

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

All Special Revenue Funds
For the Year Ended December 31, 2025

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$143,579	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	335	10,800
Fines, Forfeitures and Settlements	0	0	0	0
Intergovernmental	8,050	146,932	12,928	0
Special Assessments	0	0	0	0
Earnings on Investments	234	4,254	0	0
Miscellaneous	0	0	5,194	6,506
Total Cash Receipts	8,284	151,186	162,036	17,306
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	5,812	118,315	128,062	0
Health	0	0	0	22,203
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	5,812	118,315	128,062	22,203
<i>Excess of Receipts Over (Under) Disbursements</i>	2,472	32,871	33,974	(4,897)
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, 2025

	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
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	2,472	32,871	33,974	(4,897)
<i>Fund Cash Balances, January 1</i>	3,224	50,837	124,116	14,172
<i>Fund Cash Balances, December 31</i>	<u>\$5,696</u>	<u>\$83,708</u>	<u>\$158,090</u>	<u>\$9,275</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, 2025

	POLICE LEVY	FIRE LEVY	DRUG LAW EN- FORCEMENT	FIRE & RSC AMBULANCE EMS SERV
Cash Receipts				
Property and Other Local Taxes	\$109,046	\$109,046	\$0	\$0
Charges for Services	0	0	0	133,816
Licenses, Permits and Fees	9,310	0	0	0
Fines, Forfeitures and Settlements	0	0	0	0
Intergovernmental	14,582	41,044	0	6,958
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	584	230	0	4,661
Total Cash Receipts	133,522	150,320	0	145,435
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	168,099	156,616	0	61,444
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	24,527	0	18,500
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	168,099	181,143	0	79,944
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>(34,577)</i>	<i>(30,823)</i>	<i>0</i>	<i>65,491</i>
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0

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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, 2025

	POLICE LEVY	FIRE LEVY	DRUG LAW EN- FORCEMENT	FIRE & RSC AMBULANCE EMS SERV
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	13,322	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)	13,322	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	(21,255)	(30,823)	0	65,491
<i>Fund Cash Balances, January 1</i>	<i>161,959</i>	<i>52,817</i>	<i>5,987</i>	<i>72,798</i>
Fund Cash Balances, December 31	\$140,704	\$21,994	\$5,987	\$138,289

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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, 2025

	Continuing Professional	Opioid Settlement	SPECIAL REVENUE TOTAL
Cash Receipts			
Property and Other Local Taxes	\$0	\$0	\$361,671
Charges for Services	0	0	133,816
Licenses, Permits and Fees	0	0	20,445
Fines, Forfeitures and Settlements	0	766	766
Intergovernmental	1,908	0	232,402
Special Assessments	0	0	0
Earnings on Investments	0	0	4,488
Miscellaneous	0	0	17,175
Total Cash Receipts	1,908	766	770,763
Cash Disbursements			
Current:			
General Government	0	0	0
Public Safety	0	0	386,159
Public Works	0	0	252,189
Health	0	0	22,203
Human Services	0	0	0
Conservation-Recreation	0	0	0
Other	0	0	0
Intergovernmental	0	0	0
Capital Outlay	0	0	43,027
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	0	703,578
Excess of Receipts Over (Under) Disbursements	1,908	766	67,185
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 Special Revenue Funds
For the Year Ended December 31, 2025

	Continuing Professional	Opioid Settlement	SPECIAL REVENUE TOTAL
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Sale of Capital Assets	0	0	13,322
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
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	13,322
Special Item	0	0	0
Extraordinary Item	0	0	0
Net Change in Fund Cash Balances	1,908	766	80,507
<i>Fund Cash Balances, January 1</i>	<i>768</i>	<i>3,090</i>	<i>489,768</i>
Fund Cash Balances, December 31	\$2,676	\$3,856	\$570,275

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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, 2025

	Barclay Messery Phase 3	CAPITAL PROJECTS TOTAL
Cash Receipts		
Property and Other Local Taxes	\$0	\$0
Charges for Services	0	0
Licenses, Permits and Fees	0	0
Fines, Forfeitures and Settlements	0	0
Intergovernmental	60,740	60,740
Special Assessments	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
Total Cash Receipts	60,740	60,740
Cash Disbursements		
Current:		
General Government	0	0
Public Safety	0	0
Public Works	0	0
Health	0	0
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Intergovernmental	0	0
Capital Outlay	60,740	60,740
Debt Service:		
Principal Retirement	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
Total Cash Disbursements	60,740	60,740
Excess of Receipts Over (Under) Disbursements	0	0
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0

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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, 2025

	Barclay Messery Phase 3	CAPITAL PROJECTS TOTAL
Discount on Debt	0	0
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
<i>Total Other Financing Receipts (Disbursements)</i>	0	0
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	0	0
<i>Fund Cash Balances, January 1</i>	0	0
<i>Fund Cash Balances, December 31</i>	\$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, 2025

	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, Forfeitures and Settlements	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Earnings on Investments	0	48	24	72
Miscellaneous	0	0	0	0
Total Cash Receipts	0	48	24	72
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	48	24	72
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, 2025

	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
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	0	48	24	72
<i>Fund Cash Balances, January 1</i>	705	1,295	689	2,689
<i>Fund Cash Balances, December 31</i>	<u>\$705</u>	<u>\$1,343</u>	<u>\$713</u>	<u>\$2,761</u>

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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, 2025

	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
Licenses, Permits and Fees for Distribution	0	0	0
Fines, Forfeitures and Settlements 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	80	0	80
Total Additions	80	0	80
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	0	0
Distributions on Behalf of Employees	0	0	0
Other Distributions	87	0	87
Total Deductions	87	0	87
Net Change in Fund Balances	(7)	0	(7)
Fund Cash Balances, January 1	305	0	305
Fund Cash Balances, December 31	\$298	\$0	\$298

