

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

All Special Revenue Funds

For the Year Ended December 31, 2023

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$124,959	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	333	13,000
Fines and Forfeitures	0	0	0	0
Intergovernmental	7,997	142,098	11,216	0
Special Assessments	0	0	0	0
Earnings on Investments	133	3,866	0	0
Miscellaneous	0	0	1,191	16,434
Total Cash Receipts	8,130	145,964	137,699	29,434
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	6,035	124,593	95,947	0
Health	0	0	0	32,777
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:				10,918
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	6,035	124,593	95,947	43,695
Excess of Receipts Over (Under) Disbursements	2,095	21,371	41,752	(14,261)
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

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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, 2023

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
Discount on Debt	0	0	0	0
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
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	2,095	21,371	41,752	(14,261)
Fund Cash Balances, January 1	1,910	47,282	58,552	30,737
Fund Cash Balances, December 31	<u>\$4,005</u>	<u>\$68,653</u>	<u>\$100,304</u>	<u>\$16,476</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2023

	POLICE LEVY	FIRE LEVY	DRUG LAW EN- FORCEMENT	CORONA VIRUS RELIEF
Cash Receipts				
Property and Other Local Taxes	\$107,688	\$107,686	\$0	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	24,700	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	10,904	54,602	0	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	1,337	3,956	0	0
Total Cash Receipts	144,629	166,244	0	0
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	138,776	124,314	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	10,682	127,979	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	149,458	252,293	0	0
Excess of Receipts Over (Under) Disbursements	(4,829)	(86,049)	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

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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, 2023

	POLICE LEVY	FIRE LEVY	DRUG LAW EN- FORCEMENT	CORONA VIRUS RELIEF
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	15,772	1,550	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)	15,772	1,550	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	10,943	(84,499)	0	0
<i>Fund Cash Balances, January 1</i>	<i>177,914</i>	<i>119,744</i>	<i>5,612</i>	<i>0</i>
Fund Cash Balances, December 31	\$188,857	\$35,245	\$5,612	\$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, 2023

	ARP COVID Relief	FIRE & RSC AMBULANCE EMS SERV	Continuing Professional	Opioid Settlement
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	61,186	0	0
Licenses, Permits and Fees	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	2,617	0	0
Total Cash Receipts	0	63,803	0	687
Cash Disbursements				
Current:				
General Government	50,855	0	0	0
Public Safety	0	40,907	293	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	19,071	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	18,377	45,001	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	88,303	85,908	293	0
Excess of Receipts Over (Under) Disbursements	(88,303)	(22,105)	(293)	687
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

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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, 2023

	ARP COVID Relief	FIRE & RSC AMBULANCE EMS SERV	Continuing Professional al	Opioid Settlement
Discount on Debt	0	0	0	0
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
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	(88,303)	(22,105)	(293)	687
<i>Fund Cash Balances, January 1</i>	239,741	76,013	293	326
Fund Cash Balances, December 31	\$151,438	\$53,908	\$0	\$1,013

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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, 2023

	SPECIAL REVENUE TOTAL
Cash Receipts	
Property and Other Local Taxes	\$340,333
Charges for Services	61,186
Licenses, Permits and Fees	38,033
Fines and Forfeitures	0
Intergovernmental	226,817
Special Assessments	0
Earnings on Investments	3,999
Miscellaneous	26,222
<i>Total Cash Receipts</i>	<u>696,590</u>
Cash Disbursements	
Current:	
General Government	50,855
Public Safety	304,290
Public Works	226,575
Health	32,777
Human Services	0
Conservation-Recreation	19,071
Other	0
Intergovernmental	0
Capital Outlay	212,957
Debt Service:	
Principal Retirement	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	<u>846,525</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(149,935)</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

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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, 2023

	SPECIAL REVENUE
	TOTAL
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0
Sale of Capital Assets	17,322
Transfers In	0
Transfers Out	0
Advances In	0
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>17,322</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>(132,613)</u>
<i>Fund Cash Balances, January 1</i>	<u>758,124</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$625,511</u></u>

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

All Capital Projects Funds
For the Year Ended December 31, 2023

	Price West Road Phase	Barclay Messery Road	CAPITAL PROJECTS TOTAL
Cash Receipts			
Property and Other Local Taxes	\$0	\$0	\$0
Charges for Services	0	0	0
Licenses, Permits and Fees	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	0	43,804	43,804
Special Assessments	0	0	0
Earnings on Investments	0	0	0
Miscellaneous	0	0	0
Total Cash Receipts	0	43,804	43,804
Cash Disbursements			
Current:			
General Government	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation-Recreation	0	0	0
Other	0	0	0
Intergovernmental	0	0	0
Capital Outlay	0	43,804	43,804
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	0	43,804	43,804
Excess of Receipts Over (Under) Disbursements	0	0	0
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

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

All Capital Projects Funds
For the Year Ended December 31, 2023

	Price West Road Phase	Barclay Messery Road	CAPITAL PROJECTS TOTAL
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
Total Other Financing Receipts (Disbursements)	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
Net Change in Fund Cash Balances	0	0	0
Fund Cash Balances, January 1	0	0	0
Fund Cash Balances, December 31	\$0	\$0	\$0

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances

(Cash Basis)

All Permanent Funds

For the Year Ended December 31, 2023

	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	32	0	0
Miscellaneous	0	0	1	33
Total Cash Receipts	0	32	1	33
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
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
Total Cash Disbursements	0	0	0	0
Excess of Receipts Over (Under) Disbursements	0	32	1	33
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

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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, 2023

	Cemetery Bequest (Goodyear)	Cemetery Bequest (CD)	Cemetery Bequest (\$600.00)	PERMANENT TOTAL
Discount on Debt	0	0	0	0
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
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	32	1	33
Fund Cash Balances, January 1	705	1,215	660	2,580
Fund Cash Balances, December 31	<u>\$705</u>	<u>\$1,247</u>	<u>\$661</u>	<u>\$2,613</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, 2023

	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	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
Total Additions	175	0	175
	175	0	175
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	18,000	18,000
Distributions on Behalf of Employees	0	0	0
Other Distributions	0	0	0
Total Deductions	0	18,000	18,000
	0	18,000	18,000
Net Change in Fund Balances	175	(18,000)	(17,825)
Fund Cash Balances, January 1	377	18,000	18,377
Fund Cash Balances, December 31	\$552	\$0	\$552

