

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
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$81,757	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	13,650
Fines and Forfeitures	0	0	0	0
Intergovernmental	7,349	93,551	18,372	6
Special Assessments	0	0	0	0
Earnings on Investments	6	95	0	0
Miscellaneous	0	0	2,460	2,116
Total Cash Receipts	7,355	93,646	102,589	15,772
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	6,981	135,649	104,789	0
Health	0	0	0	26,377
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	35,908	19,080	10,160
Capital Outlay	0	0	0	0
Debt Service:	0	0	0	0
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	6,981	171,557	123,869	36,537
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>374</i>	<i>(77,911)</i>	<i>(21,280)</i>	<i>(20,765)</i>
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	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
Payment to Refunded Bond Escrow Agent	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.

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

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For the Year Ended December 31, 2017

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
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
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	374	(77,911)	(21,280)	(20,765)
<i>Fund Cash Balances, January 1</i>	<i>1,956</i>	<i>105,305</i>	<i>42,257</i>	<i>24,318</i>
Fund Cash Balances, December 31	0	0	0	0
Nonspendable	0	0	0	0
Restricted	2,330	27,394	20,977	3,553
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Fund Cash Balances, December 31	\$2,330	\$27,394	\$20,977	\$3,553

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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, 2017

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
GASB 54 Worksheet/Note Disclosure				
Net Change in Fund Cash Balances	\$374	(\$77,911)	(\$21,280)	(\$20,765)
Fund Cash Balances, January 1	1,956	105,305	42,257	24,318
Fund Cash Balances, December 31	\$2,330	\$27,394	\$20,977	\$3,553
Fund Balances				
Amounts identified as:				
Nonspendable				
Cemetery Endowment	\$0	\$0	\$0	\$0
Total Nonspendable	0	0	0	0
Restricted for:				
Cemetery	0	0	0	3,553
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	2,330	27,394	20,977	0
Total Restricted	2,330	27,394	20,977	3,553
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	\$2,330	\$27,394	\$20,977	\$3,553

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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, 2017

	POLICE LEVY	FIRE LEVY	DRUG LAW EN- FORCEMENT	FIRE & RSC AMBULANCE EMS SERV
Cash Receipts				
Property and Other Local Taxes	\$69,076	\$69,078	\$0	\$0
Charges for Services	0	0	0	32,246
Licenses, Permits and Fees	27,365	0	0	0
Fines and Forfeitures	0	0	225	0
Intergovernmental	12,537	126,888	0	5,276
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	1,422	12,286	0	342
Total Cash Receipts	110,400	208,252	225	37,864
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	111,713	58,537	0	31,173
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	34,298	118,994	0	2,170
Capital Outlay				
Debt Service:				
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	146,011	177,531	0	33,343
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>(35,611)</i>	<i>30,721</i>	<i>225</i>	<i>4,521</i>
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	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
Payment to Refunded Bond Escrow Agent	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, 2017

	POLICE LEVY	FIRE LEVY	DRUG LAW EN- FORCEMENT	FIRE & RSC AMBULANCE EMS SERV
Sale of Capital Assets	6,399	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
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Other Financing Receipts (Disbursements)	6,399	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	(29,212)	30,721	225	4,521
<i>Fund Cash Balances, January 1</i>	<i>50,127</i>	<i>133,288</i>	<i>5,988</i>	<i>23,392</i>
Fund Cash Balances, December 31	0	0	0	0
Nonspendable	0	0	0	0
Restricted	20,915	164,009	6,213	27,913
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Fund Cash Balances, December 31	\$20,915	\$164,009	\$6,213	\$27,913

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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, 2017

	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>	(\$29,212)	\$30,721	\$225	\$4,521
<i>Fund Cash Balances, January 1</i>	50,127	133,288	5,988	23,392
<i>Fund Cash Balances, December 31</i>	\$20,915	\$164,009	\$6,213	\$27,913
Fund Balances				
Amounts identified as:				
Nonspendable	\$0	\$0	\$0	\$0
Cemetery Endowment	0	0	0	0
<i>Total Nonspendable</i>	0	0	0	0
Restricted for:				
Cemetery	0	0	0	0
Drug and Alcohol Education and Enforcement	0	0	6,213	0
Emergency Medical Services	0	0	0	27,913
Fire Operations	0	164,009	0	0
Issue II Projects	0	0	0	0
Police Operations	20,915	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0
<i>Total Restricted</i>	20,915	164,009	6,213	27,913
Committed to:				
<i>Total Committed</i>	0	0	0	0
Assigned to:				
Encumbered Funds	0	0	0	0
<i>Total Assigned</i>	0	0	0	0
Unassigned	0	0	0	0
<i>Total Fund Cash Balances, December 31</i>	\$20,915	\$164,009	\$6,213	\$27,913

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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, 2017

	Continuing Professional	SPECIAL REVENUE TOTAL
Cash Receipts		
Property and Other Local Taxes	\$0	\$219,911
Charges for Services	0	32,246
Licenses, Permits and Fees	0	41,015
Fines and Forfeitures	0	225
Intergovernmental	660	264,639
Special Assessments	0	0
Earnings on Investments	0	101
Miscellaneous	0	18,626
<i>Total Cash Receipts</i>	660	576,763
Cash Disbursements		
Current:		
General Government	0	0
Public Safety	0	201,423
Public Works	0	247,419
Health	0	26,377
Human Services	0	0
Conservation-Recreation	0	0
Other	0	220,610
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>	0	695,829
<i>Excess of Receipts Over (Under) Disbursements</i>	660	(119,066)
Other Financing Receipts (Disbursements)		
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

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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY

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, 2017

	Continuing Profession al	SPECIAL REVENUE TOTAL
Sale of Capital Assets	0	6,399
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>	0	6,399
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	660	(112,667)
<i>Fund Cash Balances, January 1</i>	960	387,591
Fund Cash Balances, December 31		
Nonspendable	0	0
Restricted	1,620	274,924
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$1,620</u>	<u>\$274,924</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, 2017

