The coins are stacked in multiple columns of varying heights, with some stacks in the foreground and others receding into the background. The lighting is soft, highlighting the metallic texture and the ridged edges of the coins. The overall composition is centered and serves as a background for the text.

APPENDIX A

**VILLAGE OF RICHFIELD
2014 BUDGET REPORT**

**VILLAGE OF RICHFIELD
2015 BUDGET**

GENERAL FUND REVENUES					
	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
CARRYOVER BALANCE	792,512	496,004	830,708	830,708	842,714
A. LOCAL TAXES:					
111.00 REAL ESTATE TAXES	256,354	262,260	259,482	258,961	259,482
112.00 GENERAL PERS. PROP. TX	0	1,396	0	0	0
115.00 MOTEL TAX	142,577	188,323	164,000	164,031	157,860
117.00 SHARE JEDD REAL ESTATE TAXES	3,237	2,931	2,931	2,816	2,816
SUB-TOTAL	402,168	454,910	426,413	425,808	420,158
B. STATE SHARED TX/PERMITS					
121.00 COUNTY LGF & INTANG.	157,076	119,300	116,650	116,632	115,760
122.00 ESTATE TAX	44,898	9,394	2,820	2,820	0
123.00 CIGARETTE TAX	112	117	149	149	149
125.00 LIQUOR PERMITS	7,283	10,010	9,450	9,450	9,500
129.00 STATE LOCAL GOVT FUND	46,668	38,034	37,520	37,574	37,320
129.00 REAL EST. ROLLBACK, ETC.	25,488	25,855	26,244	26,245	26,195
134.00 911 WIRELESS FUNDS	212	1,046	2,300	2,301	2,300
SUB-TOTAL	281,737	203,755	195,133	195,170	191,224
D. INTERGOVT REVENUES:					
141.00 GRANTS, CONTRIBUTIONS, ETC.	2,678	6,637	21,865	21,865	7,624
141.05 EMS/TRAINING GRANTS	56	3,500	2,500	2,500	4,590
141.07 D.A.R.E. GRANT	2,865	5,844	3,826	3,827	3,250
141.09 FEDERAL GRANT	805	0	0	0	0
141.12 O.V.I. GRANT	12,576	15,355	17,582	17,584	17,800
SUB-TOTAL	18,979	31,337	45,773	45,776	33,264
E. CHARGE FOR SERVICES:					
151.01 R/F TNSHP FIRE	398,236	411,378	424,953	424,953	441,951
151.02 VALLEY FIRE DISPATCH	19,229	16,286	45,987	45,987	32,010
151.04 HLTH INSUR.-EMPL. CONTRB.	47,039	23,285	43,951	43,951	43,951
151.05 PENINSULA DISPATCH	33,132	20,729	28,460	28,460	29,399
151.08 R/F TOWNSHIP POLICE	679,990	565,557	584,220	584,220	584,220
151.11 BATH TOWNSHIP - D.A.R.E.	0	1,256	2,496	2,496	2,496
152.00 EMS SERVICE INSUR.	100,097	170,493	160,218	160,612	169,718
153.01 PROGRAM FEES - HUMAN SERVICES	7,933	8,308	7,615	7,652	7,615
151.15 FINGERPRINTING	2,525	0	0	0	0
151.16 BOSTON HTS. DISPATCH	5,720	2,984	60,000	60,000	61,800
151.14 PLANNING SERVICES REIMB.	7032	5712	8714	8732	8000
152.01 PINE VALLEY MEALS	5,952	6,755	7,741	7,782	7,000
152.02 MEDIC ALARM	0	0	0	0	0
SUB-TOTAL	1,306,885	1,232,942	1,374,355	1,374,845	1,388,160
F. FINES/LICENSES/PERMITS					
161.01 MAYOR'S COURT	55,522	79,474	74,474	74,073	74,500
161.02 AKRON MUNI COURT	2,241	210	0	0	0
162.00 LICENSES AND PERMITS	2,072	0	2,565	2,565	2,565
162.03 VILLAGE ZONING,BZA, ETC.	14,986	17,773	25,471	25,922	25,921
163.00 ROYALTIES	2,094	0	0	0	0
SUB-TOTAL	76,915	97,457	102,510	102,561	102,986
H. MISCELLANEOUS:					
180.00 A.T. & T. TOWER LEASE	18,662	18,662	18,662	18,662	18,662
180.02 METRO REGIONAL TRANSIT	1,200	1,200	1,200	1,200	1,200
180.03 AT&T (NORTHCOAST COMM.)	8,250	9,750	9,000	9,000	9,000
180.05 AT&T (FIBRE TOWER)	2,148	518	0	0	0
182.00 INTEREST EARNED	6,338	17,887	10,868	10,019	10,868
183.00 CONTRIBUTIONS-DONATION-BEQ	612	1,983	460	391	350
183.05 HUMAN SERVICES DONATIONS	13,430	17,242	9,320	9,980	9,700
184.00 POLICE/FIRE REPORTS,ETC.	305	6,830	13,017	13,018	11,697
185.00 DOG FINES	130	505	490	379	490
186.00 MISCELLANEOUS	4,400	5,888	6,001	3,843	3,821
186.01 INSURANCE CLAIMS/REFUNDS	8,214	4,300	45,205	45,205	2,565
186.02 REFUNDS - WORKERS COMP.	2,264	47,455	55,647	55,647	0
186.04 MEMBERSHIP-HUM. SERV.	2,415	1,295	1,475	1,475	2,000
187.00 CABLE T.V. FRANCHISE FEE	30,528	29,944	30,000	28,535	30,000
188.00 RENTAL INCOME	0	5,785	15,050	15,050	14,800
188.08 3767 BROADVIEW	6,600	6,680	6,840	6,840	6,840
188.09 MASONIC/FELLOWSHIP HALLS	4,170	4,610	3,685	3,640	3,685
SUB-TOTAL	109,665	180,535	226,920	222,884	125,678
GRAND TOTAL	2,988,861	2,696,940	3,201,813	3,197,751	3,104,185

DISPATCH												
ACCOUNT	2012 ACTUAL	%	2013 ACTUAL	%	2014 BUDGET	%	2014 ACTUAL	%	2015 BUDGET	%	2016 FORECAST	%
211.01 Full Time Wages	294,686	-13%	312,763	6%	331,066	6%	329,242	5%	330,503	0%	337,113	2%
211.02 OverTime	12,790	-14%	16,600	30%	24,477	47%	24,197	46%	22,511	-7%	22,961	2%
211.03 Holiday pay out, Longevity	10,900	-2%	10,321	-5%	11,920	15%	10,838	5%	13,006	20%	15,607	20%
211.04 Part Time	30,619	-2%	50,409	65%	81,570	62%	79,709	58%	81,997	3%	83,637	2%
211.07 P.S - OT-Part timers			114		906	695%	692	507%	519	-25%	529	2%
212.01 Pension, PERS, S.S.	50,060	-5%	47,828	-4%	64,053	34%	61,522	29%	62,465	2%	63,714	2%
212.02 Health, Dental, Life	65,182	14%	52,654	-19%	71,259	35%	71,258	35%	81,781	15%	89,959	10%
212.03 Medicare, Unemployment	3,988	-8%	4,584	15%	6,200	35%	5,385	17%	5,317	-1%	5,423	2%
212.04 Workers Comp.	10,478	-15%	8,146	-22%	11,271	38%	11,270	38%	11,836	5%	12,428	5%
214.01 Uniform Allowance	6,410	58%	6,425	0%	7,075	10%	6,238	-3%	7,075	13%	7,075	0%
TOTAL PERSONNEL	485,114	-8%	509,844	5%	609,797	20%	600,350	18%	617,010	3%	638,447	3%

ACCOUNT	2012 ACTUAL	%	2013 ACTUAL	%	2014 BUDGET	%	2014 ACTUAL	%	2015 BUDGET	%	2016 FORECAST	%
220.01 Travel/Training	965	1868%	1,950	102%	1,959	0%	873	-55%	1,959	124%	873	55%
232.01 Telecommunications	360		450	25%	480	7%	480	7%	480	0%	480	0%
232.04 911 Upgrade/Maint.	7,634	0%	7,635	0%	7,635	0%	7,635	0%	7,635	0%	7,635	0%
232.05 "800" Radio	12,384	1%	12,312	-1%	12,522	2%	12,522	2%	12,522	0%	12,522	0%
232.07 Voice Logger Maint.	0		2,500		2,600	4%	2,600	4%	2,600	0%	2,600	0%
232.08 TAC Sftw. Mnt. (to police)	8,967	-31%	0		0		0		0		0	
234.01 Legal Services	0		420		41	-90%	41	-90%	0		0	
235.01 Building Maintenance	5,906	235%	4,428	-25%	3,756	-15%	3,756	-15%	3,756	0%	3,756	0%
235.08 Miscellaneous	146		0		50		50		0		0	
241.04 Computer Supplies	6,723	89%	4,741	-29%	7,336	55%	7,284	54%	7,336	1%	7,336	0%
241.05 Office Supplies	1,769	-6%	1,153	-35%	820	-29%	582	-50%	820	41%	582	29%
252.66 911 Equipment Lease	17,511	-42%	0		0		.		0		0	
TOTAL NON-PERSONNEL	62,364	-11%	35,588	-43%	37,199	5%	35,822	1%	37,108	4%	35,784	-4%

TOTAL OPERATING	547,478	-8%	545,432	0%	646,996	19%	636,172	17%	654,118	3%	674,231	3%
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FIRE DEPARTMENT PERSONNEL COSTS												
ACCOUNT	ACTUAL	%	ACTUAL	%	2014 BUDGET	%	2014 ACTUAL	%	BUDGET	%	FORECAST	%
211.01 Full Time Wages	659,080	2%	620,131	-6%	702,684	13%	701,895	13%	688,988	-2%	702,767	2%
211.02 Over time	69,133	6%	76,868	11%	82,213	7%	68,625	-11%	107,566	57%	109,717	2%
211.03 Holiday pay out, Longevity	35,345	2%	28,411	-20%	31,981	13%	31,981	13%	36,458	14%	41,563	14%
211.04 P.S. - OI - Part timers			10,374		9,877	-5%	9,821	-5%	10,018	2%	10,218	2%
211.04 Part Time	250,013	47%	260,382	4%	255,246	-2%	238,940	-8%	225,000	-6%	229,500	2%
212.01 Pension, PERK, S.S.	125,080	3%	96,324	-23%	146,262	52%	129,212	34%	121,115	-6%	127,201	5%
212.02 Health, Dental, Life	121,261	3%	111,886	-8%	170,072	52%	156,072	39%	146,093	-6%	160,703	10%
212.03 Medicare, Unemployment	22,289	22%	24,553	10%	26,718	9%	25,377	3%	24,532	-3%	24,876	1%
212.04 Workers Comp.	23,815	-4%	23,184	-3%	28,383	22%	28,383	22%	29,802	5%	31,292	5%
212.05 Physicals	190		948	399%	988	4%	354	-63%	1,000	182%	1,000	0%
214.00 PERSONAL PROTECTIVE EQUIPMENT	0		8,044		22,236	176%	20,710	157%	15,000	-28%	15,000	0%
214.01 Uniform Allowance	22,502	120%	17,149	-24%	19,235	12%	16,917	-1%	20,203	19%	20,203	0%
TOTAL PERSONNEL EXPENSES	1,328,708	10%	1,278,254	-4%	1,495,895	17%	1,428,287	12%	1,425,775	0%	1,474,040	3%

ACCOUNT	ACTUAL	%	ACTUAL	%	2014 BUDGET	%	2014 ACTUAL	%	BUDGET	%	FORECAST	%
220.01 TRAVEL/TRAINING EXPENSE	9,757	54%	6,746	-31%	6,500	-4%	7,500	11%	9,000	20%	9,000	0%
220.06 TRAINING-FIRE TRAIN & MATERIAL	0		9,984		10,870	9%	8,600	-14%	8,000	-7%	8,000	0%
220.07 TRAINING-MEDIC & EMS TRAINING	0		3,645		916	-75%	1,000	-73%	1,500	50%	1,500	0%
220.08 PREVENTION & PUBLIC EDUCATION	0		5,854		0	-100%	0	-100%	1,000		1,000	0%
220.09 INSPECTION CODE ENFORCEMENT	0		3,795		0	-100%	0	-100%	0		0	
220.10 EMPLOYEE EDUCATION/TRAINING			0		173		860		2,000		2,000	
230.10 MISC. CONTRACTS	17,570	91%	9,077	-48%	11,738	29%	12,380	36%	9,000	-27%	9,270	3%
231.01 ELECTRIC	16,537	-4%	15,409	-7%	14,672	-5%	14,300	-7%	14,730	3%	15,172	3%
231.02 GAS HEAT	4,911	-36%	5,591	14%	6,838	22%	6,630	19%	6,850	3%	7,056	3%
232.01 TELECOMMUNICATIONS	6,254	-7%	8,156	30%	12,897	58%	10,052	23%	10,100	0%	10,302	2%
232.10 COUNTY RADIO SERV	7,416	8%	7,344	-1%	7,488	2%	7,488	2%	7,640	2%	7,640	0%
234.01 LEGAL SERVICES	8,098		4,452	-45%	33,885	661%	24,900	459%	7,907	-68%	2,000	-75%
235.01 BUILDING MAINTENANCE	25,453	29%	24,289	-5%	26,148	8%	26,148	8%	26,200	0%	26,200	0%
235.08 MISCELLANEOUS	370		953	157%	507		505	-47%	115		0	
236.01 INSUR/BOND/RETAXES/TITLE/ETC	13,423	40%	13,534	1%	13,640	1%	13,640	1%	13,750	1%	14,438	5%
239.01 DUES, SUBSCRIPTIONS, ETC.			705		719	2%	719	2%	1,065	48%	1,065	
241.01 COPIER RENTAL,MAINT., COPIES	4,104	0%	4,119	0%	3,103	-25%	3,400	-17%	3,400	0%	3,400	0%
241.03 POSTAGE	646	58%	513	-21%	608	19%	567	11%	567	0%	567	0%
241.04 COMPUTER SUPPLIES	9,966	64%	6,267	-37%	8,862	41%	6,270	0%	6,400	2%	6,400	0%
241.11 COMPUTER EQUIP/SUPP DEPT GENER			5,950		5,607	-6%	5,950	0%	5,950	0%	5,950	
241.05 OFFICE EXPENSES	1,908	49%	1,531	-20%	1,005	-34%	1,100	-28%	1,300	18%	1,300	0%
242.02 RESCUE SUPPLIES	9,633	9%	7,274	-24%	8,680	19%	6,600	-9%	7,214	9%	7,214	0%
242.03 FIRE SUPPLIES	6,881	25%	7,361	7%	15,000	104%	9,200	25%	10,415	13%	10,415	0%
242.04 FUEL	19,127	14%	20,568	8%	30,988	51%	28,600	39%	23,000	-20%	25,300	10%
242.06 HAZMAT SUPPLIES	4,680	9%	712	-85%	0	-100%	0	-100%	0		0	
242.10 OPERATING SUPPLIES	3,663	21%	3,381	-8%	3,694	9%	2,000	-41%	2,000	0%	2,000	0%
243.01 REPAIRS & MAINTENANCE	37,114	27%	24,964	-33%	33,905	36%	24,500	-2%	30,210	23%	30,210	0%
243.18 MISC. EQUIPMENT PURCHASES			394		1,841	368%	1,841	368%	2,000	9%	500	
250.12 BUILDING FURNISHINGS			10,177		547	-95%	547	-95%	600	10%	600	
252.41 PORTABLE/MOBILE RADIOS			693		2,518	263%	2,518	263%	1,000	-60%	1,000	0%
TOTAL NON-PERSONNEL	207,511	27%	213,439	3%	263,348	23%	222,909	4%	212,913	-4%	207,398	-3%
TOTAL OPERATING	1,536,219	12%	1,491,693	-3%	1,759,243	18%	1,651,196	11%	1,638,688	-1%	1,681,438	3%

