

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$0	\$0	\$91,310	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	20,451
Fines and Forfeitures	0	0	0	0
Intergovernmental	7,992	138,870	12,586	0
Special Assessments	0	0	0	0
Earnings on Investments	6	176	0	0
Miscellaneous	0	0	1,887	8,202
<b>Total Cash Receipts</b>	<b>7,998</b>	<b>139,046</b>	<b>105,783</b>	<b>28,653</b>
<b>Cash Disbursements</b>				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	9,867	116,410	87,613	0
Health	0	0	0	21,041
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	4,720	9,715
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
<b>Total Cash Disbursements</b>	<b>9,867</b>	<b>116,410</b>	<b>92,333</b>	<b>30,756</b>
<b>Excess of Receipts Over (Under) Disbursements</b>	<b>(1,869)</b>	<b>22,636</b>	<b>13,450</b>	<b>(2,103)</b>
<b>Other Financing Receipts (Disbursements)</b>				
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

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

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For the Year Ended December 31, 2021

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<b>Total Other Financing Receipts (Disbursements)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<b>Net Change in Fund Cash Balances</b>	<b>(1,869)</b>	<b>22,636</b>	<b>13,450</b>	<b>(2,103)</b>
<i>Fund Cash Balances, January 1</i>	<i>5,475</i>	<i>61,272</i>	<i>29,354</i>	<i>47,883</i>
<b>Fund Cash Balances, December 31</b>	<b>\$3,606</b>	<b>\$83,908</b>	<b>\$42,804</b>	<b>\$45,780</b>

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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, 2021

	POLICE LEVY	FIRE LEVY	DRUG LAW- EN- FORCEMENT	CORONA VIRUS RELIEF
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$74,755	\$74,755	\$0	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	15,950	0	0	0
Fines and Forfeitures	0	0	250	0
Intergovernmental	9,839	9,839	0	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	13
Miscellaneous	3,674	3,669	0	0
<b>Total Cash Receipts</b>	<b>104,218</b>	<b>88,263</b>	<b>250</b>	<b>13</b>
<b>Cash Disbursements</b>				
Current:				
General Government	0	0	0	0
Public Safety	102,233	91,988	1,160	0
Public Works	0	0	0	0
Health	0	0	0	19
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	4,720	22,580	0	19,536
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
<b>Total Cash Disbursements</b>	<b>106,953</b>	<b>114,568</b>	<b>1,160</b>	<b>19,555</b>
<b>Excess of Receipts Over (Under) Disbursements</b>	<b>(2,735)</b>	<b>(26,305)</b>	<b>(910)</b>	<b>(19,542)</b>
<b>Other Financing Receipts (Disbursements)</b>				
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

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

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For the Year Ended December 31, 2021

	POLICE LEVY	FIRE LEVY	DRUG LAW EN- FORCEMENT	CORONA VIRUS RELIEF
Payment to Refunded Bond Escrow Agent	0			0
Sale of Capital Assets	38,275	16,878	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
<b>Total Other Financing Receipts (Disbursements)</b>	<b>38,275</b>	<b>16,878</b>	<b>0</b>	<b>0</b>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<b>Net Change in Fund Cash Balances</b>	<b>35,540</b>	<b>(9,427)</b>	<b>(910)</b>	<b>(19,542)</b>
<i>Fund Cash Balances, January 1</i>	39,330	139,117	6,472	19,542
<b>Fund Cash Balances, December 31</b>	<b>\$74,870</b>	<b>\$129,690</b>	<b>\$5,562</b>	<b>\$0</b>

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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, 2021

	ARP COVID Relief	FIRE & RSC AMBULANCE EMS SERV	Continuing Professional	SPECIAL REVENUE TOTAL
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$0	\$0	\$0	\$240,820
Charges for Services	0	51,291	0	51,291
Licenses, Permits and Fees	0	0	0	36,401
Fines and Forfeitures	0	0	0	250
Intergovernmental	140,681	4,282	0	324,089
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	195
Miscellaneous	0	235	0	17,667
<b>Total Cash Receipts</b>	<b>140,681</b>	<b>55,808</b>	<b>0</b>	<b>670,713</b>
<b>Cash Disbursements</b>				
Current:				
General Government	0	0	0	0
Public Safety	0	40,050	1,317	236,748
Public Works	0	0	0	213,890
Health	0	0	0	21,060
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	61,271
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
<b>Total Cash Disbursements</b>	<b>0</b>	<b>40,050</b>	<b>1,317</b>	<b>532,969</b>
<b>Excess of Receipts Over (Under) Disbursements</b>	<b>140,681</b>	<b>15,758</b>	<b>(1,317)</b>	<b>137,744</b>
<b>Other Financing Receipts (Disbursements)</b>				
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

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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, 2021

	ARP COVID Relief	FIRE & RSC AMBULANCE EMS SERV	Continuing Professional	SPECIAL REVENUE TOTAL
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	55,153
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
<b>Total Other Financing Receipts (Disbursements)</b>	0	0	0	55,153
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<b>Net Change in Fund Cash Balances</b>	140,681	15,758	(1,317)	192,897
<b>Fund Cash Balances, January 1</b>	0	42,329	1,840	392,614
<b>Fund Cash Balances, December 31</b>	<u>\$140,681</u>	<u>\$58,087</u>	<u>\$523</u>	<u>\$585,511</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, 2021

	McConnell East Phase	Barclay Messery Phase I	Benedict Leavittsbu rg Phase	Price West Road Phase
<b>Cash Receipts</b>				
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	70,319
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	0
<b>Total Cash Receipts</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>70,319</u>
<b>Cash Disbursements</b>				
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
Intergovernmental	0	0	0	70,319
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
<b>Total Cash Disbursements</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>70,319</u>
<b>Excess of Receipts Over (Under) Disbursements</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Receipts (Disbursements)</b>				
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

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

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For the Year Ended December 31, 2021

	McConnell East Phase	Barclay Messery Phase I	Benedict Leavittsbu rg Phase	Price West Road Phase
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
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>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></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, 2021

	McCConnell East Phase I	CAPITAL PROJECTS TOTAL
<b>Cash Receipts</b>		
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	70,319
Special Assessments	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<b>Total Cash Receipts</b>	0	70,319
<b>Cash Disbursements</b>		
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	0
Intergovernmental	0	0
Capital Outlay	0	70,319
Debt Service:		
Principal Retirement	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<b>Total Cash Disbursements</b>	0	70,319
<b>Excess of Receipts Over (Under) Disbursements</b>	0	0
<b>Other Financing Receipts (Disbursements)</b>		
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