	Continuing Professional	SPECIAL REVENUE TOTAL
GASB 54 Worksheet/Note Disclosure		
Net Change in Fund Cash Balances	\$660	(\$112,667)
Fund Cash Balances, January 1	960	387,591
Fund Cash Balances, December 31	<u>\$1,620</u>	<u>\$274,924</u>
Fund Balances		
Amounts identified as:		
Nonspendable		
Cemetery Endowment	\$0	\$0
Total Nonspendable	<u>0</u>	<u>0</u>
Restricted for:		
Cemetery	0	3,553
Drug and Alcohol Education and Enforcement	0	6,213
Emergency Medical Services	0	27,913
Fire Operations	0	164,009
Issue II Projects	0	0
Police Operations	1,620	22,535
Road and Bridge Maintenance and Improvements	0	50,701
Total Restricted	<u>1,620</u>	<u>274,924</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
Total Fund Cash Balances, December 31	<u>\$1,620</u>	<u>\$274,924</u>

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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
 Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
 All Capital Projects Funds
 For the Year Ended December 31, 2017

	McConnell East 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	0	55,011	0	55,011
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	0
Total Cash Receipts	<u>0</u>	<u>55,011</u>	<u>0</u>	<u>55,011</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	0	55,011	0	55,011
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	<u>0</u>	<u>55,011</u>	<u>0</u>	<u>55,011</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 Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	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
Payment to Refunded Bond Escrow Agent	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, 2017

	McConnell East Phase	McConnell East Phase I	McConnell East Phase I	CAPITAL PROJECTS TOTAL
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
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
Fund Cash Balances, January 1	0	0	0	0
Fund Cash Balances, December 31				
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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	McConnell East 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>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Fund Balances				
Amounts identified as:				
Nonspendable				
Cemetery Endowment	\$0	\$0	\$0	\$0
Total Nonspendable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Committed to:				
Total Committed	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:				
Encumbered Funds	0	0	0	0
Total Assigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	0	0	0	0
Total Fund Cash Balances, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

All Permanent Funds

For the Year Ended December 31, 2017

	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	11	1	12
Miscellaneous	0	0	0	0
<i>Total Cash Receipts</i>	0	11	1	12
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
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Cash Disbursements</i>	0	0	0	0
<i>Excess of Receipts Over (Under) Disbursements</i>	0	11	1	12
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	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
Payment to Refunded Bond Escrow Agent	0	0	0	0

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

All Permanent Funds

For the Year Ended December 31, 2017

	Cemetery Bequest (Goodyear)	Cemetery Bequest (CD)	Cemetery Bequest (\$600.00)	PERMANENT TOTAL
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
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	11	1	12
<i>Fund Cash Balances, January 1</i>	705	1,146	627	2,478
Fund Cash Balances, December 31				
Nonspendable	705	930	250	1,885
Restricted	0	227	378	605
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Fund Cash Balances, December 31	\$705	\$1,157	\$628	\$2,490

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

All Permanent Funds

For the Year Ended December 31, 2017

	Cemetery Bequest (Goodyear)	Cemetery Bequest (CD)	Cemetery Bequest (\$600.00)	PERMANENT TOTAL
GASB 54 Worksheet/Note Disclosure				
<i>Net Change in Fund Cash Balances</i>	\$0	\$11	\$1	\$12
<i>Fund Cash Balances, January 1</i>	705	1,146	627	2,478
<i>Fund Cash Balances, December 31</i>	<u>\$705</u>	<u>\$1,157</u>	<u>\$628</u>	<u>\$2,490</u>
Fund Balances				
Amounts identified as:				
Nonspendable				
Cemetery Endowment	\$705	\$930	\$250	\$1,885
<i>Total Nonspendable</i>	<u>705</u>	<u>930</u>	<u>250</u>	<u>1,885</u>
Restricted for:				
Cemetery	0	227	378	605
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
<i>Total Restricted</i>	<u>0</u>	<u>227</u>	<u>378</u>	<u>605</u>
Committed to:				
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:				
Encumbered Funds	0	0	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	0	0	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$705</u>	<u>\$1,157</u>	<u>\$628</u>	<u>\$2,490</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, 2017

	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 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
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
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	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 Agency Funds

For the Year Ended December 31, 2017

	Unclaimed Funds	AGENCY TOTAL
Other Financing Uses	0	0
Total Non-Operating Receipts (Disbursements)	0	0
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	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
Net Change in Fund Cash Balance	0	0
Fund Cash Balances, January 1	16	16
Fund Cash Balances, December 31	16	16

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, 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Cash Receipts					
Property and Other Local Taxes	\$135,405	\$219,911	\$0	\$0	\$0
Charges for Services	0	32,246	0	0	0
Licenses, Permits and Fees	17,244	41,015	0	0	0
Fines and Forfeitures	14,154	225	0	0	0
Intergovernmental	53,605	264,639	0	55,011	0
Special Assessments	0	0	0	0	0
Earnings on Investments	1,818	101	0	0	0
Miscellaneous	2,035	18,626	0	0	12
Total Cash Receipts	224,261	576,763	0	55,011	12
Cash Disbursements					
Current:					
General Government	231,582	0	0	0	0
Public Safety	0	201,423	0	0	0
Public Works	0	247,419	0	0	0
Health	6,655	26,377	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	6,630	0	0	0	0
Other	0	0	0	0	0
Capital Outlay	416	220,610	0	55,011	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
Total Cash Disbursements	245,283	695,829	0	55,011	0
Excess of Receipts Over (Under) Disbursements	(21,022)	(119,066)	0	0	12
Other Financing Receipts (Disbursements)					
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Sale of Capital Assets	0	6,399	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, 2017

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	General	Special Revenue	Debt Service	Capital Projects	Permanent
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
Total Other Financing Receipts (Disbursements)	0	6,399	0	0	0
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
Net Change in Fund Cash Balances	(21,022)	(112,667)	0	0	12
<i>Fund Cash Balances, January 1</i>	<i>906,435</i>	<i>387,591</i>	<i>0</i>	<i>0</i>	<i>2,478</i>
Fund Cash Balances, December 31					
Nonspendable	0	0	0	0	1,885
Restricted	0	274,924	0	0	605
Committed	0	0	0	0	0
Assigned	490	0	0	0	0
Unassigned (Deficit)	884,923	0	0	0	0
Fund Cash Balances, December 31	\$885,413	\$274,924	\$0	\$0	\$2,490

