

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

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 UAN v2019.1

All Special Revenue Funds
 For the Year Ended December 31, 2018

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$83,387	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	23,850
Fines and Forfeitures	0	0	0	0
Intergovernmental	7,449	89,728	15,975	0
Special Assessments	0	0	0	0
Earnings on Investments	50	451	0	0
Miscellaneous	0	0	2,011	9,900
Total Cash Receipts	7,499	90,179	101,373	33,750
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	6,004	73,967	69,347	0
Health	0	0	0	6,610
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
Total Cash Disbursements	6,004	73,967	69,347	6,610
<i>Excess of Receipts Over (Under) Disbursements</i>	1,495	16,212	32,026	27,140
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.

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

All Special Revenue Funds

For the Year Ended December 31, 2018

	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
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	1,495	16,212	32,026	27,140
<i>Fund Cash Balances, January 1</i>	2,330	27,605	20,977	3,553
Fund Cash Balances, December 31				
Nonspendable	0	0	0	0
Restricted	3,825	43,817	53,003	30,693
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Fund Cash Balances, December 31	\$3,825	\$43,817	\$53,003	\$30,693

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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
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 All Special Revenue Funds
 For the Year Ended December 31, 2018

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	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
GASB 54 Worksheet/Note Disclosure				
<i>Net Change in Fund Cash Balances</i>	\$1,495	\$16,212	\$32,026	\$27,140
<i>Fund Cash Balances, January 1</i>	2,330	27,605	20,977	3,553
<i>Fund Cash Balances, December 31</i>	<u>\$3,825</u>	<u>\$43,817</u>	<u>\$53,003</u>	<u>\$30,693</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	30,693
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	3,825	43,817	53,003	0
Total Restricted	<u>3,825</u>	<u>43,817</u>	<u>53,003</u>	<u>30,693</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>\$3,825</u></u>	<u><u>\$43,817</u></u>	<u><u>\$53,003</u></u>	<u><u>\$30,693</u></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, 2018

	POLICE LEVY	FIRE LEVY	DRUG LAW EN- FORCEMENT	FIRE & RSC AMBULANCE EMS SERV
Cash Receipts				
Property and Other Local Taxes	\$71,636	\$71,636	\$0	\$0
Charges for Services	0	0	0	33,963
Licenses, Permits and Fees	16,585	0	0	0
Fines and Forfeitures	0	0	225	0
Intergovernmental	12,946	15,193	0	4,925
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	3,302	9,709	0	302
Total Cash Receipts	104,469	96,538	225	39,190
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	124,410	60,035	0	25,898
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
Total Cash Disbursements	124,410	60,035	0	25,898
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>(19,941)</i>	<i>36,503</i>	<i>225</i>	<i>13,292</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, 2018

	POLICE LEVY	FIRE LEVY	DRUG LAW EN- FORCEMENT	FIRE & RSC AMBULANCE EMS SERV
Sale of Capital Assets	22,223	0	0	0
Transfers In	0	0	0	0
Transfers Out	(35)	0	0	(137)
Advances In	10,000	0	0	0
Advances Out	(10,000)	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Other Financing Receipts (Disbursements)	22,188	0	0	(137)
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	2,247	36,503	225	13,155
<i>Fund Cash Balances, January 1</i>	<i>20,950</i>	<i>164,009</i>	<i>6,213</i>	<i>28,051</i>
Fund Cash Balances, December 31	0	0	0	0
Nonspendable	23,197	200,512	6,438	41,206
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	\$23,197	\$200,512	\$6,438	\$41,206

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

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For the Year Ended December 31, 2018

	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>	\$2,247	\$36,503	\$225	\$13,155
<i>Fund Cash Balances, January 1</i>	20,950	164,009	6,213	28,051
<i>Fund Cash Balances, December 31</i>	<u>\$23,197</u>	<u>\$200,512</u>	<u>\$6,438</u>	<u>\$41,206</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	6,438	0
Emergency Medical Services	0	0	0	41,206
Fire Operations	0	200,512	0	0
Issue II Projects	0	0	0	0
Police Operations	23,197	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0
Total Restricted	<u>23,197</u>	<u>200,512</u>	<u>6,438</u>	<u>41,206</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>\$23,197</u></u>	<u><u>\$200,512</u></u>	<u><u>\$6,438</u></u>	<u><u>\$41,206</u></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, 2018

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	Continuing Professional	SPECIAL REVENUE TOTAL
Cash Receipts		
Property and Other Local Taxes	\$0	\$226,659
Charges for Services	0	33,963
Licenses, Permits and Fees	0	40,435
Fines and Forfeitures	0	225
Intergovernmental	220	146,436
Special Assessments	0	0
Earnings on Investments	0	501
Miscellaneous	0	25,224
Total Cash Receipts	220	473,443
Cash Disbursements		
Current:		
General Government	0	0
Public Safety	0	210,343
Public Works	0	149,318
Health	0	6,610
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
Total Cash Disbursements	0	366,271
Excess of Receipts Over (Under) Disbursements	220	107,172
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)
 All Special Revenue Funds

For the Year Ended December 31, 2018

	Continuing Professional	SPECIAL REVENUE TOTAL
Sale of Capital Assets	0	22,223
Transfers In	0	0
Transfers Out	0	(172)
Advances In	0	10,000
Advances Out	0	(10,000)
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>22,051</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>220</u>	<u>129,223</u>
<i>Fund Cash Balances, January 1</i>	<u>1,620</u>	<u>275,308</u>
Fund Cash Balances, December 31		
Nonspendable	0	0
Restricted	1,840	404,531
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$1,840</u>	<u>\$404,531</u>

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 All Special Revenue Funds

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For the Year Ended December 31, 2018

	Continuing Professional	SPECIAL REVENUE TOTAL
GASB 54 Worksheet/Note Disclosure		
<i>Net Change in Fund Cash Balances</i>	\$220	\$129,223
<i>Fund Cash Balances, January 1</i>	1,620	275,308
<i>Fund Cash Balances, December 31</i>	\$1,840	\$404,531
Fund Balances		
Amounts identified as:		
Nonspendable	\$0	\$0
Cemetery Endowment	0	0
Total Nonspendable	0	0
Restricted for:		
Cemetery	0	30,693
Drug and Alcohol Education and Enforcement	0	6,438
Emergency Medical Services	0	41,206
Fire Operations	0	200,512
Issue II Projects	0	0
Police Operations	1,840	25,037
Road and Bridge Maintenance and Improvements	0	100,645
Total Restricted	1,840	404,531
Committed to:		
Total Committed	0	0
Assigned to:		
Encumbered Funds	0	0
Total Assigned	0	0
Unassigned	0	0
Total Fund Cash Balances, December 31	\$1,840	\$404,531

