

Weber, Jeffrey P.

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Sent: Wednesday, September 27, 2023 11:48 AM
To: Weber, Jeffrey P.
Subject: [EXT] Confirmation: Continuing Disclosure Submission Successfully Published to EMMA

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SubmissionId: P11289522

Disclosure Type: FINANCIAL/OPERATING FILING Annual Financial Information and Operating Data (Rule 15c2-12): Annual Information Filing for FY 2022 with FY 2022 Unaudited Financials for the year ended 12/31/2022 Audited Financial Statements or ACFR (Rule 15c2-12): Unaudited Financials FY 2022 for the year ended 12/31/2022

Document Name: Financial Operating Filing dated 09/27/2023

Bainbridge Township AIF 2022 with 2022 Unaudited F posted 09/27/2023 11:38:08 AM

The following issuers are associated with this continuing disclosure submission:

CUSIP6	State	Issuer Name
057037	OH	BAINBRIDGE TWP OHIO

The following 11 Securities have been published with this continuing disclosure submission:

Security: CUSIP - 057037AW3, Maturity Date - 12/01/2013
Security: CUSIP - 057037AX1, Maturity Date - 12/01/2014
Security: CUSIP - 057037AY9, Maturity Date - 12/01/2015
Security: CUSIP - 057037AZ6, Maturity Date - 12/01/2016
Security: CUSIP - 057037BA0, Maturity Date - 12/01/2017
Security: CUSIP - 057037BB8, Maturity Date - 12/01/2018
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

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BAINBRIDGE TOWNSHIP, COUNTY OF GEAUGA, OHIO

**ANNUAL INFORMATION FILING FOR
FISCAL YEAR 2022**

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, 2022 (Fiscal Year 2022), 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.

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 2022 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 2022 or future financial or operating results. Finally, the inclusion of certain information pertaining to post-Fiscal Year 2022 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 27, 2023

**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, 2022.

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 City's audited basic financial statements for Fiscal Year 2022 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 promptly 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 basic financial statements of the City for Fiscal Year 2022 are attached as **Appendix C** (the Unaudited Fiscal Year 2022 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 2022”) 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.

COVID-19 PANDEMIC

The spread of the strain of coronavirus commonly known as COVID-19 (COVID-19 or the Pandemic) began altering the behavior of businesses and people early in Fiscal Year 2020 in a manner that had, and to an extent continues to have, negative effects on global, state and local economies and, in turn, on state and local governments and their revenues and expenses.

As the initial effects of the Pandemic became known, the Township actively monitored its revenue collections and implemented certain mitigation and expense reduction measures. As a part of its response to the Pandemic, the federal government has provided assistance under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the American Rescue Plan Act of 2021 (ARPA) and other legislation to assist states in addressing the adverse impacts of COVID 19.

The amounts of the reductions (and any offsets) in any local tax sources, additional grant assistance received as well as both Pandemic-related expenses and any operational cost savings experienced by the Township in Fiscal Years 2020 through 2022, are all taken into account in the information provided in this Annual Information Filing. See, e.g., **State Local Government Assistance Funds** and **Appendices A, B and C**.

The Pandemic’s full effect on the Township’s finances and operations, including on the collection of local taxes and on subsequent levels of State and federal assistance, cannot be fully known.

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
2019	\$559,506,980	\$11,892,410	\$571,399,390
2020	567,627,200	12,590,880	580,218,080
2021(c)	622,734,670	13,281,690	636,016,360
2022	636,271,140	13,954,600	650,225,740
2023	636,886,020	14,834,730	651,720,750

(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 readjustment.

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 2023 the County Auditor will adjust the true value of taxable real property to reflect current fair market values. These adjustments will be reflected in the 2023 duplicate (collection year 2024) and in the ad valorem taxes distributed to the Township in 2024 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 2020.

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.

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TAX TABLE A
Overlapping Tax Rates

Collection Year	Township	County	Kenston Local School District	Career Center	Library	Total
2019	27.60	15.60	90.33	1.50	2.50	137.53
2020	27.60	15.60	90.78	1.50	2.50	137.98
2021	27.60	15.50	90.22	1.50	2.44	137.26
2022	27.60	14.65	89.46	1.50	2.13	135.34
2023	27.60	14.75	89.01	1.50	2.32	135.18

Collection Year	Township	County	Chagrin Falls Exempted Village School District	Library	Total
2019	27.60	15.60	124.10	2.50	169.80
2020	27.60	15.60	124.10	2.50	169.80
2021	27.60	15.50	124.10	2.44	169.64
2022	27.60	14.65	124.00	2.13	168.38
2023	27.60	14.75	123.57	2.32	168.24

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 2023 tax collection year of 168.24 mills within the Township (in the portion overlapping Chagrin Falls Exempted Village School District) is reduced by reduction factors of 0.501045 for residential/agricultural property and 0.401450 for all other real property, which results in “effective tax rates” of

83.944311 mills for residential and agricultural property and 100.700206 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.

TAX TABLE B
Township Tax Rates

Inside the Limitation

Collection Year	Total, all Operating
2019	3.00
2020	3.00
2021	3.00
2022	3.00
2023	3.00

Voted

Collection Year	Total, all Operating
2019	24.60
2020	24.60
2021	24.60
2022	24.60
2023	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 2023</u>		Last Collection Year
	Res./Agr.	All Other	
1.50	0.292879	0.499705	Continuing
2.00	0.390506	0.666274	Continuing
0.50	0.097626	0.166568	Continuing
1.50	0.514504	0.694138	Continuing
2.00	0.687374	0.925518	Continuing
2.00	0.795208	1.069200	Continuing
2.50	0.998955	1.344800	Continuing
1.50	0.892200	1.103343	Continuing
2.00	1.203052	1.471124	2026
1.00	0.636988	0.751992	Continuing
1.00	0.799477	0.909895	2024 ^(a)
2.00	1.603436	1.819790	2025
1.25	1.084608	1.137368	Continuing
1.85	1.605220	1.683305	Continuing
2.00	1.744700	1.819790	Continuing

(a) See **Subsequent Event**.

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
2018	\$10,324,186	\$10,182,108	98.62%	\$165,715	\$116,534
2019	10,543,155	10,383,976	98.49	186,393	174,636
2020	10,715,391	10,561,957	98.57	219,099	205,280
2021	10,821,696	10,551,246	97.50	242,776	394,946
2022	11,203,607	11,027,347	98.43	256,902	410,991

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

2022 was \$104,215 for the elderly/disabled homestead payment and \$952,307 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 6,932 nonexempt parcels in the Township for collection year 2022, the number of delinquent parcels was 608, against one of which foreclosure proceedings were commenced.

There were no 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 2022.

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
2018	\$ 99,212
2019	103,539
2020	104,877
2021	110,902
2022	144,521

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 from this source in 2022. 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, 2022, 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, 2022, the Township had \$1,842,000 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, 2022, 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, 2022 were:

Limitation	Nonexempt Debt Outstanding	Additional Debt Capacity Within Limitation
5% = \$32,586,038	\$0	\$32,586,038

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. For collection year 2023, the entire 10 mills is currently being levied by the combination of the Township and the taxing subdivisions overlapping the Township. The current 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 because 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, 2022, the highest debt charge requirement in any year for all Township debt subject to the ten-mill limitation was estimated to be \$501,644. 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 0.7697 mills based on current assessed valuation.

As of December 31, 2022, 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 was estimated to be 1.2622 mills for the year of the highest potential debt charge requirements. There thus remain 8.7378 mills within the ten-mill limitation that have yet to be allocated to debt charges and that were 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
2018	\$3,560,000
2019	3,130,000
2020	2,751,000
2021	2,300,000
2022	1,842,000

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, Fire, Zoning and Road Departments. The Fire Department lease, dated August 9, 2021, is for a total of \$7,172.00 as of December 31, 2022, and is payable over 60 months at \$163.00 per month. The Police Department lease, dated November 15, 2018, is for a total of \$1,992.00 as of December 31, 2022, and is payable over 63 months at \$249 per month. The Zoning Department lease, dated October 7, 2019, is for a total of \$2,513.00 as of December 31, 2022, and is payable over 60 months at \$168 per month. The Road Department lease, dated September 15, 2020, is for a total of \$4,884.00 as of December 31, 2022, and is payable over 63 months at \$168 per month.

As of December 31, 2022, 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 2022 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 2022 reporting with respect to employer pensions, see the Notes to the Unaudited Fiscal Year 2022 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, 2022, the Township had the net pension liability reported and explained in the Notes to the Unaudited Fiscal Year 2022 Financial Statements attached as **Appendix C**.

In Fiscal Year 2022, 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 2022, 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 EVENT

The Board has taken the necessary steps to submit to Township voters at the election to be held November 7, 2023, the question of the renewal of the existing 1.0-mill tax levy for the purpose of road improvements, for five years, which renewal levy, if approved, would generate approximately \$534,000 annually beginning in collection year 2025.

DEBT TABLE A

Principal Amounts of Outstanding General Obligation (GO) Debt; Leeway for Additional Debt within Direct Debt Limitations (as of December 31, 2022)

A.	Total debt:		\$	1,842,000
B.	Exempt debt:			
	Category	Outstanding Principal Amount		
	Exempt per R.C. 505.262 and 505.37 (includes the Bonds)	\$	1,842,000	
	Total exempt debt:		\$	1,842,000
C.	Total nonexempt debt [A minus B]:		\$	0
D.	5% of tax (assessed) valuation (unvoted nonexempt debt limitation):		\$	32,586,038
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]:		\$	32,586,038 ^(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, 2022)

	Amount	Per Capita(a)	% of Township's Current Assessed Valuation(b)
Total Township GO Debt (exempt and nonexempt)	\$ 1,842,000	\$ 144.08	0.28%
Highest Total Overlapping GO Debt(c)	21,448,870	1,677.66	3.29

(a) Based on 2021 (estimated for Township) population of 12,785.

(b) The Township's assessed valuation as of December 31, 2022, was \$651,720,750.

(c) Includes, in addition to "Total Township GO Debt," allocations of total GO debt of overlapping debt issuing subdivisions (as of December 31, 2022) 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:

\$ 2,314,646 County (17.89%);
\$16,920,540 Kenston Local School District (67.03%); and
\$ 351,684 Auburn Career Center (11.29%).

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

\$1,182,291 of Chagrin Falls Exempted Village School District (3.80%).

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, 2022)

Year	Debt Charges(a)
2023	\$501,643.80
2024	171,594.60
2025	173,963.30
2026	170,242.50
2027	171,539.60
2028	167,765.10
2029	169,008.50
2030	169,180.30
2031	169,298.40
2032	134,362.80

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

DEBT TABLE D

**Outstanding GO Bonds
(as of December 31, 2022)**

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	\$ 320,000
Fire Station Improvement Refunding Bonds, Series 2020	11/05/2020	2032	1,806,000	1,522,000

APPENDIX A
Comparative Cash-Basis Summary of General Fund Receipts
and Expenditures for Fiscal Years 2018 through 2022(a)

	2018	2019	2020(b)	2021(b)	2022(b)
Fund Balance 1/1	\$1,416,578	\$1,418,753	\$2,010,599	\$2,360,472	\$2,199,402
Fund Balance Adjustments	(85,892)	164,043	200	600	100
Revenues					
Real Estate Tax	\$ 655,757	\$ 668,668	\$ 788,453	\$ 849,022	\$ 886,706
Personal Property Tax	0	0	0	0	0
Charges for Services	17,850	10,131	7,414	8,826	13,798
Licenses, Permits and Fees	61,874	56,677	54,331	99,554	94,750
Fines and Forfeitures	10,213	11,666	10,470	10,749	12,720
Local Government Distribution	99,212	103,539	104,877	110,902	144,521
Estate Tax	0	0	0	0	0
Property Tax Allocation	83,254	83,947	97,434	106,970	107,384
Other	101,568	171,264	383,118	298,954	204,705
Earnings on Investments	207,151	452,624	283,338	150,189	187,895
Miscellaneous	182,429	161,746	89,980	58,352	50,029
Total Revenue	\$1,419,308	\$1,720,262	\$1,819,416	\$1,693,518	\$1,702,504
Expenditures					
Administrative - Salaries	\$117,304	\$109,297	\$115,818	\$108,745	\$107,914
Administrative - Other	370,174	368,504	412,064	571,991	648,250
Townhalls, Mem. Bldgs & Grounds - Salaries	56,142	59,644	56,395	45,041	47,359
Townhalls, Mem. Bldgs & Grounds - Other	87,325	120,036	85,787	89,597	87,322
Zoning - Salaries	115,690	132,823	136,548	185,708	184,661
Zoning - Other	6,931	10,293	16,609	17,874	12,338
Police Protection - Other	0	0	0	0	0
Lighting- Other	42,898	39,780	39,123	40,692	41,030
Highways - Other	0	0	0	0	0
Cemeteries - Other	9,219	11,370	1,267	0	0
Parks and Recreation - Salaries	115,308	131,315	127,810	139,219	143,111
Parks and Recreation - Other	372,655	215,125	264,723	321,883	306,261
Capital Outlay - Other	4,949	50,383	71,336	283,339	82,334
Total Expenditures	\$1,298,595	\$1,248,570	\$1,327,480	\$1,804,091	\$1,660,581
Other Financing Sources & Uses					
Sale of Fixed Assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other - Other Financing Sources	0	0	0	0	0
Transfers - Out	(32,645)	(43,889)	(142,263)	(51,096)	(51,486)
Total Other Financing Sources & Uses	(32,645)	(43,889)	(142,263)	(51,096)	(51,486)
Fund Balance 12/31	\$1,418,753	\$2,010,599	\$2,360,472	\$2,199,402	\$2,189,940
Less: Encumbrances 12/31	86,918	34,354	190,711	85,150	151,521
Less: Reserve Balance 12/31	0	0	0	0	0
Unencumbered Undesignated 12/31	\$1,331,835	\$1,976,244	\$2,169,761	\$2,114,252	\$2,038,419

- (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.
(b) See COVID-19 Pandemic.

APPENDIX B

All-Funds Summary 2022 (Cash Basis)(a)(b)(c)

DESCRIPTION	BEGINNING BALANCE	RECEIPTS	EXPENDITURES	ENDING BALANCE
General Fund	\$2,199,402	\$1,702,604	\$1,712,066	\$2,189,940
Special Revenue:				
Motor Vehicle License Tax	88,744	35,243	72,672	51,315
Gasoline Tax	362,583	254,115	231,156	385,543
Road and Bridge	2,445,623	3,665,966	4,607,294	1,504,295
Cemetery	96,963	41,150	31,101	107,012
Police District	4,613,233	4,268,298	4,467,213	4,414,318
Fire	2,070,117	2,605,339	3,126,987	1,548,469
Permissive Motor Vehicle License Tax	69,584	42,655	43,887	68,353
Law Enforcement Trust	616	0	0	616
Local Fiscal Recovery (ARP)	599,019	603,802	0	1,202,821
Ambulance & Emergency	1,338,670	461,463	719,073	1,081,060
Lighting Assessment	1,961	8,707	8,470	2,198
DARE Program	22,733	0	4,239	18,495
HHS COVID	0	0	0	0
Cares Act	0	0	0	0
EPA 319 Grant	0	0	25,554	0
Total Special Revenue	\$11,709,847	\$12,015,804	\$13,337,645	\$10,388,007
Debt Service Fund:				
Public Works Commission Project	0	400,000	400,000	0
Police Debt Service	1,095,643	0	327,700	767,943
Fire Debt Service	1,921,888	0	172,804	1,749,084
Total Debt Service	\$3,017,531	\$400,000	\$900,504	\$2,517,027
Capital Improvements:				
Police Station Construction	\$183,496	0	0	\$183,496
Fire Station Expansion	\$89,305	0	0	89,305
Public Improvement TIF #1	0	28,316	622	27,694
Total Capital Improvements	\$272,800	\$28,316	\$622	\$300,494
Nonexpendable Trusts:				
Cemetery Bequest	623	0	0	623
Cemetery Bequest	1167	1	0	1,168
Cemetery Bequest	153	0	0	153
Cemetery Bequest	327	0	0	327
Total Nonexpendable Trusts	\$2,270	1	0	2,271
Expendable Trust	0	0	0	0
TOTAL	\$17,201,850	\$14,146,726	\$15,950,838	\$15,397,739

- (a) Figures may not foot due to rounding.
- (b) See **COVID-19 Pandemic**.
- (c) Includes a fund balance adjustment of \$100 in the General Fund, a fund balance adjustment of \$1,483.82 in the Road & Bridge Fund. The receipts also include a transfer from the General Fund into the Road and Bridge Fund in the amount of \$51,485.76. The expenditures include the same transfer from the General Fund to Road and Bridge in the amount of \$51,485.76.