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, 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent
GASB 54 Worksheet/Note Disclosure					
Net Change in Fund Cash Balances	(\$21,022)	(\$112,667)	\$0	\$0	\$12
Fund Cash Balances, January 1	906,435	387,591	0	0	2,478
Fund Cash Balances, December 31	<u>\$885,413</u>	<u>\$274,924</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,490</u>
Fund Balances					
Amounts identified as:					
Nonspendable					
Cemetery Endowment	\$0	\$0	\$0	\$0	\$1,885
Total Nonspendable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,885</u>
Restricted for:					
Cemetery	0	3,553	0	0	605
Drug and Alcohol Education and Enforcement	0	6,213	0	0	0
Emergency Medical Services	0	27,913	0	0	0
Fire Operations	0	164,009	0	0	0
Issue II Projects	0	0	0	0	0
Police Operations	0	22,535	0	0	0
Road and Bridge Maintenance and Improvements	0	50,701	0	0	0
Total Restricted	<u>0</u>	<u>274,924</u>	<u>0</u>	<u>0</u>	<u>605</u>
Committed to:					
Total Committed	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:					
Encumbered Funds	490	0	0	0	0
Total Assigned	<u>490</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	884,923	0	0	0	0
Total Fund Cash Balances, December 31	<u>\$885,413</u>	<u>\$274,924</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,490</u>

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, 2017

	Totals (Memorandum Only)
Cash Receipts	
Property and Other Local Taxes	\$355,316
Charges for Services	32,246
Licenses, Permits and Fees	58,259
Fines and Forfeitures	14,379
Intergovernmental	373,255
Special Assessments	0
Earnings on Investments	1,931
Miscellaneous	20,661
<i>Total Cash Receipts</i>	<u>856,047</u>
Cash Disbursements	
Current:	
General Government	231,582
Public Safety	201,423
Public Works	247,419
Health	33,032
Human Services	0
Conservation-Recreation	6,630
Other	0
Capital Outlay	276,037
Debt Service:	
Principal Retirement	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	<u>996,123</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(140,076)</u>
Other Financing Receipts (Disbursements)	
Sale of Bonds	0
Sale of Refunding Bonds	0
Sale of Notes	0
Loans Issued	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0
Sale of Capital Assets	6,399

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, 2017

	Totals (Memorandum Only)
Transfers In	0
Transfers Out	0
Advances In	0
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>6,399</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>(133,677)</u>
<i>Fund Cash Balances, January 1</i>	<u>1,296,504</u>
Fund Cash Balances, December 31	
Nonspendable	1,885
Restricted	275,529
Committed	0
Assigned	490
Unassigned (Deficit)	884,923
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,162,827</u></u>

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, 2017

	Totals (Memorandum Only)
GASB 54 Worksheet/Note Disclosure	
Net Change in Fund Cash Balances	(\$133,677)
Fund Cash Balances, January 1	1,296,504
Fund Cash Balances, December 31	<u>\$1,162,827</u>
Fund Balances	
Amounts identified as:	
Nonspendable	
Cemetery Endowment	\$1,885
Total Nonspendable	<u>1,885</u>
Restricted for:	
Cemetery	4,158
Drug and Alcohol Education and Enforcement	6,213
Emergency Medical Services	27,913
Fire Operations	164,009
Issue II Projects	0
Police Operations	22,535
Road and Bridge Maintenance and Improvements	50,701
Total Restricted	<u>275,529</u>
Committed to:	
Total Committed	<u>0</u>
Assigned to:	
Encumbered Funds	490
Total Assigned	<u>490</u>
Unassigned	884,923
Total Fund Cash Balances, December 31	<u><u>\$1,162,827</u></u>

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 Proprietary and Fiduciary Fund Types

For the Year Ended December 31, 2017

	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>	0	0	0	0
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>	0	0	0	0
<i>Operating Income (Loss)</i>	0	0	0	0
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 Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	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
Payment to Refunded Bond Escrow Agent	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	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.

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, 2017

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	Enterprise	Internal Service	Agency	Investment Trust
<i>Total Non-Operating Receipts (Disbursements)</i>	0	0	0	0
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	0	0	0	0
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>	\$0	\$0	\$16	\$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 Proprietary and Fiduciary Fund Types

For the Year Ended December 31, 2017

	Private Purpose Trust	Totals (Memorandum Only)
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 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
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
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	0	0
Other Financing Uses	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 Proprietary and Fiduciary Fund Types

For the Year Ended December 31, 2017

	Private Purpose Trust	Totals (Memorandum Only)
Total Non-Operating Receipts (Disbursements)	0	0
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	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
Net Change in Fund Cash Balance	0	0
Fund Cash Balances, January 1	0	16
Fund Cash Balances, December 31	\$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

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All Budgeted Funds for Fiscal 2017 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	\$86,229.25	\$86,229.25	\$85,655.43	(\$573.82)
1000-102-0000 Tangible Personal Property Tax	\$461.00	\$461.00	\$461.31	\$0.31
1000-103-0000 Permissive Sales Tax	\$50,000.00	\$50,000.00	\$49,290.66	(\$709.34)
1000-302-0000 Fees	\$0.00	\$0.00	\$1,136.04	\$1,136.04
1000-303-0000 Cable Franchise Fees	\$10,000.00	\$10,000.00	\$16,108.01	\$6,108.01
1000-401-0000 Fines	\$10,000.00	\$10,000.00	\$14,153.50	\$4,153.50
1000-532-0000 Local Government Distribution	\$29,480.12	\$29,480.12	\$34,306.76	\$4,826.64
1000-533-0000 Liquor Permit Fees	\$0.00	\$0.00	\$1,603.00	\$1,603.00
1000-534-0000 Cigarette License Fees	\$0.00	\$0.00	\$193.70	\$193.70
1000-535-0000 Property Tax Allocation	\$13,458.00	\$13,458.00	\$13,594.91	\$136.91
1000-539-0000 Other - State Receipts	\$0.00	\$0.00	\$2,581.01	\$2,581.01
1000-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$0.00	\$0.00	\$1,325.70	\$1,325.70
1000-701-0000 Interest	\$0.00	\$0.00	\$1,817.63	\$1,817.63
1000-801-0000 Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
1000-802-0000 Rentals and Leases	\$0.00	\$0.00	\$1,650.00	\$1,650.00
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$385.03	\$385.03
General Fund Total:	\$199,628.37	\$199,628.37	\$224,262.69	\$24,634.32
2000 Special Revenue				
General Funds Total:	\$199,628.37	\$199,628.37	\$224,262.69	\$24,634.32
Motor Vehicle License Tax				
2011-536-0000 Motor Vehicle License Tax - State Levied	\$6,500.00	\$6,500.00	\$7,348.75	\$848.75
2011-701-0000 Interest	\$0.00	\$0.00	\$6.49	\$6.49
Motor Vehicle License Tax Fund Total:	\$6,500.00	\$6,500.00	\$7,355.24	\$855.24
Gasoline Tax				
2021-537-0000 Gasoline Tax	\$80,000.00	\$80,000.00	\$93,550.42	\$13,550.42
2021-701-0000 Interest	\$0.00	\$0.00	\$94.56	\$94.56
Gasoline Tax Fund Total:	\$80,000.00	\$80,000.00	\$93,644.98	\$13,644.98

