

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

All Special Revenue Funds

For the Year Ended December 31, 2020

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$86,847	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	1,000	22,049
Fines and Forfeitures	0	0	0	0
Intergovernmental	7,265	134,260	11,914	1,000
Special Assessments	0	0	0	0
Earnings on Investments	32	173	0	0
Miscellaneous	0	0	3,287	16,473
Total Cash Receipts	7,297	134,433	103,048	39,522
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	6,293	101,264	99,120	0
Health	0	0	0	21,090
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	6,293	101,264	99,120	21,090
Excess of Receipts Over (Under) Disbursements	1,004	33,169	3,928	18,432
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0

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

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

3/3/2021 5:29:10 PM
 UAN v2021.1

For the Year Ended December 31, 2020

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	10,000	0	0
Advances Out	0	(10,000)	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
Net Change in Fund Cash Balances	1,004	33,169	3,928	18,432
Fund Cash Balances, January 1	4,471	28,103	25,426	29,451
Fund Cash Balances, December 31	<u>\$5,475</u>	<u>\$61,272</u>	<u>\$29,354</u>	<u>\$47,883</u>

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

3/3/2021 5:29:10 PM
 UAN v2021.1

For the Year Ended December 31, 2020

	POLICE LEVY	FIRE LEVY	DRUG LAW EN- FORCEMENT	CORONA VIRUS RELIEF
Cash Receipts				
Property and Other Local Taxes	\$83,791	\$65,609	\$0	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	7,450	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	10,030	19,330	0	152,115
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	75
Miscellaneous	18,240	13,455	0	0
Total Cash Receipts	119,511	98,394	0	152,190
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	86,894	125,229	0	0
Public Works	0	0	0	0
Health	0	0	0	2,958
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	15,653	19,514	0	129,690
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	102,547	144,743	0	132,648
Excess of Receipts Over (Under) Disbursements	16,964	(46,349)	0	19,542
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 Special Revenue Funds

3/3/2021 5:29:10 PM
 UAN v2021.1

For the Year Ended December 31, 2020

	POLICE LEVY	FIRE LEVY	DRUG LAW EN- FORCEMENT	CORONA VIRUS RELIEF
Sale of Capital Assets	4,169	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>	4,169	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	21,133	(46,349)	0	19,542
<i>Fund Cash Balances, January 1</i>	18,197	185,466	6,472	0
<i>Fund Cash Balances, December 31</i>	<u>\$39,330</u>	<u>\$139,117</u>	<u>\$6,472</u>	<u>\$19,542</u>

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

For the Year Ended December 31, 2020

	FIRE & RSC AMBULANCE EMS SERV	Continuing Professional	SPECIAL REVENUE TOTAL
Cash Receipts			
Property and Other Local Taxes	\$0	\$0	\$236,247
Charges for Services	47,099	0	47,099
Licenses, Permits and Fees	0	0	30,499
Fines and Forfeitures	0	0	0
Intergovernmental	39,618	0	375,532
Special Assessments	0	0	0
Earnings on Investments	0	0	280
Miscellaneous	713	0	52,168
Total Cash Receipts	87,430	0	741,825
Cash Disbursements			
Current:			
General Government	0	0	0
Public Safety	45,835	0	257,958
Public Works	0	0	206,677
Health	0	0	24,048
Human Services	0	0	0
Conservation-Recreation	0	0	0
Other	0	0	0
Capital Outlay	46,642	0	211,499
Debt Service:			
Principal Retirement	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	0	0	0
Total Cash Disbursements	92,477	0	700,182
Excess of Receipts Over (Under) Disbursements	(5,047)	0	41,643
Other Financing Receipts (Disbursements)			
Sale of Bonds	0	0	0
Sale of Refunding Bonds	0	0	0
Sale of Notes	0	0	0
Loans Issued	0	0	0
Other Debt Proceeds	0	0	0
Premium and Accrued Interest on Debt	0	0	0
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0

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

3/3/2021 5:29:10 PM
 UAN v2021.1

For the Year Ended December 31, 2020

	FIRE & RSC AMBULANCE EMS SERV	Continuing Professional	SPECIAL REVENUE TOTAL
Sale of Capital Assets	0	0	4,169
Transfers In	0	0	0
Transfers Out	0	0	0
Advances In	0	0	10,000
Advances Out	0	0	(10,000)
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	4,169
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	(5,047)	0	45,812
<i>Fund Cash Balances, January 1</i>	47,376	1,840	346,802
<i>Fund Cash Balances, December 31</i>	\$42,329	\$1,840	\$392,614

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

3/3/2021 5:29:12 PM
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For the Year Ended December 31, 2020

	McConnell East Phase	Barclay Messery Phase I	Benedict Leavittsbu rg Phase	Price West Road Phase
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	39,523	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	0
Total Cash Receipts	0	0	39,523	0
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	39,523	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	0	0	39,523	0
Excess of Receipts Over (Under) Disbursements	0	0	0	0
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0

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

3/3/2021 5:29:12 PM
 UAN v2021.1

For the Year Ended December 31, 2020

	McConnell East Phase	Barclay Messery Phase I	Benedict Leavittsbu rg Phase	Price West Road Phase
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	0	0	0	0
Fund Cash Balances, January 1	0	0	0	0
Fund Cash Balances, December 31	\$0	\$0	\$0	\$0

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

For the Year Ended December 31, 2020

	McConnell East Phase I	CAPITAL PROJECTS TOTAL
Cash Receipts		
Property and Other Local Taxes	\$0	\$0
Charges for Services	0	0
Licenses, Permits and Fees	0	0
Fines and Forfeitures	0	0
Intergovernmental	0	39,523
Special Assessments	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
Total Cash Receipts	0	39,523
Cash Disbursements		
Current:		
General Government	0	0
Public Safety	0	0
Public Works	0	0
Health	0	0
Human Services	0	0
Conservation-Recreation	0	0
Other	0	39,523
Capital Outlay		
Debt Service:		
Principal Retirement	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
Total Cash Disbursements	0	39,523
Excess of Receipts Over (Under) Disbursements	0	0
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0

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

For the Year Ended December 31, 2020

3/3/2021 5:29:12 PM
 UAN v2021.1

	McConnell East Phase I	CAPITAL PROJECTS TOTAL
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	0	0
<i>Fund Cash Balances, January 1</i>	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>

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

3/3/2021 5:29:14 PM
 UAN v2021.1

For the Year Ended December 31, 2020

	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	15	12	27
Miscellaneous	0	0	0	0
Total Cash Receipts	<u>0</u>	<u>15</u>	<u>12</u>	<u>27</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
Total Cash Disbursements	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Receipts Over (Under) Disbursements	<u>0</u>	<u>15</u>	<u>12</u>	<u>27</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

3/3/2021 5:29:14 PM
 UAN v2021.1

For the Year Ended December 31, 2020

	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	15	12	27
<i>Fund Cash Balances, January 1</i>	705	1,194	645	2,544
<i>Fund Cash Balances, December 31</i>	<u>\$705</u>	<u>\$1,209</u>	<u>\$657</u>	<u>\$2,571</u>

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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY

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

All Other Custodial Funds

For the Year Ended December 31, 2020

3/3/2021 5:31:43 PM

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	Unclaimed Funds	Fire Loss	OTHER CUSTODIAL TOTAL
Additions			
Property and Other Local Taxes Collected for Distribution	\$0	\$0	\$0
Charges for Services	0	0	0
Fines, Licenses and Permits for Distribution	0	0	0
Earnings on Investments (trust funds only)	0	0	0
Gifts and Donations (trust funds only)	0	0	0
Intergovernmental	0	0	0
Special Assessment Collections for Distribution	0	0	0
Deposits Received	0	42,500	42,500
Amounts Held for Employees	0	0	0
Amounts Received as Fiscal Agent	0	0	0
Other Amounts Collected for Distribution	37	0	37
<i>Total Additions</i>	<u>37</u>	<u>42,500</u>	<u>42,537</u>
Deductions			
Distributions as Fiscal Agent	0	0	0
Distributions to Other Governments	0	0	0
Distributions to Other Funds (Primary Gov't)	0	0	0
Distributions of Deposits	0	42,500	42,500
Distributions on Behalf of Employees	0	0	0
Other Distributions	0	0	0
<i>Total Deductions</i>	<u>0</u>	<u>42,500</u>	<u>42,500</u>
<i>Net Change in Fund Balances</i>	<u>37</u>	<u>0</u>	<u>37</u>
<i>Fund Cash Balances, January 1</i>	<u>297</u>	<u>0</u>	<u>297</u>
<i>Fund Cash Balances, December 31</i>	<u>\$334</u>	<u>\$0</u>	<u>\$334</u>

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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, 2020

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Cash Receipts					
Property and Other Local Taxes	\$123,569	\$236,247	\$0	\$0	\$0
Charges for Services	0	47,099	0	0	0
Licenses, Permits and Fees	18,811	30,499	0	0	0
Fines and Forfeitures	8,516	0	0	0	0
Intergovernmental	141,994	375,532	0	39,523	0
Special Assessments	0	0	0	0	0
Earnings on Investments	9,924	280	0	0	27
Miscellaneous	21,425	52,168	0	0	0
Total Cash Receipts	324,239	741,825	0	39,523	27
Cash Disbursements					
Current:					
General Government	253,143	0	0	0	0
Public Safety	0	257,958	0	0	0
Public Works	0	206,677	0	0	0
Health	7,544	24,048	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	2,545	0	0	0	0
Other	0	0	0	0	0
Capital Outlay	0	211,499	0	39,523	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Cash Disbursements	263,232	700,182	0	39,523	0
Excess of Receipts Over (Under) Disbursements	61,007	41,643	0	0	27
Other Financing Receipts (Disbursements)					
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Sale of Capital Assets	0	4,169	0	0	0

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Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
 For the Year Ended December 31, 2020

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Advances In	10,000	10,000	0	0	0
Advances Out	(10,000)	(10,000)	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	4,169	0	0	0
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
Net Change in Fund Cash Balances	61,007	45,812	0	0	27
Fund Cash Balances, January 1	926,510	346,802	0	0	2,544
Fund Cash Balances, December 31	<u>\$987,517</u>	<u>\$392,614</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,571</u>

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Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
 For the Year Ended December 31, 2020

	Totals (Memorandum Only)
Cash Receipts	
Property and Other Local Taxes	\$359,816
Charges for Services	47,099
Licenses, Permits and Fees	49,310
Fines and Forfeitures	8,516
Intergovernmental	557,049
Special Assessments	0
Earnings on Investments	10,231
Miscellaneous	73,593
Total Cash Receipts	<u>1,105,614</u>
Cash Disbursements	
Current:	
General Government	253,143
Public Safety	257,958
Public Works	206,677
Health	31,592
Human Services	0
Conservation-Recreation	2,545
Other	0
Capital Outlay	251,022
Debt Service:	
Principal Retirement	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
Total Cash Disbursements	<u>1,002,937</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>102,677</u>
Other Financing Receipts (Disbursements)	
Sale of Bonds	0
Sale of Refunding Bonds	0
Sale of Notes	0
Loans Issued	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0
Sale of Capital Assets	4,169

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Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
 For the Year Ended December 31, 2020

	Totals (Memorandum Only)
Transfers In	0
Transfers Out	0
Advances In	20,000
Advances Out	(20,000)
Other Financing Sources	0
Other Financing Uses	0
Total Other Financing Receipts (Disbursements)	4,169
Special Item	0
Extraordinary Item	0
Net Change in Fund Cash Balances	106,846
Fund Cash Balances, January 1	1,275,856
Fund Cash Balances, December 31	\$1,382,702

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 Fiduciary Fund Types**

For the Year Ended December 31, 2020

	Private Purpose Trust	Investment Trust	External Investment Pool	Other Custodial
Additions				
Property and Other Local Taxes Collected for Distribution	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Fines, Licenses and Permits for Distribution	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0
Gifts and Donations (trust funds only)	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessment Collections for Distribution	0	0	0	0
Deposits Received	0	0	0	42,500
Amounts Held for Employees	0	0	0	0
Amounts Received as Fiscal Agent	0	0	0	0
Other Amounts Collected for Distribution	0	0	0	37
Total Additions	0	0	0	42,537
Deductions				
Distributions as Fiscal Agent	0	0	0	0
Distributions to Other Governments	0	0	0	0
Distributions to Other Funds (Primary Gov't)	0	0	0	0
Distributions of Deposits	0	0	0	42,500
Distributions on Behalf of Employees	0	0	0	0
Other Distributions	0	0	0	0
Total Deductions	0	0	0	42,500
Net Change in Fund Balances	0	0	0	37
Fund Cash Balances, January 1	0	0	0	297
Fund Cash Balances, December 31	\$0	\$0	\$0	\$334

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 Fiduciary Fund Types

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For the Year Ended December 31, 2020

	Totals (Memorandum Only)
Additions	
Property and Other Local Taxes Collected for Distribution	\$0
Charges for Services	0
Fines, Licenses and Permits for Distribution	0
Earnings on Investments (trust funds only)	0
Gifts and Donations (trust funds only)	0
Intergovernmental	0
Special Assessment Collections for Distribution	0
Deposits Received	42,500
Amounts Held for Employees	0
Amounts Received as Fiscal Agent	0
Other Amounts Collected for Distribution	37
<i>Total Additions</i>	42,537
Deductions	
Distributions as Fiscal Agent	0
Distributions to Other Governments	0
Distributions to Other Funds (Primary Gov't)	0
Distributions of Deposits	42,500
Distributions on Behalf of Employees	0
Other Distributions	0
<i>Total Deductions</i>	42,500
<i>Net Change in Fund Balances</i>	37
<i>Fund Cash Balances, January 1</i>	297
<i>Fund Cash Balances, December 31</i>	\$334