APPENDIX C

Basic Financial Statements from the City's Financial Report for Fiscal Year 2022 (Unaudited)

Appropriation Status

By Fund

As Of 12/31/2022

Fund: General
Pooled Balance: \$2,189,940.09
Non-Pooled Balance: \$0.00
Total Cash Balance: \$2,189,940.09

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	\$1,217.94	\$0.00	\$71,225.43	\$607.59	\$62,039.79	\$9,795.99	85.639%
1000-110-121-0000	D Salary - Township Fiscal Officer	\$0.00	\$0.00	\$32,987.22	\$277.48	\$29,208.44	\$3,501.30	88.545%
1000-110-122-0000	D Salaries - Township Fiscal Officer's Staff	\$545.40	\$0.00	\$31,000.00	\$202.99	\$16,666.07	\$14,676.34	52.832%
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	\$9,818.35	\$0.00	\$77,000.00	\$9,259.75	\$70,141.43	\$7,417.17	80.791%
1000-110-213-0000	D Medicare	\$0.00	\$0.00	\$1,628.00	\$0.00	\$1,318.23	\$309.77	80.972%
1000-110-221-0000	Medical/Hospitalization	\$353.58	\$0.00	\$394,000.00	\$2,122.91	\$388,669.81	\$3,560.86	98.559%
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	\$12,500.00	\$0.00	\$7,853.38	\$4,646.62	62.827%
1000-110-240-0000	D Unemployment Compensation	\$0.00	\$0.00	\$9,633.00	\$0.00	\$9,633.00	\$0.00	100.000%
1000-110-311-0000	Accounting and Legal Fees	\$812.50	\$0.00	\$85,000.00	\$2,675.50	\$20,262.57	\$62,874.43	23.613%
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	\$12,000.00	\$0.00	\$11,275.00	\$725.00	93.958%
1000-110-313-0000	Uniform Accounting Network Fees	\$0.00	\$0.00	\$4,900.00	\$0.00	\$4,296.00	\$604.00	87.673%
1000-110-314-0000	D Tax Collection Fees	\$0.00	\$0.00	\$14,414.94	\$0.00	\$14,414.94	\$0.00	100.000%
1000-110-314-0003	D Tax Collection Fees{STATE TAX FEES}	\$0.00	\$0.00	\$70.81	\$0.00	\$70.81	\$0.00	100.000%
1000-110-315-0000	D Election Expenses	\$0.00	\$0.00	\$5,214.25	\$0.00	\$5,167.70	\$46.55	99.107%
1000-110-323-6690	Repairs and Maintenance{LANDSCAPE MAINTENANCE}	\$0.00	\$0.00	\$29,000.00	\$4,200.00	\$22,584.23	\$2,215.77	77.877%
1000-110-330-0000	Travel and Meeting Expense	\$50.00	\$0.00	\$6,000.00	\$150.00	\$3,945.22	\$1,954.78	65.210%
1000-110-345-0000	Advertising	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	0.000%
1000-110-360-0000	Contracted Services	\$2,147.70	\$0.00	\$24,000.00	\$2,648.78	\$16,037.38	\$7,461.54	61.334%
1000-110-360-0001	Contracted Services{COMPUTER TECH/CONSULTING}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-360-0002	Contracted Services{COUNTY INTERNET SERVICE}	\$6,508.98	\$3,156.04	\$20,000.00	\$5,706.61	\$7,646.33	\$10,000.00	32.742%
1000-110-389-0000	Other - Insurance and Bonding	\$0.00	\$0.00	\$34,450.00	\$0.00	\$28,675.56	\$5,774.44	83.238%
1000-110-410-0000	Office Supplies	\$7.95	\$7.95	\$15,000.00	\$77.10	\$8,488.59	\$6,434.31	56.591%
1000-110-599-0000	Other - Other Expenses	\$267.18	\$0.00	\$33,167.00	\$50.00	\$27,769.45	\$5,614.73	83.057%
1000-120-190-0000	D Other - Salaries	\$1,603.89	\$0.00	\$77,000.00	\$1,631.54	\$47,359.49	\$29,612.86	60.251%

Appropriation Status

By Fund

As Of 12/31/2022

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	\$651.28	\$0.00	\$65,000.00	\$2,200.76	\$32,223.84	\$31,226.68	49.083%
1000-120-323-6690	Repairs and Maintenance{LANDSCAPE MAINTENANCE}	\$0.00	\$0.00	\$15,000.00	\$3,225.00	\$6,975.00	\$4,800.00	46.500%
1000-120-359-0000	Other - Utilities	\$1,771.43	\$0.00	\$40,000.00	\$1,547.78	\$30,179.35	\$10,044.30	72.249%
1000-120-420-0000	Operating Supplies	\$14.42	\$0.00	\$15,000.00	\$230.01	\$7,227.12	\$7,557.29	48.135%
1000-120-430-0000	Small Tools and Minor Equipment	\$0.00	\$0.00	\$2,500.00	\$0.00	\$69.44	\$2,430.56	2.778%
1000-120-599-0000	Other - Other Expenses	\$20.00	\$0.00	\$5,000.00	\$203.43	\$1,107.71	\$3,708.86	22.066%
1000-120-599-9001	Other - Other Expenses{SECURITY DEPOSITS}	\$2,800.00	\$0.00	\$15,000.00	\$0.00	\$9,540.00	\$8,260.00	53.596%
1000-130-150-0000	D Compensation of Board and Commission Members	\$2,162.81	\$0.00	\$280,000.00	\$2,162.33	\$184,661.47	\$95,339.01	65.445%
1000-130-317-0000	Planning Consultants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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	\$0.00	\$0.00	\$4,000.00	\$0.00	\$2,640.10	\$1,359.90	66.003%
1000-130-599-0000	Other - Other Expenses	\$78.45	\$0.00	\$20,000.00	\$49.49	\$9,697.59	\$10,331.37	48.298%
1000-310-360-0000	Contracted Services	\$4,058.15	\$0.00	\$54,000.00	\$4,153.38	\$41,029.70	\$12,875.07	70.670%
1000-410-190-0000	D Other - Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-410-323-6690	Repairs and Maintenance{LANDSCAPE MAINTENANCE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-410-430-0000	Small Tools and Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-410-490-0000	Other - Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-410-599-0000	Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-410-730-0000	Improvement of Sites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-610-190-0000	D Other - Salaries	\$1,547.01	\$0.00	\$170,000.00	\$1,732.06	\$143,111.20	\$26,703.75	83.424%
1000-610-318-0000	Training Services	\$0.00	\$0.00	\$3,000.00	\$0.00	\$2,094.71	\$905.29	69.824%
1000-610-323-0000	Repairs and Maintenance	\$951.86	\$0.00	\$53,000.00	\$2,547.66	\$45,629.94	\$5,774.26	84.575%
1000-610-323-1234	Repairs and Maintenance{MISC. FIELD MAINTENANCE}	\$0.00	\$0.00	\$2,000.00	\$34.90	\$1,554.40	\$410.70	77.720%
1000-610-323-3888	Repairs and Maintenance{VEHICLE REPAIRS}	\$29.02	\$0.00	\$2,500.00	\$0.00	\$1,193.93	\$1,335.09	47.209%
1000-610-323-6690	Repairs and Maintenance{LANDSCAPE MAINTENANCE}	\$0.00	\$0.00	\$70,000.00	\$4,200.00	\$57,345.61	\$8,454.39	81.922%
1000-610-345-0000	Advertising	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.000%
1000-610-359-0000	Other - Utilities	\$2,563.00	\$0.00	\$35,000.00	\$2,248.17	\$30,812.18	\$4,502.65	82.028%
1000-610-360-0000	Contracted Services	\$0.00	\$0.00	\$21,000.00	\$26.39	\$15,891.73	\$5,081.88	75.675%
1000-610-420-0000	Operating Supplies	\$726.66	\$0.00	\$38,000.00	\$2,009.01	\$23,707.47	\$13,010.18	61.217%
1000-610-490-0009	Other - Supplies and Materials{DOG PARK}	\$0.00	\$0.00	\$4,000.00	\$0.00	\$2,056.14	\$1,943.86	51.404%
1000-610-599-0000	Other - Other Expenses	\$793.28	\$0.00	\$8,000.00	\$67.14	\$4,627.16	\$4,098.98	52.622%
1000-610-599-0009	Other - Other Expenses{DOG PARK}	\$0.00	\$0.00	\$6,300.00	\$0.00	\$2,091.80	\$4,208.20	33.203%

Appropriation Status

By Fund

As Of 12/31/2022

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
1000-610-599-4321	Other - Other Expenses{REC BOARD}	\$0.00	\$0.00	\$12,000.00	\$0.00	\$11,395.00	\$605.00	94.958%
1000-610-599-6666	Other - Other Expenses{SPECIAL EVENTS}	\$0.00	\$0.00	\$30,000.00	\$0.00	\$29,263.68	\$736.32	97.546%
1000-610-730-0000	Improvement of Sites	\$1,615.00	\$1,615.00	\$193,000.00	\$77,773.27	\$78,596.86	\$36,629.87	40.724%
1000-610-740-0000	Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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	\$42,034.35	\$2,099.90	\$225,000.00	\$17,500.00	\$73,911.95	\$173,522.50	27.898%
1000-760-720-2222	Buildings{GENERAL BUILDINGS}	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.000%
1000-760-730-0000	Improvement of Sites	\$0.00	\$0.00	\$11,000.00	\$0.00	\$8,422.21	\$2,577.79	76.566%
1000-760-750-0000	Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-760-790-0000	Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-910-910-0000	D Transfers - Out	\$0.00	\$0.00	\$120,000.00	\$0.00	\$51,485.76	\$68,514.24	42.905%
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:		\$85,150.19	\$6,878.89	\$2,522,190.65	\$151,521.03	\$1,712,066.47	\$736,874.45	65.837%

Fund: Motor Vehicle License Tax
Pooled Balance: \$51,314.77
Non-Pooled Balance: \$0.00
Total Cash Balance: \$51,314.77

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	\$100,000.00	\$0.00	\$72,672.47	\$27,327.53	72.672%
Motor Vehicle License Tax Fund Total:		\$0.00	\$0.00	\$100,000.00	\$0.00	\$72,672.47	\$27,327.53	72.672%

Fund: Gasoline Tax
Pooled Balance: \$385,542.75
Non-Pooled Balance: \$0.00
Total Cash Balance: \$385,542.75

Appropriation Status

By Fund

As Of 12/31/2022

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
2021-330-360-0000	Contracted Services	\$0.00	\$0.00	\$35,000.00	\$0.00	\$32,181.00	\$2,819.00	91.946%
2021-330-420-0000	Operating Supplies	\$0.00	\$0.00	\$265,000.00	\$7,439.62	\$198,974.73	\$58,585.65	75.085%
Gasoline Tax Fund Total:		\$0.00	\$0.00	\$300,000.00	\$7,439.62	\$231,155.73	\$61,404.65	77.052%

Fund: Road and Bridge

Pooled Balance: \$1,504,295.08

Non-Pooled Balance: \$0.00

Total Cash Balance: \$1,504,295.08

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	\$10,603.13	\$0.00	\$1,240,000.00	\$10,781.67	\$974,466.63	\$265,354.83	77.920%
2031-330-211-0000	D Ohio Public Employees Retirement System	\$14,844.43	\$0.00	\$226,550.00	\$15,094.30	\$137,613.40	\$88,686.73	57.008%
2031-330-221-0000	Medical/Hospitalization	\$153.37	\$0.00	\$358,000.00	\$1,607.98	\$334,805.89	\$21,739.50	93.481%
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	\$21,669.01	\$0.00	\$12,210.14	\$9,458.87	56.348%
2031-330-240-0000	D Unemployment Compensation	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.000%
2031-330-311-0000	Accounting and Legal Fees	\$2,500.00	\$0.00	\$5,000.00	\$899.00	\$3,956.00	\$2,645.00	52.747%
2031-330-314-0000	D Tax Collection Fees	\$0.00	\$0.00	\$50,330.99	\$0.00	\$50,330.99	\$0.00	100.000%
2031-330-314-0003	D Tax Collection Fees{STATE TAX FEES}	\$0.00	\$0.00	\$241.06	\$0.00	\$241.06	\$0.00	100.000%
2031-330-318-0000	Training Services	\$0.00	\$0.00	\$9,775.00	\$50.00	\$5,820.00	\$3,905.00	59.540%
2031-330-323-0000	Repairs and Maintenance	\$5,310.91	\$0.00	\$150,000.00	\$4,692.46	\$84,787.88	\$65,830.57	54.592%
2031-330-323-6690	Repairs and Maintenance{LANDSCAPE MAINTENANCE}	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,212.00	\$288.00	80.800%
2031-330-345-0000	Advertising	\$0.00	\$0.00	\$4,758.94	\$29.80	\$785.76	\$3,943.38	16.511%
2031-330-359-0000	Other - Utilities	\$1,368.42	\$0.00	\$30,000.00	\$1,164.39	\$21,444.85	\$8,759.18	68.364%
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	\$194.08	\$0.00	\$220,000.00	\$58,659.46	\$104,659.79	\$56,874.83	47.531%
2031-330-360-3333	Contracted Services{ROAD IMPROVEMENT CONTRACTS}	\$153,134.50	\$0.00	\$2,365,000.00	\$209,261.77	\$2,260,097.06	\$48,775.67	89.753%
2031-330-389-0000	Other - Insurance and Bonding	\$0.00	\$0.00	\$22,000.00	\$0.00	\$19,608.50	\$2,391.50	89.130%

Appropriation Status

By Fund

As Of 12/31/2022

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
2031-330-410-0000	Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2031-330-420-0000	Operating Supplies	\$76.17	\$0.00	\$195,000.00	\$2,301.61	\$139,240.79	\$53,533.77	71.378%
2031-330-430-0000	Small Tools and Minor Equipment	\$16,000.00	\$0.00	\$26,225.00	\$43.98	\$28,671.68	\$13,509.34	67.902%
2031-330-430-0430	Small Tools and Minor Equipment{Mechanic Tools}	\$0.00	\$0.00	\$10,000.00	\$0.00	\$4,089.65	\$5,910.35	40.897%
2031-330-490-0000	Other - Supplies and Materials	\$1,713.21	\$0.00	\$50,000.00	\$1,604.92	\$33,138.53	\$16,969.76	64.081%
2031-330-599-0000	Other - Other Expenses	\$3,903.39	\$0.00	\$50,000.00	\$75.00	\$30,347.18	\$23,481.21	56.299%
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}	\$2,297.56	\$0.00	\$25,000.00	\$2,527.73	\$15,631.79	\$9,138.04	57.264%
2031-760-720-0000	Buildings	\$0.00	\$0.00	\$7,000.00	\$0.00	\$4,361.00	\$2,639.00	62.300%
2031-760-750-0000	Motor Vehicles	\$22,254.00	\$0.00	\$550,000.00	\$224,936.00	\$339,773.75	\$7,544.25	59.375%
Road and Bridge Fund Total:		\$234,353.17	\$0.00	\$5,620,050.00	\$533,730.07	\$4,607,294.32	\$713,378.78	78.698%

Fund: Cemetery

Pooled Balance: \$107,012.44

Non-Pooled Balance: \$0.00

Total Cash Balance: \$107,012.44

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	\$1,000.00	\$0.00	\$95.00	\$905.00	9.500%
2041-410-323-0000	Repairs and Maintenance	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.000%
2041-410-359-0000	Other - Utilities	\$0.00	\$0.00	\$1,500.00	\$95.49	\$1,088.51	\$316.00	72.567%
2041-410-360-0000	Contracted Services	\$0.00	\$0.00	\$26,000.00	\$1,815.00	\$13,909.60	\$10,275.40	53.498%
2041-410-490-0000	Other - Supplies and Materials	\$317.44	\$0.00	\$13,500.00	\$0.00	\$10,642.99	\$3,174.45	77.026%
2041-410-599-0000	Other - Other Expenses	\$61.92	\$0.00	\$4,000.00	\$0.00	\$1,858.61	\$2,203.31	45.757%
2041-410-710-0000	Land	\$0.00	\$0.00	\$4,000.00	\$0.00	\$2,812.50	\$1,187.50	70.313%
2041-410-730-0000	Improvement of Sites	\$0.00	\$0.00	\$18,500.00	\$0.00	\$693.56	\$17,806.44	3.749%
Cemetery Fund Total:		\$379.36	\$0.00	\$70,000.00	\$1,910.49	\$31,100.77	\$37,368.10	44.190%

Fund: Police District

Report reflects selected information.