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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, 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Cash Receipts					
Property and Other Local Taxes	\$170,528	\$340,333	\$0	\$0	\$0
Charges for Services	0	61,186	0	0	0
Licenses, Permits and Fees	20,170	38,033	0	0	0
Fines and Forfeitures	9,317	0	0	0	0
Intergovernmental	65,832	226,817	0	43,804	0
Special Assessments	0	0	0	0	0
Earnings on Investments	103,075	3,999	0	0	0
Miscellaneous	10,132	26,222	0	0	33
Total Cash Receipts	379,054	696,590	0	43,804	33
Cash Disbursements					
Current:					
General Government	124,653	50,855	0	0	0
Public Safety	0	304,290	0	0	0
Public Works	0	226,575	0	0	0
Health	9,163	32,777	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	80	19,071	0	0	0
Other	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:	0	212,957	0	43,804	0
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	133,896	846,525	0	43,804	0
Excess of Receipts Over (Under) Disbursements	245,158	(149,935)	0	0	33
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

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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, 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Discount on Debt	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Sale of Capital Assets	0	17,322	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
Total Other Financing Receipts (Disbursements)	0	17,322	0	0	0
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
Net Change in Fund Cash Balances	245,158	(132,613)	0	0	33
Fund Cash Balances, January 1	1,210,005	758,124	0	0	2,580
Fund Cash Balances, December 31	\$1,455,163	\$625,511	\$0	\$0	\$2,613

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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, 2023

	Totals (Memorandum Only)
Cash Receipts	
Property and Other Local Taxes	\$510,861
Charges for Services	61,186
Licenses, Permits and Fees	58,203
Fines and Forfeitures	9,317
Intergovernmental	336,453
Special Assessments	0
Earnings on Investments	107,107
Miscellaneous	36,354
Total Cash Receipts	<u>1,119,481</u>
Cash Disbursements	
Current:	
General Government	175,508
Public Safety	304,290
Public Works	226,575
Health	41,940
Human Services	0
Conservation-Recreation	19,151
Other	0
Intergovernmental	0
Capital Outlay	256,761
Debt Service:	
Principal Retirement	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
Total Cash Disbursements	<u>1,024,225</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>95,256</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

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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, 2023

	Totals (Memorandum Only)
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0
Sale of Capital Assets	17,322
Transfers In	0
Transfers Out	0
Advances In	0
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
Total Other Financing Receipts (Disbursements)	17,322
Special Item	0
Extraordinary Item	0
Net Change in Fund Cash Balances	112,578
Fund Cash Balances, January 1	1,970,709
Fund Cash Balances, December 31	\$2,083,287

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

For the Year Ended December 31, 2023

	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	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
Total Additions	0	0	0	175
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	18,000
Distributions on Behalf of Employees	0	0	0	0
Other Distributions	0	0	0	0
Total Deductions	0	0	0	18,000
Net Change in Fund Balances	0	0	0	(17,825)
Fund Cash Balances, January 1	0	0	0	18,377
Fund Cash Balances, December 31	\$0	\$0	\$0	\$552

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

1/2/2024 10:16:44 AM
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For the Year Ended December 31, 2023

	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	0
Amounts Held for Employees	0
Amounts Received as Fiscal Agent	0
Other Amounts Collected for Distribution	175
<i>Total Additions</i>	175
Deductions	
Distributions as Fiscal Agent	0
Distributions to Other Governments	0
Distributions to Other Funds (Primary Gov't)	0
Distributions of Deposits	18,000
Distributions on Behalf of Employees	0
Other Distributions	0
<i>Total Deductions</i>	18,000
<i>Net Change in Fund Balances</i>	(17,825)
<i>Fund Cash Balances, January 1</i>	18,377
<i>Fund Cash Balances, December 31</i>	\$552

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 2023 Year-to-Date

1/22/2024 10:17:04 AM
 UAN v2024.1

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	\$98,832.26	\$98,832.26	\$102,322.98	\$3,490.72
1000-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-103-0000 Permissive Sales Tax	\$60,000.00	\$60,000.00	\$68,204.51	\$8,204.51
1000-302-0000 Fees	\$0.00	\$0.00	\$712.35	\$712.35
1000-303-0000 Cable Franchise Fees	\$12,000.00	\$12,000.00	\$19,457.79	\$7,457.79
1000-401-0000 Fines	\$6,000.00	\$6,000.00	\$9,317.49	\$3,317.49
1000-532-0000 Local Government Distribution	\$36,759.20	\$36,759.20	\$44,372.05	\$7,612.85
1000-533-0000 Liquor Permit Fees	\$0.00	\$0.00	\$1,948.80	\$1,948.80
1000-534-0000 Cigarette License Fees	\$0.00	\$0.00	\$74.50	\$74.50
1000-535-0000 Property Tax Allocation	\$14,000.00	\$14,000.00	\$14,198.50	\$198.50
1000-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
1000-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$2,000.00	\$2,000.00	\$5,236.50	\$3,236.50
1000-701-0000 Interest	\$20,000.00	\$20,000.00	\$103,076.10	\$83,076.10
1000-801-0000 Gifts and Donations	\$0.00	\$0.00	\$834.00	\$834.00
1000-802-0000 Rentals and Leases	\$0.00	\$0.00	\$3,690.00	\$3,690.00
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$5,608.31	\$5,608.31
1000-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$249,591.46	\$249,591.46	\$379,053.88	\$129,462.42
2000 Special Revenue				
General Funds Total:	\$249,591.46	\$249,591.46	\$379,053.88	\$129,462.42
Motor Vehicle License Tax				
2011-536-0000 Motor Vehicle License Tax - State Levied	\$7,500.00	\$7,500.00	\$7,996.87	\$496.87
2011-701-0000 Interest	\$0.00	\$0.00	\$132.65	\$132.65
Motor Vehicle License Tax Fund Total:	\$7,500.00	\$7,500.00	\$8,129.52	\$629.52
Gasoline Tax				
2021-537-0000 Gasoline Tax	\$145,000.00	\$144,000.00	\$142,099.09	(\$1,900.91)
2021-701-0000 Interest	\$0.00	\$0.00	\$3,865.66	\$3,865.66

