

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

All Special Revenue Funds

For the Year Ended December 31, 2016

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$78,034	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	13,100
Fines and Forfeitures	0	0	0	0
Intergovernmental	7,430	86,866	12,207	0
Special Assessments	0	0	0	0
Earnings on Investments	4	106	0	0
Miscellaneous	0	0	8,849	10,866
Total Cash Receipts	7,434	86,972	99,090	23,966
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	8,523	83,780	107,914	0
Health	0	0	0	26,545
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Capital Outlay	0	0	32,731	7,929
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	8,523	83,780	140,645	34,474
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>(1,089)</i>	<i>3,192</i>	<i>(41,555)</i>	<i>(10,508)</i>
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	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.

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

All Special Revenue Funds

For the Year Ended December 31, 2016

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	(1,089)	3,192	(41,555)	(10,508)
<i>Fund Cash Balances, January 1</i>	3,045	102,113	83,812	34,826
Fund Cash Balances, December 31	0	0	0	0
Nonspendable	0	0	0	0
Restricted	1,956	105,305	42,257	24,318
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Fund Cash Balances, December 31	<u>\$1,956</u>	<u>\$105,305</u>	<u>\$42,257</u>	<u>\$24,318</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2016

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
GASB 54 Worksheet/Note Disclosure				
<i>Net Change in Fund Cash Balances</i>	(\$1,089)	\$3,192	(\$41,555)	(\$10,508)
<i>Fund Cash Balances, January 1</i>	3,045	102,113	83,812	34,826
<i>Fund Cash Balances, December 31</i>	\$1,956	\$105,305	\$42,257	\$24,318
Fund Balances				
Amounts identified as:				
Nonspendable	\$0	\$0	\$0	\$0
Cemetery Endowment	0	0	0	0
Total Nonspendable	0	0	0	0
Restricted for:				
Cemetery	0	0	0	24,318
Drug and Alcohol Education and Enforcement	0	0	0	0
Emergency Medical Services	0	0	0	0
Fire Operations	0	0	0	0
Issue II Projects	0	0	0	0
Police Operations	1,956	105,305	42,257	0
Road and Bridge Maintenance and Improvements	1,956	105,305	42,257	24,318
Total Restricted	1,956	105,305	42,257	24,318
Committed to:				
Total Committed	0	0	0	0
Assigned to:				
Encumbered Funds	0	0	0	0
Total Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Cash Balances, December 31	\$1,956	\$105,305	\$42,257	\$24,318

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

All Special Revenue Funds

For the Year Ended December 31, 2016

	POLICE LEVY	FIRE LEVY	DRUG LAW EN- FORCEMENT	FIRE & RSC AMBULANCE EMS SERV
Cash Receipts				
Property and Other Local Taxes	\$65,742	\$65,746	\$0	\$0
Charges for Services	0	0	0	33,060
Licenses, Permits and Fees	26,400	0	0	0
Fines and Forfeitures	0	0	800	0
Intergovernmental	10,115	13,165	0	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	13,225	936	0	391
Total Cash Receipts	115,482	79,847	800	33,451
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	119,506	49,658	0	35,823
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Capital Outlay	0	2,537	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	119,506	52,195	0	35,823
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>(4,024)</i>	<i>27,652</i>	<i>800</i>	<i>(2,372)</i>
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0
Sale of Capital Assets	10,569	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0

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

All Special Revenue Funds

For the Year Ended December 31, 2016

	POLICE LEVY	FIRE LEVY	DRUG LAW EN- FORCEMENT	FIRE & RSC AMBULANCE EMS SERV
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Other Financing Receipts (Disbursements)	10,569	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	6,545	27,652	800	(2,372)
<i>Fund Cash Balances, January 1</i>	<i>43,582</i>	<i>105,636</i>	<i>5,188</i>	<i>25,764</i>
Fund Cash Balances, December 31	0	0	0	0
Nondisposable	0	0	0	0
Restricted	50,127	133,288	5,988	23,392
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Fund Cash Balances, December 31	\$50,127	\$133,288	\$5,988	\$23,392

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

All Special Revenue Funds

For the Year Ended December 31, 2016

	POLICE LEVY	FIRE LEVY	DRUG LAW EN- FORCEMENT	FIRE & RSC AMBULANCE EMS SERV
GASB 54 Worksheet/Note Disclosure				
<i>Net Change in Fund Cash Balances</i>	\$6,545	\$27,652	\$800	(\$2,372)
<i>Fund Cash Balances, January 1</i>	43,582	105,636	5,188	25,764
<i>Fund Cash Balances, December 31</i>	\$50,127	\$133,288	\$5,988	\$23,392
Fund Balances				
Amounts identified as:				
Nonspendable				
Cemetery Endowment	\$0	\$0	\$0	\$0
Total Nonspendable	0	0	0	0
Restricted for:				
Cemetery	0	0	0	0
Drug and Alcohol Education and Enforcement	0	0	5,988	0
Emergency Medical Services	0	0	0	23,392
Fire Operations	0	133,288	0	0
Issue II Projects	0	0	0	0
Police Operations	50,127	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0
Total Restricted	50,127	133,288	5,988	23,392
Committed to:				
Total Committed	0	0	0	0
Assigned to:				
Encumbered Funds	0	0	0	0
Total Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Cash Balances, December 31	<u>\$50,127</u>	<u>\$133,288</u>	<u>\$5,988</u>	<u>\$23,392</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2016

	Continuing Professional	SPECIAL REVENUE TOTAL
Cash Receipts		
Property and Other Local Taxes	\$0	\$209,522
Charges for Services	0	33,060
Licenses, Permits and Fees	0	39,500
Fines and Forfeitures	0	800
Intergovernmental	240	130,023
Special Assessments	0	0
Earnings on Investments	0	110
Miscellaneous	0	34,267
<i>Total Cash Receipts</i>	240	447,282
Cash Disbursements		
Current:		
General Government	0	0
Public Safety	0	204,987
Public Works	0	200,217
Health	0	26,545
Human Services	0	0
Conservation-Recreation	0	0
Other	0	43,197
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	0	474,946
<i>Excess of Receipts Over (Under) Disbursements</i>	240	(27,664)
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Notes	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
Sale of Capital Assets	0	10,569
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0

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

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All Special Revenue Funds

For the Year Ended December 31, 2016

	Continuing Profession al	SPECIAL REVENUE TOTAL
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
Total Other Financing Receipts (Disbursements)	0	10,569
Special Item	0	0
Extraordinary Item	0	0
Net Change in Fund Cash Balances	240	(17,095)
Fund Cash Balances, January 1	720	404,686
Fund Cash Balances, December 31		
Nonspendable	0	0
Restricted	960	387,591
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
Fund Cash Balances, December 31	<u>\$960</u>	<u>\$387,591</u>

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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
 All Special Revenue Funds

For the Year Ended December 31, 2016

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	<u>Continuing</u> <u>Professional</u> <u>Salaries</u>	<u>SPECIAL REVENUE</u> <u>TOTAL</u>
GASB 54 Worksheet/Note Disclosure		
<i>Net Change in Fund Cash Balances</i>	\$240	(\$17,095)
<i>Fund Cash Balances, January 1</i>	720	404,686
<i>Fund Cash Balances, December 31</i>	<u>\$960</u>	<u>\$387,591</u>
Fund Balances		
Amounts identified as:		
Nonspendable		
Cemetery Endowment	\$0	\$0
Total Nonspendable	<u>0</u>	<u>0</u>
Restricted for:		
Cemetery	0	24,318
Drug and Alcohol Education and Enforcement	0	5,988
Emergency Medical Services	0	23,392
Fire Operations	0	133,288
Issue II Projects	0	0
Police Operations	960	51,087
Road and Bridge Maintenance and Improvements	0	149,518
Total Restricted	<u>960</u>	<u>387,591</u>
Committed to:		
Total Committed	<u>0</u>	<u>0</u>
Assigned to:		
Encumbered Funds	0	0
Total Assigned	<u>0</u>	<u>0</u>
Unassigned	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$960</u>	<u>\$387,591</u>

