

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

All Special Revenue Funds

For the Year Ended December 31, 2019

| | MOTOR VEHICLE LIC. TAX | GASOLINE TAX | ROAD AND BRIDGE | CEMETERY | POLICE LEVY | FIRE LEVY |
|------------------------------------------------------|------------------------------|-----------------|-----------------------|----------------|-----------------|-----------------|
| Cash Receipts | | | | | | |
| Property and Other Local Taxes | \$0 | \$0 | \$84,765 | \$0 | \$72,092 | \$72,093 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Licenses, Permits and Fees | 0 | 0 | 0 | 10,651 | 8,465 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 7,509 | 109,076 | 11,973 | 0 | 10,070 | 14,908 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Earnings on Investments | 137 | 1,357 | 2,140 | 1,068 | 1,285 | 995 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Cash Receipts | 7,646 | 110,433 | 98,878 | 11,719 | 91,912 | 87,996 |
| Cash Disbursements | | | | | | |
| Current: | | | | | | |
| General Government | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 | 108,430 | 103,042 |
| Public Works | 7,000 | 126,147 | 126,455 | 12,961 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Conservation-Recreation | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service: | | | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Cash Disbursements | 7,000 | 126,147 | 126,455 | 12,961 | 108,430 | 103,042 |
| Excess of Receipts Over (Under) Disbursements | 646 | (15,714) | (27,577) | (1,242) | (16,518) | (15,046) |
| Other Financing Receipts (Disbursements) | | | | | | |
| Sale of Bonds | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Refunding Bonds | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Notes | 0 | 0 | 0 | 0 | 0 | 0 |
| Loans Issued | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Debt Proceeds | 0 | 0 | 0 | 0 | 0 | 0 |
| Premium and Accrued Interest on Debt | 0 | 0 | 0 | 0 | 0 | 0 |
| Discount on Debt | 0 | 0 | 0 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 | 0 | 0 |

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, 2019

| | MOTOR VEHICLE LIC. TAX | GASOLINE TAX | ROAD AND BRIDGE | CEMETERY | POLICE LEVY | FIRE LEVY |
|-------------------------------------------------------|------------------------------|-----------------|-----------------------|-----------------|-----------------|------------------|
| Sale of Capital Assets | 0 | 0 | 0 | 0 | 11,518 | 0 |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances In | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Receipts (Disbursements) | 0 | 0 | 0 | 0 | 11,518 | 0 |
| Special Item | 0 | 0 | 0 | 0 | 0 | 0 |
| Extraordinary Item | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Change in Fund Cash Balances | 646 | (15,714) | (27,577) | (1,242) | (5,000) | (15,046) |
| Fund Cash Balances, January 1 | 3,825 | 43,817 | 53,003 | 30,693 | 23,197 | 200,512 |
| Fund Cash Balances, December 31 | 4,471 | 28,103 | 25,426 | 29,451 | 18,197 | 185,466 |
| Nonspendable | 0 | 0 | 0 | 0 | 0 | 0 |
| Restricted | 4,471 | 28,103 | 25,426 | 29,451 | 18,197 | 185,466 |
| Committed | 0 | 0 | 0 | 0 | 0 | 0 |
| Assigned | 0 | 0 | 0 | 0 | 0 | 0 |
| Unassigned (Deficit) | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund Cash Balances, December 31 | \$4,471 | \$28,103 | \$25,426 | \$29,451 | \$18,197 | \$185,466 |

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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, 2019

| | MOTOR VEHICLE LIC. TAX | GASOLINE TAX | ROAD AND BRIDGE | CEMETERY | POLICE LEVY | FIRE LEVY |
|----------------------------------------------|------------------------------|-----------------|-----------------------|-----------|----------------|--------------|
| GASB 54 Worksheet/Note Disclosure | | | | | | |
| Net Change in Fund Cash Balances | \$646 | (\$15,714) | (\$27,577) | (\$1,242) | (\$5,000) | (\$15,046) |
| Fund Cash Balances, January 1 | 3,825 | 43,817 | 53,003 | 30,693 | 23,197 | 200,512 |
| Fund Cash Balances, December 31 | \$4,471 | \$28,103 | \$25,426 | \$29,451 | \$18,197 | \$185,466 |
| Fund Balances | | | | | | |
| Amounts identified as: | | | | | | |
| Nonspendable | | | | | | |
| Cemetery Endowment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Nonspendable | 0 | 0 | 0 | 0 | 0 | 0 |
| Restricted for: | | | | | | |
| Cemetery | 0 | 0 | 0 | 29,451 | 0 | 0 |
| Drug and Alcohol Education and Enforcement | 0 | 0 | 0 | 0 | 0 | 0 |
| Emergency Medical Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire Operations | 0 | 0 | 0 | 0 | 0 | 185,466 |
| Issue II Projects | 0 | 0 | 0 | 0 | 0 | 0 |
| Police Operations | 0 | 0 | 0 | 0 | 18,197 | 0 |
| Road and Bridge Maintenance and Improvements | 4,471 | 28,103 | 25,426 | 0 | 0 | 0 |
| Total Restricted | 4,471 | 28,103 | 25,426 | 29,451 | 18,197 | 185,466 |
| Committed to: | | | | | | |
| Total Committed | 0 | 0 | 0 | 0 | 0 | 0 |
| Assigned to: | | | | | | |
| Encumbered Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Assigned | 0 | 0 | 0 | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Fund Cash Balances, December 31 | \$4,471 | \$28,103 | \$25,426 | \$29,451 | \$18,197 | \$185,466 |

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 Special Revenue Funds

For the Year Ended December 31, 2019

| | DRUG LAW EN- FORCEMENT | FIRE & RSC AMBULANCE EMS SERV | Continuing Professional | SPECIAL REVENUE TOTAL |
|------------------------------------------------------|------------------------------|-------------------------------------|----------------------------|--------------------------|
| Cash Receipts | | | | |
| Property and Other Local Taxes | \$0 | \$0 | \$0 | \$228,950 |
| Charges for Services | 0 | 40,561 | 0 | 40,561 |
| Licenses, Permits and Fees | 0 | 0 | 0 | 19,116 |
| Fines and Forfeitures | 34 | 0 | 0 | 34 |
| Intergovernmental | 0 | 5,344 | 0 | 158,880 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Earnings on Investments | 0 | 0 | 0 | 1,494 |
| Miscellaneous | 0 | 360 | 0 | 5,848 |
| <i>Total Cash Receipts</i> | <u>34</u> | <u>46,265</u> | <u>0</u> | <u>454,883</u> |
| Cash Disbursements | | | | |
| Current: | | | | |
| General Government | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 40,095 | 0 | 251,567 |
| Public Works | 0 | 0 | 0 | 259,602 |
| Health | 0 | 0 | 0 | 12,961 |
| 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> | <u>0</u> | <u>40,095</u> | <u>0</u> | <u>524,130</u> |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>34</u> | <u>6,170</u> | <u>0</u> | <u>(69,247)</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 Special Revenue Funds

For the Year Ended December 31, 2019

| | DRUG LAW EN- FORCEMENT | FIRE & RSC AMBULANCE EMS SERV | Continuing Profession al | SPECIAL REVENUE TOTAL |
|-------------------------------------------------------|------------------------------|-------------------------------------|--------------------------------|--------------------------|
| Sale of Capital Assets | 0 | 0 | 0 | 11,518 |
| 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 | 11,518 |
| Special Item | 0 | 0 | 0 | 0 |
| Extraordinary Item | 0 | 0 | 0 | 0 |
| Net Change in Fund Cash Balances | 34 | 6,170 | 0 | (57,729) |
| Fund Cash Balances, January 1 | 6,438 | 41,206 | 1,840 | 404,531 |
| Fund Cash Balances, December 31 | 0 | 0 | 0 | 0 |
| Nonspendable | 0 | 0 | 0 | 0 |
| Restricted | 6,472 | 47,376 | 1,840 | 346,802 |
| Committed | 0 | 0 | 0 | 0 |
| Assigned | 0 | 0 | 0 | 0 |
| Unassigned (Deficit) | 0 | 0 | 0 | 0 |
| Fund Cash Balances, December 31 | \$6,472 | \$47,376 | \$1,840 | \$346,802 |

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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, 2019

| | DRUG LAW EN- FORCEMENT | FIRE & RSC AMBULANCE EMS SERV | Continuing Profession al | SPECIAL REVENUE TOTAL |
|----------------------------------------------|------------------------------|-------------------------------------|--------------------------------|--------------------------|
| GASB 54 Worksheet/Note Disclosure | | | | |
| Net Change in Fund Cash Balances | \$34 | \$6,170 | \$0 | (\$57,729) |
| Fund Cash Balances, January 1 | 6,438 | 41,206 | 1,840 | 404,531 |
| Fund Cash Balances, December 31 | <u>\$6,472</u> | <u>\$47,376</u> | <u>\$1,840</u> | <u>\$346,802</u> |
| Fund Balances | | | | |
| Amounts identified as: | | | | |
| Nonspendable | \$0 | \$0 | \$0 | \$0 |
| Cemetery Endowment | 0 | 0 | 0 | 0 |
| Total Nonspendable | 0 | 0 | 0 | 0 |
| Restricted for: | | | | |
| Cemetery | 0 | 0 | 0 | 29,451 |
| Drug and Alcohol Education and Enforcement | 6,472 | 0 | 0 | 6,472 |
| Emergency Medical Services | 0 | 47,376 | 0 | 47,376 |
| Fire Operations | 0 | 0 | 0 | 185,466 |
| Issue II Projects | 0 | 0 | 0 | 0 |
| Police Operations | 0 | 0 | 1,840 | 20,037 |
| Road and Bridge Maintenance and Improvements | 0 | 0 | 0 | 58,000 |
| Total Restricted | <u>6,472</u> | <u>47,376</u> | <u>1,840</u> | <u>346,802</u> |
| Committed to: | | | | |
| Total Committed | 0 | 0 | 0 | 0 |
| Assigned to: | | | | |
| Encumbered Funds | 0 | 0 | 0 | 0 |
| Total Assigned | 0 | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 | 0 |
| Total Fund Cash Balances, December 31 | <u>\$6,472</u> | <u>\$47,376</u> | <u>\$1,840</u> | <u>\$346,802</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, 2019