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 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Road and Bridge				
2031-101-0000 General Property Tax - Real Estate	\$115,475.20	\$115,475.20	\$124,958.31	\$9,483.11
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	\$333.34	\$333.34
2031-535-0000 Property Tax Allocation	\$16,400.00	\$16,400.00	\$11,215.68	(\$5,184.32)
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	\$1,191.29	(\$808.71)
2031-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Road and Bridge Fund Total:	\$133,875.20	\$133,875.20	\$137,698.62	\$3,823.42
Cemetery				
2041-302-0000 Fees	\$14,000.00	\$14,000.00	\$13,000.00	(\$1,000.00)
2041-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2041-804-0000 Sale of Cemetery Lots	\$4,000.00	\$4,000.00	\$9,200.00	\$5,200.00
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	\$7,233.82	\$7,233.82
Cemetery Fund Total:	\$18,000.00	\$18,000.00	\$29,433.82	\$11,433.82
Police Levy				
2191-101-0000 General Property Tax - Real Estate	\$98,454.31	\$98,454.31	\$107,686.93	\$9,232.62
2191-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2191-302-0000 Fees	\$20,000.00	\$20,000.00	\$24,700.00	\$4,700.00
2191-535-0000 Property Tax Allocation	\$14,000.00	\$14,000.00	\$8,496.61	(\$5,503.39)
2191-539-0000 Other - State Receipts	\$0.00	\$0.00	\$2,406.78	\$2,406.78
2191-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2191-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$1,337.15	\$1,337.15
2191-951-0000 Sale of Fixed Assets	\$15,000.00	\$15,000.00	\$15,771.65	\$771.65
Police Levy Fund Total:	\$147,454.31	\$147,454.31	\$160,399.12	\$12,944.81
Fire Levy				
2192-101-0000 General Property Tax - Real Estate	\$98,454.31	\$98,454.31	\$107,686.93	\$9,232.62

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 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2192-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2192-519-0000 Other - Federal Receipts	\$0.00	\$20,000.00	\$0.00	(\$20,000.00)
2192-535-0000 Property Tax Allocation	\$14,000.00	\$14,000.00	\$8,496.61	(\$5,503.39)
2192-539-0000 Other - State Receipts	\$15,000.00	\$19,000.00	\$46,105.00	\$27,105.00
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	\$5,000.00	\$5,000.00	\$3,955.65	(\$1,044.35)
2192-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$1,550.00	\$1,550.00
Fire Levy Fund Total:	\$132,454.31	\$156,454.31	\$167,794.19	\$11,339.88
Drug Law Enforcement				
2221-401-0000 Fines	\$0.00	\$0.00	\$0.00	\$0.00
Drug Law Enforcement Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Coronavirus Relief Fund				
2272-511-0000 Federal Funds	\$0.00	\$0.00	\$0.00	\$0.00
2272-701-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00
Coronavirus Relief Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
ARP Coronavirus Relief Fund				
2273-511-0000 Federal Funds	\$0.00	\$0.00	\$0.00	\$0.00
ARP Coronavirus Relief Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance And Emergency Medical Services				
2281-202-0000 Contracts for Emergency Medical Services	\$47,000.00	\$47,000.00	\$61,186.52	\$14,186.52
2281-519-0000 Other - Federal Receipts	\$0.00	\$0.00	\$0.00	\$0.00
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	\$2,616.81	\$2,616.81
Ambulance And Emergency Medical Services Fund Total:	\$47,000.00	\$47,000.00	\$63,803.33	\$16,803.33
Continuing Professional Training				

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 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
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
Opioid Settlement				
2902-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2902-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$687.48	\$687.48
Opioid Settlement Fund Total:	\$0.00	\$0.00	\$687.48	\$687.48
Special Revenue Funds Total:	\$631,283.82	\$654,283.82	\$713,910.83	\$59,627.01
4000 Capital Projects				
Price West Road Phase II				
4405-538-0000 Local Public Works Commission	\$0.00	\$0.00	\$0.00	\$0.00
Price West Road Phase II Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Barclay Messerly Road Phase II				
4406-538-0000 Local Public Works Commission	\$74,999.00	\$43,803.58	\$43,803.58	\$0.00
Barclay Messerly Road Phase II Fund Total:	\$74,999.00	\$43,803.58	\$43,803.58	\$0.00
Capital Projects Funds Total:	\$74,999.00	\$43,803.58	\$43,803.58	\$0.00
4950 Permanent				
Cemetery Bequest (CD \$1125.00)	\$1.00	\$1.00	\$31.99	\$30.99
4952-701-0000 Interest	\$1.00	\$1.00	\$31.99	\$30.99
Cemetery Bequest (CD \$1125.00) Fund Total:	\$1.00	\$1.00	\$31.99	\$30.99
Cemetery Bequest (\$600.00)	\$1.00	\$1.00	\$1.20	\$0.20
4953-701-0000 Interest	\$1.00	\$1.00	\$1.20	\$0.20
Cemetery Bequest (\$600.00) Fund Total:	\$1.00	\$1.00	\$1.20	\$0.20
Permanent Funds Total:	\$2.00	\$2.00	\$33.19	\$31.19

Statement excludes amounts for advances.
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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2023 Year-to-Date

1/2/2024 10:17:04 AM
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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
9000 Custodial				
Unclaimed Funds				
9001-881-0000 Unclaimed Monies Received	\$0.00	\$0.00	\$175.00	\$0.00
9001-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Unclaimed Funds Fund Total:	\$0.00	\$0.00	\$175.00	\$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	\$175.00	\$0.00
Report Totals:	\$955,876.28	\$947,680.86	\$1,136,976.48	\$189,120.62