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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, 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Cash Receipts					
Property and Other Local Taxes	\$185,747	\$361,671	\$0	\$0	\$0
Charges for Services	0	133,816	0	0	0
Licenses, Permits and Fees	18,523	20,445	0	0	0
Fines, Forfeitures and Settlements	7,952	766	0	0	0
Intergovernmental	68,131	232,402	0	60,740	0
Special Assessments	0	0	0	0	0
Earnings on Investments	96,079	4,488	0	0	72
Miscellaneous	10,324	17,175	0	0	0
Total Cash Receipts	386,756	770,763	0	60,740	72
Cash Disbursements					
Current:					
General Government	220,798	0	0	0	0
Public Safety	0	386,159	0	0	0
Public Works	0	252,189	0	0	0
Health	11,668	22,203	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	3,991	0	0	0	0
Other	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Capital Outlay	0	43,027	0	60,740	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Cash Disbursements	236,457	703,578	0	60,740	0
Excess of Receipts Over (Under) Disbursements	150,299	67,185	0	0	72
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, 2025

	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	13,322	0	0	0
Transfers In	87	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
<i>Total Other Financing Receipts (Disbursements)</i>	<i>87</i>	<i>13,322</i>	<i>0</i>	<i>0</i>	<i>0</i>
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<i>150,386</i>	<i>80,507</i>	<i>0</i>	<i>0</i>	<i>72</i>
<i>Fund Cash Balances, January 1</i>	<i>1,684,130</i>	<i>489,768</i>	<i>0</i>	<i>0</i>	<i>2,689</i>
<i>Fund Cash Balances, December 31</i>	<i>\$1,834,516</i>	<i>\$570,275</i>	<i>\$0</i>	<i>\$0</i>	<i>\$2,761</i>

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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, 2025

	Totals (Memorandum Only)
Cash Receipts	
Property and Other Local Taxes	\$547,418
Charges for Services	133,816
Licenses, Permits and Fees	38,968
Fines, Forfeitures and Settlements	8,718
Intergovernmental	361,273
Special Assessments	0
Earnings on Investments	100,639
Miscellaneous	27,499
<i>Total Cash Receipts</i>	<u>1,218,331</u>
Cash Disbursements	
Current:	
General Government	220,798
Public Safety	386,159
Public Works	252,189
Health	33,871
Human Services	0
Conservation-Recreation	3,991
Other	0
Intergovernmental	0
Capital Outlay	103,767
Debt Service:	
Principal Retirement	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	<u>1,000,775</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>217,556</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, 2025

	Totals (Memorandum Only)
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0
Sale of Capital Assets	13,322
Transfers In	87
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>13,409</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>230,965</u>
<i>Fund Cash Balances, January 1</i>	<u>2,176,587</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$2,407,552</u></u>

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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, 2025

	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
Licenses, Permits and Fees for Distribution	0	0	0	0
Fines, Forfeitures and Settlements 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	80
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	0
Distributions on Behalf of Employees	0	0	0	0
Other Distributions	0	0	0	0
Total Deductions	0	0	0	87
Net Change in Fund Balances	0	0	0	(7)
Fund Cash Balances, January 1	0	0	0	305
Fund Cash Balances, December 31	\$0	\$0	\$0	\$298

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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, 2025

	Totals
	(Memorandum Only)
Additions	
Property and Other Local Taxes Collected for Distribution	\$0
Charges for Services	0
Licenses, Permits and Fees for Distribution	0
Fines, Forfeitures and Settlements 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	80
<i>Total Additions</i>	<u>80</u>
Deductions	
Distributions as Fiscal Agent	0
Distributions to Other Governments	0
Distributions to Other Funds (Primary Gov'l)	0
Distributions of Deposits	0
Distributions on Behalf of Employees	0
Other Distributions	87
<i>Total Deductions</i>	<u>87</u>
<i>Net Change in Fund Balances</i>	<u>(7)</u>
<i>Fund Cash Balances, January 1</i>	<u>305</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$298</u></u>

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Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-101-0000 General Property Tax - Real Estate	\$132,231.81	\$132,231.81	\$130,684.09	(\$1,547.72)
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	\$55,061.06	(\$4,938.94)
1000-302-0000 Fees	\$4,000.00	\$4,000.00	\$774.48	(\$3,225.52)
1000-303-0000 Cable Franchise Fees	\$13,000.00	\$13,000.00	\$17,749.37	\$4,749.37
1000-401-0000 Fines	\$0.00	\$0.00	\$7,952.00	\$7,952.00
1000-532-0000 Local Government Distribution	\$35,718.57	\$35,718.57	\$43,509.01	\$7,790.44
1000-533-0000 Liquor Permit Fees	\$0.00	\$0.00	\$1,248.80	\$1,248.80
1000-534-0000 Cigarette License Fees	\$0.00	\$0.00	\$111.75	\$111.75
1000-535-0000 Property Tax Allocation	\$17,500.00	\$17,500.00	\$17,742.42	\$242.42
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	\$5,518.50	\$3,518.50
1000-701-0000 Interest	\$21,000.00	\$21,000.00	\$96,078.34	\$75,078.34
1000-801-0000 Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
1000-802-0000 Rentals and Leases	\$0.00	\$0.00	\$3,040.00	\$3,040.00
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$7,284.47	\$7,284.47
1000-931-0000 Transfers - In	\$0.00	\$0.00	\$86.51	\$86.51
General Fund Total:	\$285,450.38	\$285,450.38	\$386,840.80	\$101,390.42
2000 Special Revenue				
Motor Vehicle License Tax				
2011-536-0000 Motor Vehicle License Tax - State Levied	\$7,500.00	\$7,500.00	\$8,048.86	\$548.86
2011-701-0000 Interest	\$0.00	\$0.00	\$234.42	\$234.42
Motor Vehicle License Tax Fund Total:	\$7,500.00	\$7,500.00	\$8,283.28	\$783.28
Gasoline Tax				
2021-537-0000 Gasoline Tax	\$140,000.00	\$140,000.00	\$146,931.79	\$6,931.79
2021-701-0000 Interest	\$0.00	\$0.00	\$4,253.84	\$4,253.84