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

All Capital Projects Funds
For the Year Ended December 31, 2016

	Shanks Phalanx Phase	McConnell East Phase I	McConnell East Phase I	CAPITAL PROJECTS TOTAL
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	71,632	0	0	71,632
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	0
Total Cash Receipts	<u>71,632</u>	<u>0</u>	<u>0</u>	<u>71,632</u>
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	71,632	0	0	71,632
Capital Outlay				
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	<u>71,632</u>	<u>0</u>	<u>0</u>	<u>71,632</u>
Excess of Receipts Over (Under) Disbursements	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0

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

All Capital Projects Funds
For the Year Ended December 31, 2016

	Shanks Phalanx Phase	McConnell East Phase I	McConnell East Phase I	CAPITAL PROJECTS TOTAL
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	0	0	0	0
<i>Fund Cash Balances, January 1</i>	0	0	0	0
Fund Cash Balances, December 31	0	0	0	0
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Fund Cash Balances, December 31	\$0	\$0	\$0	\$0

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

All Capital Projects Funds

For the Year Ended December 31, 2016

	Shanks Phalanx Phase	McConnell East Phase I	McConnell East Phase I	CAPITAL PROJECTS TOTAL
GASB 54 Worksheet/Note Disclosure				
<i>Net Change in Fund Cash Balances</i>	\$0	\$0	\$0	\$0
<i>Fund Cash Balances, January 1</i>	0	0	0	0
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$0	\$0
Fund Balances				
Amounts identified as:				
Nonspendable	\$0	\$0	\$0	\$0
Cemetery Endowment	0	0	0	0
Total Nonspendable	0	0	0	0
Restricted for:				
Cemetery	0	0	0	0
Drug and Alcohol Education and Enforcement	0	0	0	0
Emergency Medical Services	0	0	0	0
Fire Operations	0	0	0	0
Issue II Projects	0	0	0	0
Police Operations	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0
Total Restricted	0	0	0	0
Committed to:				
Total Committed	0	0	0	0
Assigned to:				
Encumbered Funds	0	0	0	0
Total Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Cash Balances, December 31	\$0	\$0	\$0	\$0

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

For the Year Ended December 31, 2016

All Permanent Funds

	CEMETERY BEQUEST (GOODYEAR)	CEMETERY BEQUEST (CD)	CEMETERY BEQUEST (\$600.00)	PERMANENT TOTAL
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Earnings on Investments	0	12	1	13
Miscellaneous	0	0	0	0
Total Cash Receipts	0	12	1	13
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	0	0	0	0
Excess of Receipts Over (Under) Disbursements	0	12	1	13
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0

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

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All Permanent Funds

For the Year Ended December 31, 2016

	CEMETERY BEQUEST (GOODYEAR)	CEMETERY BEQUEST (CD)	CEMETERY BEQUEST (\$600.00)	PERMANENT TOTAL
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	0	12	1	13
Fund Cash Balances, January 1	705	1,134	626	2,465
Fund Cash Balances, December 31				
Nonspendable	705	930	250	1,885
Restricted	0	216	377	593
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Fund Cash Balances, December 31	\$705	\$1,146	\$627	\$2,478

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

For the Year Ended December 31, 2016

All Permanent Funds

	CEMETERY REQUEST (GOODYEAR)	CEMETERY REQUEST (CD)	CEMETERY REQUEST (\$600.00)	PERMANENT TOTAL
GASB 54 Worksheet/Note Disclosure				
Net Change in Fund Cash Balances	\$0	\$12	\$1	\$13
Fund Cash Balances, January 1	705	1,134	626	2,465
Fund Cash Balances, December 31	<u>\$705</u>	<u>\$1,146</u>	<u>\$627</u>	<u>\$2,478</u>
Fund Balances				
Amounts identified as:				
Nonspendable	\$705	\$930	\$250	\$1,885
Cemetery Endowment	705	930	250	1,885
Total Nonspendable				
Restricted for:				
Cemetery	0	216	377	593
Drug and Alcohol Education and Enforcement	0	0	0	0
Emergency Medical Services	0	0	0	0
Fire Operations	0	0	0	0
Issue II Projects	0	0	0	0
Police Operations	0	0	0	0
Road and Bridge Maintenance and Improvements	0	216	377	593
Total Restricted	0	216	377	593
Committed to:				
Total Committed	0	0	0	0
Assigned to:				
Encumbered Funds	0	0	0	0
Total Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Cash Balances, December 31	<u>\$705</u>	<u>\$1,146</u>	<u>\$627</u>	<u>\$2,478</u>

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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
 All Agency Funds

For the Year Ended December 31, 2016

	UNCLAIMED FUNDS	AGENCY TOTAL
Operating Cash Receipts		
Charges for Services	\$0	\$0
Licenses, Permits and Fees	0	0
Fines and Forfeitures	0	0
Earnings on Investments (trust funds only)	0	0
Miscellaneous	0	0
<i>Total Operating Cash Receipts</i>	0	0
Operating Cash Disbursements		
Salaries	0	0
Employee Fringe Benefits	0	0
Purchased Services	0	0
Supplies and Materials	0	0
Claims	0	0
Other	0	0
<i>Total Operating Cash Disbursements</i>	0	0
<i>Operating Income (Loss)</i>	0	0
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental	0	0
Special Assessments	0	0
Miscellaneous Receipts	0	0
Sale of Bonds	0	0
Sale of Notes	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Earnings on Investments (proprietary funds only)	0	0
Sale of Capital Assets	0	0
Capital Outlay	0	0
Principal Retirement	0	0
Interest and Other Fiscal Charges	0	0
Discount on Debt	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	0	0

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

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All Agency Funds

For the Year Ended December 31, 2016

	UNCLAIMED FUNDS	AGENCY TOTAL
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	0	0
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
<i>Net Change in Fund Cash Balance</i>	0	0
<i>Fund Cash Balances, January 1</i>	16	16
<i>Fund Cash Balances, December 31</i>	16	16

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

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

All Governmental Fund Types
For the Year Ended December 31, 2016

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Cash Receipts					
Property and Other Local Taxes	\$133,938	\$209,522	\$0	\$0	\$0
Charges for Services	0	33,060	0	0	0
Licenses, Permits and Fees	16,918	39,500	0	0	0
Fines and Forfeitures	15,765	800	0	0	0
Intergovernmental	49,891	130,023	0	71,632	0
Special Assessments	0	0	0	0	0
Earnings on Investments	921	110	0	0	13
Miscellaneous	1,712	34,267	0	0	0
Total Cash Receipts	219,145	447,282	0	71,632	13
Cash Disbursements					
Current:					
General Government	176,261	0	0	0	0
Public Safety	0	204,987	0	0	0
Public Works	0	200,217	0	0	0
Health	10,646	26,545	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	9,554	0	0	0	0
Other	0	0	0	0	0
Capital Outlay	5,487	43,197	0	71,632	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Cash Disbursements	201,948	474,946	0	71,632	0
Excess of Receipts Over (Under) Disbursements	17,197	(27,664)	0	0	13
Other Financing Receipts (Disbursements)					
Sale of Bonds	0	0	0	0	0
Sale of Notes	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
Sale of Capital Assets	0	10,569	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