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 2017 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	\$81,249.30	\$81,249.30	\$81,223.90	(\$25.40)
2031-102-0000 Tangible Personal Property Tax	\$534.00	\$534.00	\$534.14	\$0.14
2031-535-0000 Property Tax Allocation	\$12,680.00	\$12,680.00	\$12,135.34	(\$544.66)
2031-539-0000 Other - State Receipts	\$0.00	\$0.00	\$6,237.01	\$6,237.01
2031-892-0000 Other - Miscellaneous Non-Operating	\$2,000.00	\$2,000.00	\$2,459.57	\$459.57
Road and Bridge Fund Total:	\$96,463.30	\$96,463.30	\$102,589.96	\$6,126.66
Cemetery				
2041-302-0000 Fees	\$13,000.00	\$13,000.00	\$13,650.00	\$650.00
2041-539-0000 Other - State Receipts	\$0.00	\$0.00	\$6.12	\$6.12
2041-804-0000 Sale of Cemetery Lots	\$4,000.00	\$2,771.88	\$1,900.00	(\$871.88)
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	\$215.76	\$215.76
Cemetery Fund Total:	\$17,000.00	\$15,771.88	\$15,771.88	\$0.00
Police Levy				
2191-101-0000 General Property Tax - Real Estate	\$68,427.64	\$68,427.64	\$68,591.35	\$163.71
2191-102-0000 Tangible Personal Property Tax	\$486.00	\$486.00	\$485.59	(\$0.41)
2191-302-0000 Fees	\$25,000.00	\$25,000.00	\$27,365.00	\$2,365.00
2191-535-0000 Property Tax Allocation	\$10,679.00	\$10,679.00	\$9,978.11	(\$700.89)
2191-539-0000 Other - State Receipts	\$3,000.00	\$3,000.00	\$2,558.72	(\$441.28)
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	\$1,421.72	(\$578.28)
2191-951-0000 Sale of Fixed Assets	\$10,000.00	\$7,206.92	\$6,399.07	(\$807.85)
Police Levy Fund Total:	\$119,592.64	\$116,799.56	\$116,799.56	\$0.00
Fire Levy				
2192-101-0000 General Property Tax - Real Estate	\$68,427.64	\$68,427.64	\$68,591.35	\$163.71
2192-102-0000 Tangible Personal Property Tax	\$486.00	\$486.00	\$485.58	(\$0.42)
2192-519-0000 Other - Federal Receipts	\$0.00	\$20,000.00	\$105,183.00	\$85,183.00
2192-535-0000 Property Tax Allocation	\$10,679.00	\$10,679.00	\$9,978.11	(\$700.89)
2192-539-0000 Other - State Receipts	\$0.00	\$0.00	\$11,726.47	\$11,726.47
2192-891-0000 Other - Miscellaneous Operating	\$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.

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	Variance Favorable (Unfavorable)
2192-892-0000 Other - Miscellaneous Non-Operating	\$2,500.00	\$2,500.00	\$12,286.25	\$9,786.25
Fire Levy Fund Total:	\$82,092.64	\$102,092.64	\$208,250.76	\$106,158.12
Drug Law Enforcement				
2221-401-0000 Fines	\$250.00	\$225.00	\$225.00	\$0.00
Drug Law Enforcement Fund Total:	\$250.00	\$225.00	\$225.00	\$0.00
Ambulance And Emergency Medical Services				
2281-202-0000 Contracts for Emergency Medical Services	\$32,000.00	\$32,000.00	\$32,246.03	\$246.03
2281-539-0000 Other - State Receipts	\$0.00	\$0.00	\$5,275.89	\$5,275.89
2281-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$341.84	\$341.84
Ambulance And Emergency Medical Services Fund Total:	\$32,000.00	\$32,000.00	\$37,863.76	\$5,863.76
Continuing Professional Training				
2901-539-0000 Other - State Receipts	\$0.00	\$0.00	\$660.00	\$660.00
Continuing Professional Training Fund Total:	\$0.00	\$0.00	\$660.00	\$660.00
Special Revenue Funds Total:	\$433,898.58	\$449,852.38	\$583,161.14	\$133,308.76
4000 Capital Projects				
McConnell East Phase II				
4401-538-0000 Local Public Works Commission	\$0.00	\$0.00	\$0.00	\$0.00
McConnell East Phase II Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
McConnell East Phase I				
4402-538-0000 Local Public Works Commission	\$70,308.00	\$55,010.85	\$55,010.85	\$0.00
McConnell East Phase I Fund Total:	\$70,308.00	\$55,010.85	\$55,010.85	\$0.00
Capital Projects Funds Total:	\$70,308.00	\$55,010.85	\$55,010.85	\$0.00
4950 Permanent				
Cemetery Bequest (CD \$1125.00)				

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.

