

Mace, Jennie C.

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SubmissionId: ES1004515

Disclosure Type: FINANCIAL/OPERATING FILING Annual Financial Information and Operating Data (Rule 15c2-12): Annual Information Filing for Fiscal Year 2018 and Unaudited Financial Statements for Fiscal Year 2018 for the year ended 12/31/2018

Document Name: Financial Operating Filing dated 09/12/2019
nancial Statements for the year ended 12-31-18.pdf posted 09/12/2019 4:10:24 PM

The following issuers are associated with this continuing disclosure submission:

CUSIP6	State	Issuer Name
057037	OH	BAINBRIDGE TOWNSHIP, COUNTY OF GEAUGA, OHIO

The following 12 Securities have been published with this continuing disclosure submission:

Security: CUSIP - 057037BC6, Maturity Date - 12/01/2019
Security: CUSIP - 057037BD4, Maturity Date - 12/01/2020
Security: CUSIP - 057037BE2, Maturity Date - 12/01/2021
Security: CUSIP - 057037BF9, Maturity Date - 12/01/2022
Security: CUSIP - 057037BG7, Maturity Date - 12/01/2023
Security: CUSIP - 057037BN2, Maturity Date - 12/01/2020
Security: CUSIP - 057037BP7, Maturity Date - 12/01/2022
Security: CUSIP - 057037BQ5, Maturity Date - 12/01/2024
Security: CUSIP - 057037BR3, Maturity Date - 12/01/2026
Security: CUSIP - 057037BS1, Maturity Date - 12/01/2028
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BAINBRIDGE TOWNSHIP, COUNTY OF GEAUGA, OHIO

**ANNUAL INFORMATION FILING FOR
FISCAL YEAR 2018**

The following provides, in accordance with the continuing disclosure agreement (the Continuing Disclosure Agreement) entered into by Bainbridge Township, County of Geauga, Ohio (the Township), annual financial information and operating data for the Township's fiscal year ended December 31, 2018 (Fiscal Year 2018), of the type included in the final official statement for its primary offerings of and issuances:

\$3,165,000 Police Station Construction Refunding Bonds, Series 2012, dated December 27, 2012. Final Maturity December 1, 2023.

\$2,765,000 Fire Station Improvement Bonds, Series 2012, dated December 27, 2012. Final Maturity December 1, 2032.

The applicable CUSIP number is 057037.

The Annual Information Filing constitutes only the annual financial information and operating data agreed to be provided under the Continuing Disclosure Agreement entered into at the time of the primary offerings referenced above. No representation is made as to the materiality or completeness of that information. Other relevant information for Fiscal Year 2018 may exist, and matters may have occurred or become known during or since that period, which an investor would consider to be important when making an investment decision. Further, no representation is made that the Annual Information Filing is indicative of financial or operating results of the Township since the end of Fiscal Year 2018 or future financial or operating results. Finally, the inclusion of certain information pertaining to post-Fiscal Year 2018 events, if any, is provided solely for convenience, and is not intended to suggest that other such information not so included is any less material or important to an investor.

Dated: September 12, 2019

**BAINBRIDGE TOWNSHIP,
COUNTY OF GEAUGA, OHIO**

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INTRODUCTORY STATEMENT

The Township entered into the Continuing Disclosure Agreement pursuant to SEC Rule 15c2-12 (the Rule) in connection with the primary offerings and issuances by the Township of the bond issues identified on the cover page (collectively, the Bonds). The Continuing Disclosure Agreement requires the Township to provide annually financial information and operating data for its immediately preceding Fiscal Year of the type included in the final official statement for these offerings (the Official Statement). This Annual Information Filing provides such financial information and operating data for the Township's Fiscal Year ended December 31, 2018.

All financial and other information in this Annual Information Filing has been provided by the Township from its records, except for information expressly attributed to other sources. More complete information regarding laws, reports and documents referenced in this Annual Information Filing may be obtained by reviewing those laws, reports and documents. Subject to limited exceptions, records of the Township are available for public inspection and copies may be obtained at cost upon request. Questions regarding information contained in this Annual Information Filing and requests for copies of documents should be directed to the Fiscal Officer of the Township at the address shown on the cover. The presentation of information, including tables of receipts from taxes and other sources, is intended to show recent historical information, and is not intended to indicate future or continuing trends in the financial position or other affairs of the Township. No representation is made that past experience, as is shown by that financial and other information, will necessarily continue or otherwise be predictive of future experience. The information and expressions of opinion herein are subject to change without notice. The delivery of this Annual Information Filing shall not, under any circumstances, give rise to any implication that the affairs of the Township have not changed since the date of this Annual Information Filing.

The Township's audited financial statements for Fiscal Years 2018 and 2019 are not yet available and will be filed with the Municipal Securities Rulemaking Board (MSRB) in an electronic format prescribed by the MSRB using the MSRB's Electronic Municipal Market Access (EMMA) platform within ten (10) business days after they have been made available by the Ohio Auditor of State (OAS) on the internet address of the OAS, currently <http://www.auditor.state.oh.us>. Unaudited financial statements of the Township for Fiscal Year 2018 are attached as **Appendix C** (the Unaudited Fiscal Year 2018 Financial Statements).

As used in this Annual Information Filing:

- **“Board”** means the Board of Trustees of the Township.
- **“County”** means the County of Geauga, Ohio.
- **“County Auditor”** means the Auditor of the County.
- **“Debt charges”** means the principal (including any mandatory sinking fund deposits and mandatory redemption payments), interest and any redemption premium payable on the obligations referred to as those payments come due and are payable; debt charges may also be referred to as “debt service.”
- **“Fiscal Year”** means the 12-month period ending December 31, and reference to a particular Fiscal Year (such as “Fiscal Year 2018”) means the Fiscal Year ending on December 31 in that year.
- **“Revised Code”** means the Ohio Revised Code.

- “State” or “Ohio” means the State of Ohio.

AD VALOREM PROPERTY TAXES

Assessed Valuation

The following table shows the recent assessed valuations of property subject to ad valorem taxes levied by the Township.

Collection Year	Real(a)	Public Utility(b)	Total Assessed Valuation
2015(c)	\$519,864,380	\$ 9,528,460	\$529,392,840
2016	524,642,220	9,713,300	534,355,520
2017	530,609,810	10,411,000	541,020,810
2018(d)	551,386,150	10,935,570	562,321,720
2019	559,506,980	11,892,410	571,399,390

- (a) Other than real property of railroads. The real property of public utilities, other than railroads, is assessed by the County Auditor. Real property of railroads is assessed, together with tangible personal property of all public utilities, by the State Tax Commissioner.
- (b) Tangible personal property of all public utilities and real property of railroads; see footnotes (a).
- (c) Reflects triennial adjustment.
- (d) Reflects sexennial reappraisal.

Source: County Auditor.

Taxes collected on “Real” in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year. “Public Utility” (real and tangible personal) taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year.

Pursuant to statutory requirements for sexennial reappraisals, in 2017 the County Auditor adjusted the true value of taxable real property to reflect current fair market values. These adjustments were first reflected in the 2017 duplicate (collection year 2018) and in the ad valorem taxes distributed to the Township in 2018 and thereafter. The County Auditor is required to adjust (but without individual appraisal of properties except in the sexennial reappraisal), and has adjusted, taxable real property value triennially to reflect true values. The County Auditor completed such a triennial adjustment in 2014.

The “assessed valuation” of real property is fixed at 35% of true value and is determined pursuant to rules of the State Tax Commissioner. An exception is that real property devoted exclusively to agricultural use is to be assessed at not more than 35% of its current agricultural use value. Real property devoted exclusively to forestry or timber growing is taxed at 50% of the local tax rate upon its assessed value.

As a result of the phase-out of taxation of tangible personal property used in general business (excluding certain public utility property) and tangible personal property used by telephone, telegraph or interexchange telecommunications companies, as described above, and a 2002 reduction of the percentages of true value of electric utility production equipment and natural gas utility property assessed for taxation, eligible local governments have received reimbursement payments from the State to account for the loss of property tax revenue. The Township has not received a reimbursement from the State relating to lost property revenue from operating levies since 2013.

As indicated herein, the General Assembly has from time to time exercised its power to revise the laws applicable to the determination of assessed valuation of taxable property and the amount of receipts to be produced by ad valorem taxes levied on that property and may continue to make similar revisions.

Ohio law grants tax credits to offset increases in taxes resulting from increases in the true value of real property. Legislation classifies real property as between residential and agricultural property and all other real property, and provides for tax reduction factors to be separately computed for and applied to each class. These tax credits apply only to certain voted levies on real property, and they do not apply to unvoted levies or to voted levies to provide a specified dollar amount or to pay debt charges on general obligation debt. These credits are discussed further following **Tax Table A**.

Tax Rates

All references to tax rates under this caption are in terms of stated rates in mills per \$1.00 of assessed valuation.

The following are the rates at which the Township and overlapping taxing subdivisions have in recent years levied ad valorem property taxes.

**TAX TABLE A
Overlapping Tax Rates**

Collection Year	Township	County	Kenston Local School District	Career Center	Library	Total
2015	25.60	13.40	86.43	1.50	2.00	128.93
2016	25.60	15.60	90.64	1.50	2.00	135.34
2017	27.60	15.60	90.59	1.50	2.00	137.29
2018	27.60	15.60	90.33	1.50	2.50	137.53
2019	27.60	15.60	90.33	1.50	2.50	137.53

Collection Year	Township	County	Chagrin Falls Exempted Village School District	Library	Total
2015	25.60	13.40	115.30	2.00	156.30
2016	25.60	15.60	115.30	2.00	158.50
2017	27.60	15.60	115.20	2.00	160.40
2018	27.60	15.60	124.10	2.50	169.80
2019	27.60	15.60	124.10	2.50	169.80

Source: County Auditor.

Statutory procedures limit, by the application of tax credits, the amount realized by each taxing subdivision from real property taxation to the amount realized from those taxes in the preceding year plus both:

- the proceeds of any new taxes (other than renewals) approved by the electors, calculated to produce an amount equal to the amount that would have been realized if those taxes had been levied in the preceding year; and
- amounts realized from new and existing taxes on the assessed valuation of real property added to the tax duplicate since the preceding year.

The tax credit provisions do not apply to amounts realized from taxes levied at whatever rate is required to produce a specified amount or an amount to pay debt charges on voted general obligations, or from taxes levied inside the ten-mill limitation or any applicable charter tax rate limitation. To calculate the limited amount to be realized, a reduction factor is applied to the stated rates of the levies subject to these tax credits. A resulting “effective tax rate” reflects the aggregate of those reductions, and is the rate based on which real property taxes are in fact collected. As an example, the total overlapping tax rate for the 2019 tax collection year of 169.80 mills within the Township (in the portion overlapping Chagrin Falls Exempted Village School District) is reduced by reduction factors of 0.454813 for residential/agricultural property and 0.373236 for all other real property, which results in “effective tax rates” of 92.572788 mills for residential and agricultural property and 106.424605 mills for all other real property. See **Tax Table A**.

Residential and agricultural real property tax amounts paid by taxpayers generally have been further reduced by an additional 10% (12.5% in the case of owner-occupied residential property); however, legislation passed by the State’s General Assembly in 2013 eliminated such reductions for additional and replacement levies approved at elections after September 29, 2013, and for other taxes (or increases in taxes) not levied for tax year 2013. See **Collections** for a discussion of reimbursements by the State to taxing subdivisions for these reductions and related changes made by that State legislation.

The following are the rates at which the Township levied property taxes for the general categories of purposes for the years shown, both inside and outside the ten-mill limitation.

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TAX TABLE B
Township Tax Rates

Inside the Limitation

Collection Year	Total, all Operating
2015	3.00
2016	3.00
2017	3.00
2018	3.00
2019	3.00

Voted

Collection Year	Total, all Operating
2015	22.60
2016	22.60
2017	24.60
2018	24.60
2019	24.60

See the discussion of the ten-mill limitation, and the priority of claim on that millage for debt charges on unvoted general obligation debt, under **Indirect Debt and Unvoted Property Tax Limitations**.

The following table presents certain information concerning the Township's voted property tax levies each of which, except as otherwise noted, are levied for a continuing period of time:

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Voter Authorized	<u>Millage Rate Levied for Collection Year 2019</u>		Last Collection Year
	Res./Agr.	All Other	
1.50	0.323751	0.539649	Continuing
2.00	0.431668	0.719532	Continuing
0.50	0.107917	0.179883	Continuing
1.50	0.568737	0.749626	Continuing
2.00	0.759832	0.999502	Continuing
2.00	0.879030	1.154668	Continuing
2.50	1.104255	1.452300	Continuing
1.50	0.986248	1.191540	Continuing
2.00	1.329870	1.588720	2021
1.00	0.704134	0.812105	Continuing
1.00	0.883753	0.982630	2024
2.00	1.772460	1.965260	2020(a)
1.25	1.198942	1.228287	Continuing
1.85	1.774434	1.817865	Continuing
2.00	1.928616	1.965260	Continuing

(a) See **Subsequent Events**.

Collections

The following are the amounts billed and collected for Township ad valorem property taxes on real and public utility property for the tax collection years shown.

Collection Year	Current Billed	Current Collected	Current % Collected	<u>Delinquent</u>	
				Current	Accumulated
2014	\$ 8,830,549	\$ 8,651,826	97.98%	\$178,723	\$139,063
2015	8,921,132	8,743,722	98.01	182,914	148,077
2016	8,979,576	8,759,531	97.55	220,045	131,629
2017	10,164,148	10,008,209	98.47	155,939	160,706
2018	10,324,186	10,182,108	98.62	165,715	116,534

Source: County Auditor.