Appropriation Status

By Fund

As Of 12/31/2022

Pooled Balance: \$4,414,318.18
Non-Pooled Balance: \$0.00
Total Cash Balance: \$4,414,318.18

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	\$30,116.71	\$0.00	\$3,188,435.96	\$33,079.98	\$2,352,988.85	\$832,483.84	73.107%
2081-210-190-2022	D Other - Salaries{CPT Program Police}	\$0.00	\$0.00	\$11,564.04	\$0.00	\$11,564.04	\$0.00	100.000%
2081-210-211-0000	D Ohio Public Employees Retirement System	\$41,865.69	\$0.00	\$475,000.00	\$46,118.01	\$388,945.26	\$81,802.42	75.251%
2081-210-221-0000	Medical/Hospitalization	\$1,658.08	\$0.00	\$918,000.00	\$7,890.97	\$889,861.70	\$21,905.41	96.760%
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	\$35,000.00	\$0.00	\$29,934.55	\$5,065.45	85.527%
2081-210-240-0000	D Unemployment Compensation	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.000%
2081-210-311-0000	Accounting and Legal Fees	\$2,925.00	\$0.00	\$115,000.00	\$378.00	\$104,444.00	\$13,103.00	88.568%
2081-210-314-0000	D Tax Collection Fees	\$0.00	\$0.00	\$62,789.03	\$0.00	\$61,549.34	\$1,239.69	98.026%
2081-210-314-0003	D Tax Collection Fees{STATE TAX FEES}	\$0.00	\$0.00	\$210.97	\$0.00	\$210.97	\$0.00	100.000%
2081-210-318-0000	Training Services	\$5,188.00	\$0.00	\$25,000.00	\$0.00	\$12,168.78	\$18,019.22	40.310%
2081-210-323-0000	Repairs and Maintenance	\$1,113.58	\$0.00	\$139,000.00	\$3,626.57	\$76,276.84	\$60,210.17	54.439%
2081-210-345-0000	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2081-210-359-0000	Other - Utilities	\$4,275.02	\$0.00	\$125,000.00	\$3,344.06	\$102,649.61	\$23,281.35	79.404%
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	\$600.00	\$0.00	\$45,000.00	\$600.00	\$30,224.00	\$14,776.00	66.281%
2081-210-360-0001	Contracted Services{COMPUTER TECH/CONSULTING}	\$8,082.06	\$858.83	\$27,000.00	\$7,028.78	\$15,726.53	\$11,467.92	45.953%
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	\$35,000.00	\$0.00	\$19,665.97	\$15,334.03	56.188%
2081-210-410-0000	Office Supplies	\$254.17	\$0.00	\$8,000.00	\$0.00	\$2,048.32	\$6,205.85	24.816%
2081-210-420-0000	Operating Supplies	\$0.00	\$0.00	\$15,000.00	\$0.00	\$10,290.00	\$4,710.00	68.600%
2081-210-430-0000	Small Tools and Minor Equipment	\$61.64	\$0.00	\$170,500.00	\$11,830.00	\$141,951.77	\$16,779.87	83.226%
2081-210-490-0000	Other - Supplies and Materials	\$5,280.58	\$0.00	\$160,000.00	\$20,145.63	\$123,089.26	\$22,045.69	74.473%
2081-210-599-0000	Other - Other Expenses	\$3,849.00	\$0.00	\$55,500.00	\$249.00	\$44,223.68	\$14,876.32	74.515%
2081-210-599-0010	Other - Other Expenses{POLICE - GARAGE}	\$103.25	\$0.00	\$10,000.00	\$134.00	\$2,443.93	\$7,525.32	24.190%
2081-210-599-9000	Other - Other Expenses{K-9 UNIT}	\$337.62	\$0.00	\$10,000.00	\$0.00	\$1,064.50	\$9,273.12	10.297%
2081-760-720-0000	Buildings	\$18,282.26	\$1,175.00	\$70,000.00	\$2,707.56	\$45,890.76	\$38,508.94	52.683%

Appropriation Status

By Fund

As Of 12/31/2022

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
2081-760-720-0010	Buildings{POLICE - GARAGE}	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.000%
2081-760-750-0000	Motor Vehicles	\$0.00	\$0.00	\$214,000.00	\$210,664.60	\$0.00	\$3,335.40	0.000%
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:		\$123,992.66	\$2,033.83	\$5,925,000.00	\$347,797.16	\$4,467,212.66	\$1,231,949.01	73.875%

Fund: SPECIAL LEVY-FIRE

Pooled Balance: \$1,548,468.86

Non-Pooled Balance: \$0.00

Total Cash Balance: \$1,548,468.86

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	\$3,527.32	\$0.00	\$2,000,000.00	\$23,761.94	\$1,683,869.91	\$295,895.47	84.045%
2191-220-211-0000	D Ohio Public Employees Retirement System	\$4,938.25	\$0.00	\$60,000.00	\$5,646.53	\$47,294.87	\$11,996.85	72.831%
2191-220-215-0000	D Ohio Police and Fire Pension Fund	\$0.00	\$0.00	\$370,000.00	\$38,651.93	\$324,088.05	\$7,260.02	87.591%
2191-220-221-0000	Medical/Hospitalization	\$1,791.79	\$0.00	\$580,000.00	\$1,164.22	\$555,808.15	\$24,819.42	95.534%
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	\$40,000.00	\$0.00	\$28,477.93	\$11,522.07	71.195%
2191-220-240-0000	D Unemployment Compensation	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.000%
2191-220-311-0000	Accounting and Legal Fees	\$0.00	\$0.00	\$10,000.00	\$1,798.00	\$2,282.09	\$5,919.91	22.821%
2191-220-314-0000	D Tax Collection Fees	\$0.00	\$0.00	\$39,826.11	\$0.00	\$37,513.74	\$2,312.37	94.194%
2191-220-314-0003	D Tax Collection Fees{STATE TAX FEES}	\$0.00	\$0.00	\$173.89	\$0.00	\$173.89	\$0.00	100.000%
2191-220-318-0000	Training Services	\$1,110.87	\$0.00	\$50,000.00	\$825.00	\$48,272.56	\$2,013.31	94.447%
2191-220-323-0000	Repairs and Maintenance	\$6,632.75	\$0.00	\$50,000.00	\$3,546.79	\$44,612.31	\$8,473.65	78.775%
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	\$865.32	\$0.00	\$55,000.00	\$1,859.13	\$46,001.96	\$8,004.23	82.344%
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	\$348.00	\$0.00	\$31,000.00	\$50.00	\$28,717.24	\$2,580.76	91.608%
2191-220-360-0001	Contracted Services{COMPUTER TECH/CONSULTING}	\$6,463.89	\$0.00	\$25,500.00	\$4,302.69	\$18,212.62	\$9,448.58	56.979%
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	\$26,250.00	\$0.00	\$23,466.09	\$2,783.91	89.395%

Appropriation Status

By Fund

As Of 12/31/2022

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
2191-220-410-0000	Office Supplies	\$252.01	\$0.00	\$6,000.00	\$198.25	\$4,729.28	\$1,324.48	75.644%
2191-220-420-0000	Operating Supplies	\$67,701.54	\$100.00	\$82,500.00	\$7,425.66	\$140,099.04	\$2,576.84	93.336%
2191-220-430-0000	Small Tools and Minor Equipment	\$9,000.00	\$58.00	\$21,500.00	\$10,000.00	\$19,425.52	\$1,016.48	63.812%
2191-220-490-0000	Other - Supplies and Materials	\$198.24	\$0.00	\$15,000.00	\$173.65	\$12,675.60	\$2,348.99	83.402%
2191-220-599-0000	Other - Other Expenses	\$189.81	\$0.00	\$20,000.00	\$895.38	\$14,689.12	\$4,605.31	72.755%
2191-760-720-0000	Buildings	\$0.00	\$0.00	\$54,500.00	\$0.00	\$46,577.26	\$7,922.74	85.463%
2191-760-750-0000	Motor Vehicles	\$0.00	\$0.00	\$125,000.00	\$0.00	\$0.00	\$125,000.00	0.000%
SPECIAL LEVY-FIRE Fund Total:		\$103,019.79	\$158.00	\$3,663,250.00	\$100,299.17	\$3,126,987.23	\$538,825.39	83.030%

Fund: Permissive Motor Vehicle License Tax

Pooled Balance: \$68,353.07

Non-Pooled Balance: \$0.00

Total Cash Balance: \$68,353.07

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
2231-330-420-0000	Operating Supplies	\$0.00	\$0.00	\$65,000.00	\$9,429.74	\$43,886.80	\$11,683.46	67.518%
Permissive Motor Vehicle License Tax Fund Total:		\$0.00	\$0.00	\$65,000.00	\$9,429.74	\$43,886.80	\$11,683.46	67.518%

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

Report reflects selected information.

Appropriation Status

By Fund

UAN v2023.1

As Of 12/31/2022

Pooled Balance:	\$1,081,060.03
Non-Pooled Balance:	\$0.00
Total Cash Balance:	\$1,081,060.03

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	\$535,000.00	\$0.00	\$535,000.00	\$0.00	100.000%
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	\$6,675.00	\$0.00	\$5,543.33	\$1,131.67	83.046%
2281-230-323-0000	Repairs and Maintenance	\$0.00	\$0.00	\$6,274.50	\$0.00	\$5,151.24	\$1,123.26	82.098%
2281-230-359-0000	Other - Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2281-230-360-0000	Contracted Services	\$2,996.30	\$0.00	\$59,225.50	\$12,900.30	\$43,922.30	\$5,399.20	70.590%
2281-230-360-0002	Contracted Services{COUNTY INTERNET SERVICE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2281-230-420-0000	Operating Supplies	\$3,889.48	\$0.00	\$60,825.00	\$950.84	\$58,165.76	\$5,597.88	89.881%
2281-230-430-0000	Small Tools and Minor Equipment	\$0.00	\$0.00	\$6,525.00	\$2,525.00	\$1,560.68	\$2,439.32	23.918%
2281-230-490-0000	Other - Supplies and Materials	\$0.00	\$0.00	\$6,000.00	\$0.00	\$5,980.21	\$19.79	99.670%
2281-230-599-0000	Other - Other Expenses	\$0.00	\$0.00	\$4,475.00	\$468.84	\$2,483.01	\$1,523.15	55.486%
2281-760-750-0000	Motor Vehicles	\$0.00	\$0.00	\$70,000.00	\$0.00	\$61,266.50	\$8,733.50	87.524%
Ambulance And Emergency Medical Services Fund Total:		\$6,885.78	\$0.00	\$755,000.00	\$16,844.98	\$719,073.03	\$25,967.77	94.381%

Fund: LIGHTING ASSESSMENT

Pooled Balance:	\$2,198.02
Non-Pooled Balance:	\$0.00
Total Cash Balance:	\$2,198.02

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	\$20.26	\$0.00	\$8,600.00	\$0.00	\$8,469.57	\$150.69	98.252%
LIGHTING ASSESSMENT Fund Total:		\$20.26	\$0.00	\$8,600.00	\$0.00	\$8,469.57	\$150.69	98.252%

Fund: DARE PROGRAM

Report reflects selected information.

Appropriation Status

By Fund

As Of 12/31/2022

Pooled Balance: \$18,494.70
Non-Pooled Balance: \$0.00
Total Cash Balance: \$18,494.70

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	\$4,300.00	\$0.00	\$4,238.74	\$61.26	98.575%
2902-210-599-0000	Other - Other Expenses	\$0.00	\$0.00	\$1,700.00	\$325.95	\$0.00	\$1,374.05	0.000%
DARE PROGRAM Fund Total:		\$0.00	\$0.00	\$6,000.00	\$325.95	\$4,238.74	\$1,435.31	70.646%

Fund: FEMA FEDERAL FUND Special Revenue

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: HHS Stimulus Revenue

Report reflects selected information.

Appropriation Status

By Fund

As Of 12/31/2022

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
2906-710-420-0000	Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2906-710-599-0000	Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
HHS Stimulus Revenue Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%

Fund: Local Coronavirus Relief Fund (LCRF)

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
2907-710-100-0000	D Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2907-710-323-0000	Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2907-710-420-0000	Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2907-710-430-0000	Small Tools and Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2907-710-490-0000	Other - Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2907-710-599-0000	Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Local Coronavirus Relief Fund (LCRF) Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%

Fund: EPA 319 Grant

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
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Appropriation Status

By Fund

As Of 12/31/2022

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
2908-760-730-0000	Improvement of Sites	\$0.00	\$0.00	\$25,554.00	\$0.00	\$25,554.00	\$0.00	100.000%
	EPA 319 Grant Fund Total:	\$0.00	\$0.00	\$25,554.00	\$0.00	\$25,554.00	\$0.00	100.000%

Fund: ODNR NatureWorks Grant

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
2909-760-730-0000	Improvement of Sites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
	ODNR NatureWorks Grant Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%

Fund: OneOhio Opioid Settlement

Pooled Balance: \$3,512.11
Non-Pooled Balance: \$0.00
Total Cash Balance: \$3,512.11

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
2910-210-420-0000	Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
	OneOhio Opioid Settlement Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%

Fund: General (bond) (note) Retirement

Pooled Balance: \$767,942.74
Non-Pooled Balance: \$0.00
Total Cash Balance: \$767,942.74

Appropriation Status

By Fund

As Of 12/31/2022

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	\$315,000.00	\$0.00	\$315,000.00	\$0.00	100.000%
3101-830-830-0000	Interest Payments	\$0.00	\$0.00	\$12,700.00	\$0.00	\$12,700.00	\$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	\$327,700.00	\$0.00	\$327,700.00	\$0.00	100.000%

Fund: General (Bond) (Note) Retirement

Pooled Balance: \$1,749,084.44

Non-Pooled Balance: \$0.00

Total Cash Balance: \$1,749,084.44

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
3102-810-810-0000	Principal Payments - Bonds	\$0.00	\$0.00	\$143,000.00	\$0.00	\$143,000.00	\$0.00	100.000%
3102-830-830-0000	Interest Payments	\$0.00	\$0.00	\$29,803.50	\$0.00	\$29,803.50	\$0.00	100.000%
3102-840-840-0000	Fiscal Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
3102-990-940-0000	Payment to Refunded Bond Escrow Agent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
General (Bond) (Note) Retirement Fund Total:		\$0.00	\$0.00	\$172,803.50	\$0.00	\$172,803.50	\$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	\$400,000.00	\$0.00	\$400,000.00	\$0.00	100.000%
Public Works Commission Projects Fund Total:		\$0.00	\$0.00	\$400,000.00	\$0.00	\$400,000.00	\$0.00	100.000%

Fund: POLICE STATION CONSTRUCTION FUND

Report reflects selected information.