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

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

All Governmental Fund Types
For the Year Ended December 31, 2016

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	10,569	0	0	0
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
Net Change in Fund Cash Balances	17,197	(17,095)	0	0	13
<i>Fund Cash Balances, January 1</i>	889,238	404,686	0	0	2,465
Fund Cash Balances, December 31					
Nonspendable	0	0	0	0	1,885
Restricted	0	387,591	0	0	593
Committed	0	0	0	0	0
Assigned	240	0	0	0	0
Unassigned (Deficit)	906,195	0	0	0	0
Fund Cash Balances, December 31	\$906,435	\$387,591	\$0	\$0	\$2,478

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

BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2016

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	General	Special Revenue	Debt Service	Capital Projects	Permanent
GASB 54 Worksheet/Note Disclosure					
<i>Net Change in Fund Cash Balances</i>	\$17,197	(\$17,095)	\$0	\$0	\$13
<i>Fund Cash Balances, January 1</i>	889,238	404,686	0	0	2,465
<i>Fund Cash Balances, December 31</i>	<u>\$906,435</u>	<u>\$387,591</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,478</u>
Fund Balances					
Amounts identified as:					
Nondisposable	\$0	\$0	\$0	\$0	\$1,885
Cemetery Endowment	0	0	0	0	1,885
<i>Total Nondisposable</i>	0	0	0	0	593
Restricted for:					
Cemetery	0	24,318	0	0	0
Drug and Alcohol Education and Enforcement	0	5,988	0	0	0
Emergency Medical Services	0	23,392	0	0	0
Fire Operations	0	133,288	0	0	0
Issue II Projects	0	0	0	0	0
Police Operations	0	51,087	0	0	0
Road and Bridge Maintenance and Improvements	0	149,518	0	0	0
<i>Total Restricted</i>	0	<u>387,591</u>	0	0	<u>593</u>
Committed to:					
<i>Total Committed</i>	0	0	0	0	0
Assigned to:					
Encumbered Funds	240	0	0	0	0
<i>Total Assigned</i>	<u>240</u>	0	0	0	0
Unassigned	906,195	0	0	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$906,435</u>	<u>\$387,591</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,478</u>

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them. Page 3 of 6

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
 For the Year Ended December 31, 2016

	Totals (Memorandum Only)
Cash Receipts	
Property and Other Local Taxes	\$343,460
Charges for Services	33,060
Licenses, Permits and Fees	56,418
Fines and Forfeitures	16,565
Intergovernmental	251,546
Special Assessments	0
Earnings on Investments	1,044
Miscellaneous	35,979
<i>Total Cash Receipts</i>	<u>738,072</u>
Cash Disbursements	
Current:	
General Government	176,261
Public Safety	204,987
Public Works	200,217
Health	37,191
Human Services	0
Conservation-Recreation	9,554
Other	0
Capital Outlay	120,316
Debt Service:	
Principal Retirement	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	<u>748,526</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(10,454)</u>
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	10,569
Transfers In	0
Transfers Out	0
Advances In	0
Advances Out	0

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

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

For the Year Ended December 31, 2016

	Totals (Memorandum Only)
Other Financing Sources	0
Other Financing Uses	0
Total Other Financing Receipts (Disbursements)	10,569
Special Item	0
Extraordinary Item	0
Net Change in Fund Cash Balances	115
Fund Cash Balances, January 1	1,296,389
Fund Cash Balances, December 31	
Nonspendable	1,885
Restricted	388,184
Committed	0
Assigned	240
Unassigned (Deficit)	906,195
Fund Cash Balances, December 31	\$1,296,504

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

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
 For the Year Ended December 31, 2016

	Totals (Memorandum Only)
GASB 54 Worksheet/Note Disclosure	
<i>Net Change in Fund Cash Balances</i>	\$115
<i>Fund Cash Balances, January 1</i>	1,296,389
<i>Fund Cash Balances, December 31</i>	<u>\$1,296,504</u>
Fund Balances	
Amounts identified as:	
Nonspendable	\$1,885
Cemetery Endowment	1,885
Total Nonspendable	<u>3,770</u>
Restricted for:	
Cemetery	24,911
Drug and Alcohol Education and Enforcement	5,988
Emergency Medical Services	23,392
Fire Operations	133,288
Issue II Projects	0
Police Operations	51,087
Road and Bridge Maintenance and Improvements	149,518
Total Restricted	<u>388,184</u>
Committed to:	
Total Committed	0
Assigned to:	
Encumbered Funds	240
Total Assigned	240
Unassigned	906,195
Total Fund Cash Balances, December 31	<u><u>\$1,296,504</u></u>

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

BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Proprietary and Fiduciary Fund Types
For the Year Ended December 31, 2016

	Enterprise	Internal Service	Agency	Investment Trust
Operating Cash Receipts				
Charges for Services	\$0	\$0	\$0	\$0
Licenses, Permits and Fees	0	0	0	0
Fines and Forfeitures	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Operating Cash Receipts</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operating Cash Disbursements				
Salaries	0	0	0	0
Employee Fringe Benefits	0	0	0	0
Purchased Services	0	0	0	0
Supplies and Materials	0	0	0	0
Claims	0	0	0	0
Other	0	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Operating Income (Loss)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Non-Operating Receipts (Disbursements)				
Property and Other Local Taxes	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Miscellaneous Receipts	0	0	0	0
Sale of Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0	0
Sale of Capital Assets	0	0	0	0
Capital Outlay	0	0	0	0
Principal Retirement	0	0	0	0
Interest and Other Fiscal Charges	0	0	0	0
Discount on Debt	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions: Special</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Proprietary and Fiduciary Fund Types
For the Year Ended December 31, 2016

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<i>Item, Extraordinary Item, Transfers and Advances</i>	Enterprise	Internal Service	Agency	Investment Trust
Capital Contributions	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
<i>Net Change in Fund Cash Balance</i>	0	0	0	0
<i>Fund Cash Balances, January 1</i>	0	0	16	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>	<u>\$16</u>	<u>\$0</u>

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

BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Proprietary and Fiduciary Fund Types
For the Year Ended December 31, 2016

	<u>Private Purpose Trust</u>	<u>Totals</u> <u>(Memorandum Only)</u>
Operating Cash Receipts		
Charges for Services	\$0	\$0
Licenses, Permits and Fees	0	0
Fines and Forfeitures	0	0
Earnings on Investments (trust funds only)	0	0
Miscellaneous	0	0
<i>Total Operating Cash Receipts</i>	<u>0</u>	<u>0</u>
Operating Cash Disbursements		
Salaries	0	0
Employee Fringe Benefits	0	0
Purchased Services	0	0
Supplies and Materials	0	0
Claims	0	0
Other	0	0
<i>Total Operating Cash Disbursements</i>	<u>0</u>	<u>0</u>
<i>Operating Income (Loss)</i>	<u>0</u>	<u>0</u>
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental	0	0
Special Assessments	0	0
Miscellaneous Receipts	0	0
Sale of Bonds	0	0
Sale of Notes	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Earnings on Investments (proprietary funds only)	0	0
Sale of Capital Assets	0	0
Capital Outlay	0	0
Principal Retirement	0	0
Interest and Other Fiscal Charges	0	0
Discount on Debt	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions, Special</i>	<u>0</u>	<u>0</u>