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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, 2021

	<b>McConnell East Phase I</b>	<b>CAPITAL PROJECTS TOTAL</b>
Payment to Refunded Bond Escrow Agent	0	0
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
<b>Total Other Financing Receipts (Disbursements)</b>	0	0
Special Item	0	0
Extraordinary Item	0	0
<b>Net Change in Fund Cash Balances</b>	0	0
<i>Fund Cash Balances, January 1</i>	0	0
<i>Fund Cash Balances, December 31</i>	\$0	\$0

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

All Permanent Funds

For the Year Ended December 31, 2021

	Cemetery Bequest (Goodyear)	Cemetery Bequest (CD)	Cemetery Bequest (\$600.00)	PERMANENT TOTAL
<b>Cash Receipts</b>				
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	4	2	6
Miscellaneous	0	0	0	0
<b>Total Cash Receipts</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>6</b>
<b>Cash Disbursements</b>				
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
Intergovernmental	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
<b>Total Cash Disbursements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess of Receipts Over (Under) Disbursements</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>6</b>
<b>Other Financing Receipts (Disbursements)</b>				
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

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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, 2021

	Cemetery Bequest (Goodyear)	Cemetery Bequest (CD)	Cemetery Bequest (\$500.00)	PERMANENT TOTAL
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<b>Total Other Financing Receipts (Disbursements)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<b>Net Change in Fund Cash Balances</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>6</b>
<b>Fund Cash Balances, January 1</b>	<b>705</b>	<b>1,209</b>	<b>657</b>	<b>2,571</b>
<b>Fund Cash Balances, December 31</b>	<b>\$705</b>	<b>\$1,213</b>	<b>\$659</b>	<b>\$2,577</b>

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

All Other Custodial Funds

For the Year Ended December 31, 2021

	Unclaimed Funds	Fire Loss	OTHER CUSTODIAL TOTAL
<b>Additions</b>			
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	0	0
Amounts Held for Employees	0	0	0
Amounts Received as Fiscal Agent	0	0	0
Other Amounts Collected for Distribution	0	0	0
<i>Total Additions</i>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Deductions</b>			
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	0	0
Distributions on Behalf of Employees	0	0	0
Other Distributions	0	0	0
<i>Total Deductions</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>334</u>	<u>0</u>	<u>334</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$334</u></u>	<u><u>\$0</u></u>	<u><u>\$334</u></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, 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent
<b>Cash Receipts</b>					
Property and Other Local Taxes	\$149,536	\$240,820	\$0	\$0	\$0
Charges for Services	0	51,291	0	0	0
Licenses, Permits and Fees	18,464	36,401	0	0	0
Fines and Forfeitures	9,738	250	0	0	0
Intergovernmental	210,874	324,089	0	70,319	0
Special Assessments	0	0	0	0	0
Earnings on Investments	2,084	195	0	0	6
Miscellaneous	5,661	17,667	0	0	0
<b>Total Cash Receipts</b>	<b>396,357</b>	<b>670,713</b>	<b>0</b>	<b>70,319</b>	<b>6</b>
<b>Cash Disbursements</b>					
Current:					
General Government	312,576	0	0	0	0
Public Safety	0	236,748	0	0	0
Public Works	1,456	213,890	0	0	0
Health	8,709	21,060	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	928	0	0	0	0
Other	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Capital Outlay	0	61,271	0	70,319	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
<b>Total Cash Disbursements</b>	<b>323,669</b>	<b>532,969</b>	<b>0</b>	<b>70,319</b>	<b>0</b>
<b>Excess of Receipts Over (Under) Disbursements</b>	<b>72,688</b>	<b>137,744</b>	<b>0</b>	<b>0</b>	<b>6</b>
<b>Other Financing Receipts (Disbursements)</b>					
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

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, 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Sale of Capital Assets	0	55,153	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Advances In	0	0	0	0	0
Advances Out	0	0	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
<b>Total Other Financing Receipts (Disbursements)</b>	<b>0</b>	<b>55,153</b>	<b>0</b>	<b>0</b>	<b>0</b>
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<b>Net Change in Fund Cash Balances</b>	<b>72,688</b>	<b>192,897</b>	<b>0</b>	<b>0</b>	<b>6</b>
<b>Fund Cash Balances, January 1</b>	<b>987,606</b>	<b>392,614</b>	<b>0</b>	<b>0</b>	<b>2,571</b>
<b>Fund Cash Balances, December 31</b>	<b>\$1,060,294</b>	<b>\$585,511</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,577</b>

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, 2021

	Totals (Memorandum Only)
<b>Cash Receipts</b>	
Property and Other Local Taxes	\$390,356
Charges for Services	51,291
Licenses, Permits and Fees	54,865
Fines and Forfeitures	9,988
Intergovernmental	605,282
Special Assessments	0
Earnings on Investments	2,285
Miscellaneous	23,328
<b>Total Cash Receipts</b>	<u>1,137,395</u>
<b>Cash Disbursements</b>	
Current:	
General Government	312,576
Public Safety	236,748
Public Works	215,346
Health	29,769
Human Services	0
Conservation-Recreation	928
Other	0
Intergovernmental	0
Capital Outlay	131,590
Debt Service:	
Principal Retirement	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
<b>Total Cash Disbursements</b>	<u>926,957</u>
<b>Excess of Receipts Over (Under) Disbursements</b>	<u>210,438</u>
<b>Other Financing Receipts (Disbursements)</b>	
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

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, 2021

	Totals (Memorandum Only)
Sale of Capital Assets	55,153
Transfers In	0
Transfers Out	0
Advances In	0
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
<b>Total Other Financing Receipts (Disbursements)</b>	<b>55,153</b>
Special Item	0
Extraordinary Item	0
Net Change in Fund Cash Balances	265,591
Fund Cash Balances, January 1	1,382,791
Fund Cash Balances, December 31	<u><u>\$1,648,382</u></u>

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

BRACEVILLE TOWNSHIP, TRUMBULL COUNTY  
**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Fiduciary Fund Types**

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For the Year Ended December 31, 2021

	Private Purpose Trust	Investment Trust	External Investment Pool	Other Custodial
<b>Additions</b>				
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	0
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	0
<b>Total Additions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Deductions</b>				
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	0
Distributions on Behalf of Employees	0	0	0	0
Other Distributions	0	0	0	0
<b>Total Deductions</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Cash Balances, January 1</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>334</u>
<b>Fund Cash Balances, December 31</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$334</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 Fiduciary Fund Types**