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 2025 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Road and Bridge				
2031-101-0000 General Property Tax - Real Estate	\$145,339.63	\$145,339.63	\$143,579.11	(\$1,760.52)
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	\$334.67	\$334.67
2031-535-0000 Property Tax Allocation	\$12,600.00	\$12,600.00	\$12,928.03	\$328.03
2031-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2031-892-0000 Other - Miscellaneous Non-Operating	\$750.00	\$750.00	\$5,193.65	\$4,443.65
2031-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Road and Bridge Fund Total:	\$158,689.63	\$158,689.63	\$162,035.46	\$3,345.83
Cemetery				
2041-302-0000 Fees	\$7,000.00	\$7,000.00	\$10,800.00	\$3,800.00
2041-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2041-804-0000 Sale of Cemetery Lots	\$8,000.00	\$8,000.00	\$6,500.00	(\$1,500.00)
2041-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2041-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$5.83	\$5.83
Cemetery Fund Total:	\$15,000.00	\$15,000.00	\$17,305.83	\$2,305.83
Police Levy				
2191-101-0000 General Property Tax - Real Estate	\$110,373.65	\$110,373.65	\$109,045.54	(\$1,328.11)
2191-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2191-302-0000 Fees	\$24,000.00	\$15,400.00	\$9,310.00	(\$6,090.00)
2191-535-0000 Property Tax Allocation	\$7,400.00	\$7,400.00	\$7,564.45	\$164.45
2191-539-0000 Other - State Receipts	\$0.00	\$0.00	\$7,017.99	\$7,017.99
2191-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2191-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$583.70	\$583.70
2191-951-0000 Sale of Fixed Assets	\$11,000.00	\$11,000.00	\$13,322.46	\$2,322.46
Police Levy Fund Total:	\$152,773.65	\$144,173.65	\$146,844.14	\$2,670.49
Fire Levy				
2192-101-0000 General Property Tax - Real Estate	\$110,373.65	\$110,373.65	\$109,045.54	(\$1,328.11)

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 2025 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	\$0.00	\$0.00	\$0.00
2192-535-0000 Property Tax Allocation	\$7,400.00	\$7,400.00	\$7,564.45	\$164.45
2192-539-0000 Other - State Receipts	\$15,000.00	\$15,000.00	\$33,480.00	\$18,480.00
2192-803-0000 Contributions	\$0.00	\$0.00	\$200.00	\$200.00
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	\$29.56	(\$4,970.44)
2192-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Fire Levy Fund Total:	\$137,773.65	\$137,773.65	\$150,319.55	\$12,545.90
Drug Law Enforcement				
2221-401-0000 Fines	\$50.00	\$0.00	\$0.00	\$0.00
Drug Law Enforcement Fund Total:	\$50.00	\$0.00	\$0.00	\$0.00
Ambulance And Emergency Medical Services				
2281-202-0000 Contracts for Emergency Medical Services	\$55,000.00	\$55,000.00	\$133,815.42	\$78,815.42
2281-519-0000 Other - Federal Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2281-539-0000 Other - State Receipts	\$0.00	\$0.00	\$6,958.37	\$6,958.37
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	\$4,000.00	\$4,000.00
2281-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$661.22	\$661.22
2281-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance And Emergency Medical Services Fund Total:	\$55,000.00	\$55,000.00	\$145,435.01	\$90,435.01
Continuing Professional Training				
2901-539-0000 Other - State Receipts	\$0.00	\$0.00	\$1,908.00	\$1,908.00
Continuing Professional Training Fund Total:	\$0.00	\$0.00	\$1,908.00	\$1,908.00
Opioid Settlement				
2902-404-0000 Court Related Settlements	\$0.00	\$0.00	\$766.00	\$766.00
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	\$0.00	\$0.00

Statement excludes amounts for advances.
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BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2025 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Special Revenue Funds Total:				
Opioid Settlement Fund Total:	\$0.00	\$0.00	\$766.00	\$766.00
4000 Capital Projects				
Barclay Messerly Phase 3				
4402-538-0000 Local Public Works Commission	\$68,000.00	\$60,740.11	\$60,740.11	\$0.00
Barclay Messerly Phase 3 Fund Total:	\$68,000.00	\$60,740.11	\$60,740.11	\$0.00
Capital Projects Funds Total:	\$68,000.00	\$60,740.11	\$60,740.11	\$0.00
4950 Permanent				
Cemetery Bequest (CD \$1125.00)				
4952-701-0000 Interest	\$1.00	\$1.00	\$48.65	\$47.65
Cemetery Bequest (CD \$1125.00) Fund Total:	\$1.00	\$1.00	\$48.65	\$47.65
Cemetery Bequest (\$600.00)				
4953-701-0000 Interest	\$1.00	\$1.00	\$24.50	\$23.50
Cemetery Bequest (\$600.00) Fund Total:	\$1.00	\$1.00	\$24.50	\$23.50
Permanent Funds Total:	\$2.00	\$2.00	\$73.15	\$71.15
9000 Custodial				
Unclaimed Funds				
9001-831-0000 Unclaimed Monies Received	\$0.00	\$0.00	\$80.00	\$0.00
9001-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Unclaimed Funds Fund Total:	\$0.00	\$0.00	\$80.00	\$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