Included in the “Current Billed” and “Current Collected” figures above are payments made from State revenue sources under two Statewide real property tax relief programs – the Homestead Exemption and the Property Tax Rollback Exemption. Homestead Exemptions have been available for (i) persons 65 years of age or older, (ii) persons who are totally or permanently disabled and (iii) surviving spouses of persons who were totally or permanently disabled or 65 years of age or older, and had applied and qualified for a reduction of property taxes in the year of death, so long as the surviving spouses were not younger than 59 or older than 65 years of age on the date of their deceased spouses’ deaths. The Homestead Exemption exempts \$25,000 of the homestead’s market value from taxation, thereby reducing the property owner’s ad valorem property tax liability. The Property Tax Rollback Exemption applies to all non-business properties, and reduces each property owner’s ad valorem property tax liability by either 12.5% (for owner-occupied non-business properties) or 10% (for non-owner non-business occupied properties). Payments to taxing subdivisions have been made in amounts approximately equal to the Homestead and Property Tax Rollback Exemptions granted. This State assistance reflected in the Township’s tax collections for

2018 was \$133,358 for the elderly/disabled homestead payment and \$895,152 for the rollback payment.

The Homestead Exemption became subject to means testing beginning in 2014, and the Property Tax Rollback Exemption and related reimbursements have been eliminated with respect to new or replacement tax levies approved at elections after September 29, 2013, and for other taxes (or increases in taxes) not levied for tax year 2013. See **Tax Rates**.

Real property taxes are payable in two installments, the first usually by February and the second in July.

Delinquencies

The following is a general description of delinquency procedures under Ohio law, the implementation of which may vary in practice among the counties. Under the Revised Code, taxes become a lien of the State on the first day of January, annually, and continue until the taxes, including any penalties, interest or other charges, are paid. Real estate taxes and special assessments that are not paid in the year they are due are to be certified by the county auditor's office as delinquent. Any amount of a previous tax bill not paid before new tax bills are mailed for the next half of the year is considered delinquent and becomes subject to a 10% penalty. A list of delinquent properties is compiled by the county auditor (the "delinquent land duplicate"). If delinquent taxes (and special assessments) are not paid within 60 days after a copy of the county auditor's delinquent land duplicate is delivered to the county treasurer, then the county treasurer is to enforce the lien of the State that attached on January 1 of the year the taxes first became payable. Under State law (Section 323.25 of the Revised Code), the county treasurer is to enforce the lien "in the same way mortgage liens are enforced," that is, by an action in the court of common pleas for foreclosure and sale of the property in satisfaction of the delinquency. If the county treasurer fails to bring an action to enforce the lien, then the State Tax Commissioner is to do so. In addition, one year after certification of a delinquent land list, the county prosecuting attorney is authorized to institute foreclosure proceedings in the name of the county treasurer to foreclose the lien.

The property owner may arrange a payment plan with the county treasurer providing for payments over a period not to exceed five years. If payments are made when due under the plan, no further interest will be assessed against delinquent balances covered by the plan; a default in any payment under the plan or in the payment of current taxes will invalidate the taxpayer's participation in the plan. If a payment plan is not adhered to or if none is arranged, foreclosure proceedings may be initiated by the county. Mass foreclosure proceedings and sales are permitted after three years' delinquency. Proceeds from delinquent property foreclosure sales become part of and are distributed as current collections to the taxing subdivisions.

In recent years, the State legislature has enacted several programs with respect to forestalling the foreclosure process or the forfeiture of property due to tax delinquency that may have the effect of delaying or eliminating the collection of certain property taxes. Notwithstanding the delay or loss of the tax revenues from those properties, an issuer of general obligation notes or bonds, such as the Township, remains obligated to pay the debt charges on those notes or bonds from the available revenues.

Of the 6,935 nonexempt parcels in the Township for collection year 2018, the number of delinquent parcels was 385, against none of which foreclosure proceedings were commenced.

There were two taxpayers that accounted for more than 5% of any of the delinquencies of ad valorem real property taxes or special assessments identified above for tax collection year 2018.

STATE LOCAL GOVERNMENT ASSISTANCE FUNDS

Statutory state-level local government assistance funds, comprised of designated State revenues, are another source of revenue to the General Fund. Most are distributed to each county and then allocated on a formula basis, or in some cases on an agreement basis, among the county and cities, villages and townships, and in some cases park districts, in the county. Township receipts from those funds are set forth in the following table:

Year	Receipts
2014	\$ 78,552
2015	100,039
2016	91,390
2017	95,309
2018	99,212

The amounts of and formula for distribution of these funds have been and may be revised from time to time.

ESTATE TAXES

The State had previously distributed significant portions of the State estate tax to decedents' communities of residence. Due to the nature of this tax, the annual amounts received have varied significantly. The Township received \$0 and \$0 from this source in 2017 and 2018. The Township formerly credited these distributions to its General Fund. The State estate tax has been eliminated for decedents dying on or after January 1, 2013; however, distributions related to the estates of decedents dying before that date will continue until those estates are settled.

TOWNSHIP DEBT AND OTHER LONG-TERM OBLIGATIONS

The following describes the security for general obligation debt, and applicable debt and ad valorem property tax limitations, and outstanding and projected bond and note indebtedness and certain other long-term financial obligations of the Township.

As used in the discussions that follow, the term "BANs" refers to notes issued in anticipation of the issuance of general obligation bonds.

Certain overlapping subdivisions also may issue voted and unvoted general obligation debt.

The Township is not, and to the knowledge of current Township officials has not in at least the last 25 years been, in default in the payment of debt charges on any of the bonds or notes on which the Township is obligor or in a condition of default under any financing documents relating to any issue of revenue bonds.

Security for General Obligation Debt; Bonds and BANs

The following describes the security for Township general obligation debt: bonds and bond anticipation notes (BANs).

Voted Bonds. The basic security for voted Township general obligation bonds is the authorization by the electors for the Township to levy, and its levy pursuant to constitutional and statutory requirements of, ad valorem taxes, without limitation as to rate or amount, on all real and tangible personal property subject to ad valorem taxation by the Township. These taxes are outside of the ten-mill limitation and are to be sufficient in amount to pay (to the extent not paid from other sources) as they come due the debt charges on the voted bonds (subject to bankruptcy, insolvency, reorganization, moratorium, fraudulent conveyance or transfer, and other laws relating to or affecting the rights and remedies of creditors generally; to the application of equitable principles, whether considered in a proceeding at law or in equity; to the exercise of judicial discretion; and to limitations on legal remedies against public entities).

As of December 31, 2018, the Township had no voted general obligation bonds outstanding.

Unvoted Bonds. The basic security for unvoted Township general obligation bonds is the Township's ability to levy, and its levy pursuant to constitutional and statutory requirements of, ad valorem taxes on all real and tangible personal property subject to ad valorem taxation by the Township, within the ten-mill limitation described below. These taxes are to be sufficient in amount to pay (to the extent not paid from other sources) as they come due the debt charges on unvoted general obligation bonds. The law provides that the levy necessary for debt charges has priority over any levy for other purposes within that tax limitation; that priority may be subject to bankruptcy, insolvency, reorganization, moratorium, fraudulent conveyance or transfer, and other laws relating to or affecting the rights and remedies of creditors generally; to the application of equitable principles, whether considered in a proceeding at law or in equity; to the exercise of judicial discretion; and to limitations on legal remedies against public entities. See the discussion under **Indirect Debt and Unvoted Property Tax Limitations** of the ten-mill limitation, and the priority of claim on it for debt charges on unvoted general obligation debt of the Township and all overlapping taxing subdivisions.

As of December 31, 2018, the Township had \$3,560,000 of unvoted general obligation bonds outstanding.

BANs. BANs may be retired at maturity from the proceeds of the sale of renewal notes or of the bonds anticipated by the BANs, or available funds of the Township, or a combination of these sources. While BANs are outstanding, Ohio law requires the levy of ad valorem property taxes in an amount not less than what would have been levied if bonds had been issued without the prior issuance of the BANs. That levy need not actually be collected if payment in fact is to be provided from other sources, such as the proceeds of the bonds anticipated or of renewal BANs. BANs, including renewal BANs, may be issued and outstanding from time to time up to a maximum period of 240 months from the date of issuance of the original notes. Any period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated. Portions of the principal amount of BANs outstanding for more than five years must be retired in amounts at least equal to, and payable not later than, those principal maturities that would have been required if the bonds had been issued at the expiration of the initial five-year period.

As of December 31, 2018, the Township had no outstanding BANs.

Statutory Direct Debt Limitations

The Revised Code provides that the net principal amount of debt of a township, excluding “exempt debt” (discussed below), may not exceed 5% of the total tax valuation of all property in the township as listed and assessed for taxation. This limitation, which is referred to as the “direct debt limitation,” may be amended from time to time by the General Assembly.

The Township’s ability to incur unvoted debt (whether or not exempt from the direct debt limitation) also is restricted by the indirect debt limitation discussed below under **Indirect Debt and Unvoted Property Tax Limitations**.

Certain debt that the Township may issue is exempt from the direct debt limitations (exempt debt). Exempt debt includes, among others, the following categories.

- General obligation debt:
 - In anticipation of the levy or collection of special assessments.
 - To pay final judgments or court-approved settlements.
- Notes anticipating the collection of current revenues.
- Notes issued for certain energy conservation improvements.
- Securities issued for certain park lands and materials.
- Securities issued for certain construction of buildings or for certain acquisition of equipment, buildings or sites.
- Securities issued for certain firefighting equipment, buildings and sites.
- Securities issued for certain road machinery and equipment.
- Notes issued in anticipation of certain voted tax levy proceeds.

BANs issued in anticipation of exempt bonds also are exempt debt.

The Township may incur debt for operating purposes, such as current tax revenue anticipation notes or tax anticipation notes, only under certain limited statutory authority.

In the calculation of debt subject to the direct debt limitations, the amount in a township’s bond retirement fund allocable to the principal amount of nonexempt debt is deducted from gross nonexempt debt. Without consideration of amounts in the Township’s Bond Retirement Fund, and based on outstanding debt and current tax (assessed) valuation, the Township’s voted and unvoted nonexempt debt capacities as of December 31, 2018 were:

Limitation	Nonexempt Debt Outstanding	Additional Debt Capacity Within Limitation
5% = \$28,569,969	\$0	\$28,569,969

This is further detailed in **Debt Table A**

Indirect Debt and Unvoted Property Tax Limitations

Voted general obligation debt may be issued by the Township if authorized by vote of the electors. Ad valorem taxes, without limitation as to amount or rate, to pay debt charges on voted bonds are authorized by the electors at the same time they authorize the issuance of the bonds.

General obligation debt also may be issued by the Township without a vote of the electors. This unvoted debt may not be issued unless the ad valorem property tax for the payment of debt charges on those bonds (or the bonds in anticipation of which BANs are issued) and all outstanding unvoted general obligation bonds (including bonds in anticipation of which BANs are issued) of the combination of overlapping taxing subdivisions including the Township resulting in the highest tax required for such debt charges in any year is 10 mills or less per \$1.00 of assessed valuation. This indirect debt limitation, the product of what is commonly referred to as the “ten-mill limitation,” is imposed by a combination of provisions of the Ohio Constitution and the Revised Code.

The ten mill limitation is the maximum aggregate millage for all purposes that may be levied on any single piece of property by all overlapping taxing subdivisions without a vote of the electors. This 10 mills is allocated pursuant to a statutory formula among certain overlapping taxing subdivisions in the County, including the Township. The entire 10 mills is currently being levied by the combination of the Township and the taxing subdivisions overlapping the Township. For collection year 2019, the allocation of the 10 mills (sometimes referred to as the “inside millage”) is as follows: 2.50 mills for the County, 4.50 mills for Kenston Local School District (4.50 mills for Chagrin Falls Exempted Village School District) and 3.00 mills for the Township.

Present Ohio law requires the inside millage allocated to a taxing subdivision to be used first for the payment of debt charges on its unvoted general obligation debt, unless provision has been made for that payment from other sources, with the balance usable for other purposes. To the extent this inside millage is required for debt charges of a taxing subdivision (which may exceed the formula allocation to that subdivision), the amount that would otherwise be available to that subdivision for general fund purposes is reduced. Because the inside millage that may actually be required to pay debt charges on a subdivision’s unvoted general obligation debt may exceed the formula allocation of that millage to the subdivision, the excess reduces the amount of inside millage available to overlapping subdivisions. In the case of the Township, however, a law applicable to all Ohio cities and villages requires that any lawfully available receipts from a municipal income tax or from voted property tax levies be allocated to pay debt charges on Township unvoted debt before the formula allocations of the inside millage to overlapping subdivisions can be invaded for that purpose.

In the case of BANs issued in anticipation of unvoted general obligation bonds, the highest estimate of annual debt charges for the anticipated bonds is used to calculate the millage required.

Revenue bonds and notes and mortgage revenue bonds are not included in debt subject to the indirect limitation since they are not general obligations of the Township, and the full faith and credit and property taxing power of the Township is not pledged for their payment.

The indirect limitation applies to all outstanding unvoted general obligation debt even if debt charges on some of it is expected to be paid in fact from municipal income taxes, special assessments, utility revenues or other sources.

