

NEWBURY TOWNSHIP, GEAUGA COUNTY

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

For the Year Ended December 31, 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$161,112	\$1,072,785	\$0	\$0	\$0	\$1,233,897
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	60,437	0	0	0	0	60,437
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	82,649	271,316	0	20,933	0	374,898
Special Assessments	0	0	0	0	0	0
Earnings on Investments	8,338	3,012	0	420	0	11,770
Miscellaneous	65,789	17,091	0	5,170	0	88,050
<i>Total Cash Receipts</i>	<u>378,325</u>	<u>1,364,204</u>	<u>0</u>	<u>26,523</u>	<u>0</u>	<u>1,769,052</u>
<b>Cash Disbursements</b>						
Current:						
General Government	414,927	0	0	0	0	414,927
Public Safety	70,000	282,536	0	0	0	352,536
Public Works	31,089	1,152,615	0	0	0	1,183,704
Health	17,229	1,641	0	0	0	18,870
Human Services	0	0	0	0	0	0
Conservation-Recreation	12,543	0	0	0	0	12,543
Other	0	0	0	0	0	0
Capital Outlay	0	0	0	56,086	0	56,086
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>545,788</u>	<u>1,436,792</u>	<u>0</u>	<u>56,086</u>	<u>0</u>	<u>2,038,666</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(167,463)</u>	<u>(72,588)</u>	<u>0</u>	<u>(29,563)</u>	<u>0</u>	<u>(269,614)</u>
<b>Other Financing Receipts (Disbursements)</b>						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0

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

NEWBURY TOWNSHIP, GEAUGA COUNTY

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

For the Year Ended December 31, 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Advances In	0	0	0	39,000	0	39,000
Advances Out	(39,000)	0	0	0	0	(39,000)
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(39,000)</u>	<u>0</u>	<u>0</u>	<u>39,000</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(206,463)</u>	<u>(72,588)</u>	<u>0</u>	<u>9,437</u>	<u>0</u>	<u>(269,614)</u>
<i>Fund Cash Balances, January 1</i>	<u>693,543</u>	<u>925,950</u>	<u>0</u>	<u>6,897</u>	<u>0</u>	<u>1,626,390</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	0	853,362	0	16,334	0	869,696
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	487,080	0	0	0	0	487,080
<i>Fund Cash Balances, December 31</i>	<u>\$487,080</u>	<u>\$853,362</u>	<u>\$0</u>	<u>\$16,334</u>	<u>\$0</u>	<u>\$1,356,776</u>

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NEWBURY TOWNSHIP, GEauga COUNTY  
**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Governmental Fund Types**  
For the Year Ended December 31, 2017

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	(\$206,463)	(\$72,588)	\$0	\$9,437	\$0	(\$269,614)
<i>Fund Cash Balances, January 1</i>	693,543	925,950	0	6,897	0	1,626,390
<i>Fund Cash Balances, December 31</i>	<u>\$487,080</u>	<u>\$853,362</u>	<u>\$0</u>	<u>\$16,334</u>	<u>\$0</u>	<u>\$1,356,776</u>
<b>Fund Balances</b>						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
Cemetery	\$0	\$42,032	\$0	\$0	\$0	\$42,032
Fire Operations	0	44,264	0	0	0	44,264
Road and Bridge Maintenance and Improvements	0	767,066	0	0	0	767,066
Vets Park	0	0	0	16,334	0	16,334
<i>Total Restricted</i>	<u>0</u>	<u>853,362</u>	<u>0</u>	<u>16,334</u>	<u>0</u>	<u>869,696</u>
Committed to:						
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:						
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	487,080	0	0	0	0	487,080
<i>Total Fund Cash Balances, December 31</i>	<u>\$487,080</u>	<u>\$853,362</u>	<u>\$0</u>	<u>\$16,334</u>	<u>\$0</u>	<u>\$1,356,776</u>

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NEWBURY TOWNSHIP, GEAUGA COUNTY