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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY

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

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All Capital Projects Funds

For the Year Ended December 31, 2018

	McConnell East Phase	Barclay Messery 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	0	0	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Cash Receipts</i>	0	0	0	0
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	0	0	0
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, 2018

	McConnell East Phase	Barclay Messery 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
<i>Fund Cash Balances, January 1</i>	0	0	0	0
Fund Cash Balances, December 31	0	0	0	0
Nondisposable	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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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, 2018

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	McConnell East Phase	Barclay Messerly 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				
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	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>	0	0	0	0
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>	\$0	\$0	\$0	\$0

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

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For the Year Ended December 31, 2018

	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	7	18
Miscellaneous	0	0	0	0
Total Cash Receipts	0	11	7	18
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
Total Cash Disbursements	0	0	0	0
<i>Excess of Receipts Over (Under) Disbursements</i>	0	11	7	18
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, 2018

	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
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	0	11	7	18
<i>Fund Cash Balances, January 1</i>	705	1,157	628	2,490
Fund Cash Balances, December 31				
Nonspendable	705	930	250	1,885
Restricted	0	238	385	623
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$705</u>	<u>\$1,168</u>	<u>\$635</u>	<u>\$2,508</u>

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

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For the Year Ended December 31, 2018

	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	\$7	\$18
<i>Fund Cash Balances, January 1</i>	705	1,157	628	2,490
<i>Fund Cash Balances, December 31</i>	<u>\$705</u>	<u>\$1,168</u>	<u>\$635</u>	<u>\$2,508</u>
Fund Balances				
Amounts identified as:				
Nonspendable				
Cemetery Endowment	\$705	\$930	\$250	\$1,885
Total Nonspendable	<u>705</u>	<u>930</u>	<u>250</u>	<u>1,885</u>
Restricted for:				
Cemetery	0	238	385	623
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>238</u>	<u>385</u>	<u>623</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>\$705</u>	<u>\$1,168</u>	<u>\$635</u>	<u>\$2,508</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
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
 All Agency Funds

For the Year Ended December 31, 2018

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	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>	<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

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

For the Year Ended December 31, 2018

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	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	247	247
Transfers Out	(16)	(16)
Advances In	0	0
Advances Out	0	0
Net Change in Fund Cash Balance	231	231
Fund Cash Balances, January 1	16	16
Fund Cash Balances, December 31	247	247

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, 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Cash Receipts					
Property and Other Local Taxes	\$136,420	\$226,659	\$0	\$0	\$0
Charges for Services	0	33,963	0	0	0
Licenses, Permits and Fees	17,434	40,435	0	0	0
Fines and Forfeitures	17,119	225	0	0	0
Intergovernmental	54,008	146,436	0	0	0
Special Assessments	0	0	0	0	0
Earnings on Investments	12,347	501	0	0	0
Miscellaneous	5,061	25,224	0	0	18
Total Cash Receipts	242,389	473,443	0	0	18
Cash Disbursements					
Current:					
General Government	204,543	0	0	0	0
Public Safety	0	210,343	0	0	0
Public Works	0	149,318	0	0	0
Health	6,685	6,610	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	837	0	0	0	0
Other	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Cash Disbursements	212,065	366,271	0	0	0
<i>Excess of Receipts Over (Under) Disbursements</i>	30,324	107,172	0	0	18
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	22,223	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, 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Transfers In	16			0	0
Transfers Out	(75)	(172)	0	0	0
Advances In	10,000	10,000	0	0	0
Advances Out	(10,000)	(10,000)	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<i>(59)</i>	<i>22,051</i>	<i>0</i>	<i>0</i>	<i>0</i>
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<i>30,265</i>	<i>129,223</i>	<i>0</i>	<i>0</i>	<i>18</i>
<i>Fund Cash Balances, January 1</i>	<i>885,488</i>	<i>275,308</i>	<i>0</i>	<i>0</i>	<i>2,490</i>
Fund Cash Balances, December 31					
Nonspendable	0	0	0	0	1,885
Restricted	0	404,531	0	0	623
Committed	0	0	0	0	0
Assigned	339	0	0	0	0
Unassigned (Deficit)	915,414	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<i>\$915,753</i>	<i>\$404,531</i>	<i>\$0</i>	<i>\$0</i>	<i>\$2,508</i>

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, 2018

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	General	Special Revenue	Debt Service	Capital Projects	Permanent
GASB 54 Worksheet/Note Disclosure					
Net Change in Fund Cash Balances	\$30,265	\$129,223	\$0	\$0	\$18
Fund Cash Balances, January 1	885,488	275,308	0	0	2,490
Fund Cash Balances, December 31	<u>\$915,753</u>	<u>\$404,531</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,508</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	30,693	0	0	623
Drug and Alcohol Education and Enforcement	0	6,438	0	0	0
Emergency Medical Services	0	41,206	0	0	0
Fire Operations	0	200,512	0	0	0
Issue II Projects	0	0	0	0	0
Police Operations	0	25,037	0	0	0
Road and Bridge Maintenance and Improvements	0	100,645	0	0	0
Total Restricted	<u>0</u>	<u>404,531</u>	<u>0</u>	<u>0</u>	<u>623</u>
Committed to:					
Total Committed	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:					
Encumbered Funds	339	0	0	0	0
Total Assigned	<u>339</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	915,414	0	0	0	0
Total Fund Cash Balances, December 31	<u>\$915,753</u>	<u>\$404,531</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,508</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, 2018

	Totals (Memorandum Only)
Cash Receipts	
Property and Other Local Taxes	\$363,079
Charges for Services	33,963
Licenses, Permits and Fees	57,869
Fines and Forfeitures	17,344
Intergovernmental	200,444
Special Assessments	0
Earnings on Investments	12,866
Miscellaneous	30,285
Total Cash Receipts	715,850
Cash Disbursements	
Current:	
General Government	204,543
Public Safety	210,343
Public Works	149,318
Health	13,295
Human Services	0
Conservation-Recreation	837
Other	0
Capital Outlay	0
Debt Service:	
Principal Retirement	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
Total Cash Disbursements	578,336
Excess of Receipts Over (Under) Disbursements	137,514
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	22,223