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 2020 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	\$89,603.04	\$89,603.04	\$89,526.55	(\$76.49)
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	\$34,041.22	(\$15,958.78)
1000-302-0000 Fees	\$0.00	\$0.00	\$1,052.88	\$1,052.88
1000-303-0000 Cable Franchise Fees	\$12,000.00	\$12,000.00	\$17,758.13	\$5,758.13
1000-401-0000 Fines	\$12,000.00	\$12,000.00	\$8,515.50	(\$3,484.50)
1000-532-0000 Local Government Distribution	\$31,191.56	\$31,191.56	\$36,870.06	\$5,678.50
1000-533-0000 Liquor Permit Fees	\$0.00	\$0.00	\$329.00	\$329.00
1000-534-0000 Cigarette License Fees	\$0.00	\$0.00	\$111.75	\$111.75
1000-535-0000 Property Tax Allocation	\$12,800.44	\$12,800.44	\$12,695.47	(\$104.97)
1000-539-0000 Other - State Receipts	\$0.00	\$0.00	\$88,166.49	\$88,166.49
1000-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$0.00	\$0.00	\$3,820.90	\$3,820.90
1000-701-0000 Interest	\$26,000.00	\$26,000.00	\$9,923.76	(\$16,076.24)
1000-801-0000 Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
1000-802-0000 Rentals and Leases	\$0.00	\$0.00	\$690.00	\$690.00
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$20,735.44	\$20,735.44
1000-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$233,595.04	\$233,595.04	\$324,237.15	\$90,642.11
2000 Special Revenue				
General Funds Total:	\$233,595.04	\$233,595.04	\$324,237.15	\$90,642.11
Motor Vehicle License Tax				
2011-536-0000 Motor Vehicle License Tax - State Levied	\$7,000.00	\$7,000.00	\$7,265.16	\$265.16
2011-701-0000 Interest	\$0.00	\$0.00	\$31.93	\$31.93
Motor Vehicle License Tax Fund Total:	\$7,000.00	\$7,000.00	\$7,297.09	\$297.09
Gasoline Tax				
2021-537-0000 Gasoline Tax	\$92,000.00	\$92,000.00	\$134,259.13	\$42,259.13
2021-701-0000 Interest	\$0.00	\$0.00	\$172.95	\$172.95

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 2020 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Gasoline Tax Fund Total:	\$92,000.00	\$92,000.00	\$134,432.08	\$42,432.08
Road and Bridge				
2031-101-0000 General Property Tax - Real Estate	\$86,213.20	\$86,213.20	\$86,846.46	\$633.26
2031-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2031-301-0000 Licenses and Permits	\$0.00	\$0.00	\$1,000.00	\$1,000.00
2031-535-0000 Property Tax Allocation	\$12,316.17	\$12,316.17	\$11,914.27	(\$401.90)
2031-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2031-892-0000 Other - Miscellaneous Non-Operating	\$2,000.00	\$2,000.00	\$3,287.49	\$1,287.49
2031-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Road and Bridge Fund Total:	\$100,529.37	\$100,529.37	\$103,048.22	\$2,518.85
Cemetery				
2041-302-0000 Fees	\$10,000.00	\$10,000.00	\$22,050.00	\$12,050.00
2041-539-0000 Other - State Receipts	\$0.00	\$0.00	\$1,000.00	\$1,000.00
2041-804-0000 Sale of Cemetery Lots	\$5,000.00	\$5,000.00	\$6,500.00	\$1,500.00
2041-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2041-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$9,972.67	\$9,972.67
Cemetery Fund Total:	\$15,000.00	\$15,000.00	\$39,522.67	\$24,522.67
Police Levy				
2191-101-0000 General Property Tax - Real Estate	\$73,998.87	\$73,998.87	\$83,790.64	\$9,791.77
2191-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2191-302-0000 Fees	\$25,000.00	\$25,000.00	\$7,450.00	(\$17,550.00)
2191-535-0000 Property Tax Allocation	\$10,571.27	\$10,571.27	\$10,029.97	(\$541.30)
2191-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
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	\$18,240.17	\$18,240.17
2191-951-0000 Sale of Fixed Assets	\$5,000.00	\$5,000.00	\$4,168.83	(\$831.17)
Police Levy Fund Total:	\$114,570.14	\$114,570.14	\$123,679.61	\$9,109.47
Fire Levy				
2192-101-0000 General Property Tax - Real Estate	\$73,998.87	\$73,998.87	\$65,609.36	(\$8,389.51)
2192-102-0000 Tangible Personal Property Tax	\$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 2020 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2192-519-0000 Other - Federal Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2192-535-0000 Property Tax Allocation	\$10,571.27	\$10,571.27	\$10,029.97	(\$541.30)
2192-539-0000 Other - State Receipts	\$10,000.00	\$10,000.00	\$9,300.00	(\$700.00)
2192-803-0000 Contributions	\$0.00	\$0.00	\$0.00	\$0.00
2192-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2192-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$13,455.25	\$13,455.25
2192-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Fire Levy Fund Total:	\$94,570.14	\$94,570.14	\$98,394.58	\$3,824.44
Drug Law Enforcement	\$200.00	\$0.00	\$0.00	\$0.00
2221-401-0000 Fines	\$200.00	\$0.00	\$0.00	\$0.00
Drug Law Enforcement Fund Total:	\$200.00	\$0.00	\$0.00	\$0.00
Coronavirus Relief Fund	\$36,475.32	\$152,114.58	\$152,114.58	\$0.00
2272-511-0000 Federal Funds	\$0.00	\$69.49	\$75.49	\$6.00
2272-701-0000 Interest	\$36,475.32	\$152,184.07	\$152,190.07	\$6.00
Coronavirus Relief Fund Total:	\$36,475.32	\$152,184.07	\$152,190.07	\$6.00
Ambulance And Emergency Medical Services	\$40,000.00	\$40,000.00	\$47,098.51	\$7,098.51
2281-202-0000 Contracts for Emergency Medical Services	\$0.00	\$0.00	\$1,296.64	\$1,296.64
2281-519-0000 Other - Federal Receipts	\$0.00	\$36,000.00	\$38,321.00	\$2,321.00
2281-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2281-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$0.00	\$0.00	\$0.00	\$0.00
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	\$712.73	\$712.73
Ambulance And Emergency Medical Services Fund Total:	\$40,000.00	\$76,000.00	\$87,428.88	\$11,428.88
Continuing Professional Training	\$0.00	\$0.00	\$0.00	\$0.00
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
Special Revenue Funds Total:	\$500,344.97	\$651,853.72	\$745,993.20	\$94,139.48

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

BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
4000 Capital Projects				
McConnell East Phase II				
4401-538-0000 Local Public Works Commission	\$0.00	\$0.00	\$0.00	\$0.00
McConnell East Phase II Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Barclay Messerly Phase I				
4402-538-0000 Local Public Works Commission	\$0.00	\$0.00	\$0.00	\$0.00
Barclay Messerly Phase I Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Benedict Leavittsburg Phase I				
4403-538-0000 Local Public Works Commission	\$41,674.00	\$39,522.90	\$39,522.90	\$0.00
Benedict Leavittsburg Phase I Fund Total:	\$41,674.00	\$39,522.90	\$39,522.90	\$0.00
Price West Road Phase I				
4404-538-0000 Local Public Works Commission	\$74,940.00	\$0.00	\$0.00	\$0.00
Price West Road Phase I Fund Total:	\$74,940.00	\$0.00	\$0.00	\$0.00
Capital Projects Funds Total:	\$116,614.00	\$39,522.90	\$39,522.90	\$0.00
4950 Permanent				
Cemetery Bequest (CD \$1125.00)				
4952-701-0000 Interest	\$1.00	\$1.00	\$15.22	\$14.22
Cemetery Bequest (CD \$1125.00) Fund Total:	\$1.00	\$1.00	\$15.22	\$14.22
Cemetery Bequest (\$600.00)				
4953-701-0000 Interest	\$1.00	\$1.00	\$12.41	\$11.41
Cemetery Bequest (\$600.00) Fund Total:	\$1.00	\$1.00	\$12.41	\$11.41
Permanent Funds Total:	\$2.00	\$2.00	\$27.63	\$25.63
9000 Custodial				
Unclaimed Funds				