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| | McConnell East Phase I | Barclay Messery Phase I | Benedict Leavittsbu rg Phase | Price West Road Phase | McConnell East Phase I | CAPITAL PROJECTS TOTAL |
|------------------------------------------------------|------------------------------|-------------------------------|------------------------------------|-----------------------------|------------------------------|---------------------------|
| Cash Receipts | | | | | | |
| Property and Other Local Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Licenses, Permits and Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 133,628 | 73,905 | 0 | 0 | 0 | 207,533 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Cash Receipts | 133,628 | 73,905 | 0 | 0 | 0 | 207,533 |
| Cash Disbursements | | | | | | |
| Current: | | | | | | |
| General Government | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Conservation-Recreation | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 133,628 | 73,905 | 0 | 0 | 0 | 207,533 |
| Capital Outlay | | | | | | |
| Debt Service: | | | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Cash Disbursements | 133,628 | 73,905 | 0 | 0 | 0 | 207,533 |
| Excess of Receipts Over (Under) Disbursements | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Receipts (Disbursements) | | | | | | |
| Sale of Bonds | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Refunding Bonds | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Notes | 0 | 0 | 0 | 0 | 0 | 0 |
| Loans Issued | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Debt Proceeds | 0 | 0 | 0 | 0 | 0 | 0 |
| Premium and Accrued Interest on Debt | 0 | 0 | 0 | 0 | 0 | 0 |
| Discount on Debt | 0 | 0 | 0 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 | 0 | 0 |

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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, 2019

| | McConnell East Phase I | Barclay Messery Phase I | Benedict Leavittsbu rg Phase | Price West Road Phase | McConnell East Phase I | CAPITAL PROJECTS TOTAL |
|-------------------------------------------------------|------------------------------|-------------------------------|------------------------------------|-----------------------------|------------------------------|---------------------------|
| Sale of Capital Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances In | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Receipts (Disbursements) | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Item | 0 | 0 | 0 | 0 | 0 | 0 |
| Extraordinary Item | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Change in Fund Cash Balances | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Fund Cash Balances, January 1</i> | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund Cash Balances, December 31 | 0 | 0 | 0 | 0 | 0 | 0 |
| Nonspendable | 0 | 0 | 0 | 0 | 0 | 0 |
| Restricted | 0 | 0 | 0 | 0 | 0 | 0 |
| Committed | 0 | 0 | 0 | 0 | 0 | 0 |
| Assigned | 0 | 0 | 0 | 0 | 0 | 0 |
| Unassigned (Deficit) | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund Cash Balances, December 31 | \$0 | \$0 | \$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, 2019

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

For the Year Ended December 31, 2019

| | 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 | 26 | 10 | 36 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| <i>Total Cash Receipts</i> | <u>0</u> | <u>26</u> | <u>10</u> | <u>36</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 | 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> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>0</u> | <u>26</u> | <u>10</u> | <u>36</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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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY

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

All Permanent Funds

For the Year Ended December 31, 2019

| | 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 | 26 | 10 | 36 |
| <i>Fund Cash Balances, January 1</i> | 705 | 1,168 | 635 | 2,508 |
| Fund Cash Balances, December 31 | | | | |
| Nonspendable | 705 | 930 | 250 | 1,885 |
| Restricted | 0 | 264 | 395 | 659 |
| 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>\$1,194</u> | <u>\$645</u> | <u>\$2,544</u> |

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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
 All Permanent Funds
 For the Year Ended December 31, 2019

| | 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 | \$26 | \$10 | \$36 |
| <i>Fund Cash Balances, January 1</i> | 705 | 1,168 | 635 | 2,508 |
| <i>Fund Cash Balances, December 31</i> | <u>\$705</u> | <u>\$1,194</u> | <u>\$645</u> | <u>\$2,544</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 | 264 | 395 | 659 |
| 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>264</u> | <u>395</u> | <u>659</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>\$705</u></u> | <u><u>\$1,194</u></u> | <u><u>\$645</u></u> | <u><u>\$2,544</u></u> |

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 Custodial Funds

For the Year Ended December 31, 2019

| | Unclaimed Funds | CUSTODIAL 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.

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

All Custodial Funds

For the Year Ended December 31, 2019

| | Unclaimed Funds | CUSTODIAL 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 | 50 | 50 |
| Transfers Out | 0 | 0 |
| Advances In | 0 | 0 |
| Advances Out | 0 | 0 |
| Net Change in Fund Cash Balance | 50 | 50 |
| Fund Cash Balances, January 1 | 247 | 247 |
| Fund Cash Balances, December 31 | 297 | 297 |

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, 2019

| | General | Special Revenue | Debt Service | Capital Projects | Permanent | Totals (Memorandum Only) |
|------------------------------------------------------|----------------|-----------------|--------------|------------------|-----------|--------------------------------|
| Cash Receipts | | | | | | |
| Property and Other Local Taxes | \$136,793 | \$228,950 | \$0 | \$0 | \$0 | \$365,743 |
| Charges for Services | 0 | 40,561 | 0 | 0 | 0 | 40,561 |
| Licenses, Permits and Fees | 18,256 | 19,116 | 0 | 0 | 0 | 37,372 |
| Fines and Forfeitures | 12,737 | 34 | 0 | 0 | 0 | 12,771 |
| Intergovernmental | 60,113 | 158,880 | 0 | 207,533 | 0 | 426,526 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Earnings on Investments | 27,133 | 1,494 | 0 | 0 | 36 | 28,663 |
| Miscellaneous | 7,545 | 5,848 | 0 | 0 | 0 | 13,393 |
| Total Cash Receipts | 262,577 | 454,883 | 0 | 207,533 | 36 | 925,029 |
| Cash Disbursements | | | | | | |
| Current: | | | | | | |
| General Government | 191,148 | 0 | 0 | 0 | 0 | 191,148 |
| Public Safety | 0 | 251,567 | 0 | 0 | 0 | 251,567 |
| Public Works | 0 | 259,602 | 0 | 0 | 0 | 259,602 |
| Health | 6,835 | 12,961 | 0 | 0 | 0 | 19,796 |
| Human Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Conservation-Recreation | 7,731 | 0 | 0 | 0 | 0 | 7,731 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 46,112 | 0 | 0 | 207,533 | 0 | 253,645 |
| Debt Service: | | | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Cash Disbursements | 251,826 | 524,130 | 0 | 207,533 | 0 | 983,489 |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <i>10,751</i> | <i>(69,247)</i> | <i>0</i> | <i>0</i> | <i>36</i> | <i>(58,460)</i> |
| Other Financing Receipts (Disbursements) | | | | | | |
| Sale of Bonds | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Refunding Bonds | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Notes | 0 | 0 | 0 | 0 | 0 | 0 |
| Loans Issued | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Debt Proceeds | 0 | 0 | 0 | 0 | 0 | 0 |
| Premium and Accrued Interest on Debt | 0 | 0 | 0 | 0 | 0 | 0 |
| Discount on Debt | 0 | 0 | 0 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Capital Assets | 0 | 11,518 | 0 | 0 | 0 | 11,518 |

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, 2019

| | General | Special Revenue | Debt Service | Capital Projects | Permanent | Totals (Memorandum Only) |
|-------------------------------------------------------|------------------|------------------|--------------|------------------|----------------|--------------------------------|
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (50) | 0 | 0 | 0 | 0 | (50) |
| Advances In | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Receipts (Disbursements) | (50) | 11,518 | 0 | 0 | 0 | 11,468 |
| Special Item | 0 | 0 | 0 | 0 | 0 | 0 |
| Extraordinary Item | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Change in Fund Cash Balances | 10,701 | (57,729) | 0 | 0 | 36 | (46,992) |
| <i>Fund Cash Balances, January 1</i> | <i>915,809</i> | <i>404,531</i> | <i>0</i> | <i>0</i> | <i>2,508</i> | <i>1,322,848</i> |
| Fund Cash Balances, December 31 | 0 | 0 | 0 | 0 | 1,885 | 1,885 |
| Nonspendable | 0 | 346,802 | 0 | 0 | 659 | 347,461 |
| Restricted | 0 | 0 | 0 | 0 | 0 | 0 |
| Committed | 713 | 0 | 0 | 0 | 0 | 713 |
| Assigned | 925,797 | 0 | 0 | 0 | 0 | 925,797 |
| Unassigned (Deficit) | | | | | | |
| Fund Cash Balances, December 31 | \$926,510 | \$346,802 | \$0 | \$0 | \$2,544 | \$1,275,856 |

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, 2019

| | General | Special Revenue | Debt Service | Capital Projects | Permanent | Totals (Memorandum Only) |
|----------------------------------------------|------------------|------------------|--------------|------------------|----------------|--------------------------------|
| GASB 54 Worksheet/Note Disclosure | | | | | | |
| <i>Net Change in Fund Cash Balances</i> | \$10,701 | (\$57,729) | \$0 | \$0 | \$36 | (\$46,992) |
| <i>Fund Cash Balances, January 1</i> | 915,809 | 404,531 | 0 | 0 | 2,508 | 1,322,848 |
| <i>Fund Cash Balances, December 31</i> | <u>\$926,510</u> | <u>\$346,802</u> | <u>\$0</u> | <u>\$0</u> | <u>\$2,544</u> | <u>\$1,275,856</u> |
| Fund Balances | | | | | | |
| Amounts identified as: | | | | | | |
| Nonspendable | | | | | | |
| Cemetery Endowment | \$0 | \$0 | \$0 | \$0 | \$1,885 | \$1,885 |
| <i>Total Nonspendable</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,885</u> | <u>1,885</u> |
| Restricted for: | | | | | | |
| Cemetery | 0 | 29,451 | 0 | 0 | 659 | 30,110 |
| Drug and Alcohol Education and Enforcement | 0 | 6,472 | 0 | 0 | 0 | 6,472 |
| Emergency Medical Services | 0 | 47,376 | 0 | 0 | 0 | 47,376 |
| Fire Operations | 0 | 185,466 | 0 | 0 | 0 | 185,466 |
| Issue II Projects | 0 | 0 | 0 | 0 | 0 | 0 |
| Police Operations | 0 | 20,037 | 0 | 0 | 0 | 20,037 |
| Road and Bridge Maintenance and Improvements | 0 | 58,000 | 0 | 0 | 0 | 58,000 |
| <i>Total Restricted</i> | <u>0</u> | <u>346,802</u> | <u>0</u> | <u>0</u> | <u>659</u> | <u>347,461</u> |
| Committed to: | | | | | | |
| <i>Total Committed</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Assigned to: | | | | | | |
| Encumbered Funds | 713 | 0 | 0 | 0 | 0 | 713 |
| <i>Total Assigned</i> | <u>713</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>713</u> |
| Unassigned | | | | | | |
| <i>Total Fund Cash Balances, December 31</i> | <u>\$926,510</u> | <u>\$346,802</u> | <u>\$0</u> | <u>\$0</u> | <u>\$2,544</u> | <u>\$1,275,856</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, 2019