For the Year Ended December 31, 2021

	Totals (Memorandum Only)
<b>Additions</b>	
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	0
Amounts Held for Employees	0
Amounts Received as Fiscal Agent	0
Other Amounts Collected for Distribution	0
<i>Total Additions</i>	<u>0</u>
<b>Deductions</b>	
Distributions as Fiscal Agent	0
Distributions to Other Governments	0
Distributions to Other Funds (Primary Gov't)	0
Distributions of Deposits	0
Distributions on Behalf of Employees	0
Other Distributions	0
<i>Total Deductions</i>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>334</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$334</u></u>

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

BRACEVILLE TOWNSHIP, TRUMBULL COUNTY  
**Comparison of Budgeted and Actual Receipts**  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-101-0000 General Property Tax - Real Estate	\$97,209.49	\$97,209.49	\$96,622.95	(\$586.54)
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	\$52,913.27	\$2,913.27
1000-302-0000 Fees	\$0.00	\$0.00	\$598.02	\$598.02
1000-303-0000 Cable Franchise Fees	\$12,000.00	\$12,000.00	\$17,865.78	\$5,865.78
1000-401-0000 Fines	\$12,000.00	\$12,000.00	\$9,738.35	(\$2,261.65)
1000-532-0000 Local Government Distribution	\$31,223.57	\$31,223.57	\$40,865.07	\$9,641.50
1000-533-0000 Liquor Permit Fees	\$0.00	\$0.00	\$1,472.10	\$1,472.10
1000-534-0000 Cigarette License Fees	\$0.00	\$0.00	\$74.50	\$74.50
1000-535-0000 Property Tax Allocation	\$13,886.00	\$13,886.00	\$14,385.77	\$499.77
1000-539-0000 Other - State Receipts	\$25,000.00	\$25,000.00	\$150,253.54	\$125,253.54
1000-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$0.00	\$0.00	\$3,821.50	\$3,821.50
1000-701-0000 Interest	\$1,000.00	\$1,000.00	\$2,084.08	\$1,084.08
1000-801-0000 Gifts and Donations	\$0.00	\$0.00	\$230.00	\$230.00
1000-802-0000 Rentals and Leases	\$0.00	\$0.00	\$1,460.00	\$1,460.00
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$3,970.50	\$3,970.50
1000-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$242,319.06	\$242,319.06	\$396,355.43	\$154,036.37
2000 Special Revenue				
Motor Vehicle License Tax				
2011-536-0000 Motor Vehicle License Tax - State Levied	\$7,000.00	\$7,000.00	\$7,991.75	\$991.75
2011-701-0000 Interest	\$0.00	\$0.00	\$6.02	\$6.02
Motor Vehicle License Tax Fund Total:	\$7,000.00	\$7,000.00	\$7,997.77	\$997.77
Gasoline Tax				
2021-537-0000 Gasoline Tax	\$110,000.00	\$110,000.00	\$138,870.56	\$28,870.56
2021-701-0000 Interest	\$0.00	\$0.00	\$176.11	\$176.11
General Funds Total:	\$242,319.06	\$242,319.06	\$396,355.43	\$154,036.37

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

BRACEVILLE TOWNSHIP, TRUMBULL COUNTY  
**Comparison of Budgeted and Actual Receipts**  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
<b>Road and Bridge</b>				
2031-101-0000 General Property Tax - Real Estate	\$91,023.47	\$91,023.47	\$91,309.66	\$286.19
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	\$0.00	\$0.00
2031-535-0000 Property Tax Allocation	\$13,003.00	\$13,003.00	\$12,585.50	(\$417.50)
2031-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2031-892-0000 Other - Miscellaneous Non-Operating	\$2,000.00	\$1,755.68	\$1,886.99	\$131.31
2031-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
<b>Road and Bridge Fund Total:</b>	<b>\$106,026.47</b>	<b>\$105,782.15</b>	<b>\$105,782.15</b>	<b>\$0.00</b>
<b>Cemetery</b>				
2041-302-0000 Fees	\$10,000.00	\$10,000.00	\$20,450.00	\$10,450.00
2041-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2041-804-0000 Sale of Cemetery Lots	\$5,000.00	\$5,000.00	\$8,200.00	\$3,200.00
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	\$2.12	\$2.12
<b>Cemetery Fund Total:</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$28,652.12</b>	<b>\$13,652.12</b>
<b>Police Levy</b>				
2191-101-0000 General Property Tax - Real Estate	\$74,101.50	\$74,101.50	\$74,755.79	\$654.29
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	\$15,950.00	(\$9,050.00)
2191-535-0000 Property Tax Allocation	\$10,585.00	\$10,585.00	\$9,838.93	(\$746.07)
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	\$3,673.69	\$3,673.69
2191-951-0000 Sale of Fixed Assets	\$5,000.00	\$5,000.00	\$38,275.33	\$33,275.33
<b>Police Levy Fund Total:</b>	<b>\$114,686.50</b>	<b>\$114,686.50</b>	<b>\$142,493.74</b>	<b>\$27,807.24</b>

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
<b>Fire Levy</b>				
2192-101-0000 General Property Tax - Real Estate	\$74,101.50	\$74,101.50	\$74,755.79	\$654.29
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.