HUMAN SERVICES DEPT.													
ACCOUNT		2012	%	2013	%	2014	%	2014	%	2015	%	2016	
		ACTUAL		ACTUAL		BUDGET		ACTUAL		BUDGET		FORECAST	
211.04	P.S. - REGULAR SALARIES & WAGES	24,534	-5%	29,167	19%	33,758	16%	33,538	15%	32,292	-4%	32,938	2%
212.01	PENSIONS-PERS, PFD, SOC.SEC.	3,537	-6%	3,620	2%	4,375	21%	4,184	16%	4,456	7%	4,447	0%
212.03	MEDICARE/UNEMPLOYMENT COMP.	356	-9%	390	10%	494	27%	486	25%	501	3%	511	2%
212.04	WORKERS' COMPENSATION	785	-58%	576	-27%	840	46%	840	46%	840	0%	840	0%
TOTAL PERSONNEL EXPENSES		29,212	-8%	33,753	16%	39,467	17%	39,048	16%	38,089	-2%	38,735	2%
ACCOUNT		2012	%	2013	%	2014	%	2014	%	2015	%	2016	
		ACTUAL		ACTUAL		BUDGET		ACTUAL		BUDGET		FORECAST	
220.01	TRAVEL/TRAINING EXPENSE	2,536	5%	1,873	-26%	2,471	32%	2,250	20%	2,471	10%	2,471	0%
230.10	MISCELLANEOUS CONTRACTS	525	425%	0		0		0		0		0	
230.11	PINE VALLEY MEALS	6,165	2308%	5,799	-6%	9,628	66%	8,751	51%	8,700	-1%	8,700	0%
231.01	ELECTRIC	3,371	-6%	3,642	8%	3,546	-3%	3,544	-3%	3,700	4%	3,811	3%
231.02	GAS HEAT	1,946	-23%	2,309	19%	2,724	18%	2,699	17%	2,690	0%	2,771	3%
232.01	TELECOMMUNICATIONS	900	0%	825	-8%	1,182	43%	1,181	43%	900	-24%	900	0%
235.01	BUILDING MAINTENANCE	5,869	-1%	3,274	-44%	3,270	0%	2,390	-27%	4,000	67%	4,000	0%
235.08	MISCELLANEOUS	11		0	-100%	0		0		0		0	
236.01	INSUR/BOND/RETAXES/TITLE/ETC	2,638	-10%	2,673	1%	2,753	3%	2,704	1%	2,753	2%	2,753	0%
241.03	POSTAGE			853		1,198	40%	1,002	17%	1,002	0%	1,002	
241.04	COMPUTER EQUIPMENT, SUPPLIES	19	-99%	1,537	7870%	3,455	125%	3,450	124%	3,400	-1%	3,400	0%
242.01	PROGRAM SUPPLIES	8,472	51%	8,757	3%	10,053	15%	8,021	-8%	8,021	0%	8,021	0%
242.04	FUEL	1,612	-28%	2,546	58%	1,760	-31%	1,641	-36%	1,760	7%	1,936	10%
252.15	TABLES, CHAIRS, ETC.	8,554	184%	2,289	-73%	1,314	-43%	989	-57%	1,624	64%	1,624	0%
242.10	OPERATING SUPPLIES	4,825	45%	2,394	-50%	5,622	135%	3,764	57%	3,764	0%	3,764	0%
243.01	REPAIRS & MAINTENANCE (VEHICLES)	0	-100%	89		104	17%	96	7%	106	11%	106	0%
255.02	MEDIC ALERT	6,525	-632%	6,895	6%	8,550	24%	8,262	20%	8,262	0%	8,262	0%
281.00	REFUNDS	262	100%	255	-3%	0	-100%	0	-100%	0		0	
TOTAL NON-PERSONNEL EXPENSES		54,230	64%	46,013	-15%	57,630	25%	50,744	10%	53,153	5%	53,521	1%
TOTAL OPERATING EXPENSES		83,442	29%	79,765	-4%	97,097	22%	89,792	13%	91,242	2%	92,256	1%

INCOME TAX DEPARTMENT													
INC TAX PERSONNEL ACCOUNTS		2012	%	2013	%	2014	%	2014	%	2015	%	2016	
		ACTUAL		ACTUAL		BUDGET		ACTUAL		BUDGET		FORECAST	%
211.01	P.S. - REGULAR SALARIES & WAGES	84,698	3%	87,016	3%	93,886	8%	92,481	6%	91,560	-1%	93,391	2%
211.03	P.S. HOLIDAY CASH OUT, LONGEVITY	528	10%	720	36%	780	8%	780	8%	860	10%	955	11%
211.04	PART-TIME	0		0		6,855		6,855		0		0	
212.01	PENSIONS-PERS, PFDP, SOC.SEC.	12,019	4%	10,552	-12%	13,556	28%	13,554	28%	12,818	-5%	13,075	2%
212.02	HOSPITALIZATION/DENTAL/LIFE	24,645	8%	21,772	-12%	26,395	21%	23,848	10%	26,233	10%	28,856	10%
212.03	MEDICARE/UNEMPLOYMENT COMP.	1,236	4%	1,272	3%	1,452	14%	1,452	14%	1,337	-8%	1,364	2%
212.04	WORKERS' COMPENSATION	2,181	-15%	1,971	-10%	2,477	26%	2,477	26%	2,625	6%	2,756	5%
TOTAL PERSONNEL EXPENSES		125,306	4%	123,304	-2%	145,401	18%	141,446	15%	135,433	-4%	140,396	4%
INC TAX PERSONNEL ACCOUNTS		2012	%	2013	%	2014	%	2014	%	2015	%	2016	
		ACTUAL		ACTUAL		BUDGET		ACTUAL		BUDGET		FORECAST	%
220.01	TRAVEL/TRAINING EXPENSE	995	-29%	894	-10%	1,060	19%	471	-47%	1,000	112%	1,000	0%
230.15	JEDD EXPENSES	1,800	0%		-100%	0		0		0		0	
232.01	TELECOMMUNICATIONS	1,800	0%	1,650	-8%	1,881	14%	1,572	-5%	1,975	26%	1,975	0%
234.01	LEGAL SERVICES	1,970	-33%	27	-99%	2,357	8630%	289	969%	500	73%	500	0%
234.13	PROCESS FEE			2		5		5	88%	5	11%	5	0%
235.08	MISCELLANEOUS	31	100%	0	-100%	0		0		0		0	0%
236.01	INSURANCE/BOND	25	0%	25	0%	25	0%	0	-100%	25		25	0%
239.00	MISC CONTRACTUAL SERV-NEWARK TAX CRED	38,373	-24%	40,546	6%	44,601	10%	43,056	6%	49,075	14%	51,529	5%
239.01	DUES, SUBSCRIPTIONS	298		0	-100%	300		233		300	29%	300	0%
239.06	COMPUTERS-EQUP/SOFTWARE, ETC.	6,712	118%	6,803	1%	6,601	1.4%	6,001	-12%	6,650	1.4%	6,650	0%
239.08	LEGAL RESEARCH	1,561	2%	1,607	3%	1,810	13%	1,809	13%	1,864	3%	1,920	3%
241.03	POSTAGE	1,131	319%	1,242	10%	988	-20%	658	-47%	1,000	52%	1,000	0%
241.05	OFFICE EXPENSES	5,653	14%	6,595	17%	6,760	3%	6,742	2%	6,500	-4%	6,500	0%
281.00	REFUNDS	201,378	-40%	222,880	11%	239,078	7%	233,580	5%	225,000	-4%	225,000	0%
TOTAL NON-PERSONNEL EXPENSES		259,927	-35%	282,272	9%	305,466	8%	294,416	4%	293,894	0%	296,403	1%
TOTAL OPERATING EXPENSES		385,233	-26%	405,576	5%	450,867	11%	435,862	7%	429,327	-1%	436,800	2%

ADMINISTRATION/MAYOR'S OFFICE													
ADMIN PERSONNEL ACCOUNTS		2012 ACTUAL	%	2013 ACTUAL	%	2014 BUDGET	%	2014 ACTUAL	%	2015 BUDGET	%	2016 FORECAST	%
211 01	P.S. - REGULAR SALARIES & WAGES	288,632	-4%	314,082	9%	326,940	4%	326,940	4%	332,688	2%	339,342	2%
211 02	P.S. - OVERTIME	4,980	100%	988	-80%	0	-100%	0	-100%	1,000		1,020	
211 03	P.S. HOLIDAY CASH OUT, LONGEVITY	2,052	8%	2,652	29%	3,100	17%	2,832	7%	4,046	43%	4,046	0%
211 04	P.S. - PART-TIME	0	0%	1,045		6,396	512%	6,395	512%	16,057	151%	16,378	2%
212 01	PENSIONS-PERS, PFDP, SOC. SEC.	38,609	-9%	41,722	8%	50,299	21%	45,848	10%	48,824	6%	46,626	-5%
212 02	HOSPITALIZATION/DENTAL/LIFE	54,706	28%	40,877	-25%	79,144	94%	64,734	58%	63,635	-2%	69,999	10%
212 03	MEDICARE/UNEMPLOYMENT COMP	3,095	-6%	3,380	9%	3,490	3%	3,272	-3%	3,425	5%	3,475	1%
212 04	WORKERS' COMPENSATION	7,386	-36%	6,349	-14%	8,361	32%	8,361	32%	8,361	0%	8,361	0%
TOTAL PERSONNEL EXPENSES		399,460	0%	411,095	3%	477,730	16%	458,382	12%	478,036	4%	489,246	2%
ADMIN NON-PERSONNEL ACCOUNTS		2012 ACTUAL	%	2013 ACTUAL	%	2014 BUDGET	%	2014 ACTUAL	%	2015 BUDGET	%	2016 FORECAST	%
220 03	LEGISLATIVE MEMBERS - TRAVEL	673	36%	220	-67%	400	82%	227	3%	400	76%	400	0%
220 04	ADMINISTRATIVE STAFF-TRAVEL	2,767	-54%	2,007	-27%	2,800	39%	2,224	11%	4,300	93%	4,300	0%
230 10	MISCELLANEOUS CONTRACTS	11,937	35%	10,542	-12%	11,561	10%	11,517	9%	11,393	-1%	11,393	0%
230 00	CONTRACTUAL SERVICES	5,851	-43%	16,421	181%	10,727	14%	11,560	-30%	20,570	78%	20,570	0%
234 01	LEGAL SERVICES	81,380	51%	31,137	-62%	42,882	38%	30,585	-2%	27,192	-11%	28,212	4%
234 02	ENGINEERING SERVICES	20	100%	200	900%	200	0%	0	-100%	200		200	
234 04	COURT-LEGAL DEFEND/PROSECUTOR	0	-100%	160		320		0	-100%	217		320	47%
234 07	STATE AUDIT FEES	11,400	20%	0	-100%	13,000		12,989		123		12,989	
234 09	CODIFICATION OF ORDINANCES	8,860	133%	4,476	-49%	5,258	17%	5,257	17%	5,258	0%	4,500	-14%
234 15	LEGAL SERVICES - COUNCIL			7,424		12,250	65%	12,239	65%	12,400	1%	12,400	0%
235 08	MISCELLANEOUS-ECONOMIC DEVELOPMENT	1,017	100%	57	-94%	10,849		937	1540%	20,000		20,000	0%
237 03	LEGISLATIVE ADS	1,581	102%	732	-54%	984	35%	984	34%	984	0%	984	0%
237 04	ADMINISTRATION ADS	0	0%	19		800	4167%	745	3871%	800	7%	800	0%
239 01	DUES, SUBSCRIPTIONS, ETC.	2,427	-1%	3,912	61%	3,900	0%	3,568	-9%	3,900	9%	3,900	0%
239 02	TAX SHARE W/R/F/ TOWNSHIP	10,406	-6%	10,692	3%	10,692	0%	10,692	0%	10,692	0%	10,692	0%
239 06	COMPUTERS-EQUP/SOFTWARE, ETC.	7,896	2%	0	-100%								
241 01	COPIER RENTAL, MAINT., COPIES	1,890	3%	2,055	9%	4,940	140%	4,589	123%	4,915	7%	4,915	0%
241 02	ADP PAYROLL SERVICES/SUPPLIES	14,756	-8%	14,412	-2%	13,980	-3%	12,103	-16%	14,897	23%	14,897	0%
241 03	POSTAGE	1,331	-4%	1,370	3%	1,737	27%	1,402	2%	8,567	511%	8,567	0%
241 04	COMPUTER SUPPLIES	1,605	100%	10,787	572%	11,115	3%	12,600	17%	11,500	-9%	11,500	0%
241 05	OFFICE EXPENSES	5,770	-19%	3,725	-35%	7,076	90%	4,811	29%	5,630	17%	5,630	0%
242 11	COMPUTER EQIP SUPPLIES/DEPT GENERATED			45		2,189	4770%	2,114	4603%	2,041	-3%	2,041	0%
241 06	COUNCIL OFFICE SUPPLIES	5,446	99%	3,720	-32%	5,112	37%	5,112	37%	4,610	-10%	2,510	-46%
231 01	ELECTRIC	10,687	29%	8,920	-17%	10,196	14%	9,495	6%	10,043	6%	10,344	3%
231 02	GAS HEAT	8,466	-25%	9,875	17%	12,361	25%	12,360	25%	12,412	0%	12,784	3%
231 04	NEORS D STORMWATER			44		0	-100%	0	-100%	0		0	
232 01	TELECOMMUNICATIONS	13,544	-9%	11,697	-14%	14,486	24%	14,483	24%	13,330	-8%	13,330	0%
235 01	BUILDING MAINTENANCE	25,265	20%	33,225	32%	29,984	-10%	29,108	-12%	31,714	9%	31,714	0%
236 01	INSUR/BOND/RETAXES/TITLE/ETC.	17,427	-12%	14,959	-14%	15,075	1%	15,075	1%	15,828	5%	16,620	5%
234 05	COUNTY/STATE AUDITORS' FEES	85,053	6%	81,242	-4%	89,386	10%	87,666	8%	94,016	7%	94,016	0%
230 04	RUBBISH DISPOSAL CONTRACT	250,055	4%	190,350	-24%	190,350	0%	190,350	0%	190,350	0%	209,385	10%
242 10	OPERATING SUPPLIES	2,248	0%	1,115	-50%	2,105	89%	1,946	74%	2,470	27%	2,470	0%
280 02	EMS REFUND TO R/F TWP	24,070	-20%	42,534	77%	50,456	19%	50,376	18%	57,872	15%	57,872	0%
TOTAL NON-PERSONNEL EXPENSES		613,825	9%	518,073	-16%	595,170	15%	557,114	8%	598,623	7%	630,254	5%
TOTAL OPERATING EXPENSES		1,013,285	5%	929,168	-8%	1,072,900	15%	1,015,496	9%	1,076,659	6%	1,119,500	4%

MAYOR'S COURT												
COURT PERSONNEL ACCOUNTS	2012 ACTUAL	%	2013 ACTUAL	%	2014 BUDGET	%	2014 ACTUAL	%	2015 BUDGET	%	2016 FORECAST	%
211.01 P.S. REGULAR SALARIES & WAGES	49,592	2%	50,129	1%	53,421	7%	52,728	5%	53,065	1%	54,126	2%
211.03 P.S. HOLIDAY CASH OUT, LONGEVITY	1,584	5%	1,932	22%	2,016	4%	2,016	4%	2,100	4%	2,200	5%
211.04 P.S. PART-TIME			1,648		2,377	44%	2,303	40%	2,825	23%	2,882	2%
212.01 PENSIONS-PERS, PFDP, SOC. SEC.	7,112	14%	6,509	-8%	7,624	17%	7,621	17%	7,569	-1%	7,578	0%
212.02 HOSPITALIZATION/DENTAL/LIFE	12,311	0%	10,618	-14%	14,768	39%	12,484	18%	16,575	33%	18,233	10%
212.04 WORKERS COMPENSATION	1,204	-11%	1,064	-12%	830	-22%	792	-26%	772	-2%	811	5%
212.03 MEDICARE/UNEMPLOYMENT COMP.	740	1%	755	2%	1,385	83%	1,323	75%	1,392	5%	789	-43%
TOTAL PERSONNEL EXPENSES	72,542	2%	72,656	0%	82,421	13%	79,267	9%	84,298	6%	86,617	3%
COURT NON-PERSONNEL ACCOUNTS												
COURT NON-PERSONNEL ACCOUNTS	2012 ACTUAL	%	2013 ACTUAL	%	2014 BUDGET	%	2014 ACTUAL	%	2015 BUDGET	%	2016 FORECAST	%
220.04 ADMINISTRATIVE STAFF	719	-11%	783	9%	1,177	50%	536	-32%	1,177	120%	1,177	0%
230.00 CONTRACTUAL SERVICES					300		300		0			
234.01 LEGAL SERVICES	6,570	6%	6,392	-3%	8,171	28%	8,170	28%	7,020	-14%	7,020	0%
235.08 MISCELLANEOUS	19		0	-100%	0		0		0			
241.05 OFFICE EXPENSES	4,017	10%	3,509	-13%	2,849	-19%	1,506	-57%	3,350	122%	3,350	0%
TOTAL NON-PERSONNEL EXPENSES	11,324	-18%	10,685	-6%	12,497	17%	10,511	-2%	11,547	10%	11,547	0%
TOTAL OPERATING EXPENSES	83,866	-1%	83,340	-1%	94,918	14%	89,778	8%	95,845	7%	98,164	2%