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	Variance Favorable (Unfavorable)
4952-701-0000 Interest	\$1.00	\$1.00	\$11.25	\$10.25
Cemetery Bequest (CD \$1125.00) Fund Total:	\$1.00	\$1.00	\$11.25	\$10.25
Cemetery Bequest (\$600.00)				
4953-701-0000 Interest	\$2.00	\$0.90	\$0.90	\$0.00
Cemetery Bequest (\$600.00) Fund Total:	\$2.00	\$0.90	\$0.90	\$0.00
Permanent Funds Total:	\$3.00	\$1.90	\$12.15	\$10.25
Report Totals:	\$703,837.95	\$704,493.50	\$862,446.83	\$157,953.33

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**

UAN v2018.1

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	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-110-111-0000 Salaries - Trustees	\$36,200.00	\$196.72	\$36,200.00	\$36,396.72	\$35,057.26	\$203.04	\$35,260.30	\$1,136.42
1000-110-121-0000 Salary - Township Fiscal Officer	\$21,900.00	\$27.03	\$21,900.00	\$21,927.03	\$21,523.27	\$253.15	\$21,776.42	\$150.61
1000-110-122-0000 Salaries - Township Fiscal Officer's Staff	\$6,500.00	\$6.82	\$6,500.00	\$6,506.82	\$4,346.96	\$24.86	\$4,371.82	\$2,135.00
1000-110-211-0000 Ohio Public Employees Retirement System	\$8,000.00	\$0.00	\$10,000.00	\$10,000.00	\$9,320.99	\$0.00	\$9,320.99	\$679.01
1000-110-213-0000 Medicare	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$3,379.58	\$0.00	\$3,379.58	\$2,620.42
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	\$24,688.23	\$0.00	\$24,688.23	\$15,311.77
1000-110-228-0000 Health Care Reimbursement	\$25,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00
1000-110-230-0000 Workers' Compensation	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,614.48	\$0.00	\$2,614.48	\$7,385.52
Other - Employee Reimbursements	\$0.00	\$0.00	\$19,000.00	\$19,000.00	\$10,251.21	\$0.00	\$10,251.21	\$8,748.79
1000-110-311-0000 Accounting and Legal Fees	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$57,963.19	\$0.00	\$57,963.19	\$42,036.81
1000-110-312-0000 Auditing Services	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
1000-110-313-0000 Uniform Accounting Network Fees	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,898.00	\$0.00	\$2,898.00	\$7,102.00
1000-110-314-0000 Tax Collection Fees	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$1,826.03	\$0.00	\$1,826.03	\$7,173.97
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	\$1,537.39	\$0.00	\$1,537.39	\$2,462.61
1000-110-330-0000 Travel and Meeting Expense	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$2,550.37	\$0.00	\$2,550.37	\$5,449.63
1000-110-341-0000 Telephone	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,076.64	\$0.00	\$1,076.64	\$2,923.36
1000-110-342-0000 Postage	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$668.13	\$0.00	\$668.13	\$1,831.87
1000-110-345-0000 Advertising	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$524.59	\$0.00	\$524.59	\$3,475.41
1000-110-360-0000 Contracted Services	\$240,000.00	\$0.00	\$240,000.00	\$240,000.00	\$15,987.86	\$0.00	\$15,987.86	\$224,012.14
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	\$2,095.00	\$0.00	\$2,095.00	\$7,905.00

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

UAN v2018.1

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	Total	Variance Favorable (Unfavorable)
1000-110-410-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$3,354.18	\$0.00	\$3,354.18	\$11,645.82
Office Supplies								
1000-110-519-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$779.76	\$0.00	\$779.76	\$2,220.24
Other - Dues and Fees								
1000-110-591-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.08	\$0.00	\$0.08	\$999.92
Contributions to Other Organizations								
1000-110-599-0000	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$5,939.22	\$0.00	\$5,939.22	\$44,060.78
Other - Other Expenses								
1000-120-323-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$9,731.24	\$0.00	\$9,731.24	\$268.76
Repairs and Maintenance								
1000-120-351-0000	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$2,092.03	\$0.00	\$2,092.03	\$3,907.97
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	\$726.22	\$0.00	\$726.22	\$5,273.78
Natural Gas								
1000-120-420-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$155.35	\$0.00	\$155.35	\$4,844.65
Operating Supplies								
1000-130-150-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$2,025.00	\$0.00	\$2,025.00	\$2,975.00
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	\$419.98	\$0.00	\$419.98	\$2,580.02
Operating Supplies								
1000-420-370-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$6,655.38	\$0.00	\$6,655.38	\$8,344.62
Payment to Another Political Subdivision								
1000-610-360-0000	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$3,160.00	\$0.00	\$3,160.00	\$46,840.00
Contracted Services								
1000-610-400-0000	\$150,000.00	\$0.00	\$150,000.00	\$150,000.00	\$3,470.47	\$0.00	\$3,470.47	\$146,529.53
Supplies and Materials								
1000-760-740-0000	\$51,600.00	\$0.00	\$51,600.00	\$51,600.00	\$416.38	\$0.00	\$416.38	\$51,183.62
Machinery, Equipment and Furniture								
General Fund Total:	\$950,000.00	\$239.79	\$950,000.00	\$950,239.79	\$245,284.27	\$490.27	\$245,774.54	\$704,465.25
General Funds Total:	\$950,000.00	\$239.79	\$950,000.00	\$950,239.79	\$245,284.27	\$490.27	\$245,774.54	\$704,465.25
2000 Special Revenue								
Motor Vehicle License Tax								
2011-330-323-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Repairs and Maintenance								
2011-330-420-0000	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$6,980.69	\$0.00	\$6,980.69	\$19.31
Operating Supplies								
Motor Vehicle License Tax Fund Total:	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$6,980.69	\$0.00	\$6,980.69	\$1,019.31
Gasoline Tax								
2021-330-190-0000	\$42,000.00	\$515.72	\$32,000.00	\$32,515.72	\$30,265.16	\$833.66	\$31,098.82	\$1,416.90
Other - Salaries								