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

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

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

For the Year Ended December 31, 2019

| | Enterprise | Internal Service | Custodial | Investment Trust | Private Purpose Trust | Totals (Memorandum Only) |
|------------------------------------------------------------------------------------------------------|------------|------------------|-----------|------------------|-----------------------|-----------------------------|
| Total Non-Operating Receipts (Disbursements) | 0 | 0 | 0 | 0 | 0 | 0 |
| Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Item | 0 | 0 | 0 | 0 | 0 | 0 |
| Extraordinary Item | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 50 | 0 | 0 | 50 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances In | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Change in Fund Cash Balance | 0 | 0 | 50 | 0 | 0 | 50 |
| Fund Cash Balances, January 1 | 0 | 0 | 247 | 0 | 0 | 247 |
| Fund Cash Balances, December 31 | \$0 | \$0 | \$297 | \$0 | \$0 | \$297 |

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 2019 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 | \$101,019.15 | \$101,019.15 | \$88,379.51 | (\$12,639.64) |
| 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 | \$48,415.46 | (\$1,584.54) |
| 1000-302-0000 Fees | \$0.00 | \$0.00 | \$710.68 | \$710.68 |
| 1000-303-0000 Cable Franchise Fees | \$10,000.00 | \$10,000.00 | \$17,545.21 | \$7,545.21 |
| 1000-401-0000 Fines | \$10,000.00 | \$10,000.00 | \$12,737.46 | \$2,737.46 |
| 1000-532-0000 Local Government Distribution | \$30,001.63 | \$30,001.63 | \$36,922.58 | \$6,920.95 |
| 1000-533-0000 Liquor Permit Fees | \$0.00 | \$0.00 | \$919.80 | \$919.80 |
| 1000-534-0000 Cigarette License Fees | \$0.00 | \$0.00 | \$111.75 | \$111.75 |
| 1000-535-0000 Property Tax Allocation | \$0.00 | \$0.00 | \$13,220.59 | \$13,220.59 |
| 1000-539-0000 Other - State Receipts | \$0.00 | \$0.00 | \$8,040.70 | \$8,040.70 |
| 1000-591-0000 Intergovernmental Receipts (Non-State and Non-Federal) | \$0.00 | \$0.00 | \$895.60 | \$895.60 |
| 1000-701-0000 Interest | \$10,000.00 | \$10,000.00 | \$27,133.00 | \$17,133.00 |
| 1000-801-0000 Gifts and Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-802-0000 Rentals and Leases | \$0.00 | \$0.00 | \$1,910.00 | \$1,910.00 |
| 1000-892-0000 Other - Miscellaneous Non-Operating | \$0.00 | \$0.00 | \$5,635.06 | \$5,635.06 |
| 1000-931-0000 Transfers - In | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| General Fund Total: | \$211,020.78 | \$211,020.78 | \$262,577.40 | \$51,556.62 |
| General Funds Total: | \$211,020.78 | \$211,020.78 | \$262,577.40 | \$51,556.62 |
| 2000 Special Revenue | | | | |
| Motor Vehicle License Tax | | | | |
| 2011-536-0000 Motor Vehicle License Tax - State Levied | \$7,000.00 | \$7,000.00 | \$7,509.19 | \$509.19 |
| 2011-701-0000 Interest | \$0.00 | \$0.00 | \$137.25 | \$137.25 |
| Motor Vehicle License Tax Fund Total: | \$7,000.00 | \$7,000.00 | \$7,646.44 | \$646.44 |
| Gasoline Tax | | | | |

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 2019 Year-to-Date

| Fund Types / Funds | Original Budget Amount | Estimated Receipts - Amended Certificate of Resources | Actual Receipts | Variance Favorable (Unfavorable) |
|---------------------------------------------------|------------------------|-------------------------------------------------------|-----------------|----------------------------------|
| 2021-537-0000 Gasoline Tax | \$85,000.00 | \$85,000.00 | \$109,076.33 | \$24,076.33 |
| 2021-701-0000 Interest | \$0.00 | \$0.00 | \$1,356.97 | \$1,356.97 |
| Gasoline Tax Fund Total: | \$85,000.00 | \$85,000.00 | \$110,433.30 | \$25,433.30 |
| Road and Bridge | | | | |
| 2031-101-0000 General Property Tax - Real Estate | \$96,516.92 | \$96,516.92 | \$84,765.67 | (\$11,751.25) |
| 2031-102-0000 Tangible Personal Property Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2031-535-0000 Property Tax Allocation | \$0.00 | \$0.00 | \$11,918.95 | \$11,918.95 |
| 2031-539-0000 Other - State Receipts | \$0.00 | \$0.00 | \$53.59 | \$53.59 |
| 2031-892-0000 Other - Miscellaneous Non-Operating | \$2,500.00 | \$2,361.10 | \$2,139.81 | (\$221.29) |
| 2031-951-0000 Sale of Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Road and Bridge Fund Total: | \$99,016.92 | \$98,878.02 | \$98,878.02 | \$0.00 |
| Cemetery | | | | |
| 2041-302-0000 Fees | \$10,000.00 | \$10,000.00 | \$10,650.00 | \$650.00 |
| 2041-539-0000 Other - State Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2041-804-0000 Sale of Cemetery Lots | \$5,000.00 | \$1,717.89 | \$1,000.00 | (\$717.89) |
| 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 | \$67.89 | \$67.89 |
| Cemetery Fund Total: | \$15,000.00 | \$11,717.89 | \$11,717.89 | \$0.00 |
| Police Levy | | | | |
| 2191-101-0000 General Property Tax - Real Estate | \$82,639.20 | \$82,639.20 | \$72,091.78 | (\$10,547.42) |
| 2191-102-0000 Tangible Personal Property Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2191-302-0000 Fees | \$35,000.00 | \$15,790.21 | \$8,465.00 | (\$7,325.21) |
| 2191-535-0000 Property Tax Allocation | \$0.00 | \$0.00 | \$10,034.47 | \$10,034.47 |
| 2191-539-0000 Other - State Receipts | \$0.00 | \$0.00 | \$35.99 | \$35.99 |
| 2191-891-0000 Other - Miscellaneous Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2191-892-0000 Other - Miscellaneous Non-Operating | \$0.00 | \$0.00 | \$1,284.50 | \$1,284.50 |
| 2191-951-0000 Sale of Fixed Assets | \$5,000.00 | \$5,000.00 | \$11,517.67 | \$6,517.67 |

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 2019 Year-to-Date

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| Fund Types / Funds | Original Budget Amount | Estimated Receipts - Amended Certificate of Resources | Actual Receipts | Variance Favorable (Unfavorable) |
|----------------------------------------------------------------------|------------------------|-------------------------------------------------------|--------------------|----------------------------------|
| Police Levy Fund Total: | | | | |
| | \$122,639.20 | \$103,429.41 | \$103,429.41 | \$0.00 |
| Fire Levy | | | | |
| 2192-101-0000 General Property Tax - Real Estate | \$82,639.20 | \$82,639.20 | \$72,091.78 | (\$10,547.42) |
| 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 | \$0.00 | \$0.00 |
| 2192-535-0000 Property Tax Allocation | \$0.00 | \$0.00 | \$10,034.47 | \$10,034.47 |
| 2192-539-0000 Other - State Receipts | \$0.00 | \$0.00 | \$4,874.43 | \$4,874.43 |
| 2192-803-0000 Contributions | \$0.00 | \$0.00 | \$102.00 | \$102.00 |
| 2192-891-0000 Other - Miscellaneous Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2192-892-0000 Other - Miscellaneous Non-Operating | \$5,000.00 | \$5,000.00 | \$892.96 | (\$4,107.04) |
| Fire Levy Fund Total: | \$87,639.20 | \$87,639.20 | \$87,995.64 | \$356.44 |
| Drug Law Enforcement | | | | |
| 2221-401-0000 Fines | \$200.00 | \$34.30 | \$34.30 | \$0.00 |
| Drug Law Enforcement Fund Total: | \$200.00 | \$34.30 | \$34.30 | \$0.00 |
| Ambulance And Emergency Medical Services | | | | |
| 2281-202-0000 Contracts for Emergency Medical Services | \$35,000.00 | \$35,000.00 | \$40,562.28 | \$5,562.28 |
| 2281-539-0000 Other - State Receipts | \$0.00 | \$0.00 | \$5,193.62 | \$5,193.62 |
| 2281-591-0000 Intergovernmental Receipts (Non-State and Non-Federal) | \$0.00 | \$0.00 | \$150.00 | \$150.00 |
| 2281-801-0000 Gifts and Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2281-892-0000 Other - Miscellaneous Non-Operating | \$0.00 | \$0.00 | \$359.71 | \$359.71 |
| Ambulance And Emergency Medical Services Fund Total: | \$35,000.00 | \$35,000.00 | \$46,265.61 | \$11,265.61 |
| Continuing Professional Training | | | | |
| 2901-539-0000 Other - State Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Continuing Professional Training Fund Total: | \$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 2019 Year-to-Date