BRACEVILLE TOWNSHIP, TRUMBULL COUNTY  
**Comparison of Budgeted and Actual Receipts**  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2192-519-0000 Other - Federal Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2192-535-0000 Property Tax Allocation	\$10,585.00	\$10,585.00	\$9,838.93	(\$746.07)
2192-539-0000 Other - State Receipts	\$10,000.00	\$10,000.00	\$0.00	(\$10,000.00)
2192-803-0000 Contributions	\$0.00	\$0.00	\$60.00	\$60.00
2192-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$1,000.00	\$1,000.00
2192-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$2,608.76	\$2,608.76
2192-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$16,877.50	\$16,877.50
<b>Fire Levy Fund Total:</b>	<b>\$94,686.50</b>	<b>\$94,686.50</b>	<b>\$105,140.98</b>	<b>\$10,454.48</b>
<b>Drug Law Enforcement</b>	<b>\$50.00</b>	<b>\$50.00</b>	<b>\$250.00</b>	<b>\$200.00</b>
2221-401-0000 Fines	\$50.00	\$50.00	\$250.00	\$200.00
<b>Drug Law Enforcement Fund Total:</b>	<b>\$50.00</b>	<b>\$50.00</b>	<b>\$250.00</b>	<b>\$200.00</b>
<b>Coronavirus Relief Fund</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
2272-511-0000 Federal Funds	\$0.00	\$0.00	\$0.00	\$0.00
2272-701-0000 Interest	\$0.00	\$13.33	\$13.33	\$0.00
<b>Coronavirus Relief Fund Total:</b>	<b>\$0.00</b>	<b>\$13.33</b>	<b>\$13.33</b>	<b>\$0.00</b>
<b>ARRP Coronavirus Relief Fund</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$140,680.68</b>	<b>\$140,680.68</b>
2273-511-0000 Federal Funds	\$0.00	\$0.00	\$140,680.68	\$140,680.68
<b>ARRP Coronavirus Relief Fund Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$140,680.68</b>	<b>\$140,680.68</b>
<b>Ambulance And Emergency Medical Services</b>	<b>\$45,000.00</b>	<b>\$45,000.00</b>	<b>\$51,291.43</b>	<b>\$6,291.43</b>
2281-202-0000 Contracts for Emergency Medical Services	\$0.00	\$0.00	\$0.00	\$0.00
2281-519-0000 Other - Federal Receipts	\$0.00	\$0.00	\$4,281.64	\$4,281.64
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	\$235.22	\$235.22
<b>Ambulance And Emergency Medical Services Fund Total:</b>	<b>\$45,000.00</b>	<b>\$45,000.00</b>	<b>\$55,808.29</b>	<b>\$10,808.29</b>
<b>Continuing Professional Training</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
2901-539-0000 Other - State Receipts	\$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 2021 Year-to-Date

Fund Types / Funds	Continuing Professional Training Fund Total:	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
4000 Capital Projects					
McConnell East Phase II		\$0.00	\$0.00	\$0.00	\$0.00
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		\$0.00	\$0.00	\$0.00	\$0.00
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		\$0.00	\$0.00	\$0.00	\$0.00
4403-538-0000 Local Public Works Commission		\$0.00	\$0.00	\$0.00	\$0.00
Benedict Leavittsburg Phase I Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
Price West Road Phase I		\$74,940.00	\$70,319.24	\$70,319.24	\$0.00
4404-538-0000 Local Public Works Commission		\$74,940.00	\$70,319.24	\$70,319.24	\$0.00
Price West Road Phase I Fund Total:		\$74,940.00	\$70,319.24	\$70,319.24	\$0.00
Capital Projects Funds Total:		\$74,940.00	\$70,319.24	\$70,319.24	\$0.00
4950 Permanent					
Cemetery Bequest (CD \$1125.00)		\$1.00	\$1.00	\$3.82	\$2.82
4952-701-0000 Interest		\$1.00	\$1.00	\$3.82	\$2.82
Cemetery Bequest (CD \$1125.00) Fund Total:		\$1.00	\$1.00	\$3.82	\$2.82
Cemetery Bequest (\$600.00)		\$1.00	\$1.00	\$1.13	\$0.13
4953-701-0000 Interest		\$1.00	\$1.00	\$1.13	\$0.13
Cemetery Bequest (\$600.00) Fund Total:		\$1.00	\$1.00	\$1.13	\$0.13

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 2021 Year-to-Date

Fund Types / Funds	Permanent Funds Total:	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
9000 Custodial		\$2.00	\$2.00	\$4.95	\$2.95
Unclaimed Funds					
9001-881-0000 Unclaimed Monies Received		\$0.00	\$0.00	\$0.00	\$0.00
9001-931-0000 Transfers - In		\$0.00	\$0.00	\$0.00	\$0.00
Unclaimed Funds Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
Fire Loss					
9002-882-0000 Performance Deposits Received		\$0.00	\$0.00	\$0.00	\$0.00
Fire Loss Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
Custodial Funds Total:		\$0.00	\$0.00	\$0.00	\$0.00
Report Totals:		\$809,710.53	\$804,858.78	\$1,192,545.35	\$387,686.57

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

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

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All Budgeted Funds for Fiscal 2021 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-110-111-0000 Salaries - Trustees	\$39,432.00	\$98.68	\$39,432.00	\$39,530.68	\$38,083.22	\$96.51	\$38,179.73	\$1,350.95
1000-110-121-0000 Salary - Township Fiscal Officer	\$23,003.00	\$830.71	\$23,003.00	\$23,833.71	\$22,896.07	\$904.68	\$23,800.75	\$32.96
1000-110-122-0000 Salaries - Township Fiscal Officer's Staff	\$10,000.00	\$0.00	\$9,600.00	\$9,600.00	\$0.00	\$0.00	\$0.00	\$9,600.00
1000-110-211-0000 Ohio Public Employees Retirement System	\$8,000.00	\$0.00	\$9,400.00	\$9,400.00	\$9,338.32	\$0.00	\$9,338.32	\$61.68
1000-110-213-0000 Medicare	\$5,906.84	\$0.00	\$4,906.84	\$4,906.84	\$838.18	\$0.00	\$838.18	\$4,068.66
1000-110-214-0000 Volunteer Firemen's Dependents Fund	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	\$300.00	\$0.00
1000-110-221-0000 Medical/hospitalization	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$17,146.10	\$0.00	\$17,146.10	\$17,853.90
1000-110-228-0000 Health Care Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-230-0000 Workers' Compensation	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$1,100.10	\$0.00	\$1,100.10	\$8,899.90
1000-110-259-0000 Other - Employee Reimbursements	\$10,093.16	\$0.00	\$15,086.21	\$15,086.21	\$11,799.53	\$0.00	\$11,799.53	\$3,286.68
1000-110-311-0000 Accounting and Legal Fees	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00	\$1,144.50	\$0.00	\$1,144.50	\$73,855.50
1000-110-312-0000 Auditing Services	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
1000-110-313-0000 Uniform Accounting Network Fees	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$3,048.00	\$0.00	\$3,048.00	\$6,952.00
1000-110-314-0000 Tax Collection Fees	\$8,761.02	\$0.00	\$8,761.02	\$8,761.02	\$1,912.56	\$0.00	\$1,912.56	\$6,848.46
1000-110-315-0000 Election Expenses	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
1000-110-322-0000 Garbage and Trash Removal	\$4,238.98	\$0.00	\$4,238.98	\$4,238.98	\$1,572.70	\$0.00	\$1,572.70	\$2,666.28
1000-110-330-0000 Travel and Meeting Expense	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$1,763.63	\$0.00	\$1,763.63	\$6,236.37
1000-110-341-0000 Telephone	\$4,000.00	\$6.95	\$4,006.95	\$4,013.90	\$1,036.04	\$6.95	\$1,042.99	\$2,970.91
1000-110-342-0000 Postage	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$969.36	\$0.00	\$969.36	\$1,530.64
1000-110-345-0000 Advertising	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,095.55	\$0.00	\$1,095.55	\$2,904.45
1000-110-360-0000 Contracted Services	\$500,000.00	\$0.00	\$495,000.00	\$495,000.00	\$159,886.22	\$0.00	\$159,886.22	\$335,113.78
1000-110-381-0000 Property Insurance Premiums	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,000.00	\$0.00	\$2,000.00	\$8,000.00
1000-110-382-0000 Liability Insurance Premiums	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$1,676.00	\$0.00	\$1,676.00	\$8,324.00