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 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-110-111-0000 Salaries - Trustees	\$42,000.00	\$136.87	\$42,000.00	\$42,136.87	\$40,772.57	\$129.80	\$40,902.37	\$1,234.50
1000-110-121-0000 Salary - Township Fiscal Officer	\$24,000.00	\$1,729.53	\$24,000.00	\$25,729.53	\$23,731.45	\$1,779.95	\$25,511.40	\$218.13
1000-110-122-0000 Salaries - Township Fiscal Officer's Staff	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
1000-110-211-0000 Ohio Public Employees Retirement System	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	\$9,036.58	\$0.00	\$9,036.58	\$1,963.42
1000-110-213-0000 Medicare	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$934.52	\$0.00	\$934.52	\$3,065.48
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	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$1,386.17	\$0.00	\$1,386.17	\$18,613.83
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	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$1,044.90	\$0.00	\$1,044.90	\$3,955.10
1000-110-259-0000 Other - Employee Reimbursements	\$20,000.00	\$1,716.40	\$21,000.00	\$22,716.40	\$10,838.29	\$0.00	\$10,838.29	\$11,878.11
1000-110-311-0000 Accounting and Legal Fees	\$2,000.00	\$0.00	\$141,000.00	\$141,000.00	\$0.00	\$0.00	\$0.00	\$141,000.00
1000-110-312-0000 Auditing Services	\$150,000.00	\$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	\$0.00	\$0.00	\$0.00	\$10,000.00
1000-110-314-0000 Tax Collection Fees	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$2,280.93	\$0.00	\$2,280.93	\$6,719.07
1000-110-315-0000 Election Expenses	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
1000-110-322-0000 Garbage and Trash Removal	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00
1000-110-330-0000 Travel and Meeting Expense	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$674.04	\$0.00	\$674.04	\$7,325.96
1000-110-341-0000 Telephone	\$4,000.00	\$6.95	\$4,000.00	\$4,006.95	\$6.95	\$0.00	\$6.95	\$4,000.00
1000-110-342-0000 Postage	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
1000-110-345-0000 Advertising	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00
1000-110-360-0000 Contracted Services	\$445,000.00	\$0.00	\$445,000.00	\$445,000.00	\$13,745.36	\$0.00	\$13,745.36	\$431,254.64
1000-110-381-0000 Property Insurance Premiums	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$1,750.00	\$0.00	\$1,750.00	\$8,250.00
1000-110-382-0000 Liability Insurance Premiums	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,140.00	\$0.00	\$2,140.00	\$7,860.00

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 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
1000-110-410-0000 Office Supplies	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00
1000-110-519-0000 Other - Dues and Fees	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$740.10	\$0.00	\$740.10	\$2,259.90
1000-110-591-0000 Contributions to Other Organizations	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
1000-110-599-0000 Other - Other Expenses	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$6,869.11	\$0.00	\$6,869.11	\$33,130.89
1000-120-323-0000 Repairs and Maintenance	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
1000-120-351-0000 Electricity	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00
1000-120-352-0000 Water and Sewage	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
1000-120-353-0000 Natural Gas	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00
1000-120-420-0000 Operating Supplies	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
1000-130-150-0000 Compensation of Board and Commission Members	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$1,475.00	\$0.00	\$1,475.00	\$3,525.00
1000-130-190-0000 Other - Salaries	\$10,000.00	\$20.17	\$10,000.00	\$10,020.17	\$6,000.00	\$20.17	\$6,020.17	\$4,000.00
1000-130-211-0000 Ohio Public Employees Retirement System	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$840.00	\$0.00	\$840.00	\$660.00
1000-130-213-0000 Medicare	\$500.00	\$0.00	\$500.00	\$500.00	\$87.00	\$0.00	\$87.00	\$413.00
1000-130-420-0000 Operating Supplies	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
1000-310-360-0000 Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-420-370-0000 Payment to Another Political Subdivision	\$13,000.00	\$0.00	\$13,000.00	\$13,000.00	\$9,162.58	\$0.00	\$9,162.58	\$3,837.42
1000-610-360-0000 Contracted Services	\$55,000.00	\$0.00	\$55,000.00	\$55,000.00	\$0.00	\$0.00	\$0.00	\$55,000.00
1000-610-400-0000 Supplies and Materials	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$80.26	\$0.00	\$80.26	\$99,919.74
1000-760-710-0000 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-760-740-0000 Machinery, Equipment and Furniture	\$127,200.00	\$0.00	\$127,200.00	\$127,200.00	\$0.00	\$0.00	\$0.00	\$127,200.00
1000-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$1,200,000.00	\$3,609.92	\$1,200,000.00	\$1,203,609.92	\$133,895.81	\$1,929.92	\$135,825.73	\$1,067,784.19
General Funds Total:	\$1,200,000.00	\$3,609.92	\$1,200,000.00	\$1,203,609.92	\$133,895.81	\$1,929.92	\$135,825.73	\$1,067,784.19
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.

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

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
2011-330-323-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$6,034.65	\$0.00	\$6,034.65	\$2,965.35
Operating Supplies								
Motor Vehicle License Tax Fund Total:	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$6,034.65	\$0.00	\$6,034.65	\$2,965.35
Gasoline Tax								
2021-330-190-0000	\$45,000.00	\$983.23	\$47,500.00	\$48,483.23	\$48,230.44	\$0.00	\$48,230.44	\$252.79
Other - Salaries								
2021-330-211-0000	\$6,000.00	\$0.00	\$7,000.00	\$7,000.00	\$6,915.92	\$0.00	\$6,915.92	\$84.08
Ohio Public Employees Retirement System								
2021-330-213-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$749.90	\$0.00	\$749.90	\$250.10
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	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00	\$3,965.26	\$0.00	\$3,965.26	\$1,534.74
Other - Employee Reimbursements								
2021-330-323-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$1,151.63	\$0.00	\$1,151.63	\$13,848.37
Repairs and Maintenance								
2021-330-360-0000	\$33,500.00	\$0.00	\$30,000.00	\$30,000.00	\$27,698.42	\$0.00	\$27,698.42	\$2,301.58
Contracted Services								
2021-330-420-0000	\$41,000.00	\$0.00	\$41,000.00	\$41,000.00	\$35,703.16	\$0.00	\$35,703.16	\$5,296.84
Operating Supplies								
2021-330-430-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$179.00	\$0.00	\$179.00	\$821.00
Small Tools and Minor Equipment								
2021-330-599-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
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	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$0.00
Motor Vehicles								
Gasoline Tax Fund Total:	\$190,000.00	\$983.23	\$190,000.00	\$190,983.23	\$124,593.73	\$40,000.00	\$164,593.73	\$26,389.50
Road and Bridge								
2031-330-190-0000	\$25,000.00	\$767.93	\$25,000.00	\$25,767.93	\$23,554.64	\$953.16	\$24,507.80	\$1,260.13
Other - Salaries								
2031-330-211-0000	\$3,700.00	\$0.00	\$3,700.00	\$3,700.00	\$2,490.32	\$0.00	\$2,490.32	\$1,209.68
Ohio Public Employees Retirement System								
2031-330-213-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$337.45	\$0.00	\$337.45	\$662.55
Medicare								
2031-330-221-0000	\$20,000.00	\$0.00	\$4,980.00	\$4,980.00	\$2,369.23	\$0.00	\$2,369.23	\$2,610.77
Medical/Hospitalization								
2031-330-230-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,447.52	\$0.00	\$1,447.52	\$52.48
Workers' Compensation								

Statement excludes amounts for advances.