POLICE DEPARTMENT												
PERSONNEL ACCOUNTS	2012 ACTUAL	%	2013 ACTUAL	%	2014 BUDGET	%	2014 ACTUAL	%	2015 BUDGET	%	2016 FORECAST	%
211.01 Full Time Wages	1,023,917	1%	1,000,587	-2%	1,220,955	22%	1,220,857	22%	1,165,771	-5%	1,189,086	2%
211.02 Overtime	63,138	-19%	72,092	14%	94,286	31%	94,276	31%	94,600	0%	94,600	0%
211.03 Holiday pay out, Longevity	46,510	8%	37,074	-20%	52,942	43%	52,937	43%	57,850	9%	66,528	15%
211.04 Part Time	152,926	7%	123,524	-19%	129,936	5%	129,269	5%	148,565	15%	151,536	2%
211.05 Dog Warden	30,989	-5%	27,267	-12%	29,241	7%	28,404	4%	28,144	-1%	28,707	2%
211.07 P.S. OT-Part Timers			1,514		2,738	81%	587	-61%	2,793	376%	2,849	2%
211.09 D.A.R.E.	4,936	330%	6,918	40%	7,659	11%	7,659	11%	7,813	2%	7,969	2%
212.01 Pension, PERS, S.S.	190,287	2%	154,865	-19%	223,634	44%	223,633	44%	202,726	-9%	215,225	6%
212.02 Health, Dental, Life	173,237	11%	157,865	-9%	218,469	38%	196,818	25%	223,869	14%	246,256	10%
212.03 Medicare, Unemployment	18,196	2%	17,542	-4%	21,349	22%	20,445	17%	20,544	0%	20,955	2%
212.04 Workers Comp.	34,144	-7%	30,273	-11%	36,622	21%	36,621	21%	38,453	5%	40,376	5%
214.01 Uniform Allowance	29,040	67%	24,015	-17%	24,100	0%	23,950	0%	24,100	1%	24,100	0%
214.02 Bullet Prf Vests/Protective Equip.	0	0%	4,500		0	-100%	0	-100%	16,435		4,500	
TOTAL PERSONNEL EXPENSES	1,767,321	2%	1,658,036	-6%	2,061,931	24%	2,035,456	23%	2,031,663	0%	2,092,686	3%

POLICE DEPARTMENT NON-PERSONNEL OPERATING EXPENSES												
NON-PERSONNEL ACCOUNTS	2012 ACTUAL	%	2013 ACTUAL	%	2014 BUDGET	%	2014 ACTUAL	%	2015 BUDGET	%	2016 FORECAST	%
220.01 TRAVEL/TRAINING	3,974	-11%	2,251	-43%	3,500	55%	2,953	31%	3,600	22%	3,600	0%
230.01 KENNEL SUPPLIES	583	148%	808	39%	1,170	45%	1,052	30%	973	-8%	973	0%
230.02 SAFETY TOWN	1,430	-20%	1,238	-13%	1,899	53%	1,884	52%	1,500	-20%	1,500	0%
230.10 MISC. CONTRACTS	2,138	145%	5,612	163%	4,162	-26%	3,185	-43%	4,000	26%	5,400	35%
230.12 ANIMAL VET SERV	88	-66%	-	-100%	451		450		200		200	0%
231.01 ELECTRIC	35,895	4%	28,782	-20%	30,468	6%	28,506	-1%	36,315	27%	37,404	3%
231.02 GAS HEAT	9,821	-33%	11,181	14%	13,647	22%	13,645	22%	13,308	-2%	13,707	3%
232.01 TELECOM	18,996	-8%	14,613	-23%	18,756	28%	16,863	15%	14,200	-16%	14,200	0%
232.02 LEADS SERVICE	8,964	33%	8,964	0%	8,964	0%	8,964	0%	8,964	0%	8,964	0%
232.09 TAC SOFTWARE MAIN	0		8,967		9,236	3%	9,134	2%	9,236	1%	9,421	2%
232.10 COUNTY RADIO SERV	3,456	0%	3,456	0%	3,456	0%	3,456	0%	3,456	0%	3,456	0%
234.01 LEGAL SERVICES	23,879		66,617	179%	57,000	-14%	51,162	-23%	25,715	-50%	2,000	-92%
235.01 BUILDING MAINT	20,151	11%	17,627	-13%	28,832	64%	14,222	-19%	18,144	28%	18,144	0%
235.08 MISCELLANEOUS	639	-36%	55	-91%	150	175%	49	-10%	150	207%	150	0%
235.16 SCHOOL RESOURCE OFFICER					35,000		35,000		35,000		35,000	0%
236.01 INSUR/BOND/ETC	17,806	-10%	18,040	1%	18,581	3%	18,255	1%	18,843	3%	19,408	3%
239.01 DUES, SUBSCRIPTIONS	4,901	-7%	874	-82%	1,387	59%	1,387	59%	1,000	-28%	1,000	0%
239.08 LEGAL RESEARCH	1,561	2%	1,720	10%	1,810	5%	1,809	5%	1,793	-1%	1,793	0%
241.01 COPIERS	5,887	3%	6,095	4%	6,032	-1%	3,894	-36%	5,992	54%	5,992	0%
241.03 POSTAGE	924	57%	831	-10%	1,100	32%	773	-7%	750	-3%	750	0%
241.04 COMPUTER SUPPLIES	18,588	77%	9,308	-50%	8,179	-12%	7,803	-16%	9,520	22%	9,520	0%
241.05 OFFICE EXPENSES	2,657	10%	2,437	-8%	2,000	-18%	478	-80%	2,000	319%	2,000	0%
241.10 D.A.R.E. SUPPLIES	2,052		2,255	10%	2,855	27%	2,740	22%	2,965	8%	2,855	-4%
242.04 FUEL	87,088	2%	75,791	-13%	95,335	26%	78,002	3%	92,015	18%	101,217	10%
242.10 OPERATING SUPPLIES	2,862	-15%	3,515	23%	12,114	245%	10,401	196%	12,114	16%	12,114	0%
242.11 COMPUTER EQ/SUP DEPT. GEN			3,672		3,000	-18%	1,415	-61%	5,000	253%	5,000	0%
242.15 JAIL SUPPLIES	1,694	-26%	1,170	-31%	1,000	-15%	647	-45%	750	16%	750	0%
243.01 REPAIR/MAINT.	37,489	0%	21,718	-42%	32,093	48%	21,311	-2%	25,231	18%	25,231	0%
243.18 EQUIPMENT	7,876	15%	15,193	93%	12,000	-21%	11,046	-27%	12,000	9%	12,000	0%
TOTAL NON-PERSONNEL	321,399	10%	332,792	4%	414,177	24%	350,448	5%	364,734	4%	353,749	-3%
TOTAL OPERATING COSTS	2,088,720	3%	1,990,827	-5%	2,476,108	24%	2,385,945	20%	2,396,397	0%	2,446,435	2%

RECREATION DEPARTMENT

PARK/REC PERSONNEL ACCOUNTS		2012	%	2013	%	2014	%	2014	%	2015	%	2016	%
		ACTUAL		ACTUAL		BUDGET		ACTUAL		BUDGET		FORECAS	
211.01	P.S. - REGULAR SALARIES & WAGES	54,073	5%	54,478	-1%	57,597	6%	55,622	2%	54,012	-3%	55,093	2%
211.03	HOLIDAY PAY OUT, LONGEVITY	480	48%	528	0%	660	25%	660	25%	825	25%	1,000	21%
211.04	PART TIME	21,238	-2%	28,153	-12%	26,611	-5%	21,381	-24%	32,000	50%	32,640	2%
211.06	P.S. - MAINTENANCE	6,222	0%	6,112	-8%	9,285	52%	8,255	35%	8,600	4%	8,772	2%
212.01	PENSIONS-PERS, PFDP, SOC.SEC.	12,892	16%	10,849	-15%	15,002	38%	12,251	13%	13,361	9%	13,651	2%
212.02	HOSPITALIZATION/DENTAL/LIFE	13,416	9%	10,850	-5%	35,316	225%	25,461	135%	38,937	53%	42,831	10%
212.03	MEDICARE/UNEMPLOYMENT COMP.	1,201	3%	2,636	0%	2,888	10%	1,396	-47%	1,500	7%	1,530	2%
212.04	WORKERS' COMPENSATION	1,929	0%	1,758	-1%	2,367	35%	2,365	35%	2,484	5%	2,608	5%
TOTAL PERSONNEL EXPENSES		111,452	5%	115,365	-6%	149,726	30%	127,392	10%	151,719	19%	158,124	4%

PARK/REC PERSONNEL ACCOUNTS		2012	%	2013	%	2014	%	2014	%	2015	%	2016	%
		ACTUAL		ACTUAL		BUDGET		ACTUAL		BUDGET		FORECAS	
220.01	TRAVEL/TRAINING EXPENSE	1,167	112%	1,047	-10%	794	-24%	793	-24%	500	-37%	500	0%
230.00	CONTRACTUAL SERVICES					46,737		46,682		0		0	
230.10	MISCELLANEOUS CONTRACTS	19,121	88%	18,084	-5%	14,726	-19%	10,403	-42%	19,801	90%	19,801	0%
231.01	ELECTRIC	14,824	-14%	16,925	14%	17,005	0%	17,004	0%	17,472	3%	17,996	3%
232.01	TELECOMMUNICATIONS	2,393	2%	2,152	-10%	4,002	86%	4,001	86%	2,200	-45%	2,244	2%
234.01	LEGAL SERVICES	673		1,071	59%	3,805	255%	3,399	217%	1,000	-71%	1,000	0%
234.02	ENGINEERING SERVICES	2,138			-100%								
234.03	CONSULTING SERVICES			22,500		0	-100%	0	-100%	0		0	
234.13	PROCESS FEE	341	1523%	325	-5%	469	44%	459	42%	469	2%	469	0%
235.01	BUILDING MAINTENANCE	3,080	59%	3,675	19%	6,521	77%	6,286	71%	6,700	7%	6,700	0%
235.08	MISCELLANEOUS	25			-100%								
236.01	INSUR/BOND/RETAXES/TITLE/ETC	2,638	-10%	2,673	1%	2,705	1%	2,704	1%	2,792	3%	2,792	0%
240.05	SIGNS, SIGN MATERIALS/REFUNDS	0	-100%	396		773	95%	263	-34%	500	90%	500	0%
240.09	SPORTS FIELDS MAINTENANCE	3,812	180%	2,489	-35%	3,939	58%	1,505	-40%	6,000	299%	6,000	0%
241.03	POSTAGE			80		160	99%	80	-1%	100	26%	100	0%
241.04	COMPUTER SUPPLIES	3,287	10%	4,312	31%	4,468	4%	3,693	-14%	3,500	-5%	3,500	0%
241.09	PROJECT MAILING	6,373	-1%	6,679	5%	7,918	19%	4,086	-39%	7,000	71%	7,000	0%
241.11	COMPUTER EQUIP/SUPP DEPT GENER			910		3,757	313%	3,140	245%	2,065	-34%	910	-56%
242.01	PROGRAM SUPPLIES	12,785	3%	18,383	44%	14,500	-21%	13,497	-27%	19,037	41%	19,037	0%
242.04	FUEL	1,240	-9%	1,246	0%	1,235	-1%	1,196	-4%	1,460	22%	1,606	10%
242.10	OPERATING SUPPLIES	3,459	13%	2,535	-27%	4,192	65%	4,189	65%	3,900	-7%	3,900	0%
254.07	PLAYGROUND GROUND MATERIALS	0	-100%	0		4,013		3,861		3,500	-9%	3,500	0%
254.09	R/W GRILLS, SIGNS, ETC.	1,743	-40%		-100%	0		0		1,000		1,000	0%
254.11	CARTER-PEDIGO TRAIL MAINTENANCE			140		0	-100%	0	-100%	5,000		5,000	0%
254.12	PARKER-SERDINAK TRAIL MAINTEN.			0		99		10		2,000	19900%	2,000	0%
254.13	EASTWOOD TRAIL MAINTENANCE					5,000		4,398		5,000	14%	5,000	0%
280.00	REFUNDS	443	561%	291	-34%	1,157	297%	1,157	297%	1,000	-14%	1,000	0%
254.10	RICHFIELD WOODS MAINTENANCE	7,251	330%	2,118	-71%	7,517	255%	6,516	208%	6,000	-8%	6,000	0%
TOTAL NON-PERSONNEL EXPENSES		86,792	21%	108,031	24%	155,492	44%	139,322	29%	117,996	-15%	117,555	0%

TOTAL OPERATING EXPENSES		198,244	11%	223,395	13%	305,218	37%	266,714	19%	269,715	1%	275,679	2%
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SEWER DEPARTMENT													
SEWER PERSONNEL ACCOUNTS		2012 ACTUAL	%	2013 ACTUAL	%	2014 BUDGET	%	2014 ACTUAL	%	2015 BUDGET	%	2016 FORECAST	%
211.01	P.S. - REGULAR SALARIES & WAGES	113,656	2%	159,034	40%	177,485	12%	177,157	11%	173,123	-2%	176,585	2%
211.02	P.S. - OVERTIME	7,481	-63%	5,525	-26%	11,050	100%	10,272	86%	10,000	-3%	10,000	0%
211.03	P.S. HOLIDAY CASH OUT, LONGEVITY	2,224	2%	2,078	-7%	660	-68%	660	-68%	792	20%	907	15%
212.01	PENSIONS-PERS, PFDP, SOC.SEC.	17,755	-4%	16,010	-10%	26,907	68%	24,130	51%	25,748	7%	26,249	2%
212.02	HOSPITALIZATION/DENTAL/LIFE	19,945	19%	18,841	-6%	27,190	44%	24,825	32%	28,997	17%	31,897	10%
212.03	MEDICARE/UNEMPLOYMENT COMP.	941	18%	1,161	23%	1,938	67%	1,743	50%	1,558	-11%	1,589	2%
212.04	WORKERS' COMPENSATION	3,561	58%	2,884	-19%	4,194	45%	4,194	45%	4,408	5%	4,628	5%
214.01	UNIFORM ALLOWANCE	1,895	49%	2,508	32%	3,384	35%	3,300	32%	3,384	3%	3,384	0%
TOTAL PERSONNEL EXPENSE		167,457	-3%	208,041	24%	252,808	22%	246,281	18%	248,010	1%	255,239	3%