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

UAN V2022.1

All Budgeted Funds for Fiscal 2021 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
1000-110-410-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$2,147.28	\$0.00	\$2,147.28	\$12,852.72
Office Supplies								
1000-110-519-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$618.07	\$0.00	\$618.07	\$2,381.93
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	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$16,143.03	\$0.00	\$16,143.03	\$23,856.97
Other - Other Expenses								
1000-120-323-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$4,287.66	\$0.00	\$4,287.66	\$5,712.34
Repairs and Maintenance								
1000-120-351-0000	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$2,248.79	\$0.00	\$2,248.79	\$3,751.21
Electricity								
1000-120-352-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$417.36	\$0.00	\$417.36	\$582.64
Water and Sewage								
1000-120-353-0000	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$964.32	\$0.00	\$964.32	\$5,035.68
Natural Gas								
1000-120-420-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$519.54	\$0.00	\$519.54	\$4,480.46
Operating Supplies								
1000-130-150-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$1,875.00	\$0.00	\$1,875.00	\$3,125.00
Compensation of Board and Commission Members								
1000-130-190-0000	\$10,000.00	\$39.02	\$10,000.00	\$10,039.02	\$5,649.46	\$39.56	\$5,689.02	\$4,350.00
Other - Salaries								
1000-130-211-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
Ohio Public Employees Retirement System								
1000-130-213-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$81.60	\$0.00	\$81.60	\$418.40
Medicare								
1000-130-420-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$16.60	\$0.00	\$16.60	\$2,983.40
Operating Supplies								
1000-310-360-0000	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,456.16	\$0.00	\$1,456.16	\$43.84
Contracted Services								
1000-420-370-0000	\$13,000.00	\$0.00	\$13,000.00	\$13,000.00	\$8,708.94	\$0.00	\$8,708.94	\$4,291.06
Payment to Another Political Subdivision								
1000-610-360-0000	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00
Contracted Services								
1000-610-400-0000	\$155,000.00	\$0.00	\$153,500.00	\$153,500.00	\$927.81	\$0.00	\$927.81	\$152,572.19
Supplies and Materials								
1000-760-710-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Land								
1000-760-740-0000	\$33,765.00	\$0.00	\$33,765.00	\$33,765.00	\$0.00	\$0.00	\$0.00	\$33,765.00
Machinery, Equipment and Furniture								
1000-910-910-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - Out								
<b>General Fund Total:</b>	<b>\$1,150,000.00</b>	<b>\$975.36</b>	<b>\$1,150,000.00</b>	<b>\$1,150,975.36</b>	<b>\$323,667.70</b>	<b>\$1,047.70</b>	<b>\$324,715.40</b>	<b>\$826,259.96</b>
<b>General Funds Total:</b>	<b>\$1,150,000.00</b>	<b>\$975.36</b>	<b>\$1,150,000.00</b>	<b>\$1,150,975.36</b>	<b>\$323,667.70</b>	<b>\$1,047.70</b>	<b>\$324,715.40</b>	<b>\$826,259.96</b>

2000 Special Revenue

Motor Vehicle License 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.

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements For Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2011-330-323-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,500.00	\$0.00	\$1,500.00	\$500.00
Repairs and Maintenance								
2011-330-360-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services								
2011-330-420-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$8,367.32	\$0.00	\$8,367.32	\$1,632.68
Operating Supplies								
Motor Vehicle License Tax Fund Total:	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$9,867.32	\$0.00	\$9,867.32	\$2,132.68
Gasoline Tax								
2021-330-190-0000	\$50,000.00	\$672.76	\$49,634.66	\$50,307.42	\$36,538.23	\$632.74	\$37,170.97	\$13,136.45
Other - Salaries								
2021-330-211-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,779.42	\$0.00	\$4,779.42	\$220.58
Ohio Public Employees Retirement System								
2021-330-213-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$493.11	\$0.00	\$493.11	\$506.89
Medicare								
2021-330-221-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medical/Hospitalization								
2021-330-228-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Health Care Reimbursement								
2021-330-259-0000	\$4,500.00	\$0.00	\$4,865.34	\$4,865.34	\$4,749.42	\$0.00	\$4,749.42	\$115.92
Other - Employee Reimbursements								
2021-330-323-0000	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$2,111.09	\$0.00	\$2,111.09	\$4,888.91
Repairs and Maintenance								
2021-330-360-0000	\$83,500.00	\$0.00	\$83,500.00	\$83,500.00	\$57,340.72	\$2,000.00	\$59,340.72	\$24,159.28
Contracted Services								
2021-330-420-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$10,368.35	\$0.00	\$10,368.35	\$4,631.65
Operating Supplies								
2021-330-430-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Small Tools and Minor Equipment								
2021-330-599-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$30.00	\$0.00	\$30.00	\$2,970.00
Other - Other Expenses								
2021-760-740-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture								
2021-760-750-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicles								
Gasoline Tax Fund Total:	\$170,000.00	\$672.76	\$170,000.00	\$170,672.76	\$116,410.34	\$2,632.74	\$119,043.08	\$51,629.68
Road and Bridge								
2031-330-190-0000	\$48,893.47	\$733.56	\$47,207.49	\$47,941.05	\$31,099.24	\$735.62	\$31,834.86	\$16,106.19
Other - Salaries								
2031-330-211-0000	\$5,400.00	\$0.00	\$5,400.00	\$5,400.00	\$4,228.38	\$0.00	\$4,228.38	\$1,171.62
Ohio Public Employees Retirement System								
2031-330-213-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$409.94	\$0.00	\$409.94	\$590.06
Medicare								
2031-330-221-0000	\$19,800.00	\$0.00	\$21,485.98	\$21,485.98	\$20,827.84	\$0.00	\$20,827.84	\$658.14
Medical/Hospitalization								
2031-330-230-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,266.59	\$0.00	\$1,266.59	\$233.41
Workers' Compensation								