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

All Special Revenue Funds

For the Year Ended December 31, 2017

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY	FIRE DISTRICT
<b>Cash Receipts</b>					
Property and Other Local Taxes	\$0	\$0	\$243,796	\$0	\$236,467
Charges for Services	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	15,163	94,211	34,075	0	33,050
Special Assessments	0	0	0	0	0
Earnings on Investments	1,319	1,693	0	0	0
Miscellaneous	0	710	3,544	8,984	585
<i>Total Cash Receipts</i>	<u>16,482</u>	<u>96,614</u>	<u>281,415</u>	<u>8,984</u>	<u>270,102</u>
<b>Cash Disbursements</b>					
Current:					
General Government	0	0	0	0	0
Public Safety	0	0	0	0	282,536
Public Works	22,933	124,765	300,042	0	4,001
Health	0	0	0	1,641	0
Human Services	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0
Other	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>22,933</u>	<u>124,765</u>	<u>300,042</u>	<u>1,641</u>	<u>286,537</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(6,451)</u>	<u>(28,151)</u>	<u>(18,627)</u>	<u>7,343</u>	<u>(16,435)</u>
<b>Other Financing Receipts (Disbursements)</b>					
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0

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

NEWBURY TOWNSHIP, GEAUGA COUNTY

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

All Special Revenue Funds

For the Year Ended December 31, 2017

	<b>MOTOR VEHICLE LIC. TAX</b>	<b>GASOLINE TAX</b>	<b>ROAD AND BRIDGE</b>	<b>CEMETERY</b>	<b>FIRE DISTRICT</b>
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Advances In	0	0	0	0	0
Advances Out	0	0	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(6,451)</u>	<u>(28,151)</u>	<u>(18,627)</u>	<u>7,343</u>	<u>(16,435)</u>
<i>Fund Cash Balances, January 1</i>	<u>94,043</u>	<u>139,304</u>	<u>313,659</u>	<u>34,689</u>	<u>60,699</u>
<b>Fund Cash Balances, December 31</b>					
Nonspendable	0	0	0	0	0
Restricted	87,592	111,153	295,032	42,032	44,264
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$87,592</u></u>	<u><u>\$111,153</u></u>	<u><u>\$295,032</u></u>	<u><u>\$42,032</u></u>	<u><u>\$44,264</u></u>

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NEWBURY TOWNSHIP, GEAUGA COUNTY

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

All Special Revenue Funds

For the Year Ended December 31, 2017

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY	FIRE DISTRICT
<b>GASB 54 Worksheet/Note Disclosure</b>					
<i>Net Change in Fund Cash Balances</i>	(\$6,451)	(\$28,151)	(\$18,627)	\$7,343	(\$16,435)
<i>Fund Cash Balances, January 1</i>	94,043	139,304	313,659	34,689	60,699
<i>Fund Cash Balances, December 31</i>	<u>\$87,592</u>	<u>\$111,153</u>	<u>\$295,032</u>	<u>\$42,032</u>	<u>\$44,264</u>
<b>Fund Balances</b>					
Amounts identified as:					
Nonspendable					
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:					
Cemetery	\$0	\$0	\$0	\$42,032	\$0
Fire Operations	0	0	0	0	44,264
Road and Bridge Maintenance and Improvements	87,592	111,153	295,032	0	0
Vets Park	0	0	0	0	0
<i>Total Restricted</i>	<u>87,592</u>	<u>111,153</u>	<u>295,032</u>	<u>42,032</u>	<u>44,264</u>
Committed to:					
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:					
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$87,592</u>	<u>\$111,153</u>	<u>\$295,032</u>	<u>\$42,032</u>	<u>\$44,264</u>

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NEWBURY TOWNSHIP, GEAUGA COUNTY

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

All Special Revenue Funds

For the Year Ended December 31, 2017

	<b>Miscellane ous Special</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>Cash Receipts</b>		
Property and Other Local Taxes	\$0	\$1,072,785
Charges for Services	0	0
Licenses, Permits and Fees	0	0
Fines and Forfeitures	0	0
Intergovernmental	12,001	271,316
Special Assessments	0	0
Earnings on Investments	0	3,012
Miscellaneous	0	17,091
<i>Total Cash Receipts</i>	<u>12,001</u>	<u>1,364,204</u>
<b>Cash Disbursements</b>		
Current:		
General Government	0	0
Public Safety	0	282,536
Public Works	12,001	1,152,615
Health	0	1,641
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>12,001</u>	<u>1,436,792</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(72,588)</u>
<b>Other Financing Receipts (Disbursements)</b>		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0