Statement excludes amounts for advances.
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**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		Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for		Variance Favorable (Unfavorable)
		Encumbrances as of Preceding December 31, 2016	Encumbrances as of December 31, 2017				Encumbrances as of December 31, 2017	Encumbrances as of December 31, 2017	
2021-330-211-0000	\$5,880.00	\$0.00	\$0.00	\$5,380.00	\$5,380.00	\$4,149.53	\$0.00	\$4,149.53	\$1,230.47
Ohio Public Employees Retirement System									
2021-330-228-0000	\$4,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Health Care Reimbursement									
2021-330-323-0000	\$7,000.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$124.50	\$0.00	\$124.50	\$4,875.50
Repairs and Maintenance									
2021-330-360-0000	\$88,000.00	\$0.00	\$0.00	\$81,117.00	\$81,117.00	\$81,116.92	\$0.00	\$81,116.92	\$0.08
Contracted Services									
2021-330-420-0000	\$30,000.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$19,991.72	\$0.00	\$19,991.72	\$8.28
Operating Supplies									
2021-330-430-0000	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Small Tools and Minor Equipment									
2021-330-599-0000	\$1,120.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses									
2021-760-740-0000	\$0.00	\$0.00	\$0.00	\$36,503.00	\$36,503.00	\$35,907.72	\$0.00	\$35,907.72	\$595.28
Machinery, Equipment and Furniture									
2021-760-750-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicles									
Gasoline Tax Fund Total:	\$180,000.00	\$515.72	\$180,000.00	\$180,515.72	\$180,515.72	\$171,555.55	\$833.66	\$172,389.21	\$8,126.51
Road and Bridge									
2031-330-190-0000	\$40,000.00	\$1,100.49	\$39,000.00	\$40,100.49	\$40,100.49	\$38,761.69	\$824.57	\$39,586.26	\$514.23
Other - Salaries									
2031-330-211-0000	\$5,400.00	\$0.00	\$5,400.00	\$5,400.00	\$5,400.00	\$5,219.26	\$0.00	\$5,219.26	\$180.74
Ohio Public Employees Retirement System									
2031-330-230-0000	\$2,000.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,447.73	\$0.00	\$3,447.73	\$52.27
Workers' Compensation									
2031-330-240-0000	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment Compensation									
2031-330-314-0000	\$2,000.00	\$0.00	\$1,700.81	\$1,700.81	\$1,700.81	\$1,700.81	\$0.00	\$1,700.81	\$0.00
Tax Collection Fees									
2031-330-323-0000	\$15,000.00	\$0.00	\$10,838.00	\$10,838.00	\$10,838.00	\$10,634.46	\$0.00	\$10,634.46	\$203.54
Repairs and Maintenance									
2031-330-341-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$1,844.48	\$0.00	\$1,844.48	\$655.52
Telephone									
2031-330-351-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$2,365.45	\$0.00	\$2,365.45	\$1,634.55
Electricity									
2031-330-352-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$349.80	\$0.00	\$349.80	\$150.20
Water and Sewage									
2031-330-353-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$2,040.47	\$0.00	\$2,040.47	\$959.53
Natural Gas									
2031-330-360-0000	\$25,100.00	\$0.00	\$4,600.00	\$4,600.00	\$4,600.00	\$4,323.75	\$0.00	\$4,323.75	\$276.25
Contracted Services									
2031-330-381-0000	\$2,000.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00
Property Insurance Premiums									
2031-330-382-0000	\$2,000.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00
Liability Insurance Premiums									
2031-330-420-0000	\$19,000.00	\$0.00	\$29,000.00	\$29,000.00	\$29,000.00	\$27,815.03	\$0.00	\$27,815.03	\$1,184.97
Operating Supplies									

Statement excludes amounts for advances.

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

UAN V2018.1

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	Total	Variance Favorable (Unfavorable)
2031-330-430-0000 Small Tools and Minor Equipment	\$3,000.00	\$0.00	\$880.91	\$880.91	\$880.91	\$0.00	\$880.91	\$0.00
2031-330-595-0000 Other - Other Expenses	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,405.59	\$0.00	\$2,405.59	\$594.41
2031-760-740-0000 Machinery, Equipment and Furniture	\$1,000.00	\$0.00	\$19,080.28	\$19,080.28	\$19,080.28	\$0.00	\$19,080.28	\$0.00
2031-760-750-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Road and Bridge Fund Total:	\$130,000.00	\$1,100.49	\$130,000.00	\$131,100.49	\$123,869.71	\$824.57	\$124,694.28	\$6,406.21
Cemetery								
2041-410-190-0000 Other - Salaries	\$12,000.00	\$0.00	\$19,750.00	\$19,750.00	\$18,872.59	\$0.00	\$18,872.59	\$877.41
2041-410-211-0000 Ohio Public Employees Retirement System	\$1,680.00	\$0.00	\$2,645.03	\$2,645.03	\$2,642.17	\$0.00	\$2,642.17	\$2.86
2041-410-323-0000 Repairs and Maintenance	\$4,000.00	\$0.00	\$2,771.88	\$2,771.88	\$2,392.47	\$0.00	\$2,392.47	\$379.41
2041-410-420-0000 Operating Supplies	\$7,600.00	\$0.00	\$2,400.00	\$2,400.00	\$2,394.78	\$0.00	\$2,394.78	\$5.22
2041-410-430-0000 Small Tools and Minor Equipment	\$2,000.00	\$0.00	\$74.97	\$74.97	\$74.97	\$0.00	\$74.97	\$0.00
2041-410-599-0000 Other - Other Expenses	\$6,720.00	\$0.00	\$969.65	\$969.65	\$0.00	\$0.00	\$0.00	\$969.65
2041-760-730-0000 Improvement of Sites	\$0.00	\$0.00	\$4,960.35	\$4,960.35	\$4,960.35	\$0.00	\$4,960.35	\$0.00
2041-760-740-0000 Machinery, Equipment and Furniture	\$6,000.00	\$0.00	\$5,200.00	\$5,200.00	\$5,200.00	\$0.00	\$5,200.00	\$0.00
Cemetery Fund Total:	\$40,000.00	\$0.00	\$38,771.88	\$38,771.88	\$36,537.33	\$0.00	\$36,537.33	\$2,234.55
Police Levy								
2191-210-190-0000 Other - Salaries	\$57,944.88	\$206.59	\$62,444.88	\$62,651.47	\$60,889.80	\$403.94	\$61,293.74	\$1,357.73
2191-210-211-0000 Ohio Public Employees Retirement System	\$8,680.00	\$0.00	\$8,680.00	\$8,680.00	\$8,552.21	\$0.00	\$8,552.21	\$127.79
2191-210-230-0000 Workers' Compensation	\$4,500.00	\$0.00	\$3,000.00	\$3,000.00	\$2,355.51	\$0.00	\$2,355.51	\$644.49
2191-210-240-0000 Unemployment Compensation	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,023.18	\$0.00	\$1,023.18	\$476.82
2191-210-314-0000 Tax Collection Fees	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,425.24	\$0.00	\$1,425.24	\$574.76
2191-210-318-0000 Training Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$250.00	\$0.00	\$250.00	\$750.00
2191-210-323-0000 Repairs and Maintenance	\$7,100.00	\$0.00	\$4,306.92	\$4,306.92	\$3,575.27	\$0.00	\$3,575.27	\$731.65
2191-210-341-0000 Telephone	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$2,820.32	\$0.00	\$2,820.32	\$679.68
2191-210-360-0000 Contracted Services	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$10,937.21	\$0.00	\$10,937.21	\$4,062.79

Statement excludes amounts for advances.