Statement excludes amounts for advances.  
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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY  
**Comparison of Disbursements and Encumbrances**  
**With Expenditure Authority**  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2031-330-240-0000	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
Unemployment Compensation								
2031-330-259-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Employee Reimbursements								
2031-330-314-0000	\$2,000.00	\$0.00	\$1,850.00	\$1,850.00	\$1,677.83	\$0.00	\$1,677.83	\$172.17
Tax Collection Fees								
2031-330-323-0000	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$5,446.94	\$0.00	\$5,446.94	\$1,553.06
Repairs and Maintenance								
2031-330-341-0000	\$2,606.53	\$0.00	\$2,606.53	\$2,606.53	\$2,317.26	\$0.00	\$2,317.26	\$289.27
Telephone								
2031-330-351-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,585.42	\$0.00	\$2,585.42	\$414.58
Electricity								
2031-330-352-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$435.88	\$0.00	\$435.88	\$64.12
Water and Sewage								
2031-330-353-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,723.00	\$0.00	\$2,723.00	\$277.00
Natural Gas								
2031-330-360-0000	\$22,700.00	\$0.00	\$8,000.00	\$8,000.00	\$1,768.55	\$0.00	\$1,768.55	\$6,231.45
Contracted Services								
2031-330-381-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00
Property/Insurance Premiums								
2031-330-382-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00
Liability Insurance Premiums								
2031-330-420-0000	\$10,000.00	\$0.00	\$10,150.00	\$10,150.00	\$9,316.92	\$0.00	\$9,316.92	\$833.08
Operating Supplies								
2031-330-430-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$495.99	\$0.00	\$495.99	\$4.01
Small Tools and Minor Equipment								
2031-330-599-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$13.16	\$0.00	\$13.16	\$1,986.84
Other - Other Expenses								
2031-760-730-0000	\$0.00	\$0.00	\$4,719.50	\$4,719.50	\$4,719.50	\$0.00	\$4,719.50	\$0.00
Improvement of Sites								
2031-760-740-0000	\$1,000.00	\$0.00	\$10,980.50	\$10,980.50	\$0.00	\$0.00	\$0.00	\$10,980.50
Machinery, Equipment and Furniture								
2031-760-750-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicles								
<b>Road and Bridge Fund Total:</b>	<b>\$134,000.00</b>	<b>\$733.56</b>	<b>\$134,000.00</b>	<b>\$134,733.56</b>	<b>\$92,332.44</b>	<b>\$735.62</b>	<b>\$93,068.06</b>	<b>\$41,665.50</b>
Cemetery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicare								
2041-330-213-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicare								
2041-410-190-0000	\$20,000.00	\$0.00	\$12,500.00	\$12,500.00	\$10,400.10	\$0.00	\$10,400.10	\$2,099.90
Other - Salaries								
2041-410-211-0000	\$1,500.00	\$0.00	\$2,000.00	\$2,000.00	\$1,947.04	\$0.00	\$1,947.04	\$52.96
Ohio Public Employees Retirement System								
2041-410-213-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$194.72	\$0.00	\$194.72	\$305.28
Medicare								
2041-410-323-0000	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$1,661.93	\$0.00	\$1,661.93	\$6,338.07
Repairs and Maintenance								
2041-410-420-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$3,083.63	\$0.00	\$3,083.63	\$6,916.37
Operating Supplies								

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

All Budgeted Funds for Fiscal 2021 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2041-410-430-0000 Small Tools and Minor Equipment	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
2041-410-599-0000 Other - Other Expenses	\$3,000.00	\$0.00	\$4,400.00	\$4,400.00	\$3,752.50	\$0.00	\$3,752.50	\$647.50
2041-760-730-0000 Improvement of Sites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2041-760-740-0000 Machinery, Equipment and Furniture	\$5,000.00	\$0.00	\$10,600.00	\$10,600.00	\$9,715.00	\$0.00	\$9,715.00	\$885.00
<b>Cemetery Fund Total:</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$30,754.92</b>	<b>\$0.00</b>	<b>\$30,754.92</b>	<b>\$19,245.08</b>
Police Levy								
2191-210-190-0000 Other - Salaries	\$83,196.93	\$214.99	\$77,357.43	\$77,572.42	\$49,270.96	\$278.47	\$49,549.43	\$28,022.99
2191-210-211-0000 Ohio Public Employees Retirement System	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$6,906.88	\$0.00	\$6,906.88	\$2,093.12
2191-210-213-0000 Medicare	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$710.34	\$0.00	\$710.34	\$289.66
2191-210-230-0000 Workers' Compensation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$811.01	\$0.00	\$811.01	\$188.99
2191-210-240-0000 Unemployment Compensation	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
2191-210-314-0000 Tax Collection Fees	\$2,000.00	\$0.00	\$1,607.93	\$1,607.93	\$1,356.29	\$0.00	\$1,356.29	\$251.64
2191-210-318-0000 Training Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$127.18	\$0.00	\$127.18	\$872.82
2191-210-323-0000 Repairs and Maintenance	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$5,451.87	\$0.00	\$5,451.87	\$548.13
2191-210-341-0000 Telephone	\$4,253.07	\$0.00	\$4,321.14	\$4,321.14	\$4,321.14	\$0.00	\$4,321.14	\$0.00
2191-210-351-0000 Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-352-0000 Water and Sewage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-353-0000 Natural Gas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-210-360-0000 Contracted Services	\$17,050.00	\$0.00	\$17,374.00	\$17,374.00	\$14,622.25	\$0.00	\$14,622.25	\$2,751.75
2191-210-381-0000 Property Insurance Premiums	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
2191-210-382-0000 Liability Insurance Premiums	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
2191-210-420-0000 Operating Supplies	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$10,179.10	\$0.00	\$10,179.10	\$4,820.90
2191-210-430-0000 Small Tools and Minor Equipment	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,371.70	\$0.00	\$1,371.70	\$1,628.30
2191-210-599-0000 Other - Other Expenses	\$5,000.00	\$0.00	\$5,120.00	\$5,120.00	\$5,105.02	\$14.76	\$5,119.78	\$0.22
2191-760-730-0000 Improvement of Sites	\$0.00	\$0.00	\$4,719.50	\$4,719.50	\$4,719.50	\$0.00	\$4,719.50	\$0.00