Statement excludes amounts for advances.
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Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Custodial Funds Total:	\$0.00	\$0.00	\$80.00	\$0.00
Report Totals:	\$1,020,239.31	\$1,004,329.42	\$1,231,816.96	\$227,407.54

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

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-110-111-0000 Salaries - Trustees	\$42,000.00	\$327.62	\$42,210.00	\$42,537.62	\$42,202.73	\$328.38	\$42,531.11	\$6.51
1000-110-121-0000 Salary - Township Fiscal Officer	\$24,200.00	\$1,810.48	\$24,630.00	\$26,440.48	\$24,591.13	\$1,841.02	\$26,432.15	\$8.33
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	\$10,800.00	\$0.00	\$10,160.00	\$10,160.00	\$9,355.59	\$0.00	\$9,355.59	\$804.41
1000-110-213-0000 Medicare	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$967.44	\$0.00	\$967.44	\$3,032.56
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	\$30,000.00	\$0.00	\$50,000.00	\$50,000.00	\$41,088.78	\$0.00	\$41,088.78	\$8,911.22
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	\$1,670.02	\$0.00	\$1,670.02	\$3,329.98
1000-110-259-0000 Other - Employee Reimbursements	\$21,000.00	\$0.00	\$21,000.00	\$21,000.00	\$12,856.60	\$0.00	\$12,856.60	\$8,143.40
1000-110-311-0000 Accounting and Legal Fees	\$81,000.00	\$0.00	\$81,000.00	\$81,000.00	\$5,831.72	\$0.00	\$5,831.72	\$75,168.28
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	\$3,504.00	\$0.00	\$3,504.00	\$6,496.00
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	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$1,031.68	\$0.00	\$1,031.68	\$4,968.32
1000-110-330-0000 Travel and Meeting Expense	\$13,089.78	\$0.00	\$13,089.78	\$13,089.78	\$6,114.51	\$0.00	\$6,114.51	\$6,975.27
1000-110-341-0000 Telephone	\$4,006.95	\$0.00	\$4,006.95	\$4,006.95	\$1,186.75	\$0.00	\$1,186.75	\$2,820.20
1000-110-342-0000 Postage	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$70.92	\$0.00	\$70.92	\$2,429.08
1000-110-345-0000 Advertising	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$373.39	\$0.00	\$373.39	\$3,626.61
1000-110-360-0000 Contracted Services	\$379,293.27	\$0.00	\$359,293.27	\$359,293.27	\$23,343.36	\$0.00	\$23,343.36	\$335,949.91
1000-110-381-0000 Property Insurance Premiums	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$4,500.00	\$0.00	\$4,500.00	\$5,500.00
1000-110-382-0000 Liability Insurance Premiums	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$5,296.00	\$0.00	\$5,296.00	\$4,704.00

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

UAN V2026.1

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
1000-110-4-10-0000 Office Supplies	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00	\$2,174.15	\$0.00	\$2,174.15	\$13,825.85
1000-110-5-19-0000 Other - Dues and Fees	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
1000-110-5-91-0000 Contributions to Other Organizations	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$740.10	\$0.00	\$740.10	\$259.90
1000-110-5-99-0000 Other - Other Expenses	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$14,273.85	\$0.00	\$14,273.85	\$25,726.15
1000-120-3-23-0000 Repairs and Maintenance	\$10,110.00	\$0.00	\$10,110.00	\$10,110.00	\$1,246.59	\$0.00	\$1,246.59	\$8,863.41
1000-120-3-51-0000 Electricity	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$2,824.97	\$0.00	\$2,824.97	\$3,175.03
1000-120-3-52-0000 Water and Sewage	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$511.59	\$0.00	\$511.59	\$488.41
1000-120-3-53-0000 Natural Gas	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$1,854.12	\$0.00	\$1,854.12	\$4,145.88
1000-120-3-56-0000 Internet / Cable	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$306.60	\$0.00	\$306.60	\$1,693.40
1000-120-4-20-0000 Operating Supplies	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$810.52	\$0.00	\$810.52	\$4,189.48
1000-130-1-50-0000 Compensation of Board and Commission Members	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$2,075.00	\$0.00	\$2,075.00	\$2,925.00
1000-130-1-90-0000 Other - Salaries	\$10,000.00	\$20.17	\$10,000.00	\$10,020.17	\$6,000.00	\$20.17	\$6,020.17	\$4,000.00
1000-130-2-11-0000 Ohio Public Employees Retirement System	\$500.00	\$0.00	\$1,500.00	\$1,500.00	\$840.00	\$0.00	\$840.00	\$660.00
1000-130-2-13-0000 Medicare	\$3,000.00	\$0.00	\$2,000.00	\$2,000.00	\$87.00	\$0.00	\$87.00	\$1,913.00
1000-130-4-20-0000 Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-3-60-0000 Contracted Services	\$13,000.00	\$0.00	\$13,000.00	\$13,000.00	\$0.00	\$0.00	\$0.00	\$13,000.00
1000-4-20-3-70-0000 Payment to Another Political Subdivision	\$55,000.00	\$0.00	\$55,000.00	\$55,000.00	\$11,668.40	\$0.00	\$11,668.40	\$43,331.60
1000-6-10-3-60-0000 Contracted Services	\$201,000.00	\$0.00	\$201,000.00	\$201,000.00	\$2,700.00	\$0.00	\$2,700.00	\$198,300.00
1000-6-10-4-00-0000 Supplies and Materials	\$105,000.00	\$0.00	\$105,000.00	\$105,000.00	\$1,290.89	\$0.00	\$1,290.89	\$103,709.11
1000-7-60-7-10-0000 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-7-60-7-40-0000 Machinery, Equipment and Furniture	\$127,200.00	\$0.00	\$127,200.00	\$127,200.00	\$0.00	\$0.00	\$0.00	\$127,200.00
General Fund Total:	\$1,300,000.00	\$2,158.27	\$1,300,000.00	\$1,302,158.27	\$236,454.69	\$2,189.57	\$238,644.26	\$1,063,514.01
General Funds Total:	\$1,300,000.00	\$2,158.27	\$1,300,000.00	\$1,302,158.27	\$236,454.69	\$2,189.57	\$238,644.26	\$1,063,514.01
2000 Special Revenue								
Motor Vehicle License Tax								