Appropriation Status

By Fund

As Of 12/31/2022

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	\$30,200.50	\$30,200.50	\$0.00	\$0.00	0.000%
POLICE STATION CONSTRUCTION FUND Fund Total:		\$0.00	\$0.00	\$30,200.50	\$30,200.50	\$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%

Fund: Public Improvement TIF #1

Pooled Balance: \$27,693.72
Non-Pooled Balance: \$0.00
Total Cash Balance: \$27,693.72

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
4905-760-314-0000	D Tax Collection Fees	\$0.00	\$0.00	\$9,200.89	\$0.00	\$622.28	\$8,578.61	6.763%
4905-760-730-0000	Improvement of Sites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Public Improvement TIF #1 Fund Total:		\$0.00	\$0.00	\$9,200.89	\$0.00	\$622.28	\$8,578.61	6.763%

Appropriation Status

By Fund

As Of 12/31/2022

Fund: Public Improvement TIF #2
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
4906-760-730-0000	Improvement of Sites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Public Improvement TIF #2 Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%

Fund: Public Improvement TIF #3
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
4907-760-730-0000	Improvement of Sites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Public Improvement TIF #3 Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%

Fund: FEMA Grant -BTFD Diesel Exhaust
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
4908-760-730-0000	Improvement of Sites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
FEMA Grant -BTFD Diesel Exhaust Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Report Total:		\$553,801.21	\$9,070.72	\$20,000,549.54	\$1,199,498.71	\$15,950,837.57	\$3,394,943.75	77.637%

Cash Summary by Fund

Year 2022

Fund #	Fund Name	Fund Balance 1/1/2022	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 12/31/2022	Non-Pooled Balance	Pooled Balance
1000	General	\$2,199,402.45	\$100.00	\$1,702,504.11	\$0.00	\$0.00	\$3,902,006.56	\$1,660,580.71	\$51,485.76	\$0.00	\$2,189,940.09	\$0.00	\$2,189,940.09
2011	Motor Vehicle License Tax	\$88,743.91	\$0.00	\$35,243.33	\$0.00	\$0.00	\$123,987.24	\$72,672.47	\$0.00	\$0.00	\$51,314.77	\$0.00	\$51,314.77
2021	Gasoline Tax	\$362,583.14	\$0.00	\$254,115.34	\$0.00	\$0.00	\$616,698.48	\$231,155.73	\$0.00	\$0.00	\$385,542.75	\$0.00	\$385,542.75
2031	Road and Bridge	\$2,445,623.35	\$1,483.82	\$3,612,996.47	\$51,485.76	\$0.00	\$6,111,589.40	\$4,607,294.32	\$0.00	\$0.00	\$1,504,295.08	\$0.00	\$1,504,295.08
2041	Cemetery	\$96,963.21	\$0.00	\$41,150.00	\$0.00	\$0.00	\$138,113.21	\$31,100.77	\$0.00	\$0.00	\$107,012.44	\$0.00	\$107,012.44
2081	Police District	\$4,613,233.30	\$0.00	\$4,268,297.54	\$0.00	\$0.00	\$8,881,530.84	\$4,467,212.66	\$0.00	\$0.00	\$4,414,318.18	\$0.00	\$4,414,318.18
2191	SPECIAL LEVY-FIRE	\$2,070,117.37	\$0.00	\$2,605,338.72	\$0.00	\$0.00	\$4,675,456.09	\$3,126,987.23	\$0.00	\$0.00	\$1,548,468.86	\$0.00	\$1,548,468.86
2231	Permissive Motor Vehicle License Tax	\$69,584.49	\$0.00	\$42,655.38	\$0.00	\$0.00	\$112,239.87	\$43,886.80	\$0.00	\$0.00	\$68,353.07	\$0.00	\$68,353.07
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
2272	Local Fiscal Recovery (ARPA)	\$599,018.93	\$0.00	\$603,801.77	\$0.00	\$0.00	\$1,202,820.70	\$0.00	\$0.00	\$0.00	\$1,202,820.70	\$0.00	\$1,202,820.70
2281	Ambulance And Emergency Medical	\$1,338,669.84	\$0.00	\$461,463.22	\$0.00	\$0.00	\$1,800,133.06	\$719,073.03	\$0.00	\$0.00	\$1,081,060.03	\$0.00	\$1,081,060.03
2401	LIGHTING ASSESSMENT	\$1,960.74	\$0.00	\$8,706.85	\$0.00	\$0.00	\$10,667.59	\$8,469.57	\$0.00	\$0.00	\$2,198.02	\$0.00	\$2,198.02
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	\$22,733.44	\$0.00	\$0.00	\$0.00	\$0.00	\$22,733.44	\$4,238.74	\$0.00	\$0.00	\$18,494.70	\$0.00	\$18,494.70
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
2906	HHS Stimulus 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
2907	Local Coronavirus Relief Fund (LCRF)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2908	EPA 319 Grant	\$0.00	\$0.00	\$25,554.00	\$0.00	\$0.00	\$25,554.00	\$25,554.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2909	ODNR NatureWorks Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2910	OneOhio Opioid Settlement	\$0.00	\$0.00	\$3,512.11	\$0.00	\$0.00	\$3,512.11	\$0.00	\$0.00	\$0.00	\$3,512.11	\$0.00	\$3,512.11
3101	General (bond) (note) Retirement	\$1,095,642.74	\$0.00	\$0.00	\$0.00	\$0.00	\$1,095,642.74	\$327,700.00	\$0.00	\$0.00	\$767,942.74	\$0.00	\$767,942.74
3102	General (Bond) (Note) Retirement	\$1,921,887.94	\$0.00	\$0.00	\$0.00	\$0.00	\$1,921,887.94	\$172,803.50	\$0.00	\$0.00	\$1,749,084.44	\$0.00	\$1,749,084.44
4401	Public Works Commission Projects	\$0.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$400,000.00	\$400,000.00	\$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 EXPANSION	\$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
4905	Public Improvement TIF #1	\$0.00	\$0.00	\$28,316.00	\$0.00	\$0.00	\$28,316.00	\$622.28	\$0.00	\$0.00	\$27,693.72	\$0.00	\$27,693.72
4906	Public Improvement TIF #2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4907	Public Improvement TIF #3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Cash Summary by Fund

Year 2022

Fund #	Fund Name	Fund Balance 1/1/2022	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 12/31/2022	Non-Pooled Balance	Pooled Balance
4908	FEMA Grant -BTFD Diesel Exhaust	\$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	\$623.23	\$0.00	\$0.24	\$0.00	\$0.00	\$623.47	\$0.00	\$0.00	\$0.00	\$623.47	\$0.00	\$623.47
4952	Permanent	\$1,166.66	\$0.00	\$0.72	\$0.00	\$0.00	\$1,167.38	\$0.00	\$0.00	\$0.00	\$1,167.38	\$0.00	\$1,167.38
4953	Permanent	\$152.76	\$0.00	\$0.00	\$0.00	\$0.00	\$152.76	\$0.00	\$0.00	\$0.00	\$152.76	\$0.00	\$152.76
4954	Permanent	\$327.08	\$0.00	\$0.12	\$0.00	\$0.00	\$327.20	\$0.00	\$0.00	\$0.00	\$327.20	\$0.00	\$327.20
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:		\$17,201,850.83	\$1,583.82	\$14,093,655.92	\$51,485.76	\$0.00	\$31,348,576.33	\$15,899,351.81	\$51,485.76	\$0.00	\$15,397,738.76	\$0.00	\$15,397,738.76

Last reconciled to bank: 12/31/2022 – Total other adjusting factors: \$0.00

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

For the Year Ended December 31, 2022

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

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Property and Other Local Taxes	\$886,702	\$9,308,902	\$0	\$0	\$0	\$10,195,604
Charges for Services	13,798	461,078	0	0	0	474,876
Licenses, Permits and Fees	81,033	24,376	0	0	0	105,409
Fines and Forfeitures	12,720	0	0	0	0	12,720
Intergovernmental	399,225	1,969,043	0	400,000	0	2,768,268
Special Assessments	0	8,707	0	0	0	8,707
Earnings on Investments	187,894	0	0	0	0	187,894
Miscellaneous	121,133	190,735	0	28,316	0	340,184
Total Cash Receipts	1,702,505	11,962,841	0	428,316	0	14,093,662
Cash Disbursements						
Current:						
General Government	1,087,845	0	0	0	0	1,087,845
Public Safety	0	8,163,778	0	0	0	8,163,778
Public Works	41,030	4,619,345	0	0	0	4,660,375
Health	0	31,103	0	0	0	31,103
Human Services	0	0	0	0	0	0
Conservation-Recreation	449,372	0	0	0	0	449,372
Other	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	82,334	523,424	0	400,622	0	1,006,380
Debt Service:						
Principal Retirement	0	0	458,000	0	0	458,000
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	42,504	0	0	42,504
Total Cash Disbursements	1,660,581	13,337,650	500,504	400,622	0	15,899,357
Excess of Receipts Over (Under) Disbursements	41,924	(1,374,809)	(500,504)	27,694	0	(1,805,695)
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0

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

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	51,486	0	0	0	51,486
Transfers Out	(51,486)	0	0	0	0	(51,486)
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
Total Other Financing Receipts (Disbursements)	(51,486)	51,486	0	0	0	0
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
Net Change in Fund Cash Balances	(9,562)	(1,323,323)	(500,504)	27,694	0	(1,805,695)
Fund Cash Balances, January 1	2,199,502	11,711,330	3,017,531	272,801	2,270	17,203,434
Fund Cash Balances, December 31	\$2,189,940	\$10,388,007	\$2,517,027	\$300,495	\$2,270	\$15,397,739

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

All Special Revenue Funds

For the Year Ended December 31, 2022

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY	POLICE DISTRICT	SPL LEVY FIRE
Cash Receipts						
Property and Other Local Taxes	\$0	\$0	\$3,094,273	\$0	\$3,904,861	\$2,309,768
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	24,376	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	35,243	244,422	417,687	0	331,988	264,180
Special Assessments	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	9,694	101,038	16,776	31,450	31,392
Total Cash Receipts	35,243	254,116	3,612,998	41,152	4,268,299	2,605,340
Cash Disbursements						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	0	4,421,323	3,080,411
Public Works	72,672	231,156	4,263,161	0	0	0
Health	0	0	0	31,103	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	0	0	344,135	0	45,891	46,577
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
Total Cash Disbursements	72,672	231,156	4,607,296	31,103	4,467,214	3,126,988
Excess of Receipts Over (Under) Disbursements	(37,429)	22,960	(994,298)	10,049	(198,915)	(521,648)
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0

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

All Special Revenue Funds

For the Year Ended December 31, 2022

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY	POLICE DISTRICT	SPL LEVY FIRE
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	0	51,486	0	0	0
Transfers Out	0	0	0	0	0	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	51,486	0	0	0
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	(37,429)	22,960	(942,812)	10,049	(198,915)	(521,648)
<i>Fund Cash Balances, January 1</i>	88,744	362,583	2,447,107	96,963	4,613,233	2,070,117
<i>Fund Cash Balances, December 31</i>	\$51,315	\$385,543	\$1,504,295	\$107,012	\$4,414,318	\$1,548,469

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

All Special Revenue Funds

For the Year Ended December 31, 2022

	PERMISSIVE MOTOR VEH LICENSE	LAW EN- FORCEMENT TRUST	Local Fiscal Recovery	FIRE & RSC AMBULANCE EMS SERV	LIGHTING ASSESS	COPS FAST
Cash Receipts						
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	461,078	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	42,655	0	603,802	0	0	0
Special Assessments	0	0	0	0	8,707	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	0	0	385	0	0
<i>Total Cash Receipts</i>	42,655	0	603,802	461,463	8,707	0
Cash Disbursements						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	657,806	0	0
Public Works	43,886	0	0	0	8,470	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	0	0	0	61,267	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	43,886	0	0	719,073	8,470	0
<i>Excess of Receipts Over (Under) Disbursements</i>	(1,231)	0	603,802	(257,610)	237	0
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0

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

All Special Revenue Funds

For the Year Ended December 31, 2022

	PERMISSIVE MOTOR VEH LICENSE	LAW EN- FORCEMENT TRUST	Local Fiscal Recovery	FIRE & RSC AMBULANCE EMS SERV	LIGHTING ASSESS	COPS FAST
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0	0
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	(1,231)	0	603,802	(257,610)	237	0
<i>Fund Cash Balances, January 1</i>	69,584	616	599,019	1,338,670	1,961	0
<i>Fund Cash Balances, December 31</i>	\$68,353	\$616	\$1,202,821	\$1,081,060	\$2,198	\$0

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

All Special Revenue Funds

For the Year Ended December 31, 2022

	DARE PROGRAM	FEMA FEDERAL FUND	MISC SPECIAL REVENUE	CVM Permeable Paver	HHS Stimulus Revenue	Local Coronaviru s Relief
Cash Receipts						
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<i>Total Cash Receipts</i>	0	0	0	0	0	0
Cash Disbursements						
Current:						
General Government	0	0	0	0	0	0
Public Safety	4,238	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	4,238	0	0	0	0	0
<i>Excess of Receipts Over (Under) Disbursements</i>	(4,238)	0	0	0	0	0
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0

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

All Special Revenue Funds

For the Year Ended December 31, 2022

	DARE PROGRAM	FEMA FEDERAL FUND	MISC SPECIAL REVENUE	CVM Permeable Paver	HHS Stimulus Revenue	Local Coronaviru s Relief
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0	0
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	(4,238)	0	0	0	0	0
<i>Fund Cash Balances, January 1</i>	22,733	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	\$18,495	\$0	\$0	\$0	\$0	\$0

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

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

All Special Revenue Funds

For the Year Ended December 31, 2022

	EPA 319 Grant	ODNR NatureWorks	OneOhio Opioid Settlement	SPECIAL REVENUE TOTAL
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$0	\$9,308,902
Charges for Services	0	0	0	461,078
Licenses, Permits and Fees	0	0	0	24,376
Fines and Forfeitures	0	0	0	0
Intergovernmental	25,554	0	3,512	1,969,043
Special Assessments	0	0	0	8,707
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	190,735
<i>Total Cash Receipts</i>	25,554	0	3,512	11,962,841
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	8,163,778
Public Works	0	0	0	4,619,345
Health	0	0	0	31,103
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	25,554	0	0	523,424
Debt Service:				
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Cash Disbursements</i>	25,554	0	0	13,337,650
<i>Excess of Receipts Over (Under) Disbursements</i>	0	0	3,512	(1,374,809)
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0

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

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

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

All Special Revenue Funds

For the Year Ended December 31, 2022

	EPA 319 Grant	ODNR NatureWorks	OneOhio Opioid Settlement	SPECIAL REVENUE TOTAL
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	51,486
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	0	0	51,486
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	0	0	3,512	(1,323,323)
Fund Cash Balances, January 1	0	0	0	11,711,330
Fund Cash Balances, December 31	\$0	\$0	\$3,512	\$10,388,007

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

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

All Debt Service Funds

For the Year Ended December 31, 2022

	GENERAL BOND(NOTE) RETIREMENT	GENERAL BOND(NOTE) RETIREMENT	DEBT SERVICE TOTAL
Cash Receipts			
Property and Other Local Taxes	\$0	\$0	\$0
Charges for Services	0	0	0
Licenses, Permits and Fees	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	0
Special Assessments	0	0	0
Earnings on Investments	0	0	0
Miscellaneous	0	0	0
Total Cash Receipts	0	0	0
Cash Disbursements			
Current:			
General Government	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation-Recreation	0	0	0
Other	0	0	0
Intergovernmental	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	315,000	143,000	458,000
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	12,700	29,804	42,504
Total Cash Disbursements	327,700	172,804	500,504
Excess of Receipts Over (Under) Disbursements	(327,700)	(172,804)	(500,504)
Other Financing Receipts (Disbursements)			
Sale of Bonds	0	0	0
Sale of Refunding Bonds	0	0	0
Sale of Notes	0	0	0
Loans Issued	0	0	0
Other Debt Proceeds	0	0	0
Premium and Accrued Interest on Debt	0	0	0
Discount on Debt	0	0	0