Statement excludes amounts for advances.  
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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY  
**Comparison of Disbursements and Encumbrances  
 With Expenditure Authority**  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
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
<b>Police Levy Fund Total:</b>	<b>\$150,000.00</b>	<b>\$214.99</b>	<b>\$149,000.00</b>	<b>\$149,214.99</b>	<b>\$106,953.24</b>	<b>\$293.23</b>	<b>\$107,246.47</b>	<b>\$41,968.52</b>
<b>Fire Levy</b>								
2192-220-190-0000	\$24,853.47	\$209.69	\$23,583.47	\$23,793.16	\$19,671.72	\$194.72	\$19,866.44	\$3,926.72
Other - Salaries	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,247.66	\$0.00	\$1,247.66	\$752.34
2192-220-212-0000	\$5,000.00	\$0.00	\$2,000.00	\$2,000.00	\$288.88	\$0.00	\$288.88	\$1,711.12
Social Security	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$855.50	\$0.00	\$855.50	\$1,144.50
2192-220-213-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
Medicare	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
2192-220-230-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,356.29	\$0.00	\$1,356.29	\$643.71
Workers' Compensation	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
2192-220-240-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00
Unemployment Compensation	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00
2192-220-314-0000	\$7,000.00	\$0.00	\$11,000.00	\$11,000.00	\$9,122.58	\$0.00	\$9,122.58	\$1,877.42
Tax Collection Fees	\$7,000.00	\$0.00	\$11,000.00	\$11,000.00	\$1,995.93	\$0.00	\$1,995.93	\$1,150.60
2192-220-318-0000	\$3,146.53	\$0.00	\$3,146.53	\$3,146.53	\$3,094.17	\$0.00	\$3,094.17	\$905.83
Training Services	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$227.20	\$0.00	\$227.20	\$522.80
2192-220-323-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$227.20	\$0.00	\$227.20	\$522.80
Repairs and Maintenance	\$750.00	\$0.00	\$750.00	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00
2192-220-341-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$8,291.25	\$0.00	\$8,291.25	\$11,708.75
Telephone	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00
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	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00
2192-220-352-0000	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00
Water and Sewage	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00
2192-220-353-0000	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00
Natural Gas	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00
2192-220-360-0000	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00
Contracted Services	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00
2192-220-381-0000	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00
Property Insurance Premiums	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00
2192-220-382-0000	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$3,983.32	\$0.00	\$3,983.32	\$14,016.68
Liability Insurance Premiums	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$18,000.00
2192-220-420-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$2,067.50	\$0.00	\$2,067.50	\$12,977.50
Operating Supplies	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00
2192-220-430-0000	\$14,775.00	\$0.00	\$15,045.00	\$15,045.00	\$0.00	\$0.00	\$0.00	\$14,775.00
Small Tools and Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2192-220-599-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses	\$32,475.00	\$199.78	\$32,475.00	\$32,674.78	\$29,194.02	\$144.76	\$29,338.78	\$3,336.00
Salaries	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,851.44	\$0.00	\$1,851.44	\$148.56
2192-230-190-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,851.44	\$0.00	\$1,851.44	\$148.56
Other - Salaries	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,851.44	\$0.00	\$1,851.44	\$148.56
2192-230-212-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,851.44	\$0.00	\$1,851.44	\$148.56
Social Security	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,851.44	\$0.00	\$1,851.44	\$148.56

Statement excludes amounts for advances.  
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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY  
**Comparison of Disbursements and Encumbrances**  
**With Expenditure Authority**  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2192-230-213-0000 Medicare	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$420.48	\$0.00	\$420.48	\$4,579.52
2192-760-740-0000 Machinery, Equipment and Furniture	\$57,000.00	\$0.00	\$57,000.00	\$57,000.00	\$22,579.53	\$0.00	\$22,579.53	\$34,420.47
<b>Fire Levy Fund Total:</b>	<b>\$230,000.00</b>	<b>\$409.47</b>	<b>\$230,000.00</b>	<b>\$230,409.47</b>	<b>\$114,567.82</b>	<b>\$339.48</b>	<b>\$114,907.30</b>	<b>\$115,502.17</b>
Drug Law Enforcement 2221-210-430-0000 Small Tools and Mirror Equipment	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$1,159.96	\$0.00	\$1,159.96	\$4,840.04
<b>Drug Law Enforcement Fund Total:</b>	<b>\$6,000.00</b>	<b>\$0.00</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$1,159.96</b>	<b>\$0.00</b>	<b>\$1,159.96</b>	<b>\$4,840.04</b>
Coronavirus Relief Fund 2272-490-360-0000 Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2272-490-420-0000 Operating Supplies	\$6.00	\$0.00	\$19.33	\$19.33	\$19.33	\$0.00	\$19.33	\$0.00
2272-490-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2272-760-740-0000 Machinery, Equipment and Furniture	\$0.00	\$19,535.74	\$0.00	\$19,535.74	\$19,535.74	\$0.00	\$19,535.74	\$0.00
2272-760-750-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Coronavirus Relief Fund Total:</b>	<b>\$6.00</b>	<b>\$19,535.74</b>	<b>\$19.33</b>	<b>\$19,555.07</b>	<b>\$19,555.07</b>	<b>\$0.00</b>	<b>\$19,555.07</b>	<b>\$0.00</b>
Ambulance And Emergency Medical Services 2281-230-190-0000 Other - Salaries	\$35,853.47	\$139.22	\$33,253.47	\$33,392.69	\$8,553.04	\$37.93	\$8,590.97	\$24,801.72
2281-230-211-0000 Ohio Public Employees Retirement System	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
2281-230-212-0000 Social Security	\$1,205.00	\$0.00	\$1,205.00	\$1,205.00	\$681.10	\$0.00	\$581.10	\$623.90
2281-230-213-0000 Medicare	\$218.00	\$0.00	\$218.00	\$218.00	\$138.79	\$0.00	\$138.79	\$79.21
2281-230-230-0000 Workers Compensation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$155.80	\$0.00	\$155.80	\$844.20
2281-230-240-0000 Unemployment Compensation	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
2281-230-318-0000 Training Services	\$3,500.00	\$0.00	\$3,900.00	\$3,900.00	\$3,839.40	\$0.00	\$3,839.40	\$60.60
2281-230-323-0000 Repairs and Maintenance	\$4,500.00	\$0.00	\$6,100.00	\$6,100.00	\$4,932.36	\$0.00	\$4,932.36	\$1,167.64
2281-230-341-0000 Telephone	\$2,146.53	\$0.00	\$2,146.53	\$2,146.53	\$1,998.50	\$0.00	\$1,998.50	\$148.03
2281-230-351-0000 Electricity	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00
2281-230-352-0000 Water and Sewage	\$750.00	\$0.00	\$750.00	\$750.00	\$227.20	\$0.00	\$227.20	\$522.80