SEWER PERSONNEL ACCOUNTS		2012 ACTUAL	%	2013 ACTUAL	%	2014 BUDGET	%	2014 ACTUAL	%	2015 BUDGET	%	2016 FORECAST	%
220.01	TRAVEL/TRAINING EXPENSE	31	-31%	500	1504%	813	63%	18	-96%	500	26899%	500	0%
230.00	CONTRACTUAL SERVICES	3,802	0%	9,875	160%	10,204	3%	9,972	1%	10,195	2%	10,195	0%
230.05	N.E.O.R.S.D.	625,700	-26%	735,159	17%	774,428	5%	774,328	5%	799,000	3%	759,050	-5%
231.01	ELECTRIC	55,964	-17%	55,560	-1%	65,868	19%	65,837	18%	67,455	2%	69,479	3%
231.02	GAS HEAT	987	46%	956	-3%	1,533	60%	1,064	11%	1,030	-3%	1,061	3%
232.01	TELECOMMUNICATIONS	7,293	8%	7,403	2%	9,058	22%	8,484	15%	8,436	-1%	8,605	2%
234.01	LEGAL SERVICES	1,387	423%	5,144	271%	3,791	-26%	3,789	-26%	1,785	-53%	1,785	0%
234.02	ENGINEERING SERVICES			615		998	62%	599	-3%	1,000	67%	1,000	0%
234.05	COUNTY AUDITOR'S FEES					1,155		1,155					
234.13	PROCESS FEES	11	0%	13	19%	19	46%	18	39%	50	176%	50	0%
235.11	SEWER REPAIR/MAINTENANCE	44,768	-55%	57,456	28%	64,659	13%	63,253	10%	55,000	-13%	55,000	0%
235.08	MISCELLANEOUS	47	0%	36	-23%	182	406%	180	400%	180	0%	180	0%
236.01	INSUR/BOND/RETAES/TITLE/ETC	4,020	-9%	4,009	0%	4,057	1%	4,057	1%	4,190	3%	4,316	3%
237.03	LEGISLATIVE ADS/ADS			505		505	0%	0	-100%	505		505	0%
239.05	TECHNICAL ADVISORS	4,664	0%		-100%								
241.04	COMPUTERS-EQUP/SOFTWARE, ETC.	4,036	-73%	5,216	29%	7,000	34%	6,434	23%	6,555	2%	6,555	0%
241.11	COMPUTER EQIP/SOFTWARE DEPT GEN					100		0		500		500	0%
241.03	POSTAGE	1,541	-26%	1,710	11%	1,987	16%	1,987	16%	2,000	1%	1,987	-1%
242.04	FUEL	6,160	-32%	4,985	-19%	11,280	126%	7,672	54%	7,563	-1%	8,319	10%
242.10	OPERATING SUPPLIES	14,545	-15%	10,330	-29%	11,188	8%	10,703	4%	11,000	3%	10,703	-3%
243.01	REPAIRS & MAINTENANCE	9,484	-34%	10,772	14%	13,369	24%	8,845	-18%	9,300	5%	9,300	0%
281.00	REFUNDS	0	0%	0		1,314		1,314		10	-99%	10	0%
234.01	BRIARWOOD LEGAL SERVICES	21,373	0%	21,322	0%	23,550	10%	16,978	-20%	23,000	35%	0	-100%
234.12	BRIARWOOD ACQUISITION EXPENSE	500	0%	36,798	7260%	0	-100%	0	-100%	0		0	
234.02	BRIARWOOD ENGINEERING SERVICES	37,308	0%	52,777	41%	8,000	-85%	1,539	-97%	2,000	30%	0	-100%
234.01	BRIARWOOD PROCESSING FEE	13,890	0%	9,300	-33%	0		0	-100%	0		0	
234.05	COUNTY AUDITOR FEES	632	0%	3,265	417%	3,265	0%	1,553	-52%	3,265	110%	3,265	0%
TOTAL NON-PERSONNEL EXPENSE		858,142	-20%	1,033,705	20%	1,018,323	-1%	989,777	-4%	1,014,519	2%	952,364	-6%

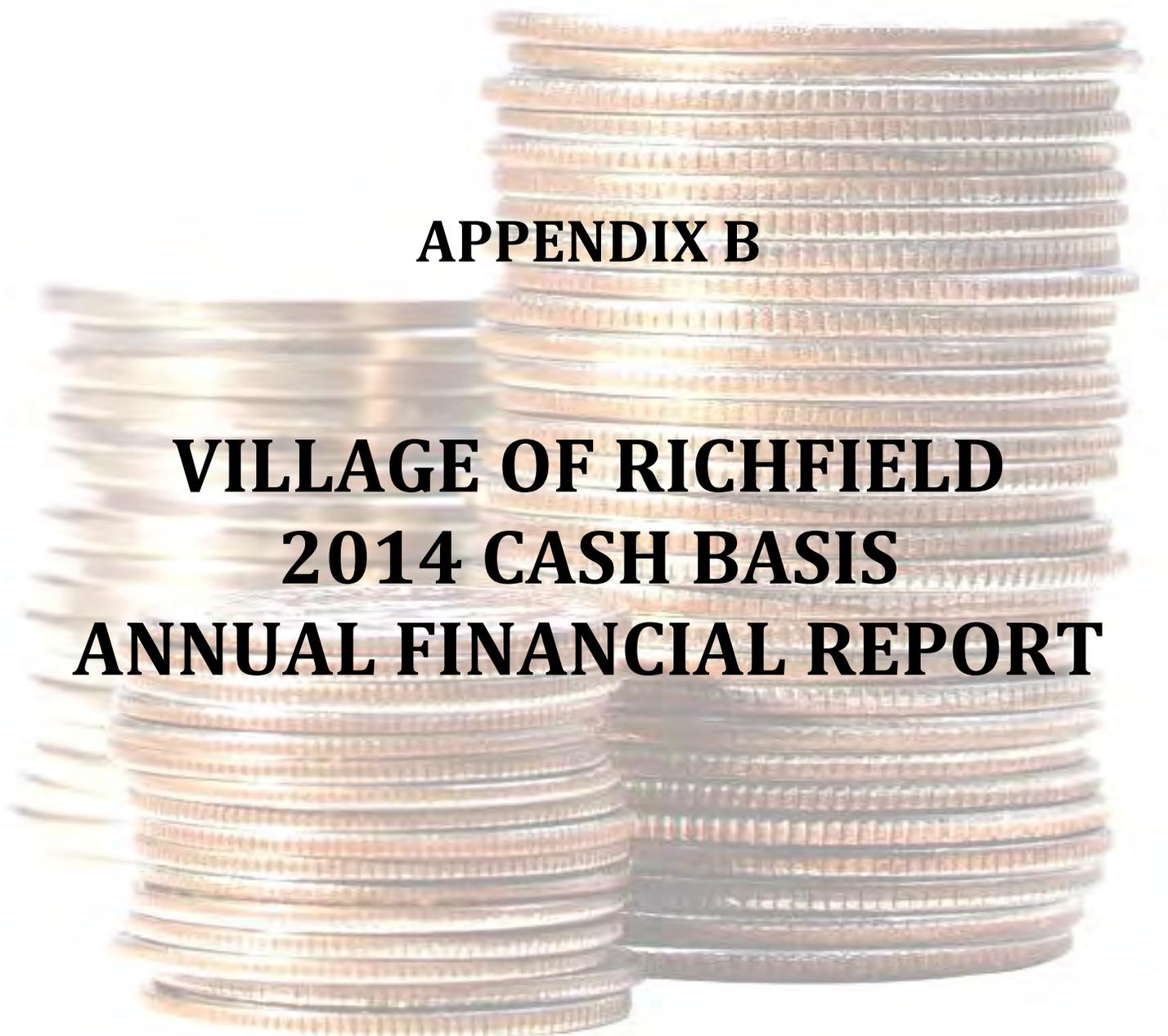
TOTAL OPERATING EXPENSES		1,025,599	-18%	1,241,746	21%	1,271,131	2%	1,236,058	0%	1,262,529	2%	1,207,603	-4%
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STREET MAINT & REPAIR DEPT.													
PERSONNEL ACCOUNTS													
	2012 ACTUAL	%	2013 ACTUAL	%	2014 BUDGET	%	2014 ACTUAL	%	2015 BUDGET	%	2016 FORECAST	%	
211.01	P.S. -REGULAR SALARIES & WAGES	860,198	-2%	848,665	-1%	922,080	9%	922,079	9%	902,931	-2%	920,990	2%
211.02	P.S. - OVERTIME	22,806	4%	31,730	39%	40,867	29%	39,646	25%	37,600	-5%	38,352	2%
211.03	P.S. HOLIDAY CASH OUT, LONGEVITY	13,800	-1%	14,712	7%	13,596	-8%	13,596	-8%	16,930	25%	20,655	22%
211.04	PART/TIME	57,902	85%	19,094	-67%	12,930	-32%	12,857	-33%	41,850	226%	42,687	2%
211.10	SUMMER HIRES	0	323%	26,027	41,406	59%	41,406	59%	30,000	-28%	30,000	0%	
212.01	PENSIONS-PERS,PFDP, SOC.SEC.	126,780	52%	133,641	5%	142,470	7%	142,469	7%	139,904	-2%	132,700	-5%
212.02	HOSPITALIZATION/DENTAL/LIFE	183,314	-94%	162,798	-11%	249,596	53%	249,593	53%	242,967	-3%	267,264	10%
212.03	MEDICARE/UNEMPLOYMENT COMP.	11,177	124%	10,645	-5%	15,592	46%	12,205	15%	11,858	-3%	12,036	1%
212.04	WORKERS' COMPENSATION	25,540	-16%	21,714	-15%	26,990	24%	26,990	24%	28,350	5%	29,768	5%
214.01	UNIFORM ALLOWANCE	14,546	2%	16,945	16%	17,577	4%	17,567	4%	16,900	-4%	17,238	2%
TOTAL PERSONNEL EXPENSES		1,316,063	-0.8%	1,285,971	-2%	1,483,104	15.3%	1,478,409	15.0%	1,469,290	-0.6%	1,511,688	2.9%
NON-PERSONNEL ACCOUNTS													
	2012 ACTUAL	%	2013 ACTUAL	%	2014 BUDGET	%	2014 ACTUAL	%	2015 BUDGET	%	2016 FORECAST	%	
220.01	TRAVEL/TRAINING EXPENSE	1,459	-32%	2,372	63%	2,977	26%	1,449	-39%	5,457	277%	5,457	0%
231.01	ELECTRIC	19,186	-2%	15,700	-18%	17,245	10%	15,248	-3%	17,762	16%	18,295	3%
231.02	GAS HEAT	12,843	-14%	13,554	6%	17,961	33%	17,953	32%	18,340	2%	18,890	3%
231.03	STREET LIGHTS/SIGNALS	39,529	-3%	38,491	-3%	59,000	53%	44,005	14%	60,196	37%	60,196	0%
232.01	TELECOMMUNICATIONS	6,602	0%	6,903	5%	7,096	3%	6,891	0%	6,950	1%	7,089	2%
234.01	LEGAL SERVICES	851	100%	1,218	43%	1,098	-10%	1,050	-14%	1,250	19%	1,250	0%
234.02	ENGINEERING SERVICES	5,103	3130%	8,452	66%	10,000	18%	6,187	-27%	9,328	51%	9,328	0%
234.03	CONSULTING SERVICES	1,665	17%	28,966	1640%	0	-100%	0	-100%	0	0	0	
235.01	BUILDING MAINTENANCE	6,287	-21%	14,358	128%	12,510	-13%	12,500	-13%	21,462	72%	21,462	0%
235.07	STREET STRIPING SERVICES	10,000	0%	2,091	-79%	0	-100%	0	-100%	12,000	0%	12,000	0%
235.08	MISCELLANEOUS	427	-5%	0	-100%	3,000	2,600	2,600	0	2,600	0		
236.01	INSUR/BOND/RETAXES/TITLE/ETC.	17,806	0%	18,040	1%	18,481	2%	18,255	1%	18,841	3%	19,406	3%
237.03	LEGISLATIVE ADS	24	-77%	618	2531%	520	-16%	153	-75%	500	227%	500	0%
239.00	MISC. CONTRACTURAL SERVICES	1,698	2,503	47%	2,503	47%	2,503	47%	2,050	-18%	2,050	0%	
239.01	DUES, SUBSCRIPTIONS, ETC.	336	-4%	326	-3%	370	13%	370	13%	325	-12%	325	0%
239.04	TEMP. LABOR, CLEANING, ETC.	4,236	31%	0	-100%	0	0	0	0	0	0		
241.04	COMPUTERS-EQUIP/SOFTWARE, ETC.	8,992	35%	6,389	-29%	11,134	74%	9,371	47%	11,000	17%	11,220	2%
241.11	COMPUTER EQUIP/SOFTWARE DEPT GEN	0	490	475	1,500	1,500	0	1,500	0				
240.01	DRAINAGE MATERIAL	9,881	11%	2,794	-72%	2,500	-11%	1,798	-36%	4,072	126%	4,072	0%
240.02	LIMESTONE, GRAVEL, ETC.	3,277	-69%	7,529	130%	10,273	36%	8,699	16%	10,000	15%	10,000	0%
240.03	ASPHALT	21,292	-2%	19,056	-10%	32,065	68%	30,954	62%	26,625	-14%	26,625	0%
240.04	ICE CONTROL MATERIALS	97,660	-7%	113,335	16%	195,356	72%	188,692	66%	190,000	1%	209,000	10%
240.05	SIGNS, SIGN MATERIAL	3,547	-3%	1,382	-61%	15,630	1031%	13,502	877%	1,568	-88%	1,568	0%
241.03	POSTAGE	16	-92%	233	1349%	286	23%	251	8%	126	-50%	126	0%
251.01	BEAUTIFICATION, MEMORIALS	18,961	38%	12,790	-33%	19,800	55%	13,688	7%	30,000	119%	30,000	0%
242.04	FUEL	59,517	7%	64,330	8%	91,193	42%	80,693	25%	85,800	6%	94,380	10%
242.10	OPERATING SUPPLIES	19,128	5%	18,612	-3%	19,415	4%	17,176	-8%	19,184	12%	19,184	0%
243.01	REPAIRS & MAINTENANCE	53,889	42%	50,824	-6%	62,958	24%	60,937	20%	58,275	-4%	58,275	0%
244.01	SMALL TOOLS	65	-67%	0	-100%	100	12	12	700	5733%	700	0%	
281.00	REFUNDS	600	0%	0	-100%	0	0	0	0	0	0		
TOTAL NON-PERSONNEL EXPENSES		423,179	4%	450,060	6%	613,961	36%	555,410	23%	613,311	10%	645,498	5%
TOTAL OPERATING EXPENSES		1,739,242	-2%	1,736,032	0%	2,097,065	21%	2,033,819	17%	2,082,600	2%	2,157,186	4%

ZONING DEPARTMENT												
ZONING PERSONNEL ACCOUNTS	2012 ACTUAL	%	2013 ACTUAL	%	2014 BUDGET	%	2014 ACTUAL	%	2015 BUDGET	%	2016 FORECAST	%
211.01 P.S. - REGULAR SALARIES & WAGES	73,474	27%	75,848	3%	82,014	8%	82,012	8%	83,128	1%	84,791	2%
211.03 HOLIDAY PAY-OUT, LONGEVITY	0	-100%	420		540	29%	540	29%	660	22%	780	18%
211.04 PART-TIME	5,796	-75%	22,669	291%	24,417	8%	24,416	8%	24,916	2%	25,414	2%
212.01 PENSIONS-PERS., PFDP, SOC. SEC.	11,537	31%	12,272	6%	15,314	25%	15,314	25%	15,126	-1%	15,429	2%
212.02 HOSPITALIZATION/DENTAL/LIFE	19,498	-99%	19,855	2%	26,588	34%	25,427	28%	26,367	4%	29,004	10%
212.03 MEDICARE/UNEMPLOYMENT COMP.	1,150	-3%	1,487	29%	1,565	5%	1,562	5%	1,299	-17%	1,299	0%
212.04 WORKERS' COMPENSATION	1,928	-16%	1,873	-3%	2,843	52%	2,842	52%	2,985	5%	2,985	0%
214.01 UNIFORM ALLOWANCE	200	0%	200	0%	200	0%	200	0%	500	150%	500	0%
TOTAL PERSONNEL EXPENSES	113,582	10%	134,624	19%	153,481	14%	152,313	13%	154,981	2%	160,201	3%
ZONING NON-PERS ACCOUNTS	2012 ACTUAL	%	2013 ACTUAL	%	2014 BUDGET	%	2014 ACTUAL	%	2015 BUDGET	%	2016 FORECAST	%
220.01 TRAVEL/TRAINING EXPENSE	3,417	20%	4,853	42%	4,765	-2%	4,594	-5%	4,826	5%	4,826	0%
232.01 TELECOMMUNICATIONS	1,560	16%	1,550	-1%	1,696	9%	1,696	9%	1,540	-9%	1,540	0%
234.01 LEGAL SERVICES	20,240	99%	17,767	-12%	13,636	-23%	13,635	-23%	16,500	21%	16,500	0%
234.02 ENGINEERING SERVICES	3,269	-84%	11,970	266%	10,579	-12%	10,579	-12%	8,400	-21%	8,400	0%
234.03 CONSULTING FEES	13,023	110%	13,060	0%	39,886	205%	23,075	77%	40,950	77%	15,000	-63%
235.01 BUILDING MAINTENANCE	1,383	54%	1,521	10%	1,838	21%	1,651	9%	1,986	20%	1,986	0%
235.08 MISCELLANEOUS	36		0	-100%	0		0		0		0	
236.01 INSUR/BOND/RETAXES/TITLE/ETC	330	-10%	334	1%	339	1%	338	1%	349	3%	350	0%
237.01 ZONING, BZA ADS	1,000	46%	1,306	31%	600	-54%	285	-78%	750	163%	750	0%
239.04 TEMP LABOR, CLEANING, ETC.	830		1,275	54%	1,169	-8%	1,100	-14%	1,100	0%	1,100	0%
241.04 COMPUTERS-EQUIP/SOFTWARE, ETC.	5,555	27%	5,164	-7%	4,139	-20%	4,136	-20%	5,755	39%	5,755	0%
241.03 POSTAGE	1,131	-21%	1,417	25%	1,258	-11%	1,234	-13%	1,450	17%	1,450	0%
241.05 OFFICE EXPENSES	845	-40%	265	-69%	910	244%	415	57%	490	18%	490	0%
241.11 COMPUTER EQUIP, SUPPLIES DEPT GENERATED					2,915		2,877		1,900	-34%	1,000	-47%
242.04 FUEL	1,080	293%	1,162	8%	1,176	1%	1,165	0%	1,460	25%	1,606	10%
242.10 OPERATING SUPPLIES	4,157	-93%	3,646	-12%	3,639	0%	3,364	-8%	3,143	-7%	3,143	0%
243.01 REPAIR & MAINTENANCE	303		0	-100%	39		0		39		39	
251.03 PLANNER	513	-92%	0		0		0		0		0	
280.00 REFUNDS	150		0									
TOTAL NON-PERSONNEL EXPENSES	58,822	-5%	65,291	11%	88,584	36%	70,146	7%	90,638	29%	63,935	-29%
TOTAL OPERATING EXPENSES	172,404	4%	199,915	16%	242,065	21%	222,459	11%	245,619	10%	224,136	-9%