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 2020 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
9001-881-0000 Unclaimed Monies Received	\$0.00	\$0.00	\$36.51	\$0.00
9001-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Unclaimed Funds Fund Total:	\$0.00	\$0.00	\$36.51	\$0.00
Fire Loss				
9002-882-0000 Performance Deposits Received	\$0.00	\$0.00	\$42,500.00	\$0.00
Fire Loss Fund Total:	\$0.00	\$0.00	\$42,500.00	\$0.00
Custodial Funds Total:	\$0.00	\$0.00	\$42,536.51	\$0.00
Report Totals:	\$850,556.01	\$924,973.66	\$1,152,317.39	\$184,807.22

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

BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For		Total	Disbursements for Year Ended December 31, 2020	Reserve for		Total	Variance Favorable (Unfavorable)
		Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020			Encumbrances as of December 31, 2020	Encumbrances as of December 31, 2020		
1000 General									
General									
1000-110-111-0000	\$35,000.00	\$125.28	\$37,837.25	\$37,962.53	\$37,863.85	\$98.68	\$37,962.53	\$0.00	
Salaries - Trustees	\$21,900.00	\$548.25	\$22,350.04	\$22,898.29	\$22,067.58	\$830.71	\$22,898.29	\$0.00	
1000-110-121-0000	\$10,000.00	\$0.00	\$6,712.71	\$6,712.71	\$588.71	\$0.00	\$588.71	\$6,124.00	
Salary - Township Fiscal Officer	\$8,000.00	\$0.00	\$9,400.00	\$9,400.00	\$9,264.77	\$0.00	\$9,264.77	\$135.23	
1000-110-122-0000	\$6,000.00	\$0.00	\$4,478.05	\$4,478.05	\$1,007.19	\$0.00	\$1,007.19	\$3,470.86	
Salaries - Township Fiscal Officer's Staff	\$300.00	\$0.00	\$300.00	\$300.00	\$150.00	\$0.00	\$150.00	\$150.00	
1000-110-211-0000	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$16,272.20	\$0.00	\$16,272.20	\$18,727.80	
Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1000-110-213-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$6,358.68	\$0.00	\$6,358.68	\$3,641.32	
Medicare	\$95,000.00	\$0.00	\$95,000.00	\$95,000.00	\$3,058.75	\$0.00	\$3,058.75	\$91,941.25	
1000-110-214-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,632.00	\$0.00	\$2,632.00	\$7,368.00	
Volunteer Firemen's Dependents Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1000-110-221-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,286.00	\$0.00	\$2,286.00	\$7,714.00	
Medical/Hospitalization	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$1,813.41	\$0.00	\$1,813.41	\$7,186.59	
1000-110-228-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$606.54	\$0.00	\$606.54	\$2,386.51	
Health Care Reimbursement	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,455.72	\$0.00	\$2,455.72	\$1,544.28	
1000-110-230-0000	\$95,000.00	\$0.00	\$95,000.00	\$95,000.00	\$3,715.57	\$0.00	\$3,715.57	\$4,284.43	
Workers' Compensation	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$3,715.57	\$6.95	\$1,069.54	\$2,944.36	
1000-110-259-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,286.00	\$0.00	\$2,286.00	\$7,714.00	
Other - Employee Reimbursements	\$99,000.00	\$0.00	\$99,000.00	\$99,000.00	\$1,813.41	\$0.00	\$1,813.41	\$7,186.59	
1000-110-311-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,286.00	\$0.00	\$2,286.00	\$7,714.00	
Accounting and Legal Fees	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,286.00	\$0.00	\$2,286.00	\$7,714.00	
1000-110-312-0000	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$1,813.41	\$0.00	\$1,813.41	\$7,186.59	
Auditing Services	\$3,000.00	\$0.00	\$2,993.05	\$2,993.05	\$606.54	\$0.00	\$606.54	\$2,386.51	
1000-110-313-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,455.72	\$0.00	\$2,455.72	\$1,544.28	
Uniform Accounting Network Fees	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$3,715.57	\$0.00	\$3,715.57	\$4,284.43	
1000-110-314-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,455.72	\$0.00	\$2,455.72	\$1,544.28	
Tax Collection Fees	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$3,715.57	\$0.00	\$3,715.57	\$4,284.43	
1000-110-315-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,455.72	\$0.00	\$2,455.72	\$1,544.28	
Election Expenses	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,455.72	\$0.00	\$2,455.72	\$1,544.28	
1000-110-322-0000	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$3,715.57	\$0.00	\$3,715.57	\$4,284.43	
Garbage and Trash Removal	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,455.72	\$0.00	\$2,455.72	\$1,544.28	
1000-110-330-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,455.72	\$0.00	\$2,455.72	\$1,544.28	
Travel and Meeting Expense	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$596.15	\$0.00	\$596.15	\$1,903.85	
1000-110-341-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,455.72	\$0.00	\$2,455.72	\$1,544.28	
Telephone	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,455.72	\$0.00	\$2,455.72	\$1,544.28	
1000-110-342-0000	\$305,000.00	\$0.00	\$305,000.00	\$305,000.00	\$108,016.64	\$0.00	\$108,016.64	\$196,983.36	
Postage	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,000.00	\$0.00	\$2,000.00	\$8,000.00	
1000-110-345-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,000.00	\$0.00	\$2,000.00	\$8,000.00	
Advertising	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,000.00	\$0.00	\$2,000.00	\$8,000.00	
1000-110-360-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,000.00	\$0.00	\$2,000.00	\$8,000.00	
Contracted Services	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,000.00	\$0.00	\$2,000.00	\$8,000.00	
1000-110-381-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,558.00	\$0.00	\$2,558.00	\$7,442.00	
Property Insurance Premiums	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,558.00	\$0.00	\$2,558.00	\$7,442.00	
1000-110-382-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,558.00	\$0.00	\$2,558.00	\$7,442.00	
Liability Insurance Premiums									

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.