As of December 31, 2018, the highest requirement for debt charges in any year for all Township debt subject to the ten-mill limitation was estimated to be \$508,800. That debt includes the Bonds and unvoted general obligation bonds outstanding. The payment of those annual debt charges would require a levy of an estimated 0.8904 mills based on current assessed valuation.

As of December 31, 2018, the total millage theoretically required by the Township, the County and Chagrin Falls Exempted Village School District (the overlapping taxing subdivisions that have issued unvoted debt) for debt charges on their outstanding unvoted general obligation debt (including the Bonds) was estimated to be 1.3344 mills for the year of the highest potential debt charges. There thus remain 8.6656 mills within the ten-mill limitation that have yet to be allocated to debt charges and that are available to the Township and overlapping subdivisions in connection with the issuance of additional unvoted general obligation debt.

Debt Outstanding

The Debt Tables attached provide information concerning the Township's outstanding debt represented by bonds and notes, with respect to Township and overlapping subdivision general obligation debt allocations, and debt charges. See **Debt Tables**.

The following table shows the principal amount of Township general obligation debt outstanding as of December 31 in the years shown.

Year	Total
2014	\$5,130,000
2015	4,720,000
2016	4,305,000
2017	3,890,000
2018	3,560,000

Bond Retirement Fund

The Bond Retirement Fund is the fund from which the Township pays debt service, and into which moneys required to be applied to those payments are deposited.

Long-Term Financial Obligations Other Than Bonds and Notes

The Township has leases for copiers for the Police, Zoning and Road Departments. The Police Department lease, dated November 15, 2018, is for a total of \$15,687 as of December 31, 2018, and is payable over 63 months at \$249 per month. The Zoning Department lease, dated October 2, 2014, is for a total of \$1,780 as of December 31, 2018, and is payable over 60 months at \$178 per month. The Road Department lease, dated October 9, 2015, is for a total of \$3,818 as of December 31, 2018, and is payable over 60 months at \$166 per month.

As of December 31, 2018, the Township had no other long-term financial obligations, other than the bonds and notes described above, the retirement obligations and liability described under **Retirement Expenses** and the compensated absences described in the Notes to the Unaudited Fiscal Year 2018 Financial Statements attached as **Appendix C**.

Retirement Expenses

Present and retired employees of the Township are covered under two statewide public employee retirement (including disability retirement) systems. The Ohio Police and Fire Pension Fund (OP&F) covers uniformed members of the fire department. All other eligible Township employees, including police, are covered by the Ohio Public Employees Retirement System (OPERS).

OPERS and OP&F are two of five statewide public employee retirement systems created by and operating pursuant to Ohio law, all of which currently have unfunded actuarial accrued liabilities. The General Assembly has the power to amend the format of those systems and to revise rates and methods of contributions to be made by public employers and their employees and eligibility criteria, benefits or benefit levels for employee members. In 2012, the General Assembly passed five separate pension reform measures intended to assist each of the five retirement systems in addressing its unfunded actuarial accrued liabilities. The reform legislation passed with respect to OPERS and OP&F provided for (i) no change in the Township contribution rates with respect to its employees' earnable salaries, (ii) no change in OPERS employee contribution rate, and (iii) an increase in the OP&F employee contribution rate from 10% to 12.25% in annual increments of 0.75% that began on July 2, 2013. With certain transition provisions applicable to certain current employees, the reform legislation has, among other changes, increased minimum age and service requirements for retirement and disability benefits, revised the calculation of an employee's final average salary on which pension benefits are based to include the five highest years (rather than the three highest years), provided for OPERS pension benefits to be calculated on a lower, fixed formula, changed provisions with respect to future cost-of-living adjustments to limit those adjustments to the lesser of any increase in the Consumer Price Index or three percent. The OP&F reform legislation also authorizes the OP&F board to further adjust member contribution rates or further adjust age and service requirements after November 1, 2017, if, after an actuarial investigation, the board determines that an adjustment is appropriate.

For further information on these pension plans and for Fiscal Year 2018 reporting with respect to employer pensions, see the Notes to the Unaudited Fiscal Year 2018 Financial Statements attached as **Appendix C**. Financial and other information for OPERS and OP&F can also be found on the respective website for each retirement system including its Comprehensive Annual Financial Report.

As of December 31, 2018, the Township had the net pension liability reported and explained in the Notes to the Unaudited Fiscal Year 2018 Financial Statements attached as **Appendix C**.

In Fiscal Year 2018, Township employees covered by OPERS contributed at a statutory rate of 10.0% of earnable salary (13% for police personnel). The Township's statutory contribution rate for those employees was 14.0% (18.1% for police personnel) of the same base. In Fiscal Year 2018, Township employees covered by OP&F contributed at a statutory rate of 12.25% of earnable salary. As the employer, the Township's statutory contribution rates, applied to the same base, are 24.0% for fire personnel. These employee and employer contribution rates have been and are now the maximums permitted under current State law.

The Township's current employer contributions to OPERS and OP&F, and the payments toward the accrued OP&F liability, have been treated as current expenses and included in the Township's operating expenditures, except to the extent paid from the proceeds of the "Police and Fire Pension" levy referred to under **Tax Rates**.

Federal law requires Township employees hired after March 31, 1986 to participate in the federal Medicare program, which requires matching employer and employee contributions, each being 1.45% of the wage base. Otherwise, Township employees who are covered by a State retirement system are not currently covered under the federal Social Security Act. OPERS and OP&F are not subject to the funding and vesting requirements of the federal Employee Retirement Income Security Act of 1974.

SUBSEQUENT EVENTS

Tax Levy Renewal

The Township Trustees have taken the necessary steps to submit to the voters at the election to be held on November 5, 2019, the question of the renewal of the Township's existing 2.00-mill levy for the purpose of the general construction, reconstruction, resurfacing and repair of streets, roads, and bridges, for five years, commencing in 2020, first due in calendar year 2021.

DEBT TABLE A

**Principal Amounts of Outstanding General Obligation (GO) Debt;
Leeway for Additional Debt within Direct Debt Limitations
(as of December 31, 2018)**

A.	Total debt:		\$ 3,560,000
B.	Exempt debt:		
	Category	Outstanding Principal Amount	
	Exempt per R.C. 505.262 and 505.37 (includes the Bonds)	\$ 3,560,000	
	Total exempt debt:		\$ 3,560,000
C.	Total nonexempt debt [A minus B]:		\$ 0
D.	5% of tax (assessed) valuation (unvoted nonexempt debt limitation):		\$ 28,569,969
E.	Total nonexempt limited tax bonds and notes outstanding:		
	Bonds	\$ 0	
	Notes	0	\$ 0
F.	Debt leeway within 5% unvoted debt limitation [D minus E]:		\$ 28,569,969 ^(a)

(a) Debt leeway in this table determined without considering money in the Bond Retirement Fund.

DEBT TABLE B

**Various Township and Overlapping
GO Debt Allocations (Principal Amounts)
(as of December 31, 2018)**

	Amount	Per Capita(a)	% of Township's Current Assessed Valuation(b)
Total Township GO Debt (exempt and nonexempt)	\$ 3,560,000	\$ 309.32	0.62%
Highest Total Overlapping GO Debt(c)	28,514,091	2,477.55	4.99

(a) Based on 2016 (estimated for Township) population of 11,509.

(b) The Township's assessed valuation as of December 31, 2018, was \$571,399,390.

(c) Includes, in addition to "Total Township GO Debt," allocations of total GO debt of overlapping debt issuing subdivisions (as of December 31, 2018) resulting in the calculation of highest total overlapping debt based on percent of tax (assessed) valuation of territory of the subdivisions located within the Township (% figures are resulting percent of total debt of subdivisions allocated to the Township in this manner), as follows:

- \$ 789,553 County (17.68%);
- \$23,546,835 Kenston Local School District (66.80%); and
- \$ 617,703 Auburn Career Center (11.71%).

Allocation of GO debt of the remaining overlapping debt issuing subdivisions is as follows:

- \$1,609,614 of Chagrin Falls Exempted Village School District (4.01%).

Source of tax (assessed) valuation and confirmation of GO debt figures for overlapping subdivisions: OMAC.

DEBT TABLE C
Projected Debt Charges Requirements on Township GO Debt
(as of December 31, 2018)

Year	The Bonds(a)
2019	\$508,000
2020	500,900
2021	508,800
2022	504,900
2023	505,900
2024	176,350
2025	178,200
2026	174,575
2027	175,950
2028	172,200
2029	173,450
2030	173,800
2031	174,000
2032	139,050

(a) All to be paid from Limited Ad Valorem Taxes.

DEBT TABLE D

**Outstanding GO Bonds
(as of December 31, 2018)**

The following debt is reflected in **Debt Tables A, B and C.**

Bonds				
Issue	Date of Issuance	Final Maturity	Original Principal Amount	Outstanding Principal Amount
Police Station Construction Refunding Bonds, Series 2012	12/27/2012	2023	\$3,165,000	\$1,545,000
Fire Station Improvement Bonds, Series 2012	12/27/2012	2032	2,765,000	2,015,000

APPENDIX A
Comparative Cash-Basis Summary of General Fund Receipts
and Expenditures for Fiscal Years 2014 through 2018(a)

	2014	2015	2016	2017	2018
Fund Balance 1/1	\$3,853,627	\$3,931,430	\$2,009,420	\$1,455,978	\$1,416,578
Fund Balance Adjustments	145	0	10,087	10,401	(85,892)
Revenues					
Real Estate Tax	\$ 615,377	\$ 614,366	\$ 617,266	\$ 633,603	\$ 655,757
Personal Property Tax	0	0	1,307	0	0
Charges for Services	13,098	10,746	15,392	17,378	17,850
Licenses, Permits and Fees	56,378	69,767	69,497	65,813	61,874
Fines and Forfeitures	8,147	8,952	9,406	9,342	10,213
Local Government Distribution	78,553	100,039	91,390	95,309	99,212
Estate Tax	440,634	1,631	12,683	0	0
Property Tax Allocation	85,705	87,425	79,676	80,430	83,254
Other	236,188	88,389	132,560	128,288	101,568
Earnings on Investments	141,183	185,383	190,220	108,238	207,151
Miscellaneous	98,113	142,558	77,140	131,639	182,429
Total Revenue	\$1,773,376	\$1,309,258	\$1,296,538	\$1,270,039	\$1,419,308
Expenditures					
Administrative - Salaries	\$ 119,832	\$ 119,758	\$96,018	\$108,044	\$117,304
Administrative - Other	434,954	403,441	470,111	337,084	370,174
Townhalls, Mem. Bldgs & Grounds - Salaries	82,000	55,000	38,380	62,000	56,142
Townhalls, Mem. Bldgs & Grounds - Other	78,334	98,019	108,905	109,443	87,325
Zoning - Salaries	103,036	104,666	101,984	109,517	115,690
Zoning - Other	51,977	43,170	71,197	32,369	6,931
Police Protection - Other	0	0	0	0	0
Lighting- Other	48,931	4,206	46,496	44,893	42,898
Highways - Other	0	0	0	0	0
Cemeteries - Other	21,631	19,065	15,963	7,168	9,219
Parks and Recreation - Salaries	151,066	119,931	107,302	131,679	115,308
Parks and Recreation - Other	238,280	402,944	747,555	291,608	372,655
Capital Outlay - Other	69,005	142,038	25,518	50,276	4,949
Total Expenditures	\$1,399,044	\$1,512,238	\$1,829,429	\$1,284,081	\$1,298,595
Other Financing Sources & Uses					
Sale of Fixed Assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other - Other Financing Sources	3,327	116	0	0	0
Transfers - Out	(300,000)	(1,719,147)	(30,637)	(35,759)	(32,645)
Total Other Financing Sources & Uses	\$ (296,673)	\$(1,719,031)	\$ (30,637)	(35,759)	(32,645)
Fund Balance 12/31	\$3,931,430	\$2,009,420	\$1,455,978	\$1,416,578	\$1,418,753
Less: Encumbrances 12/31	270,111	246,031	86,918	73,749	86,918
Less: Reserve Balance 12/31	0	0	0	0	0
Unencumbered Undesignated 12/31	\$3,661,319	\$1,763,385	\$1,369,061	\$1,342,829	\$1,331,835

(a) Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

APPENDIX B

All-Funds Summary 2018 (Cash Basis)

DESCRIPTION	BEGINNING BALANCE	RECEIPTS(a)	EXPENDITURES	ENDING BALANCE
General Fund	\$ 1,416,578	\$ 1,333,416	\$ 1,331,241	\$ 1,418,753
Special Revenue:				
Motor Vehicle License Tax	47,166	35,323	9,119	73,370
Gasoline Tax	174,555	145,666	175,500	144,721
Road and Bridge	3,352,706	3,447,723	3,492,564	3,307,866
Cemetery	25,525	22,685	14,062	34,147
Police District	2,330,876	4,090,608	3,394,642	3,026,841
Fire	4,367,974	2,432,689	2,412,095	4,388,567
Permissive Motor Vehicle License Tax	0	1,554	0	1,554
Law Enforcement Trust	616	0	0	616
Ambulance & Emergency	1,070,208	435,594	179,433	1,326,369
Lighting Assessment	0	9,502	9,402	100
DARE Program	32,194	0	1,846	30,348
Total Special Revenue	\$11,401,820	\$10,621,344	\$ 9,688,664	\$12,334,500
Debt Service Fund:				
Police Debt Service	2,306,743	0	230,900	2,075,843
Fire Debt Service	2,614,475	0	182,700	2,431,775
Total Debt Service	\$ 4,921,218	\$ 0	\$ 413,600	\$ 4,507,618
Capital Improvements:				
Police Station Construction	183,496	0	0	183,496
Fire Station Expansion	89,305	0	0	89,305
Total Capital Improvements	\$ 272,800	\$ 0	\$ 0	\$ 272,800
Nonexpendable Trusts:				
Cemetery Bequest	621	0	0	621
Cemetery Bequest	1,162	0	0	1,162
Cemetery Bequest	152	0	0	152
Cemetery Bequest	326	0	0	326
Total Nonexpendable Trusts	\$ 2,263	\$ 0	\$ 0	\$ 2,263
Expendable Trust	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$18,014,678	\$11,954,761	\$11,433,504	\$18,535,935

(a) Includes fund balance adjustments of \$85,891.92 in the General Fund, \$222.04 in the Road & Bridge Fund, \$718.40 in the Police Fund and \$50.00 in the Fire Fund. The receipts also include transfers from the General Fund into the Road and Bridge Fund in the amount of \$32,645.32. The expenditures include the same transfer from the General Fund to Road and Bridge in the amount of \$32,645.32.