| Fund Types / Funds | Original Budget Amount | Estimated Receipts - Amended Certificate of Resources | Actual Receipts | Variance Favorable (Unfavorable) |
|---------------------------------------------|------------------------|-------------------------------------------------------|-----------------|----------------------------------|
| Special Revenue Funds Total: | \$451,495.32 | \$428,698.82 | \$466,400.61 | \$37,701.79 |
| 4000 Capital Projects | | | | |
| McConnell East Phase II | | | | |
| 4401-538-0000 Local Public Works Commission | \$138,984.00 | \$133,627.69 | \$133,627.69 | \$0.00 |
| McConnell East Phase II Fund Total: | \$138,984.00 | \$133,627.69 | \$133,627.69 | \$0.00 |
| Barclay Messerly Phase I | | | | |
| 4402-538-0000 Local Public Works Commission | \$63,579.00 | \$73,904.56 | \$73,904.56 | \$0.00 |
| Barclay Messerly Phase I Fund Total: | \$63,579.00 | \$73,904.56 | \$73,904.56 | \$0.00 |
| Benedict Leavittsburg Phase I | | | | |
| 4403-538-0000 Local Public Works Commission | \$41,674.00 | \$0.00 | \$0.00 | \$0.00 |
| Benedict Leavittsburg Phase I Fund Total: | \$41,674.00 | \$0.00 | \$0.00 | \$0.00 |
| Price West Road Phase I | | | | |
| 4404-538-0000 Local Public Works Commission | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Price West Road Phase I Fund Total: | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Capital Projects Funds Total: | \$244,237.00 | \$207,532.25 | \$207,532.25 | \$0.00 |
| 4950 Permanent | | | | |
| Cemetery Bequest (CD \$1125.00) | | | | |
| 4952-701-0000 Interest | \$1.00 | \$1.00 | \$26.11 | \$25.11 |
| Cemetery Bequest (CD \$1125.00) Fund Total: | \$1.00 | \$1.00 | \$26.11 | \$25.11 |
| Cemetery Bequest (\$600.00) | | | | |
| 4953-701-0000 Interest | \$2.00 | \$2.00 | \$9.63 | \$7.63 |

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 2019 Year-to-Date

| Fund Types / Funds | Original Budget Amount | Estimated Receipts - Amended Certificate of Resources | Actual Receipts | Variance Favorable (Unfavorable) |
|-----------------------------------------|------------------------|-------------------------------------------------------|-----------------|----------------------------------|
| Cemetery Bequest (\$600.00) Fund Total: | \$2.00 | \$2.00 | \$9.63 | \$7.63 |
| Permanent Funds Total: | \$3.00 | \$3.00 | \$35.74 | \$32.74 |
| 9000 Custodial | | | | |
| Unclaimed Funds | | | | |
| 9001-931-0000 Transfers - In | \$0.00 | \$0.00 | \$50.00 | \$0.00 |
| Unclaimed Funds Fund Total: | \$0.00 | \$0.00 | \$50.00 | \$0.00 |
| Custodial Funds Total: | \$0.00 | \$0.00 | \$50.00 | \$0.00 |
| Report Totals: | \$906,756.10 | \$847,254.85 | \$936,596.00 | \$89,291.15 |

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 2019 Year-to-Date

| Fund Types / Funds | Original Budget Amount | Reserve For Encumbrances as of Preceding December 31, 2018 | Appropriations For Year Ended December 31, 2019 | Total | Disbursements for Year Ended December 31, 2019 | Reserve for Encumbrances as of December 31, 2019 | Total | Variance Favorable (Unfavorable) |
|--------------------------------------------|------------------------|------------------------------------------------------------|-------------------------------------------------|--------------|------------------------------------------------|--------------------------------------------------|-------------|----------------------------------|
| 1000 General | | | | | | | | |
| General | | | | | | | | |
| 1000-110-111-0000 | \$35,000.00 | \$129.95 | \$38,000.00 | \$38,129.95 | \$37,438.55 | \$125.28 | \$37,563.83 | \$566.12 |
| Salaries - Trustees | | | | | | | | |
| 1000-110-121-0000 | \$21,900.00 | \$177.73 | \$21,900.00 | \$22,077.73 | \$21,465.52 | \$548.25 | \$22,013.77 | \$63.96 |
| Salary - Township Fiscal Officer | | | | | | | | |
| 1000-110-122-0000 | \$10,000.00 | \$23.02 | \$10,000.00 | \$10,023.02 | \$2,573.02 | \$0.00 | \$2,573.02 | \$7,450.00 |
| Salaries - Township Fiscal Officer's Staff | | | | | | | | |
| 1000-110-211-0000 | \$8,000.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$9,291.00 | \$0.00 | \$9,291.00 | \$709.00 |
| Ohio Public Employees Retirement System | | | | | | | | |
| 1000-110-213-0000 | \$5,975.00 | \$0.00 | \$5,975.00 | \$5,975.00 | \$3,336.72 | \$0.00 | \$3,336.72 | \$2,638.28 |
| Medicare | | | | | | | | |
| 1000-110-214-0000 | \$300.00 | \$0.00 | \$300.00 | \$300.00 | \$300.00 | \$0.00 | \$300.00 | \$0.00 |
| Volunteer Firemen's Dependents Fund | | | | | | | | |
| 1000-110-221-0000 | \$40,000.00 | \$0.00 | \$42,975.00 | \$42,975.00 | \$42,323.45 | \$0.00 | \$42,323.45 | \$651.55 |
| Medical/Hospitalization | | | | | | | | |
| 1000-110-228-0000 | \$25,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Health Care Reimbursement | | | | | | | | |
| 1000-110-230-0000 | \$10,000.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$965.17 | \$0.00 | \$965.17 | \$9,034.83 |
| Workers' Compensation | | | | | | | | |
| 1000-110-259-0000 | \$10,000.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$7,318.04 | \$0.00 | \$7,318.04 | \$2,681.96 |
| Other - Employee Reimbursements | | | | | | | | |
| 1000-110-311-0000 | \$100,000.00 | \$0.00 | \$100,000.00 | \$100,000.00 | \$2,387.50 | \$0.00 | \$2,387.50 | \$97,612.50 |
| Accounting and Legal Fees | | | | | | | | |
| 1000-110-312-0000 | \$10,000.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$0.00 | \$0.00 | \$0.00 | \$10,000.00 |
| Auditing Services | | | | | | | | |
| 1000-110-313-0000 | \$10,000.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$3,048.00 | \$0.00 | \$3,048.00 | \$6,952.00 |
| Uniform Accounting Network Fees | | | | | | | | |
| 1000-110-314-0000 | \$9,000.00 | \$0.00 | \$8,994.00 | \$8,994.00 | \$1,851.67 | \$0.00 | \$1,851.67 | \$7,142.33 |
| Tax Collection Fees | | | | | | | | |
| 1000-110-315-0000 | \$3,000.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$0.00 | \$0.00 | \$0.00 | \$3,000.00 |
| Election Expenses | | | | | | | | |
| 1000-110-322-0000 | \$4,000.00 | \$0.00 | \$4,000.00 | \$4,000.00 | \$2,271.95 | \$0.00 | \$2,271.95 | \$1,728.05 |
| Garbage and Trash Removal | | | | | | | | |
| 1000-110-330-0000 | \$8,000.00 | \$0.00 | \$8,000.00 | \$8,000.00 | \$6,498.17 | \$0.00 | \$6,498.17 | \$1,501.83 |
| Travel and Meeting Expense | | | | | | | | |

Statement excludes amounts for advances.
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**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2019 Year-to-Date

| Fund Types / Funds | Original Budget Amount | Reserve For Encumbrances as of Preceding December 31, 2018 | Appropriations For Year Ended December 31, 2019 | Total | Disbursements for Year Ended December 31, 2019 | Reserve for Encumbrances as of December 31, 2019 | Total | Variance Favorable (Unfavorable) |
|----------------------------------------------|------------------------|------------------------------------------------------------|-------------------------------------------------|--------------|------------------------------------------------|--------------------------------------------------|-------------|----------------------------------|
| | | | | | | | | |
| 1000-110-341-0000 | \$4,006.95 | \$0.00 | \$4,006.95 | \$4,006.95 | \$1,147.22 | \$0.00 | \$1,147.22 | \$2,859.73 |
| Telephone | | | | | | | | |
| 1000-110-342-0000 | \$2,500.00 | \$0.00 | \$2,506.00 | \$2,506.00 | \$1,162.53 | \$0.00 | \$1,162.53 | \$1,343.47 |
| Postage | | | | | | | | |
| 1000-110-345-0000 | \$4,000.00 | \$0.00 | \$4,000.00 | \$4,000.00 | \$1,677.75 | \$0.00 | \$1,677.75 | \$2,322.25 |
| Advertising | | | | | | | | |
| 1000-110-360-0000 | \$240,000.00 | \$0.00 | \$240,000.00 | \$240,000.00 | \$16,670.36 | \$0.00 | \$16,670.36 | \$223,329.64 |
| Contracted Services | | | | | | | | |
| 1000-110-381-0000 | \$10,000.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$2,000.00 | \$0.00 | \$2,000.00 | \$8,000.00 |
| Property Insurance Premiums | | | | | | | | |
| 1000-110-382-0000 | \$10,000.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$2,758.00 | \$0.00 | \$2,758.00 | \$7,242.00 |
| Liability Insurance Premiums | | | | | | | | |
| 1000-110-410-0000 | \$15,000.00 | \$0.00 | \$15,000.00 | \$15,000.00 | \$2,174.15 | \$0.00 | \$2,174.15 | \$12,825.85 |
| Office Supplies | | | | | | | | |
| 1000-110-519-0000 | \$3,000.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$799.76 | \$0.00 | \$799.76 | \$2,200.24 |
| Other - Dues and Fees | | | | | | | | |
| 1000-110-591-0000 | \$1,000.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 |
| Contributions to Other Organizations | | | | | | | | |
| 1000-110-599-0000 | \$50,000.00 | \$0.00 | \$50,000.00 | \$50,000.00 | \$9,204.22 | \$0.00 | \$9,204.22 | \$40,795.78 |
| Other - Other Expenses | | | | | | | | |
| 1000-120-323-0000 | \$10,000.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$1,414.97 | \$0.00 | \$1,414.97 | \$8,585.03 |
| Repairs and Maintenance | | | | | | | | |
| 1000-120-351-0000 | \$6,000.00 | \$0.00 | \$6,000.00 | \$6,000.00 | \$2,024.36 | \$0.00 | \$2,024.36 | \$3,975.64 |
| Electricity | | | | | | | | |
| 1000-120-352-0000 | \$1,000.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$372.32 | \$0.00 | \$372.32 | \$627.68 |
| Water and Sewage | | | | | | | | |
| 1000-120-353-0000 | \$6,000.00 | \$0.00 | \$6,000.00 | \$6,000.00 | \$820.14 | \$0.00 | \$820.14 | \$5,179.86 |
| Natural Gas | | | | | | | | |
| 1000-120-420-0000 | \$5,000.00 | \$0.00 | \$5,000.00 | \$5,000.00 | \$320.09 | \$0.00 | \$320.09 | \$4,679.91 |
| Operating Supplies | | | | | | | | |
| 1000-130-150-0000 | \$5,000.00 | \$0.00 | \$5,000.00 | \$5,000.00 | \$1,775.00 | \$0.00 | \$1,775.00 | \$3,225.00 |
| Compensation of Board and Commission Members | | | | | | | | |
| 1000-130-190-0000 | \$9,993.05 | \$8.73 | \$9,993.05 | \$10,001.78 | \$4,513.15 | \$39.13 | \$4,552.28 | \$5,449.50 |
| Other - Salaries | | | | | | | | |
| 1000-130-211-0000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ohio Public Employees Retirement System | | | | | | | | |
| 1000-130-213-0000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Medicare | | | | | | | | |