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

BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Proprietary and Fiduciary Fund Types
For the Year Ended December 31, 2016

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	Private Purpose Trust	Totals (Memorandum Only)
<i>Item, Extraordinary Item, Transfers and Advances</i>		
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
<i>Net Change in Fund Cash Balance</i>	0	0
<i>Fund Cash Balances, January 1</i>	0	16
<i>Fund Cash Balances, December 31</i>	\$0	\$16

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

Comparison of Budgeted and Actual Receipts

UAN v2017.1

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-101-0000 General Property Tax - Real Estate	\$97,947.72	\$97,947.72	\$80,777.49	(\$17,170.23)
1000-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$1,815.35	\$1,815.35
1000-103-0000 Permissive Sales Tax	\$50,000.00	\$50,000.00	\$51,345.39	\$1,345.39
1000-302-0000 Fees	\$0.00	\$0.00	\$861.18	\$861.18
1000-303-0000 Cable Franchise Fees	\$10,000.00	\$10,000.00	\$16,056.60	\$6,056.60
1000-401-0000 Fines	\$10,000.00	\$10,000.00	\$15,765.45	\$5,765.45
1000-532-0000 Local Government Distribution	\$28,559.82	\$28,559.82	\$34,012.68	\$5,452.86
1000-533-0000 Liquor Permit Fees	\$0.00	\$0.00	\$856.80	\$856.80
1000-534-0000 Cigarette License Fees	\$0.00	\$0.00	\$0.00	\$0.00
1000-535-0000 Property Tax Allocation	\$0.00	\$0.00	\$13,689.99	\$13,689.99
1000-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
1000-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$0.00	\$0.00	\$1,331.00	\$1,331.00
1000-701-0000 Interest	\$0.00	\$0.00	\$921.05	\$921.05
1000-801-0000 Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
1000-802-0000 Rentals and Leases	\$0.00	\$0.00	\$1,465.00	\$1,465.00
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$247.05	\$247.05
General Fund Total:	\$196,507.54	\$196,507.54	\$219,145.03	\$22,637.49
2000 Special Revenue				
General Funds Total:	\$196,507.54	\$196,507.54	\$219,145.03	\$22,637.49
Motor Vehicle License Tax				
2011-536-0000 Motor Vehicle License Tax - State Levied	\$6,500.00	\$6,500.00	\$7,429.63	\$929.63
2011-701-0000 Interest	\$0.00	\$0.00	\$4.31	\$4.31
Motor Vehicle License Tax Fund Total:	\$6,500.00	\$6,500.00	\$7,433.94	\$933.94
Gasoline Tax				
2021-537-0000 Gasoline Tax	\$80,000.00	\$80,000.00	\$86,867.14	\$6,867.14
2021-701-0000 Interest	\$0.00	\$0.00	\$105.68	\$105.68
Gasoline Tax Fund Total:	\$80,000.00	\$80,000.00	\$86,972.82	\$6,972.82

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.

Comparison of Budgeted and Actual Receipts

UAN v2017.1

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Road and Bridge				
2031-101-0000 General Property Tax - Real Estate	\$91,647.32	\$91,647.32	\$75,931.15	(\$15,716.17)
2031-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$2,101.99	\$2,101.99
2031-535-0000 Property Tax Allocation	\$0.00	\$0.00	\$12,207.18	\$12,207.18
2031-539-0000 Other - State Receipts	\$500.00	\$500.00	\$0.00	(\$500.00)
2031-892-0000 Other - Miscellaneous Non-Operating	\$1,500.00	\$1,500.00	\$8,849.34	\$7,349.34
Road and Bridge Fund Total:	\$93,647.32	\$93,647.32	\$99,089.66	\$5,442.34
Cemetery				
2041-302-0000 Fees	\$14,000.00	\$14,000.00	\$13,100.00	(\$900.00)
2041-804-0000 Sale of Cemetery Lots	\$1,000.00	\$1,000.00	\$5,850.00	\$4,850.00
2041-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2041-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$5,015.94	\$5,015.94
Cemetery Fund Total:	\$15,000.00	\$15,000.00	\$23,965.94	\$8,965.94
Police Levy				
2191-101-0000 General Property Tax - Real Estate	\$76,806.79	\$76,806.79	\$63,831.78	(\$12,975.01)
2191-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$1,910.91	\$1,910.91
2191-302-0000 Fees	\$20,000.00	\$20,000.00	\$26,400.00	\$6,400.00
2191-535-0000 Property Tax Allocation	\$0.00	\$0.00	\$10,014.80	\$10,014.80
2191-539-0000 Other - State Receipts	\$0.00	\$0.00	\$100.00	\$100.00
2191-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2191-892-0000 Other - Miscellaneous Non-Operating	\$2,000.00	\$2,000.00	\$13,224.58	\$11,224.58
2191-951-0000 Sale of Fixed Assets	\$8,000.00	\$8,000.00	\$10,569.37	\$2,569.37
Police Levy Fund Total:	\$106,806.79	\$106,806.79	\$126,051.44	\$19,244.65
Fire Levy				
2192-101-0000 General Property Tax - Real Estate	\$76,752.88	\$76,752.88	\$63,834.84	(\$12,918.04)
2192-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$1,910.90	\$1,910.90
2192-535-0000 Property Tax Allocation	\$0.00	\$0.00	\$10,014.68	\$10,014.68
2192-539-0000 Other - State Receipts	\$2,000.00	\$2,000.00	\$3,150.00	\$1,150.00
2192-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2192-892-0000 Other - Miscellaneous Non-Operating	\$500.00	\$500.00	\$936.36	\$436.36

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.

Comparison of Budgeted and Actual Receipts

UAN V2017.1

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Fire Levy Fund Total:	\$79,252.88	\$79,252.88	\$79,846.78	\$593.90
Drug Law Enforcement				
2221-401-0000 Fines	\$250.00	\$250.00	\$800.00	\$550.00
Drug Law Enforcement Fund Total:	\$250.00	\$250.00	\$800.00	\$550.00
Ambulance And Emergency Medical Services				
2281-202-0000 Contracts for Emergency Medical Services	\$32,000.00	\$32,000.00	\$33,059.06	\$1,059.06
2281-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2281-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$390.90	\$390.90
Ambulance And Emergency Medical Services Fund Total:	\$32,000.00	\$32,000.00	\$33,449.96	\$1,449.96
Continuing Professional Training				
2901-539-0000 Other - State Receipts	\$0.00	\$0.00	\$240.00	\$240.00
Continuing Professional Training Fund Total:	\$0.00	\$0.00	\$240.00	\$240.00
Special Revenue Funds Total:	\$413,456.99	\$413,456.99	\$457,850.54	\$44,393.55
4000 Capital Projects				
Shanks Phalanx Phase IV				
4401-538-0000 Local Public Works Commission	\$74,964.00	\$71,632.36	\$71,632.36	\$0.00
Shanks Phalanx Phase IV Fund Total:	\$74,964.00	\$71,632.36	\$71,632.36	\$0.00
McConnell East Phase I				
4402-538-0000 Local Public Works Commission	\$100,969.00	\$0.00	\$0.00	\$0.00
McConnell East Phase I Fund Total:	\$100,969.00	\$0.00	\$0.00	\$0.00
Capital Projects Funds Total:	\$175,933.00	\$71,632.36	\$71,632.36	\$0.00
4950 Permanent				
CEMETERY BEQUEST (CD \$1125.00)	\$0.00	\$0.00	\$11.28	\$11.28
4952-701-0000 Interest	\$0.00	\$0.00	\$11.28	\$11.28

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.