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

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

All Debt Service Funds

For the Year Ended December 31, 2022

	GENERAL BOND(NOTE) RETIREMENT	GENERAL BOND(NOTE) RETIREMENT	DEBT SERVICE TOTAL
Payment to Refunded Bond Escrow Agent	0	0	0
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	(327,700)	(172,804)	(500,504)
<i>Fund Cash Balances, January 1</i>	1,095,643	1,921,888	3,017,531
<i>Fund Cash Balances, December 31</i>	\$767,943	\$1,749,084	\$2,517,027

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

All Capital Projects Funds

For the Year Ended December 31, 2022

	PUBLIC WORKS PROJECTS	POLICE STATION CONSTRUCTI	CAPITAL PROJECTS-C EXPANSION	FIRE DEPT. ADDITION/R	CVM Permeable Paver	Public Improvement TIF
Cash Receipts						
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	400,000	0	0	0	0	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	28,316
<i>Total Cash Receipts</i>	400,000	0	0	0	0	28,316
Cash Disbursements						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	400,000	0	0	0	0	622
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	400,000	0	0	0	0	622
<i>Excess of Receipts Over (Under) Disbursements</i>	0	0	0	0	0	27,694
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0

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

All Capital Projects Funds

For the Year Ended December 31, 2022

	PUBLIC WORKS PROJECTS	POLICE STATION CONSTRUCTI	CAPITAL PROJECTS-C EXPANSION	FIRE DEPT. ADDITION/R	CVM Permeable Paver	Public Improvement TIF
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0	0
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	0	0	0	0	0	27,694
<i>Fund Cash Balances, January 1</i>	0	183,496	0	89,305	0	0
<i>Fund Cash Balances, December 31</i>	\$0	\$183,496	\$0	\$89,305	\$0	\$27,694

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

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

All Capital Projects Funds

For the Year Ended December 31, 2022

	Public Improvement TIF	Public Improvement TIF	FEMA Grant -BTDF	CAPITAL PROJECTS TOTAL
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	400,000
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	28,316
<i>Total Cash Receipts</i>	0	0	0	428,316
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	400,622
Debt Service:				
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Cash Disbursements</i>	0	0	0	400,622
<i>Excess of Receipts Over (Under) Disbursements</i>	0	0	0	27,694
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0

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

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

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

All Capital Projects Funds

For the Year Ended December 31, 2022

	Public Improvement TIF	Public Improvement TIF	FEMA Grant -BTDF	CAPITAL PROJECTS TOTAL
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	0	0	0	27,694
Fund Cash Balances, January 1	0	0	0	272,801
Fund Cash Balances, December 31	\$0	\$0	\$0	\$300,495

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

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

All Permanent Funds

For the Year Ended December 31, 2022

	BEQUEST CHAPMAN PERMANENT	BEQUEST CLAY PERMANENT	BEQUEST CUNNINGHAM PERMANENT	BEQUEST SIMONS PERMANENT	PERMANENT TOTAL
Cash Receipts					
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Special Assessments	0	0	0	0	0
Earnings on Investments	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Disbursements					
Current:					
General Government	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0
Other	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Receipts (Disbursements)					
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0

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

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

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

All Permanent Funds

For the Year Ended December 31, 2022

	BEQUEST CHAPMAN PERMANENT	BEQUEST CLAY PERMANENT	BEQUEST CUNNINGHAM PERMANENT	BEQUEST SIMONS PERMANENT	PERMANENT TOTAL
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Advances In	0	0	0	0	0
Advances Out	0	0	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	0	0	0	0	0
<i>Fund Cash Balances, January 1</i>	623	1,167	153	327	2,270
<i>Fund Cash Balances, December 31</i>	\$623	\$1,167	\$153	\$327	\$2,270

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

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

All Other Custodial Funds

For the Year Ended December 31, 2022

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

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-101-0000 General Property Tax - Real Estate	\$843,043.83	\$843,043.83	\$886,702.72	\$43,658.89
1000-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-299-8888 Other - Charges for Services{RECYCLING}	\$2,500.00	\$2,500.00	\$13,797.76	\$11,297.76
1000-302-0000 Fees	\$300.00	\$300.00	\$1.00	(\$299.00)
1000-302-0130 Fees{ZONING}	\$40,000.00	\$40,000.00	\$71,142.80	\$31,142.80
1000-302-0210 Fees{REPORT MONEY-LORI DOWNS}	\$50.00	\$50.00	\$175.55	\$125.55
1000-302-0410 Fees{Cemetery}	\$0.00	\$0.00	\$0.00	\$0.00
1000-302-3000 Fees{CENTERVILLE MILLS}	\$0.00	\$0.00	\$0.00	\$0.00
1000-399-9001 Other - Licenses, Permits and Fees{SECURITY DEPOSITS}	\$0.00	\$0.00	\$9,712.50	\$9,712.50
1000-401-0000 Fines	\$9,300.00	\$9,300.00	\$12,719.78	\$3,419.78
1000-531-0000 Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-532-0000 Local Government Distribution	\$114,898.66	\$114,898.66	\$144,520.57	\$29,621.91
1000-533-0000 Liquor Permit Fees	\$15,000.00	\$15,000.00	\$13,386.45	(\$1,613.55)
1000-534-0000 Cigarette License Fees	\$406.00	\$406.00	\$331.87	(\$74.13)
1000-535-0000 Property Tax Allocation	\$112,788.17	\$112,788.17	\$107,384.33	(\$5,403.84)
1000-539-0000 Other - State Receipts	\$0.00	\$0.00	\$135.89	\$135.89
1000-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$0.00	\$0.00	\$0.00	\$0.00
1000-599-0000 Other - Other Intergovernmental	\$85,000.00	\$85,000.00	\$133,466.09	\$48,466.09
1000-701-0000 Interest	\$100,000.00	\$100,000.00	\$187,894.99	\$87,894.99
1000-801-0000 Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
1000-801-0005 Gifts and Donations{PLAYGROUND}	\$0.00	\$0.00	\$0.00	\$0.00
1000-801-0009 Gifts and Donations{DOG PARK}	\$0.00	\$0.00	\$250.00	\$250.00
1000-802-0000 Rentals and Leases	\$15,000.00	\$15,000.00	\$18,221.00	\$3,221.00
1000-802-0610 Rentals and Leases{PARKS}	\$45,000.00	\$45,000.00	\$31,557.50	(\$13,442.50)
1000-802-3040 Rentals and Leases{CVM CO-OP DAY CARE}	\$0.00	\$0.00	\$0.00	\$0.00
1000-805-0000 Other Local Grants (not from another government)	\$35,000.00	\$35,000.00	\$37,865.00	\$2,865.00
1000-891-0000 Other - Miscellaneous Operating	\$1,000.00	\$1,000.00	\$9,548.56	\$8,548.56
1000-892-0000 Other - Miscellaneous Non-Operating	\$18,000.00	\$18,000.00	\$23,689.75	\$5,689.75
1000-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds		Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000-951-0000 Sale of Fixed Assets		\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:		\$1,437,286.66	\$1,437,286.66	\$1,702,504.11	\$265,217.45
General Funds Total:		\$1,437,286.66	\$1,437,286.66	\$1,702,504.11	\$265,217.45
2000 Special Revenue					
Motor Vehicle License Tax					
2011-536-0000 Motor Vehicle License Tax - State Levied		\$32,000.00	\$32,000.00	\$35,243.33	\$3,243.33
2011-701-0000 Interest		\$0.00	\$0.00	\$0.00	\$0.00
2011-892-0000 Other - Miscellaneous Non-Operating		\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicle License Tax Fund Total:		\$32,000.00	\$32,000.00	\$35,243.33	\$3,243.33
Gasoline Tax					
2021-537-0000 Gasoline Tax		\$127,000.00	\$127,000.00	\$244,420.90	\$117,420.90
2021-701-0000 Interest		\$0.00	\$0.00	\$0.00	\$0.00
2021-892-0000 Other - Miscellaneous Non-Operating		\$0.00	\$0.00	\$9,694.44	\$9,694.44
Gasoline Tax Fund Total:		\$127,000.00	\$127,000.00	\$254,115.34	\$127,115.34
Road and Bridge					
2031-101-0000 General Property Tax - Real Estate		\$2,930,609.93	\$2,930,609.93	\$3,094,271.93	\$163,662.00
2031-102-0000 Tangible Personal Property Tax		\$0.00	\$0.00	\$0.00	\$0.00
2031-532-0000 Local Government Distribution		\$40,000.00	\$40,000.00	\$51,914.13	\$11,914.13
2031-535-0000 Property Tax Allocation		\$392,077.07	\$392,077.07	\$365,551.50	(\$26,525.57)
2031-539-0000 Other - State Receipts		\$0.00	\$0.00	\$221.35	\$221.35
2031-599-0000 Other - Other Intergovernmental		\$0.00	\$0.00	\$0.00	\$0.00
2031-801-0000 Gifts and Donations		\$0.00	\$0.00	\$0.00	\$0.00
2031-892-0000 Other - Miscellaneous Non-Operating		\$40,000.00	\$40,000.00	\$101,037.56	\$61,037.56
2031-931-0000 Transfers - In		\$100,000.00	\$100,000.00	\$51,485.76	(\$48,514.24)
Road and Bridge Fund Total:		\$3,502,687.00	\$3,502,687.00	\$3,664,482.23	\$161,795.23

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

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Cemetery				
2041-302-0000 Fees	\$10,000.00	\$10,000.00	\$24,375.00	\$14,375.00
2041-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2041-804-0000 Sale of Cemetery Lots	\$20,000.00	\$20,000.00	\$16,775.00	(\$3,225.00)
2041-931-0000 Transfers - In	\$20,000.00	\$20,000.00	\$0.00	(\$20,000.00)
Cemetery Fund Total:	\$50,000.00	\$50,000.00	\$41,150.00	(\$8,850.00)
Police District				
2081-101-0000 General Property Tax - Real Estate	\$3,708,099.71	\$3,708,099.71	\$3,904,859.99	\$196,760.28
2081-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2081-399-0000 Other - Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
2081-532-0000 Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
2081-535-0000 Property Tax Allocation	\$346,228.29	\$346,228.29	\$319,896.08	(\$26,332.21)
2081-539-0000 Other - State Receipts	\$0.00	\$0.00	\$527.93	\$527.93
2081-539-2022 Other - State Receipts{CPT Program Police}	\$0.00	\$0.00	\$11,564.04	\$11,564.04
2081-599-0000 Other - Other Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
2081-801-0000 Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
2081-801-9000 Gifts and Donations{K-9 UNIT}	\$0.00	\$0.00	\$1,500.00	\$1,500.00
2081-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$29,949.50	\$29,949.50
2081-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Police District Fund Total:	\$4,054,328.00	\$4,054,328.00	\$4,268,297.54	\$213,969.54
SPECIAL LEVY-FIRE				
2191-101-0000 General Property Tax - Real Estate	\$2,177,766.49	\$2,177,766.49	\$2,309,766.51	\$132,000.02
2191-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2191-532-0000 Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
2191-535-0000 Property Tax Allocation	\$291,356.51	\$291,356.51	\$263,690.17	(\$27,666.34)
2191-539-0000 Other - State Receipts	\$0.00	\$0.00	\$490.45	\$490.45
2191-599-0000 Other - Other Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
2191-801-0000 Gifts and Donations	\$0.00	\$0.00	\$5,000.00	\$5,000.00

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

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2191-805-0000 Other Local Grants (not from another government)	\$0.00	\$0.00	\$22,800.00	\$22,800.00
2191-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$3,591.59	\$3,591.59
2191-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL LEVY-FIRE Fund Total:	\$2,469,123.00	\$2,469,123.00	\$2,605,338.72	\$136,215.72
Permissive Motor Vehicle License Tax				
2231-536-0000 Motor Vehicle License Tax - State Levied	\$32,000.00	\$32,000.00	\$42,655.38	\$10,655.38
2231-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
Permissive Motor Vehicle License Tax Fund Total:	\$32,000.00	\$32,000.00	\$42,655.38	\$10,655.38
Law Enforcement Trust				
2261-806-0000 Proceeds - Sale of Forfeited Property and Seized Contraband	\$0.00	\$0.00	\$0.00	\$0.00
Law Enforcement Trust Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Local Fiscal Recovery (ARPA)				
2272-511-0000 Federal Funds	\$0.00	\$0.00	\$603,801.77	\$603,801.77
Local Fiscal Recovery (ARPA) Fund Total:	\$0.00	\$0.00	\$603,801.77	\$603,801.77
Ambulance And Emergency Medical Services				
2281-202-0000 Contracts for Emergency Medical Services	\$400,000.00	\$400,000.00	\$461,078.22	\$61,078.22
2281-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$385.00	\$385.00
2281-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance And Emergency Medical Services Fund Total:	\$400,000.00	\$400,000.00	\$461,463.22	\$61,463.22
LIGHTING ASSESSMENT				
2401-601-0000 Special Assessments	\$8,600.00	\$8,600.00	\$8,706.85	\$106.85
LIGHTING ASSESSMENT Fund Total:	\$8,600.00	\$8,600.00	\$8,706.85	\$106.85
COPS FAST I				

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

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds		Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2901-892-0000 Other - Miscellaneous Non-Operating		\$0.00	\$0.00	\$0.00	\$0.00
COPS FAST I Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
DARE PROGRAM					
2902-892-0000 Other - Miscellaneous Non-Operating		\$0.00	\$0.00	\$0.00	\$0.00
DARE PROGRAM Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
FEMA FEDERAL FUND Special Revenue					
2903-511-0000 Federal Funds		\$0.00	\$0.00	\$0.00	\$0.00
FEMA FEDERAL FUND Special Revenue Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
CVM Permeable Paver Project					
2905-539-0000 Other - State Receipts		\$0.00	\$0.00	\$0.00	\$0.00
2905-931-0000 Transfers - In		\$0.00	\$0.00	\$0.00	\$0.00
CVM Permeable Paver Project Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
HHS Stimulus Revenue					
2906-511-0000 Federal Funds		\$0.00	\$0.00	\$0.00	\$0.00
HHS Stimulus Revenue Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
Local Coronavirus Relief Fund (LCRF)					
2907-511-0000 Federal Funds		\$0.00	\$0.00	\$0.00	\$0.00
Local Coronavirus Relief Fund (LCRF) Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
EPA 319 Grant					
2908-511-0000 Federal Funds		\$807.88	\$25,554.00	\$25,554.00	\$0.00
EPA 319 Grant Fund Total:		\$807.88	\$25,554.00	\$25,554.00	\$0.00
ODNR NatureWorks Grant					

Statement excludes amounts for advances.
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BAINBRIDGE TOWNSHIP, GEAUGA COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds		Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2909-539-0000 Other - State Receipts		\$0.00	\$0.00	\$0.00	\$0.00
ODNR NatureWorks Grant Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
OneOhio Opioid Settlement					
2910-539-0000 Other - State Receipts		\$3,512.11	\$3,512.11	\$3,512.11	\$0.00
OneOhio Opioid Settlement Fund Total:		\$3,512.11	\$3,512.11	\$3,512.11	\$0.00
Special Revenue Funds Total:		\$10,680,057.99	\$10,704,804.11	\$12,014,320.49	\$1,309,516.38
3000 Debt Service					
General (bond) (note) Retirement					
3101-101-0000 General Property Tax - Real Estate		\$0.00	\$0.00	\$0.00	\$0.00
3101-102-0000 Tangible Personal Property Tax		\$0.00	\$0.00	\$0.00	\$0.00
3101-911-0000 Sale of Bonds		\$0.00	\$0.00	\$0.00	\$0.00
3101-912-0000 Premium and Accrued Interest - Bonds		\$0.00	\$0.00	\$0.00	\$0.00
3101-931-0000 Transfers - In		\$0.00	\$0.00	\$0.00	\$0.00
General (bond) (note) Retirement Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
General (Bond) (Note) Retirement					
3102-891-0000 Other - Miscellaneous Operating		\$0.00	\$0.00	\$0.00	\$0.00
3102-912-0000 Premium and Accrued Interest - Bonds		\$0.00	\$0.00	\$0.00	\$0.00
3102-915-0000 Sale of Refunding Bonds		\$0.00	\$0.00	\$0.00	\$0.00
3102-931-0000 Transfers - In		\$0.00	\$0.00	\$0.00	\$0.00
General (Bond) (Note) Retirement Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
Debt Service Funds Total:		\$0.00	\$0.00	\$0.00	\$0.00