APPENDIX C

**Financial Statements
for Fiscal Year 2018
(Unaudited)**

UNAUDITED

BAINBRIDGE TOWNSHIP, GEauga COUNTY

9/12/2019 2:27:42 PM

Appropriation Status

By Fund

UAN v2019.2

As Of 12/31/2018

Fund: General
 Pooled Balance: \$1,418,753.22
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$1,418,753.22

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-110-111-0000	D Salaries - Trustees	\$531.76	\$0.00	\$68,028.00	\$566.88	\$62,639.78	\$5,353.10	91.365%
1000-110-121-0000	D Salary - Township Fiscal Officer	\$258.87	\$0.00	\$31,064.00	\$0.00	\$28,748.88	\$2,573.99	91.782%
1000-110-122-0000	D Salaries - Township Fiscal Officer's Staff	\$1,744.92	\$0.00	\$26,000.00	\$0.00	\$25,915.16	\$1,829.76	93.405%
1000-110-131-0000	D Salary - Administrator	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-211-0000	D Ohio Public Employees Retirement System	\$3,589.91	\$0.00	\$72,000.00	\$4,499.79	\$54,460.64	\$16,629.48	72.047%
1000-110-213-0000	D Medicare	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,332.36	\$167.64	88.824%
1000-110-221-0000	Medical/Hospitalization	\$1,345.14	\$0.00	\$185,000.00	\$508.28	\$165,582.72	\$20,254.14	88.858%
1000-110-224-0000	Vision Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-230-0000	D Workers' Compensation	\$0.00	\$0.00	\$10,225.00	\$0.00	\$9,585.14	\$639.86	93.742%
1000-110-240-0000	D Unemployment Compensation	\$0.00	\$0.00	\$1,030.00	\$0.00	\$0.00	\$1,030.00	0.000%
1000-110-311-0000	Accounting and Legal Fees	\$1,341.19	\$0.00	\$40,000.00	\$350.00	\$13,917.12	\$27,074.07	33.664%
1000-110-311-4444	Accounting and Legal Fees{LEGAL CONSULTATION-}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-312-0000	Auditing Services	\$0.00	\$0.00	\$11,275.00	\$0.00	\$11,275.00	\$0.00	100.000%
1000-110-313-0000	Uniform Accounting Network Fees	\$0.00	\$0.00	\$4,296.00	\$0.00	\$3,846.00	\$450.00	89.525%
1000-110-314-0000	D Tax Collection Fees	\$0.00	\$0.00	\$12,000.00	\$0.00	\$10,095.72	\$1,904.28	84.131%
1000-110-314-0003	D Tax Collection Fees{STATE TAX FEES}	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0.000%
1000-110-315-0000	D Election Expenses	\$0.00	\$0.00	\$10,000.00	\$0.00	\$6,813.05	\$3,186.95	68.131%
1000-110-323-6690	Repairs and Maintenance{LANDSCAPE MAINTENANCE}	\$1,492.18	\$0.00	\$23,000.00	\$0.00	\$24,076.41	\$415.77	98.302%
1000-110-330-0000	Travel and Meeting Expense	\$380.00	\$0.00	\$5,000.00	\$0.00	\$4,682.35	\$697.65	87.033%
1000-110-345-0000	Advertising	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0.000%
1000-110-360-0000	Contracted Services	\$0.00	\$0.00	\$15,894.13	\$0.00	\$9,110.00	\$6,784.13	57.317%
1000-110-360-0001	Contracted Services{COMPUTER TECH/CONSULTING}	\$0.00	\$0.00	\$1,030.00	\$0.00	\$0.00	\$1,030.00	0.000%
1000-110-360-0002	Contracted Services{COUNTY INTERNET SERVICE}	\$2,630.94	\$0.00	\$9,105.87	\$1,000.00	\$2,630.94	\$8,105.87	22.416%
1000-110-389-0000	Other - Insurance and Bonding	\$0.00	\$0.00	\$30,900.00	\$0.00	\$23,454.13	\$7,445.87	75.903%
1000-110-410-0000	Office Supplies	\$0.00	\$0.00	\$9,268.62	\$134.97	\$1,135.97	\$7,997.68	12.256%
1000-110-599-0000	Other - Other Expenses	\$5,009.11	\$0.00	\$50,000.00	\$3,607.35	\$28,175.96	\$23,225.80	51.221%
1000-120-190-0000	D Other - Salaries	\$0.00	\$0.00	\$65,000.00	\$0.00	\$56,142.37	\$8,857.63	86.373%

Report reflects selected information.

UNAUDITED

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

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Appropriation Status

By Fund

UAN v2019.2

As Of 12/31/2018

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-120-317-0000	Planning Consultants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-323-0000	Repairs and Maintenance	\$5,020.35	\$5,000.00	\$66,000.00	\$916.84	\$20,950.04	\$44,153.47	31.733%
1000-120-323-6690	Repairs and Maintenance{LANDSCAPE MAINTENANCE}	\$2,725.95	\$0.00	\$8,000.00	\$0.00	\$10,395.41	\$330.54	96.918%
1000-120-359-0000	Other - Utilities	\$3,737.39	\$0.00	\$40,100.00	\$3,197.02	\$33,531.69	\$7,108.68	76.491%
1000-120-420-0000	Operating Supplies	\$0.00	\$0.00	\$17,500.00	\$0.00	\$7,880.48	\$9,619.52	45.031%
1000-120-430-0000	Small Tools and Minor Equipment	\$0.00	\$0.00	\$1,500.00	\$0.00	\$584.84	\$915.16	38.989%
1000-120-599-0000	Other - Other Expenses	\$206.29	\$0.00	\$7,000.00	\$0.00	\$2,192.89	\$5,013.40	30.430%
1000-120-599-9001	Other - Other Expenses{SECURITY DEPOSITS}	\$0.00	\$0.00	\$16,000.00	\$1,200.00	\$11,789.99	\$3,010.01	73.687%
1000-130-150-0000	D Compensation of Board and Commission Members	\$856.43	\$0.00	\$116,699.00	\$879.13	\$115,689.95	\$986.35	98.413%
1000-130-317-0000	Planning Consultants	\$0.00	\$0.00	\$18,300.00	\$0.00	\$0.00	\$18,300.00	0.000%
1000-130-360-0000	Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-130-410-0000	Office Supplies	\$6.65	\$0.00	\$3,090.00	\$0.00	\$822.33	\$2,274.32	26.555%
1000-130-599-0000	Other - Other Expenses	\$83.21	\$0.00	\$13,700.00	\$23.36	\$6,108.59	\$7,651.26	44.319%
1000-310-360-0000	Contracted Services	\$4,210.17	\$0.00	\$50,000.00	\$4,011.22	\$42,897.90	\$7,301.05	79.133%
1000-410-190-0000	D Other - Salaries	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.000%
1000-410-323-6690	Repairs and Maintenance{LANDSCAPE MAINTENANCE}	\$1,266.73	\$0.00	\$5,850.00	\$0.00	\$7,028.85	\$87.88	98.765%
1000-410-430-0000	Small Tools and Minor Equipment	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0.000%
1000-410-490-0000	Other - Supplies and Materials	\$0.00	\$0.00	\$4,000.00	\$42.56	\$985.46	\$2,971.98	24.637%
1000-410-599-0000	Other - Other Expenses	\$95.00	\$0.00	\$2,650.00	\$67.96	\$1,204.89	\$1,472.15	43.894%
1000-410-730-0000	Improvement of Sites	\$0.00	\$0.00	\$9,000.00	\$0.00	\$0.00	\$9,000.00	0.000%
1000-610-190-0000	D Other - Salaries	\$0.00	\$0.00	\$175,000.00	\$850.48	\$115,308.10	\$58,841.42	65.890%
1000-610-318-0000	Training Services	\$0.00	\$0.00	\$2,000.00	\$256.99	\$789.63	\$953.38	39.482%
1000-610-323-0000	Repairs and Maintenance	\$578.05	\$0.00	\$53,410.00	\$1,272.96	\$48,342.16	\$4,372.93	89.542%
1000-610-323-1234	Repairs and Maintenance{MISC. FIELD MAINTENANCE}	\$0.00	\$0.00	\$6,700.00	\$0.00	\$5,836.40	\$863.60	87.110%
1000-610-323-3888	Repairs and Maintenance{VEHICLE REPAIRS}	\$1,150.00	\$0.00	\$5,000.00	\$0.00	\$2,285.16	\$3,864.84	37.157%
1000-610-323-6690	Repairs and Maintenance{LANDSCAPE MAINTENANCE}	\$4,270.96	\$0.00	\$65,000.00	\$0.00	\$59,530.57	\$9,740.39	85.939%
1000-610-345-0000	Advertising	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.000%
1000-610-359-0000	Other - Utilities	\$3,394.38	\$0.00	\$40,000.00	\$2,268.28	\$26,376.11	\$14,749.99	60.782%
1000-610-420-0000	Operating Supplies	\$7,916.25	\$633.09	\$35,860.00	\$2,831.54	\$27,365.25	\$12,946.37	63.429%
1000-610-490-0009	Other - Supplies and Materials{DOG PARK}	\$0.00	\$0.00	\$11,250.00	\$0.00	\$8,471.91	\$2,778.09	75.306%
1000-610-599-0000	Other - Other Expenses	\$0.00	\$0.00	\$8,730.00	\$360.00	\$4,769.10	\$3,600.90	54.629%
1000-610-599-0009	Other - Other Expenses{DOG PARK}	\$0.00	\$0.00	\$3,000.00	\$0.00	\$896.55	\$2,103.45	29.885%
1000-610-599-4321	Other - Other Expenses{REC BOARD}	\$0.00	\$0.00	\$11,500.00	\$0.00	\$11,395.00	\$105.00	99.087%

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By Fund

UAN v2019.2

As Of 12/31/2018

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-610-599-6666	Other - Other Expenses{SPECIAL EVENTS}	\$316.00	\$0.00	\$27,000.00	\$0.00	\$20,177.65	\$7,138.35	73.868%
1000-610-730-0000	Improvement of Sites	\$18,431.00	\$0.00	\$149,050.00	\$0.00	\$156,419.90	\$11,061.10	93.396%
1000-610-740-0000	Machinery, Equipment and Furniture	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.000%
1000-760-710-0000	Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-760-720-0000	Buildings	\$1,160.00	\$1,160.00	\$28,000.00	\$0.00	\$1,805.10	\$26,194.90	6.447%
1000-760-720-2222	Buildings{GENERAL BUILDINGS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-760-730-0000	Improvement of Sites	\$0.00	\$0.00	\$10,000.00	\$177.20	\$1,643.78	\$8,179.02	16.438%
1000-760-750-0000	Motor Vehicles	\$0.00	\$0.00	\$2,400.00	\$0.00	\$1,500.00	\$900.00	62.500%
1000-760-790-0000	Other - Capital Outlay	\$0.00	\$0.00	\$40,000.00	\$0.00	\$0.00	\$40,000.00	0.000%
1000-910-910-0000	D Transfers - Out	\$0.00	\$0.00	\$36,050.00	\$0.00	\$32,645.32	\$3,404.68	90.556%
1000-990-990-0000	D Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
General Fund Total:		\$73,748.83	\$6,793.09	\$1,793,955.62	\$29,022.81	\$1,331,240.70	\$500,647.85	71.537%

Fund: Motor Vehicle License Tax

Pooled Balance: \$73,370.11
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$73,370.11

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2011-330-420-0000	Operating Supplies	\$0.00	\$0.00	\$35,000.00	\$3,065.16	\$9,119.15	\$22,815.69	26.055%
Motor Vehicle License Tax Fund Total:		\$0.00	\$0.00	\$35,000.00	\$3,065.16	\$9,119.15	\$22,815.69	26.055%

Fund: Gasoline Tax

Pooled Balance: \$144,721.17
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$144,721.17

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
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Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2021-330-420-0000	Operating Supplies	\$0.00	\$0.00	\$200,000.00	\$22,871.53	\$175,499.73	\$1,628.74	87.750%
	Gasoline Tax Fund Total:	\$0.00	\$0.00	\$200,000.00	\$22,871.53	\$175,499.73	\$1,628.74	87.750%