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

NEWBURY TOWNSHIP, GEAUGA COUNTY

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

All Special Revenue Funds

For the Year Ended December 31, 2017

	<b>Miscellane ous Special</b>	<b>SPECIAL REVENUE TOTAL</b>
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>(72,588)</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>925,950</u>
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0	0
Restricted	0	853,362
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$853,362</u></u>

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



NEWBURY TOWNSHIP, GEAUGA COUNTY  
**Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
All Special Revenue Funds  
For the Year Ended December 31, 2017

	Miscellaneous Special	SPECIAL REVENUE TOTAL
<b>GASB 54 Worksheet/Note Disclosure</b>		
<i>Net Change in Fund Cash Balances</i>	\$0	(\$72,588)
<i>Fund Cash Balances, January 1</i>	0	925,950
<i>Fund Cash Balances, December 31</i>	\$0	\$853,362
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	0	0
Restricted for:		
Cemetery	\$0	\$42,032
Fire Operations	0	44,264
Road and Bridge Maintenance and Improvements	0	767,066
Vets Park	0	0
<i>Total Restricted</i>	0	853,362
Committed to:		
<i>Total Committed</i>	0	0
Assigned to:		
<i>Total Assigned</i>	0	0
<i>Unassigned</i>	0	0
<i>Total Fund Cash Balances, December 31</i>	\$0	\$853,362

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

NEWBURY TOWNSHIP, GEAUGA COUNTY

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

All Capital Projects Funds

For the Year Ended December 31, 2017

	Capital Projects General	Road & Bridge Capital	Road District Capital	MISC CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
<b>Cash Receipts</b>					
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	0	20,933	20,933
Special Assessments	0	0	0	0	0
Earnings on Investments	0	0	0	420	420
Miscellaneous	0	0	0	5,170	5,170
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,523</u>	<u>26,523</u>
<b>Cash Disbursements</b>					
Current:					
General Government	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0
Other	0	0	0	0	0
Capital Outlay	0	0	0	56,086	56,086
Debt Service:					
Principal Retirement	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>56,086</u>	<u>56,086</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(29,563)</u>	<u>(29,563)</u>
<b>Other Financing Receipts (Disbursements)</b>					
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0

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

NEWBURY TOWNSHIP, GEAUGA COUNTY

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

All Capital Projects Funds

For the Year Ended December 31, 2017

	<b>Capital Projects General</b>	<b>Road &amp; Bridge Capital</b>	<b>Road District Capital</b>	<b>MISC CAPITAL PROJECTS</b>	<b>CAPITAL PROJECTS TOTAL</b>
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Advances In	0	0	0	39,000	39,000
Advances Out	0	0	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,000</u>	<u>39,000</u>
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,437</u>	<u>9,437</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,897</u>	<u>6,897</u>
<b>Fund Cash Balances, December 31</b>					
Nonspendable	0	0	0	0	0
Restricted	0	0	0	16,334	16,334
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,334</u>	<u>\$16,334</u>

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

NEWBURY TOWNSHIP, GEauga COUNTY

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

All Capital Projects Funds

For the Year Ended December 31, 2017

	Capital Projects General	Road & Bridge Capital	Road District Capital	MISC CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
<b>GASB 54 Worksheet/Note Disclosure</b>					
<i>Net Change in Fund Cash Balances</i>	\$0	\$0	\$0	\$9,437	\$9,437
<i>Fund Cash Balances, January 1</i>	0	0	0	6,897	6,897
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,334</u>	<u>\$16,334</u>
<b>Fund Balances</b>					
Amounts identified as:					
Nonspendable					
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:					
Cemetery	\$0	\$0	\$0	\$0	\$0
Fire Operations	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0	0
Vets Park	0	0	0	16,334	16,334
<i>Total Restricted</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,334</u>	<u>16,334</u>
Committed to:					
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:					
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,334</u>	<u>\$16,334</u>