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 v2020.1

All Budgeted Funds for Fiscal 2019 Year-to-Date

| Fund Types / Funds | Original Budget Amount | Reserve For Encumbrances as of Preceding December 31, 2018 | Appropriations For Year Ended December 31, 2019 | Total | Disbursements for Year Ended December 31, 2019 | Reserve for Encumbrances as of December 31, 2019 | Total | Variance Favorable (Unfavorable) |
|---------------------------------------------------------------|------------------------|------------------------------------------------------------|-------------------------------------------------|--------------|------------------------------------------------|--------------------------------------------------|--------------|----------------------------------|
| | | | | | | | | |
| 1000-130-420-0000 Operating Supplies | \$3,000.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$1,245.34 | \$0.00 | \$1,245.34 | \$1,754.66 |
| 1000-420-370-0000 Payment to Another Political Subdivision | \$15,000.00 | \$0.00 | \$15,000.00 | \$15,000.00 | \$6,835.01 | \$0.00 | \$6,835.01 | \$8,164.99 |
| 1000-610-360-0000 Contracted Services | \$50,000.00 | \$0.00 | \$50,000.00 | \$50,000.00 | \$2,185.00 | \$0.00 | \$2,185.00 | \$47,815.00 |
| 1000-610-400-0000 Supplies and Materials | \$150,000.00 | \$0.00 | \$150,000.00 | \$150,000.00 | \$5,546.38 | \$0.00 | \$5,546.38 | \$144,453.62 |
| 1000-760-710-0000 Land | \$0.00 | \$0.00 | \$34,541.65 | \$34,541.65 | \$34,541.65 | \$0.00 | \$34,541.65 | \$0.00 |
| 1000-760-740-0000 Machinery, Equipment and Furniture | \$59,300.00 | \$0.00 | \$41,758.35 | \$41,758.35 | \$11,570.00 | \$0.00 | \$11,570.00 | \$30,188.35 |
| 1000-910-910-0000 Transfers - Out | \$25.00 | \$0.00 | \$50.00 | \$50.00 | \$50.00 | \$0.00 | \$50.00 | \$0.00 |
| General Fund Total: | \$970,000.00 | \$339.43 | \$970,000.00 | \$970,339.43 | \$251,876.16 | \$712.66 | \$252,588.82 | \$717,750.61 |
| General Funds Total: | \$970,000.00 | \$339.43 | \$970,000.00 | \$970,339.43 | \$251,876.16 | \$712.66 | \$252,588.82 | \$717,750.61 |
| 2000 Special Revenue | | | | | | | | |
| Motor Vehicle License Tax | | | | | | | | |
| 2011-330-323-0000 Repairs and Maintenance | \$1,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2011-330-360-0000 Contracted Services | \$0.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$0.00 | \$0.00 | \$0.00 | \$3,000.00 |
| 2011-330-420-0000 Operating Supplies | \$9,000.00 | \$0.00 | \$7,000.00 | \$7,000.00 | \$7,000.00 | \$0.00 | \$7,000.00 | \$0.00 |
| Motor Vehicle License Tax Fund Total: | \$10,000.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$7,000.00 | \$0.00 | \$7,000.00 | \$3,000.00 |
| Gasoline Tax | | | | | | | | |
| 2021-330-190-0000 Other - Salaries | \$44,000.00 | \$51.17 | \$41,730.00 | \$41,781.17 | \$41,171.61 | \$602.34 | \$41,773.95 | \$7.22 |
| 2021-330-211-0000 Ohio Public Employees Retirement System | \$4,760.00 | \$0.00 | \$5,760.00 | \$5,760.00 | \$5,723.17 | \$0.00 | \$5,723.17 | \$36.83 |
| 2021-330-213-0000 Medicare | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

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

UAN V2020.1

All Budgeted Funds for Fiscal 2019 Year-to-Date

| Fund Types / Funds | Original Budget Amount | Reserve For Encumbrances as of Preceding December 31, 2018 | Appropriations For Year Ended December 31, 2019 | Total | Disbursements for Year Ended December 31, 2019 | Reserve for Encumbrances as of December 31, 2019 | Total | Variance Favorable (Unfavorable) |
|--------------------------------------------------------------|------------------------|------------------------------------------------------------|-------------------------------------------------|---------------------|------------------------------------------------|--------------------------------------------------|---------------------|----------------------------------|
| 2021-330-221-0000 Medical/Hospitalization | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2021-330-228-0000 Health Care Reimbursement | \$4,500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2021-330-259-0000 Other - Employee Reimbursements | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2021-330-323-0000 Repairs and Maintenance | \$5,000.00 | \$0.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 | \$0.00 | \$5,000.00 | \$0.00 |
| 2021-330-360-0000 Contracted Services | \$58,000.00 | \$0.00 | \$64,500.00 | \$64,500.00 | \$64,500.00 | \$0.00 | \$64,500.00 | \$0.00 |
| 2021-330-420-0000 Operating Supplies | \$10,000.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$9,752.23 | \$0.00 | \$9,752.23 | \$247.77 |
| 2021-330-430-0000 Small Tools and Minor Equipment | \$620.00 | \$0.00 | \$620.00 | \$620.00 | \$0.00 | \$0.00 | \$0.00 | \$620.00 |
| 2021-330-599-0000 Other - Other Expenses | \$1,120.00 | \$0.00 | \$390.00 | \$390.00 | \$0.00 | \$0.00 | \$0.00 | \$390.00 |
| 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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Gasoline Tax Fund Total: | \$128,000.00 | \$51.17 | \$128,000.00 | \$128,051.17 | \$126,147.01 | \$602.34 | \$126,749.35 | \$1,301.82 |
| Road and Bridge | | | | | | | | |
| 2031-330-190-0000 Other - Salaries | \$39,477.49 | \$1,205.73 | \$41,091.12 | \$42,296.85 | \$41,180.00 | \$1,019.51 | \$42,199.51 | \$97.34 |
| 2031-330-211-0000 Ohio Public Employees Retirement System | \$5,400.00 | \$0.00 | \$5,800.00 | \$5,800.00 | \$5,794.40 | \$0.00 | \$5,794.40 | \$5.60 |
| 2031-330-213-0000 Medicare | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2031-330-221-0000 Medical/Hospitalization | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2031-330-230-0000 Workers' Compensation | \$2,000.00 | \$0.00 | \$1,265.54 | \$1,265.54 | \$1,265.54 | \$0.00 | \$1,265.54 | \$0.00 |
| 2031-330-240-0000 Unemployment Compensation | \$500.00 | \$0.00 | \$50.00 | \$50.00 | \$6.57 | \$0.00 | \$6.57 | \$43.43 |
| 2031-330-259-0000 Other - Employee Reimbursements | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Statement excludes amounts for advances.

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Comparison of Disbursements and Encumbrances

With Expenditure Authority

All Budgeted Funds for Fiscal 2019 Year-to-Date

| Fund Types / Funds | Original Budget Amount | Reserve For Encumbrances as of Preceding December 31, 2018 | Appropriations For Year Ended December 31, 2019 | Total | Disbursements for Year Ended December 31, 2019 | Reserve for Encumbrances as of December 31, 2019 | Total | Variance Favorable (Unfavorable) |
|--------------------------------------------------------------|------------------------|------------------------------------------------------------|-------------------------------------------------|--------------|------------------------------------------------|--------------------------------------------------|--------------|----------------------------------|
| 2031-330-314-0000 Tax Collection Fees | \$2,000.00 | \$0.00 | \$1,686.37 | \$1,686.37 | \$1,686.37 | \$0.00 | \$1,686.37 | \$0.00 |
| 2031-330-323-0000 Repairs and Maintenance | \$14,000.00 | \$0.00 | \$11,034.46 | \$11,034.46 | \$6,461.77 | \$0.00 | \$6,461.77 | \$4,572.69 |
| 2031-330-341-0000 Telephone | \$2,500.00 | \$0.00 | \$2,500.00 | \$2,500.00 | \$2,273.82 | \$0.00 | \$2,273.82 | \$226.18 |
| 2031-330-351-0000 Electricity | \$4,000.00 | \$0.00 | \$4,000.00 | \$4,000.00 | \$2,266.30 | \$0.00 | \$2,266.30 | \$1,733.70 |
| 2031-330-352-0000 Water and Sewage | \$500.00 | \$0.00 | \$500.00 | \$500.00 | \$372.32 | \$0.00 | \$372.32 | \$127.68 |
| 2031-330-353-0000 Natural Gas | \$3,000.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$2,466.47 | \$0.00 | \$2,466.47 | \$533.53 |
| 2031-330-360-0000 Contracted Services | \$46,100.00 | \$0.00 | \$58,250.00 | \$58,250.00 | \$44,951.97 | \$0.00 | \$44,951.97 | \$13,298.03 |
| 2031-330-381-0000 Property Insurance Premiums | \$2,000.00 | \$0.00 | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$0.00 | \$1,500.00 | \$0.00 |
| 2031-330-382-0000 Liability Insurance Premiums | \$2,000.00 | \$0.00 | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$0.00 | \$1,500.00 | \$0.00 |
| 2031-330-420-0000 Operating Supplies | \$21,522.51 | \$0.00 | \$15,522.51 | \$15,522.51 | \$13,022.62 | \$0.00 | \$13,022.62 | \$2,499.89 |
| 2031-330-430-0000 Small Tools and Minor Equipment | \$2,000.00 | \$0.00 | \$300.00 | \$300.00 | \$299.95 | \$0.00 | \$299.95 | \$0.05 |
| 2031-330-599-0000 Other - Other Expenses | \$2,000.00 | \$0.00 | \$2,000.00 | \$2,000.00 | \$1,406.95 | \$0.00 | \$1,406.95 | \$593.05 |
| 2031-760-740-0000 Machinery, Equipment and Furniture | \$1,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$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: | \$150,000.00 | \$1,205.73 | \$150,000.00 | \$151,205.73 | \$126,455.05 | \$1,019.51 | \$127,474.56 | \$23,731.17 |
| Cemetery | | | | | | | | |
| 2041-330-213-0000 Medicare | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2041-410-190-0000 Other - Salaries | \$19,500.00 | \$0.00 | \$16,910.97 | \$16,910.97 | \$4,176.00 | \$0.00 | \$4,176.00 | \$12,734.97 |
| 2041-410-211-0000 Ohio Public Employees Retirement System | \$2,000.00 | \$0.00 | \$2,000.00 | \$2,000.00 | \$584.64 | \$0.00 | \$584.64 | \$1,415.36 |