**VILLAGE OF RICHFIELD
2015 BUDGET
FEBRUARY 27, 2015**

CAPITAL IMPROVEMENT FUND	ACCOUNT	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
ROAD PROJECTS							
	Repricing allocation					196,023	575,000
	White Road reconstruction	18,303	408,777	30,874	222,488	60,180	175,000
	White R. d. Bridge reconstruction (Everett)		50,000		60,180		
	Traffic light/poles	200,986		40,995			
	Maple & Hart reconstruction/paving						20,000
	Sidewalks						
	Road/Bridge Reconstruction			29,644			
TOTAL ROAD PROJECTS		220,288	459,777	378,513	282,668	256,901	570,000
CULVERT/STORM WATER PROJECTS:							
	General culvert projects	0	0	0	0	1,524	136,999
	White Pine/Fox Run	170,990	4,388	5,513	138,523		0
	Ridgeview	10,990	0	0	0	0	0
	Engineering			1,285			215
	Amelia/Richlam			0	1,000		100,000
	NEDES - Man Outflow, Culverts, Pipes			0	100,000	0	0
	Breckenridge Road (6630)			0	0	0	0
	Humphrey Road (422)			0	0	0	0
	Elmwood			0	0	0	350,000
	Motor Road - Storm Sewer/Engineering	1,706					
TOTAL STORM WATER PROJECTS		183,686	4,588	6,998	239,523	1,738	586,999
SANITARY SEWER PROJECTS:							
	Sanitary Sewer Design/Lines	104,265					100,000
	Elmwood system						300,000
	Study/Audit						75,000
	Pump repairs		0		30,898	30,638	41,000
	Sewer Line Repair/Engineering		43,420		14,102	2,105	1,895
	Camera/Flow Meter	104,265	43,420		9,000	8,900	0
TOTAL SANITARY SEWER PROJECTS		104,265	43,420		54,000	41,643	317,895
BUILDINGS AND FACILITIES:							
	Town Hall Re-construction	16,118					300
	Maintenance and Repair						0
	Senior Center Repair		3,278		4,103	3,836	0
	Sign for Police & Fire Building				2,000	508	0
	Bronze Sign for Oviatt Newton Park						36,000
	Service Dept. - Furnance / Lift For A-B-87		0	1,800	1,200	1,200	0
	Eastwood Building/strals			16,166	178,483	145,678	32,807
	Replace Chiller at Safety Center Building						7,680
	Paint & truck police building						0
	Fire Bldg. - New bay drains, paint, 10x20 concrete bay approach						8,900
	Repair floor drains in fire bays						0
	Repair man doors - 3						0
	Masonic Hall Property (bathroom renovations) &	4,205	18,060	31,276	23,000	19,605	8,900
	Recreation Building, Resto bathrooms, outbng. &	54,536	21,966		80,700	76,638	12,300
	Johnson Barn Metal Roof & Fire Silo						28,500
	Ball Fields - Lights fixed and poles replaced/filled		245				100,000
	Plans for New Kce Facility	0	20,308	303			27,159
	Service Facility - repair heaters, man doors, paint outside building, repair fence			9,276			160,000
	Whole new roof system						0
	Center Property Planning		90,409	16,558			0
	Library - drive entrance and property						405,000
	Other Properties - Village Green Balance				385,236	2,737	12,300
	Highpoint Trucking / Soni	163,961	104,149		26,250	26,250	12,300
	Trail Construction/Rehab		248,942				0
	Historical Society - Paint & Repair Steps & Ramps						480
	Following Hall - Paint & Repair Steps and Ramps						10,000
	Parking Lot on Town Trust Property						0
	Trees/Mounds on S. Breckenridge Road						0
	Building demolition						0
	Cemetery			13,188			48,000
TOTAL BUILDINGS AND FACILITIES		238,817	507,832	112,546	720,974	391,192	881,628
PROPERTY ACQUISITION:							
	Eastwood Property 29 acres	12,000	66,500				
	Pedigo Property 31.6 acres	100,000					
	Cometary Property			74,436			
	Davis Property 3 acres	60,000					
	Elmwood Land purchase for pump station			36,798			
	Purchase of Masonic Property	80,000	80,000				
	Expenses in Acquisition of Property						
TOTAL PROPERTY ACQUISITION:		232,000	146,500	111,234	0	0	0
VEHICLES AND EQUIPMENT:							
	TOWN HALL:						
	New Phone System						
	Computers/Windows 8 Software (Server Consolid)						
	POLICE MAJOR EQUIPMENT:						
	Police Vehicles	1,510	60,000	88,886	86,109	19,838	59,637
	Radios	14,895	9,776	13,953	11,840	11,840	60,000
	Digital cameras/equipment/GPS			801			104,718
	FIRE/EMS MAJOR EQUIPMENT:						
	Pumper Truck (purchase spread over 2 years)						4,950
	EMS7 Vehicles						
	Weather Siren						
	MSA Evohibion						
	EMS Equipment						
	Fire/Holmarco Hydraulic Power						
	Turn out gear	2,375					
	Rescue						
	Ambulance Co						
	RECREATION/ZONING VEHICLE						
	SERVICE MAJOR EQUIPMENT:						
	Roadsalt trucks/Pay Loader						
	Pickup trucks						
	Other major equipment - mower						
	Leaf machine	1,999					
	Chipper/ Kiot tractor/Small tools						
	Sub-Total	20,779	393,833	252,469	1,194,570	1,080,133	630,070
TOTAL CAPITAL EXPENDITURES		1,019,835	1,555,469	861,559	2,491,735	1,671,607	3,186,590

The background of the page features several stacks of coins, likely quarters, arranged in a slightly irregular pattern. The coins are stacked vertically, with some stacks being taller than others. The lighting is soft, highlighting the metallic texture and the ridged edges of the coins. The overall composition is centered and serves as a visual metaphor for finance and accounting.

APPENDIX B

**VILLAGE OF RICHFIELD
2014 CASH BASIS
ANNUAL FINANCIAL REPORT**

Cash Basis Annual Financial Report

For the Year Ended December 31, 2014

This is an Unaudited Financial Statement

I certify the following report to be correct and true, to the best of my knowledge.

Alexandra N. Turk

27-Feb-15

(Chief Fiscal Officer Sign Above)

(Date)

Alexandra N. Turk

(Type or Print Name)

Finance Director

(Chief Fiscal Officer Title)

4410 W Streetsboro Road

(Street Address)

Richfield

(Village)

44286

(Zip)

Summit

(County)

330 659-9201 Ext. 224

(Telephone)

Village of Richfield, Ohio						
<i>Summit County</i>						
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 2014</i>						
To be submitted.						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Property and Other Local Taxes	\$425,808	\$104,537	\$0	\$0	\$0	\$530,345
Payment in Lieu of Taxes				\$313,143		\$313,143
Municipal Income Tax	8,806,733	0	0	20,812	0	8,827,546
Intergovernmental	240,946	299,356	0	23,088	0	563,390
Special Assessments	0	0	480,623	0	0	480,623
Charges for Services	1,376,684	108,202	0	18,396	0	1,503,281
Fines, Licenses and Permits	144,492	14,461	0	343	0	159,296
Earnings on Investments	10,019	1,160	0	824	0	12,004
Gifts & Donations	10,370	935	0	7,933	0	19,239
Insurance Claims and Refunds	102,267	20,703	0	14,256	0	137,226
Miscellaneous	59,737	1,174	0	0	0	60,911
<i>Total Cash Receipts</i>	11,177,058	550,528	480,623	398,797	0	12,607,005
Cash Disbursements						
Current:						
Security of Persons and Property	4,722,388	146,049			0	4,868,437
Public Health Services	70,472	3,966			0	74,438
Leisure Time Activities	89,792	266,714			0	356,506
Community Environment	222,459	0			0	222,459
Basic Utility Services	190,350	16,783		215	0	207,348
Transportation	0	2,033,819		0	0	2,033,819
General Government	1,279,651	8,137			0	1,287,788
Capital Outlay	0	0		1,630,844	0	1,630,844
Debt Service:						
Principal Retirement	0	0	744,945	23,491	0	768,436
Interest and Fiscal Charges	0	0	135,400	16,009	0	151,409
<i>Total Cash Disbursements</i>	6,575,112	2,475,469	880,345	1,670,558	0	11,601,484
<i>Excess of Receipts Over (Under) Disbursements</i>	4,601,946	(1,924,941)	(399,722)	(1,271,762)	0	1,005,521

This is an unaudited financial statement.

Village of Richfield, Ohio						
<i>Summit County</i>						
<i>Combined Statement of Receipts, Disbursements</i>						
<i>and Changes in Fund Balances (Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 2014</i>						
To be submitted.						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
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		125,000	0	125,000
Transfers In		2,045,000	482,603	2,060,250	0	4,587,853
Transfers Out	(4,391,141)	0			0	(4,391,141)
Advances In	82,000	0			0	82,000
Advances Out		0	(82,000)	0	0	(82,000)
Other Financing Sources	15,722	0			0	15,722
Other Financing Uses		0		(203,215)	0	(203,215)
<i>Total Other Financing Receipts (Disbursements)</i>	<i>(4,293,418)</i>	<i>2,045,000</i>	<i>400,603</i>	<i>1,982,035</i>	<i>0</i>	<i>134,220</i>
Special Item					0	0
Extraordinary Item					0	0
<i>Net Change in Fund Cash Balances</i>	<i>308,528</i>	<i>120,059</i>	<i>881</i>	<i>710,273</i>	<i>0</i>	<i>1,139,741</i>
<i>Fund Cash Balances, January 1</i>	<i>3,376,651</i>	<i>684,668</i>	<i>111,146</i>	<i>2,168,132</i>	<i>0</i>	<i>6,340,597</i>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	796,604	112,027	285,054	0	1,193,685
Committed	0	0	0	2,593,351	0	2,593,351
Assigned	33,502	8,123	0	0	0	41,625
Unassigned (Deficit)	3,651,677	(0)	0	(0)	0	3,651,677
<i>Fund Cash Balances, December 31</i>	<i>\$3,685,179</i>	<i>\$804,727</i>	<i>\$112,027</i>	<i>\$2,878,405</i>	<i>\$0</i>	<i>\$7,480,338</i>

This is an unaudited financial statement.

Village of Richfield, Ohio						
<i>Summit County</i>						
<i>Combined Statement of Receipts, Disbursements</i>						
<i>and Changes in Fund Balances (Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 2014</i>						
To be submitted.						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
***** Fund Balance Classification Worksheet *****						

<i>Net Change in Fund Cash Balances</i>	\$308,528	\$120,059	\$881	\$710,273	\$0	\$1,139,741
<i>Fund Cash Balances, January 1</i>	3,376,651	684,668	111,146	2,168,132	0	6,340,597
<i>Fund Cash Balances, December 31</i>	\$3,685,179	\$804,727	\$112,027	\$2,878,405	\$0	\$7,480,338
Fund Balances						
Amounts identified as:						
Nonspendable:						
Unclaimed Monies					\$0	\$0
Cemetery Endowment					\$0	0
Endowment for _____					0	0
Total Nonspendable	0	0	0	0	0	0
Restricted for:						
Road Maintenance and Improvements		246,693			0	246,693
Police Operations		30,359			0	30,359
Fire Operations		9,881		44,113	0	53,994
Emergency Medical Services		0			0	0
Leisure Time Activities		71,215			0	71,215
Police and Fire Pension		0			0	0
Computer Related Technology		44,230			0	44,230
Economic Development		0		240,941	0	240,941
Cemetery		296,054			0	296,054
Sewer Utility		29,228	48,251	0	0	77,479
Ball Fields				0	0	0
CDBG - Senior Projects				0	0	0
Debt Service			63,776		0	63,776
General Government		15,756			0	15,756
Water Improvements				0	0	0
Other		53,187			0	53,187
Total Restricted	0	796,604	112,027	285,054	0	1,193,685

This is an unaudited financial statement.

Village of Richfield, Ohio						
<i>Summit County</i>						
<i>Combined Statement of Receipts, Disbursements</i>						
<i>and Changes in Fund Balances (Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 2014</i>						
To be submitted.						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Committed to:						
Compensated Absences					0	0
Underground Storage Tanks					0	0
Various Capital Projects				2,593,351	0	2,593,351
Equipment Fund					0	0
Road/Bridge Improvements					0	0
Facility Improvements					0	0
Other Purposes					0	0
Total Committed	0	0	0	2,593,351	0	2,593,351
Assigned to:						
Purchase orders or contracts	33,502	8,123			0	41,625
_____					0	0
_____					0	0
Construction of _____					0	0
Other Purposes					0	0
Total Assigned	33,502	8,123	0	0	0	41,625
Unassigned	3,651,677	(0)	(0)	(0)	0	3,651,677
Total Fund Cash Balances, December 31	\$3,685,179	\$804,727	\$112,027	\$2,878,405	\$0	\$7,480,338

Village of Richfield, Ohio						
<i>Summit County</i>						
<i>Combined Statement of Receipts, Disbursements</i>						
<i>and Changes in Fund Balances (Cash Basis)</i>						
<i>All Proprietary and Fiduciary Fund Types</i>						
<i>For the Year Ended December 31, 2014</i>						
To be submitted.	Proprietary Fund Types		Fiduciary Fund Types			Totals
	Enterprise	Internal Service	Agency	Investment Trust	Private Purpose Trust	(Memorandum Only)
Operating Cash Receipts						
Charges for Services	\$1,357,400		\$0			\$1,357,400
Fines, Licenses and Permits	\$0		\$119,918			119,918
Income Tax	\$0		\$62,167			62,167
Miscellaneous	19,993		12,781			32,774
<i>Total Operating Cash Receipts</i>	1,377,393	0	194,865	0	0	1,572,259
Operating Cash Disbursements						
Personal Services	188,090		3,120			191,210
Employee Fringe Benefits	58,191		382			58,573
Contractual Services	784,299		81,837			866,136
Supplies and Materials	98,894		1,595			100,489
Claims	0		0			0
Other	106,584		133,584			240,169
<i>Total Operating Cash Disbursements</i>	1,236,058	0	220,518	0	0	1,456,576
<i>Operating Income (Loss)</i>	141,335	0	(25,652)	0	0	115,683

Village of Richfield, Ohio						
<i>Summit County</i>						
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>						
<i>All Proprietary and Fiduciary Fund Types</i>						
<i>For the Year Ended December 31, 2014</i>						
To be submitted.	Proprietary Fund Types		Fiduciary Fund Types			Totals
	Enterprise	Internal Service	Agency	Investment Trust	Private Purpose Trust	(Memorandum Only)
Non-Operating Receipts (Disbursements)						
Property and Other Local Taxes						0
Intergovernmental						0
Special Assessments						0
Earnings on Investments (proprietary funds only)	0					0
Sale of Bonds						0
Sale of Notes						0
Other Debt Proceeds			40,000			40,000
Premium and Accrued Interest on Debt	0					0
Sale of Capital Assets						0
Miscellaneous Receipts						0
Capital Outlay	(41,643)					(41,643)
Principal Retirement	70,000					70,000
Interest and Other Fiscal Charges	699					699
Discount on Debt						0
Other Financing Sources						0
Other Financing Uses	(200,000)					(200,000)
<i>Total Non-Operating Receipts (Disbursements)</i>	(170,944)	0	40,000	0	0	(130,944)
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	(29,609)	0	14,348	0	0	(15,262)
Capital Contributions						0
Special Item						0
Extraordinary Item						0
Transfers In			4,103			4,103
Transfers Out						0
Advances In						0
Advances Out						0
<i>Net Change in Fund Cash Balances</i>	(29,609)	0	18,450	0	0	(11,159)
<i>Fund Cash Balances, January 1</i>	2,767,344		110,961			2,878,305
<i>Fund Cash Balances, December 31</i>	<u>\$2,737,734</u>	<u>\$0</u>	<u>\$129,412</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,867,146</u>