Fund: Road and Bridge

Pooled Balance: \$3,307,865.65

Non-Pooled Balance: \$0.00

Total Cash Balance: \$3,307,865.65

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2031-330-190-0000	D Other - Salaries	\$7,534.07	\$0.00	\$1,050,000.00	\$6,863.30	\$915,641.70	\$135,029.07	86.583%
2031-330-211-0000	D Ohio Public Employees Retirement System	\$10,547.72	\$0.00	\$154,600.00	\$9,608.59	\$155,399.53	\$139.60	94.097%
2031-330-221-0000	Medical/Hospitalization	\$1,096.39	\$0.00	\$370,000.00	\$1,011.48	\$231,552.45	\$138,532.46	62.397%
2031-330-222-0000	Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2031-330-223-0000	Dental Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2031-330-224-0000	Vision Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2031-330-230-0000	D Workers' Compensation	\$0.00	\$0.00	\$13,988.10	\$0.00	\$12,912.68	\$1,075.42	92.312%
2031-330-240-0000	D Unemployment Compensation	\$0.00	\$0.00	\$2,900.00	\$0.00	\$0.00	\$2,900.00	0.000%
2031-330-311-0000	Accounting and Legal Fees	\$0.00	\$0.00	\$5,000.00	\$0.00	\$953.28	\$4,046.72	19.066%
2031-330-314-0000	D Tax Collection Fees	\$0.00	\$0.00	\$45,000.00	\$0.00	\$44,847.23	\$152.77	99.661%
2031-330-314-0003	D Tax Collection Fees{STATE TAX FEES}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2031-330-318-0000	Training Services	\$50.00	\$0.00	\$6,500.00	\$209.88	\$2,175.40	\$4,164.72	33.212%
2031-330-323-0000	Repairs and Maintenance	\$9,431.66	\$0.00	\$224,000.00	\$1,317.90	\$213,454.59	\$18,659.17	91.442%
2031-330-323-6690	Repairs and Maintenance{LANDSCAPE MAINTENANCE}	\$208.48	\$0.00	\$2,060.00	\$0.00	\$1,420.10	\$848.38	62.601%
2031-330-345-0000	Advertising	\$0.00	\$0.00	\$5,000.00	\$118.35	\$1,507.83	\$3,373.82	30.157%
2031-330-359-0000	Other - Utilities	\$3,381.27	\$0.00	\$32,000.00	\$2,122.73	\$21,700.09	\$11,558.45	61.332%
2031-330-359-3010	Other - Utilities{COUNTY TELEPHONE SERVICE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2031-330-360-0000	Contracted Services	\$4,030.84	\$0.00	\$241,000.00	\$498.32	\$134,178.43	\$110,354.09	54.760%
2031-330-360-3333	Contracted Services{ROAD IMPROVEMENT CONTRACTS}	\$10,000.00	\$250.00	\$1,370,000.00	\$336,935.80	\$952,058.55	\$90,755.65	69.002%
2031-330-389-0000	Other - Insurance and Bonding	\$0.00	\$0.00	\$25,000.00	\$0.00	\$15,707.29	\$9,292.71	62.829%
2031-330-410-0000	Office Supplies	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.000%

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Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2031-330-420-0000	Operating Supplies	\$112,056.46	\$0.00	\$335,000.00	\$15,010.15	\$263,402.60	\$168,643.71	58.919%
2031-330-430-0000	Small Tools and Minor Equipment	\$21,229.69	\$0.00	\$55,000.00	\$0.00	\$59,712.66	\$16,517.03	78.333%
2031-330-490-0000	Other - Supplies and Materials	\$6,569.58	\$0.00	\$80,000.00	\$8,878.12	\$63,723.97	\$13,967.49	73.610%
2031-330-599-0000	Other - Other Expenses	\$345.00	\$0.00	\$27,000.00	\$75.00	\$15,888.97	\$11,381.03	58.106%
2031-390-360-0001	Contracted Services{COMPUTER TECH/CONSULTING}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2031-390-360-0002	Contracted Services{COUNTY INTERNET SERVICE}	\$2,802.86	\$0.00	\$20,300.00	\$0.00	\$17,202.86	\$5,900.00	74.462%
2031-760-720-0000	Buildings	\$2,790.00	\$357.50	\$22,500.00	\$0.00	\$8,217.43	\$16,715.07	32.959%
2031-760-750-0000	Motor Vehicles	\$0.00	\$0.00	\$741,000.00	\$380,073.00	\$360,906.32	\$20.68	48.705%
Road and Bridge Fund Total:		\$192,074.02	\$607.50	\$4,828,848.10	\$762,722.62	\$3,492,563.96	\$765,028.04	69.569%

Fund: Cemetery

Pooled Balance: \$34,147.44

Non-Pooled Balance: \$0.00

Total Cash Balance: \$34,147.44

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2041-410-190-0000	D Other - Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2041-410-318-0000	Training Services	\$0.00	\$0.00	\$500.00	\$0.00	\$225.00	\$275.00	45.000%
2041-410-323-0000	Repairs and Maintenance	\$1,900.00	\$0.00	\$0.00	\$0.00	\$1,900.00	\$0.00	100.000%
2041-410-359-0000	Other - Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2041-410-360-0000	Contracted Services	\$0.00	\$0.00	\$8,500.00	\$0.00	\$8,379.00	\$121.00	98.576%
2041-410-490-0000	Other - Supplies and Materials	\$53.60	\$0.00	\$875.00	\$0.00	\$926.64	\$1.96	99.789%
2041-410-599-0000	Other - Other Expenses	\$66.49	\$0.00	\$50.00	\$0.00	\$71.73	\$44.76	61.576%
2041-410-710-0000	Land	\$0.00	\$0.00	\$3,575.00	\$0.00	\$2,100.00	\$1,475.00	58.741%
2041-410-730-0000	Improvement of Sites	\$0.00	\$0.00	\$500.00	\$0.00	\$460.00	\$40.00	92.000%
Cemetery Fund Total:		\$2,020.09	\$0.00	\$14,000.00	\$0.00	\$14,062.37	\$1,957.72	87.780%

Fund: Police District

Pooled Balance: \$3,026,841.31

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Non-Pooled Balance: \$0.00
 Total Cash Balance: \$3,026,841.31

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2081-210-190-0000	D Other - Salaries	\$18,228.60	\$0.00	\$2,500,000.00	\$18,190.35	\$1,993,846.08	\$506,192.17	79.177%
2081-210-211-0000	D Ohio Public Employees Retirement System	\$25,412.86	\$0.00	\$400,000.00	\$25,688.94	\$293,627.63	\$106,096.29	69.022%
2081-210-221-0000	Medical/Hospitalization	\$1,556.61	\$0.00	\$625,000.00	\$5,001.28	\$481,031.70	\$140,523.63	76.774%
2081-210-222-0000	Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2081-210-223-0000	Dental Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2081-210-224-0000	Vision Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2081-210-230-0000	D Workers' Compensation	\$0.00	\$0.00	\$30,596.82	\$0.00	\$30,596.82	\$0.00	100.000%
2081-210-240-0000	D Unemployment Compensation	\$0.00	\$0.00	\$5,403.18	\$0.00	\$0.00	\$5,403.18	0.000%
2081-210-311-0000	Accounting and Legal Fees	\$0.00	\$0.00	\$5,000.00	\$0.00	\$1,170.78	\$3,829.22	23.416%
2081-210-314-0000	D Tax Collection Fees	\$0.00	\$0.00	\$60,000.00	\$0.00	\$55,198.19	\$4,801.81	91.997%
2081-210-314-0003	D Tax Collection Fees{STATE TAX FEES}	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.000%
2081-210-318-0000	Training Services	\$0.00	\$0.00	\$22,000.00	\$0.00	\$8,157.61	\$13,842.39	37.080%
2081-210-323-0000	Repairs and Maintenance	\$2,336.42	\$0.00	\$91,000.00	\$2,398.27	\$59,130.82	\$31,807.33	63.352%
2081-210-345-0000	Advertising	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0.000%
2081-210-359-0000	Other - Utilities	\$5,501.95	\$0.00	\$106,166.00	\$6,753.43	\$73,628.74	\$31,285.78	65.935%
2081-210-359-3010	Other - Utilities{COUNTY TELEPHONE SERVICE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2081-210-360-0000	Contracted Services	\$1,168.33	\$0.00	\$35,000.00	\$600.00	\$26,688.18	\$8,880.15	73.789%
2081-210-360-0001	Contracted Services{COMPUTER TECH/CONSULTING}	\$7,107.38	\$0.00	\$17,000.00	\$0.00	\$7,107.38	\$17,000.00	29.482%
2081-210-360-0002	Contracted Services{COUNTY INTERNET SERVICE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2081-210-389-0000	Other - Insurance and Bonding	\$0.00	\$0.00	\$40,000.00	\$0.00	\$15,607.29	\$24,392.71	39.018%
2081-210-410-0000	Office Supplies	\$0.00	\$0.00	\$6,180.00	\$13.25	\$2,311.23	\$3,855.52	37.399%
2081-210-420-0000	Operating Supplies	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.000%
2081-210-430-0000	Small Tools and Minor Equipment	\$11,340.37	\$0.00	\$68,836.66	\$263.93	\$66,375.75	\$13,537.35	82.786%
2081-210-490-0000	Other - Supplies and Materials	\$3,362.56	\$0.00	\$94,663.34	\$3,016.44	\$89,894.53	\$5,114.93	91.705%
2081-210-599-0000	Other - Other Expenses	\$4,269.30	\$0.00	\$45,500.00	\$3,322.06	\$35,027.34	\$11,419.90	70.379%
2081-210-599-0010	Other - Other Expenses{POLICE - GARAGE}	\$0.00	\$0.00	\$10,000.00	\$162.39	\$1,797.25	\$8,040.36	17.973%
2081-210-599-9000	Other - Other Expenses{K-9 UNIT}	\$114.87	\$0.00	\$21,000.00	\$459.13	\$17,926.94	\$2,728.80	84.902%
2081-760-720-0000	Buildings	\$17,576.28	\$0.00	\$26,348.50	\$0.00	\$20,821.28	\$23,103.50	47.402%
2081-760-720-0010	Buildings{POLICE - GARAGE}	\$0.00	\$0.00	\$43,651.50	\$11,080.00	\$15,968.47	\$16,603.03	36.582%
2081-760-750-0000	Motor Vehicles	\$0.00	\$0.00	\$210,000.00	\$0.00	\$98,728.20	\$111,271.80	47.013%

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2081-910-910-0000	D Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Police District Fund Total:		\$97,975.53	\$0.00	\$4,466,346.00	\$76,949.47	\$3,394,642.21	\$1,092,729.85	74.373%

Fund: SPECIAL LEVY-FIRE

Pooled Balance: \$4,388,567.49

Non-Pooled Balance: \$0.00

Total Cash Balance: \$4,388,567.49

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2191-220-190-0000	D Other - Salaries	\$5,884.46	\$0.00	\$1,900,000.00	\$8,710.23	\$1,676,446.23	\$220,728.00	87.962%
2191-220-211-0000	D Ohio Public Employees Retirement System	\$2,231.37	\$0.00	\$60,000.00	\$3,110.01	\$34,538.08	\$24,583.28	55.499%
2191-220-215-0000	D Ohio Police and Fire Pension Fund	\$8,406.09	\$0.00	\$150,000.00	\$13,173.66	\$123,707.14	\$21,525.29	78.095%
2191-220-221-0000	Medical/Hospitalization	\$2,371.97	\$0.00	\$250,000.00	\$1,404.33	\$188,645.90	\$62,321.74	74.749%
2191-220-224-0000	Vision Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2191-220-230-0000	D Workers' Compensation	\$0.00	\$0.00	\$22,047.29	\$0.00	\$22,047.29	\$0.00	100.000%
2191-220-311-0000	Accounting and Legal Fees	\$0.00	\$0.00	\$9,952.71	\$0.00	\$7,481.09	\$2,471.62	75.166%
2191-220-314-0000	D Tax Collection Fees	\$0.00	\$0.00	\$39,000.00	\$0.00	\$32,954.88	\$6,045.12	84.500%
2191-220-314-0003	D Tax Collection Fees{STATE TAX FEES}	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0.000%
2191-220-318-0000	Training Services	\$469.16	\$0.00	\$50,000.00	\$9,556.13	\$30,858.84	\$10,054.19	61.144%
2191-220-323-0000	Repairs and Maintenance	\$650.00	\$0.00	\$75,000.00	\$3,922.50	\$46,146.03	\$25,581.47	60.999%
2191-220-345-0000	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2191-220-359-0000	Other - Utilities	\$5,518.33	\$0.00	\$20,000.00	\$1,233.33	\$17,520.35	\$6,764.65	68.658%
2191-220-359-3010	Other - Utilities{COUNTY TELEPHONE SERVICE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2191-220-360-0000	Contracted Services	\$968.51	\$0.00	\$27,756.39	\$0.00	\$27,668.89	\$1,056.01	96.324%
2191-220-360-0001	Contracted Services{COMPUTER TECH/CONSULTING}	\$4,260.50	\$0.00	\$11,000.00	\$0.00	\$4,260.50	\$11,000.00	27.918%
2191-220-360-0002	Contracted Services{COUNTY INTERNET SERVICE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2191-220-389-0000	Other - Insurance and Bonding	\$0.00	\$0.00	\$30,000.00	\$0.00	\$18,878.29	\$11,121.71	62.928%
2191-220-410-0000	Office Supplies	\$59.98	\$0.00	\$3,000.00	\$0.00	\$1,710.47	\$1,349.51	55.898%
2191-220-420-0000	Operating Supplies	\$27,951.78	\$0.00	\$225,843.61	\$128,575.56	\$90,314.66	\$34,905.17	35.586%
2191-220-430-0000	Small Tools and Minor Equipment	\$1,093.64	\$0.00	\$45,400.00	\$18.09	\$34,234.15	\$12,241.40	73.632%