Statement excludes amounts for advances.

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Comparison of Disbursements and Encumbrances With Expenditure Authority

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance (Unfavorable)
2011-330-323-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
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	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$5,811.95	\$0.00	\$5,811.95	\$3,188.05
Operating Supplies								
Motor Vehicle License Tax Fund Total:	\$10,500.00	\$0.00	\$10,500.00	\$10,500.00	\$5,811.95	\$0.00	\$5,811.95	\$4,688.05
Gasoline Tax								
2021-330-190-0000	\$90,424.62	\$464.83	\$90,424.62	\$90,889.45	\$52,075.89	\$590.71	\$52,666.60	\$38,222.85
Other - Salaries								
2021-330-211-0000	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	\$7,245.76	\$0.00	\$7,245.76	\$254.24
Ohio Public Employees Retirement System								
2021-330-213-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$749.27	\$0.00	\$749.27	\$250.73
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	\$5,575.38	\$0.00	\$5,575.38	\$5,575.38	\$5,316.13	\$0.00	\$5,316.13	\$259.25
Other - Employee Reimbursements								
2021-330-323-0000	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	\$3,248.30	\$0.00	\$3,248.30	\$4,251.70
Repairs and Maintenance								
2021-330-360-0000	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$18,048.66	\$0.00	\$18,048.66	\$11,951.34
Contracted Services								
2021-330-420-0000	\$45,000.00	\$0.00	\$45,000.00	\$45,000.00	\$31,630.57	\$0.00	\$31,630.57	\$13,369.43
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	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicles								
Gasoline Tax Fund Total:	\$190,000.00	\$464.83	\$190,000.00	\$190,464.83	\$118,314.58	\$590.71	\$118,905.29	\$71,559.54

Road and Bridge								
2031-330-190-0000	\$95,000.00	\$1,141.95	\$93,500.00	\$94,641.95	\$47,810.32	\$1,255.51	\$49,065.83	\$45,576.12
Other - Salaries								
2031-330-211-0000	\$6,500.00	\$0.00	\$7,500.00	\$7,500.00	\$6,666.42	\$0.00	\$6,666.42	\$833.58
Ohio Public Employees Retirement System								
2031-330-213-0000	\$300.00	\$0.00	\$800.00	\$800.00	\$687.07	\$0.00	\$687.07	\$112.93
Medicare								
2031-330-221-0000	\$21,000.00	\$0.00	\$21,000.00	\$21,000.00	\$18,610.68	\$0.00	\$18,610.68	\$2,389.32
Medical/Hospitalization								
2031-330-230-0000	\$2,700.00	\$0.00	\$2,700.00	\$2,700.00	\$2,633.93	\$0.00	\$2,633.93	\$66.07
Workers' Compensation								

Statement excludes amounts for advances.

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Comparison of Disbursements and Encumbrances With Expenditure Authority

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	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	\$1,560.00	\$0.00	\$3,560.00	\$3,560.00	\$2,829.13	\$0.00	\$2,829.13	\$830.87
Tax Collection Fees								
2031-330-323-0000	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$7,915.80	\$0.00	\$7,915.80	\$84.20
Repairs and Maintenance								
2031-330-341-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,031.67	\$0.00	\$1,031.67	\$968.33
Telephone								
2031-330-351-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,643.13	\$0.00	\$1,643.13	\$856.87
Electricity								
2031-330-352-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$255.75	\$0.00	\$255.75	\$244.25
Water and Sewage								
2031-330-353-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,975.56	\$0.00	\$1,975.56	\$1,024.44
Natural Gas								
2031-330-356-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
Internet / Cable								
2031-330-360-0000	\$76,000.00	\$0.00	\$74,000.00	\$74,000.00	\$17,619.39	\$0.00	\$17,619.39	\$56,380.61
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	\$51,740.00	\$0.00	\$51,740.00	\$51,740.00	\$13,337.24	\$0.00	\$13,337.24	\$38,402.76
Operating Supplies								
2031-330-430-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$649.00	\$0.00	\$649.00	\$351.00
Small Tools and Minor Equipment								
2031-330-599-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,396.78	\$0.00	\$1,396.78	\$603.22
Other - Other Expenses								
2031-760-730-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Improvement of Sites								
2031-760-740-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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								
Road and Bridge Fund Total:	\$280,000.00	\$1,141.95	\$280,000.00	\$281,141.95	\$128,061.87	\$1,255.51	\$129,317.38	\$151,824.57
Cemetery								
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	\$12,900.00	\$0.00	\$15,475.66	\$15,475.66	\$15,470.63	\$0.00	\$15,470.63	\$5.03
Other - Salaries								
2041-410-211-0000	\$3,300.00	\$0.00	\$2,200.00	\$2,200.00	\$2,165.90	\$0.00	\$2,165.90	\$34.10
Ohio Public Employees Retirement System								
2041-410-213-0000	\$0.00	\$0.00	\$224.34	\$224.34	\$224.34	\$0.00	\$224.34	\$0.00
Medicare								
2041-410-323-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$489.81	\$0.00	\$489.81	\$2,510.19