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, 2018

	Totals (Memorandum Only)
Transfers In	16
Transfers Out	(247)
Advances In	20,000
Advances Out	(20,000)
Other Financing Sources	0
Other Financing Uses	0
Total Other Financing Receipts (Disbursements)	21,992
Special Item	0
Extraordinary Item	0
Net Change in Fund Cash Balances	159,506
<i>Fund Cash Balances, January 1</i>	<i>1,163,286</i>
Fund Cash Balances, December 31	1,885
Nonspendable	405,154
Restricted	0
Committed	339
Assigned	915,414
Unassigned (Deficit)	\$1,322,792
Fund Cash Balances, December 31	\$1,322,792

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, 2018

	Totals (Memorandum Only)
GASB 54 Worksheet/Note Disclosure	
Net Change in Fund Cash Balances	\$159,506
Fund Cash Balances, January 1	1,163,286
Fund Cash Balances, December 31	\$1,322,792
Fund Balances	
Amounts identified as:	
Nonspendable	
Cemetery Endowment	\$1,885
Total Nonspendable	1,885
Restricted for:	
Cemetery	31,316
Drug and Alcohol Education and Enforcement	6,438
Emergency Medical Services	41,206
Fire Operations	200,512
Issue II Projects	0
Police Operations	25,037
Road and Bridge Maintenance and Improvements	100,645
Total Restricted	405,154
Committed to:	
Total Committed	0
Assigned to:	
Encumbered Funds	339
Total Assigned	339
Unassigned	915,414
Total Fund Cash Balances, December 31	\$1,322,792

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, 2018

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	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 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, 2018

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	Enterprise	Internal Service	Agency	Investment Trust
Total Non-Operating Receipts (Disbursements)	0	0	0	0
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	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	247	0
Transfers Out	0	0	(16)	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Net Change in Fund Cash Balance	0	0	231	0
Fund Cash Balances, January 1	0	0	16	0
Fund Cash Balances, December 31	\$0	\$0	\$247	\$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, 2018

	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>	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
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.

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, 2018

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	<u>Private Purpose Trust</u>	<u>Totals</u> <u>(Memorandum Only)</u>
<i>Total Non-Operating Receipts (Disbursements)</i>	0	0
<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	247
Transfers Out	0	(16)
Advances In	0	0
Advances Out	0	0
<i>Net Change in Fund Cash Balance</i>	0	231
<i>Fund Cash Balances, January 1</i>	0	16
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$247</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
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
General				
1000-101-0000 General Property Tax - Real Estate	\$87,382.15	\$87,382.15	\$86,371.86	(\$1,010.29)
1000-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-103-0000 Permissive Sales Tax	\$50,000.00	\$50,000.00	\$50,046.00	\$46.00
1000-302-0000 Fees	\$0.00	\$0.00	\$484.00	\$484.00
1000-303-0000 Cable Franchise Fees	\$10,000.00	\$10,000.00	\$16,950.28	\$6,950.28
1000-401-0000 Fines	\$10,000.00	\$10,000.00	\$17,118.52	\$7,118.52
1000-532-0000 Local Government Distribution	\$28,418.02	\$28,418.02	\$35,654.19	\$7,236.17
1000-533-0000 Liquor Permit Fees	\$0.00	\$0.00	\$1,185.80	\$1,185.80
1000-534-0000 Cigarette License Fees	\$0.00	\$0.00	\$0.00	\$0.00
1000-535-0000 Property Tax Allocation	\$13,637.00	\$13,637.00	\$13,410.43	(\$226.57)
1000-539-0000 Other - State Receipts	\$0.00	\$0.00	\$2,964.47	\$2,964.47
1000-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$0.00	\$0.00	\$793.90	\$793.90
1000-701-0000 Interest	\$0.00	\$0.00	\$12,346.99	\$12,346.99
1000-801-0000 Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
1000-802-0000 Rentals and Leases	\$0.00	\$0.00	\$2,355.00	\$2,355.00
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$2,706.09	\$2,706.09
1000-931-0000 Transfers - In	\$0.00	\$0.00	\$15.63	\$15.63
General Fund Total:	\$199,437.17	\$199,437.17	\$242,403.16	\$42,965.99
2000 Special Revenue				
General Funds Total:	\$199,437.17	\$199,437.17	\$242,403.16	\$42,965.99
Motor Vehicle License Tax				
2011-536-0000 Motor Vehicle License Tax - State Levied	\$7,000.00	\$7,000.00	\$7,449.16	\$449.16
2011-701-0000 Interest	\$0.00	\$0.00	\$49.70	\$49.70
Motor Vehicle License Tax Fund Total:	\$7,000.00	\$7,000.00	\$7,498.86	\$498.86
Gasoline Tax				
2021-537-0000 Gasoline Tax	\$80,000.00	\$80,000.00	\$89,727.26	\$9,727.26
2021-701-0000 Interest	\$0.00	\$0.00	\$451.37	\$451.37

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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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2018 Year-to-Date

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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	\$83,487.92	\$83,487.92	\$83,387.80	(\$100.12)
2031-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2031-535-0000 Property Tax Allocation	\$13,029.00	\$13,029.00	\$12,070.38	(\$958.62)
2031-539-0000 Other - State Receipts	\$0.00	\$0.00	\$3,905.06	\$3,905.06
2031-892-0000 Other - Miscellaneous Non-Operating	\$2,000.00	\$2,000.00	\$2,010.59	\$10.59
2031-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Road and Bridge Fund Total:	\$98,516.92	\$98,516.92	\$101,373.83	\$2,856.91
Cemetery				
2041-302-0000 Fees	\$8,000.00	\$8,000.00	\$23,850.00	\$15,850.00
2041-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2041-804-0000 Sale of Cemetery Lots	\$2,000.00	\$2,000.00	\$9,900.00	\$7,900.00
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	\$0.00	\$0.00
Cemetery Fund Total:	\$10,000.00	\$10,000.00	\$33,750.00	\$23,750.00
Police Levy				
2191-101-0000 General Property Tax - Real Estate	\$71,483.20	\$71,483.20	\$71,635.74	\$152.54
2191-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2191-302-0000 Fees	\$30,000.00	\$30,000.00	\$16,585.00	(\$13,415.00)
2191-535-0000 Property Tax Allocation	\$11,156.00	\$11,156.00	\$10,124.61	(\$1,031.39)
2191-539-0000 Other - State Receipts	\$1,000.00	\$1,000.00	\$2,820.82	\$1,820.82
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	\$3,301.54	\$1,301.54
2191-951-0000 Sale of Fixed Assets	\$7,000.00	\$7,000.00	\$22,223.25	\$15,223.25
Police Levy Fund Total:	\$122,639.20	\$122,639.20	\$126,690.96	\$4,051.76
Fire Levy				
2192-101-0000 General Property Tax - Real Estate	\$71,483.20	\$71,483.20	\$71,635.74	\$152.54
2192-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2192-519-0000 Other - Federal Receipts	\$0.00	\$0.00	\$4,200.00	\$4,200.00

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.

BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2192-535-0000 Property Tax Allocation	\$11,156.00	\$11,156.00	\$10,124.61	(\$1,031.39)
2192-539-0000 Other - State Receipts	\$0.00	\$0.00	\$868.34	\$868.34
2192-803-0000 Contributions	\$0.00	\$0.00	\$6,305.00	\$6,305.00
2192-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$989.00	\$989.00
2192-892-0000 Other - Miscellaneous Non-Operating	\$2,500.00	\$2,500.00	\$2,415.32	(\$84.68)
Fire Levy Fund Total:	\$85,139.20	\$85,139.20	\$96,538.01	\$11,398.81
Drug Law Enforcement	\$200.00	\$200.00	\$225.00	\$25.00
2221-401-0000 Fines	\$200.00	\$200.00	\$225.00	\$25.00
Drug Law Enforcement Fund Total:	\$200.00	\$200.00	\$225.00	\$25.00
Ambulance And Emergency Medical Services	\$32,000.00	\$32,000.00	\$33,964.01	\$1,964.01
2281-202-0000 Contracts for Emergency Medical Services	\$0.00	\$0.00	\$4,925.19	\$4,925.19
2281-539-0000 Other - State Receipts	\$0.00	\$0.00	\$100.00	\$100.00
2281-801-0000 Gifts and Donations	\$0.00	\$0.00	\$202.26	\$202.26
2281-892-0000 Other - Miscellaneous Non-Operating	\$32,000.00	\$32,000.00	\$39,191.46	\$7,191.46
Ambulance And Emergency Medical Services Fund Total:	\$32,000.00	\$32,000.00	\$39,191.46	\$7,191.46
Continuing Professional Training	\$0.00	\$0.00	\$220.00	\$220.00
2901-539-0000 Other - State Receipts	\$0.00	\$0.00	\$220.00	\$220.00
Continuing Professional Training Fund Total:	\$0.00	\$0.00	\$220.00	\$220.00
Special Revenue Funds Total:	\$435,495.32	\$435,495.32	\$495,666.75	\$60,171.43
4000 Capital Projects				
McConnell East Phase II				
4401-538-0000 Local Public Works Commission	\$138,984.00	\$0.00	\$0.00	\$0.00
McConnell East Phase II Fund Total:	\$138,984.00	\$0.00	\$0.00	\$0.00
Barclay Messerly Phase I				
4402-538-0000 Local Public Works Commission	\$0.00	\$0.00	\$0.00	\$0.00
Barclay Messerly Phase I Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.
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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
4950 Permanent				
Cemetery Bequest (CD \$1125.00)				
4952-701-0000 Interest	\$12.00	\$11.25	\$11.25	\$0.00
Cemetery Bequest (CD \$1125.00) Fund Total:	\$12.00	\$11.25	\$11.25	\$0.00
Cemetery Bequest (\$600.00)				
4953-701-0000 Interest	\$6.00	\$6.00	\$7.45	\$1.45
Cemetery Bequest (\$600.00) Fund Total:	\$6.00	\$6.00	\$7.45	\$1.45
Permanent Funds Total:	\$18.00	\$17.25	\$18.70	\$1.45
9000 Agency				
Unclaimed Funds				
9001-931-0000 Transfers - In	\$0.00	\$0.00	\$247.44	\$0.00
Unclaimed Funds Fund Total:	\$0.00	\$0.00	\$247.44	\$0.00
Agency Funds Total:	\$0.00	\$0.00	\$247.44	\$0.00
Report Totals:	\$773,934.49	\$634,949.74	\$738,336.05	\$103,138.87

Statement excludes amounts for advances.
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Comparison of Disbursements and Encumbrances

With Expenditure Authority

All Budgeted Funds for Fiscal 2018 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017	Appropriations For Year Ended December 31, 2018	Total	Disbursements for Year Ended December 31, 2018	Reserve for Encumbrances as of December 31, 2018	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-110-111-0000 Salaries - Trustees	\$35,000.00	\$203.04	\$37,240.48	\$37,443.52	\$37,313.57	\$129.95	\$37,443.52	\$0.00
1000-110-121-0000 Salary - Township Fiscal Officer	\$21,900.00	\$253.15	\$21,900.00	\$22,153.15	\$21,911.46	\$177.73	\$22,089.19	\$63.96
1000-110-122-0000 Salaries - Township Fiscal Officer's Staff	\$6,500.00	\$24.86	\$6,500.00	\$6,524.86	\$4,886.84	\$23.02	\$4,909.86	\$1,615.00
1000-110-211-0000 Ohio Public Employees Retirement System	\$8,000.00	\$0.00	\$10,000.00	\$10,000.00	\$9,692.38	\$0.00	\$9,692.38	\$307.62
1000-110-213-0000 Medicare	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$3,322.54	\$0.00	\$3,322.54	\$2,677.46
1000-110-214-0000 Volunteer Firemen's Dependents Fund	\$300.00	\$0.00	\$300.00	\$300.00	\$150.00	\$0.00	\$150.00	\$150.00
1000-110-221-0000 Medical/Hospitalization	\$40,000.00	\$0.00	\$55,000.00	\$55,000.00	\$46,602.88	\$0.00	\$46,602.88	\$8,397.12
1000-110-228-0000 Health Care Reimbursement	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-230-0000 Workers Compensation	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$1,394.47	\$0.00	\$1,394.47	\$8,605.53
1000-110-259-0000 Other - Employee Reimbursements	\$10,000.00	\$0.00	\$15,759.52	\$15,759.52	\$8,819.53	\$0.00	\$8,819.53	\$6,939.99
1000-110-311-0000 Accounting and Legal Fees	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$250.00	\$0.00	\$250.00	\$99,750.00
1000-110-312-0000 Auditing Services	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,336.90	\$0.00	\$2,336.90	\$7,663.10
1000-110-313-0000 Uniform Accounting Network Fees	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,598.00	\$0.00	\$2,598.00	\$7,402.00
1000-110-314-0000 Tax Collection Fees	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$1,761.80	\$0.00	\$1,761.80	\$7,238.20
1000-110-315-0000 Election Expenses	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,639.08	\$0.00	\$2,639.08	\$360.92
1000-110-322-0000 Garbage and Trash Removal	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,025.86	\$0.00	\$2,025.86	\$1,974.14
1000-110-330-0000 Travel and Meeting Expense	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$5,126.26	\$0.00	\$5,126.26	\$2,873.74
1000-110-341-0000 Telephone	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,266.91	\$0.00	\$1,266.91	\$2,733.09
1000-110-342-0000 Postage	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,297.24	\$0.00	\$1,297.24	\$1,202.76
1000-110-345-0000 Advertising	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$651.17	\$0.00	\$651.17	\$3,348.83
1000-110-360-0000 Contracted Services	\$240,000.00	\$0.00	\$240,000.00	\$240,000.00	\$17,233.36	\$0.00	\$17,233.36	\$222,766.64
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	\$2,619.00	\$0.00	\$2,619.00	\$7,381.00