4000 Capital Projects

Public Works Commission Projects

Statement excludes amounts for advances.
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BAINBRIDGE TOWNSHIP, GEAUGA COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds		Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
4401-538-0000 Local Public Works Commission		\$400,000.00	\$400,000.00	\$400,000.00	\$0.00
Public Works Commission Projects Fund Total:		\$400,000.00	\$400,000.00	\$400,000.00	\$0.00
POLICE STATION CONSTRUCTION FUND					
4901-701-0000 Interest		\$0.00	\$0.00	\$0.00	\$0.00
POLICE STATION CONSTRUCTION FUND Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
Capital Projects-CEMETERY EXPANSION					
4902-931-0000 Transfers - In		\$0.00	\$0.00	\$0.00	\$0.00
Capital Projects-CEMETERY EXPANSION Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
Public Improvement TIF #1					
4905-807-0000 Payments in Lieu of Taxes		\$9,200.89	\$9,200.89	\$28,316.00	\$19,115.11
Public Improvement TIF #1 Fund Total:		\$9,200.89	\$9,200.89	\$28,316.00	\$19,115.11
Public Improvement TIF #2					
4906-807-0000 Payments in Lieu of Taxes		\$0.00	\$0.00	\$0.00	\$0.00
Public Improvement TIF #2 Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
Public Improvement TIF #3					
4907-807-0000 Payments in Lieu of Taxes		\$0.00	\$0.00	\$0.00	\$0.00
Public Improvement TIF #3 Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
FEMA Grant -BTFD Diesel Exhaust					
4908-511-0000 Federal Funds		\$0.00	\$0.00	\$0.00	\$0.00
FEMA Grant -BTFD Diesel Exhaust Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
Capital Projects Funds Total:		\$409,200.89	\$409,200.89	\$428,316.00	\$19,115.11

Statement excludes amounts for advances.
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BAINBRIDGE TOWNSHIP, GEAUGA COUNTY
Comparison of Budgeted and Actual Receipts
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
4950 Permanent				
Permanent				
4951-701-0000 Interest	\$0.50	\$0.50	\$0.24	(\$0.26)
4951-801-0000 Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
Permanent Fund Total:	\$0.50	\$0.50	\$0.24	(\$0.26)
Permanent				
4952-701-0000 Interest	\$1.50	\$1.50	\$0.72	(\$0.78)
4952-801-0000 Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
Permanent Fund Total:	\$1.50	\$1.50	\$0.72	(\$0.78)
Permanent				
4953-701-0000 Interest	\$0.05	\$0.05	\$0.00	(\$0.05)
4953-801-0000 Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
Permanent Fund Total:	\$0.05	\$0.05	\$0.00	(\$0.05)
Permanent				
4954-701-0000 Interest	\$0.30	\$0.30	\$0.12	(\$0.18)
4954-801-0000 Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
Permanent Fund Total:	\$0.30	\$0.30	\$0.12	(\$0.18)
Permanent Funds Total:	\$2.35	\$2.35	\$1.08	(\$1.27)
Report Totals:	\$12,526,547.89	\$12,551,294.01	\$14,145,141.68	\$1,593,847.67

Comparison of Disbursements and Encumbrances
With Expenditure Authority

All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-110-111-0000 Salaries - Trustees	\$71,225.43	\$1,217.94	\$71,225.43	\$72,443.37	\$62,039.79	\$607.59	\$62,647.38	\$9,795.99
1000-110-121-0000 Salary - Township Fiscal Officer	\$32,987.22	\$0.00	\$32,987.22	\$32,987.22	\$29,208.44	\$277.48	\$29,485.92	\$3,501.30
1000-110-122-0000 Salaries - Township Fiscal Officer's Staff	\$31,000.00	\$545.40	\$31,000.00	\$31,545.40	\$16,666.07	\$202.99	\$16,869.06	\$14,676.34
1000-110-131-0000 Salary - Administrator	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-211-0000 Ohio Public Employees Retirement System	\$98,000.00	\$9,818.35	\$77,000.00	\$86,818.35	\$70,141.43	\$9,259.75	\$79,401.18	\$7,417.17
1000-110-213-0000 Medicare	\$1,628.00	\$0.00	\$1,628.00	\$1,628.00	\$1,318.23	\$0.00	\$1,318.23	\$309.77
1000-110-221-0000 Medical/Hospitalization	\$370,000.00	\$353.58	\$394,000.00	\$394,353.58	\$388,669.81	\$2,122.91	\$390,792.72	\$3,560.86
1000-110-224-0000 Vision Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-230-0000 Workers' Compensation	\$14,000.00	\$0.00	\$12,500.00	\$12,500.00	\$7,853.38	\$0.00	\$7,853.38	\$4,646.62
1000-110-240-0000 Unemployment Compensation	\$9,300.00	\$0.00	\$9,633.00	\$9,633.00	\$9,633.00	\$0.00	\$9,633.00	\$0.00
1000-110-311-0000 Accounting and Legal Fees	\$85,000.00	\$812.50	\$85,000.00	\$85,812.50	\$20,262.57	\$2,675.50	\$22,938.07	\$62,874.43
1000-110-311-4444 Accounting and Legal Fees{LEGAL CONSULTATION-}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-312-0000 Auditing Services	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$11,275.00	\$0.00	\$11,275.00	\$725.00
1000-110-313-0000 Uniform Accounting Network Fees	\$4,900.00	\$0.00	\$4,900.00	\$4,900.00	\$4,296.00	\$0.00	\$4,296.00	\$604.00
1000-110-314-0000 Tax Collection Fees	\$13,500.00	\$0.00	\$14,414.94	\$14,414.94	\$14,414.94	\$0.00	\$14,414.94	\$0.00
1000-110-314-0003 Tax Collection Fees{STATE TAX FEES}	\$0.00	\$0.00	\$70.81	\$70.81	\$70.81	\$0.00	\$70.81	\$0.00
1000-110-315-0000 Election Expenses	\$9,200.00	\$0.00	\$5,214.25	\$5,214.25	\$5,167.70	\$0.00	\$5,167.70	\$46.55
1000-110-323-6690	\$30,000.00	\$0.00	\$29,000.00	\$29,000.00	\$22,584.23	\$4,200.00	\$26,784.23	\$2,215.77

Statement excludes amounts for advances.

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BAINBRIDGE TOWNSHIP, GEAUGA COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
Repairs and Maintenance{LANDSCAPE MAINTENANCE}								
1000-110-330-0000	\$6,000.00	\$50.00	\$6,000.00	\$6,050.00	\$3,945.22	\$150.00	\$4,095.22	\$1,954.78
Travel and Meeting Expense								
1000-110-345-0000	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
Advertising								
1000-110-360-0000	\$25,000.00	\$2,147.70	\$24,000.00	\$26,147.70	\$16,037.38	\$2,648.78	\$18,686.16	\$7,461.54
Contracted Services								
1000-110-360-0001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services{COMPUTER TECH/CONSULTING}								
1000-110-360-0002	\$20,000.00	\$6,508.98	\$20,000.00	\$26,508.98	\$7,646.33	\$5,706.61	\$13,352.94	\$13,156.04
Contracted Services{COUNTY INTERNET SERVICE}								
1000-110-389-0000	\$34,450.00	\$0.00	\$34,450.00	\$34,450.00	\$28,675.56	\$0.00	\$28,675.56	\$5,774.44
Other - Insurance and Bonding								
1000-110-410-0000	\$15,000.00	\$7.95	\$15,000.00	\$15,007.95	\$8,488.59	\$77.10	\$8,565.69	\$6,442.26
Office Supplies								
1000-110-599-0000	\$30,000.00	\$267.18	\$33,167.00	\$33,434.18	\$27,769.45	\$50.00	\$27,819.45	\$5,614.73
Other - Other Expenses								
1000-120-190-0000	\$77,000.00	\$1,603.89	\$77,000.00	\$78,603.89	\$47,359.49	\$1,631.54	\$48,991.03	\$29,612.86
Other - Salaries								
1000-120-317-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Planning Consultants								
1000-120-323-0000	\$65,000.00	\$651.28	\$65,000.00	\$65,651.28	\$32,223.84	\$2,200.76	\$34,424.60	\$31,226.68
Repairs and Maintenance								
1000-120-323-6690	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$6,975.00	\$3,225.00	\$10,200.00	\$4,800.00
Repairs and Maintenance{LANDSCAPE MAINTENANCE}								
1000-120-359-0000	\$40,000.00	\$1,771.43	\$40,000.00	\$41,771.43	\$30,179.35	\$1,547.78	\$31,727.13	\$10,044.30
Other - Utilities								
1000-120-420-0000	\$15,000.00	\$14.42	\$15,000.00	\$15,014.42	\$7,227.12	\$230.01	\$7,457.13	\$7,557.29
Operating Supplies								
1000-120-430-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$69.44	\$0.00	\$69.44	\$2,430.56
Small Tools and Minor Equipment								
1000-120-599-0000	\$5,000.00	\$20.00	\$5,000.00	\$5,020.00	\$1,107.71	\$203.43	\$1,311.14	\$3,708.86
Other - Other Expenses								
1000-120-599-9001	\$15,000.00	\$2,800.00	\$15,000.00	\$17,800.00	\$9,540.00	\$0.00	\$9,540.00	\$8,260.00
Other - Other Expenses{SECURITY DEPOSITS}								
1000-130-150-0000	\$280,000.00	\$2,162.81	\$280,000.00	\$282,162.81	\$184,661.47	\$2,162.33	\$186,823.80	\$95,339.01
Compensation of Board and Commission Members								
1000-130-317-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Comparison of Disbursements and Encumbrances
With Expenditure Authority

All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
Planning Consultants								
1000-130-360-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services								
1000-130-410-0000	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,640.10	\$0.00	\$2,640.10	\$1,359.90
Office Supplies								
1000-130-599-0000	\$20,000.00	\$78.45	\$20,000.00	\$20,078.45	\$9,697.59	\$49.49	\$9,747.08	\$10,331.37
Other - Other Expenses								
1000-310-360-0000	\$54,000.00	\$4,058.15	\$54,000.00	\$58,058.15	\$41,029.70	\$4,153.38	\$45,183.08	\$12,875.07
Contracted Services								
1000-410-190-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Salaries								
1000-410-323-6690	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repairs and Maintenance{LANDSCAPE MAINTENANCE}								
1000-410-430-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Small Tools and Minor Equipment								
1000-410-490-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Supplies and Materials								
1000-410-599-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses								
1000-410-730-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Improvement of Sites								
1000-610-190-0000	\$170,000.00	\$1,547.01	\$170,000.00	\$171,547.01	\$143,111.20	\$1,732.06	\$144,843.26	\$26,703.75
Other - Salaries								
1000-610-318-0000	\$5,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,094.71	\$0.00	\$2,094.71	\$905.29
Training Services								
1000-610-323-0000	\$50,000.00	\$951.86	\$53,000.00	\$53,951.86	\$45,629.94	\$2,547.66	\$48,177.60	\$5,774.26
Repairs and Maintenance								
1000-610-323-1234	\$5,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,554.40	\$34.90	\$1,589.30	\$410.70
Repairs and Maintenance{MISC. FIELD MAINTENANCE}								
1000-610-323-3888	\$2,500.00	\$29.02	\$2,500.00	\$2,529.02	\$1,193.93	\$0.00	\$1,193.93	\$1,335.09
Repairs and Maintenance{VEHICLE REPAIRS}								
1000-610-323-6690	\$72,000.00	\$0.00	\$70,000.00	\$70,000.00	\$57,345.61	\$4,200.00	\$61,545.61	\$8,454.39
Repairs and Maintenance{LANDSCAPE MAINTENANCE}								
1000-610-345-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
Advertising								
1000-610-359-0000	\$35,000.00	\$2,563.00	\$35,000.00	\$37,563.00	\$30,812.18	\$2,248.17	\$33,060.35	\$4,502.65
Other - Utilities								
1000-610-360-0000	\$15,000.00	\$0.00	\$21,000.00	\$21,000.00	\$15,891.73	\$26.39	\$15,918.12	\$5,081.88

Statement excludes amounts for advances.

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Comparison of Disbursements and Encumbrances
With Expenditure Authority

All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
Contracted Services								
1000-610-420-0000	\$40,000.00	\$726.66	\$38,000.00	\$38,726.66	\$23,707.47	\$2,009.01	\$25,716.48	\$13,010.18
Operating Supplies								
1000-610-490-0009	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,056.14	\$0.00	\$2,056.14	\$1,943.86
Other - Supplies and Materials{DOG PARK}								
1000-610-599-0000	\$8,000.00	\$793.28	\$8,000.00	\$8,793.28	\$4,627.16	\$67.14	\$4,694.30	\$4,098.98
Other - Other Expenses								
1000-610-599-0009	\$6,300.00	\$0.00	\$6,300.00	\$6,300.00	\$2,091.80	\$0.00	\$2,091.80	\$4,208.20
Other - Other Expenses{DOG PARK}								
1000-610-599-4321	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$11,395.00	\$0.00	\$11,395.00	\$605.00
Other - Other Expenses{REC BOARD}								
1000-610-599-6666	\$22,000.00	\$0.00	\$30,000.00	\$30,000.00	\$29,263.68	\$0.00	\$29,263.68	\$736.32
Other - Other Expenses{SPECIAL EVENTS}								
1000-610-730-0000	\$200,000.00	\$1,615.00	\$193,000.00	\$194,615.00	\$78,596.86	\$77,773.27	\$156,370.13	\$38,244.87
Improvement of Sites								
1000-610-740-0000	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture								
1000-760-710-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Land								
1000-760-720-0000	\$225,000.00	\$42,034.35	\$225,000.00	\$267,034.35	\$73,911.95	\$17,500.00	\$91,411.95	\$175,622.40
Buildings								
1000-760-720-2222	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Buildings{GENERAL BUILDINGS}								
1000-760-730-0000	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	\$8,422.21	\$0.00	\$8,422.21	\$2,577.79
Improvement of Sites								
1000-760-750-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicles								
1000-760-790-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Capital Outlay								
1000-910-910-0000	\$120,000.00	\$0.00	\$120,000.00	\$120,000.00	\$51,485.76	\$0.00	\$51,485.76	\$68,514.24
Transfers - Out								
1000-990-990-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses								
General Fund Total:	\$2,522,190.65	\$85,150.19	\$2,522,190.65	\$2,607,340.84	\$1,712,066.47	\$151,521.03	\$1,863,587.50	\$743,753.34
General Funds Total:	\$2,522,190.65	\$85,150.19	\$2,522,190.65	\$2,607,340.84	\$1,712,066.47	\$151,521.03	\$1,863,587.50	\$743,753.34