Statement excludes amounts for advances.

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

UAN v2020.1

All Budgeted Funds for Fiscal 2019 Year-to-Date

| Fund Types / Funds | Original Budget Amount | Reserve For | | Total | Disbursements for Year Ended December 31, 2019 | Reserve for | | Total | Variance Favorable (Unfavorable) |
|-----------------------------------------|------------------------|------------------------------------------------|-------------------------------------------------|-------------|------------------------------------------------|--------------------------------------|--------------------------------------|-------------|----------------------------------|
| | | Encumbrances as of Preceding December 31, 2018 | Appropriations For Year Ended December 31, 2019 | | | Encumbrances as of December 31, 2019 | Encumbrances as of December 31, 2019 | | |
| 2041-410-213-0000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Medicare | | | | | | | | | |
| 2041-410-323-0000 | \$1,500.00 | \$0.00 | \$1,500.00 | \$1,500.00 | \$1,193.64 | \$0.00 | \$0.00 | \$1,193.64 | \$306.36 |
| Repairs and Maintenance | | | | | | | | | |
| 2041-410-420-0000 | \$12,000.00 | \$0.00 | \$12,000.00 | \$12,000.00 | \$3,133.18 | \$0.00 | \$0.00 | \$3,133.18 | \$8,866.82 |
| Operating Supplies | | | | | | | | | |
| 2041-410-430-0000 | \$5,000.00 | \$0.00 | \$5,000.00 | \$5,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 |
| Small Tools and Minor Equipment | | | | | | | | | |
| 2041-410-599-0000 | \$5,000.00 | \$0.00 | \$5,000.00 | \$5,000.00 | \$3,873.00 | \$0.00 | \$0.00 | \$3,873.00 | \$1,127.00 |
| Other - Other Expenses | | | | | | | | | |
| 2041-760-730-0000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Improvement of Sites | | | | | | | | | |
| 2041-760-740-0000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Machinery, Equipment and Furniture | | | | | | | | | |
| Cemetery Fund Total: | \$45,000.00 | \$0.00 | \$42,410.97 | \$42,410.97 | \$12,960.46 | \$0.00 | \$0.00 | \$12,960.46 | \$29,450.51 |
| Police Levy | | | | | | | | | |
| 2191-210-190-0000 | \$65,513.14 | \$278.01 | \$65,513.14 | \$65,791.15 | \$57,034.67 | \$476.75 | \$0.00 | \$57,511.42 | \$8,279.73 |
| Other - Salaries | | | | | | | | | |
| 2191-210-211-0000 | \$8,680.00 | \$0.00 | \$8,680.00 | \$8,680.00 | \$8,012.71 | \$0.00 | \$0.00 | \$8,012.71 | \$667.29 |
| Ohio Public Employees Retirement System | | | | | | | | | |
| 2191-210-213-0000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Medicare | | | | | | | | | |
| 2191-210-230-0000 | \$4,500.00 | \$0.00 | \$3,422.29 | \$3,422.29 | \$834.18 | \$0.00 | \$0.00 | \$834.18 | \$2,588.11 |
| Workers' Compensation | | | | | | | | | |
| 2191-210-240-0000 | \$500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unemployment Compensation | | | | | | | | | |
| 2191-210-314-0000 | \$2,000.00 | \$0.00 | \$1,820.83 | \$1,820.83 | \$1,432.70 | \$0.00 | \$0.00 | \$1,432.70 | \$388.13 |
| Tax Collection Fees | | | | | | | | | |
| 2191-210-318-0000 | \$1,315.00 | \$0.00 | \$315.00 | \$315.00 | \$315.00 | \$0.00 | \$0.00 | \$315.00 | \$0.00 |
| Training Services | | | | | | | | | |
| 2191-210-323-0000 | \$7,636.48 | \$0.00 | \$4,720.84 | \$4,720.84 | \$4,720.84 | \$0.00 | \$0.00 | \$4,720.84 | \$0.00 |
| Repairs and Maintenance | | | | | | | | | |
| 2191-210-341-0000 | \$3,500.00 | \$0.00 | \$3,679.17 | \$3,679.17 | \$3,679.17 | \$0.00 | \$0.00 | \$3,679.17 | \$0.00 |
| Telephone | | | | | | | | | |
| 2191-210-360-0000 | \$17,144.00 | \$0.00 | \$13,922.00 | \$13,922.00 | \$13,922.00 | \$0.00 | \$0.00 | \$13,922.00 | \$0.00 |
| Contracted Services | | | | | | | | | |

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 v2020.1

All Budgeted Funds for Fiscal 2019 Year-to-Date

| Fund Types / Funds | Original Budget Amount | Reserve For | | Total | Disbursements for Year Ended December 31, 2019 | Reserve for | | Total | Variance Favorable (Unfavorable) |
|---------------------------------|------------------------|------------------------------------------------|-------------------------------------------------|---------------------|------------------------------------------------|--------------------------------------|--------------------------------------|--------------------|----------------------------------|
| | | Encumbrances as of Preceding December 31, 2018 | Appropriations For Year Ended December 31, 2019 | | | Encumbrances as of December 31, 2019 | Encumbrances as of December 31, 2019 | | |
| 2191-210-381-0000 | \$1,000.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$0.00 | \$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 | \$0.00 | \$1,000.00 | \$0.00 |
| Liability Insurance Premiums | | | | | | | | | |
| 2191-210-420-0000 | \$19,466.38 | \$0.00 | \$19,466.38 | \$19,466.38 | \$13,694.08 | \$0.00 | \$0.00 | \$13,694.08 | \$5,772.30 |
| Operating Supplies | | | | | | | | | |
| 2191-210-430-0000 | \$2,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Small Tools and Minor Equipment | | | | | | | | | |
| 2191-210-599-0000 | \$5,720.00 | \$0.00 | \$2,784.09 | \$2,784.09 | \$2,784.09 | \$0.00 | \$0.00 | \$2,784.09 | \$0.00 |
| Other - Other Expenses | | | | | | | | | |
| 2191-760-750-0000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Motor Vehicles | | | | | | | | | |
| 2191-910-910-0000 | \$25.00 | \$0.00 | \$25.00 | \$25.00 | \$0.00 | \$0.00 | \$0.00 | \$25.00 | \$25.00 |
| Transfers - Out | | | | | | | | | |
| Police Levy Fund Total: | \$140,000.00 | \$278.01 | \$126,348.74 | \$126,626.75 | \$108,429.44 | \$476.75 | \$108,906.19 | \$17,720.56 | |
| Fire Levy | | | | | | | | | |
| 2192-220-190-0000 | \$44,783.08 | \$194.91 | \$24,627.85 | \$24,822.76 | \$20,776.53 | \$214.63 | \$20,991.16 | \$3,831.60 | |
| Other - Salaries | | | | | | | | | |
| 2192-220-212-0000 | \$2,000.00 | \$0.00 | \$2,000.00 | \$2,000.00 | \$1,322.92 | \$0.00 | \$1,322.92 | \$677.08 | |
| Social Security | | | | | | | | | |
| 2192-220-213-0000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Medicare | | | | | | | | | |
| 2192-220-230-0000 | \$6,000.00 | \$0.00 | \$6,000.00 | \$6,000.00 | \$303.87 | \$0.00 | \$303.87 | \$5,696.13 | |
| Workers' Compensation | | | | | | | | | |
| 2192-220-240-0000 | \$2,000.00 | \$0.00 | \$2,000.00 | \$2,000.00 | \$0.00 | \$0.00 | \$0.00 | \$2,000.00 | |
| Unemployment Compensation | | | | | | | | | |
| 2192-220-314-0000 | \$2,000.00 | \$0.00 | \$1,450.00 | \$1,450.00 | \$1,432.70 | \$0.00 | \$1,432.70 | \$17.30 | |
| Tax Collection Fees | | | | | | | | | |
| 2192-220-318-0000 | \$10,000.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$0.00 | \$0.00 | \$0.00 | \$10,000.00 | |
| Training Services | | | | | | | | | |
| 2192-220-323-0000 | \$10,000.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$6,474.91 | \$0.00 | \$6,474.91 | \$3,525.09 | |
| Repairs and Maintenance | | | | | | | | | |
| 2192-220-341-0000 | \$3,000.00 | \$0.00 | \$3,179.17 | \$3,179.17 | \$2,100.04 | \$0.00 | \$2,100.04 | \$1,079.13 | |
| Telephone | | | | | | | | | |
| 2192-220-351-0000 | \$3,000.00 | \$0.00 | \$3,495.83 | \$3,495.83 | \$3,293.71 | \$0.00 | \$3,293.71 | \$202.12 | |
| Electricity | | | | | | | | | |