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019		Appropriations For Year Ended December 31, 2020		Total	Disbursements for Year Ended December 31, 2020		Reserve for Encumbrances as of December 31, 2020		Total	Variance Favorable (Unfavorable)
		December 31, 2019	December 31, 2019	December 31, 2020	December 31, 2020		December 31, 2020	December 31, 2020	December 31, 2020	December 31, 2020		
1000-110-410-0000	\$15,000.00	\$0.00		\$15,000.00		\$15,000.00	\$1,257.09		\$0.00		\$1,257.09	\$13,742.91
Office Supplies	\$3,000.00	\$0.00		\$3,000.00		\$3,000.00	\$100.00		\$0.00		\$100.00	\$2,900.00
1000-110-519-0000												
Other - Dues and Fees	\$1,000.00	\$0.00		\$1,000.00		\$1,000.00	\$599.76		\$0.00		\$599.76	\$400.24
1000-110-591-0000												
Contributions to Other Organizations	\$40,000.00	\$0.00		\$40,115.00		\$40,115.00	\$9,902.88		\$0.00		\$9,902.88	\$30,212.12
1000-110-599-0000												
Other - Other Expenses	\$10,000.00	\$0.00		\$10,000.00		\$10,000.00	\$4,360.00		\$0.00		\$4,360.00	\$5,640.00
1000-120-323-0000												
Repairs and Maintenance	\$6,000.00	\$0.00		\$6,000.00		\$6,000.00	\$2,059.82		\$0.00		\$2,059.82	\$3,940.18
1000-120-351-0000												
Electricity	\$1,000.00	\$0.00		\$1,000.00		\$1,000.00	\$417.36		\$0.00		\$417.36	\$582.64
1000-120-352-0000												
Water and Sewage	\$6,000.00	\$0.00		\$6,000.00		\$6,000.00	\$706.68		\$0.00		\$706.68	\$5,293.32
1000-120-353-0000												
Natural Gas	\$5,000.00	\$0.00		\$5,000.00		\$5,000.00	\$406.86		\$0.00		\$406.86	\$4,593.14
1000-120-420-0000												
Operating Supplies	\$5,000.00	\$0.00		\$5,000.00		\$5,000.00	\$1,995.84		\$0.00		\$1,995.84	\$3,004.16
1000-130-150-0000												
Compensation of Board and Commission Members	\$10,000.00	\$39.13		\$10,000.00		\$10,039.13	\$5,400.11		\$39.02		\$5,439.13	\$4,600.00
1000-130-190-0000												
Other - Salaries	\$1,500.00	\$0.00		\$1,500.00		\$1,500.00	\$0.00		\$0.00		\$0.00	\$1,500.00
1000-130-211-0000												
Ohio Public Employees Retirement System	\$500.00	\$0.00		\$500.00		\$500.00	\$71.83		\$0.00		\$71.83	\$428.17
1000-130-213-0000												
Medicare	\$3,000.00	\$0.00		\$3,000.00		\$3,000.00	\$208.14		\$0.00		\$208.14	\$2,791.86
1000-130-420-0000												
Operating Supplies	\$13,000.00	\$0.00		\$13,000.00		\$13,000.00	\$7,544.42		\$0.00		\$7,544.42	\$5,455.58
1000-420-370-0000												
Payment to Another Political Subdivision	\$50,000.00	\$0.00		\$50,000.00		\$50,000.00	\$0.00		\$0.00		\$0.00	\$50,000.00
1000-610-360-0000												
Contracted Services	\$150,000.00	\$0.00		\$150,000.00		\$150,000.00	\$2,545.39		\$0.00		\$2,545.39	\$147,454.61
1000-610-400-0000												
Supplies and Materials	\$0.00	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00		\$0.00	\$0.00
1000-760-710-0000												
Land	\$39,300.00	\$0.00		\$39,300.00		\$39,300.00	\$0.00		\$0.00		\$0.00	\$39,300.00
1000-760-740-0000												
Machinery, Equipment and Furniture	\$0.00	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00		\$0.00	\$0.00
1000-910-910-0000												
Transfers - Out	\$970,000.00	\$712.66		\$970,000.00		\$970,712.66	\$263,230.32		\$975.36		\$264,205.68	\$706,506.98
General Fund Total:	\$970,000.00	\$712.66		\$970,000.00		\$970,712.66	\$263,230.32		\$975.36		\$264,205.68	\$706,506.98
General Funds Total:	\$970,000.00	\$712.66		\$970,000.00		\$970,712.66	\$263,230.32		\$975.36		\$264,205.68	\$706,506.98
2000 Special Revenue												
Motor Vehicle License Tax	\$2,000.00	\$0.00		\$2,000.00		\$2,000.00	\$1,000.00		\$0.00		\$1,000.00	\$1,000.00
2011-330-323-0000												
Repairs and Maintenance												

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.

Page 2 of 9

BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
2011-330-360-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services	\$9,470.00	\$0.00	\$9,470.00	\$9,470.00	\$5,293.39	\$0.00	\$5,293.39	\$4,176.61
2011-330-420-0000								
Operating Supplies	\$11,470.00	\$0.00	\$11,470.00	\$11,470.00	\$6,293.39	\$0.00	\$6,293.39	\$5,176.61
Motor Vehicle License Tax Fund Total:								
Gasoline Tax								
2021-330-190-0000	\$44,000.00	\$602.34	\$44,000.00	\$44,602.34	\$33,307.22	\$672.76	\$33,979.98	\$10,622.36
Other - Salaries	\$4,760.00	\$0.00	\$4,760.00	\$4,760.00	\$4,477.53	\$0.00	\$4,477.53	\$282.47
2021-330-211-0000								
Ohio Public Employees Retirement System	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$420.89	\$0.00	\$420.89	\$579.11
2021-330-213-0000								
Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$4,500.00	\$4,500.00	\$2,483.00	\$0.00	\$2,483.00	\$2,017.00
2021-330-259-0000								
Other - Employee Reimbursements	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,782.21	\$0.00	\$2,782.21	\$1,217.79
2021-330-323-0000								
Repairs and Maintenance	\$52,500.00	\$0.00	\$52,500.00	\$52,500.00	\$51,640.67	\$0.00	\$51,640.67	\$859.33
2021-330-360-0000								
Contracted Services	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$5,879.85	\$0.00	\$5,879.85	\$1,120.15
2021-330-420-0000								
Operating Supplies	\$620.00	\$0.00	\$620.00	\$620.00	\$0.00	\$0.00	\$0.00	\$620.00
2021-330-430-0000								
Small Tools and Minor Equipment	\$1,120.00	\$0.00	\$1,120.00	\$1,120.00	\$272.00	\$0.00	\$272.00	\$848.00
2021-330-599-0000								
Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-760-740-0000								
Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-760-750-0000								
Motor Vehicles	\$119,500.00	\$602.34	\$119,500.00	\$120,102.34	\$101,263.37	\$672.76	\$101,936.13	\$18,166.21
Gasoline Tax Fund Total:								
Road and Bridge								
2031-330-190-0000	\$40,000.00	\$1,019.51	\$26,450.08	\$27,469.59	\$22,229.28	\$733.56	\$22,962.84	\$4,506.75
Other - Salaries	\$5,400.00	\$0.00	\$5,400.00	\$5,400.00	\$4,147.69	\$0.00	\$4,147.69	\$1,252.31
2031-330-211-0000								
Ohio Public Employees Retirement System	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$248.10	\$0.00	\$248.10	\$751.90
2031-330-213-0000								
Medicare	\$19,800.00	\$0.00	\$19,800.00	\$19,800.00	\$19,201.37	\$0.00	\$19,201.37	\$598.63
2031-330-221-0000								
Medical/hospitalization	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$160.94	\$0.00	\$160.94	\$1,339.06
2031-330-230-0000								
Workers' Compensation	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
2031-330-240-0000								
Unemployment Compensation								