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BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

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Appropriation Status

UAN v2019.2

By Fund

As Of 12/31/2018

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2191-220-599-0000	Other - Other Expenses	\$1,485.84	\$27.17	\$30,000.00	\$857.01	\$18,032.65	\$12,569.01	57.322%
2191-760-720-0000	Buildings	\$3,353.91	\$0.00	\$180,000.00	\$60,825.46	\$33,424.92	\$89,103.53	18.230%
2191-760-750-0000	Motor Vehicles	\$702,570.71	\$700,000.58	\$500,000.00	\$0.00	\$3,225.13	\$499,345.00	0.642%
SPECIAL LEVY-FIRE Fund Total:		\$767,276.25	\$700,027.75	\$3,630,200.00	\$231,386.31	\$2,412,095.49	\$1,053,966.70	65.237%

Fund: Law Enforcement Trust

Pooled Balance: \$615.92

Non-Pooled Balance: \$0.00

Total Cash Balance: \$615.92

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2261-210-599-0000	Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Law Enforcement Trust Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%

Fund: Ambulance And Emergency Medical Services

Pooled Balance: \$1,326,369.10

Non-Pooled Balance: \$0.00

Total Cash Balance: \$1,326,369.10

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2281-230-190-0000	D Other - Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2281-230-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2281-230-221-0000	Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2281-230-251-0000	Uniform, Tool and Equipment Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2281-230-318-0000	Training Services	\$0.00	\$0.00	\$10,000.00	\$0.00	\$1,688.28	\$8,311.72	16.883%
2281-230-323-0000	Repairs and Maintenance	\$0.00	\$0.00	\$14,500.00	\$0.00	\$10,897.73	\$3,602.27	75.157%
2281-230-359-0000	Other - Utilities	\$0.00	\$0.00	\$31,000.00	\$2,879.20	\$26,365.15	\$1,755.65	85.049%
2281-230-360-0000	Contracted Services	\$4,566.69	\$0.00	\$69,000.00	\$2,065.05	\$61,421.85	\$10,079.79	83.491%

Report reflects selected information.

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BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

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Appropriation Status

By Fund

UAN v2019.2

As Of 12/31/2018

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2281-230-360-0002	Contracted Services{COUNTY INTERNET SERVICE}	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.000%
2281-230-420-0000	Operating Supplies	\$2,092.71	\$145.25	\$106,000.00	\$2,467.07	\$75,777.19	\$29,703.20	70.198%
2281-230-430-0000	Small Tools and Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2281-230-599-0000	Other - Other Expenses	\$0.00	\$0.00	\$8,000.00	\$0.00	\$712.52	\$7,287.48	8.907%
2281-760-750-0000	Motor Vehicles	\$2,570.71	\$0.58	\$330,000.00	\$257,354.00	\$2,570.13	\$72,646.00	0.773%
Ambulance And Emergency Medical Services Fund Total:		\$9,230.11	\$145.83	\$570,500.00	\$264,765.32	\$179,432.85	\$135,386.11	30.959%

Fund: LIGHTING ASSESSMENT

Pooled Balance: \$100.00
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$100.00

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2401-310-360-0000	Contracted Services	\$0.00	\$0.00	\$9,402.06	\$0.00	\$9,402.06	\$0.00	100.000%
LIGHTING ASSESSMENT Fund Total:		\$0.00	\$0.00	\$9,402.06	\$0.00	\$9,402.06	\$0.00	100.000%

Fund: DARE PROGRAM

Pooled Balance: \$30,348.30
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$30,348.30

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2902-210-190-0000	D Other - Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2902-210-420-0000	Operating Supplies	\$0.00	\$0.00	\$5,000.00	\$0.00	\$1,845.69	\$3,154.31	36.914%
2902-210-599-0000	Other - Other Expenses	\$0.00	\$0.00	\$1,500.00	\$1,420.27	\$0.00	\$79.73	0.000%
DARE PROGRAM Fund Total:		\$0.00	\$0.00	\$6,500.00	\$1,420.27	\$1,845.69	\$3,234.04	28.395%

Fund: FEMA FEDERAL FUND Special Revenue
 Report reflects selected information.

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Appropriation Status

By Fund

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As Of 12/31/2018

Pooled Balance: \$0.00
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$0.00

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2903-220-430-0000	Small Tools and Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
	FEMA FEDERAL FUND Special Revenue Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%

Fund: CVM Permeable Paver Project

Pooled Balance: \$0.00
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$0.00

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2905-760-730-0000	Improvement of Sites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
	CVM Permeable Paver Project Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%

Fund: General (bond) (note) Retirement

Pooled Balance: \$2,075,842.74
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$2,075,842.74

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
3101-810-810-0000	Principal Payments - Bonds	\$0.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	100.000%
3101-830-830-0000	Interest Payments	\$0.00	\$0.00	\$30,900.00	\$0.00	\$30,900.00	\$0.00	100.000%
3101-840-840-0000	Fiscal Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
3101-890-890-0000	Other - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
	General (bond) (note) Retirement Fund Total:	\$0.00	\$0.00	\$230,900.00	\$0.00	\$230,900.00	\$0.00	100.000%

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Appropriation Status

By Fund

As Of 12/31/2018

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Fund: General (Bond) (Note) Retirement

Pooled Balance: \$2,431,775.30
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$2,431,775.30

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
3102-810-810-0000	Principal Payments - Bonds	\$0.00	\$0.00	\$130,000.00	\$0.00	\$130,000.00	\$0.00	100.000%
3102-830-830-0000	Interest Payments	\$0.00	\$0.00	\$52,700.00	\$0.00	\$52,700.00	\$0.00	100.000%
3102-840-840-0000	Fiscal Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
General (Bond) (Note) Retirement Fund Total:		\$0.00	\$0.00	\$182,700.00	\$0.00	\$182,700.00	\$0.00	100.000%

Fund: Public Works Commission Projects

Pooled Balance: \$0.00
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$0.00

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
4401-760-790-0000	Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Public Works Commission Projects Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%

Fund: POLICE STATION CONSTRUCTION FUND

Pooled Balance: \$183,495.62
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$183,495.62

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
4901-760-360-0000	Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
4901-760-720-0000	Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%

Report reflects selected information.

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BAINBRIDGE TOWNSHIP, GEauga COUNTY

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Appropriation Status

By Fund

UAN v2019.2

As Of 12/31/2018

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
	POLICE STATION CONSTRUCTION FUND Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%

Fund: FIRE DEPT. ADDITION/RENOVATION

Pooled Balance: \$89,304.71

Non-Pooled Balance: \$0.00

Total Cash Balance: \$89,304.71

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
4903-760-720-0000	Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
4903-910-910-0000	D Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
	FIRE DEPT. ADDITION/RENOVATION Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
	Report Total:	\$1,142,324.83	\$707,574.17	\$15,968,351.78	\$1,392,203.49	\$11,433,504.21	\$3,577,394.74	69.703%

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BAINBRIDGE TOWNSHIP, GEauga COUNTY

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Cash Summary by Fund

UAN v2019.2

Year 2018

Fund #	Fund Name	Fund Balance 1/1/2018	Fund Balance Adjustments	Revenue (excluding transfers and advances in)	Transfers In	Advances In	Total Fund & Adjustments & Revenue	Expenditures (excluding transfers and advances out)	Transfers Out	Advances Out	Fund Balance 12/31/2018	Non-Pooled Balance	Pooled Balance
1000	General	\$1,416,577.63	-\$85,891.92	\$1,419,308.21	\$0.00	\$0.00	\$2,749,993.92	\$1,298,595.38	\$32,645.32	\$0.00	\$1,418,753.22	\$0.00	\$1,418,753.22
2011	Motor Vehicle License Tax	\$47,166.36	\$0.00	\$35,322.90	\$0.00	\$0.00	\$82,489.26	\$9,119.15	\$0.00	\$0.00	\$73,370.11	\$0.00	\$73,370.11
2021	Gasoline Tax	\$174,555.21	\$0.00	\$145,665.69	\$0.00	\$0.00	\$320,220.90	\$175,499.73	\$0.00	\$0.00	\$144,721.17	\$0.00	\$144,721.17
2031	Road and Bridge	\$3,352,706.12	\$222.04	\$3,414,856.13	\$32,645.32	\$0.00	\$6,800,429.61	\$3,492,563.96	\$0.00	\$0.00	\$3,307,865.65	\$0.00	\$3,307,865.65
2041	Cemetery	\$25,524.81	\$0.00	\$22,685.00	\$0.00	\$0.00	\$48,209.81	\$14,062.37	\$0.00	\$0.00	\$34,147.44	\$0.00	\$34,147.44
2081	Police District	\$2,330,875.61	\$718.40	\$4,089,889.51	\$0.00	\$0.00	\$6,421,483.52	\$3,394,642.21	\$0.00	\$0.00	\$3,026,841.31	\$0.00	\$3,026,841.31
2191	SPECIAL LEVY-FIRE	\$4,367,973.59	\$50.00	\$2,432,639.39	\$0.00	\$0.00	\$6,800,662.98	\$2,412,095.49	\$0.00	\$0.00	\$4,388,567.49	\$0.00	\$4,388,567.49
2231	Permissive Motor Vehicle License Tax	\$0.00	\$0.00	\$1,553.84	\$0.00	\$0.00	\$1,553.84	\$0.00	\$0.00	\$0.00	\$1,553.84	\$0.00	\$1,553.84
2261	Law Enforcement Trust	\$615.92	\$0.00	\$0.00	\$0.00	\$0.00	\$615.92	\$0.00	\$0.00	\$0.00	\$615.92	\$0.00	\$615.92
2281	Ambulance And Emergency Medical	\$1,070,207.83	\$0.00	\$435,594.12	\$0.00	\$0.00	\$1,505,801.95	\$179,432.85	\$0.00	\$0.00	\$1,326,369.10	\$0.00	\$1,326,369.10
2401	LIGHTING ASSESSMENT	\$0.00	\$0.00	\$9,502.06	\$0.00	\$0.00	\$9,502.06	\$9,402.06	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
2901	COPS FAST I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2902	DARE PROGRAM	\$32,193.99	\$0.00	\$0.00	\$0.00	\$0.00	\$32,193.99	\$1,845.69	\$0.00	\$0.00	\$30,348.30	\$0.00	\$30,348.30
2903	FEMA FEDERAL FUND Special Rev	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2904	Miscellaneous Special Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2905	CVM Permeable Paver Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3101	General (bond) (note) Retirement	\$2,306,742.74	\$0.00	\$0.00	\$0.00	\$0.00	\$2,306,742.74	\$230,900.00	\$0.00	\$0.00	\$2,075,842.74	\$0.00	\$2,075,842.74
3102	General (Bond) (Note) Retirement	\$2,614,475.30	\$0.00	\$0.00	\$0.00	\$0.00	\$2,614,475.30	\$182,700.00	\$0.00	\$0.00	\$2,431,775.30	\$0.00	\$2,431,775.30
4401	Public Works Commission Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4901	POLICE STATION CONSTRUCTION	\$183,495.62	\$0.00	\$0.00	\$0.00	\$0.00	\$183,495.62	\$0.00	\$0.00	\$0.00	\$183,495.62	\$0.00	\$183,495.62
4902	Capital Projects-CEMETERY EXPAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4903	FIRE DEPT. ADDITION/RENOVATION	\$89,304.71	\$0.00	\$0.00	\$0.00	\$0.00	\$89,304.71	\$0.00	\$0.00	\$0.00	\$89,304.71	\$0.00	\$89,304.71
4904	CVM Permeable Paver Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4951	Permanent	\$621.49	\$0.00	\$0.00	\$0.00	\$0.00	\$621.49	\$0.00	\$0.00	\$0.00	\$621.49	\$0.00	\$621.49
4952	Permanent	\$1,162.42	\$0.00	\$0.24	\$0.00	\$0.00	\$1,162.66	\$0.00	\$0.00	\$0.00	\$1,162.66	\$0.00	\$1,162.66
4953	Permanent	\$152.44	\$0.00	\$0.00	\$0.00	\$0.00	\$152.44	\$0.00	\$0.00	\$0.00	\$152.44	\$0.00	\$152.44
4954	Permanent	\$326.24	\$0.00	\$0.00	\$0.00	\$0.00	\$326.24	\$0.00	\$0.00	\$0.00	\$326.24	\$0.00	\$326.24
9001	SECURITY DEPOSITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Report Total:		\$18,014,678.03	-\$84,901.48	\$12,007,017.09	\$32,645.32	\$0.00	\$29,969,438.96	\$11,400,858.89	\$32,645.32	\$0.00	\$18,535,934.75	\$0.00	\$18,535,934.75

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BAINBRIDGE TOWNSHIP, GEauga COUNTY