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 v2020.1

All Budgeted Funds for Fiscal 2019 Year-to-Date

| Fund Types / Funds | Original Budget Amount | Reserve For Encumbrances as of Preceding December 31, 2018 | | Appropriations For Year Ended December 31, 2019 | | Total | Disbursements for Year Ended December 31, 2019 | Reserve for Encumbrances as of December 31, 2019 | | Variance Favorable (Unfavorable) |
|------------------------------------------|------------------------|------------------------------------------------------------|-------------------|-------------------------------------------------|-------------------|--------------|------------------------------------------------|--------------------------------------------------|-------------------|----------------------------------|
| | | December 31, 2018 | December 31, 2018 | December 31, 2019 | December 31, 2019 | | | December 31, 2019 | December 31, 2019 | |
| 2192-220-352-0000 | \$225.00 | \$0.00 | \$0.00 | \$1,036.23 | \$1,036.23 | \$998.94 | \$0.00 | \$0.00 | \$998.94 | \$37.29 |
| Water and Sewage | \$3,000.00 | \$0.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$1,572.66 | \$0.00 | \$0.00 | \$1,572.66 | \$1,427.34 |
| 2192-220-353-0000 | \$3,000.00 | \$0.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$7,946.23 | \$0.00 | \$0.00 | \$7,946.23 | \$17,053.77 |
| Natural Gas | \$25,000.00 | \$0.00 | \$0.00 | \$25,000.00 | \$25,000.00 | \$3,000.00 | \$0.00 | \$0.00 | \$3,000.00 | \$500.00 |
| 2192-220-360-0000 | \$25,000.00 | \$0.00 | \$0.00 | \$3,500.00 | \$3,500.00 | \$3,000.00 | \$0.00 | \$0.00 | \$3,000.00 | \$500.00 |
| Contracted Services | \$3,500.00 | \$0.00 | \$0.00 | \$3,500.00 | \$3,500.00 | \$3,000.00 | \$0.00 | \$0.00 | \$3,000.00 | \$500.00 |
| 2192-220-381-0000 | \$3,500.00 | \$0.00 | \$0.00 | \$3,500.00 | \$3,500.00 | \$3,000.00 | \$0.00 | \$0.00 | \$3,000.00 | \$500.00 |
| Property Insurance Premiums | \$3,500.00 | \$0.00 | \$0.00 | \$20,216.92 | \$20,216.92 | \$5,013.53 | \$0.00 | \$0.00 | \$5,013.53 | \$15,203.39 |
| 2192-220-382-0000 | \$20,216.92 | \$0.00 | \$0.00 | \$40,000.00 | \$40,000.00 | \$6,989.96 | \$0.00 | \$0.00 | \$6,989.96 | \$33,010.04 |
| Liability Insurance Premiums | \$40,000.00 | \$0.00 | \$0.00 | \$15,000.00 | \$15,000.00 | \$3,300.80 | \$0.00 | \$0.00 | \$3,300.80 | \$11,699.20 |
| 2192-220-420-0000 | \$15,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Operating Supplies | \$0.00 | \$0.00 | \$0.00 | \$34,325.00 | \$34,325.00 | \$33,272.25 | \$446.25 | \$0.00 | \$33,718.50 | \$606.50 |
| 2192-220-430-0000 | \$0.00 | \$0.00 | \$0.00 | \$2,000.00 | \$2,000.00 | \$1,816.86 | \$0.00 | \$0.00 | \$1,816.86 | \$183.14 |
| Small Tools and Minor Equipment | \$0.00 | \$0.00 | \$0.00 | \$650.00 | \$650.00 | \$424.95 | \$0.00 | \$0.00 | \$424.95 | \$225.05 |
| 2192-220-599-0000 | \$0.00 | \$0.00 | \$0.00 | \$59,019.00 | \$59,019.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$59,019.00 |
| Other - Other Expenses | \$76,775.00 | \$0.00 | \$0.00 | \$270,000.00 | \$270,000.00 | \$103,040.86 | \$660.88 | \$0.00 | \$103,701.74 | \$166,493.17 |
| Salaries | \$270,000.00 | \$194.91 | \$270,000.00 | \$270,000.00 | \$270,194.91 | \$103,040.86 | \$660.88 | \$0.00 | \$103,701.74 | \$166,493.17 |
| 2192-230-190-0000 | \$0.00 | \$0.00 | \$34,325.00 | \$34,325.00 | \$33,272.25 | \$446.25 | \$0.00 | \$0.00 | \$33,718.50 | \$606.50 |
| Other - Salaries | \$0.00 | \$0.00 | \$2,000.00 | \$2,000.00 | \$1,816.86 | \$0.00 | \$0.00 | \$0.00 | \$1,816.86 | \$183.14 |
| 2192-230-212-0000 | \$0.00 | \$0.00 | \$650.00 | \$650.00 | \$424.95 | \$0.00 | \$0.00 | \$0.00 | \$424.95 | \$225.05 |
| Social Security | \$0.00 | \$0.00 | \$650.00 | \$650.00 | \$424.95 | \$0.00 | \$0.00 | \$0.00 | \$424.95 | \$225.05 |
| 2192-230-213-0000 | \$0.00 | \$0.00 | \$59,019.00 | \$59,019.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$59,019.00 |
| Medicare | \$76,775.00 | \$0.00 | \$59,019.00 | \$59,019.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$59,019.00 |
| 2192-760-740-0000 | \$76,775.00 | \$0.00 | \$59,019.00 | \$59,019.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$59,019.00 |
| Machinery, Equipment and Furniture | \$270,000.00 | \$194.91 | \$270,000.00 | \$270,000.00 | \$270,194.91 | \$103,040.86 | \$660.88 | \$0.00 | \$103,701.74 | \$166,493.17 |
| Fire Levy Fund Total: | \$270,000.00 | \$194.91 | \$270,000.00 | \$270,000.00 | \$270,194.91 | \$103,040.86 | \$660.88 | \$0.00 | \$103,701.74 | \$166,493.17 |
| Drug Law Enforcement | \$6,000.00 | \$0.00 | \$6,000.00 | \$6,000.00 | \$6,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,000.00 |
| 2221-210-430-0000 | \$6,000.00 | \$0.00 | \$6,000.00 | \$6,000.00 | \$6,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,000.00 |
| Small Tools and Minor Equipment | \$6,000.00 | \$0.00 | \$6,000.00 | \$6,000.00 | \$6,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,000.00 |
| Drug Law Enforcement Fund Total: | \$6,000.00 | \$0.00 | \$6,000.00 | \$6,000.00 | \$6,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,000.00 |
| Ambulance And Emergency Medical Services | \$28,484.26 | \$59.36 | \$26,189.62 | \$26,248.98 | \$26,248.98 | \$12,211.94 | \$126.42 | \$0.00 | \$12,338.36 | \$13,910.62 |
| 2281-230-190-0000 | \$28,484.26 | \$59.36 | \$26,189.62 | \$26,248.98 | \$26,248.98 | \$12,211.94 | \$126.42 | \$0.00 | \$12,338.36 | \$13,910.62 |
| Other - Salaries | \$28,484.26 | \$59.36 | \$26,189.62 | \$26,248.98 | \$26,248.98 | \$12,211.94 | \$126.42 | \$0.00 | \$12,338.36 | \$13,910.62 |

Statement excludes amounts for advances.

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Comparison of Disbursements and Encumbrances

With Expenditure Authority

All Budgeted Funds for Fiscal 2019 Year-to-Date

| Fund Types / Funds | Original Budget Amount | Reserve For Encumbrances as of Preceding December 31, 2018 | Appropriations For Year Ended December 31, 2019 | Total | Disbursements for Year Ended December 31, 2019 | Reserve for Encumbrances as of December 31, 2019 | Total | Variance Favorable (Unfavorable) |
|-----------------------------------------|------------------------|------------------------------------------------------------|-------------------------------------------------|-------------|------------------------------------------------|--------------------------------------------------|------------|----------------------------------|
| | | | | | | | | |
| 2281-230-211-0000 | \$500.00 | \$0.00 | \$672.00 | \$672.00 | \$672.00 | \$0.00 | \$672.00 | \$0.00 |
| Ohio Public Employees Retirement System | | | | | | | | |
| 2281-230-212-0000 | \$930.00 | \$0.00 | \$908.00 | \$908.00 | \$391.30 | \$0.00 | \$391.30 | \$516.70 |
| Social Security | | | | | | | | |
| 2281-230-213-0000 | \$218.00 | \$0.00 | \$218.00 | \$218.00 | \$123.80 | \$0.00 | \$123.80 | \$94.20 |
| Medicare | | | | | | | | |
| 2281-230-230-0000 | \$1,000.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$665.24 | \$0.00 | \$665.24 | \$334.76 |
| Workers' Compensation | | | | | | | | |
| 2281-230-240-0000 | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Unemployment Compensation | | | | | | | | |
| 2281-230-318-0000 | \$3,500.00 | \$0.00 | \$3,500.00 | \$3,500.00 | \$320.00 | \$0.00 | \$320.00 | \$3,180.00 |
| Training Services | | | | | | | | |
| 2281-230-323-0000 | \$4,107.53 | \$0.00 | \$4,107.53 | \$4,107.53 | \$3,383.04 | \$0.00 | \$3,383.04 | \$724.49 |
| Repairs and Maintenance | | | | | | | | |
| 2281-230-341-0000 | \$2,000.00 | \$0.00 | \$2,000.00 | \$2,000.00 | \$1,814.44 | \$0.00 | \$1,814.44 | \$185.56 |
| Telephone | | | | | | | | |
| 2281-230-351-0000 | \$1,000.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 |
| Electricity | | | | | | | | |
| 2281-230-352-0000 | \$225.00 | \$0.00 | \$1,036.22 | \$1,036.22 | \$998.89 | \$0.00 | \$998.89 | \$37.33 |
| Water and Sewage | | | | | | | | |
| 2281-230-353-0000 | \$3,000.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$1,268.47 | \$0.00 | \$1,268.47 | \$1,731.53 |
| Natural Gas | | | | | | | | |
| 2281-230-360-0000 | \$13,150.00 | \$0.00 | \$13,150.00 | \$13,150.00 | \$3,494.00 | \$0.00 | \$3,494.00 | \$9,656.00 |
| Contracted Services | | | | | | | | |
| 2281-230-381-0000 | \$1,500.00 | \$0.00 | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$0.00 | \$1,500.00 | \$0.00 |
| Property Insurance Premiums | | | | | | | | |
| 2281-230-382-0000 | \$1,500.00 | \$0.00 | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$0.00 | \$1,500.00 | \$0.00 |
| Liability Insurance Premiums | | | | | | | | |
| 2281-230-420-0000 | \$6,058.21 | \$0.00 | \$7,391.63 | \$7,391.63 | \$5,981.38 | \$0.00 | \$5,981.38 | \$1,410.25 |
| Operating Supplies | | | | | | | | |
| 2281-230-430-0000 | \$3,000.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$2,318.46 | \$0.00 | \$2,318.46 | \$681.54 |
| Small Tools and Minor Equipment | | | | | | | | |
| 2281-230-599-0000 | \$2,700.00 | \$0.00 | \$2,700.00 | \$2,700.00 | \$2,452.77 | \$0.00 | \$2,452.77 | \$247.23 |
| Other - Other Expenses | | | | | | | | |
| 2281-760-740-0000 | \$2,027.00 | \$0.00 | \$2,027.00 | \$2,027.00 | \$0.00 | \$0.00 | \$0.00 | \$2,027.00 |
| Machinery, Equipment and Furniture | | | | | | | | |
| 2281-910-910-0000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - Out | | | | | | | | |