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

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
Repairs and Maintenance								
2041-410-420-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$3,852.01	\$0.00	\$3,852.01	\$1,147.99
Operating Supplies								
2041-410-430-0000	\$1,800.00	\$0.00	\$800.00	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00
Small Tools and Minor Equipment								
2041-410-599-0000	\$3,000.00	\$0.00	\$2,300.00	\$2,300.00	\$0.00	\$0.00	\$0.00	\$2,300.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture								
Cemetery Fund Total:	\$29,000.00	\$0.00	\$29,000.00	\$29,000.00	\$22,202.69	\$0.00	\$22,202.69	\$6,797.31
Police Levy								
2191-210-190-0000	\$125,000.00	\$653.90	\$124,450.00	\$125,103.90	\$87,145.45	\$451.28	\$87,596.73	\$37,507.17
Other - Salaries								
2191-210-211-0000	\$12,000.00	\$0.00	\$12,250.00	\$12,250.00	\$12,172.07	\$0.00	\$12,172.07	\$77.93
Ohio Public Employees Retirement System								
2191-210-213-0000	\$1,300.00	\$0.00	\$1,600.00	\$1,600.00	\$1,300.03	\$0.00	\$1,300.03	\$299.97
Medicare								
2191-210-230-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,977.30	\$0.00	\$1,977.30	\$22.70
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	\$1,215.00	\$0.00	\$1,215.00	\$3,785.00
Accounting and Legal Fees								
2191-210-314-0000	\$3,960.15	\$0.00	\$3,960.15	\$3,960.15	\$2,070.71	\$0.00	\$2,070.71	\$1,889.44
Tax Collection Fees								
2191-210-318-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,425.00	\$0.00	\$1,425.00	\$2,575.00
Training Services								
2191-210-323-0000	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$5,818.11	\$0.00	\$5,818.11	\$9,181.89
Repairs and Maintenance								
2191-210-341-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,085.88	\$0.00	\$2,085.88	\$1,914.12
Telephone								
2191-210-351-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,398.68	\$0.00	\$1,398.68	\$1,601.32
Electricity								
2191-210-352-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$233.21	\$0.00	\$233.21	\$266.79
Water and Sewage								
2191-210-353-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,975.59	\$0.00	\$1,975.59	\$1,024.41
Natural Gas								
2191-210-356-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,756.30	\$0.00	\$1,756.30	\$243.70
Internet / Cable								
2191-210-360-0000	\$20,700.00	\$0.00	\$20,700.00	\$20,700.00	\$16,471.60	\$0.00	\$16,471.60	\$4,228.40
Contracted Services								
2191-210-381-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00
Property Insurance Premiums								
2191-210-382-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00
Liability Insurance Premiums								

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Comparison of Disbursements and Encumbrances With Expenditure Authority

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024		Appropriations For Year Ended December 31, 2025		Total	Disbursements for Year Ended December 31, 2025		Reserve for Encumbrances as of December 31, 2025		Total	Variance Favorable (Unfavorable)
2191-210-420-0000	Operating Supplies	\$39,021.99	\$0.00	\$39,021.99	\$20,254.81	\$0.00	\$20,254.81	\$18,767.18			\$18,767.18	
2191-210-430-0000	Small Tools and Minor Equipment	\$10,000.00	\$0.00	\$10,000.00	\$514.00	\$0.00	\$514.00	\$9,486.00			\$9,486.00	
2191-210-599-0000	Other - Other Expenses	\$15,017.86	\$0.00	\$15,017.86	\$2,284.86	\$0.00	\$2,284.86	\$12,733.00			\$12,733.00	
2191-760-730-0000	Improvement of Sites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	
2191-760-740-0000	Machinery, Equipment and Furniture	\$31,000.00	\$0.00	\$21,000.00	\$0.00	\$0.00	\$0.00	\$21,000.00			\$21,000.00	
2191-760-750-0000	Motor Vehicles	\$5,000.00	\$1,118.00	\$5,000.00	\$6,118.00	\$0.00	\$6,118.00	\$6,118.00			\$6,118.00	
	Police Levy Fund Total:	\$310,000.00	\$1,771.90	\$300,000.00	\$301,771.90	\$168,098.60	\$451.28	\$168,549.88	\$133,222.02			
	Fire Levy											
2192-220-190-0000	Other - Salaries	\$15,000.00	\$115.42	\$11,500.00	\$11,615.42	\$11,081.17	\$117.00	\$11,198.17	\$417.25		\$417.25	
2192-220-212-0000	Social Security	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$691.36	\$0.00	\$691.36	\$308.64		\$308.64	
2192-220-213-0000	Medicare	\$500.00	\$0.00	\$420.00	\$420.00	\$161.65	\$0.00	\$161.65	\$268.35		\$268.35	
2192-220-230-0000	Workers Compensation	\$2,000.00	\$0.00	\$2,250.00	\$2,250.00	\$2,247.38	\$0.00	\$2,247.38	\$2.62		\$2.62	
2192-220-240-0000	Unemployment Compensation	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00		\$500.00	
2192-220-314-0000	Tax Collection Fees	\$1,500.00	\$0.00	\$2,100.00	\$2,100.00	\$2,070.71	\$0.00	\$2,070.71	\$29.29		\$29.29	
2192-220-318-0000	Training Services	\$4,000.00	\$0.00	\$3,700.00	\$3,700.00	\$3,205.00	\$0.00	\$3,205.00	\$495.00		\$495.00	
2192-220-323-0000	Repairs and Maintenance	\$12,000.00	\$0.00	\$9,151.00	\$9,151.00	\$8,962.24	\$0.00	\$8,962.24	\$188.76		\$188.76	
2192-220-341-0000	Telephone	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$394.95	\$0.00	\$394.95	\$605.05		\$605.05	
2192-220-351-0000	Electricity	\$3,500.00	\$0.00	\$3,000.00	\$3,000.00	\$2,644.64	\$0.00	\$2,644.64	\$355.36		\$355.36	
2192-220-352-0000	Water and Sewage	\$1,000.00	\$0.00	\$552.00	\$552.00	\$515.23	\$0.00	\$515.23	\$36.77		\$36.77	
2192-220-353-0000	Natural Gas	\$4,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,985.63	\$0.00	\$1,985.63	\$1,014.37		\$1,014.37	
2192-220-356-0000	Internet / Cable	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$539.47	\$0.00	\$539.47	\$1,460.53		\$1,460.53	
2192-220-360-0000	Contracted Services	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$9,976.38	\$0.00	\$9,976.38	\$23.62		\$23.62	
2192-220-381-0000	Property Insurance Premiums	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00		\$0.00	
2192-220-382-0000	Liability Insurance Premiums	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00		\$0.00	
2192-220-420-0000	Operating Supplies	\$8,280.00	\$127.00	\$6,000.00	\$6,127.00	\$3,853.63	\$0.00	\$3,853.63	\$2,273.37		\$2,273.37	