Statement excludes amounts for advances.

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Comparison of Disbursements and Encumbrances
With Expenditure Authority

UAN v2019.1

All Budgeted Funds for Fiscal 2018 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017	Appropriations For Year Ended December 31, 2018	Total	Disbursements for Year Ended December 31, 2018	Reserve for Encumbrances as of December 31, 2018	Total	Variance Favorable (Unfavorable)
1000-110-410-0000 Office Supplies	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$2,542.59	\$0.00	\$2,542.59	\$12,457.41
1000-110-519-0000 Other - Dues and Fees	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$979.76	\$0.00	\$979.76	\$2,020.24
1000-110-591-0000 Contributions to Other Organizations	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
1000-110-599-0000 Other - Other Expenses	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$12,973.33	\$0.00	\$12,973.33	\$37,026.67
1000-120-323-0000 Repairs and Maintenance	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$751.52	\$0.00	\$751.52	\$9,248.48
1000-120-351-0000 Electricity	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$2,031.13	\$0.00	\$2,031.13	\$3,968.87
1000-120-352-0000 Water and Sewage	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$349.80	\$0.00	\$349.80	\$650.20
1000-120-353-0000 Natural Gas	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$905.57	\$0.00	\$905.57	\$5,094.43
1000-120-420-0000 Operating Supplies	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$536.08	\$0.00	\$536.08	\$4,463.92
1000-130-150-0000 Compensation of Board and Commission Members	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$1,775.00	\$0.00	\$1,775.00	\$3,225.00
1000-130-190-0000 Other - Salaries	\$10,000.00	\$9.22	\$9,925.00	\$9,934.22	\$5,269.84	\$8.73	\$5,278.57	\$4,655.65
1000-130-420-0000 Operating Supplies	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$527.54	\$0.00	\$527.54	\$2,472.46
1000-420-370-0000 Payment to Another Political Subdivision	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$6,685.05	\$0.00	\$6,685.05	\$8,314.95
1000-610-360-0000 Contracted Services	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$620.00	\$0.00	\$620.00	\$49,380.00
1000-610-400-0000 Supplies and Materials	\$150,000.00	\$0.00	\$150,000.00	\$150,000.00	\$217.46	\$0.00	\$217.46	\$149,782.54
1000-760-740-0000 Machinery, Equipment and Furniture	\$42,800.00	\$0.00	\$42,800.00	\$42,800.00	\$0.00	\$0.00	\$0.00	\$42,800.00
1000-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$75.00	\$75.00	\$75.00	\$0.00	\$75.00	\$0.00
General Fund Total:	\$950,000.00	\$490.27	\$950,000.00	\$950,490.27	\$212,138.92	\$339.43	\$212,478.35	\$738,011.92
General Funds Total:	\$950,000.00	\$490.27	\$950,000.00	\$950,490.27	\$212,138.92	\$339.43	\$212,478.35	\$738,011.92
2000 Special Revenue								
Motor Vehicle License Tax								
2011-330-323-0000 Repairs and Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$500.00	\$0.00	\$500.00	\$500.00
2011-330-420-0000 Operating Supplies	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$5,504.05	\$0.00	\$5,504.05	\$1,495.95
Motor Vehicle License Tax Fund Total:	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$6,004.05	\$0.00	\$6,004.05	\$1,995.95
Gasoline Tax								

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 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017	Appropriations For Year Ended December 31, 2018	Total	Disbursements for Year Ended December 31, 2018	Reserve for Encumbrances as of December 31, 2018	Total	Variance Favorable (Unfavorable)
2021-330-190-0000	\$40,000.00	\$833.66	\$43,100.00	\$43,933.66	\$43,091.75	\$51.17	\$43,142.92	\$790.74
Other - Salaries	\$4,760.00	\$0.00	\$6,160.00	\$6,160.00	\$6,151.08	\$0.00	\$6,151.08	\$8.92
2021-330-211-0000								
Ohio Public Employees Retirement System	\$4,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-330-228-0000								
Health Care Reimbursement	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,066.28	\$0.00	\$4,066.28	\$933.72
2021-330-323-0000								
Repairs and Maintenance	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$11,041.86	\$0.00	\$11,041.86	\$28,958.14
2021-330-360-0000								
Contracted Services	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$9,616.19	\$0.00	\$9,616.19	\$383.81
2021-330-420-0000								
Operating Supplies	\$620.00	\$0.00	\$620.00	\$620.00	\$0.00	\$0.00	\$0.00	\$620.00
2021-330-430-0000								
Small Tools and Minor Equipment	\$1,120.00	\$0.00	\$1,120.00	\$1,120.00	\$0.00	\$0.00	\$0.00	\$1,120.00
2021-330-599-0000								
Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-760-740-0000								
Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-760-750-0000								
Motor Vehicles	\$106,000.00	\$833.66	\$106,000.00	\$106,833.66	\$73,967.16	\$51.17	\$74,018.33	\$32,815.33
Gasoline Tax Fund Total								
Road and Bridge	\$43,000.00	\$824.57	\$43,000.00	\$43,824.57	\$29,646.92	\$1,205.73	\$30,852.65	\$12,971.92
Other - Salaries	\$5,400.00	\$0.00	\$5,400.00	\$5,400.00	\$3,886.32	\$0.00	\$3,886.32	\$1,513.68
2031-330-211-0000								
Ohio Public Employees Retirement System	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,563.81	\$0.00	\$1,563.81	\$436.19
2031-330-230-0000								
Workers' Compensation	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
2031-330-240-0000								
Unemployment Compensation	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,630.46	\$0.00	\$1,630.46	\$369.54
2031-330-314-0000								
Tax Collection Fees	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00	\$6,376.50	\$0.00	\$6,376.50	\$7,623.50
2031-330-323-0000								
Repairs and Maintenance	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,222.36	\$0.00	\$2,222.36	\$277.64
2031-330-341-0000								
Telephone	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,168.85	\$0.00	\$2,168.85	\$1,831.15
2031-330-351-0000								
Electricity	\$500.00	\$0.00	\$500.00	\$500.00	\$349.80	\$0.00	\$349.80	\$150.20
2031-330-352-0000								
Water and Sewage	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,741.49	\$0.00	\$2,741.49	\$258.51
2031-330-353-0000								
Natural Gas	\$11,100.00	\$0.00	\$11,100.00	\$11,100.00	\$867.46	\$0.00	\$867.46	\$10,232.54
2031-330-360-0000								
Contracted Services	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,500.00	\$0.00	\$1,500.00	\$500.00
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