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

NEWBURY TOWNSHIP, GEAUGA COUNTY  
**Comparison of Budgeted and Actual Receipts**  
 All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts
1000 General			
General			
1000-101-0000 General Property Tax - Real Estate	\$119,981.00	\$119,981.00	\$
1000-103-0000 Permissive Sales Tax	\$30,000.00	\$30,000.00	\$
1000-301-0000 Licenses and Permits	\$38,250.00	\$38,250.00	\$
1000-302-0000 Fees	\$2,000.00	\$2,000.00	\$
1000-399-0000 Other - Licenses, Permits and Fees	\$6,000.00	\$6,000.00	\$
1000-531-0000 Estate Tax	\$0.00	\$0.00	\$
1000-532-0000 Local Government Distribution	\$47,962.00	\$47,962.00	\$
1000-533-0000 Liquor Permit Fees	\$6,500.00	\$6,500.00	\$
1000-534-0000 Cigarette License Fees	\$200.00	\$200.00	\$
1000-535-0000 Property Tax Allocation	\$16,052.00	\$16,052.00	\$
1000-701-0000 Interest	\$2,000.00	\$2,000.00	\$
1000-802-0000 Rentals and Leases	\$15,000.00	\$15,000.00	\$
1000-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$
1000-892-0000 Other - Miscellaneous Non-Operating	\$25,000.00	\$25,000.00	\$
General Fund Total:	\$308,945.00	\$308,945.00	\$
General Funds Total:	\$308,945.00	\$308,945.00	\$
2000 Special Revenue			
Motor Vehicle License Tax			
2011-592-0000 Motor Vehicle License Tax - County Levied	\$13,500.00	\$13,500.00	\$
2011-701-0000 Interest	\$200.00	\$200.00	\$
Motor Vehicle License Tax Fund Total:	\$13,700.00	\$13,700.00	\$
Gasoline Tax			
2021-537-0000 Gasoline Tax	\$85,200.00	\$85,200.00	\$
2021-701-0000 Interest	\$200.00	\$200.00	\$
2021-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$

Statement excludes amounts for advances.

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

NEWBURY TOWNSHIP, GEAUGA COUNTY  
**Comparison of Budgeted and Actual Receipts**  
All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts
Gasoline Tax Fund Total:	\$85,400.00	\$85,400.00	
Road and Bridge			
2031-101-0000 General Property Tax - Real Estate	\$239,963.00	\$239,963.00	
2031-535-0000 Property Tax Allocation	\$32,104.00	\$32,104.00	
2031-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	
2031-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	
Road and Bridge Fund Total:	\$272,067.00	\$272,067.00	
Cemetery			
2041-804-0000 Sale of Cemetery Lots	\$2,500.00	\$2,500.00	
2041-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	
Cemetery Fund Total:	\$2,500.00	\$2,500.00	
Fire District			
2111-101-0000 General Property Tax - Real Estate	\$233,038.00	\$233,038.00	
2111-535-0000 Property Tax Allocation	\$31,177.00	\$31,177.00	
2111-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	
2111-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	
Fire District Fund Total:	\$264,215.00	\$264,215.00	
Road District			
2141-101-0000 General Property Tax - Real Estate	\$583,185.00	\$583,185.00	
2141-535-0000 Property Tax Allocation	\$78,022.00	\$78,022.00	
2141-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	
2141-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	
Road District Fund Total:	\$661,207.00	\$661,207.00	
Miscellaneous Special Revenue-sign grant			
2901-599-0000 Other - Other Intergovernmental	\$0.00	\$0.00	

Statement excludes amounts for advances.

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

NEWBURY TOWNSHIP, GEAUGA COUNTY  
**Comparison of Budgeted and Actual Receipts**  
 All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts
2901-805-0000 Other Local Grants (not from another government)	\$12,168.09	\$12,168.09	
Miscellaneous Special Revenue-sign grant Fund Total:	\$12,168.09	\$12,168.09	
Special Revenue Funds Total:	\$1,311,257.09	\$1,311,257.09	\$1
4000 Capital Projects			
Miscellaneous Capital Projects			
4904-599-0000 Other - Other Intergovernmental	\$0.00	\$57,602.28	
4904-701-0000 Interest	\$0.00	\$0.00	
4904-801-0000 Gifts and Donations	\$0.00	\$0.00	
4904-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	
Miscellaneous Capital Projects Fund Total:	\$0.00	\$57,602.28	
Capital Projects Funds Total:	\$0.00	\$57,602.28	
Report Totals:	\$1,620,202.09	\$1,677,804.37	\$1