Statement excludes amounts for advances.

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Comparison of Disbursements and Encumbrances

With Expenditure Authority

All Budgeted Funds for Fiscal 2019 Year-to-Date

| Fund Types / Funds | Original Budget Amount | Reserve For | | Appropriations For Year Ended December 31, 2019 | Total | Disbursements for Year Ended December 31, 2019 | Reserve for | | Total | Variance Favorable (Unfavorable) |
|------------------------------------------------------|------------------------|------------------------------------------------|--------------------------------------|-------------------------------------------------|--------------|------------------------------------------------|--------------------------------------|--------------------------------------|-------------|----------------------------------|
| | | Encumbrances as of Preceding December 31, 2018 | Encumbrances as of December 31, 2019 | | | | Encumbrances as of December 31, 2019 | Encumbrances as of December 31, 2019 | | |
| Ambulance And Emergency Medical Services Fund Total: | \$75,000.00 | \$59.36 | \$75,000.00 | \$75,000.00 | \$75,059.36 | \$40,095.73 | \$126.42 | \$40,222.15 | \$34,837.21 | |
| Continuing Professional Training | | | | | | | | | | |
| 2901-210-318-0000 | \$1,840.00 | \$0.00 | \$1,840.00 | \$1,840.00 | \$1,840.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,840.00 |
| Training Services | | | | | | | | | | |
| Continuing Professional Training Fund Total: | \$1,840.00 | \$0.00 | \$1,840.00 | \$1,840.00 | \$1,840.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,840.00 |
| Special Revenue Funds Total: | \$825,840.00 | \$1,789.18 | \$809,599.71 | \$811,388.89 | \$524,128.55 | \$2,885.90 | \$527,014.45 | \$284,374.44 | | |
| 4000 Capital Projects | | | | | | | | | | |
| McConnell East Phase II | | | | | | | | | | |
| 4401-760-360-0000 | \$138,984.00 | \$0.00 | \$133,627.69 | \$133,627.69 | \$133,627.69 | \$0.00 | \$0.00 | \$133,627.69 | \$0.00 | \$0.00 |
| Contracted Services | | | | | | | | | | |
| McConnell East Phase II Fund Total: | \$138,984.00 | \$0.00 | \$133,627.69 | \$133,627.69 | \$133,627.69 | \$0.00 | \$0.00 | \$133,627.69 | \$0.00 | \$0.00 |
| Barclay Messerly Phase I | | | | | | | | | | |
| 4402-760-360-0000 | \$63,579.00 | \$0.00 | \$73,904.56 | \$73,904.56 | \$73,904.56 | \$0.00 | \$0.00 | \$73,904.56 | \$0.00 | \$0.00 |
| Contracted Services | | | | | | | | | | |
| Barclay Messerly Phase I Fund Total: | \$63,579.00 | \$0.00 | \$73,904.56 | \$73,904.56 | \$73,904.56 | \$0.00 | \$0.00 | \$73,904.56 | \$0.00 | \$0.00 |
| Benedict Leavittsburg Phase I | | | | | | | | | | |
| 4403-760-360-0000 | \$41,674.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Contracted Services | | | | | | | | | | |
| Benedict Leavittsburg Phase I Fund Total: | \$41,674.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Price West Road Phase I | | | | | | | | | | |
| 4404-760-360-0000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Contracted Services | | | | | | | | | | |
| Price West Road Phase I Fund Total: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Statement excludes amounts for advances.

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

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

All Budgeted Funds for Fiscal 2019 Year-to-Date

| Fund Types / Funds | Original Budget Amount | Reserve For | | Total | Disbursements for Year Ended December 31, 2019 | Reserve for | | Total | Variance Favorable (Unfavorable) |
|---------------------------------------------|------------------------|------------------------------------------------|-------------------------------------------------|----------------|------------------------------------------------|--------------------------------------|--------------------------------------|----------------|----------------------------------|
| | | Encumbrances as of Preceding December 31, 2018 | Appropriations For Year Ended December 31, 2019 | | | Encumbrances as of December 31, 2019 | Encumbrances as of December 31, 2019 | | |
| Capital Projects Funds Total: | \$244,237.00 | \$0.00 | \$207,532.25 | \$207,532.25 | \$207,532.25 | \$0.00 | \$207,532.25 | \$0.00 | \$0.00 |
| 4950 Permanent | | | | | | | | | |
| Cemetery Bequest (Goodyear) | | | | | | | | | |
| 4951-410-599-0000 | \$0.00 | \$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 | \$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 |
| Cemetery Bequest (CD \$1125.00) | | | | | | | | | |
| 4952-410-599-0000 | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Other - Other Expenses | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Cemetery Bequest (CD \$1125.00) Fund Total: | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Cemetery Bequest (\$600.00) | | | | | | | | | |
| 4953-410-599-0000 | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Other - Other Expenses | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Cemetery Bequest (\$600.00) Fund Total: | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Permanent Funds Total: | \$200.00 | \$0.00 | \$200.00 | \$200.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200.00 |
| 9000 Custodial | | | | | | | | | |
| Unclaimed Funds | | | | | | | | | |
| 9001-710-599-0000 | \$0.00 | \$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 | \$0.00 |
| 9001-910-910-0000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unclaimed Funds Fund Total: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Custodial Funds Total: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Report Totals: | \$2,040,277.00 | \$2,128.61 | \$1,987,331.96 | \$1,989,460.57 | \$983,536.96 | \$3,598.56 | \$987,135.52 | \$1,002,325.05 | |

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 2019 Year-to-Date

| Fund Types / Funds | Original Budget Amount | Reserve For | | Total | Disbursements for Year Ended December 31, 2019 | Reserve for | | Total | Variance Favorable (Unfavorable) |
|--------------------|------------------------|------------------------------------------------|-------------------------------------------------|-------|------------------------------------------------|--------------------------------------|--------------------------------------|-------|----------------------------------|
| | | Encumbrances as of Preceding December 31, 2018 | Appropriations For Year Ended December 31, 2019 | | | Encumbrances as of December 31, 2019 | Encumbrances as of December 31, 2019 | | |

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.

Reconciliation of Interfund Transactions

Fiscal 2019 Year-to-Date

| 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 | \$0.00 | \$50.00 | -\$50.00 | \$0.00 | \$0.00 | \$0.00 |
| Unclaimed Funds | \$50.00 | \$0.00 | \$50.00 | \$0.00 | \$0.00 | \$0.00 |
| | \$50.00 | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$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, 2019

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, 2019

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 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.

Agency/Custodial Funds Fiduciary funds include private purpose trust funds and agency/custodial 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 report fiduciary activity that is not required to be reported in a trust fund. The Township's agency/custodial 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, 2019

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/custodial 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 2019 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, 2019

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 2019 follows:

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2019

| 2019 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|-----------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$211,021 | \$262,577 | \$51,557 |
| Special Revenue | 428,699 | 466,401 | 37,702 |
| Debt Service | | | 0 |
| Capital Projects | 207,532 | 207,532 | 0 |
| Internal Service | | | 0 |
| Permanent | 3 | 36 | 33 |
| Fiduciary | 0 | 50 | 50 |
| Total | <u>\$847,255</u> | <u>\$936,596</u> | <u>\$89,341</u> |

| 2019 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|-------------------------------------------------------|----------------------------|---------------------------|--------------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$970,000 | \$251,876 | \$718,124 |
| Special Revenue | 809,600 | 524,129 | 285,471 |
| Debt Service | | | 0 |
| Capital Projects | 207,532 | 207,532 | 0 |
| Internal Service | | | 0 |
| Permanent | 200 | 0 | 200 |
| Fiduciary | | | 0 |
| Total | <u>\$1,987,332</u> | <u>\$983,537</u> | <u>\$1,003,795</u> |

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 | 2019 |
| Certificates of deposit | \$136,258 |
| Total deposits | <u>1,725</u> |
| Money Market | 1,137,367 |
| Common stock | 705 |
| Total investments | <u>1,138,072</u> |
| Total deposits and investments | <u>\$1,276,055</u> |

At December 31, 2019, 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

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2019

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 is a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2019

- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

| 2019 | |
|-----------------------|--------------|
| Cash and investments | \$33,097,416 |
| Actuarial liabilities | \$ 7,874,610 |

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, 2019.

| <i>Retirement Rates</i> | <i>Year</i> | <i>Member Rate</i> | <i>Employer Rate</i> |
|-------------------------|------------------|--------------------|----------------------|
| <i>OPERS – Local</i> | <i>2012-2019</i> | <i>10%</i> | <i>14%</i> |

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, 2019.

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 2019. The portion of

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2019

employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2019.

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, 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 2019, the Township contributed \$100.00.