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**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	Total	Variance Favorable (Unfavorable)
2191-210-381-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
Property Insurance Premiums								
2191-210-382-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
Liability Insurance Premiums								
2191-210-420-0000	\$19,000.00	\$0.00	\$19,000.00	\$19,000.00	\$11,844.43	\$0.00	\$11,844.43	\$7,155.57
Operating Supplies								
2191-210-430-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,315.18	\$0.00	\$1,315.18	\$684.82
Small Tools and Minor Equipment								
2191-210-599-0000	\$5,775.12	\$0.00	\$5,775.12	\$5,775.12	\$4,725.03	\$0.00	\$4,725.03	\$1,050.09
Other - Other Expenses								
2191-760-750-0000	\$20,000.00	\$0.00	\$35,000.00	\$35,000.00	\$34,298.00	\$0.00	\$34,298.00	\$702.00
Motor Vehicles								
Police Levy Fund Total:	\$150,000.00	\$206.59	\$165,206.92	\$165,413.51	\$146,011.38	\$403.94	\$146,415.32	\$18,998.19
Fire Levy								
2192-220-190-0000	\$25,000.00	\$162.30	\$21,000.00	\$21,162.30	\$18,366.52	\$233.93	\$18,600.45	\$2,561.85
Other - Salaries								
2192-220-212-0000	\$2,000.00	\$0.00	\$1,250.00	\$1,250.00	\$1,107.63	\$0.00	\$1,107.63	\$142.37
Social Security								
2192-220-230-0000	\$6,000.00	\$0.00	\$2,750.00	\$2,750.00	\$745.52	\$0.00	\$745.52	\$2,004.48
Workers' Compensation								
2192-220-240-0000	\$2,000.00	\$0.00	\$1,000.00	\$1,000.00	\$14.55	\$0.00	\$14.55	\$985.45
Unemployment Compensation								
2192-220-314-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,425.24	\$0.00	\$1,425.24	\$574.76
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	\$17,299.29	\$17,299.29	\$16,946.07	\$0.00	\$16,946.07	\$353.22
Repairs and Maintenance								
2192-220-341-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,671.82	\$0.00	\$1,671.82	\$1,328.18
Telephone								
2192-220-351-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,883.28	\$0.00	\$1,883.28	\$1,116.72
Electricity								
2192-220-352-0000	\$225.00	\$0.00	\$225.00	\$225.00	\$174.95	\$0.00	\$174.95	\$50.05
Water and Sewage								
2192-220-353-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$957.52	\$0.00	\$957.52	\$2,042.48
Natural Gas								
2192-220-360-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$4,029.56	\$0.00	\$4,029.56	\$10,970.44
Contracted Services								
2192-220-381-0000	\$3,500.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
Property Insurance Premiums								
2192-220-382-0000	\$3,500.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
Liability Insurance Premiums								
2192-220-420-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$2,243.02	\$0.00	\$2,243.02	\$12,756.98
Operating Supplies								
2192-220-430-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Small Tools and Minor Equipment								
2192-220-599-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$2,969.48	\$0.00	\$2,969.48	\$12,030.52
Other - 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.

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	Total	Variance Favorable (Unfavorable)
2192-760-740-0000 Machinery, Equipment and Furniture	\$81,775.00	\$0.00	\$119,475.71	\$119,475.71	\$118,994.55	\$0.00	\$118,994.55	\$481.16
Fire Levy Fund Total:	\$200,000.00	\$162.30	\$235,000.00	\$235,162.30	\$177,529.71	\$233.93	\$177,763.64	\$57,398.66
Drug Law Enforcement								
2221-210-430-0000 Small Tools and Mirror Equipment	\$6,000.00	\$0.00	\$5,975.00	\$5,975.00	\$0.00	\$0.00	\$0.00	\$5,975.00
Drug Law Enforcement Fund Total:	\$6,000.00	\$0.00	\$5,975.00	\$5,975.00	\$0.00	\$0.00	\$0.00	\$5,975.00
Ambulance And Emergency Medical Services								
2281-230-190-0000 Other - Salaries	\$13,000.00	\$115.09	\$12,880.00	\$12,995.09	\$9,802.83	\$112.35	\$9,915.18	\$3,079.91
2281-230-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2281-230-212-0000 Social Security	\$930.00	\$0.00	\$930.00	\$930.00	\$587.93	\$0.00	\$587.93	\$342.07
2281-230-213-0000 Medicare	\$218.00	\$0.00	\$218.00	\$218.00	\$97.12	\$0.00	\$97.12	\$120.88
2281-230-230-0000 Workers' Compensation	\$1,000.00	\$0.00	\$420.00	\$420.00	\$412.07	\$0.00	\$412.07	\$7.93
2281-230-240-0000 Unemployment Compensation	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
2281-230-318-0000 Training Services	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$365.00	\$0.00	\$365.00	\$3,135.00
2281-230-323-0000 Repairs and Maintenance	\$3,800.00	\$0.00	\$3,800.00	\$3,800.00	\$847.83	\$0.00	\$847.83	\$2,952.17
2281-230-341-0000 Telephone	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,628.52	\$0.00	\$1,628.52	\$371.48
2281-230-351-0000 Electricity	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$988.02	\$0.00	\$988.02	\$11.98
2281-230-352-0000 Water and Sewage	\$225.00	\$0.00	\$225.00	\$225.00	\$174.85	\$0.00	\$174.85	\$50.15
2281-230-353-0000 Natural Gas	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$957.51	\$0.00	\$957.51	\$542.49
2281-230-360-0000 Contracted Services	\$8,500.00	\$0.00	\$8,500.00	\$8,500.00	\$5,818.16	\$0.00	\$5,818.16	\$2,681.84
2281-230-381-0000 Property Insurance Premiums	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00
2281-230-382-0000 Liability Insurance Premiums	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00
2281-230-420-0000 Operating Supplies	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,544.25	\$0.00	\$2,544.25	\$1,455.75
2281-230-430-0000 Small Tools and Mirror Equipment	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,190.00	\$0.00	\$1,190.00	\$810.00
2281-230-599-0000 Other - Other Expenses	\$3,200.00	\$0.00	\$3,200.00	\$3,200.00	\$2,757.84	\$0.00	\$2,757.84	\$442.16
2281-760-740-0000 Machinery, Equipment and Furniture	\$2,027.00	\$0.00	\$2,727.00	\$2,727.00	\$2,170.00	\$0.00	\$2,170.00	\$557.00