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

NEWBURY TOWNSHIP, GEAUGA COUNTY  
**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017
1000 General						
General						
1000-110-111-0000 Salaries - Trustees	\$35,114.00	\$0.00	\$35,114.00	\$35,114.00	\$35,114.00	\$0.00
1000-110-121-0000 Salary - Township Fiscal Officer	\$21,576.03	\$0.00	\$21,576.03	\$21,576.03	\$21,576.03	\$0.00
1000-110-131-0000 Salary - Administrator	\$10,500.00	\$0.00	\$10,500.00	\$10,500.00	\$9,866.87	\$0.00
1000-110-219-0000 Other - Employer's Retirement Contributions	\$10,800.00	\$0.00	\$10,800.00	\$10,800.00	\$10,244.26	\$0.00
1000-110-221-0000 Medical/Hospitalization	\$60,000.00	\$0.00	\$60,000.00	\$60,000.00	\$51,610.20	\$0.00
1000-110-229-0000 Other - Insurance Benefits	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,745.85	\$0.00
1000-110-230-0000 Workers' Compensation	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00	\$1,252.23	\$0.00
1000-110-311-0000 Accounting and Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-312-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-313-0000 Uniform Accounting Network Fees	\$3,600.00	\$0.00	\$3,600.00	\$3,600.00	\$3,366.30	\$0.00
1000-110-314-0000 Tax Collection Fees	\$2,200.00	\$0.00	\$2,200.00	\$2,200.00	\$2,061.23	\$0.00
1000-110-315-0000 Election Expenses	\$3,800.00	\$0.00	\$3,800.00	\$3,800.00	\$1,128.11	\$0.00
1000-110-330-0000 Travel and Meeting Expense	\$750.00	\$0.00	\$1,250.00	\$1,250.00	\$734.56	\$0.00
1000-110-380-0000 Insurance and Bonding	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$7,475.10	\$0.00
1000-110-410-0000 Office Supplies	\$2,500.00	\$0.00	\$4,600.00	\$4,600.00	\$2,373.89	\$0.00
1000-110-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-740-0000 Machinery, Equipment and Furniture	\$5,000.00	\$0.00	\$7,000.00	\$7,000.00	\$4,186.60	\$0.00

Statement excludes amounts for advances.

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



NEWBURY TOWNSHIP, GEAUGA COUNTY

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

All Budgeted Funds for Fiscal 2017 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2016</b>	<b>Appropriations For Year Ended December 31, 2017</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2017</b>	<b>Reserve for Encumbrances as of December 31, 2017</b>
1000-120-190-0000 Other - Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-120-219-0000 Other - Employer's Retirement Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-120-323-0000 Repairs and Maintenance	\$10,000.00	\$0.00	\$15,500.00	\$15,500.00	\$3,961.99	\$0.00
1000-120-350-0000 Utilities	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$11,649.82	\$0.00
1000-120-490-0000 Other - Supplies and Materials	\$600.00	\$0.00	\$600.00	\$600.00	\$558.88	\$0.00
1000-120-590-0000 Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-120-730-0000 Improvement of Sites	\$55,000.00	\$0.00	\$207,900.00	\$207,900.00	\$174,016.23	\$2,400.00
1000-130-150-0000 Compensation of Board and Commission Members	\$1,200.00	\$0.00	\$3,700.00	\$3,700.00	\$1,665.00	\$0.00
1000-130-190-0000 Other - Salaries	\$26,000.00	\$0.00	\$26,000.00	\$26,000.00	\$25,698.88	\$0.00
1000-130-219-0000 Other - Employer's Retirement Contributions	\$4,400.00	\$0.00	\$4,400.00	\$4,400.00	\$3,971.99	\$0.00
1000-130-345-0000 Advertising	\$500.00	\$0.00	\$500.00	\$500.00	\$357.50	\$0.00
1000-130-490-0000 Other - Supplies and Materials	\$1,900.00	\$0.00	\$1,900.00	\$1,900.00	\$1,483.50	\$0.00
1000-130-590-0000 Other Expenses	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	\$1,358.98	\$0.00
1000-190-359-0000 Other - Utilities	\$3,500.00	\$0.00	\$5,500.00	\$5,500.00	\$2,938.51	\$0.00
1000-190-599-0000 Other - Other Expenses	\$25,000.00	\$0.00	\$38,000.00	\$38,000.00	\$32,530.12	\$0.00
1000-220-360-0000 Contracted Services	\$70,000.00	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00	\$0.00
1000-310-360-0000 Contracted Services	\$20,000.00	\$0.00	\$25,000.00	\$25,000.00	\$19,088.74	\$0.00
1000-320-360-0000 Contracted Services	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00
1000-410-190-0000 Other - Salaries	\$15,100.00	\$0.00	\$19,100.00	\$19,100.00	\$14,923.00	\$0.00

Statement excludes amounts for advances.