Statement excludes amounts for advances.
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Fund Types / Funds	Original Budget Amount	Reserve For		Total	Disbursements for Year Ended December 31, 2020	Reserve for		Total	Variance Favorable (Unfavorable)
		Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020			Encumbrances as of December 31, 2020	Encumbrances as of December 31, 2020		
2031-330-259-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Employee Reimbursements	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,710.27	\$0.00	\$1,710.27	\$289.73	\$289.73
2031-330-314-0000	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$605.29	\$0.00	\$605.29	\$6,394.71	\$6,394.71
Tax Collection Fees	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,159.93	\$0.00	\$2,159.93	\$340.07	\$340.07
2031-330-323-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,302.80	\$0.00	\$2,302.80	\$697.20	\$697.20
Repairs and Maintenance	\$500.00	\$0.00	\$500.00	\$500.00	\$463.66	\$0.00	\$463.66	\$36.34	\$36.34
2031-330-351-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,439.56	\$0.00	\$1,439.56	\$1,560.44	\$1,560.44
Telephone	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$35,649.92	\$0.00	\$35,649.92	\$0.00	\$0.00
2031-330-352-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00
Electricity	\$20,600.00	\$0.00	\$35,649.92	\$35,649.92	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00
2031-330-352-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$4,911.39	\$0.00	\$4,911.39	\$5,088.61	\$5,088.61
Water and Sewage	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
2031-330-353-0000	\$20,600.00	\$0.00	\$35,649.92	\$35,649.92	\$0.00	\$0.00	\$0.00	\$20,600.00	\$20,600.00
Natural Gas	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00
2031-330-360-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00
Contracted Services	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
2031-330-381-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00
Property Insurance Premiums	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
2031-330-382-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
Liability Insurance Premiums	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$890.00	\$0.00	\$890.00	\$1,110.00	\$1,110.00
2031-330-420-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-430-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
Small Tools and Minor Equipment	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
2031-330-599-0000	\$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
2031-760-740-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture	\$122,900.00	\$1,019.51	\$122,900.00	\$123,919.51	\$99,120.20	\$73.56	\$99,853.76	\$24,065.75	\$24,065.75
2031-760-750-0000									
Motor Vehicles									
Road and Bridge Fund Total:									
Cemetery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2041-330-213-0000	\$18,000.00	\$0.00	\$15,200.00	\$15,200.00	\$11,976.43	\$0.00	\$11,976.43	\$3,223.57	\$3,223.57
Medicare	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$860.72	\$0.00	\$860.72	\$639.28	\$639.28
2041-410-190-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$199.27	\$0.00	\$199.27	\$300.73	\$300.73
Other - Salaries	\$12,000.00	\$0.00	\$11,250.00	\$11,250.00	\$1,487.13	\$0.00	\$1,487.13	\$9,712.87	\$9,712.87
2041-410-211-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,156.53	\$0.00	\$2,156.53	\$7,843.47	\$7,843.47
Ohio Public Employees Retirement System	\$1,000.00	\$0.00	\$1,750.00	\$1,750.00	\$750.00	\$0.00	\$750.00	\$1,000.00	\$1,000.00
2041-410-213-0000	\$1,000.00	\$0.00	\$3,800.00	\$3,800.00	\$3,660.00	\$0.00	\$3,660.00	\$140.00	\$140.00
Medicare									
2041-410-323-0000									
Repairs and Maintenance									
2041-410-420-0000									
Operating Supplies									
2041-410-430-0000									
Small Tools and Minor Equipment									
2041-410-599-0000									
Other - Other Expenses									

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

UAN V2021.1

All Budgeted Funds for Fiscal 2020 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
2041-760-730-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Improvement of Sites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2041-760-740-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cemetery Fund Total:	\$44,000.00	\$0.00	\$44,000.00	\$44,000.00	\$21,090.08	\$0.00	\$21,090.08	\$22,909.92
Police Levy	\$70,000.00	\$476.75	\$54,047.00	\$54,523.75	\$47,638.68	\$214.99	\$47,853.67	\$6,670.08
2191-210-190-0000	\$8,680.00	\$0.00	\$8,680.00	\$8,680.00	\$6,632.79	\$0.00	\$6,632.79	\$2,047.21
Other - Salaries	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$644.00	\$0.00	\$644.00	\$356.00
Ohio Public Employees Retirement System	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$106.08	\$0.00	\$106.08	\$893.92
2191-210-213-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicare	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
2191-210-230-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,460.34	\$0.00	\$1,460.34	\$539.66
Workers' Compensation	\$250.00	\$0.00	\$250.00	\$250.00	\$500.00	\$0.00	\$500.00	\$0.00
2191-210-240-0000	\$3,700.00	\$0.00	\$3,700.00	\$3,700.00	\$3,419.42	\$0.00	\$3,419.42	\$280.58
Unemployment Compensation	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$1,542.01	\$0.00	\$1,542.01	\$3,457.99
2191-210-314-0000	\$3,700.00	\$0.00	\$3,700.00	\$3,700.00	\$12,757.16	\$0.00	\$12,757.16	\$2,292.84
Tax Collection Fees	\$15,050.00	\$0.00	\$15,050.00	\$15,050.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
2191-210-318-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
Training Services	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$7,155.29	\$0.00	\$7,155.29	\$7,844.71
2191-210-323-0000	\$3,700.00	\$0.00	\$3,700.00	\$3,700.00	\$3,419.42	\$0.00	\$3,419.42	\$280.58
Repairs and Maintenance	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$7,155.29	\$0.00	\$7,155.29	\$7,844.71
2191-210-341-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
Telephone	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
2191-210-360-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
Contracted Services	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$12,757.16	\$0.00	\$12,757.16	\$2,292.84
2191-210-381-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
Property Insurance Premiums	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$7,155.29	\$0.00	\$7,155.29	\$7,844.71
2191-210-382-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
Liability Insurance Premiums	\$3,870.00	\$0.00	\$3,870.00	\$3,870.00	\$3,038.56	\$0.00	\$3,038.56	\$831.44
2191-210-420-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$15,653.00	\$0.00	\$15,653.00	\$0.00
Operating Supplies	\$15,653.00	\$0.00	\$15,653.00	\$15,653.00	\$0.00	\$0.00	\$0.00	\$15,653.00
2191-210-430-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Small Tools and Minor Equipment	\$15,653.00	\$0.00	\$15,653.00	\$15,653.00	\$0.00	\$0.00	\$0.00	\$15,653.00
2191-210-599-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-760-750-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-910-910-0000	\$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
Police Levy Fund Total:	\$130,000.00	\$476.75	\$130,000.00	\$130,476.75	\$102,547.33	\$214.99	\$102,762.32	\$27,714.43
Fire Levy	\$30,000.00	\$214.63	\$21,865.00	\$21,879.63	\$21,034.44	\$209.69	\$21,244.13	\$635.50
2192-220-190-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,323.11	\$0.00	\$1,323.11	\$676.89
Other - Salaries	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,323.11	\$0.00	\$1,323.11	\$676.89
2192-220-212-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,323.11	\$0.00	\$1,323.11	\$676.89
Social Security	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,323.11	\$0.00	\$1,323.11	\$676.89