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
CEMETERY BEQUEST (CD \$1125.00) Fund Total:	\$0.00	\$0.00	\$11.28	\$11.28
CEMETERY BEQUEST (\$600.00)				
4953-701-0000 Interest	\$0.00	\$0.00	\$1.20	\$1.20
CEMETERY BEQUEST (\$600.00) Fund Total:	\$0.00	\$0.00	\$1.20	\$1.20
Permanent Funds Total:	\$0.00	\$0.00	\$12.48	\$12.48
Report Totals:	\$785,897.53	\$681,596.89	\$748,640.41	\$67,043.52

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.

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

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-110-111-0000 Salaries - Trustees	\$34,472.83	\$231.93	\$34,472.83	\$34,704.76	\$34,507.09	\$196.72	\$34,703.81	\$0.95
1000-110-121-0000 Salary - Township Fiscal Officer	\$20,466.00	\$30.61	\$20,466.12	\$20,496.73	\$20,469.70	\$27.03	\$20,496.73	\$0.00
1000-110-122-0000 Salaries - Township Fiscal Officer's Staff	\$6,000.00	\$0.00	\$5,999.88	\$5,999.88	\$4,133.18	\$6.82	\$4,140.00	\$1,859.88
1000-110-211-0000 Ohio Public Employees Retirement System	\$8,500.00	\$0.00	\$10,000.00	\$10,000.00	\$9,026.96	\$0.00	\$9,026.96	\$973.04
1000-110-213-0000 Medicare	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$3,344.03	\$0.00	\$3,344.03	\$2,655.97
1000-110-214-0000 Volunteer Firemen's Dependents Fund	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	\$300.00	\$0.00
1000-110-221-0000 Medical/Hospitalization	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$27,113.91	\$0.00	\$27,113.91	\$12,886.09
1000-110-228-0000 Health Care Reimbursement	\$13,500.00	\$0.00	\$13,500.00	\$13,500.00	\$0.00	\$0.00	\$0.00	\$13,500.00
1000-110-230-0000 Workers' Compensation	\$9,900.00	\$0.00	\$8,400.00	\$8,400.00	\$2,541.88	\$0.00	\$2,541.88	\$5,858.12
1000-110-311-0000 Accounting and Legal Fees	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$3,750.00	\$0.00	\$3,750.00	\$96,250.00
1000-110-312-0000 Auditing Services	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$3,500.00	\$0.00	\$3,500.00	\$6,500.00
1000-110-313-0000 Uniform Accounting Network Fees	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$3,048.00	\$0.00	\$3,048.00	\$6,952.00
1000-110-314-0000 Tax Collection Fees	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$2,537.49	\$0.00	\$2,537.49	\$6,462.51
1000-110-315-0000 Election Expenses	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
1000-110-322-0000 Garbage and Trash Removal	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,520.99	\$0.00	\$1,520.99	\$2,479.01
1000-110-330-0000 Travel and Meeting Expense	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$3,111.45	\$0.00	\$3,111.45	\$4,888.55
1000-110-341-0000 Telephone	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,100.76	\$0.00	\$1,100.76	\$2,899.24
1000-110-342-0000 Postage	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,197.45	\$0.00	\$1,197.45	\$1,302.55
1000-110-345-0000 Advertising	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$558.24	\$0.00	\$558.24	\$3,441.76
1000-110-360-0000 Contracted Services	\$250,000.00	\$0.00	\$250,000.00	\$250,000.00	\$20,965.36	\$0.00	\$20,965.36	\$229,034.64
1000-110-381-0000 Property Insurance Premiums	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,000.00	\$0.00	\$2,000.00	\$8,000.00
1000-110-382-0000 Liability Insurance Premiums	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$1,958.00	\$0.00	\$1,958.00	\$8,042.00
1000-110-410-0000 Office Supplies	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$1,898.65	\$0.00	\$1,898.65	\$13,101.35

Statement excludes amounts for advances.

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Comparison of Disbursements and Encumbrances

UAN V2017.1

With Expenditure Authority

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
1000-110-519-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$180.00	\$0.00	\$180.00	\$2,820.00
Other - Dues and Fees								
1000-110-591-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$599.76	\$0.00	\$599.76	\$400.24
Contributions to Other Organizations								
1000-110-599-0000	\$60,100.00	\$0.00	\$60,100.00	\$60,100.00	\$11,065.60	\$0.00	\$11,065.60	\$49,034.40
Other - Other Expenses								
1000-120-323-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$4,394.84	\$0.00	\$4,394.84	\$5,605.16
Repairs and Maintenance								
1000-120-351-0000	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$2,132.31	\$0.00	\$2,132.31	\$3,867.69
Electricity								
1000-120-352-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$349.80	\$0.00	\$349.80	\$650.20
Water and Sewage								
1000-120-353-0000	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$708.64	\$0.00	\$708.64	\$5,291.36
Natural Gas								
1000-120-420-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$1,063.92	\$0.00	\$1,063.92	\$3,936.08
Operating Supplies								
1000-130-150-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$1,675.00	\$0.00	\$1,675.00	\$3,325.00
Compensation of Board and Commission Members								
1000-130-190-0000	\$10,000.00	\$9.22	\$10,000.00	\$10,009.22	\$5,400.00	\$9.22	\$5,409.22	\$4,600.00
Other - Salaries								
1000-130-420-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$107.95	\$0.00	\$107.95	\$2,892.05
Operating Supplies								
1000-420-370-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$10,646.34	\$0.00	\$10,646.34	\$4,353.66
Payment to Another Political Subdivision								
1000-610-360-0000	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$1,495.00	\$0.00	\$1,495.00	\$48,505.00
Contracted Services								
1000-610-400-0000	\$150,000.00	\$0.00	\$150,000.00	\$150,000.00	\$8,058.63	\$0.00	\$8,058.63	\$141,941.37
Supplies and Materials								
1000-760-740-0000	\$46,261.17	\$0.00	\$46,261.17	\$46,261.17	\$5,486.82	\$0.00	\$5,486.82	\$40,774.35
Machinery, Equipment and Furniture								
General Fund Total:	\$950,000.00	\$271.76	\$950,000.00	\$950,271.76	\$201,947.75	\$239.79	\$202,187.54	\$748,084.22
General Funds Total:	\$950,000.00	\$271.76	\$950,000.00	\$950,271.76	\$201,947.75	\$239.79	\$202,187.54	\$748,084.22
2000 Special Revenue								
Motor Vehicle License Tax								
2011-330-323-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$523.61	\$0.00	\$523.61	\$476.39
Repairs and Maintenance								
2011-330-420-0000	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$0.00
Operating Supplies								
Motor Vehicle License Tax Fund Total:	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$8,523.61	\$0.00	\$8,523.61	\$476.39
Gasoline Tax								
2021-330-190-0000	\$42,000.00	\$512.00	\$42,000.00	\$42,512.00	\$29,910.29	\$515.72	\$30,426.01	\$12,085.99
Other - Salaries								
2021-330-211-0000	\$5,880.00	\$0.00	\$5,880.00	\$5,880.00	\$4,208.41	\$0.00	\$4,208.41	\$1,671.59
Ohio Public Employees Retirement System								

Statement excludes amounts for advances.