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

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
2031-330-240-0000 Unemployment Compensation	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
2031-330-259-0000 Other - Employee Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-314-0000 Tax Collection Fees	\$2,000.00	\$0.00	\$2,625.00	\$2,625.00	\$2,617.81	\$0.00	\$2,617.81	\$7.19
2031-330-323-0000 Repairs and Maintenance	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$1,691.07	\$0.00	\$1,691.07	\$6,308.93
2031-330-341-0000 Telephone	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,358.33	\$0.00	\$1,358.33	\$641.67
2031-330-351-0000 Electricity	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,111.63	\$0.00	\$1,111.63	\$1,388.37
2031-330-352-0000 Water and Sewage	\$500.00	\$0.00	\$500.00	\$500.00	\$208.68	\$0.00	\$208.68	\$291.32
2031-330-353-0000 Natural Gas	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,705.38	\$0.00	\$1,705.38	\$1,294.62
2031-330-360-0000 Contracted Services	\$25,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,481.82	\$0.00	\$4,481.82	\$518.18
2031-330-381-0000 Property Insurance Premiums	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,250.00	\$0.00	\$1,250.00	\$250.00
2031-330-382-0000 Liability Insurance Premiums	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,250.00	\$0.00	\$1,250.00	\$250.00
2031-330-420-0000 Operating Supplies	\$20,000.00	\$0.00	\$55,000.00	\$55,000.00	\$47,619.78	\$0.00	\$47,619.78	\$7,380.22
2031-330-430-0000 Small Tools and Minor Equipment	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$914.97	\$0.00	\$914.97	\$85.03
2031-330-599-0000 Other - Other Expenses	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,538.47	\$0.00	\$1,538.47	\$461.53
2031-760-730-0000 Improvement of Sites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-760-740-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-760-750-0000 Motor Vehicles	\$69,700.00	\$0.00	\$69,095.00	\$69,095.00	\$0.00	\$60,698.00	\$60,698.00	\$8,397.00
Road and Bridge Fund Total:	\$190,000.00	\$767.93	\$190,000.00	\$190,767.93	\$95,947.10	\$61,651.16	\$157,598.26	\$33,169.67
Cemetery								
2041-330-213-0000 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2041-410-190-0000 Other - Salaries	\$23,000.00	\$0.00	\$23,487.00	\$23,487.00	\$23,486.25	\$0.00	\$23,486.25	\$0.75
2041-410-211-0000 Ohio Public Employees Retirement System	\$3,500.00	\$0.00	\$3,300.00	\$3,300.00	\$3,288.09	\$0.00	\$3,288.09	\$11.91
2041-410-213-0000 Medicare	\$500.00	\$0.00	\$413.00	\$413.00	\$340.55	\$0.00	\$340.55	\$72.45
2041-410-323-0000 Repairs and Maintenance	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$281.82	\$0.00	\$281.82	\$1,718.18
2041-410-420-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,645.23	\$0.00	\$4,645.23	\$354.77

Statement excludes amounts for advances.

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

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Operating Supplies								
2041-410-430-0000	\$1,000.00	\$0.00	\$800.00	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00
Small Tools and Minor Equipment								
2041-410-599-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$735.74	\$0.00	\$735.74	\$1,264.26
Other - Other Expenses								
2041-760-730-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Improvement of Sites								
2041-760-740-0000	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	\$10,917.60	\$0.00	\$10,917.60	\$82.40
Machinery, Equipment and Furniture								
Cemetery Fund Total:	\$48,000.00	\$0.00	\$48,000.00	\$48,000.00	\$43,695.28	\$0.00	\$43,695.28	\$4,304.72
Police Levy								
2191-210-190-0000	\$92,000.00	\$360.66	\$92,000.00	\$92,360.66	\$67,724.51	\$347.40	\$68,071.91	\$24,288.75
Other - Salaries								
2191-210-211-0000	\$10,200.00	\$0.00	\$10,200.00	\$10,200.00	\$9,479.59	\$0.00	\$9,479.59	\$720.41
Ohio Public Employees Retirement System								
2191-210-213-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$984.33	\$0.00	\$984.33	\$15.67
Medicare								
2191-210-230-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$997.29	\$0.00	\$997.29	\$2.71
Workers' Compensation								
2191-210-240-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
Unemployment Compensation								
2191-210-311-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$540.00	\$0.00	\$540.00	\$4,460.00
Accounting and Legal Fees								
2191-210-314-0000	\$2,000.00	\$0.00	\$2,300.00	\$2,300.00	\$2,243.00	\$0.00	\$2,243.00	\$57.00
Tax Collection Fees								
2191-210-318-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,024.56	\$0.00	\$1,024.56	\$1,975.44
Training Services								
2191-210-323-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$5,208.69	\$0.00	\$5,208.69	\$4,791.31
Repairs and Maintenance								
2191-210-341-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,922.02	\$0.00	\$1,922.02	\$2,077.98
Telephone								
2191-210-351-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,234.24	\$0.00	\$1,234.24	\$765.76
Electricity								
2191-210-352-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$208.68	\$0.00	\$208.68	\$291.32
Water and Sewage								
2191-210-353-0000	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$1,705.41	\$0.00	\$1,705.41	\$1,794.59
Natural Gas								
2191-210-360-0000	\$32,000.00	\$0.00	\$34,200.00	\$34,200.00	\$18,270.76	\$0.00	\$18,270.76	\$15,929.24
Contracted Services								
2191-210-381-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
Property Insurance Premiums								
2191-210-382-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
Liability Insurance Premiums								
2191-210-420-0000	\$30,100.00	\$92.50	\$27,100.00	\$27,192.50	\$10,055.61	\$0.00	\$10,055.61	\$17,136.89
Operating Supplies								
2191-210-430-0000	\$26,000.00	\$0.00	\$23,500.00	\$23,500.00	\$4,815.03	\$0.00	\$4,815.03	\$18,684.97
Small Tools and Minor Equipment								