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

BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
 All Budgeted Funds for Fiscal 2020 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
2192-220-213-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$277.97	\$0.00	\$277.97	\$222.03
Medicare	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$38.64	\$0.00	\$38.64	\$1,961.36
2192-220-230-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Workers' Compensation	\$2,000.00	\$0.00	\$1,639.47	\$1,639.47	\$1,460.34	\$0.00	\$1,460.34	\$179.13
2192-220-240-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$77.00	\$0.00	\$77.00	\$4,923.00
Unemployment Compensation	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$6,949.43	\$0.00	\$6,949.43	\$50.57
2192-220-314-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,835.47	\$0.00	\$1,835.47	\$1,164.53
Tax Collection Fees	\$3,000.00	\$0.00	\$3,360.53	\$3,360.53	\$3,278.20	\$0.00	\$3,278.20	\$82.33
2192-220-318-0000	\$750.00	\$0.00	\$750.00	\$750.00	\$332.56	\$0.00	\$332.56	\$417.44
Training Services	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$852.70	\$0.00	\$852.70	\$2,147.30
2192-220-323-0000	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$12,732.63	\$0.00	\$12,732.63	\$12,267.37
Repairs and Maintenance	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00
2192-220-341-0000	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$9,039.32	\$0.00	\$9,039.32	\$12,960.68
Telephone	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$3,909.37	\$0.00	\$3,909.37	\$16,090.63
2192-220-351-0000	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00
Electricity	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$852.70	\$0.00	\$852.70	\$2,147.30
2192-220-352-0000	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$9,039.32	\$0.00	\$9,039.32	\$12,960.68
Water and Sewage	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$2,326.57	\$0.00	\$2,326.57	\$12,808.43
2192-220-353-0000	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$2,326.57	\$0.00	\$2,326.57	\$12,808.43
Natural Gas	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$2,326.57	\$0.00	\$2,326.57	\$12,808.43
2192-220-360-0000	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$2,326.57	\$0.00	\$2,326.57	\$12,808.43
Contracted Services	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$2,326.57	\$0.00	\$2,326.57	\$12,808.43
2192-220-381-0000	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$2,326.57	\$0.00	\$2,326.57	\$12,808.43
Property Insurance Premiums	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$2,326.57	\$0.00	\$2,326.57	\$12,808.43
2192-220-382-0000	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$2,326.57	\$0.00	\$2,326.57	\$12,808.43
Liability Insurance Premiums	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$2,326.57	\$0.00	\$2,326.57	\$12,808.43
2192-220-420-0000	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$2,326.57	\$0.00	\$2,326.57	\$12,808.43
Operating Supplies	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$2,326.57	\$0.00	\$2,326.57	\$12,808.43
2192-220-430-0000	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$2,326.57	\$0.00	\$2,326.57	\$12,808.43
Small Tools and Minor Equipment	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$2,326.57	\$0.00	\$2,326.57	\$12,808.43
2192-220-599-0000	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$2,326.57	\$0.00	\$2,326.57	\$12,808.43
Other - Other Expenses	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$2,326.57	\$0.00	\$2,326.57	\$12,808.43
2192-230-100-0000	\$32,475.00	\$446.25	\$70,255.00	\$70,701.25	\$48,886.47	\$199.78	\$49,086.25	\$21,615.00
Salaries	\$2,000.00	\$0.00	\$5,369.99	\$5,369.99	\$3,141.43	\$0.00	\$3,141.43	\$2,228.56
2192-230-190-0000	\$500.00	\$0.00	\$1,050.01	\$1,050.01	\$734.68	\$0.00	\$734.68	\$315.33
Other - Salaries	\$500.00	\$0.00	\$1,050.01	\$1,050.01	\$734.68	\$0.00	\$734.68	\$315.33
2192-230-212-0000	\$76,775.00	\$0.00	\$43,275.00	\$43,275.00	\$19,513.53	\$0.00	\$19,513.53	\$23,761.47
2192-230-213-0000	\$76,775.00	\$0.00	\$43,275.00	\$43,275.00	\$19,513.53	\$0.00	\$19,513.53	\$23,761.47
Medicare	\$76,775.00	\$0.00	\$43,275.00	\$43,275.00	\$19,513.53	\$0.00	\$19,513.53	\$23,761.47
2192-760-740-0000	\$260,000.00	\$660.88	\$260,000.00	\$260,660.88	\$144,743.86	\$409.47	\$145,153.33	\$115,507.55
Machinery, Equipment and Furniture	\$260,000.00	\$660.88	\$260,000.00	\$260,660.88	\$144,743.86	\$409.47	\$145,153.33	\$115,507.55
2221-210-430-0000	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00
Drug Law Enforcement	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00
2221-210-430-0000	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$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	\$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	\$0.00	\$0.00	\$0.00	\$6,000.00

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 2020 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020	Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020	Total	Variance Favorable (Unfavorable)
Coronavirus Relief Fund								
2272-490-360-0000	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services								
2272-490-420-0000	\$15,000.00	\$0.00	\$2,958.37	\$2,958.37	\$2,958.37	\$0.00	\$2,958.37	\$0.00
Operating Supplies								
2272-490-599-0000	\$6,475.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses								
2272-760-740-0000	\$0.00	\$0.00	\$21,725.29	\$21,725.29	\$2,189.55	\$19,535.74	\$21,725.29	\$0.00
Machinery, Equipment and Furniture								
2272-760-750-0000	\$0.00	\$0.00	\$127,500.41	\$127,500.41	\$127,500.41	\$0.00	\$127,500.41	\$0.00
Motor Vehicles								
Coronavirus Relief Fund Total:	\$36,475.32	\$0.00	\$152,184.07	\$152,184.07	\$132,648.33	\$19,535.74	\$152,184.07	\$0.00
Ambulance And Emergency Medical Services								
2281-230-190-0000	\$34,475.00	\$126.42	\$22,993.80	\$23,120.22	\$14,920.06	\$139.22	\$15,059.28	\$8,060.94
Other - Salaries								
2281-230-211-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$287.23	\$0.00	\$287.23	\$212.77
Ohio Public Employees Retirement System								
2281-230-212-0000	\$930.00	\$0.00	\$930.00	\$930.00	\$733.05	\$0.00	\$733.05	\$196.95
Social Security								
2281-230-213-0000	\$218.00	\$0.00	\$218.00	\$218.00	\$207.62	\$0.00	\$207.62	\$10.38
Medicare								
2281-230-230-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$84.60	\$0.00	\$84.60	\$915.40
Workers Compensation								
2281-230-240-0000	\$100.00	\$0.00	\$100.00	\$100.00	\$16.66	\$0.00	\$16.66	\$83.34
Unemployment Compensation								
2281-230-318-0000	\$3,500.00	\$0.00	\$7,400.00	\$7,400.00	\$7,400.00	\$0.00	\$7,400.00	\$0.00
Training Services								
2281-230-323-0000	\$3,800.00	\$0.00	\$3,800.00	\$3,800.00	\$159.06	\$0.00	\$159.06	\$3,640.94
Repairs and Maintenance								
2281-230-341-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,835.46	\$0.00	\$1,835.46	\$164.54
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	\$1,750.00	\$0.00	\$750.00	\$750.00	\$279.26	\$0.00	\$279.26	\$470.74
Water and Sewage								
2281-230-353-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$852.66	\$0.00	\$852.66	\$2,147.34
Natural Gas								
2281-230-360-0000	\$14,000.00	\$0.00	\$10,000.00	\$10,000.00	\$6,128.20	\$0.00	\$6,128.20	\$3,871.80
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	\$8,000.00	\$0.00	\$8,400.00	\$8,400.00	\$2,888.75	\$0.00	\$2,888.75	\$5,511.25
Operating Supplies								
2281-230-430-0000	\$3,000.00	\$0.00	\$6,565.76	\$6,565.76	\$4,863.76	\$0.00	\$4,863.76	\$1,702.00
Small Tools and Minor Equipment								

Statement excludes amounts for advances.
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Fund Types / Funds	Original Budget Amount	Reserve For		Total	Disbursements for Year Ended		Reserve for		Total	Variance Favorable (Unfavorable)
		Encumbrances as of Preceding December 31, 2019	Appropriations For Year Ended December 31, 2020		December 31, 2020	December 31, 2020	Encumbrances as of December 31, 2020			
2281-230-599-0000	\$2,700.00	\$0.00	\$2,700.00	\$2,700.00	\$1,177.55	\$0.00	\$0.00	\$1,177.55	\$1,522.45	
Other - Other Expenses	\$2,027.00	\$0.00	\$46,642.44	\$46,642.44	\$46,642.44	\$0.00	\$0.00	\$46,642.44	\$0.00	
2281-760-740-0000										
Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2281-910-910-0000										
Transfers - Out										
Ambulance And Emergency Medical Services Fund Total:	\$85,000.00	\$126.42	\$121,000.00	\$121,126.42	\$92,476.36	\$139.22	\$0.00	\$92,615.58	\$28,510.84	
Continuing Professional Training										
2901-210-318-0000	\$1,840.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$1,840.00	
Special Revenue Funds Total:	\$817,185.32	\$2,885.90	\$968,894.07	\$971,779.97	\$700,182.92	\$21,705.74	\$0.00	\$721,888.66	\$249,891.31	
4000 Capital Projects										
McConnell East Phase II										
4401-760-360-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contracted Services										
McConnell East Phase II Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Barclay Messery Phase I										
4402-760-360-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contracted Services										
Barclay Messery Phase I Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Benedict Leavittsburg Phase I										
4403-760-360-0000	\$41,674.00	\$0.00	\$39,522.90	\$39,522.90	\$39,522.90	\$0.00	\$0.00	\$39,522.90	\$0.00	
Contracted Services										
Benedict Leavittsburg Phase I Fund Total:	\$41,674.00	\$0.00	\$39,522.90	\$39,522.90	\$39,522.90	\$0.00	\$0.00	\$39,522.90	\$0.00	
Price West Road Phase I										
4404-760-360-0000	\$74,940.00	\$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:	\$74,940.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Projects Funds Total:	\$116,614.00	\$0.00	\$39,522.90	\$39,522.90	\$39,522.90	\$0.00	\$0.00	\$39,522.90	\$0.00	
4950 Permanent										
Cemetery Bequest (Goodyear)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4951-410-599-0000										
Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