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Comparison of Disbursements and Encumbrances

With Expenditure Authority

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
2021-330-228-0000 Health Care Reimbursement	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00	\$4,500.00
2021-330-323-0000 Repairs and Maintenance	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
2021-330-360-0000 Contracted Services	\$79,500.00	\$0.00	\$79,500.00	\$79,500.00	\$28,732.87	\$0.00	\$28,732.87	\$50,767.13
2021-330-420-0000 Operating Supplies	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$20,851.58	\$0.00	\$20,851.58	\$9,148.42
2021-330-430-0000 Small Tools and Minor Equipment	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$77.39	\$0.00	\$77.39	\$1,922.61
2021-330-599-0000 Other - Other Expenses	\$1,120.00	\$0.00	\$1,120.00	\$1,120.00	\$0.00	\$0.00	\$0.00	\$1,120.00
2021-760-750-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Gasoline Tax Fund Total:	\$170,000.00	\$512.00	\$170,000.00	\$170,512.00	\$83,780.54	\$515.72	\$84,296.26	\$86,215.74
Road and Bridge								
2031-330-190-0000 Other - Salaries	\$45,000.00	\$770.32	\$45,000.00	\$45,770.32	\$38,015.46	\$1,100.49	\$39,115.95	\$6,654.37
2031-330-211-0000 Ohio Public Employees Retirement System	\$6,300.00	\$0.00	\$6,300.00	\$6,300.00	\$5,230.01	\$0.00	\$5,230.01	\$1,069.99
2031-330-230-0000 Workers Compensation	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$3,216.75	\$0.00	\$3,216.75	\$2,783.25
2031-330-240-0000 Unemployment Compensation	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
2031-330-314-0000 Tax Collection Fees	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,454.22	\$0.00	\$1,454.22	\$545.78
2031-330-323-0000 Repairs and Maintenance	\$17,000.00	\$0.00	\$17,000.00	\$17,000.00	\$15,949.87	\$0.00	\$15,949.87	\$1,050.13
2031-330-341-0000 Telephone	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,465.49	\$0.00	\$1,465.49	\$1,034.51
2031-330-351-0000 Electricity	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$2,731.70	\$0.00	\$2,731.70	\$2,268.30
2031-330-352-0000 Water and Sewage	\$500.00	\$0.00	\$500.00	\$500.00	\$357.85	\$0.00	\$357.85	\$142.15
2031-330-353-0000 Natural Gas	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$1,873.99	\$0.00	\$1,873.99	\$1,626.01
2031-330-360-0000 Contracted Services	\$16,750.00	\$0.00	\$16,000.00	\$16,000.00	\$12,648.13	\$0.00	\$12,648.13	\$3,351.87
2031-330-381-0000 Property Insurance Premiums	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,500.00	\$0.00	\$1,500.00	\$500.00
2031-330-382-0000 Liability Insurance Premiums	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,500.00	\$0.00	\$1,500.00	\$500.00
2031-330-420-0000 Operating Supplies	\$24,000.00	\$0.00	\$20,000.00	\$20,000.00	\$19,935.95	\$0.00	\$19,935.95	\$64.05
2031-330-430-0000 Small Tools and Minor Equipment	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,028.85	\$0.00	\$1,028.85	\$1,971.15
2031-330-599-0000 Other - Other Expenses	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$1,006.09	\$0.00	\$1,006.09	\$4,993.91

Statement excludes amounts for advances.

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Comparison of Disbursements and Encumbrances

With Expenditure Authority

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
2031-760-740-0000 Machinery, Equipment and Furniture	\$3,700.00	\$0.00	\$3,700.00	\$3,700.00	\$2,692.00	\$0.00	\$2,692.00	\$1,008.00
2031-760-750-0000 Motor Vehicles	\$26,250.00	\$0.00	\$31,000.00	\$31,000.00	\$30,039.00	\$0.00	\$30,039.00	\$961.00
Road and Bridge Fund Total:	\$172,000.00	\$770.32	\$172,000.00	\$172,770.32	\$140,645.36	\$1,100.49	\$141,745.85	\$31,024.47
Cemetery								
2041-410-190-0000 Other - Salaries	\$12,000.00	\$8.92	\$17,000.00	\$17,008.92	\$16,666.57	\$0.00	\$16,666.57	\$342.35
2041-410-211-0000 Ohio Public Employees Retirement System	\$1,680.00	\$0.00	\$2,380.00	\$2,380.00	\$2,341.17	\$0.00	\$2,341.17	\$38.83
2041-410-323-0000 Repairs and Maintenance	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,234.96	\$0.00	\$2,234.96	\$1,765.04
2041-410-420-0000 Operating Supplies	\$7,600.00	\$0.00	\$7,000.00	\$7,000.00	\$1,167.23	\$0.00	\$1,167.23	\$5,832.77
2041-410-430-0000 Small Tools and Minor Equipment	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
2041-410-599-0000 Other - Other Expenses	\$6,720.00	\$0.00	\$6,720.00	\$6,720.00	\$4,134.94	\$0.00	\$4,134.94	\$2,585.06
2041-760-730-0000 Improvement of Sites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2041-760-740-0000 Machinery, Equipment and Furniture	\$15,000.00	\$0.00	\$9,900.00	\$9,900.00	\$7,929.00	\$0.00	\$7,929.00	\$1,971.00
Cemetery Fund Total:	\$49,000.00	\$8.92	\$49,000.00	\$49,008.92	\$34,473.87	\$0.00	\$34,473.87	\$14,535.05
Police Levy								
2191-210-190-0000 Other - Salaries	\$62,000.00	\$206.72	\$59,000.00	\$59,206.72	\$56,493.09	\$206.59	\$56,699.68	\$2,507.04
2191-210-211-0000 Ohio Public Employees Retirement System	\$8,680.00	\$0.00	\$8,580.00	\$8,580.00	\$7,720.57	\$0.00	\$7,720.57	\$859.43
2191-210-230-0000 Workers' Compensation	\$4,500.00	\$0.00	\$3,000.00	\$3,000.00	\$2,308.61	\$0.00	\$2,308.61	\$691.39
2191-210-240-0000 Unemployment Compensation	\$500.00	\$0.00	\$2,000.00	\$2,000.00	\$1,700.16	\$0.00	\$1,700.16	\$299.84
2191-210-314-0000 Tax Collection Fees	\$2,000.00	\$0.00	\$1,700.00	\$1,700.00	\$1,217.28	\$0.00	\$1,217.28	\$482.72
2191-210-318-0000 Training Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$150.00	\$0.00	\$150.00	\$850.00
2191-210-323-0000 Repairs and Maintenance	\$7,500.00	\$0.00	\$13,752.50	\$13,752.50	\$13,038.15	\$0.00	\$13,038.15	\$714.35
2191-210-341-0000 Telephone	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$2,918.38	\$0.00	\$2,918.38	\$581.62
2191-210-360-0000 Contracted Services	\$20,000.00	\$0.00	\$17,997.50	\$17,997.50	\$17,490.79	\$0.00	\$17,490.79	\$506.71
2191-210-381-0000 Property Insurance Premiums	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
2191-210-382-0000 Liability Insurance Premiums	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00

Statement excludes amounts for advances.