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 Special Revenue Funds</i>							
<i>For the Year Ended December 31, 2014</i>							
To be completed and retained for audit.							
	SCMR	State Highway	Cemetery	Parks and Recreation	Drug Law Enforcement	Law Enforcement Trust	Mayor's Court Computerization
Cash Receipts							
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal Income Tax	0	0	0	0	0	0	0
Intergovernmental	257,768	19,461	0	11,250	0	0	0
Special Assessments	0	0	0	0	0	0	0
Charges for Services	24,180	0	22,539	61,300	0	0	0
Fines, Licenses and Permits	0	0	0	0	115	9,020	3,175
Earnings on Investments	833	42	0	284	0	0	0
Gifts and Donations				635	300		
Insurance Claims and Refunds	19,288			1,415			
Miscellaneous	1,174		0	0	0	0	0
<i>Total Cash Receipts</i>	<i>303,244</i>	<i>19,503</i>	<i>22,539</i>	<i>74,884</i>	<i>415</i>	<i>9,020</i>	<i>3,175</i>
Cash Disbursements							
Current:							
Security of Persons and Property	0	0	0	0	8,426	12,190	0
Public Health Services	0	0	3,966	0	0	0	0
Leisure Time Activities	0	0	0	266,714	0	0	0
Community Environment	0	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0	0
Transportation	2,033,819	0	0	0	0	0	0
General Government	0	0	0	0	0	0	6,987
Capital Outlay	0	0	0	0	0	0	0
Debt Service:							
Principal Retirement	0	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	<i>2,033,819</i>	<i>0</i>	<i>3,966</i>	<i>266,714</i>	<i>8,426</i>	<i>12,190</i>	<i>6,987</i>
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>(1,730,575)</i>	<i>19,503</i>	<i>18,573</i>	<i>(191,830)</i>	<i>(8,011)</i>	<i>(3,171)</i>	<i>(3,812)</i>

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 Special Revenue Funds</i>							
<i>For the Year Ended December 31, 2014</i>							
To be completed and retained for audit.							
		State		Parks and	Drug Law	Law	Mayor's
	SCMR	Highway	Cemetery	Recreation	Enforcement	Enforcement	Court
						Trust	Computerization
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	1,800,000	0	0	245,000	0	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	0
<i>Total Other Financing Receipts (Disbursements)</i>	<i>1,800,000</i>	<i>0</i>	<i>0</i>	<i>245,000</i>	<i>0</i>	<i>0</i>	<i>0</i>
Special Item							
Extraordinary Item							
<i>Net Change in Fund Cash Balances</i>	<i>69,425</i>	<i>19,503</i>	<i>18,573</i>	<i>53,170</i>	<i>(8,011)</i>	<i>(3,171)</i>	<i>(3,812)</i>
<i>Fund Cash Balances, January 1</i>	<i>140,306</i>	<i>21,741</i>	<i>277,482</i>	<i>21,887</i>	<i>27,636</i>	<i>4,000</i>	<i>48,042</i>
Fund Cash Balances, December 31							
Nonspendable	0	0	0	0	0	0	0
Restricted	205,450	41,244	296,054	71,215	19,645	830	44,230
Committed	0	0	0	0	0	0	0
Assigned	4,281	0	0	3,842	0	0	0
Unassigned (Deficit)	(0)	0	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<i>\$209,730</i>	<i>\$41,244</i>	<i>\$296,054</i>	<i>\$75,057</i>	<i>\$19,645</i>	<i>\$830</i>	<i>\$44,230</i>

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 Special Revenue Funds</i>							
<i>For the Year Ended December 31, 2014</i>							
To be completed and retained for audit.							
		State		Parks and	Drug Law	Law	Mayor's
	SCMR	Highway	Cemetery	Recreation	Enforcement	Enforcement	Court
						Trust	Computerization
***** Fund Balance Classification Worksheet *****							

<i>Net Change in Fund Cash Balances</i>	\$69,425	\$19,503	\$18,573	\$53,170	(\$8,011)	(\$3,171)	(\$3,812)
<i>Fund Cash Balances, January 1</i>	140,306	21,741	277,482	21,887	27,656	4,000	48,042
<i>Fund Cash Balances, December 31</i>	\$209,730	\$41,244	\$296,054	\$75,057	\$19,645	\$830	\$44,230
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	205,450	41,244					
Police Operations					19,645	830	
Fire Operations							
Emergency Medical Services							
Drug and Alcohol Education and Enforcement							
Police and Fire Pension							
DARE Program							
Economic Development							
Cemetery			296,054				
Liesure Time Activities				71,215			
Computer related technology							44,230
General Government							
Debt Service							
Utilities							
Issue II Projects							
Facilities							
Total Restricted	205,450	41,244	296,054	71,215	19,645	830	44,230

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 Special Revenue Funds</i>							
<i>For the Year Ended December 31, 2014</i>							
To be completed and retained for audit.							
	SCMR	State Highway	Cemetery	Parks and Recreation	Drug Law Enforcement	Law Enforcement Trust	Mayor's Court Computerization
Committed to:							
Compensated Absences							
Underground Storage Tanks							
Purchases that remain unpaid at year end							
Other Purposes							
Total Committed	0	0	0	0	0	0	0
Assigned to:							
Purchases that remain unpaid at year end	4,281			3,842			
Construction of							
Other Purposes							
Total Assigned	4,281	0	0	3,842	0	0	0
Unassigned	(0)	0	0	0	0	0	0
Total Fund Cash Balances, December 31	\$209,730	\$41,244	\$296,054	\$75,057	\$19,645	\$830	\$44,230

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, 2014</i>							
To be completed and retained for audit.	Indigent Driver & Alcohol Monitoring	Water Revenue	Mayor's Court Enforcement & Education	Ohio Police Pension	Ohio Fire Pension	Public Sites	Historic Streetscape
Cash Receipts							
Property and Other Local Taxes	\$0	\$0	\$0	\$52,269	\$52,269	\$0	\$0
Municipal Income Tax	0	0	0	0	0	0	0
Intergovernmental	0	0	0	5,440	5,437	0	0
Special Assessments	0	0	0	0	0	0	0
Charges for Services	0	183	0	0	0	0	0
Fines, Licenses and Permits	600	0	1,551	0	0	0	0
Earnings on Investments	0	0	0	0	0	0	0
Gifts and Donations							
Insurance Claims and Refunds							
Miscellaneous	0	0	0	0	0	0	0
<i>Total Cash Receipts</i>	600	183	1,551	57,708	57,706	0	0
Cash Disbursements							
Current:							
Security of Persons and Property	0	0	0	62,717	62,717	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	16,783	0	0	0	0	0
Transportation	0	0	0	0	0	0	0
General Government	0	0	1,150	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Debt Service:							
Principal Retirement	0	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	0	16,783	1,150	62,717	62,717	0	0
<i>Excess of Receipts Over (Under) Disbursements</i>	600	(16,600)	401	(5,008)	(5,011)	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 Special Revenue Funds</i>							
<i>For the Year Ended December 31, 2014</i>							
To be completed and retained for audit.	Indigent Driver & Alcohol Monitoring	Water Revenue	Mayor's Court Enforcement & Education	Ohio Police Pension	Ohio Fire Pension	Public Sites	Historic Streetscape
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	0	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	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0	0	0
Special Item							
Extraordinary Item							
<i>Net Change in Fund Cash Balances</i>	600	(16,600)	401	(5,008)	(5,011)	0	0
<i>Fund Cash Balances, January 1</i>	0	45,828	14,755	14,892	14,892	35,781	17,406
Fund Cash Balances, December 31							
Nonspendable	0	0	0	0	0	0	0
Restricted	600	29,228	15,156	9,884	9,881	35,781	17,406
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>	\$600	\$29,228	\$15,156	\$9,884	\$9,881	\$35,781	\$17,406

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, 2014</i>							
To be completed and retained for audit.	Indigent Driver & Alcohol Monitoring	Water Revenue	Mayor's Court Enforcement & Education	Ohio Police Pension	Ohio Fire Pension	Public Sites	Historic Streetscape
***** **** Fund Balance Classification Worksheet **** *****							
<i>Net Change in Fund Cash Balances</i>	\$600	(\$16,600)	\$401	(\$5,008)	(\$5,011)	\$0	\$0
<i>Fund Cash Balances, January 1</i>	0	45,828	14,755	14,892	14,892	35,781	17,406
<i>Fund Cash Balances, December 31</i>	\$600	\$29,228	\$15,156	\$9,884	\$9,881	\$35,781	\$17,406
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				9,884			
Fire Operations					9,881		
Emergency Medical Services							
Drug and Alcohol Education and Enforcement							
Police and Fire Pension							
DARE Program							
Economic Development							
Cemetery							
Liesure Time Activities							
Computer related technology							
General Government	600		15,156				
Debt Service							
Utilities		29,228					
Issue II Projects							
Facilities						35,781	17,406
Total Restricted	600	29,228	15,156	9,884	9,881	35,781	17,406

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, 2014</i>							
To be completed and retained for audit.	Indigent Driver & Alcohol Monitoring	Water Revenue	Mayor's Court Enforcement & Education	Ohio Police Pension	Ohio Fire Pension	Public Sites	Historic Streetscape
Committed to:							
Compensated Absences							
Underground Storage Tanks							
Purchases that remain unpaid at year end							

Other Purposes							
Total Committed	0	0	0	0	0		0
Assigned to:							
Purchases that remain unpaid at year end							

Construction of Other Purposes							
Total Assigned	0	0	0	0	0		0
Unassigned	0	0	0	0	0		0
<i>Total Fund Cash Balances, December 31</i>	\$600	\$29,228	\$15,156	\$9,884	\$9,881	\$35,781	\$17,406

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, 2014</i>	
To be completed and retained for audit.	Total
	Special
	Revenue
Cash Receipts	
Property and Other Local Taxes	\$104,537
Municipal Income Tax	0
Intergovernmental	299,356
Special Assessments	0
Charges for Services	108,202
Fines, Licenses and Permits	14,461
Earnings on Investments	1,160
Gifts and Donations	935
Insurance Claims and Refunds	20,703
Miscellaneous	1,174
<i>Total Cash Receipts</i>	<i>550,528</i>
Cash Disbursements	
Current:	
Security of Persons and Property	146,049
Public Health Services	3,966
Leisure Time Activities	266,714
Community Environment	0
Basic Utility Services	16,783
Transportation	2,033,819
General Government	8,137
Capital Outlay	0
Debt Service:	0
Principal Retirement	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	<i>2,475,469</i>
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>(1,924,941)</i>

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, 2014</i>	
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	2,045,000
Transfers Out	0
Advances In	0
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	2,045,000
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	120,059
<i>Fund Cash Balances, January 1</i>	684,668
Fund Cash Balances, December 31	
Nonspendable	0
Restricted	796,604
Committed	0
Assigned	8,123
Unassigned (Deficit)	(0)
<i>Fund Cash Balances, December 31</i>	\$804,727

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, 2014</i>	
To be completed and retained for audit.	Total
	Special
	Revenue
***** **** Fund Balance Classification Worksheet **** *****	
<i>Net Change in Fund Cash Balances</i>	\$120,059
<i>Fund Cash Balances, January 1</i>	684,668
<i>Fund Cash Balances, December 31</i>	\$804,727
Fund Balances	
Amounts identified as:	
Nonspendable:	
Unclaimed Monies	\$0
Cemetery Endowment	0
Endowment for	0
Total Nonspendable	0
Restricted for:	
Road Maintenance and Improvements	246,693
Police Operations	30,359
Fire Operations	9,881
Emergency Medical Services	0
Drug and Alcohol Education and Enforcement	0
Police and Fire Pension	0
DARE Program	0
Economic Development	0
Cemetery	296,054
Liesure Time Activities	71,215
Computer related technology	44,230
General Government	15,756
Debt Service	0
Utilities	29,228
Issue II Projects	0
Facilities	53,187
Total Restricted	796,604

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, 2014</i>	
To be completed and retained for audit.	Total
	Special
	Revenue
Committed to:	
Compensated Absences	0
Underground Storage Tanks	0
Purchases that remain unpaid at year end	0
_____	0
_____	0
_____	0
Other Purposes	0
Total Committed	0
Assigned to:	
Purchases that remain unpaid at year end	8,123
_____	0
_____	0
_____	0
Construction of	0
Other Purposes	0
Total Assigned	8,123
Unassigned	(0)
<i>Total Fund Cash Balances, December 31</i>	<i>\$804,727</i>

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, 2014</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	480,623					480,623
Charges for Services	0	0					0
Fines, Licenses and Permits	0	0					0
Earnings on Investments	0	0					0
Miscellaneous	0	0					0
<i>Total Cash Receipts</i>	0	480,623	0	0	0	0	480,623
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	250,985	493,960					744,945
Interest and Fiscal Charges	27,288	108,112					135,400
<i>Total Cash Disbursements</i>	278,273	602,072	0	0	0	0	880,345
<i>Excess of Receipts Over (Under) Disbursements</i>	(278,273)	(121,448)	0	0	0	0	(399,722)

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 Debt Service Funds</i>							
<i>For the Year Ended December 31, 2014</i>							
<hr/>							
To be completed and retained for audit.	General						Total
	Obligation Bond	Special					Debt
	Retirement	Assessment					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	282,603	200,000					482,603
Transfers Out	0	0					0
Advances In	0	0					0
Advances Out	0	(82,000)					(82,000)
Other Financing Sources	0	0					0
Other Financing Uses	0	0					0
<i>Total Other Financing Receipts (Disbursements)</i>	282,603	118,000	0	0	0	0	400,603
Special Item							0
Extraordinary Item							0
<i>Net Change in Fund Cash Balances</i>	4,330	(3,448)	0	0	0	0	881
<i>Fund Cash Balances, January 1</i>	59,446	51,700					111,146
Fund Cash Balances, December 31							
Nonspendable	0	0	0	0	0	0	0
Restricted	63,776	48,251	0	0	0	0	112,027
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>	\$63,776	\$48,251	\$0	\$0	\$0	\$0	\$112,027

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, 2014</i>								
To be completed and retained for audit.	General	Special						Total
	Obligation Bond	Assessment						Debt
	Retirement							Service
***** ***** Fund Balance Classification Worksheet ***** *****								
<i>Net Change in Fund Cash Balances</i>	\$4,330	(\$3,448)	\$0	\$0	\$0	\$0	\$0	\$881
<i>Fund Cash Balances, January 1</i>	59,446	51,700	0	0	0	0	0	111,146
<i>Fund Cash Balances, December 31</i>	\$63,776	\$48,251	\$0	\$0	\$0	\$0	\$0	\$112,027
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
Sewers		48,251						48,251
								0
Debt Service	63,776							63,776
Construction of _____								0
Issue II Projects								0
Endowment for _____								0
Total Restricted	63,776	48,251	0	0	0	0	0	112,027

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, 2014</i>							
To be completed and retained for audit.	General						Total
	Obligation Bond	Special					Debt
	Retirement	Assessment					Service
Committed to:							
Compensated Absences							0
Underground Storage Tanks							0
_____							0
_____							0
_____							0
Other Purposes							0
Total Committed	0	0	0	0	0	0	0
Assigned to:							
_____							0
_____							0
_____							0
Construction of							0
Other Purposes							0
Total Assigned	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0
Total Fund Cash Balances, December 31	\$63,776	\$48,251	\$0	\$0	\$0	\$0	\$112,027

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, 2014</i>							
To be completed and retained for audit.							
	Capital Improvements	Highpoint Trucking Proj.	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
Payments in Lieu of Taxes							
Municipal Income Tax	20,812	0	0	0	0	0	0
Intergovernmental	23,088	0	0	0	0	0	0
Special Assessments	0	0	0	0	0	0	0
Charges for Services	0	0	18,381	15	0	0	0
Fines, Licenses and Permits	0	0	0	0	0	0	0
Earnings on Investments	0	0	0	824	0	0	0
Gifts and Donations							
Insurance Claims and Refunds							
Miscellaneous	0	0	0	0	0	0	0
<i>Total Cash Receipts</i>	43,900	0	18,381	839	0	0	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	215	0	0	0	0
Transportation	0	0	0	0	0	0	0
General Government	0	0	0	0	0	0	0
Capital Outlay	561,901	26,250	0	619,340	0	60,180	0
Debt Service:							
Principal Retirement	0		6,250	0	0	0	0
Interest and Fiscal Charges	0		0	0	0	0	0
<i>Total Cash Disbursements</i>	561,901	26,250	6,464	619,340	0	60,180	0
<i>Excess of Receipts Over (Under) Disbursements</i>	(518,000)	(26,250)	11,916	(618,501)	0	(60,180)	0