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.

Page 8 of 9

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

All Budgeted Funds for Fiscal 2020 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2019		Appropriations For Year Ended December 31, 2020		Total	Disbursements for Year Ended December 31, 2020	Reserve for Encumbrances as of December 31, 2020		Variance Favorable (Unfavorable)
		December 31, 2019	December 31, 2019	December 31, 2020	December 31, 2020			December 31, 2020	December 31, 2020	
Cemetery Bequest (Goodyear) Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cemetery Bequest (CD \$1125.00)	\$100.00	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
4952-410-599-0000	\$100.00	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
Other - Other Expenses	\$100.00	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
Cemetery Bequest (CD \$1125.00) Fund Total:	\$100.00	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
Cemetery Bequest (\$600.00)	\$100.00	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
4953-410-599-0000	\$100.00	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
Other - Other Expenses	\$100.00	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
Cemetery Bequest (\$600.00) Fund Total:	\$100.00	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
Permanent Funds Total:	\$200.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
9000 Custodial										
Unclaimed Funds										
9001-910-910-0000	\$0.00	\$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	\$0.00
Unclaimed Funds Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Loss										
9002-785-599-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,500.00	\$0.00	\$0.00	(\$42,500.00)
Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,500.00	\$0.00	\$0.00	(\$42,500.00)
Fire Loss Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,500.00	\$0.00	\$0.00	(\$42,500.00)
Custodial Funds Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,500.00	\$0.00	\$0.00	(\$42,500.00)
Report Totals:	\$1,903,999.32	\$3,598.56	\$1,978,616.97	\$1,982,215.53	\$1,045,436.14	\$22,681.10	\$1,068,117.24	\$914,098.29		

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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Reconciliation of Interfund Transactions
 Fiscal 2020 Year-to-Date

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Fund Description	Transfers In (A)	Transfers Out (B)	Variance (C = A - B) (C)	Advances In (D)	Advances Out (E)	Variance (F = D - E) (F)
General	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00
Gasoline Tax	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00

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Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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 fund types and a combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types which are all 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:

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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

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

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

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

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

Cemetery Fund The cemetery fund accounts for 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.

Coronavirus Relief Fund This fund received monies received through the CARES Act to assist with the impact of the COVID-19 pandemic.

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

Benedict Leavittsburg Phase I The township received a grant from the state for capital improvements. The proceeds are restricted for capital improvement of Benedict Leavittsburg Rd.

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:

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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

Fiduciary Funds Fiduciary funds include private purpose trust funds, investment trust funds, and custodial funds. Trust funds account for assets held under a trust agreement meeting certain criteria.

Custodial 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 custodial funds accounts for Fire Loss Funds and Unclaimed Funds.

For regulatory purposes, certain own source revenues are permitted to flow through clearing funds presented as custodial funds. The amounts distributed to the other funds of the entity are identified on the combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types. Also, for regulatory purposes, certain deposits and clearing funds are permitted to be presented as custodial funds.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when 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 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 2020 budgetary activity appears in Note 3.

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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

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. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and the nonspendable portion of the corpus in permanent funds.

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*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

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.

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 10.

Note 3 – Budgetary Activity

Budgetary activity for the year ending 2020 follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$233,595	\$324,237	\$90,642
Special Revenue	651,854	745,993	94,139
Debt Service			0
Capital Projects	39,523	39,523	0
Internal Service			0
Permanent	2	27	25
Fiduciary		42,537	0
Total	\$924,974	\$1,152,317	\$184,807

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$970,713	\$264,206	\$706,507
Special Revenue	971,780	721,889	249,891
Debt Service			0
Capital Projects	39,523	39,523	0
Internal Service			0
Permanent	200	0	200
Fiduciary	0	42,500	0
Total	\$1,982,216	\$1,068,117	\$956,598

Note 4 – Deposits and Investments

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2020

To improve cash management, cash received by the Township is pooled. Monies for all fund are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Township's deposit and investment accounts are as follows:

	2020
Cash Management Pool:	
Demand deposits	\$233,161
Certificates of deposit	1,725
Other time deposits (savings and NOW accounts)	
Total deposits	234,886
U.S. Treasury Notes	
Money Market	1,147,445
Repurchase agreement	
Common stock	705
Total investments	1,148,150
<i>Total carrying amount of deposits and investments held in the Pool (ties to FS)</i>	\$1,383,036
Segregated Accounts - Not held in the Pool:	
Payroll Clearing Account (Not held in the Pool) **	
Retainage Accounts (Not held in the Pool) **	
Debt Accounts (Related to Bond Indenture and Note held in the Pool) **	
Other Paying Agent Outside Account (Not held in the Pool) **	
<i>Total Outside Accounts ** (ties to worksheet tab outside accounts receivable)</i>	\$0

At December 31, 2020, the Township held twenty-six (26) shares of Goodyear Tire and Rubber Company common stock at a value of \$705. The common stock is not an eligible investment for the Township under Ohio law. However, the stock is allowable because it was donated to the Township on October 20, 1970 as a bequest from Mr. Edwin G. Templeton.

Deposits

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.

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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.

Workers' Compensation

The Township insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

Risk Pool Membership

The (local entity) 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 (local entity's) policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- 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	\$35,207,320

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Actuarial liabilities \$ 10,519,942

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, 2020.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS – Local</i>	<i>2012-2020</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, 2020.

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 2020. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2020.

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:

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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 participant's degree of control is limited to its representation on the board. Trumbull County Council of Government adopts its own budget and authorized expenditures. In 2020, the Township contributed \$100.00.

Note 10 – Fund Balances

Included in fund balance are amounts the Township cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilities effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Nonspendable:						\$0
Unclaimed Monies					1,885	1,885
Corpus						22,681
Outstanding Encumbrances	975	21,706				22,681
Total	<u>\$975</u>	<u>\$21,706</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,885</u>	<u>\$24,566</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects funds are restricted, committed, or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue, debt service, capital projects, and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 11 – Change in Accounting Principle

For 2020, the Township has made changes to their cash basis reporting model. These changes include modifications to the definition of fiduciary funds, adding a separate combined statement of additions, deductions, and changes in fund balances (regulatory cash basis) – all fiduciary fund types, and removing the fund balance classifications from the combined statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) – all governmental fund types.

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 12 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The Township's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Township's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.