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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
 All Budgeted Funds for Fiscal 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances of Preceding December 31, 2017	Appropriations For Year Ended December 31, 2018	Total	Disbursements for Year Ended December 31, 2018	Reserve for Encumbrances as of December 31, 2018	Total	Variance Favorable (Unfavorable)
2031-330-420-0000 Operating Supplies	\$21,000.00	\$0.00	\$21,000.00	\$21,000.00	\$13,429.20	\$0.00	\$13,429.20	\$7,570.80
2031-330-430-0000 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
2031-330-599-0000 Other - Other Expenses	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,464.00	\$0.00	\$1,464.00	\$536.00
2031-760-740-0000 Machinery, Equipment and Furniture	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
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:	\$118,000.00	\$824.57	\$118,000.00	\$118,824.57	\$69,347.17	\$1,205.73	\$70,552.90	\$48,271.67
Cemetery								
2041-410-190-0000 Other - Salaries	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00	\$3,610.50	\$0.00	\$3,610.50	\$1,889.50
2041-410-211-0000 Ohio Public Employees Retirement System	\$1,250.00	\$0.00	\$1,250.00	\$1,250.00	\$505.48	\$0.00	\$505.48	\$744.52
2041-410-323-0000 Repairs and Maintenance	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$112.22	\$0.00	\$112.22	\$1,387.78
2041-410-420-0000 Operating Supplies	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,161.58	\$0.00	\$2,161.58	\$838.42
2041-410-430-0000 Small Tools and Minor Equipment	\$750.00	\$0.00	\$750.00	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00
2041-410-599-0000 Other - Other Expenses	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$219.78	\$0.00	\$219.78	\$780.22
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cemetery Fund Total:	\$13,000.00	\$0.00	\$13,000.00	\$13,000.00	\$6,609.56	\$0.00	\$6,609.56	\$6,390.44
Police Levy								
2191-210-190-0000 Other - Salaries	\$69,000.00	\$403.94	\$69,653.63	\$60,057.57	\$59,779.56	\$278.01	\$60,057.57	\$0.00
2191-210-211-0000 Ohio Public Employees Retirement System	\$8,680.00	\$0.00	\$8,383.36	\$8,383.36	\$8,351.53	\$0.00	\$8,351.53	\$31.83
2191-210-230-0000 Workers' Compensation	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$1,208.90	\$0.00	\$1,208.90	\$3,291.10
2191-210-240-0000 Unemployment Compensation	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-314-0000 Tax Collection Fees	\$2,000.00	\$0.00	\$1,396.39	\$1,396.39	\$1,396.39	\$0.00	\$1,396.39	\$0.00
2191-210-318-0000 Training Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
2191-210-323-0000 Repairs and Maintenance	\$7,100.00	\$0.00	\$7,632.09	\$7,632.09	\$5,268.89	\$0.00	\$5,268.89	\$2,363.20
2191-210-341-0000 Telephone	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,073.12	\$0.00	\$3,073.12	\$426.88

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 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017		Appropriations For Year Ended December 31, 2018		Total	Disbursements for Year Ended December 31, 2018		Reserve for Encumbrances as of December 31, 2018		Total	Variance Favorable (Unfavorable)
2191-210-360-0000 Contracted Services	\$15,000.00	\$0.00	\$0.00	\$15,900.00	\$15,900.00	\$15,900.00	\$15,894.60	\$0.00	\$15,894.60	\$0.00	\$15,894.60	\$5.40
2191-210-381-0000 Property Insurance Premiums	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
2191-210-382-0000 Liability Insurance Premiums	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
2191-210-420-0000 Operating Supplies	\$19,000.00	\$0.00	\$0.00	\$19,021.82	\$19,021.82	\$19,021.82	\$12,037.89	\$0.00	\$12,037.89	\$0.00	\$12,037.89	\$6,983.93
2191-210-430-0000 Small Tools and Minor Equipment	\$2,000.00	\$0.00	\$0.00	\$11,257.75	\$11,257.75	\$11,257.75	\$10,081.73	\$0.00	\$10,081.73	\$0.00	\$10,081.73	\$1,176.02
2191-210-599-0000 Other - Other Expenses	\$5,720.00	\$0.00	\$0.00	\$5,720.00	\$5,720.00	\$5,720.00	\$5,316.25	\$0.00	\$5,316.25	\$0.00	\$5,316.25	\$403.75
2191-760-750-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$34.96	\$34.96	\$34.96	\$34.96	\$0.00	\$34.96	\$0.00	\$34.96	\$0.00
Police Levy Fund Total:	\$140,000.00	\$403.94	\$140,000.00	\$140,403.94	\$140,403.94	\$124,443.82	\$278.01	\$124,721.83	\$15,682.11			
Fire Levy												
2192-220-190-0000 Other - Salaries	\$25,000.00	\$233.93	\$25,000.00	\$25,233.93	\$25,233.93	\$21,903.02	\$194.91	\$22,097.93	\$3,136.00			
2192-220-212-0000 Social Security	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$1,363.85	\$0.00	\$1,363.85	\$636.15			
2192-220-230-0000 Workers' Compensation	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$436.21	\$0.00	\$436.21	\$5,563.79			
2192-220-240-0000 Unemployment Compensation	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00			
2192-220-314-0000 Tax Collection Fees	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$1,396.39	\$0.00	\$1,396.39	\$603.61			
2192-220-318-0000 Training Services	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$40.00	\$0.00	\$40.00	\$9,960.00			
2192-220-323-0000 Repairs and Maintenance	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$4,809.36	\$0.00	\$4,809.36	\$5,190.64			
2192-220-341-0000 Telephone	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$1,814.78	\$0.00	\$1,814.78	\$1,185.22			
2192-220-351-0000 Electricity	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$2,602.44	\$0.00	\$2,602.44	\$397.56			
2192-220-352-0000 Water and Sewage	\$225.00	\$0.00	\$225.00	\$225.00	\$225.00	\$174.93	\$0.00	\$174.93	\$50.07			
2192-220-353-0000 Natural Gas	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$1,255.15	\$0.00	\$1,255.15	\$1,744.85			
2192-220-360-0000 Contracted Services	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$6,013.55	\$0.00	\$6,013.55	\$8,986.45			
2192-220-381-0000 Property Insurance Premiums	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,000.00	\$0.00	\$3,000.00	\$500.00			
2192-220-382-0000 Liability Insurance Premiums	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,000.00	\$0.00	\$3,000.00	\$500.00			
2192-220-420-0000 Operating Supplies	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$3,068.52	\$0.00	\$3,068.52	\$11,931.48			