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 Capital Projects Funds</i>							
<i>For the Year Ended December 31, 2014</i>							
To be completed and retained for audit.							
	Capital Improvements	Highpoint Trucking Proj.	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	125,000	0	0	0
Transfers In	1,070,000	26,250	0	508,000	20,000	60,000	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>	1,070,000	26,250	0	633,000	20,000	60,000	0
Special Item							
Extraordinary Item							
<i>Net Change in Fund Cash Balances</i>	552,000	0	11,916	14,499	20,000	(180)	0
<i>Fund Cash Balances, January 1</i>	1,147,388	0	289,925	113,381	52,757	20,427	3,847
Fund Cash Balances, December 31							
Nonspendable	0	0	0	0	0	0	0
Restricted	0	0	0	44,113	0	0	0
Committed	1,699,387	0	301,842	83,767	72,757	20,247	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>	\$1,699,387	\$0	\$301,842	\$127,880	\$72,757	\$20,247	\$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, 2014</i>							
To be completed and retained for audit.							
	Capital Improvements	Highpoint Trucking Proj.	Water Improvement	Fire Equipment	Sidewalk	Brecksville Rd Paving, Etc.	Ball Field Lights
***** **** Fund Balance Classification Worksheet **** *****							
<i>Net Change in Fund Cash Balances</i>	\$552,000	\$0	\$11,916	\$14,499	\$20,000	(\$180)	\$0
<i>Fund Cash Balances, January 1</i>	1,147,388	0	289,925	113,381	52,757	20,427	3,847
<i>Fund Cash Balances, December 31</i>	\$1,699,387	\$0	\$301,842	\$127,880	\$72,757	\$20,247	\$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				44,113			
Emergency Medical Services							
Drug and Alcohol Education and Enforcement							
Police and Fire Pension							
DARE Program							
Economic or Community Development							
Cemetery							
Sewer		0					
Water Improvements							
Culverts, Utility, & Building Improvements							
Debt Service							
Construction of _____							
Issue II Projects							
Endowment for _____							
Total Restricted	0	0	0	44,113	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 Capital Projects Funds</i>							
<i>For the Year Ended December 31, 2014</i>							
To be completed and retained for audit.							
	Capital Improvements	Highpoint Trucking Proj.	Water Improvement	Fire Equipment	Sidewalk	Brecksville Rd Paving, Etc.	Ball Field Lights
Committed to:							
Compensated Absences							
Underground Storage Tanks							
Capital Improvement Projects	1,699,387		301,842	83,767	72,757	20,247	3,847
Other Purposes							
Total Committed	1,699,387	0	301,842	83,767	72,757	20,247	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
<i>Total Fund Cash Balances, December 31</i>	\$1,699,387	\$0	\$301,842	\$127,880	\$72,757	\$20,247	\$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, 2014</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 Incremental Equivalent
Cash Receipts							
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Payments in Lieu of Taxes							\$313,143
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	343	0	0	0	0	0
Earnings on Investments	0	1	0	0	0	0	0
Gifts and Donations	7,933						
Insurance Claims and Refunds	11,857						
Miscellaneous	0	0	0	0	0	0	0
<i>Total Cash Receipts</i>	19,790	344	0	0	0	0	313,143
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	78,338	0	0	0	50,000	0	522
Debt Service:							
Principal Retirement	0	0	0	0	0	0	17,242
Interest and Fiscal Charges	0	0	0	0	0	0	16,009
<i>Total Cash Disbursements</i>	78,338	0	0	0	50,000	0	33,772
<i>Excess of Receipts Over (Under) Disbursements</i>	(58,548)	344	0	0	(50,000)	0	279,371

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, 2014</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	20,000	20,000	0	0	50,000	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	-203,215
<i>Total Other Financing Receipts (Disbursements)</i>	20,000	20,000	0	0	50,000	0	(203,215)
Special Item							
Extraordinary Item							
<i>Net Change in Fund Cash Balances</i>	(38,548)	20,344	0	0	0	0	76,156
<i>Fund Cash Balances, January 1</i>	98,475	637	2,752	13,259	64,315	600	162,034
Fund Cash Balances, December 31							
Nonspendable	0	0	0	0	0	0	0
Restricted	0	0	2,752	0	0	0	238,189
Committed	59,927	20,981	0	13,259	64,315	600	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>	\$59,927	\$20,981	\$2,752	\$13,259	\$64,315	\$600	\$238,189

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, 2014</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>	(\$38,548)	\$20,344	\$0	\$0	\$0		\$76,156
<i>Fund Cash Balances, January 1</i>	98,475	637	2,752	13,259	64,315	600	162,034
<i>Fund Cash Balances, December 31</i>	\$59,927	\$20,981	\$2,752	\$13,259	\$64,315	\$600 #	\$238,189
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 or Community Development							
Cemetery							
Sewer							
Water Improvements							
Culverts, Utility, & Building Improvements							
Debt Service							
Construction of _____							
Issue II Projects							
Endowment for _____							
Total Restricted	0	0	2,752	0	0 #		238,189

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 Capital Projects Funds</i>							
<i>For the Year Ended December 31, 2014</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	59,927	20,981		13,259	64,315	600	0
Other Purposes							
Total Committed	59,927	20,981	0	13,259	64,315	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	\$59,927	\$20,981	\$2,752	\$13,259	\$64,315	\$600	\$238,189

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, 2014</i>			
To be completed and retained for audit.			Total
	Service	Service	Capital
	Equipment	Facility	Projects
Cash Receipts			
Property and Other Local Taxes	\$0	\$0	\$0
Payments in Lieu of Taxes			\$313,143
Municipal Income Tax	0	0	20,812
Intergovernmental	0	0	23,088
Special Assessments	0	0	0
Charges for Services	0	0	18,396
Fines, Licenses and Permits	0	0	343
Earnings on Investments	0	0	824
Gifts and Donations			7,933
Insurance Claims and Refunds	2,400		14,256
Miscellaneous	0	0	0
<i>Total Cash Receipts</i>	<i>2,400</i>	<i>0</i>	<i>398,797</i>
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	215
Transportation	0	0	0
General Government	0	0	0
Capital Outlay	234,313	0	1,630,844
Debt Service:			0
Principal Retirement	0	0	23,491
Interest and Fiscal Charges	0	0	16,009
<i>Total Cash Disbursements</i>	<i>234,313</i>	<i>0</i>	<i>1,670,558</i>
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>(231,914)</i>	<i>0</i>	<i>(1,271,762)</i>

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, 2014</i>			
To be completed and retained for audit.			Total
	Service Equipment	Service Facility	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	125,000
Transfers In	266,000	20,000	2,060,250
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	(203,215)
<i>Total Other Financing Receipts (Disbursements)</i>	266,000	20,000	1,982,035
Special Item			0
Extraordinary Item			0
<i>Net Change in Fund Cash Balances</i>	34,086	20,000	710,273
<i>Fund Cash Balances, January 1</i>	65,410	132,926	2,168,132
Fund Cash Balances, December 31			
Nonspendable	0	0	0
Restricted	0	0	285,054
Committed	99,496	152,926	2,593,351
Assigned	0	0	0
Unassigned (Deficit)	0	0	(0)
<i>Fund Cash Balances, December 31</i>	\$99,496	\$152,926	\$2,878,405

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 Capital Projects Funds</i>			
<i>For the Year Ended December 31, 2014</i>			
To be completed and retained for audit.			
	Service Equipment	Service Facility	Total Capital Projects
***** **** Fund Balance Classification Worksheet **** *****			
<i>Net Change in Fund Cash Balances</i>	\$34,086 #	\$20,000	\$710,273
<i>Fund Cash Balances, January 1</i>	65,410	132,926	2,168,132
<i>Fund Cash Balances, December 31</i>	\$99,496	\$152,926	\$2,878,405
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			44,113
Emergency Medical Services			0
Drug and Alcohol Education and Enforcement			0
Police and Fire Pension			0
DARE Program			0
Economic or Community Development			240,941
Cemetery			0
Sewer			0
Water Improvements			0
Culverts, Utility, & Building Improvements			0
Debt Service			0
Construction of _____			0
Issue II Projects			0
Endowment for _____			0
Total Restricted	0	0	285,054

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, 2014</i>			
To be completed and retained for audit.			Total
	Service	Service	Capital
	Equipment	Facility	Projects
Committed to:			
Compensated Absences			0
Underground Storage Tanks			0
Capital Improvement Projects	\$99,496	152,926	2,593,351
			0
			0
			0
Other Purposes			0
Total Committed	99,496	152,926	2,593,351
Assigned to:			
			0
			0
			0
			0
Construction of			0
Other Purposes			0
Total Assigned	0	0	0
Unassigned	0	0	(0)
<i>Total Fund Cash Balances, December 31</i>	\$99,496	\$152,926	\$2,878,405

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, 2014</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	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	0
<i>Excess of Receipts Over (Under) Disbursements</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 Permanent Funds</i>							
<i>For the Year Ended December 31, 2014</i>							
To be completed and retained for audit.							
							Total Permanent
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							0
Transfers Out							0
Advances In							0
Advances Out							0
Other Financing Sources							0
Other Financing Uses							0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0	0	0
Special Item							0
Extraordinary Item							0
<i>Net Change in Fund Cash Balances</i>	0	0	0	0	0	0	0
<i>Fund Cash Balances, January 1</i>							0
Fund Cash Balances, December 31							
Nonspendable	0	0	0	0	0	0	0
Restricted	0	0	0	0	0	0	0
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>	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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 Permanent Funds</i>							
<i>For the Year Ended December 31, 2014</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
<i>Fund Cash Balances, January 1</i>	0	0	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	\$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
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
Debt Service							0
Construction of _____							0
Issue II Projects							0
Endowment for _____							0
Total Restricted	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, 2014</i>								
To be completed and retained for audit.								
								Total Permanent
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	0	0	0	0	0	0	0
<i>Total Fund Cash Balances, December 31</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 Enterprise Funds</i>						
<i>For the Year Ended December 31, 2014</i>						
To be completed and retained for audit.						
	Water	Sewer	CIP Sanitary		Swimming	Total
	Operating	Operating	Sewer	Parking	Pool	Enterprise
Operating Cash Receipts						
Charges for Services		\$1,346,108	\$11,292			\$1,357,400
Fines, Licenses and Permits		\$0	\$0			0
Income Taxes		\$0	\$0			0
Miscellaneous		19,993	0			19,993
<i>Total Operating Cash Receipts</i>	0	1,366,101	11,292	0	0	1,377,393
Operating Cash Disbursements						
Personal Services		188,090				188,090
Employee Fringe Benefits		58,191				58,191
Contractual Services		784,299				784,299
Supplies and Materials		98,894				98,894
Claims		0				0
Other		106,584				106,584
<i>Total Operating Cash Disbursements</i>	0	1,236,058	0	0	0	1,236,058
<i>Operating Income (Loss)</i>	0	130,043	11,292	0	0	141,335

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, 2014</i>						
To be completed and retained for audit.						
	Water Operating	Sewer Operating	CIP Sanitary Sewer	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)						0
Sale of Bonds						0
Sale of Notes						0
Other Debt Proceeds						0
Premium and Accrued Interest on Debt		699				699
Sale of Capital Assets						0
Miscellaneous Receipts						0
Capital Outlay			(41,643)			(41,643)
Principal Retirement		70,000				70,000
Interest and Other Fiscal Charges						0
Discount on Debt						0
Other Financing Sources						0
Other Financing Uses			(200,000)			(200,000)
<i>Total Non-Operating Receipts (Disbursements)</i>	0	70,699	(241,643)	0	0	(170,944)
<i>Income (Loss) before Capital Contributions, Special Items, Extraordinary Item, Transfers and Advances</i>	0	200,742	(230,351)	0	0	(29,609)
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	200,742	(230,351)	0	0	(29,609)
<i>Fund Cash Balances, January 1</i>		1,425,990	1,341,354			2,767,344
<i>Fund Cash Balances, December 31</i>	\$0	\$1,626,732	\$1,111,002	\$0	\$0	\$2,737,734

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 Internal Service Funds</i>							
<i>For the Year Ended December 31, 2014</i>							
To be completed and retained for audit.							Total
	Revolving						Internal Service
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</i>							
<i>and Changes in Fund Balances (Cash Basis)</i>							
<i>All Internal Service Funds</i>							
<i>For the Year Ended December 31, 2014</i>							
To be completed and retained for audit.							
	Revolving						Total Internal Service
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

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 Agency Funds</i>						
<i>For the Year Ended December 31, 2014</i>						
To be completed and retained for audit.						
	Mayor's Court	Mayor's Court Bond	Unclaimed Money	Contractor Inspection/Dep.	Drilling Administrative	Richfield Joint Rec Dist.
Operating Cash Receipts						
Charges for Services	\$0	\$0	\$0	\$0	\$0	
Fines, Licenses and Permits	97,731	22,187	\$0	\$0	\$0	
Income Tax	0	0	\$0	\$0	\$0	
Miscellaneous - Inspection Fee Deposits	95	0	0	10,500	0	0
<i>Total Operating Cash Receipts</i>	97,826	22,187	0	10,500	0	
Operating Cash Disbursements						
Personal Services			0	0	0	3,120
Employee Fringe Benefits			0	0	0	382
Contractual Services			0	0	0	22,372
Supplies and Materials			0	0	0	938
Claims			0	0	0	0
Other	97,731	22,916	0	8,567	0	0
<i>Total Operating Cash Disbursements</i>	97,731	22,916	0	8,567	0	26,812
<i>Operating Income (Loss)</i>	95	(729)	0	1,934	0	(26,812)

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, 2014</i>						
To be completed and retained for audit.						
	Mayor's Court	Mayor's Court Bond	Unclaimed Money	Contractor Inspection/Dep.	Drilling Administrative	Richfield Joint Rec Dist.
Non-Operating Receipts (Disbursements)						
Property and Other Local Taxes						
Intergovernmental						
Special Assessments						
Earnings on Investments (proprietary funds only)						
Sale of Bonds						
Sale of Notes						
Other Debt Proceeds						40,000
Premium and Accrued Interest on Debt						
Sale of Capital Assets						
Miscellaneous Receipts						
Capital Outlay						
Principal Retirement						
Interest and Other Fiscal Charges						
Discount on Debt						
Other Financing Sources						
Other Financing Uses						
<i>Total Non-Operating Receipts (Disbursements)</i>	0	0	0	0	0	40,000
<i>Income (Loss) before Capital Contributions, Special Items, Extraordinary Item, Transfers and Advances</i>	95	(729)	0	1,934	0	13,188
Capital Contributions						
Special Item						
Extraordinary Item						
Transfers In		800	3,303			
Transfers Out						
Advances In						
Advances Out						
<i>Net Change in Fund Cash Balances</i>	95	71	3,303	1,934	0	13,188
<i>Fund Cash Balances, January 1</i>	0	0	23,532	37,126	22,235	0
<i>Fund Cash Balances, December 31</i>	\$95	\$71	\$26,834	\$39,060	\$22,235	\$13,188

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 Agency Funds</i>		
<i>For the Year Ended December 31, 2014</i>		
To be completed and retained for audit.		
	Richfield Light	Total
	Industrial JEDD	Agency
Operating Cash Receipts		
Charges for Services	\$0	\$0
Fines, Licenses and Permits	\$0	119,918
Income Tax	\$62,167	62,167
Miscellaneous - Inspection Fee Deposits	2,186	12,781
<i>Total Operating Cash Receipts</i>	64,352	194,865
Operating Cash Disbursements		
Personal Services	0	3,120
Employee Fringe Benefits	0	382
Contractual Services	59,464	81,837
Supplies and Materials	657	1,595
Claims	0	0
Other	4,371	133,584
<i>Total Operating Cash Disbursements</i>	64,492	220,518
<i>Operating Income (Loss)</i>	(140)	(25,652)

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, 2014</i>		
To be completed and retained for audit.		
	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		40,000
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	40,000
<i>Income (Loss) before Capital Contributions, Special Items, Extraordinary Item, Transfers and Advances</i>	(140)	14,348
Capital Contributions		0
Special Item		0
Extraordinary Item		0
Transfers In		4,103
Transfers Out		0
Advances In		0
Advances Out		0
<i>Net Change in Fund Cash Balances</i>	(140)	18,450
<i>Fund Cash Balances, January 1</i>	28,068	110,961
<i>Fund Cash Balances, December 31</i>	\$27,928	\$129,412

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, 2014</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, 2014</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

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 Private Purpose Trust Funds</i>							
<i>For the Year Ended December 31, 2014</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
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 Private Purpose Trust Funds</i>							
<i>For the Year Ended December 31, 2014</i>							
To be completed and retained for audit.							
							Total
							Private Purpose 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

This is an unaudited financial statement.