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

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
2191-210-599-0000	\$5,000.00	\$7.85	\$8,000.00	\$8,007.85	\$6,360.83	\$0.00	\$6,360.83	\$1,647.02
Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-760-730-0000	\$29,200.00	\$2,905.23	\$29,200.00	\$32,105.23	\$7,776.64	\$0.00	\$7,776.64	\$24,328.59
Improvement of Sites	\$0.00	\$58,538.73	\$0.00	\$58,538.73	\$2,905.23	\$55,633.50	\$58,538.73	\$0.00
2191-760-740-0000	\$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
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:	\$263,000.00	\$61,904.97	\$263,000.00	\$324,904.97	\$149,456.42	\$55,980.90	\$205,437.32	\$119,467.65
File Levy	\$22,000.00	\$92.90	\$19,850.00	\$19,942.90	\$13,065.82	\$88.33	\$13,154.15	\$6,788.75
Other - Salaries	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$797.78	\$0.00	\$797.78	\$202.22
2192-220-212-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$185.89	\$0.00	\$185.89	\$314.11
Social Security	\$1,000.00	\$0.00	\$1,038.65	\$1,038.65	\$1,038.65	\$0.00	\$1,038.65	\$0.00
2192-220-213-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
Medicare	\$2,000.00	\$0.00	\$2,221.62	\$2,221.62	\$2,215.24	\$0.00	\$2,215.24	\$6.38
2192-220-230-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
Workers' Compensation	\$4,500.00	\$0.00	\$2,025.00	\$2,025.00	\$1,715.00	\$0.00	\$1,715.00	\$310.00
2192-220-240-0000	\$9,500.00	\$0.00	\$10,753.38	\$10,753.38	\$10,753.38	\$0.00	\$10,753.38	\$0.00
Unemployment Compensation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$289.88	\$0.00	\$289.88	\$710.12
2192-220-314-0000	\$4,500.00	\$0.00	\$2,025.00	\$2,025.00	\$1,715.00	\$0.00	\$1,715.00	\$310.00
Tax Collection Fees	\$9,500.00	\$0.00	\$10,753.38	\$10,753.38	\$10,753.38	\$0.00	\$10,753.38	\$0.00
2192-220-318-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$289.88	\$0.00	\$289.88	\$710.12
Training Services	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,012.92	\$0.00	\$2,012.92	\$987.08
2192-220-323-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$227.20	\$0.00	\$227.20	\$272.80
Repairs and Maintenance	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,686.29	\$0.00	\$1,686.29	\$1,313.71
2192-220-341-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$4,785.70	\$0.00	\$4,785.70	\$3,714.30
Telephone	\$500.00	\$0.00	\$500.00	\$500.00	\$227.20	\$0.00	\$227.20	\$272.80
2192-220-351-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,686.29	\$0.00	\$1,686.29	\$1,313.71
Electricity	\$9,500.00	\$0.00	\$8,500.00	\$8,500.00	\$4,785.70	\$0.00	\$4,785.70	\$3,714.30
2192-220-352-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,500.00	\$0.00	\$2,500.00	\$500.00
Water and Sewage	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,500.00	\$0.00	\$2,500.00	\$500.00
2192-220-353-0000	\$9,500.00	\$0.00	\$8,500.00	\$8,500.00	\$4,785.70	\$0.00	\$4,785.70	\$3,714.30
Natural Gas	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,500.00	\$0.00	\$2,500.00	\$500.00
2192-220-360-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,500.00	\$0.00	\$2,500.00	\$500.00
Contracted Services	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,500.00	\$0.00	\$2,500.00	\$500.00
2192-220-381-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,500.00	\$0.00	\$2,500.00	\$500.00
Property Insurance Premiums	\$9,000.00	\$0.00	\$7,398.58	\$7,398.58	\$4,884.03	\$0.00	\$4,884.03	\$2,514.55
2192-220-382-0000	\$14,000.00	\$0.00	\$10,962.60	\$10,962.60	\$10,472.01	\$0.00	\$10,472.01	\$490.59
Liability Insurance Premiums	\$3,000.00	\$0.00	\$3,165.00	\$3,165.00	\$2,712.19	\$0.00	\$2,712.19	\$452.81
2192-220-420-0000	\$9,000.00	\$0.00	\$7,398.58	\$7,398.58	\$4,884.03	\$0.00	\$4,884.03	\$2,514.55
Operating Supplies	\$14,000.00	\$0.00	\$10,962.60	\$10,962.60	\$10,472.01	\$0.00	\$10,472.01	\$490.59
2192-220-430-0000	\$3,000.00	\$0.00	\$3,165.00	\$3,165.00	\$2,712.19	\$0.00	\$2,712.19	\$452.81
Small Tools and Minor Equipment	\$3,000.00	\$0.00	\$3,165.00	\$3,165.00	\$2,712.19	\$0.00	\$2,712.19	\$452.81
2192-220-599-0000	\$3,000.00	\$0.00	\$3,165.00	\$3,165.00	\$2,712.19	\$0.00	\$2,712.19	\$452.81
Other - Other Expenses	\$3,000.00	\$0.00	\$3,165.00	\$3,165.00	\$2,712.19	\$0.00	\$2,712.19	\$452.81