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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
 All Budgeted Funds for Fiscal 2016 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
2191-210-420-0000	\$20,000.00	\$0.00	\$19,150.00	\$19,150.00	\$10,959.65	\$0.00	\$10,959.65	\$8,190.35
Operating Supplies								
2191-210-430-0000	\$9,600.00	\$0.00	\$9,600.00	\$9,600.00	\$0.00	\$0.00	\$0.00	\$9,600.00
Small Tools and Minor Equipment								
2191-210-599-0000	\$6,720.00	\$0.00	\$6,720.00	\$6,720.00	\$3,509.47	\$0.00	\$3,509.47	\$3,210.53
Other - Other Expenses								
2191-760-750-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicles								
Police Levy Fund Total:	\$148,000.00	\$206.72	\$148,000.00	\$148,206.72	\$119,506.15	\$206.59	\$119,712.74	\$28,493.98
Fire Levy								
2192-220-190-0000	\$25,000.00	\$179.29	\$25,000.00	\$25,179.29	\$17,422.74	\$162.30	\$17,585.04	\$7,594.25
Other - Salaries								
2192-220-212-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,095.50	\$0.00	\$1,095.50	\$904.50
Social Security								
2192-220-230-0000	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$1,267.26	\$0.00	\$1,267.26	\$4,732.74
Workers Compensation								
2192-220-240-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$113.17	\$0.00	\$113.17	\$1,886.83
Unemployment Compensation								
2192-220-314-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,217.46	\$0.00	\$1,217.46	\$782.54
Tax Collection Fees								
2192-220-318-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Training Services								
2192-220-323-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$5,942.33	\$0.00	\$5,942.33	\$4,057.67
Repairs and Maintenance								
2192-220-341-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,802.03	\$0.00	\$1,802.03	\$1,197.97
Telephone								
2192-220-351-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,768.56	\$0.00	\$1,768.56	\$1,231.44
Electricity								
2192-220-352-0000	\$225.00	\$0.00	\$225.00	\$225.00	\$174.93	\$0.00	\$174.93	\$50.07
Water and Sewage								
2192-220-353-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,076.98	\$0.00	\$1,076.98	\$1,923.02
Natural Gas								
2192-220-360-0000	\$14,650.00	\$0.00	\$14,650.00	\$14,650.00	\$4,645.56	\$0.00	\$4,645.56	\$10,004.44
Contracted Services								
2192-220-381-0000	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,000.00	\$0.00	\$3,000.00	\$500.00
Property Insurance Premiums								
2192-220-382-0000	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,000.00	\$0.00	\$3,000.00	\$500.00
Liability Insurance Premiums								
2192-220-420-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$2,395.22	\$0.00	\$2,395.22	\$12,604.78
Operating Supplies								
2192-220-430-0000	\$15,350.00	\$0.00	\$15,350.00	\$15,350.00	\$2,381.72	\$0.00	\$2,381.72	\$12,968.28
Small Tools and Minor Equipment								
2192-220-599-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$2,353.72	\$0.00	\$2,353.72	\$12,646.28
Other - Other Expenses								
2192-760-740-0000	\$41,775.00	\$0.00	\$41,775.00	\$41,775.00	\$2,537.06	\$0.00	\$2,537.06	\$39,237.94
Machinery, Equipment and Furniture								
Fire Levy Fund Total:	\$175,000.00	\$179.29	\$175,000.00	\$175,179.29	\$52,194.24	\$162.30	\$52,356.54	\$122,822.75

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.

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

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
Drug Law Enforcement								
2221-210-430-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
Small Tools and Minor Equipment								
Drug Law Enforcement Fund Total:	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
Ambulance And Emergency Medical Services								
2281-230-190-0000	\$15,000.00	\$83.33	\$15,000.00	\$15,083.33	\$11,208.49	\$115.09	\$11,323.58	\$3,759.75
Other - Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ohio Public Employees Retirement System	\$930.00	\$0.00	\$930.00	\$930.00	\$717.87	\$0.00	\$717.87	\$212.13
Social Security	\$218.00	\$0.00	\$218.00	\$218.00	\$26.22	\$0.00	\$26.22	\$191.78
Medicare	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$531.73	\$0.00	\$531.73	\$468.27
Workers' Compensation	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
Unemployment Compensation	\$3,500.00	\$0.00	\$6,014.60	\$6,014.60	\$5,450.00	\$0.00	\$5,450.00	\$564.60
Training Services	\$3,800.00	\$0.00	\$4,630.00	\$4,630.00	\$2,795.54	\$0.00	\$2,795.54	\$1,834.46
Repairs and Maintenance	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,857.55	\$0.00	\$1,857.55	\$142.45
Telephone	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
Electricity	\$225.00	\$0.00	\$225.00	\$225.00	\$174.87	\$0.00	\$174.87	\$50.13
Water and Sewage	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$706.65	\$0.00	\$706.65	\$1,293.35
Natural Gas	\$13,000.00	\$0.00	\$11,682.40	\$11,682.40	\$5,428.95	\$0.00	\$5,428.95	\$6,253.45
Contracted Services	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00
Property Insurance Premiums	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00
Liability Insurance Premiums	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,861.28	\$0.00	\$1,861.28	\$2,138.72
Operating Supplies	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$19.80	\$0.00	\$19.80	\$1,980.20
Small Tools and Minor Equipment	\$3,200.00	\$0.00	\$3,200.00	\$3,200.00	\$1,043.71	\$0.00	\$1,043.71	\$2,156.29
Other - Other Expenses	\$2,027.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture								
Ambulance And Emergency Medical Services Fund Total:	\$57,000.00	\$83.33	\$57,000.00	\$57,083.33	\$35,822.66	\$115.09	\$35,937.75	\$21,145.58
Continuing Professional Training								

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.

BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2016 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
2901-210-318-0000	\$720.00	\$0.00	\$720.00	\$720.00	\$0.00	\$0.00	\$0.00	\$720.00
Training Services	\$720.00	\$0.00	\$720.00	\$720.00	\$0.00	\$0.00	\$0.00	\$720.00
Continuing Professional Training Fund Total:	\$720.00	\$0.00	\$720.00	\$720.00	\$0.00	\$0.00	\$0.00	\$720.00
Special Revenue Funds Total:	\$785,720.00	\$1,760.58	\$785,720.00	\$787,480.58	\$474,946.43	\$2,100.19	\$477,046.62	\$310,433.96
4000 Capital Projects								
Shanks Phalanx Phase IV								
4401-760-360-0000	\$74,964.00	\$0.00	\$71,632.36	\$71,632.36	\$71,632.36	\$0.00	\$71,632.36	\$0.00
Contracted Services	\$74,964.00	\$0.00	\$71,632.36	\$71,632.36	\$71,632.36	\$0.00	\$71,632.36	\$0.00
Shanks Phalanx Phase IV Fund Total:	\$74,964.00	\$0.00	\$71,632.36	\$71,632.36	\$71,632.36	\$0.00	\$71,632.36	\$0.00
McConnell East Phase I								
4402-760-360-0000	\$70,308.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services	\$70,308.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
McConnell East Phase I Fund Total:	\$70,308.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Projects Funds Total:	\$145,272.00	\$0.00	\$71,632.36	\$71,632.36	\$71,632.36	\$0.00	\$71,632.36	\$0.00
4950 Permanent								
CEMETERY BEQUEST (GOODYEAR)								
4951-410-599-0000	\$705.25	\$0.00	\$705.25	\$705.25	\$0.00	\$0.00	\$0.00	\$705.25
Other - Other Expenses	\$705.25	\$0.00	\$705.25	\$705.25	\$0.00	\$0.00	\$0.00	\$705.25
CEMETERY BEQUEST (GOODYEAR) Fund Total:	\$705.25	\$0.00	\$705.25	\$705.25	\$0.00	\$0.00	\$0.00	\$705.25
CEMETERY BEQUEST (CD \$1125.00)								
4952-410-599-0000	\$1,125.00	\$0.00	\$1,125.00	\$1,125.00	\$0.00	\$0.00	\$0.00	\$1,125.00
Other - Other Expenses	\$1,125.00	\$0.00	\$1,125.00	\$1,125.00	\$0.00	\$0.00	\$0.00	\$1,125.00
CEMETERY BEQUEST (CD \$1125.00) Fund Total:	\$1,125.00	\$0.00	\$1,125.00	\$1,125.00	\$0.00	\$0.00	\$0.00	\$1,125.00
CEMETERY BEQUEST (\$600.00)								
4953-410-599-0000	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
Other - Other Expenses	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
CEMETERY BEQUEST (\$600.00) Fund Total:	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
Permanent Funds Total:	\$2,430.25	\$0.00	\$2,430.25	\$2,430.25	\$0.00	\$0.00	\$0.00	\$2,430.25
9000 Agency								
UNCLAIMED FUNDS								
9001-710-599-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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.