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, 2014</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>	\$6,700,864	\$6,932,754	\$231,890
<i>Special Revenue Funds</i>			
SCMR	2,222,962	2,243,549	20,587
State Highway	40,828	41,244	416
Cemetery	295,537	300,021	4,484
Parks and Recreation	324,318	341,771	17,453
Drug Law Enforcement	27,656	28,071	415
Law Enforcement Trust	12,709	13,020	311
Police Pension	72,752	72,601	(151)
Fire Pension	72,752	72,598	(154)
Income Tax	11,093,778	11,355,955	262,177
Water Revenue	42,528	46,011	3,483
Mayor's Court Education/Enforcement	15,887	16,306	419
Public Sites	35,781	35,781	0
Historic Streetscape	17,406	17,406	(0)
Mayor's Court Computerization	48,731	51,217	2,486
Indigent Driver and Alcohol Monitoring	600	600	0
<i>Total Special Revenue Funds</i>	14,324,225	14,636,151	311,926

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, 2014</i>			
To be completed and retained for audit.	Estimated Receipts/ Amended Certificate of Estimated Resources	Actual Receipts	Variance Favorable (Unfavorable)

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, 2014</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	2,871,808	2,862,790	(9,018)
Electric Operating	0	0	0
Parking	0	0	0
Swimming Pool	0	0	0
			0
<i>Total Enterprise Funds</i>	2,871,808	2,862,790	(9,018)
<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, 2014</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	47,626	47,626	0
Unclaimed Monies	23,532	26,834	3,302
Drilling Administration	22,235	22,235	0
Richfield Light Industrial JEDD	77,403	92,421	15,018
Richfield Joint Recreation District	40,000	40,000	0
Mayor's Court/Bond	150,800	121,613	(29,187)
			0
<i>Total Agency Funds</i>	361,596	350,730	(10,866)
<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>	\$31,303,982	\$31,961,620	\$657,639

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, 2014</i>							
To be completed and retained for audit.							
	Encumbrances of Preceding 12/31/2013	Appropriations For Year Ended 12/31/2014	Total	Disbursements For Year Ended 12/31/2014	Encumbrances as of 12/31/2014	Total	Variance Favorable (Unfavorable)
Governmental Funds							
<i>General Fund</i>	\$16,881	\$6,372,447	\$6,389,328	\$6,139,913	\$33,502	\$6,173,415	\$215,913
Special Revenue Funds							
SCMR		2,097,065	2,097,065	2,033,819	4,281	2,038,100	58,965
State Highway	0	0	0	0	0	0	0
Cemetery		8,500	8,500	3,966	0	3,966	4,534
Parks and Recreation	1,731	303,487	305,218	266,714	3,842	270,556	34,661
Drug Law Enforcement		11,000	11,000	8,426	0	8,426	2,574
Law Enforcement Trust		12,190	12,190	12,190	0	12,190	0
Permissive Motor Vehicle License Tax		0	0			0	0
Mayor's Court Computerization	2,311	6,000	8,311	6,987	0	6,987	1,324
Income Tax		8,576,344	8,576,344	8,561,339	0	8,561,339	15,005
Water Revenue	3,500	15,800	19,300	16,783	0	16,783	2,517
Police Pension		62,800	62,800	62,717	0	62,717	83
Fire Pension		62,800	62,800	62,717	0	62,717	83
Mayor's Court Enforcement & ED		1,300	1,300	1,150	0	1,150	150
			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>	7,542	11,157,286	11,164,827	11,036,808	8,123	11,044,931	119,896
Debt Service Funds							
General Obligation Bond Retirement		71,000	71,000	70,699	0	70,699	301
Special Assessment		615,000	615,000	602,072	0	602,072	12,928
OPWC CH07F Loan		45,113	45,113	45,113	0	45,113	0
Huntington Bank Loan Retirement		122,458	122,458	122,430	0	122,430	28
OWDA 4353 Loan		40,032	40,032	40,032	0	40,032	0
			0			0	0
<i>Total Debt Service Funds</i>	0	893,603	893,603	880,345	0	880,345	13,258

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, 2014</i>							
To be completed and retained for audit.							
	Encumbrances of Preceding 12/31/2013	Appropriations For Year Ended 12/31/2014	Total	Disbursements For Year Ended 12/31/2014	Encumbrances as of 12/31/2014	Total	Variance Favorable (Unfavorable)
Capital Projects Funds							
Brecksville Road		60,180	60,180	60,180	0	60,180	0
Capital Improvements	108,000	1,250,499	1,358,499	561,901	359,425	921,326	437,173
Sidewalks			0		0	0	0
Sanitary Sewer Improvements		254,000	254,000	241,643	1,895	243,538	10,462
Water Improvements		7,250	7,250	6,464	0	6,464	786
CDBG			0	0	0	0	0
Fire Equipment	0	664,653	664,653	619,340	44,113	663,453	1,200
Land/Building Acquisition			0		0	0	0
Service Equipment		236,000	236,000	234,313	0	234,313	1,687
Service Facilities			0		0	0	0
Recreation Facilities		83,900	83,900	78,338	0	78,338	5,562
Senior Bus			0		0	0	0
Economic Development		50,000	50,000	50,000	0	50,000	0
TIF Projects		241,796	241,796	236,987	0	236,987	4,809
High Point Trucking Project/Soni		26,250	26,250	26,250	0	26,250	0
Carter/Pedigo Trails			0		0	0	0
Ball Field Lights			0			0	0
			0			0	0
Total Capital Projects Funds	108,000	2,874,528	2,982,528	2,115,416	405,434	2,520,850	461,678
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	0	1,271,131	1,271,131	1,236,058	0	1,236,058	35,073
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	0	1,271,131	1,271,131	1,236,058	0	1,236,058	35,073

This is an unaudited financial statement.

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, 2014</i>							
To be completed and retained for audit.							
	Encumbrances of Preceding 12/31/2013	Appropriations For Year Ended 12/31/2014	Total	Disbursements For Year Ended 12/31/2014	Encumbrances as of 12/31/2014	Total	Variance Favorable (Unfavorable)
Internal Service Funds							
Revolving			0			0	0
			0			0	0
<i>Total Internal Service</i>	0	0	0	0	0	0	0
Agency Funds							
Contractor Inspection Deposit		41,200	41,200	8,567	31,700	40,267	934
Unclaimed Monies		0	0	0	0	0	0
Drilling Administration		0	0	0	0	0	0
Mayor's Court Fund/Bond Fund		120,672	120,672	120,647	0		
Richfield Joint Recreation District		40,000	40,000	26,812	0		
Richfield Light Industrial JEDD		64,495	64,495	64,492	0	64,492	3
<i>Total Agency Funds</i>	0	266,367	266,367	220,518	31,700	104,759	936
Investment Trust Funds							
			0			0	0
			0			0	0
			0			0	0
			0			0	0
<i>Total Investment Trust Funds</i>	0	0	0	0	0	0	0
Private Purpose Trust Funds							
			0			0	0
			0			0	0
			0			0	0
			0			0	0
<i>Total Private Purpose Trust Funds</i>	0	0	0	0	0	0	0
<i>Total--All Funds</i>	\$132,422	\$22,835,361	\$22,967,784	\$21,629,059	\$478,758	\$21,960,358	\$846,753

Village of Richfield, Ohio		To be completed and retained for audit.	
Summit County			
Cash Reconciliation			
31-Dec-14			
Depository Balances*		Governmental Funds	
FirstMerit 6000-7460	\$1,304,017	General Fund	\$3,685,179
FirstMerit 6000-8000	123,635	Special Revenue	804,727
FirstMerit 6000-7583	4,876	Debt Service Funds	112,027
JPM Chase 1000 94628	0	Capital Projects Funds	2,878,406
JPM Chase 707780227/FirstMerit 5050000233	26,779	Permanent Funds	0
FirstMerit-RJRD 5050163413	40,000		
Huntington Bank 1030222624	4,324		
FirstMerit 5050000225	2,258,226	<i>Total Governmental Funds</i>	<i>7,480,338</i>
FirstMerit 6000-1168	468		
<i>Total Depository Balances</i>	<i>3,762,326</i>	Proprietary Funds	
		Enterprise Funds	2,737,734
Investments		Internal Service Funds	0
Treasury Bonds and Notes	0		
Certificates of Deposit	3,840,900	<i>Total Proprietary Funds</i>	<i>2,737,734</i>
STAR Ohio	0		
FirstMerit Repo Account 7460	3,090,000	Fiduciary Funds	
		Agency	129,412
		Investment Trust	
		Private Purpose Trust	
<i>Total Investments</i>	<i>6,930,900</i>	<i>Total Fiduciary Funds</i>	<i>129,412</i>
Cash on Hand			
Cash on Hand	450		
Cash in Transit to Depository	17		
<i>Total Cash on Hand</i>	<i>467</i>		
Total Treasury Balance	10,693,693		
Less Outstanding Checks	346,209		
Grand Total**	\$10,347,484	Total All Funds**	\$10,347,484
*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					
Summit County				To be completed and retained for audit.	
Cash Reconciliation - Summary of Fund Cash Balances					
31-Dec-14					
Governmental Funds		Capital Projects Funds		Internal Service Funds	
		Brecksville Road	20,247	Revolving	
General Fund	890,563	Capital Improvements	1,699,387		
		Sidewalks	72,757		
Special Revenue Funds		Sanitary Sewer Improvements	1,111,002		
SCMR	209,730	Water Improvements	301,842		
State Highway	41,244	CDBG	2,752		
Cemetery	296,054	Fire Equipment	127,880	Total Internal Service	0
Parks and Recreation	75,057	Land/Building Acquisition	20,981	Agency Funds	
Drug Law Enforcement	19,645	Service Equipment	99,496	Mayor's Court/Bond Fund	166
Law Enforcement Trust	830	Service Facilities	152,926	Contractor Inspection Deposit	39,060
Permissive Motor Vehicle License Tax	0	Recreation Facilities	59,927	Unclaimed Monies	26,834
Mayor's Court Computerization	44,230	Senior Bus	13,259	Drilling Administration	22,235
Income Tax	2,794,616	Economic Development	64,315	Richfield Light Industrial JEDD	27,928
Water Revenue	29,228	TIF Projects	238,190	Richfield Joint Recreation District	13,188
Mayor's Court Enforcement & ED	15,156	High Point Trucking Project/Soni	0	Total Agency Funds	129,412
Police Pension	9,884	Carter/Pedigo Trails	0		
Fire Pension	9,881	Motor Road Sewer Project	600	Investment Trust Funds	
Public Sites	35,781	Ball Field Lights	3847.06		
Historic Streetscape	17,406				
Indigent Driver & Alcohol Monitor	600	Total Capital Projects Funds	3,989,408		
				Total Investment Trust Funds	0
		Permanent Funds		Private Purpose Trust Funds	
		Total Permanent Funds	0		
Total Special Revenue Funds	3,599,343	Total Governmental Funds	8,591,340		
Debt Service Funds		Proprietary and Fiduciary Funds		Total Private Purpose Trust Funds	0
General Obligation Bond Retirement	49,125				
Special Assessment	48,251	Enterprise Funds		Total Proprietary and Fiduciary Funds	1,756,144
OPWC CH07F Loan	3	Water Operating	0		
Huntington Bank Loan Retirement	174	Sewer Operating	1,626,732	Total Governmental Funds	8,591,340
OWDA 4353 Loan	14,474	Electric Operating	0		
		Parking	0		
		Swimming Pool	0		
Total Debt Service Funds	112,027	Total Enterprise Funds	1,626,732	Total--All Funds	\$10,347,484

This is an unaudited financial statement.

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Village of Richfield, Ohio						
<i>Summit County</i>						To be submitted.
<i>Reconciliation of Interfund Transactions by Fund</i>						
<i>For the Year Ended December 31, 2014</i>						
	Transfers In	Transfers Out	Variance	Advances In	Advances Out	Variance
	(1)	(2)	(1-2=3)	(4)	(5)	(4-5=6)
General Fund	\$3,735,000	1464	\$ 3,733,536	82,000		82,000
Street Maintenance & Repair	1,800,000		1,800,000			0
Parks & Recreation	245,000		245,000			0
JP Morgan Chase Debt	75,000		75,000			0
OPWC CH07F Loan	45,113		45,113			0
Huntington Debt Town Hall Renovation	122,458		122,458			0
OWDA 4353 Loan	40,032		40,032			0
Capital Improvement Fund	1,070,000		1,070,000			0
Fire Equipment Fund	508,000		508,000			0
Sidewalk Fund	20,000		20,000			0
Recreation Facilities Fund	20,000		20,000			0
Land/Building Acquisition	20,000		20,000			0
Economic Development Fund	50,000		50,000			0
Brecksville Road Fund	60,000		60,000			0
Service Equipment Fund	266,000		266,000			0
Service Facilities Fund	20,000		20,000			0
Highpoint Trucking Project/Soni	26,250		26,250			0
Unclaimed Money	3,303		3,303			0
Special Assessment	200,000		200,000		(82,000)	(82,000)
Mayor's Court Bond	800		800			0
Income Tax - General Fund		3,735,000	(3,735,000)			0
Income Tax - Street Maintenance & Repair		1,800,000	(1,800,000)			0
Income Tax - Parks & Recreation		245,000	(245,000)			0
Income Tax - Capital Improvement		1,070,000	(1,070,000)			0
Income Tax - Fire Truck Fund		508,000	(508,000)			0
Income Tax - Debt/Bond Payments		75,000	(75,000)			0
Income Tax - Service Equipment		266,000	(266,000)			0
Income Tax - Service Facilities		20,000	(20,000)			0
Income Tax - Land Acquisition Fund		20,000	(20,000)			0
Income Tax - Sidewalk Fund		20,000	(20,000)			0
Income Tax - Recreation Facilities		20,000	(20,000)			0
Income Tax - Economic Development		50,000	(50,000)			0
Income Tax - Town Hall Renovation		122,458	(122,458)			0
Income Tax - OPWC Loan Brecksville Road		45,113	(45,113)			0
Income Tax - Town Hall Water Line		40,032	(40,032)			0
Income Tax - Highpoint Trucking Project		26,250	(26,250)			0
Income Tax - Brecksville Road Fund		60,000	(60,000)			0

Village of Richfield, Ohio					
<i>Summit County</i>					To be submitted.
<i>Schedule of Total Indebtedness</i>					
<i>For the Year Ended December 31, 2014</i>					
Bond and Note Types	Principal Outstanding 1/1/2014	Principal Issued During Year	Principal Retired During Year	Principal Outstanding 12/31/2014	Bond Retirement Fund Balance Available for
Mortgage Revenue Bonds				\$0	
				0	
				0	
				0	
General Obligation Bonds				0	
				0	
				0	
				0	
General Obligations Bonds - Self Supporting				0	
				0	
				0	
				0	
Special Assessment Bonds					
OPWC Loans	579,531	0	51,362	528,169	301,845
OWDA Loans	2,169,798	0	537,074	1,632,724	97,699
				0	
Bond Anticipation Notes					
JP Morgan Chase Debt	0	0	0	0	0
Series 2010 Bonad Anticipation Note	500,000	0	70,000	430,000	49,125
Huntington Debt Town Hall Renovation	330,000	0	110,000	220,000	174
				0	
Special Assessment Notes				0	
				0	
				0	
				0	
Revenue Anticipation Notes				0	
				0	
				0	
				0	
Total	\$3,579,329	\$0	\$768,436	\$2,810,893	\$448,843

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, 2014</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		\$8,806,733
Last Federal Census Population (2010)		3648
Estimated Current Population		3677
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		1,058
Electric		0
Refuse		0
Gas		0
If utility rates were increased during the year, indicate the effective date		
Water		
Sewer		1/1/2014
Electric		
Refuse		
Gas		
If utility rates were increased during the year, indicate the percentage increase		
Water		-
Sewer		7.4%
Electric		-
Refuse		-
		-