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

NEWBURY TOWNSHIP, GEAUGA COUNTY  
**Comparison of Disbursements and Encumbrances  
 With Expenditure Authority**

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017
1000-410-219-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,305.58	\$0.00
Other - Employer's Retirement Contributions						
1000-410-323-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repairs and Maintenance						
1000-410-740-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture						
1000-610-590-0000	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$12,543.44	\$0.00
Other Expenses						
1000-910-910-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - Out						
1000-990-990-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses						
General Fund Total:	\$454,840.03	\$0.00	\$644,340.03	\$644,340.03	\$545,787.39	\$2,400.00
General Funds Total:	\$454,840.03	\$0.00	\$644,340.03	\$644,340.03	\$545,787.39	\$2,400.00
2000 Special Revenue						
Motor Vehicle License Tax						
2011-330-360-0000	\$53,600.00	\$0.00	\$53,600.00	\$53,600.00	\$22,933.00	\$0.00
Contracted Services						
Motor Vehicle License Tax Fund Total:	\$53,600.00	\$0.00	\$53,600.00	\$53,600.00	\$22,933.00	\$0.00
Gasoline Tax						
2021-330-360-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services						
2021-330-420-0000	\$80,000.00	\$0.00	\$80,000.00	\$80,000.00	\$77,156.72	\$0.00
Operating Supplies						
2021-330-720-0000	\$113,000.00	\$0.00	\$113,000.00	\$113,000.00	\$47,608.10	\$0.00
Buildings						
Gasoline Tax Fund Total:	\$193,000.00	\$0.00	\$193,000.00	\$193,000.00	\$124,764.82	\$0.00
Road and Bridge						
2031-330-190-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Salaries						

Statement excludes amounts for advances.

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

NEWBURY TOWNSHIP, GEAUGA COUNTY  
**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017
2031-330-219-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Employer's Retirement Contributions						
2031-330-221-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medical/Hospitalization						
2031-330-229-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Insurance Benefits						
2031-330-323-0000	\$13,000.00	\$0.00	\$23,000.00	\$23,000.00	\$14,739.21	\$0.00
Repairs and Maintenance						
2031-330-350-0000	\$13,000.00	\$0.00	\$14,500.00	\$14,500.00	\$14,091.31	\$0.00
Utilities						
2031-330-360-0000	\$13,000.00	\$0.00	\$11,500.00	\$11,500.00	\$755.00	\$0.00
Contracted Services						
2031-330-380-0000	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00	\$13,483.90	\$0.00
Insurance and Bonding						
2031-330-490-0000	\$130,000.00	\$0.00	\$130,000.00	\$130,000.00	\$98,356.12	\$0.00
Other - Supplies and Materials						
2031-330-590-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$440.69	\$0.00
Other Expenses						
2031-330-720-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Buildings						
2031-330-740-0000	\$306,000.00	\$0.00	\$296,000.00	\$296,000.00	\$154,054.35	\$115,971.81
Machinery, Equipment and Furniture						
2031-390-314-0000	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$4,122.47	\$0.00
Tax Collection Fees						
Road and Bridge Fund Total:	\$494,000.00	\$0.00	\$494,000.00	\$494,000.00	\$300,043.05	\$115,971.81
Cemetery						
2041-410-190-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Salaries						
2041-410-219-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Employer's Retirement Contributions						
2041-410-319-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Professional and Technical Services						
2041-410-420-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Supplies						
2041-410-430-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Small Tools and Minor Equipment						

Statement excludes amounts for advances.