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

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
2192-230-100-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salaries								
2192-230-190-0000	\$52,000.00	\$804.39	\$59,500.00	\$60,304.39	\$57,945.61	\$714.33	\$58,659.94	\$1,644.45
Other - Salaries								
2192-230-212-0000	\$3,000.00	\$0.00	\$4,600.00	\$4,600.00	\$3,668.32	\$0.00	\$3,668.32	\$931.68
Social Security								
2192-230-213-0000	\$1,000.00	\$0.00	\$1,500.00	\$1,500.00	\$857.91	\$0.00	\$857.91	\$642.09
Medicare								
2192-760-740-0000	\$0.00	\$0.00	\$22,985.17	\$22,985.17	\$22,979.17	\$0.00	\$22,979.17	\$6.00
Machinery, Equipment and Furniture								
2192-760-750-0000	\$0.00	\$105,000.00	\$0.00	\$105,000.00	\$105,000.00	\$0.00	\$105,000.00	\$0.00
Motor Vehicles								
Fire Levy Fund Total:	\$146,000.00	\$105,897.29	\$170,000.00	\$275,897.29	\$252,292.99	\$802.66	\$253,095.65	\$22,801.64
Drug Law Enforcement								
2221-210-430-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
Small Tools and Minor Equipment								
Drug Law Enforcement Fund Total:	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
Coronavirus Relief Fund								
2272-490-360-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services								
2272-490-420-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Supplies								
2272-490-599-0000	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture								
2272-760-750-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicles								
Coronavirus Relief Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ARRP Coronavirus Relief Fund								
2273-110-221-0000	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	\$7,000.00	\$0.00
Medical/Hospitalization								
2273-110-311-0000	\$7,500.00	\$0.00	\$7,750.00	\$7,750.00	\$2,814.06	\$0.00	\$2,814.06	\$4,935.94
Accounting and Legal Fees								
2273-110-313-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,504.00	\$0.00	\$3,504.00	\$496.00
Uniform Accounting Network Fees								
2273-110-314-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
Tax Collection Fees								
2273-110-322-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,667.23	\$0.00	\$1,667.23	\$332.77
Garbage and Trash Removal								
2273-110-330-0000	\$3,000.00	\$0.00	\$4,850.00	\$4,850.00	\$4,676.25	\$0.00	\$4,676.25	\$173.75
Travel and Meeting Expense								
2273-110-341-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,234.82	\$0.00	\$1,234.82	\$765.18
Telephone								

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 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For		Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023		Reserve for Encumbrances as of December 31, 2023		Variance Favorable (Unfavorable)
		Encumbrances as of Preceding December 31, 2022	December 31, 2022			December 31, 2023	December 31, 2023	December 31, 2023	December 31, 2023	
2273-110-342-0000 Postage	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$1,186.94	\$0.00	\$1,186.94	\$0.00	\$813.06
2273-110-345-0000 Advertising	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$417.45	\$0.00	\$417.45	\$0.00	\$1,582.55
2273-110-360-0000 Contracted Services	\$5,000.00	\$0.00	\$0.00	\$10,470.00	\$10,470.00	\$9,671.50	\$0.00	\$9,671.50	\$0.00	\$798.50
2273-110-410-0000 Office Supplies	\$3,000.00	\$0.00	\$0.00	\$3,400.00	\$3,400.00	\$2,337.21	\$374.94	\$2,712.15	\$374.94	\$687.85
2273-110-599-0000 Other - Other Expenses	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00
2273-120-323-0000 Repairs and Maintenance	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$4,730.02	\$0.00	\$4,730.02	\$0.00	\$269.98
2273-120-351-0000 Electricity	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$2,701.24	\$0.00	\$2,701.24	\$0.00	\$298.76
2273-120-352-0000 Water and Sewage	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$426.62	\$0.00	\$426.62	\$0.00	\$573.38
2273-120-353-0000 Natural Gas	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$1,425.42	\$0.00	\$1,425.42	\$0.00	\$1,574.58
2273-120-420-0000 Operating Supplies	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$1,813.22	\$0.00	\$1,813.22	\$0.00	\$186.78
2273-130-420-0000 Operating Supplies	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$249.99	\$0.00	\$249.99	\$0.00	\$1,750.01
2273-610-400-0000 Supplies and Materials	\$30,000.00	\$0.00	\$0.00	\$26,505.00	\$26,505.00	\$19,070.00	\$0.00	\$19,070.00	\$0.00	\$7,435.00
2273-760-740-0000 Machinery, Equipment and Furniture	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
2273-760-750-0000 Motor Vehicles	\$110,363.55	\$18,377.00	\$0.00	\$105,886.55	\$124,265.55	\$18,377.00	\$100,698.00	\$119,075.00	\$100,698.00	\$5,190.55
ARRP Coronavirus Relief Fund Fund Total:	\$221,363.55	\$18,377.00	\$0.00	\$221,363.55	\$239,740.55	\$88,302.97	\$101,072.94	\$189,375.91	\$101,072.94	\$50,364.64
Ambulance And Emergency Medical Services										
2281-230-190-0000 Other - Salaries	\$25,500.00	\$50.88	\$0.00	\$25,300.00	\$25,350.88	\$6,552.09	\$71.54	\$6,623.63	\$71.54	\$18,727.25
2281-230-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2281-230-212-0000 Social Security	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00	\$403.89	\$0.00	\$403.89	\$0.00	\$96.11
2281-230-213-0000 Medicare	\$150.00	\$0.00	\$0.00	\$150.00	\$150.00	\$95.21	\$0.00	\$95.21	\$0.00	\$54.79
2281-230-230-0000 Workers Compensation	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00	\$95.64	\$0.00	\$95.64	\$0.00	\$404.36
2281-230-240-0000 Unemployment Compensation	\$100.00	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
2281-230-318-0000 Training Services	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$5,500.00	\$0.00	\$5,500.00	\$0.00	\$4,500.00
2281-230-323-0000 Repairs and Maintenance	\$7,500.00	\$39.42	\$0.00	\$7,500.00	\$7,539.42	\$4,617.45	\$0.00	\$4,617.45	\$0.00	\$2,921.97
2281-230-341-0000	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$169.92	\$0.00	\$169.92	\$0.00	\$1,330.08

Statement excludes amounts for advances.