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Fund Status

UAN v2019.2

As Of 12/31/2018

Fund Number	Fund Name	% of Total Pooled	Fund Balance	Investments (Non-Pooled)	Checking & Pooled Investments (Pooled)
1000	General	7.654%	\$1,418,753.22	\$0.00	\$1,418,753.22
2011	Motor Vehicle License Tax	0.396%	\$73,370.11	\$0.00	\$73,370.11
2021	Gasoline Tax	0.781%	\$144,721.17	\$0.00	\$144,721.17
2031	Road and Bridge	17.846%	\$3,307,865.65	\$0.00	\$3,307,865.65
2041	Cemetery	0.184%	\$34,147.44	\$0.00	\$34,147.44
2081	Police District	16.330%	\$3,026,841.31	\$0.00	\$3,026,841.31
2191	SPECIAL LEVY-FIRE	23.675%	\$4,388,567.49	\$0.00	\$4,388,567.49
2231	Permissive Motor Vehicle License Tax	0.008%	\$1,553.84	\$0.00	\$1,553.84
2261	Law Enforcement Trust	0.003%	\$615.92	\$0.00	\$615.92
2281	Ambulance And Emergency Medical Servi	7.156%	\$1,326,369.10	\$0.00	\$1,326,369.10
2401	LIGHTING ASSESSMENT	0.001%	\$100.00	\$0.00	\$100.00
2901	COPS FAST I	0.000%	\$0.00	\$0.00	\$0.00
2902	DARE PROGRAM	0.164%	\$30,348.30	\$0.00	\$30,348.30
2903	FEMA FEDERAL FUND Special Revenue	0.000%	\$0.00	\$0.00	\$0.00
2904	Miscellaneous Special Revenue	0.000%	\$0.00	\$0.00	\$0.00
2905	CVM Permeable Paver Project	0.000%	\$0.00	\$0.00	\$0.00
3101	General (bond) (note) Retirement	11.199%	\$2,075,842.74	\$0.00	\$2,075,842.74
3102	General (Bond) (Note) Retirement	13.119%	\$2,431,775.30	\$0.00	\$2,431,775.30
4401	Public Works Commission Projects	0.000%	\$0.00	\$0.00	\$0.00
4901	POLICE STATION CONSTRUCTION FUN	0.990%	\$183,495.62	\$0.00	\$183,495.62
4902	Capital Projects-CEMETERY EXPANSION	0.000%	\$0.00	\$0.00	\$0.00
4903	FIRE DEPT. ADDITION/RENOVATION	0.482%	\$89,304.71	\$0.00	\$89,304.71
4904	CVM Permeable Paver Project	0.000%	\$0.00	\$0.00	\$0.00
4951	Permanent	0.003%	\$621.49	\$0.00	\$621.49
4952	Permanent	0.006%	\$1,162.66	\$0.00	\$1,162.66
4953	Permanent	0.001%	\$152.44	\$0.00	\$152.44
4954	Permanent	0.002%	\$326.24	\$0.00	\$326.24
9001	SECURITY DEPOSITS	0.000%	\$0.00	\$0.00	\$0.00
All Funds Total			\$18,535,934.75	\$0.00	\$18,535,934.75
Pooled Investments					\$15,475,118.08
Secondary Checking Accounts					\$0.00
Available Primary Checking Balance					\$3,060,816.67

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BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

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Revenue Status

UAN v2019.2

By Fund

As Of 12/31/2018

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-101-0000	General Property Tax - Real Estate	\$631,863.00	\$655,757.25	-\$23,894.25	103.782%
1000-102-0000	Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	0.000%
1000-299-8888	Other - Charges for Services{RECYCLING}	\$13,000.00	\$17,849.69	-\$4,849.69	137.305%
1000-302-0000	Fees	\$300.00	\$664.00	-\$364.00	221.333%
1000-302-0130	Fees{ZONING}	\$45,000.00	\$53,762.73	-\$8,762.73	119.473%
1000-302-0210	Fees{REPORT MONEY-LORI DOWNS}	\$150.00	\$71.95	\$78.05	47.967%
1000-302-0410	Fees{Cemetery}	\$15,200.00	\$0.00	\$15,200.00	0.000%
1000-302-3000	Fees{CENTERVILLE MILLS}	\$1,000.00	\$0.00	\$1,000.00	0.000%
1000-399-9001	Other - Licenses, Permits and Fees{SECURITY DEPOSITS}	\$0.00	\$7,375.00	-\$7,375.00	0.000%
1000-401-0000	Fines	\$9,000.00	\$10,213.24	-\$1,213.24	113.480%
1000-531-0000	Estate Tax	\$0.00	\$0.00	\$0.00	0.000%
1000-532-0000	Local Government Distribution	\$78,765.00	\$99,212.34	-\$20,447.34	125.960%
1000-533-0000	Liquor Permit Fees	\$25,165.84	\$24,905.65	\$260.19	98.966%
1000-534-0000	Cigarette License Fees	\$416.15	\$405.62	\$10.53	97.470%
1000-535-0000	Property Tax Allocation	\$84,535.00	\$83,253.62	\$1,281.38	98.484%
1000-539-0000	Other - State Receipts	\$0.00	\$0.00	\$0.00	0.000%
1000-591-0000	Intergovernmental Receipts (Non-State and Non-Federal)	\$0.00	\$0.00	\$0.00	0.000%
1000-599-0000	Other - Other Intergovernmental	\$100,000.00	\$76,256.58	\$23,743.42	76.257%
1000-701-0000	Interest	\$225,000.00	\$207,151.13	\$17,848.87	92.067%
1000-801-0000	Gifts and Donations	\$9,000.00	\$5,510.00	\$3,490.00	61.222%
1000-801-0009	Gifts and Donations{DOG PARK}	\$0.00	\$6,880.00	-\$6,880.00	0.000%
1000-802-0000	Rentals and Leases	\$15,000.00	\$19,257.42	-\$4,257.42	128.383%
1000-802-0610	Rentals and Leases{PARKS}	\$50,000.00	\$61,600.00	-\$11,600.00	123.200%
1000-802-3040	Rentals and Leases{CVM CO-OP DAY CARE}	\$16,200.00	\$19,343.83	-\$3,143.83	119.406%
1000-805-0000	Other Local Grants (not from another government)	\$0.00	\$44,878.31	-\$44,878.31	0.000%
1000-891-0000	Other - Miscellaneous Operating	\$1,000.00	\$6,432.27	-\$5,432.27	643.227%
1000-892-0000	Other - Miscellaneous Non-Operating	\$30,000.00	\$18,527.58	\$11,472.42	61.759%

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BAINBRIDGE TOWNSHIP, GEauga COUNTY

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Revenue Status

UAN v2019.2

By Fund

As Of 12/31/2018

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-931-0000	Transfers - In	\$0.00	\$0.00	\$0.00	0.000%
1000-941-0000	Advances - In	\$0.00	\$0.00	\$0.00	0.000%
1000-951-0000	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	0.000%
Fund 1000 Sub-Total:		\$1,350,594.99	\$1,419,308.21	-\$68,713.22	105.088%

Fund: 2011 Motor Vehicle License Tax

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2011-536-0000	Motor Vehicle License Tax - State Levied	\$35,741.00	\$33,455.16	\$2,285.84	93.604%
2011-701-0000	Interest	\$0.00	\$0.00	\$0.00	0.000%
2011-892-0000	Other - Miscellaneous Non-Operating	\$0.00	\$1,867.74	-\$1,867.74	0.000%
Fund 2011 Sub-Total:		\$35,741.00	\$35,322.90	\$418.10	98.830%

Fund: 2021 Gasoline Tax

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2021-537-0000	Gasoline Tax	\$142,037.00	\$145,665.69	-\$3,628.69	102.555%
2021-701-0000	Interest	\$0.00	\$0.00	\$0.00	0.000%
2021-892-0000	Other - Miscellaneous Non-Operating	\$12,923.42	\$0.00	\$12,923.42	0.000%
Fund 2021 Sub-Total:		\$154,960.42	\$145,665.69	\$9,294.73	94.002%

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Revenue Status

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By Fund

As Of 12/31/2018

Fund: 2031 Road and Bridge

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2031-101-0000	General Property Tax - Real Estate	\$2,817,478.00	\$2,933,317.04	-\$115,839.04	104.111%
2031-102-0000	Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	0.000%
2031-532-0000	Local Government Distribution	\$36,050.00	\$43,848.10	-\$7,798.10	121.631%
2031-535-0000	Property Tax Allocation	\$376,941.00	\$364,317.12	\$12,623.88	96.651%
2031-539-0000	Other - State Receipts	\$0.00	\$0.00	\$0.00	0.000%
2031-599-0000	Other - Other Intergovernmental	\$0.00	\$0.00	\$0.00	0.000%
2031-801-0000	Gifts and Donations	\$0.00	\$0.00	\$0.00	0.000%
2031-892-0000	Other - Miscellaneous Non-Operating	\$130,000.00	\$73,373.87	\$56,626.13	56.441%
2031-931-0000	Transfers - In	\$0.00	\$32,645.32	-\$32,645.32	0.000%
Fund 2031 Sub-Total:		<u>\$3,360,469.00</u>	<u>\$3,447,501.45</u>	<u>-\$87,032.45</u>	<u>102.590%</u>

Fund: 2041 Cemetery

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2041-804-0000	Sale of Cemetery Lots	\$5,000.00	\$22,685.00	-\$17,685.00	453.700%
Fund 2041 Sub-Total:		<u>\$5,000.00</u>	<u>\$22,685.00</u>	<u>-\$17,685.00</u>	<u>453.700%</u>

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Revenue Status

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By Fund

As Of 12/31/2018

Fund: 2081 Police District

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2081-101-0000	General Property Tax - Real Estate	\$3,529,186.00	\$3,664,251.11	-\$135,065.11	103.827%
2081-102-0000	Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	0.000%
2081-399-0000	Other - Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	0.000%
2081-532-0000	Local Government Distribution	\$0.00	\$0.00	\$0.00	0.000%
2081-535-0000	Property Tax Allocation	\$329,087.00	\$320,023.67	\$9,063.33	97.246%
2081-539-0000	Other - State Receipts	\$0.00	\$7,820.00	-\$7,820.00	0.000%
2081-599-0000	Other - Other Intergovernmental	\$0.00	\$0.00	\$0.00	0.000%
2081-801-0000	Gifts and Donations	\$0.00	\$55,500.00	-\$55,500.00	0.000%
2081-801-9000	Gifts and Donations{K-9 UNIT}	\$0.00	\$20,750.00	-\$20,750.00	0.000%
2081-892-0000	Other - Miscellaneous Non-Operating	\$0.00	\$21,544.73	-\$21,544.73	0.000%
2081-931-0000	Transfers - In	\$0.00	\$0.00	\$0.00	0.000%
Fund 2081 Sub-Total:		<u>\$3,858,273.00</u>	<u>\$4,089,889.51</u>	<u>-\$231,616.51</u>	<u>106.003%</u>

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By Fund

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Fund: 2191 SPECIAL LEVY-FIRE

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2191-101-0000	General Property Tax - Real Estate	\$2,072,679.00	\$2,166,058.79	-\$93,379.79	104.505%
2191-102-0000	Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	0.000%
2191-532-0000	Local Government Distribution	\$0.00	\$0.00	\$0.00	0.000%
2191-535-0000	Property Tax Allocation	\$277,297.00	\$260,919.02	\$16,377.98	94.094%
2191-539-0000	Other - State Receipts	\$0.00	\$0.00	\$0.00	0.000%
2191-599-0000	Other - Other Intergovernmental	\$0.00	\$0.00	\$0.00	0.000%
2191-801-0000	Gifts and Donations	\$0.00	\$1,150.00	-\$1,150.00	0.000%
2191-892-0000	Other - Miscellaneous Non-Operating	\$0.00	\$4,511.58	-\$4,511.58	0.000%
2191-931-0000	Transfers - In	\$0.00	\$0.00	\$0.00	0.000%
Fund 2191 Sub-Total:		\$2,349,976.00	\$2,432,639.39	-\$82,663.39	103.518%

Fund: 2231 Permissive Motor Vehicle License Tax

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2231-536-0000	Motor Vehicle License Tax - State Levied	\$0.00	\$1,553.84	-\$1,553.84	0.000%
Fund 2231 Sub-Total:		\$0.00	\$1,553.84	-\$1,553.84	0.000%

Fund: 2261 Law Enforcement Trust

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2261-806-0000	Proceeds - Sale of Forfeited Property and Seized Contraband	\$1.00	\$0.00	\$1.00	0.000%
Fund 2261 Sub-Total:		\$1.00	\$0.00	\$1.00	0.000%

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Fund: 2281 Ambulance And Emergency Medical Services

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2281-202-0000	Contracts for Emergency Medical Services	\$360,000.00	\$435,274.12	-\$75,274.12	120.909%
2281-892-0000	Other - Miscellaneous Non-Operating	\$0.00	\$320.00	-\$320.00	0.000%
2281-931-0000	Transfers - In	\$0.00	\$0.00	\$0.00	0.000%
Fund 2281 Sub-Total:		\$360,000.00	\$435,594.12	-\$75,594.12	120.998%

Fund: 2401 LIGHTING ASSESSMENT

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2401-601-0000	Special Assessments	\$9,502.06	\$9,502.06	\$0.00	100.000%
Fund 2401 Sub-Total:		\$9,502.06	\$9,502.06	\$0.00	100.000%

Fund: 2901 COPS FAST I

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2901-892-0000	Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	0.000%
2901-941-0000	Advances - In	\$0.00	\$0.00	\$0.00	0.000%
Fund 2901 Sub-Total:		\$0.00	\$0.00	\$0.00	0.000%

Fund: 2902 DARE PROGRAM

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2902-892-0000	Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	0.000%
Fund 2902 Sub-Total:		\$0.00	\$0.00	\$0.00	0.000%

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Fund: 2903 FEMA FEDERAL FUND Special Revenue