Statement excludes amounts for advances.
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BAINBRIDGE TOWNSHIP, GEAUGA COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
2000 Special Revenue								
Motor Vehicle License Tax								
2011-330-420-0000 Operating Supplies	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$72,672.47	\$0.00	\$72,672.47	\$27,327.53
Motor Vehicle License Tax Fund Total:	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$72,672.47	\$0.00	\$72,672.47	\$27,327.53
Gasoline Tax								
2021-330-360-0000 Contracted Services	\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$32,181.00	\$0.00	\$32,181.00	\$2,819.00
2021-330-420-0000 Operating Supplies	\$300,000.00	\$0.00	\$265,000.00	\$265,000.00	\$198,974.73	\$7,439.62	\$206,414.35	\$58,585.65
Gasoline Tax Fund Total:	\$300,000.00	\$0.00	\$300,000.00	\$300,000.00	\$231,155.73	\$7,439.62	\$238,595.35	\$61,404.65
Road and Bridge								
2031-330-190-0000 Other - Salaries	\$1,240,000.00	\$10,603.13	\$1,240,000.00	\$1,250,603.13	\$974,466.63	\$10,781.67	\$985,248.30	\$265,354.83
2031-330-211-0000 Ohio Public Employees Retirement System	\$226,550.00	\$14,844.43	\$226,550.00	\$241,394.43	\$137,613.40	\$15,094.30	\$152,707.70	\$88,686.73
2031-330-221-0000 Medical/Hospitalization	\$350,000.00	\$153.37	\$358,000.00	\$358,153.37	\$334,805.89	\$1,607.98	\$336,413.87	\$21,739.50
2031-330-222-0000 Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-223-0000 Dental Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-224-0000 Vision Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-230-0000 Workers' Compensation	\$22,000.00	\$0.00	\$21,669.01	\$21,669.01	\$12,210.14	\$0.00	\$12,210.14	\$9,458.87
2031-330-240-0000 Unemployment Compensation	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
2031-330-311-0000 Accounting and Legal Fees	\$5,000.00	\$2,500.00	\$5,000.00	\$7,500.00	\$3,956.00	\$899.00	\$4,855.00	\$2,645.00
2031-330-314-0000 Tax Collection Fees	\$50,000.00	\$0.00	\$50,330.99	\$50,330.99	\$50,330.99	\$0.00	\$50,330.99	\$0.00
2031-330-314-0003	\$0.00	\$0.00	\$241.06	\$241.06	\$241.06	\$0.00	\$241.06	\$0.00

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
Tax Collection Fees{STATE TAX FEES}								
2031-330-318-0000 Training Services	\$6,000.00	\$0.00	\$9,775.00	\$9,775.00	\$5,820.00	\$50.00	\$5,870.00	\$3,905.00
2031-330-323-0000 Repairs and Maintenance	\$150,000.00	\$5,310.91	\$150,000.00	\$155,310.91	\$84,787.88	\$4,692.46	\$89,480.34	\$65,830.57
2031-330-323-6690 Repairs and Maintenance{LANDSCAPE MAINTENANCE}	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,212.00	\$0.00	\$1,212.00	\$288.00
2031-330-345-0000 Advertising	\$5,000.00	\$0.00	\$4,758.94	\$4,758.94	\$785.76	\$29.80	\$815.56	\$3,943.38
2031-330-359-0000 Other - Utilities	\$30,000.00	\$1,368.42	\$30,000.00	\$31,368.42	\$21,444.85	\$1,164.39	\$22,609.24	\$8,759.18
2031-330-359-3010 Other - Utilities{COUNTY TELEPHONE SERVICE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-360-0000 Contracted Services	\$350,000.00	\$194.08	\$220,000.00	\$220,194.08	\$104,659.79	\$58,659.46	\$163,319.25	\$56,874.83
2031-330-360-3333 Contracted Services{ROAD IMPROVEMENT CONTRACTS}	\$2,000,000.00	\$153,134.50	\$2,365,000.00	\$2,518,134.50	\$2,260,097.06	\$209,261.77	\$2,469,358.83	\$48,775.67
2031-330-389-0000 Other - Insurance and Bonding	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$19,608.50	\$0.00	\$19,608.50	\$2,391.50
2031-330-410-0000 Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-420-0000 Operating Supplies	\$290,000.00	\$76.17	\$195,000.00	\$195,076.17	\$139,240.79	\$2,301.61	\$141,542.40	\$53,533.77
2031-330-430-0000 Small Tools and Minor Equipment	\$50,000.00	\$16,000.00	\$26,225.00	\$42,225.00	\$28,671.68	\$43.98	\$28,715.66	\$13,509.34
2031-330-430-0430 Small Tools and Minor Equipment{Mechanic Tools}	\$15,000.00	\$0.00	\$10,000.00	\$10,000.00	\$4,089.65	\$0.00	\$4,089.65	\$5,910.35
2031-330-490-0000 Other - Supplies and Materials	\$50,000.00	\$1,713.21	\$50,000.00	\$51,713.21	\$33,138.53	\$1,604.92	\$34,743.45	\$16,969.76
2031-330-599-0000 Other - Other Expenses	\$50,000.00	\$3,903.39	\$50,000.00	\$53,903.39	\$30,347.18	\$75.00	\$30,422.18	\$23,481.21
2031-390-360-0001 Contracted Services{COMPUTER TECH/CONSULTING}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-390-360-0002 Contracted Services{COUNTY INTERNET SERVICE}	\$25,000.00	\$2,297.56	\$25,000.00	\$27,297.56	\$15,631.79	\$2,527.73	\$18,159.52	\$9,138.04
2031-760-720-0000 Buildings	\$30,000.00	\$0.00	\$7,000.00	\$7,000.00	\$4,361.00	\$0.00	\$4,361.00	\$2,639.00

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Comparison of Disbursements and Encumbrances
With Expenditure Authority

All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
2031-760-750-0000 Motor Vehicles	\$650,000.00	\$22,254.00	\$550,000.00	\$572,254.00	\$339,773.75	\$224,936.00	\$564,709.75	\$7,544.25
Road and Bridge Fund Total:	\$5,620,050.00	\$234,353.17	\$5,620,050.00	\$5,854,403.17	\$4,607,294.32	\$533,730.07	\$5,141,024.39	\$713,378.78
Cemetery								
2041-410-190-0000 Other - Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2041-410-318-0000 Training Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$95.00	\$0.00	\$95.00	\$905.00
2041-410-323-0000 Repairs and Maintenance	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
2041-410-359-0000 Other - Utilities	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,088.51	\$95.49	\$1,184.00	\$316.00
2041-410-360-0000 Contracted Services	\$30,000.00	\$0.00	\$26,000.00	\$26,000.00	\$13,909.60	\$1,815.00	\$15,724.60	\$10,275.40
2041-410-490-0000 Other - Supplies and Materials	\$8,000.00	\$317.44	\$13,500.00	\$13,817.44	\$10,642.99	\$0.00	\$10,642.99	\$3,174.45
2041-410-599-0000 Other - Other Expenses	\$4,000.00	\$61.92	\$4,000.00	\$4,061.92	\$1,858.61	\$0.00	\$1,858.61	\$2,203.31
2041-410-710-0000 Land	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,812.50	\$0.00	\$2,812.50	\$1,187.50
2041-410-730-0000 Improvement of Sites	\$20,000.00	\$0.00	\$18,500.00	\$18,500.00	\$693.56	\$0.00	\$693.56	\$17,806.44
Cemetery Fund Total:	\$70,000.00	\$379.36	\$70,000.00	\$70,379.36	\$31,100.77	\$1,910.49	\$33,011.26	\$37,368.10
Police District								
2081-210-190-0000 Other - Salaries	\$3,200,000.00	\$30,116.71	\$3,188,435.96	\$3,218,552.67	\$2,352,988.85	\$33,079.98	\$2,386,068.83	\$832,483.84
2081-210-190-2022 Other - Salaries(CPT Program Police)	\$0.00	\$0.00	\$11,564.04	\$11,564.04	\$11,564.04	\$0.00	\$11,564.04	\$0.00
2081-210-211-0000 Ohio Public Employees Retirement System	\$520,000.00	\$41,865.69	\$475,000.00	\$516,865.69	\$388,945.26	\$46,118.01	\$435,063.27	\$81,802.42
2081-210-221-0000 Medical/Hospitalization	\$820,000.00	\$1,658.08	\$918,000.00	\$919,658.08	\$889,861.70	\$7,890.97	\$897,752.67	\$21,905.41
2081-210-222-0000 Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Comparison of Disbursements and Encumbrances
With Expenditure Authority

All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
2081-210-223-0000 Dental Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2081-210-224-0000 Vision Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2081-210-230-0000 Workers' Compensation	\$45,000.00	\$0.00	\$35,000.00	\$35,000.00	\$29,934.55	\$0.00	\$29,934.55	\$5,065.45
2081-210-240-0000 Unemployment Compensation	\$30,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
2081-210-311-0000 Accounting and Legal Fees	\$15,000.00	\$2,925.00	\$115,000.00	\$117,925.00	\$104,444.00	\$378.00	\$104,822.00	\$13,103.00
2081-210-314-0000 Tax Collection Fees	\$80,000.00	\$0.00	\$62,789.03	\$62,789.03	\$61,549.34	\$0.00	\$61,549.34	\$1,239.69
2081-210-314-0003 Tax Collection Fees{STATE TAX FEES}	\$0.00	\$0.00	\$210.97	\$210.97	\$210.97	\$0.00	\$210.97	\$0.00
2081-210-318-0000 Training Services	\$40,000.00	\$5,188.00	\$25,000.00	\$30,188.00	\$12,168.78	\$0.00	\$12,168.78	\$18,019.22
2081-210-323-0000 Repairs and Maintenance	\$200,000.00	\$1,113.58	\$139,000.00	\$140,113.58	\$76,276.84	\$3,626.57	\$79,903.41	\$60,210.17
2081-210-345-0000 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2081-210-359-0000 Other - Utilities	\$110,000.00	\$4,275.02	\$125,000.00	\$129,275.02	\$102,649.61	\$3,344.06	\$105,993.67	\$23,281.35
2081-210-359-3010 Other - Utilities{COUNTY TELEPHONE SERVICE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2081-210-360-0000 Contracted Services	\$45,000.00	\$600.00	\$45,000.00	\$45,600.00	\$30,224.00	\$600.00	\$30,824.00	\$14,776.00
2081-210-360-0001 Contracted Services{COMPUTER TECH/CONSULTING}	\$52,000.00	\$8,082.06	\$27,000.00	\$35,082.06	\$15,726.53	\$7,028.78	\$22,755.31	\$12,326.75
2081-210-360-0002 Contracted Services{COUNTY INTERNET SERVICE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2081-210-389-0000 Other - Insurance and Bonding	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$19,665.97	\$0.00	\$19,665.97	\$15,334.03
2081-210-410-0000 Office Supplies	\$8,000.00	\$254.17	\$8,000.00	\$8,254.17	\$2,048.32	\$0.00	\$2,048.32	\$6,205.85
2081-210-420-0000 Operating Supplies	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$10,290.00	\$0.00	\$10,290.00	\$4,710.00
2081-210-430-0000 Small Tools and Minor Equipment	\$85,000.00	\$61.64	\$170,500.00	\$170,561.64	\$141,951.77	\$11,830.00	\$153,781.77	\$16,779.87

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BAINBRIDGE TOWNSHIP, GEAUGA COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2022 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
2081-210-490-0000 Other - Supplies and Materials	\$120,000.00	\$5,280.58	\$160,000.00	\$165,280.58	\$123,089.26	\$20,145.63	\$143,234.89	\$22,045.69
2081-210-599-0000 Other - Other Expenses	\$75,000.00	\$3,849.00	\$55,500.00	\$59,349.00	\$44,223.68	\$249.00	\$44,472.68	\$14,876.32
2081-210-599-0010 Other - Other Expenses{POLICE - GARAGE}	\$10,000.00	\$103.25	\$10,000.00	\$10,103.25	\$2,443.93	\$134.00	\$2,577.93	\$7,525.32
2081-210-599-9000 Other - Other Expenses{K-9 UNIT}	\$15,000.00	\$337.62	\$10,000.00	\$10,337.62	\$1,064.50	\$0.00	\$1,064.50	\$9,273.12
2081-760-720-0000 Buildings	\$200,000.00	\$18,282.26	\$70,000.00	\$88,282.26	\$45,890.76	\$2,707.56	\$48,598.32	\$39,683.94
2081-760-720-0010 Buildings{POLICE - GARAGE}	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
2081-760-750-0000 Motor Vehicles	\$200,000.00	\$0.00	\$214,000.00	\$214,000.00	\$0.00	\$210,664.60	\$210,664.60	\$3,335.40
2081-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Police District Fund Total:	\$5,925,000.00	\$123,992.66	\$5,925,000.00	\$6,048,992.66	\$4,467,212.66	\$347,797.16	\$4,815,009.82	\$1,233,982.84
SPECIAL LEVY-FIRE								
2191-220-190-0000 Other - Salaries	\$2,000,000.00	\$3,527.32	\$2,000,000.00	\$2,003,527.32	\$1,683,869.91	\$23,761.94	\$1,707,631.85	\$295,895.47
2191-220-211-0000 Ohio Public Employees Retirement System	\$60,000.00	\$4,938.25	\$60,000.00	\$64,938.25	\$47,294.87	\$5,646.53	\$52,941.40	\$11,996.85
2191-220-215-0000 Ohio Police and Fire Pension Fund	\$370,000.00	\$0.00	\$370,000.00	\$370,000.00	\$324,088.05	\$38,651.93	\$362,739.98	\$7,260.02
2191-220-221-0000 Medical/Hospitalization	\$550,000.00	\$1,791.79	\$580,000.00	\$581,791.79	\$555,808.15	\$1,164.22	\$556,972.37	\$24,819.42
2191-220-224-0000 Vision Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-220-230-0000 Workers' Compensation	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$28,477.93	\$0.00	\$28,477.93	\$11,522.07
2191-220-240-0000 Unemployment Compensation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
2191-220-311-0000 Accounting and Legal Fees	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$2,282.09	\$1,798.00	\$4,080.09	\$5,919.91
2191-220-314-0000 Tax Collection Fees	\$40,000.00	\$0.00	\$39,826.11	\$39,826.11	\$37,513.74	\$0.00	\$37,513.74	\$2,312.37

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Comparison of Disbursements and Encumbrances
With Expenditure Authority

All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
2191-220-314-0003 Tax Collection Fees{STATE TAX FEES}	\$0.00	\$0.00	\$173.89	\$173.89	\$173.89	\$0.00	\$173.89	\$0.00
2191-220-318-0000 Training Services	\$50,000.00	\$1,110.87	\$50,000.00	\$51,110.87	\$48,272.56	\$825.00	\$49,097.56	\$2,013.31
2191-220-323-0000 Repairs and Maintenance	\$50,000.00	\$6,632.75	\$50,000.00	\$56,632.75	\$44,612.31	\$3,546.79	\$48,159.10	\$8,473.65
2191-220-345-0000 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-220-359-0000 Other - Utilities	\$50,000.00	\$865.32	\$55,000.00	\$55,865.32	\$46,001.96	\$1,859.13	\$47,861.09	\$8,004.23
2191-220-359-3010 Other - Utilities{COUNTY TELEPHONE SERVICE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-220-360-0000 Contracted Services	\$30,000.00	\$348.00	\$31,000.00	\$31,348.00	\$28,717.24	\$50.00	\$28,767.24	\$2,580.76
2191-220-360-0001 Contracted Services{COMPUTER TECH/CONSULTING}	\$15,000.00	\$6,463.89	\$25,500.00	\$31,963.89	\$18,212.62	\$4,302.69	\$22,515.31	\$9,448.58
2191-220-360-0002 Contracted Services{COUNTY INTERNET SERVICE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-220-389-0000 Other - Insurance and Bonding	\$26,250.00	\$0.00	\$26,250.00	\$26,250.00	\$23,466.09	\$0.00	\$23,466.09	\$2,783.91
2191-220-410-0000 Office Supplies	\$6,000.00	\$252.01	\$6,000.00	\$6,252.01	\$4,729.28	\$198.25	\$4,927.53	\$1,324.48
2191-220-420-0000 Operating Supplies	\$100,000.00	\$67,701.54	\$82,500.00	\$150,201.54	\$140,099.04	\$7,425.66	\$147,524.70	\$2,676.84
2191-220-430-0000 Small Tools and Minor Equipment	\$25,000.00	\$9,000.00	\$21,500.00	\$30,500.00	\$19,425.52	\$10,000.00	\$29,425.52	\$1,074.48
2191-220-490-0000 Other - Supplies and Materials	\$15,000.00	\$198.24	\$15,000.00	\$15,198.24	\$12,675.60	\$173.65	\$12,849.25	\$2,348.99
2191-220-599-0000 Other - Other Expenses	\$25,000.00	\$189.81	\$20,000.00	\$20,189.81	\$14,689.12	\$895.38	\$15,584.50	\$4,605.31
2191-760-720-0000 Buildings	\$75,000.00	\$0.00	\$54,500.00	\$54,500.00	\$46,577.26	\$0.00	\$46,577.26	\$7,922.74
2191-760-750-0000 Motor Vehicles	\$125,000.00	\$0.00	\$125,000.00	\$125,000.00	\$0.00	\$0.00	\$0.00	\$125,000.00
SPECIAL LEVY-FIRE Fund Total:	\$3,663,250.00	\$103,019.79	\$3,663,250.00	\$3,766,269.79	\$3,126,987.23	\$100,299.17	\$3,227,286.40	\$538,983.39