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

All Budgeted Funds for Fiscal 2016 Year-to-Date

UAN v2017.1

Fund Types / Funds	UNCLAIMED FUNDS Fund Total:	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$1,883,422.25	\$2,032.34	\$1,809,782.61	\$1,811,814.95	\$748,526.54	\$2,339.98	\$750,866.52	\$1,060,948.43
Report Totals:									

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.

Township of Braceville

Trumbull County

Notes to the Financial Statements

For the Year Ended December 31, 2016

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Braceville Township, Trumbull County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, police protection, fire protection and emergency medical services.

Public Entity Risk Pools

The Township participates in the Ohio Township Risk Management Authority (OTARMA), a public entity risk pool. Note 10 to the financial statements provides additional information for this entity. The organization is a:

Public Entity Risk Pool:

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio Townships. OTARMA provides property and casualty coverage for its members.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Township's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all fiduciary fund types which are organized on a fund type basis.

Fund Accounting

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

Gas Tax Fund The gas tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

Motor Vehicle License Tax Fund The motor vehicle license tax fund accounts for and reports that portion of motor vehicle license registration fees restricted for maintenance and repair of roads within the Township.

Road and Bridge Fund The road and bridge fund accounts for and reports property tax committed for the construction, reconstruction, resurfacing and repair of Township roads and bridges.

Cemetery Fund The cemetery fund accounts for money received for the sale of cemetery lots, along with charges for services provided such as opening and closing of graves.

Police Levy Fund The police fund receives property tax money to pay for the general operation of the police department.

Fire Levy Fund The fire levy fund receives property tax money to pay for the general operations of the fire department.

Ambulance and Emergency Medical Service Fund This ambulance and emergency medical service fund receives monies for services rendered after billing of healthcare provider payments are received.

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant capital project funds:

Shanks Phalanx Phase IV – The township received a grant from the state for capital improvements. The proceeds are restricted for capital improvement of Shanks Phalanx Road.

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Township had the following significant permanent fund:

Cemetery Bequest Fund – The cemetery endowment fund accounts for and reports interest earned on the nonexpendable corpus from a trust agreement restricted for the general maintenance and upkeep of the Township's cemetery.

Fiduciary Funds Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Township's own programs.

Agency Funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Township disburses these funds as directed by the individual, organization or other government. The Township's agency fund account for unclaimed monies of the township.

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year-end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are carried over, and need not be reappropriated.

Deposits and Investments

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Township values common stock at fair value when donated

Capital Assets

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Township of Braceville

Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2016

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 4 – Budgetary Activity

Budgetary activity for the year ending 2016 follows:

Township of Braceville

Trumbull County

Notes to the Financial Statements

For the Year Ended December 31, 2016

2016 Budgeted vs. Actual Receipts	
Budgeted	Actual
Receipts	Receipts
\$196,508	\$219,145
413,457	457,851
71,632	71,632
0	12
0	0
0	12
0	0
0	0
0	44,394
Special Revenue	
Debt Service	
Capital Projects	
Internal Service	
Permanent	
Fiduciary	
Total	\$681,597
	\$748,640
	\$67,044
	Variance
Fund Type	
General	
Special Revenue	
Debt Service	
Capital Projects	
Internal Service	
Permanent	
Fiduciary	
Total	\$681,597

2016 Budgeted vs. Actual Budgetary Basis Expenditures	
Appropriation	Budgetary
Authority	Expenditures
\$950,000	\$201,948
785,720	474,946
71,632	71,632
2,430	0
0	0
0	2,430
0	0
0	0
0	0
0	310,774
Debt Service	
Special Revenue	
General	
General	
Special Revenue	
Debt Service	
Capital Projects	
Internal Service	
Permanent	
Fiduciary	
Total	\$1,809,783
	\$748,527
	\$1,061,256
	Variance
Fund Type	
Authority	
Expenditures	
Budgetary	
Total	\$1,809,783

Note 5 – Deposits and Investments

The Township maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

Demand deposits	\$1,294,088
Certificates of deposit	1,725
Total deposits	1,295,813
Common stock	705
Total investments	705
Total deposits and investments	\$1,296,518

Deposits

Deposits are collateralized by securities specifically pledged by the financial institution to the Township

Investments

Township of Braceville

Trumbull County

Notes to the Financial Statements

For the Year Ended December 31, 2016

At December 31, 2016, the Township held twenty-six (26) shares of Goodyear Tire and Rubber Company common stock at a value of \$705. The common stock is not an eligible investment for the Township under Ohio law. However, the stock is allowable because it was donated to the Township on October 20, 1970 as a bequest from Mr. Edwin G. Templeton.

Note 6 – Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

Note 8 - Risk Management

The Township is exposed to various risks of property and casualty losses, and injuries to employees. The Township insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. York Risk Pooling Services, Inc. (formerly known as American Risk Pooling Consultants, Inc.) (York or Management), functions as the administrator of the Pool and provides underwriting claims, loss control, risk management, and reinsurance services for the Pool. Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

The Pool is a member of American Public Entity Excess Pool (APEEP), which is also administered by York. APEEP provides the Pool with an excess risk-sharing program. Under this arrangement, OTARMA retains insured risks up to an amount specified in the contracts. At December 31, 2015, OTARMA retained \$350,000 for casualty claims and \$250,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31,

Township of Braceville
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2016

2015 and 2014 .

	2015	2014
Assets	\$37,313,311	\$35,970,263
Liabilities	8,418,518	8,912,432
Net Position	\$28,894,793	\$27,057,831

At December 31, 2015 and 2014, respectively, the liabilities above include approximately \$7.8 and \$8.2 million of estimated unpaid claims payable. The assets above also include approximately \$7.7 and \$7.2 million of unpaid claims to be billed to approximately 989 members and 957 member governments in the future, as of December 31, 2015 and 2014, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2015, the Township's share of these unpaid claims collectible in future years is approximately \$9,000.

Based on discussions with OTARMA, the expected rates OTARMA charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to OTARMA for each year of membership.

Contributions to OTARMA	
2015	\$17,724
2014	\$17,671

After one year of membership, a member may withdraw on the anniversary of the date of joining OTARMA, if the member notifies OTARMA in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

Note 9 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2016.

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. OPERS contributes 2 percent of the employer contribution to fund these benefits.

Note 10 – Postemployment Benefits

Select Township's employees contributed to social Security. This plan provides retirement benefits, including survivor and disability benefits to participants. Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2016.

Social Security

Retirement Rates	Year	Member Rate	Employer Rate
OPERS – Local	2012-2016	10%	14%