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 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)	
2281-230-353-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,320.37	\$0.00	\$1,320.37	\$1,679.63	
Natural Gas	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$4,002.18	\$0.00	\$4,002.18	\$5,997.82	
2281-230-360-0000	Contracted Services	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	
2281-230-381-0000	Property Insurance Premiums	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	
2281-230-382-0000	Liability Insurance Premiums	\$8,000.00	\$0.00	\$8,600.00	\$6,017.86	\$0.00	\$6,017.86	\$2,582.14	
2281-230-420-0000	Operating Supplies	\$4,000.00	\$0.00	\$4,000.00	\$2,147.69	\$0.00	\$2,147.69	\$1,852.31	
2281-230-430-0000	Small Tools and Minor Equipment	\$3,700.00	\$0.00	\$3,700.00	\$1,636.26	\$0.00	\$1,636.26	\$2,063.74	
2281-230-599-0000	Other - Other Expenses	\$2,027.00	\$0.00	\$2,027.00	\$0.00	\$0.00	\$0.00	\$2,027.00	
2281-760-740-0000	Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2281-910-910-0000	Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<b>Ambulance And Emergency Medical Services Fund Total:</b>	<b>\$85,000.00</b>	<b>\$139.22</b>	<b>\$85,000.00</b>	<b>\$40,050.55</b>	<b>\$37.93</b>	<b>\$40,088.48</b>	<b>\$45,050.74</b>	
	Continuing Professional Training	\$1,840.00	\$0.00	\$1,840.00	\$1,316.80	\$0.00	\$1,316.80	\$523.20	
2901-210-318-0000	Training Services	\$1,840.00	\$0.00	\$1,840.00	\$1,316.80	\$0.00	\$1,316.80	\$523.20	
	<b>Continuing Professional Training Fund Total:</b>	<b>\$1,840.00</b>	<b>\$0.00</b>	<b>\$1,840.00</b>	<b>\$1,316.80</b>	<b>\$0.00</b>	<b>\$1,316.80</b>	<b>\$523.20</b>	
	<b>Special Revenue Funds Total:</b>	<b>\$838,846.00</b>	<b>\$21,705.74</b>	<b>\$837,859.33</b>	<b>\$859,565.07</b>	<b>\$4,039.00</b>	<b>\$537,007.46</b>	<b>\$322,557.61</b>	
<b>4000 Capital Projects</b>									
	McConnell East Phase II	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4401-760-360-0000	Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<b>McConnell East Phase II Fund Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
	Barclay Messerly Phase I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4402-760-360-0000	Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<b>Barclay Messerly Phase I Fund Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
	Benedict Leavittsburg Phase I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4403-760-360-0000	Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<b>Benedict Leavittsburg Phase I Fund Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
	Price West Road Phase I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Statement excludes amounts for advances.  
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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY  
**Comparison of Disbursements and Encumbrances**  
**With Expenditure Authority**  
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
4404-760-360-0000	\$74,940.00	\$0.00	\$70,319.24	\$70,319.24	\$70,319.24	\$0.00	\$70,319.24	\$0.00
Contracted Services								
Price West Road Phase I Fund Total:	\$74,940.00	\$0.00	\$70,319.24	\$70,319.24	\$70,319.24	\$0.00	\$70,319.24	\$0.00
Capital Projects Funds Total:	\$74,940.00	\$0.00	\$70,319.24	\$70,319.24	\$70,319.24	\$0.00	\$70,319.24	\$0.00
4950 Permanent								
Cemetery Bequest (Goodyear)	\$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
Cemetery Bequest (Goodyear) Fund Total:	\$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	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
4952-410-599-0000								
Other - Other Expenses	\$100.00	\$0.00	\$100.00	\$100.00	\$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	\$100.00
Cemetery Bequest (\$600.00)	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
4953-410-599-0000								
Other - Other Expenses	\$100.00	\$0.00	\$100.00	\$100.00	\$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	\$100.00
Permanent Funds Total:	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
9000 Custodial								
Unclaimed Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9001-910-910-0000								
Transfers - Out	\$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
Fire Loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9002-785-599-0000								
Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Loss Fund Total:	\$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
Report Totals:	\$2,063,986.00	\$22,681.10	\$2,058,378.57	\$2,081,059.67	\$926,955.40	\$5,086.70	\$932,042.10	\$1,149,017.57

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

**Braceville Township**  
*Trumbull County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**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, 2021*

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**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.

**ARP Coronavirus Relief Fund** This fund received monies received through the ARP Act to assist with the recovery from 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:

**Price West Road Phase I** The township received a grant from the state for capital improvements. The proceeds are restricted for capital improvement of Price West Road.

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

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***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 2021 budgetary activity appears in Note 3.

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***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.

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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 2021 follows:

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$242,319	\$396,355	\$154,036
Special Revenue	492,218	725,866	233,647
Debt Service			0
Capital Projects	70,319	70,319	0
Internal Service			0
Permanent	2	5	3
Fiduciary			0
Total	\$804,859	\$1,192,545	\$387,687

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,150,975	\$324,715	\$826,260
Special Revenue	859,565	537,007	322,558
Debt Service			0
Capital Projects	70,319	70,319	0
Internal Service			0
Permanent	200	0	200
Fiduciary			0
Total	\$2,081,060	\$932,042	\$1,149,018

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**Note 4 – Deposits and Investments**

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:

	2021
<b><i>Cash Management Pool:</i></b>	
Demand deposits	\$46,590
Certificates of deposit	1,725
Other time deposits (savings and NOW accounts)	
Total deposits	48,315
U.S. Treasury Notes	
Money Market	1,599,695
Repurchase agreement	
Common stock	705
Total investments	1,600,401
<i>Total carrying amount of deposits and investments held in the Pool (ties to FS)</i>	\$1,648,716
<b><i>Segregated Accounts - Not held in the Pool:</i></b>	
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, 2021, 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.

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**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:

	2020
Cash and investments	\$ 36,348,066
Actuarial liabilities	\$ 10,894,146

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**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, 2021.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS – Local</i>	<i>2012-2021</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, 2021.

**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 2021. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2021.

**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

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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 2021, 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:						
Unclaimed Monies						\$0
Corpus					1,885	1,885
Outstanding Encumbrances	1,048	4,039				5,087
<b>Total</b>	<b>\$1,048</b>	<b>\$4,039</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,885</b>	<b>\$6,972</b>

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 – 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. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the Township received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The impact on the Township's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.