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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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017		Appropriations For Year Ended December 31, 2018		Total	Disbursements for Year Ended December 31, 2018		Reserve for Encumbrances as of December 31, 2018		Total	Variance Favorable (Unfavorable)
2192-220-430-0000 Small Tools and Minor Equipment	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$6,599.00	\$0.00	\$6,599.00	\$8,401.00	\$8,401.00	
2192-220-599-0000 Other - Other Expenses	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$2,558.41	\$0.00	\$2,558.41	\$12,441.59	\$12,441.59	
2192-760-740-0000 Machinery, Equipment and Furniture	\$66,775.00	\$0.00	\$0.00	\$66,775.00	\$66,775.00	\$66,775.00	\$0.00	\$0.00	\$0.00	\$66,775.00	\$66,775.00	
Fire Levy Fund Total:	\$200,000.00	\$233.93	\$200,000.00	\$200,000.00	\$200,233.93	\$200,233.93	\$60,035.61	\$194.91	\$60,230.52	\$140,003.41	\$140,003.41	
Drug Law Enforcement												
2221-210-430-0000 Small Tools and Minor Equipment	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	
Drug Law Enforcement Fund Total:	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	
Ambulance And Emergency Medical Services												
2281-230-190-0000 Other - Salaries	\$13,000.00	\$112.35	\$12,412.52	\$12,524.87	\$5,805.41	\$59.36	\$5,864.77	\$6,660.10	\$6,660.10	\$227.74	\$227.74	
2281-230-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$300.00	\$300.00	\$72.26	\$0.00	\$72.26	\$560.31	\$560.31	\$3,033.78	\$3,033.78	
2281-230-212-0000 Social Security	\$930.00	\$0.00	\$930.00	\$930.00	\$369.69	\$0.00	\$369.69	\$563.99	\$563.99	\$874.39	\$874.39	
2281-230-213-0000 Medicare	\$218.00	\$0.00	\$218.00	\$218.00	\$63.99	\$0.00	\$63.99	\$125.61	\$125.61	\$100.00	\$100.00	
2281-230-230-0000 Workers' Compensation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00	\$75.00	
2281-230-240-0000 Unemployment Compensation	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$108.81	\$108.81	
2281-230-318-0000 Training Services	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$766.22	\$0.00	\$766.22	\$3,425.00	\$3,425.00	\$75.00	\$75.00	
2281-230-323-0000 Repairs and Maintenance	\$3,800.00	\$0.00	\$3,800.00	\$3,800.00	\$766.22	\$0.00	\$766.22	\$3,033.78	\$3,033.78	\$108.81	\$108.81	
2281-230-341-0000 Telephone	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,891.19	\$0.00	\$1,891.19	\$1,000.00	\$1,000.00	\$0.00	\$0.00	
2281-230-351-0000 Electricity	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$174.87	\$0.00	\$174.87	\$1,000.00	\$1,000.00	\$50.13	\$50.13	
2281-230-352-0000 Water and Sewage	\$225.00	\$0.00	\$225.00	\$225.00	\$174.87	\$0.00	\$174.87	\$1,255.14	\$1,255.14	\$244.86	\$244.86	
2281-230-353-0000 Natural Gas	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$3,597.87	\$0.00	\$3,597.87	\$3,597.87	\$3,597.87	\$5,052.13	\$5,052.13	
2281-230-360-0000 Contracted Services	\$8,500.00	\$0.00	\$8,650.00	\$8,650.00	\$3,597.87	\$0.00	\$3,597.87	\$1,500.00	\$1,500.00	\$0.00	\$0.00	
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	\$1,500.00	\$1,500.00	\$0.00	\$0.00	
2281-230-382-0000 Liability Insurance Premiums	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,693.89	\$0.00	\$2,693.89	\$1,306.11	\$1,306.11	\$2,693.89	\$2,693.89	
2281-230-420-0000 Operating Supplies	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$595.00	\$0.00	\$595.00	\$1,405.00	\$1,405.00	\$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.

BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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All Budgeted Funds for Fiscal 2018 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017		Appropriations For Year Ended December 31, 2018		Total	Disbursements For Year Ended December 31, 2018		Reserve for Encumbrances as of December 31, 2018		Total	Variance Favorable (Unfavorable)
2281-230-599-0000 Other - Other Expenses	\$3,200.00	\$0.00	\$0.00	\$3,200.00	\$3,200.00	\$3,200.00	\$1,062.30	\$0.00	\$0.00	\$0.00	\$1,062.30	\$2,137.70
2281-760-740-0000 Machinery, Equipment and Furniture	\$2,027.00	\$0.00	\$0.00	\$2,027.00	\$2,027.00	\$2,027.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,027.00
2281-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$137.48	\$137.48	\$137.48	\$137.48	\$0.00	\$0.00	\$0.00	\$137.48	\$0.00
Ambulance And Emergency Medical Services Fund Total:	\$50,000.00	\$112.35	\$0.00	\$50,000.00	\$50,112.35	\$50,112.35	\$26,035.92	\$59.36	\$0.00	\$26,095.28	\$24,017.07	\$24,017.07
Continuing Professional Training												
2901-210-318-0000 Training Services	\$1,620.00	\$0.00	\$0.00	\$1,620.00	\$1,620.00	\$1,620.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,620.00
Continuing Professional Training Fund Total:	\$1,620.00	\$0.00	\$0.00	\$1,620.00	\$1,620.00	\$1,620.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,620.00
Special Revenue Funds Total:	\$642,620.00	\$2,408.45	\$0.00	\$642,620.00	\$645,028.45	\$645,028.45	\$366,443.29	\$1,789.18	\$0.00	\$368,232.47	\$276,795.98	\$276,795.98
4000 Capital Projects												
McConnell East Phase II												
4401-760-360-0000 Contracted Services	\$138,984.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
McConnell East Phase II Fund Total:	\$138,984.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Barclay Messerly Phase I												
4402-760-360-0000 Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Barclay Messerly Phase I Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Projects Funds Total:	\$138,984.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4950 Permanent												
Cemetery Bequest (Goodyear)												
4951-410-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cemetery Bequest (Goodyear) Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cemetery Bequest (CD \$1125.00)												
4952-410-599-0000 Other - Other Expenses	\$196.00	\$0.00	\$0.00	\$196.00	\$196.00	\$196.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$196.00
Cemetery Bequest (CD \$1125.00) Fund Total:	\$196.00	\$0.00	\$0.00	\$196.00	\$196.00	\$196.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$196.00
Cemetery Bequest (\$600.00)												
4953-410-599-0000 Other - Other Expenses	\$352.00	\$0.00	\$0.00	\$352.00	\$352.00	\$352.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352.00

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 2018 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017	Appropriations For Year Ended December 31, 2018	Total	Disbursements for Year Ended December 31, 2018	Reserve for Encumbrances as of December 31, 2018	Total	Variance Favorable (Unfavorable)
Cemetery Bequest (\$600.00) Fund Total	\$352.00	\$0.00	\$352.00	\$352.00	\$0.00	\$0.00	\$0.00	\$352.00
Permanent Funds Total:	\$548.00	\$0.00	\$548.00	\$548.00	\$0.00	\$0.00	\$0.00	\$548.00
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	\$15.63	\$0.00	\$15.63	(\$15.63)
9001-910-910-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$15.63	\$0.00	\$15.63	(\$15.63)
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$15.63	\$0.00	\$15.63	(\$15.63)
Unclaimed Funds Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$15.63	\$0.00	\$15.63	(\$15.63)
Agency Funds Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$15.63	\$0.00	\$15.63	(\$15.63)
Report Totals:	\$1,732,152.00	\$2,898.72	\$1,593,168.00	\$1,596,066.72	\$578,597.84	\$2,128.61	\$580,726.45	\$1,015,340.27

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
Reconciliation of Interfund Transactions
 Fiscal 2018 Year-to-Date

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Fund Description	Transfers In (A)	Transfers Out (B)	Variance (C = A - B) (C)	Advances In (D)	Advances Out (E)	Variance (F = D - E) (F)
General	\$15.63	\$75.00	-\$59.37	\$10,000.00	\$10,000.00	\$0.00
Police Levy	\$0.00	\$34.96	-\$34.96	\$10,000.00	\$10,000.00	\$0.00
Ambulance And Emergency Medical Services	\$0.00	\$137.48	-\$137.48	\$0.00	\$0.00	\$0.00
Unclaimed Funds	\$247.44	\$15.63	\$231.81	\$0.00	\$0.00	\$0.00
	\$263.07	\$263.07	\$0.00	\$20,000.00	\$20,000.00	\$0.00

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, 2018*

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.

Jointly Governed Organizations

The Township participates in the Trumbull County Council of Governments, a council of governments organized under Section 167 of the Ohio Revised Code. Note 9 to the financial statement provides additional information for this entity.

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 proprietary and 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.

Braceville Township

*Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2018*

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.

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 similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when

Braceville Township

*Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2018*

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 2018 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, 2018

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 2018 follows:

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2018 Budgeted vs. Actual Receipts		2018 Budgeted vs. Actual Expenditures	
Fund Type	Budgeted Receipts	Appropriation Authority	Budgetary Expenditures
General	\$199,437	\$950,000	\$222,139
Special Revenue	435,495	642,620	376,443
Debt Service	0	0	0
Capital Projects	0	0	0
Internal Service	0	0	0
Permanent	17	548	0
Fiduciary	0	0	16
Total	\$634,950	\$1,593,168	\$598,598
			Variance
			\$727,861
			266,177
			0
			0
			0
			0
			548
			(16)
			\$994,570

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:

2018	\$510,387	Demand deposits
	1,725	Certificates of deposit
	512,112	Total deposits
	810,123	Money Market
	705	Common stock
	810,828	Total investments
	\$1,322,940	Total deposits and investments

At December 31, 2017, 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

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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

Deposits are collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Investments

Investments money market are not evidenced by securities that exist in physical or book-entry form. Investments are collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

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 non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction 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. (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.

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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, 2017, 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, 2017.

2017	Assets	\$40,010,732
	Liabilities	8,675,465
	Net Position	\$31,335,267

At December 31, 2017 the liabilities above include approximately \$8.0 million of estimated incurred claims payable. The assets above also include approximately \$6.9 million of unpaid claims to be billed to approximately 1,016 member governments in the future, as of December 31, 2017. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2017, the Township's share of these unpaid claims collectible in future years is approximately \$8,000.

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.

2017 Contributions to OTARMA	\$18,095.00
2018 Contributions to OTARMA	\$18,619.00

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

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Notes to the Financial Statements
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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, 2018.

Retirement Rates	Year	Member Rate	Employer Rate
OPERS – Local	2012-2018	10%	14%

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, 2018.

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 0 percent during calendar year 2018. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2018.

Note 9 – Jointly Governed Organizations

The Township participates in the Trumbull County Council of Governments, a council of governments organized under Section 167 of the Ohio Revised Code. Participating entities includes Trumbull County; Cities: Cortland, Hubbard and Niles; Villages: McDonald, Newton Falls and West Farmington; Townships: Bazetta, Braceville, Bristol, Brookfield, Champion, Farmington, Fowler, Hartford, Howland, Hubbard, Kinsman, Liberty, Mesopotamia, Newton, Southington, Vernon, Vienna, Warren and Weathersfield.

The organization was formed to facilitate the participation of Trumbull County Communities and partners

in areas of collaboration, resource sharing and challenge resolution, with the common objective of improving operations and efficiencies for the benefit of Trumbull County as a whole. Each participates degree of control is limited to its representation on the board. Trumbull County Council of Government adopts its own budget and authorized expenditures. In 2018, the Township contributed \$100,000.