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2903-511-0000	Federal Funds	\$0.00	\$0.00	\$0.00	0.000%
Fund 2903 Sub-Total:		\$0.00	\$0.00	\$0.00	0.000%

Fund: 2905 CVM Permeable Paver Project

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2905-539-0000	Other - State Receipts	\$0.00	\$0.00	\$0.00	0.000%
2905-931-0000	Transfers - In	\$0.00	\$0.00	\$0.00	0.000%
Fund 2905 Sub-Total:		\$0.00	\$0.00	\$0.00	0.000%

Fund: 3101 General (bond) (note) Retirement

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
3101-101-0000	General Property Tax - Real Estate	\$0.00	\$0.00	\$0.00	0.000%
3101-102-0000	Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	0.000%
3101-911-0000	Sale of Bonds	\$0.00	\$0.00	\$0.00	0.000%
3101-912-0000	Premium and Accrued Interest - Bonds	\$0.00	\$0.00	\$0.00	0.000%
3101-931-0000	Transfers - In	\$0.00	\$0.00	\$0.00	0.000%
Fund 3101 Sub-Total:		\$0.00	\$0.00	\$0.00	0.000%

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Fund: 3102 General (Bond) (Note) Retirement

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
3102-912-0000	Premium and Accrued Interest - Bonds	\$0.00	\$0.00	\$0.00	0.000%
3102-931-0000	Transfers - In	\$0.00	\$0.00	\$0.00	0.000%
Fund 3102 Sub-Total:		\$0.00	\$0.00	\$0.00	0.000%

Fund: 4401 Public Works Commission Projects

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
4401-538-0000	Local Public Works Commission	\$0.00	\$0.00	\$0.00	0.000%
Fund 4401 Sub-Total:		\$0.00	\$0.00	\$0.00	0.000%

Fund: 4901 POLICE STATION CONSTRUCTION FUND

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
4901-701-0000	Interest	\$0.00	\$0.00	\$0.00	0.000%
Fund 4901 Sub-Total:		\$0.00	\$0.00	\$0.00	0.000%

Fund: 4902 Capital Projects-CEMETERY EXPANSION

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
4902-931-0000	Transfers - In	\$0.00	\$0.00	\$0.00	0.000%
Fund 4902 Sub-Total:		\$0.00	\$0.00	\$0.00	0.000%

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Fund: 4951 Permanent

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
4951-701-0000	Interest	\$0.15	\$0.00	\$0.15	0.000%
4951-801-0000	Gifts and Donations	\$0.00	\$0.00	\$0.00	0.000%
Fund 4951 Sub-Total:		\$0.15	\$0.00	\$0.15	0.000%

Fund: 4952 Permanent

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
4952-701-0000	Interest	\$0.50	\$0.24	\$0.26	48.000%
4952-801-0000	Gifts and Donations	\$0.00	\$0.00	\$0.00	0.000%
Fund 4952 Sub-Total:		\$0.50	\$0.24	\$0.26	48.000%

Fund: 4953 Permanent

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
4953-701-0000	Interest	\$0.00	\$0.00	\$0.00	0.000%
4953-801-0000	Gifts and Donations	\$0.00	\$0.00	\$0.00	0.000%
Fund 4953 Sub-Total:		\$0.00	\$0.00	\$0.00	0.000%

Fund: 4954 Permanent

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
4954-701-0000	Interest	\$0.10	\$0.00	\$0.10	0.000%
4954-801-0000	Gifts and Donations	\$0.00	\$0.00	\$0.00	0.000%
Fund 4954 Sub-Total:		\$0.10	\$0.00	\$0.10	0.000%

Report Total:	\$11,484,518.22	\$12,039,662.41	-\$555,144.19	104.834%
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BAINBRIDGE TOWNSHIP, GEauga COUNTY

Revenue Status

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BAINBRIDGE TOWNSHIP
GEAUGA COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Bainbridge Township, Geauga 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, fire protection and emergency medical services. The Township contracts with the LifeForce Management to provide ambulance services.

Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations

In 2006, the Township entered into a contract with neighboring City of Solon to form the Bainbridge-Solon Joint Economic Development District (JEDD). It is entirely located in Bainbridge Township, and its primary purpose was to promote regional growth and economic development. In December 2006, the JEDD Board levied a municipal income tax of two percent in the JEDD, effective January 1, 2007. The JEDD Board also contracted with the City of Solon to administer this income tax.

The JEDD agreement requires the City of Solon and Bainbridge Township share the income tax receipts 50/50 after income tax administration costs and a five percent deduction for the JEDD's Maintenance and Improvement Fund for infrastructure related projects.

The Township participates in jointly governed organization: Chagrin/Southeast Council of Government, Northeast Ohio Public Energy Council:

Chagrin/Southeast Council of Governments: The Chagrin/Southeast Council of Governments is a council of governments that oversees the handling of hazardous materials in the region.

Northeast Ohio Pubic Energy Council: NOPEC is a regional council of governments formed to serve as a vehicle for communities wishing to proceed jointly with an aggregation program for the purchase of electricity and natural gas.

Valley Enforcement Regional Council of Governments: Bainbridge Township is a member of Valley Enforcement Regional Council of Governments (VERCOG), a jointly governed organization.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Township's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all proprietary and fiduciary fund types which are organized on a fund type basis.

Fund Accounting

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

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BAINBRIDGE TOWNSHIP
GEAUGA COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2018

General Fund

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

Special Revenue Funds

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

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining, and repairing Township roads and bridges.

Police District Fund - This fund receives property tax money to provide police protection to the Township residents.

Special Levy – Fire Fund - This fund receives property tax money which is used to operate the Township's fire department and emergency medical services.

Debt Service Funds

This fund accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for principal and interest of bonds and not indebtedness.

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.

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.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of

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BAINBRIDGE TOWNSHIP
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Notes to the Financial Statements
For the Year Ended December 31, 2018

Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Budgetary Process

The Ohio Revised Code requires that each fund 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 2018 budgetary activity appears in Note 3.

Deposits and Investments

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

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

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

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GEAUGA COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2018

Nonspendable

The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed

Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

Unassigned

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

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

Note 3 – Budgetary Activity

Budgetary activity for the year ending 2018 follows:

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GEAUGA COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2018

2018 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,350,595	\$1,419,308	\$68,713
Special Revenue	10,133,922	10,620,354	486,431
Debt Service			0
Capital Projects	0	0	0
Internal Service			0
Permanent	1	0	(1)
Fiduciary	0	0	0
Total	\$11,484,518	\$12,039,662	\$555,144

2018 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,793,956	\$1,331,241	\$462,715
Special Revenue	13,760,796	9,688,664	4,072,133
Debt Service	413,600	413,600	0
Capital Projects	0	0	0
Internal Service			0
Permanent			0
Fiduciary	0	0	0
Total	\$15,968,352	\$11,433,504	\$4,534,848

Note 4 – Deposits and Investments

The Township maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

Demand deposits	2018 \$3,060,810
Certificates of deposit	
Other time deposits (savings and NOW accounts)	
Total deposits	3,060,810
U.S. Treasury Notes	15,389,994
STAR Ohio	82,958
Total investments	15,472,951
Total deposits and investments	\$18,533,762

At December 31, 2018, the Township held \$0 in equity securities. Equity securities are not eligible investments for the Township under Ohio law.

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Deposits

Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

Investments

The Federal Reserve holds the Township's U.S. Treasury Notes in book-entry form by, in the name of the Township's financial institution. The financial institution maintains records identifying the Township as owner of these securities.

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 homestead and rollback deductions. The financial statements include homestead and rollback 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.

Public utilities are also taxed on personal and real property located within the Township.

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

Workers' Compensation coverage is provided by the State of Ohio. The Township pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs, if material.

The Township belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. Effective November 1, 2016, the OPRM retained 50% of the

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premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had 764 members as of December 31, 2017.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2017.

Assets	\$14,853,620
Liabilities	<u>(9,561,108)</u>
Members' Equity	<u>\$ 5,292,512</u>

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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% and 13% for Law Enforcement of their gross salaries and the Township contributed an amount equaling 14% and 18.1%, of participants' gross salaries. The Township has paid all contributions required through December 31, 2018.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS – Local</i>	<i>2012-2018</i>	<i>10%</i>	<i>14%</i>
<i>OPERS – Law Enforcement</i>	<i>2014-2018</i>	<i>13.00%</i>	<i>18.10%</i>

Ohio Police and Fire Retirement System

Township's certified full-time Fire Fighters belong to the Police and Fire Pension Fund (OP&F). OP&F 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. OP&F participants contributed 12.25% of

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their wages. The Township contributed to OP&F an amount equal to 24% of full-time fire fighters' wages, respectively. The Township has paid all contributions required through December 31, 2018.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OP&F - Firefighters</i>	<i>2017-2018</i>	<i>12.25%</i>	<i>24%</i>

Social Security

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, 2018.

Note 8 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. OPERS contributes 2 percent of the employer contribution to fund these benefits, and OP&F contributes 0.5 percent to fund these benefits.

Note 9 – Debt

Debt outstanding at December 31, 2018 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Police Bond	\$1,545,000	2%
General Obligation Fire Bond	\$2,015,000	2.50%
Total	<u>\$3,560,000</u>	

The Township issued general obligation bonds to finance the construction of the new police station. This bond was refinanced in 2013 for 10 years maturing in 2023 in the amount of \$3,165,000 at an interest rate of 2%

The Township issued general obligation bonds in 2012 to finance the renovation/addition to the fire station. This bond was issued for \$2,750,000 at an interest rate of 2.5%

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Amortization

Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	General Obligation Fire Bond	General Obligation Police Bond	General Obligation Bonds Total
2019	\$180,100	\$327,900	\$508,000
2020	\$177,500	\$323,400	\$500,900
2021	\$179,900	\$328,900	\$508,800
2022	\$177,200	\$327,700	\$504,900
2023	\$179,500	\$326,400	\$505,900
2024-2028	\$877,575	0	\$877,575
2029-2032	\$660,300	0	\$660,300
Total	\$2,432,075	\$1,634,300	\$4,066,375

Note 10 - Joint Economic Development District

In 2006, the Bainbridge Township entered into a contract with neighboring City of Solon to form the Bainbridge-Solon Joint Economic Development District (JEDD). It is entirely located in Bainbridge Township, and its primary purpose was to promote regional growth and economic development. In December 2006, the JEDD Board levied a municipal income tax of two percent in the JEDD effective January 1, 2007. The JEDD Board also contracted with the City of Solon to administer this income tax.

The JEDD agreement requires the City of Solon and Bainbridge Township share the income tax receipts 50/50 after income tax administration costs and a five percent deduction for the JEDD's Maintenance and Improvement Fund for infrastructure related projects. Financial information for the JEDD can be obtained by contacting City of Solon 34200 Bainbridge Road, Solon, OH 44139.

Note 11 - Jointly Governed Organizations

Bainbridge Township participates in four jointly government.

These organizations are:

Chagrin/Southeast Council of Governments: The Chagrin/Southeast Council of Governments is a council of governments that oversees the handling of hazardous materials in the region. Bainbridge Township is a member of the Council. The Council operates the Chagrin/Southeast HazMat Response Team (the Team). The Team was formed in 1990 to assist local fire departments in responding to incidents involving industrial chemicals. The Council has established two subsidiary organizations, the West Shore Hazardous Materials Committee which provides hazardous material protection and assistance, and the West Shore Enforcement Bureau which provides extra assistance to cities in the form of a Swat Team.

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During 2018 Bainbridge Township contributed \$3,500.00 to the Council. Financial information can be obtained by contacting the Village of Glenwillow, 29555 Pettibone Road, Glenwillow, OH 44139.

Northeast Ohio Public Energy Council: NOPEC is a regional council of governments formed to serve as a vehicle for communities wishing to proceed jointly with an aggregation program for the purchase of electricity and natural gas. The intent of NOPEC is to provide electricity at the lowest possible rates while at the same time insuring stability in prices by entering into long-term contracts with suppliers to provide electricity to the citizens of its member communities.

NOPEC is governed by a General Assembly made up of one representative from each member community. The representatives from each county then elect one person to serve on the eight member NOPEC Board of Directors. The Board oversees and manages the operation of the aggregation program. The degree of control exercised by any participating government is limited to its representation in the General Assembly and on the Board. Bainbridge Township did not contribute to NOPEC during 2018. Financial information can be obtained by contacting NOPEC, 31360 Solon Road #33, Solon, OH 44139.

Valley Enforcement Regional Council of Governments: Bainbridge Township is a member of Valley Enforcement Regional Council of Governments (VERCOG), a jointly governed organization. VERCOG is a regional council of governments formed under Chapter 167 of the Ohio Revised Code. VERCOG was formed to continue to foster cooperation among political subdivisions through sharing of facilities for their common benefit. It includes the supervision and control of the Valley Enforcement Group (VEG), which has been a mutual aid organization providing the mutual interchange and sharing of police personnel and police equipment. VERCOG is currently comprised of fifteen communities located within the Chagrin Valley which exercise law enforcement authority under Ohio law and whose law enforcement agency consists of four or more full-time, sworn law enforcement officers. VERCOG is authorized to acquire and own police equipment and other property, to be used by all participating members, and may do any other thing permitted by law to accomplish its general purposes. During 2018 Bainbridge Township contributed \$8,000.00 to VERCOG. Financial information can be obtained by contacting the City of Pepper Pike, 28000 Shaker Blvd., Pepper Pike, OH 44124.