Statement excludes amounts for advances.

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Comparison of Disbursements and Encumbrances With Expenditure Authority

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
2192-220-430-0000	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Small Tools and Minor Equipment								
2192-220-599-0000	\$3,220.00	\$0.00	\$2,219.00	\$2,219.00	\$1,204.13	\$0.00	\$1,204.13	\$1,014.87
Other - Other Expenses								
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	\$89,900.00	\$1,161.69	\$92,400.00	\$93,561.69	\$93,407.66	\$0.00	\$93,407.66	\$154.03
Other - Salaries								
2192-230-212-0000	\$6,600.00	\$0.00	\$6,221.00	\$6,221.00	\$6,220.44	\$0.00	\$6,220.44	\$0.56
Social Security								
2192-230-213-0000	\$2,000.00	\$0.00	\$1,460.00	\$1,460.00	\$1,454.84	\$0.00	\$1,454.84	\$5.16
Medicare								
2192-760-740-0000	\$10,000.00	\$0.00	\$24,527.00	\$24,527.00	\$24,526.85	\$0.00	\$24,526.85	\$0.15
Machinery, Equipment and Furniture								
2192-760-750-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicles								
File Levy Fund Total:	\$189,000.00	\$1,404.11	\$189,000.00	\$190,404.11	\$181,143.36	\$117.00	\$181,260.36	\$9,143.75
Drug Law Enforcement								
2221-210-430-0000	\$6,032.00	\$0.00	\$5,500.00	\$5,500.00	\$0.00	\$0.00	\$0.00	\$5,500.00
Small Tools and Minor Equipment								
Drug Law Enforcement Fund Total:	\$6,032.00	\$0.00	\$5,500.00	\$5,500.00	\$0.00	\$0.00	\$0.00	\$5,500.00
Ambulance And Emergency Medical Services								
2281-230-190-0000	\$45,773.81	\$56.29	\$45,773.81	\$45,830.10	\$19,787.90	\$1,281.31	\$21,069.21	\$24,760.89
Other - Salaries								
2281-230-211-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ohio Public Employees Retirement System								
2281-230-212-0000	\$4,800.00	\$0.00	\$4,800.00	\$4,800.00	\$839.61	\$0.00	\$839.61	\$3,960.39
Social Security								
2281-230-213-0000	\$700.00	\$0.00	\$700.00	\$700.00	\$196.37	\$0.00	\$196.37	\$503.63
Medicare								
2281-230-230-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$569.37	\$0.00	\$569.37	\$430.63
Workers' Compensation								
2281-230-240-0000	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
Unemployment Compensation								
2281-230-318-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$50.00	\$0.00	\$50.00	\$2,950.00
Training Services								
2281-230-323-0000	\$5,000.00	\$0.00	\$5,200.00	\$5,200.00	\$3,869.86	\$0.00	\$3,869.86	\$1,330.14
Repairs and Maintenance								
2281-230-341-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$394.95	\$0.00	\$394.95	\$1,105.05
Telephone								
2281-230-351-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,519.69	\$0.00	\$1,519.69	\$1,480.31
Electricity								
2281-230-352-0000	\$250.00	\$0.00	\$502.00	\$502.00	\$499.12	\$0.00	\$499.12	\$2.88
Water and Sewage								
2281-230-353-0000	\$3,500.00	\$0.00	\$3,248.00	\$3,248.00	\$1,985.66	\$0.00	\$1,985.66	\$1,262.34

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Comparison of Disbursements and Encumbrances With Expenditure Authority