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

NEWBURY TOWNSHIP, GEAUGA COUNTY  
**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**  
All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017
2041-410-490-0000	\$1,000.00	\$0.00	\$4,000.00	\$4,000.00	\$921.20	\$0.00
Other - Supplies and Materials						
2041-410-590-0000	\$2,000.00	\$0.00	\$1,000.00	\$1,000.00	\$720.29	\$0.00
Other Expenses						
2041-410-730-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Improvement of Sites						
2041-410-740-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture						
Cemetery Fund Total:	\$3,000.00	\$0.00	\$5,000.00	\$5,000.00	\$1,641.49	\$0.00
Fire District						
2111-220-230-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$655.93	\$0.00
Workers' Compensation						
2111-220-360-0000	\$250,000.00	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Contracted Services						
2111-220-590-0000	\$55,000.00	\$0.00	\$55,000.00	\$55,000.00	\$31,880.00	\$0.00
Other Expenses						
2111-390-314-0000	\$4,600.00	\$0.00	\$4,600.00	\$4,600.00	\$4,001.09	\$0.00
Tax Collection Fees						
Fire District Fund Total:	\$311,100.00	\$0.00	\$311,100.00	\$311,100.00	\$286,537.02	\$0.00
Road District						
2141-330-190-0000	\$250,000.00	\$0.00	\$250,000.00	\$250,000.00	\$228,449.55	\$0.00
Other - Salaries						
2141-330-219-0000	\$37,500.00	\$0.00	\$37,500.00	\$37,500.00	\$34,299.83	\$0.00
Other - Employer's Retirement Contributions						
2141-330-221-0000	\$52,000.00	\$0.00	\$52,000.00	\$52,000.00	\$34,157.10	\$0.00
Medical/Hospitalization						
2141-330-229-0000	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00	\$4,708.59	\$0.00
Other - Insurance Benefits						
2141-330-230-0000	\$8,700.00	\$0.00	\$8,700.00	\$8,700.00	\$4,054.84	\$0.00
Workers' Compensation						
2141-330-360-0000	\$487,000.00	\$0.00	\$483,000.00	\$483,000.00	\$362,476.62	\$0.00
Contracted Services						
2141-330-590-0000	\$8,000.00	\$0.00	\$12,481.51	\$12,481.51	\$10,707.27	\$0.00
Other Expenses						

Statement excludes amounts for advances.

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

NEWBURY TOWNSHIP, GEauga COUNTY  
**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2017 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2141-330-740-1200 Machinery, Equipment and Furniture{Maintenance}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2141-330-790-0000 Other - Capital Outlay	\$10,500.00	\$0.00	\$10,018.49	\$10,018.49	\$10,018.49	\$0.00
2141-390-314-0000 Tax Collection Fees						
Road District Fund Total:	\$859,200.00	\$0.00	\$859,200.00	\$859,200.00	\$688,872.29	\$0.00
Miscellaneous Special Revenue-sign grant						
2901-330-490-0000 Other - Supplies and Materials	\$12,168.09	\$0.00	\$12,168.09	\$12,168.09	\$12,000.89	\$0.00
Miscellaneous Special Revenue-sign grant Fund Total:	\$12,168.09	\$0.00	\$12,168.09	\$12,168.09	\$12,000.89	\$0.00
Special Revenue Funds Total:	\$1,926,068.09	\$0.00	\$1,928,068.09	\$1,928,068.09	\$1,436,792.56	\$115,971.81
4000 Capital Projects						
Miscellaneous Capital Projects						
4904-760-720-0000 Buildings	\$6,896.84	\$0.00	\$15,649.34	\$15,649.34	\$15,649.34	\$0.00
4904-760-730-0000 Improvement of Sites	\$0.00	\$0.00	\$41,952.94	\$41,952.94	\$40,436.64	\$0.00
Miscellaneous Capital Projects Fund Total:	\$6,896.84	\$0.00	\$57,602.28	\$57,602.28	\$56,085.98	\$0.00
Capital Projects Funds Total:	\$6,896.84	\$0.00	\$57,602.28	\$57,602.28	\$56,085.98	\$0.00
Report Totals:	\$2,387,804.96	\$0.00	\$2,630,010.40	\$2,630,010.40	\$2,038,665.93	\$118,371.81

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

NEWBURY TOWNSHIP, GEauga COUNTY  
**Reconciliation of Interfund Transactions**  
 Fiscal 2017 Year-to-Date

Fund Description	Transfers In (A)	Transfers Out (B)	Variance (C = A - B) (C)	Advances In (D)	Advances Out (E)
General	\$0.00	\$0.00	\$0.00	\$0.00	\$39,000.00
Miscellaneous Capital Projects	\$0.00	\$0.00	\$0.00	\$39,000.00	\$0.00
	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$39,000.00</u>	<u>\$39,000.00</u>

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