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

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
2281-230-351-0000 Telephone	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,254.85	\$0.00	\$1,254.85	\$745.15
Electricity								
2281-230-352-0000 Water and Sewage	\$250.00	\$0.00	\$250.00	\$250.00	\$227.20	\$0.00	\$227.20	\$22.80
2281-230-353-0000 Natural Gas	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,686.23	\$0.00	\$1,686.23	\$813.77
2281-230-360-0000 Contracted Services	\$6,000.00	\$0.00	\$6,150.00	\$6,150.00	\$4,838.08	\$0.00	\$4,838.08	\$1,311.92
2281-230-381-0000 Property Insurance Premiums	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,250.00	\$0.00	\$1,250.00	\$250.00
2281-230-382-0000 Liability Insurance Premiums	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,250.00	\$0.00	\$1,250.00	\$250.00
2281-230-420-0000 Operating Supplies	\$6,000.00	\$0.00	\$12,250.00	\$12,250.00	\$11,205.40	\$0.00	\$11,205.40	\$1,044.60
2281-230-430-0000 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
2281-230-599-0000 Other - Other Expenses	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$1,762.24	\$0.00	\$1,762.24	\$1,737.76
2281-760-740-0000 Machinery, Equipment and Furniture	\$7,000.00	\$0.00	\$800.00	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00
2281-760-750-0000 Motor Vehicles	\$0.00	\$45,000.00	\$0.00	\$45,000.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00
2281-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance And Emergency Medical Services Fund Total:	\$77,000.00	\$45,090.30	\$77,000.00	\$122,090.30	\$65,908.20	\$71.54	\$85,979.74	\$36,110.55
Continuing Professional Training								
2901-210-318-0000 Training Services	\$293.20	\$0.00	\$293.20	\$293.20	\$293.20	\$0.00	\$293.20	\$0.00
Continuing Professional Training Fund Total:	\$293.20	\$0.00	\$293.20	\$293.20	\$293.20	\$0.00	\$293.20	\$0.00
Opioid Settlement								
2902-510-360-0000 Contracted Services	\$325.66	\$0.00	\$325.66	\$325.66	\$0.00	\$0.00	\$0.00	\$325.66
Opioid Settlement Fund Total:	\$325.66	\$0.00	\$325.66	\$325.66	\$0.00	\$0.00	\$0.00	\$325.66
Special Revenue Funds Total:	\$1,149,982.41	\$233,020.72	\$1,173,982.41	\$1,407,003.13	\$846,524.54	\$259,579.20	\$1,106,103.74	\$300,899.39
4000 Capital Projects								
Price West Road Phase II	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4405-760-360-0000 Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Price West Road Phase II Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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

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

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For		Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
		Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023					
Barclay Messerly Road Phase II								
4406-760-360-0000 Contracted Services	\$74,999.00	\$0.00	\$43,803.58	\$43,803.58	\$43,803.58	\$0.00	\$43,803.58	\$0.00
Barclay Messerly Road Phase II Fund Total:	\$74,999.00	\$0.00	\$43,803.58	\$43,803.58	\$43,803.58	\$0.00	\$43,803.58	\$0.00
Capital Projects Funds Total:	\$74,999.00	\$0.00	\$43,803.58	\$43,803.58	\$43,803.58	\$0.00	\$43,803.58	\$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)								
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)								
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								
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								
9002-785-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$0.00	\$18,000.00	\$0.00
Fire Loss Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$0.00	\$18,000.00	\$0.00
Custodial Funds Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$0.00	\$18,000.00	\$0.00
Report Totals:	\$2,425,181.41	\$236,630.64	\$2,417,985.99	\$2,654,616.63	\$1,042,223.93	\$261,509.12	\$1,303,733.05	\$1,368,883.58

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, 2023

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:

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

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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.

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:

Barclay Messerly Road Phase II The township received a grant from the state for capital improvements. The proceeds are restricted for capital improvement of Barclay Messerly Road Drainage.

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

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

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Township 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 (C) 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 2023 budgetary activity appears in Note 3.

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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.

Settlement Monies

Ohio has reached settlement agreements with various distributors of opioids which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. For 2023, distributions of \$687.48 are reflected as miscellaneous revenue in the Opioid Settlement Special Revenue Fund in the accompanying financial statements.

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.

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 11.

Note 3 – Budgetary Activity

Budgetary activity for the year ending 2023 follows:

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$249,591	\$379,054	\$129,462
Special Revenue	654,284	713,911	59,627
Debt Service			0
Capital Projects	43,804	43,804	0
Internal Service			0
Permanent	2	33	31
Fiduciary		175	175
Total	\$947,681	\$1,136,976	\$189,296

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,203,610	\$135,826	\$1,067,784
Special Revenue	1,407,003	1,106,104	300,899
Debt Service			0
Capital Projects	43,804	43,804	0
Internal Service			0
Permanent	200	0	200
Fiduciary	0	18,000	(18,000)
Total	\$2,654,617	\$1,303,733	\$1,350,884

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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:

	2023
<i>Cash Management Pool:</i>	
Demand deposits	\$65,796
Certificates of deposit	1,725
Other time deposits (savings and NOW accounts)	
Total deposits	67,521
U.S. Treasury Notes	
Money Market	2,015,612
Repurchase agreement	
Common stock	705
Total investments	2,016,317
<i>Total carrying amount of deposits and investments held in the Pool (ties to FS)</i>	\$2,083,838
<i>Segregated Accounts - Not held in the Pool:</i>	
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, 2023, 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

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eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 5 – Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

The County is responsible for assessing property and for billing, collecting, and distributing all property taxes on behalf of the Township.

Note 6 – Risk Management

The Township is exposed to various risks of property and casualty losses, and injuries to employees.

Workers' Compensation

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

Risk Pool Membership

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

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

	2022
Cash and investments	\$ 34,288,098
Actuarial liabilities	\$ 9,146,434

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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, 2023.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS – Local</i>	<i>2012-2023</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, 2023.

Note 8 – Postemployment Benefits

OPERS offer cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

Note 9 – Contingent Liabilities

The Township is defendant in a lawsuit. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the Township's financial condition.

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For the Year Ended December 31, 2023

Note 10 – Jointly Governed Organizations

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

The organization was formed to facilitate the participation of Trumbull County Communities and partners in areas of collaboration, resource sharing and challenge resolution, with the common objective of improving operations and efficiencies for the benefit of Trumbull County as a whole.

Each participates degree of control is limited to its representation on the board. Trumbull County Council of Government adopts its own budget and authorized expenditures.

Note 11 – 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 facilitate 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	1,930	259,579				261,509
Total	<u>\$1,930</u>	<u>\$259,579</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,885</u>	<u>\$263,394</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 including the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

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. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. The Township will continue to spend available COVID-19 funding consistent with the applicable program guidelines.