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.

**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	Total	Variance Favorable (Unfavorable)
Ambulance And Emergency Medical Services Fund Total:	\$50,000.00	\$115.09	\$50,000.00	\$50,115.09	\$33,541.93	\$112.35	\$33,454.28	\$16,660.81
Continuing Professional Training								
2901-210-318-0000	\$960.00	\$0.00	\$960.00	\$960.00	\$0.00	\$0.00	\$0.00	\$960.00
Training Services								
Continuing Professional Training Fund Total:	\$960.00	\$0.00	\$960.00	\$960.00	\$0.00	\$0.00	\$0.00	\$960.00
Special Revenue Funds Total:	\$764,960.00	\$2,100.19	\$813,913.80	\$816,013.99	\$695,826.30	\$2,408.45	\$698,234.75	\$117,779.24
4000 Capital Projects								
McConnell East Phase II								
4401-760-360-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services								
McConnell East Phase II Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
McConnell East Phase I								
4402-760-360-0000	\$70,308.00	\$0.00	\$55,010.85	\$55,010.85	\$55,010.85	\$0.00	\$55,010.85	\$0.00
Contracted Services								
McConnell East Phase I Fund Total:	\$70,308.00	\$0.00	\$55,010.85	\$55,010.85	\$55,010.85	\$0.00	\$55,010.85	\$0.00
Capital Projects Funds Total:	\$70,308.00	\$0.00	\$55,010.85	\$55,010.85	\$55,010.85	\$0.00	\$55,010.85	\$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								
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	\$1,126.00	\$0.00	\$1,126.00	\$1,126.00	\$0.00	\$0.00	\$0.00	\$1,126.00
Other - Other Expenses								
Cemetery Bequest (CD \$1125.00) Fund Total:	\$1,126.00	\$0.00	\$1,126.00	\$1,126.00	\$0.00	\$0.00	\$0.00	\$1,126.00
Cemetery Bequest (\$600.00)								
4953-410-599-0000	\$602.00	\$0.00	\$600.90	\$600.90	\$0.00	\$0.00	\$0.00	\$600.90
Other - Other Expenses								
Cemetery Bequest (\$600.00) Fund Total:	\$602.00	\$0.00	\$600.90	\$600.90	\$0.00	\$0.00	\$0.00	\$600.90
Permanent Funds Total:	\$2,432.25	\$0.00	\$2,432.15	\$2,432.15	\$0.00	\$0.00	\$0.00	\$2,432.15
9000 Agency								

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**

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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	Total	Variance Favorable (Unfavorable)
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
Unclaimed Funds Fund Total:								
Agency Funds Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Report Totals:	\$1,787,701.25	\$2,339.98	\$1,821,356.80	\$1,823,696.78	\$996,121.42	\$2,898.72	\$999,020.14	\$824,676.64

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
Notes to the Financial Statements
For the Year Ended December 31, 2017

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 6 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.

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2017

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 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:

McConnell East Phase I – The township received a grant from the state for capital improvements. The proceeds are restricted for capital improvement of McConnell East 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 Endowment 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.

Basis of Accounting

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

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2017

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.

A summary of 2017 budgetary activity appears in Note 3.

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.

Fund Balance

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2017

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 3 – Budgetary Activity

Budgetary activity for the year ending 2017 follows:

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2017

2017 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$199,628	\$224,263	\$24,634
Special Revenue	449,852	583,161	133,309
Debt Service			0
Capital Projects	55,011	55,011	0
Internal Service	2	12	10
Permanent			0
Fiduciary			0
Total	\$704,494	\$862,447	\$157,953

2017 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$950,000	\$245,284	\$704,716
Special Revenue	813,914	695,826	118,088
Debt Service			0
Capital Projects	55,011	55,011	0
Internal Service			0
Permanent	2,432	0	2,432
Fiduciary			0
Total	\$1,821,357	\$996,121	\$825,235

Note 4 – 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	2017 \$1,162,844
Certificates of deposit	1,725
Total deposits	1,164,569
Common stock	
Total investments	705
Total deposits and investments	\$1,165,274

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.

Deposits

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Deposits are collateralized through the Ohio Pooled Collateral System (OPCS).

Note 5 – 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 6 – 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. (formally 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, 2016, 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, 2016.

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2017

	2016
Assets	\$38,473,283
Liabilities	8,244,140
Net Position	\$30,229,143

At December 31, 2016 the liabilities above include approximately \$7.4 million of estimated incurred claims payable. The assets above also include approximately \$6.9 million of unpaid claims to be billed to approximately 1,010 member governments in the future, as of December 31, 2016. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2016, the Township's share of these unpaid claims collectible in future years is approximately \$8142.75

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.

<u>2016 Contributions to OTARMA</u>	<u>2017 Contributions to OTARMA</u>
\$17,671	\$18,095.00

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 7 – 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 percent of their gross salaries and the Township contributed an amount equaling 14 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2017.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS – Local</i>	<i>2012-2017</i>	<i>10%</i>	<i>14%</i>

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Social Security

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, 2017.

Note 8 – Postemployment Benefits

OPERS offer 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. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2016, and 1.0 percent during calendar year 2017.