All Budgeted Funds for Fiscal 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
Natural Gas								
2281-230-356-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$580.83	\$0.00	\$580.83	\$1,419.17
Internet / Cable								
2281-230-360-0000	\$9,800.00	\$0.00	\$14,800.00	\$14,800.00	\$14,452.58	\$0.00	\$14,452.58	\$347.42
Contracted Services								
2281-230-381-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00
Property Insurance Premiums								
2281-230-382-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00
Liability Insurance Premiums								
2281-230-420-0000	\$10,000.00	\$0.00	\$10,500.00	\$10,500.00	\$10,259.84	\$0.00	\$10,259.84	\$240.16
Operating Supplies								
2281-230-430-0000	\$3,576.19	\$0.00	\$3,376.19	\$3,376.19	\$3,022.11	\$0.00	\$3,022.11	\$354.08
Small Tools and Minor Equipment								
2281-230-599-0000	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$416.12	\$0.00	\$416.12	\$3,083.88
Other - Other Expenses								
2281-760-740-0000	\$27,000.00	\$0.00	\$21,500.00	\$21,500.00	\$18,500.00	\$0.00	\$18,500.00	\$3,000.00
Machinery, Equipment and Furniture								
2281-760-750-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicles								
Ambulance And Emergency Medical Services Fund Total:	\$127,500.00	\$56.29	\$127,500.00	\$127,556.29	\$79,944.01	\$1,281.31	\$81,225.32	\$46,330.97
Continuing Professional Training								
2901-210-318-0000	\$768.00	\$0.00	\$768.00	\$768.00	\$0.00	\$0.00	\$0.00	\$768.00
Training Services								
Continuing Professional Training Fund Total:	\$768.00	\$0.00	\$768.00	\$768.00	\$0.00	\$0.00	\$0.00	\$768.00
Opioid Settlement								
2902-510-360-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
Contracted Services								
Opioid Settlement Fund Total:	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
Special Revenue Funds Total:	\$1,145,800.00	\$4,839.08	\$1,135,268.00	\$1,140,107.08	\$703,577.06	\$3,695.81	\$707,272.87	\$432,834.21
4000 Capital Projects								
Barclay Messerly Phase 3								
4402-760-360-0000	\$68,000.00	\$0.00	\$60,740.11	\$60,740.11	\$60,740.11	\$0.00	\$60,740.11	\$0.00
Contracted Services								
Barclay Messerly Phase 3 Fund Total:	\$68,000.00	\$0.00	\$60,740.11	\$60,740.11	\$60,740.11	\$0.00	\$60,740.11	\$0.00
Capital Projects Funds Total:	\$68,000.00	\$0.00	\$60,740.11	\$60,740.11	\$60,740.11	\$0.00	\$60,740.11	\$0.00
4950 Permanent								
Cemetery Bequest (Goodyear)								
4951-410-599-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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 2025 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2024	Appropriations For Year Ended December 31, 2025	Total	Disbursements for Year Ended December 31, 2025	Reserve for Encumbrances as of December 31, 2025	Total	Variance Favorable (Unfavorable)
Other - Other Expenses								
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	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
Other - Other Expenses	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$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	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
Other - Other Expenses	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$86.51	\$0.00	\$86.51	\$0.00
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$86.51	\$0.00	\$86.51	\$0.00
Unclaimed Funds Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$86.51	\$0.00	\$86.51	\$0.00
Fire Loss								
9002-785-599-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$86.51	\$0.00	\$86.51	\$0.00
Report Totals:	\$2,514,000.00	\$6,997.35	\$2,496,208.11	\$2,503,205.46	\$1,000,858.37	\$5,885.38	\$1,006,743.75	\$1,496,548.22

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

BRACEVILLE TOWNSHIP, TRUMBULL COUNTY
Reconciliation of Interfund Transactions
 Fiscal 2025 Year-to-Date

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Fund Description	Transfers In (A)	Transfers Out (B)	Variance (C = A - B) (C)	Advances In (D)	Advances Out (E)	Variance (F = D - E) (F)
General	\$86.51	\$0.00	\$86.51	\$0.00	\$0.00	\$0.00
Unclaimed Funds	\$0.00	\$86.51	-\$86.51	\$0.00	\$0.00	\$0.00
	\$86.51	\$86.51	\$0.00	\$0.00	\$0.00	\$0.00

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

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2025

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 10 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 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, 2025

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.

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 3 Fund The township received a grant from the state for capital improvements. The proceeds are restricted for capital improvement of Barclay Messerly Road draining improvements.

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

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

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

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2025

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, function or object 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 2025 budgetary activity appears in Note 3.

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2025

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. Money market mutual funds are recorded at share values the mutual funds report. Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

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

Township employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, 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 2025, distributions of \$766.00 are reflected as fines, forfeitures and settlements 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.

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2025

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.

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 2025 follows:

2025 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$285,450	\$386,841	\$101,390
Special Revenue	658,137	784,083	125,946
Capital Projects	60,740	60,740	0
Permanent	2	73	71
Fiduciary	0	80	80
Total	\$1,004,329	\$1,231,817	\$227,488

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2025

2025 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,302,158	\$238,644	\$1,063,514
Special Revenue	1,140,107	707,273	432,834
Capital Projects	60,740	60,740	0
Permanent	200	0	200
Fiduciary	0	87	0
Total	\$2,503,205	\$1,006,744	\$1,496,548

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:

	2025
<i>Cash Management Pool:</i>	
Demand deposits	\$46,970
Total deposits	46,970
STAR Ohio	2,057
Money Market	2,358,117
Common stock	705
Total investments	2,360,879
<i>Total carrying amount of deposits and investments held in the Pool (ties to FS)</i>	\$2,407,849

At December 31, 2025, 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

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2025

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 in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

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

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2025

- Equipment breakdown

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

	2024
Cash and investments	\$ 32,822,076
Actuarial liabilities	\$ 12,568,762

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, 2025.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS – Local</i>	<i>2012-2025</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, 2025.

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 2025, 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 legacy combined plan. For 2025, the portion of employer

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2025

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.

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	Capital Projects	Permanent	Total
Nonspendable:					
Unclaimed Monies					\$0
Corpus				1,885	1,885
Outstanding Encumbrances	2,190	3,696			5,885
Total	\$2,190	\$3,696	\$0	\$1,885	\$7,771

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

Braceville Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2025

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.