Permissive Motor Vehicle License Tax

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

All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
2231-330-420-0000 Operating Supplies	\$65,000.00	\$0.00	\$65,000.00	\$65,000.00	\$43,886.80	\$9,429.74	\$53,316.54	\$11,683.46
Permissive Motor Vehicle License Tax Fund Total:	\$65,000.00	\$0.00	\$65,000.00	\$65,000.00	\$43,886.80	\$9,429.74	\$53,316.54	\$11,683.46
Law Enforcement Trust								
2261-210-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Law Enforcement Trust Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance And Emergency Medical Services								
2281-230-190-0000 Other - Salaries	\$535,000.00	\$0.00	\$535,000.00	\$535,000.00	\$535,000.00	\$0.00	\$535,000.00	\$0.00
2281-230-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2281-230-221-0000 Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2281-230-251-0000 Uniform, Tool and Equipment Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2281-230-318-0000 Training Services	\$5,000.00	\$0.00	\$6,675.00	\$6,675.00	\$5,543.33	\$0.00	\$5,543.33	\$1,131.67
2281-230-323-0000 Repairs and Maintenance	\$5,000.00	\$0.00	\$6,274.50	\$6,274.50	\$5,151.24	\$0.00	\$5,151.24	\$1,123.26
2281-230-359-0000 Other - Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2281-230-360-0000 Contracted Services	\$66,000.00	\$2,996.30	\$59,225.50	\$62,221.80	\$43,922.30	\$12,900.30	\$56,822.60	\$5,399.20
2281-230-360-0002 Contracted Services{COUNTY INTERNET SERVICE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2281-230-420-0000 Operating Supplies	\$60,000.00	\$3,889.48	\$60,825.00	\$64,714.48	\$58,165.76	\$950.84	\$59,116.60	\$5,597.88
2281-230-430-0000 Small Tools and Minor Equipment	\$4,000.00	\$0.00	\$6,525.00	\$6,525.00	\$1,560.68	\$2,525.00	\$4,085.68	\$2,439.32
2281-230-490-0000 Other - Supplies and Materials	\$5,000.00	\$0.00	\$6,000.00	\$6,000.00	\$5,980.21	\$0.00	\$5,980.21	\$19.79
2281-230-599-0000 Other - Other Expenses	\$5,000.00	\$0.00	\$4,475.00	\$4,475.00	\$2,483.01	\$468.84	\$2,951.85	\$1,523.15

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Comparison of Disbursements and Encumbrances
With Expenditure Authority

All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
2281-760-750-0000	\$70,000.00	\$0.00	\$70,000.00	\$70,000.00	\$61,266.50	\$0.00	\$61,266.50	\$8,733.50
Motor Vehicles								
Ambulance And Emergency Medical Services Fund Total:	\$755,000.00	\$6,885.78	\$755,000.00	\$761,885.78	\$719,073.03	\$16,844.98	\$735,918.01	\$25,967.77
LIGHTING ASSESSMENT								
2401-310-360-0000	\$8,600.00	\$20.26	\$8,600.00	\$8,620.26	\$8,469.57	\$0.00	\$8,469.57	\$150.69
Contracted Services								
LIGHTING ASSESSMENT Fund Total:	\$8,600.00	\$20.26	\$8,600.00	\$8,620.26	\$8,469.57	\$0.00	\$8,469.57	\$150.69
DARE PROGRAM								
2902-210-190-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Salaries								
2902-210-420-0000	\$4,000.00	\$0.00	\$4,300.00	\$4,300.00	\$4,238.74	\$0.00	\$4,238.74	\$61.26
Operating Supplies								
2902-210-599-0000	\$2,000.00	\$0.00	\$1,700.00	\$1,700.00	\$0.00	\$325.95	\$325.95	\$1,374.05
Other - Other Expenses								
DARE PROGRAM Fund Total:	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$4,238.74	\$325.95	\$4,564.69	\$1,435.31
FEMA FEDERAL FUND Special Revenue								
2903-220-430-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Small Tools and Minor Equipment								
FEMA FEDERAL FUND Special Revenue Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CVM Permeable Paver Project								
2905-760-730-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Improvement of Sites								
CVM Permeable Paver Project Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
HHS Stimulus Revenue								
2906-710-420-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Supplies								
2906-710-599-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses								

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Comparison of Disbursements and Encumbrances
With Expenditure Authority

All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds		Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
HHS Stimulus Revenue Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Coronavirus Relief Fund (LCRF)									
2907-710-100-0000 Salaries		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2907-710-323-0000 Repairs and Maintenance		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2907-710-420-0000 Operating Supplies		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2907-710-430-0000 Small Tools and Minor Equipment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2907-710-490-0000 Other - Supplies and Materials		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2907-710-599-0000 Other - Other Expenses		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Coronavirus Relief Fund (LCRF) Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EPA 319 Grant									
2908-760-730-0000 Improvement of Sites		\$807.88	\$0.00	\$25,554.00	\$25,554.00	\$25,554.00	\$0.00	\$25,554.00	\$0.00
EPA 319 Grant Fund Total:		\$807.88	\$0.00	\$25,554.00	\$25,554.00	\$25,554.00	\$0.00	\$25,554.00	\$0.00
ODNR NatureWorks Grant									
2909-760-730-0000 Improvement of Sites		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ODNR NatureWorks Grant Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OneOhio Opioid Settlement									
2910-210-420-0000 Operating Supplies		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OneOhio Opioid Settlement Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Comparison of Disbursements and Encumbrances
With Expenditure Authority

All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
Special Revenue Funds Total:	\$16,513,707.88	\$468,651.02	\$16,538,454.00	\$17,007,105.02	\$13,337,645.32	\$1,017,777.18	\$14,355,422.50	\$2,651,682.52
3000 Debt Service								
General (bond) (note) Retirement								
3101-810-810-0000 Principal Payments - Bonds	\$315,000.00	\$0.00	\$315,000.00	\$315,000.00	\$315,000.00	\$0.00	\$315,000.00	\$0.00
3101-830-830-0000 Interest Payments	\$12,700.00	\$0.00	\$12,700.00	\$12,700.00	\$12,700.00	\$0.00	\$12,700.00	\$0.00
3101-840-840-0000 Fiscal Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3101-890-890-0000 Other - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General (bond) (note) Retirement Fund Total:	\$327,700.00	\$0.00	\$327,700.00	\$327,700.00	\$327,700.00	\$0.00	\$327,700.00	\$0.00
General (Bond) (Note) Retirement								
3102-810-810-0000 Principal Payments - Bonds	\$143,000.00	\$0.00	\$143,000.00	\$143,000.00	\$143,000.00	\$0.00	\$143,000.00	\$0.00
3102-830-830-0000 Interest Payments	\$29,803.50	\$0.00	\$29,803.50	\$29,803.50	\$29,803.50	\$0.00	\$29,803.50	\$0.00
3102-840-840-0000 Fiscal Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3102-990-940-0000 Payment to Refunded Bond Escrow Agent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General (Bond) (Note) Retirement Fund Total:	\$172,803.50	\$0.00	\$172,803.50	\$172,803.50	\$172,803.50	\$0.00	\$172,803.50	\$0.00
Debt Service Funds Total:	\$500,503.50	\$0.00	\$500,503.50	\$500,503.50	\$500,503.50	\$0.00	\$500,503.50	\$0.00
4000 Capital Projects								
Public Works Commission Projects								
4401-760-790-0000 Other - Capital Outlay	\$400,000.00	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00	\$0.00	\$400,000.00	\$0.00
Public Works Commission Projects Fund Total:	\$400,000.00	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00	\$0.00	\$400,000.00	\$0.00

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Comparison of Disbursements and Encumbrances
With Expenditure Authority

All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
POLICE STATION CONSTRUCTION FUND								
4901-760-360-0000 Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4901-760-720-0000 Buildings	\$30,200.50	\$0.00	\$30,200.50	\$30,200.50	\$0.00	\$30,200.50	\$30,200.50	\$0.00
POLICE STATION CONSTRUCTION FUND Fund Total:	\$30,200.50	\$0.00	\$30,200.50	\$30,200.50	\$0.00	\$30,200.50	\$30,200.50	\$0.00
FIRE DEPT. ADDITION/RENOVATION								
4903-760-720-0000 Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4903-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FIRE DEPT. ADDITION/RENOVATION Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Public Improvement TIF #1								
4905-760-314-0000 Tax Collection Fees	\$9,200.89	\$0.00	\$9,200.89	\$9,200.89	\$622.28	\$0.00	\$622.28	\$8,578.61
4905-760-730-0000 Improvement of Sites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Public Improvement TIF #1 Fund Total:	\$9,200.89	\$0.00	\$9,200.89	\$9,200.89	\$622.28	\$0.00	\$622.28	\$8,578.61
Public Improvement TIF #2								
4906-760-730-0000 Improvement of Sites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Public Improvement TIF #2 Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Public Improvement TIF #3								
4907-760-730-0000 Improvement of Sites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Public Improvement TIF #3 Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FEMA Grant -BTFD Diesel Exhaust								

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Comparison of Disbursements and Encumbrances
With Expenditure Authority

All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
4908-760-730-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Improvement of Sites								
FEMA Grant -BTFD Diesel Exhaust Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Projects Funds Total:	\$439,401.39	\$0.00	\$439,401.39	\$439,401.39	\$400,622.28	\$30,200.50	\$430,822.78	\$8,578.61
Report Totals:	\$19,975,803.42	\$553,801.21	\$20,000,549.54	\$20,554,350.75	\$15,950,837.57	\$1,199,498.71	\$17,150,336.28	\$3,404,014.47

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BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

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Fund Status

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As Of 12/31/2022

Fund Number	Fund Name	% of Total Pooled	Fund Balance	Investments (Non-Pooled)	Checking & Pooled Investments (Pooled)
1000	General	14.222%	\$2,189,940.09	\$0.00	\$2,189,940.09
2011	Motor Vehicle License Tax	0.333%	\$51,314.77	\$0.00	\$51,314.77
2021	Gasoline Tax	2.504%	\$385,542.75	\$0.00	\$385,542.75
2031	Road and Bridge	9.770%	\$1,504,295.08	\$0.00	\$1,504,295.08
2041	Cemetery	0.695%	\$107,012.44	\$0.00	\$107,012.44
2081	Police District	28.669%	\$4,414,318.18	\$0.00	\$4,414,318.18
2191	SPECIAL LEVY-FIRE	10.056%	\$1,548,468.86	\$0.00	\$1,548,468.86
2231	Permissive Motor Vehicle License Tax	0.444%	\$68,353.07	\$0.00	\$68,353.07
2261	Law Enforcement Trust	0.004%	\$615.92	\$0.00	\$615.92
2272	Local Fiscal Recovery (ARPA)	7.812%	\$1,202,820.70	\$0.00	\$1,202,820.70
2281	Ambulance And Emergency Medical Servi	7.021%	\$1,081,060.03	\$0.00	\$1,081,060.03
2401	LIGHTING ASSESSMENT	0.014%	\$2,198.02	\$0.00	\$2,198.02
2901	COPS FAST I	0.000%	\$0.00	\$0.00	\$0.00
2902	DARE PROGRAM	0.120%	\$18,494.70	\$0.00	\$18,494.70
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
2906	HHS Stimulus Revenue	0.000%	\$0.00	\$0.00	\$0.00
2907	Local Coronavirus Relief Fund (LCRF)	0.000%	\$0.00	\$0.00	\$0.00
2908	EPA 319 Grant	0.000%	\$0.00	\$0.00	\$0.00
2909	ODNR NatureWorks Grant	0.000%	\$0.00	\$0.00	\$0.00
2910	OneOhio Opioid Settlement	0.023%	\$3,512.11	\$0.00	\$3,512.11
3101	General (bond) (note) Retirement	4.987%	\$767,942.74	\$0.00	\$767,942.74
3102	General (Bond) (Note) Retirement	11.359%	\$1,749,084.44	\$0.00	\$1,749,084.44
4401	Public Works Commission Projects	0.000%	\$0.00	\$0.00	\$0.00
4901	POLICE STATION CONSTRUCTION FUN	1.192%	\$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	0.580%	\$89,304.71	\$0.00	\$89,304.71
4904	CVM Permeable Paver Project	0.000%	\$0.00	\$0.00	\$0.00
4905	Public Improvement TIF #1	0.180%	\$27,693.72	\$0.00	\$27,693.72
4906	Public Improvement TIF #2	0.000%	\$0.00	\$0.00	\$0.00
4907	Public Improvement TIF #3	0.000%	\$0.00	\$0.00	\$0.00
4908	FEMA Grant -BTDF Diesel Exhaust	0.000%	\$0.00	\$0.00	\$0.00
4951	Permanent	0.004%	\$623.47	\$0.00	\$623.47
4952	Permanent	0.008%	\$1,167.38	\$0.00	\$1,167.38
4953	Permanent	0.001%	\$152.76	\$0.00	\$152.76
4954	Permanent	0.002%	\$327.20	\$0.00	\$327.20
9001	SECURITY DEPOSITS	0.000%	\$0.00	\$0.00	\$0.00
All Funds Total			\$15,397,738.76	\$0.00	\$15,397,738.76
Pooled Investments					\$14,592,965.98
Secondary Checking Accounts					\$0.00
Available Primary Checking Balance					\$804,772.78

Last reconciled to bank: 12/31/2022 – Total other adjusting factors: \$0.00

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

1/27/2023 11:51:12 AM

Reconciliation of Interfund Transactions

UAN v2023.1

Fiscal 2022 Year-to-Date

Fund Description	Transfers In (A)	Transfers Out (B)	Variance (C = A - B) (C)	Advances In (D)	Advances Out (E)	Variance (F = D - E) (F)
General	\$0.00	\$51,485.76	-\$51,485.76	\$0.00	\$0.00	\$0.00
Road and Bridge	\$51,485.76	\$0.00	\$51,485.76	\$0.00	\$0.00	\$0.00
	<u>\$51,485.76</u>	<u>\$51,485.76</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Revenue Status

By Fund

As Of 12/31/2022

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-101-0000	General Property Tax - Real Estate	\$843,043.83	\$886,702.72	-\$43,658.89	105.179%
1000-102-0000	Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	0.000%
1000-299-8888	Other - Charges for Services{RECYCLING}	\$2,500.00	\$13,797.76	-\$11,297.76	551.910%
1000-302-0000	Fees	\$300.00	\$1.00	\$299.00	0.333%
1000-302-0130	Fees{ZONING}	\$40,000.00	\$71,142.80	-\$31,142.80	177.857%
1000-302-0210	Fees{REPORT MONEY-LORI DOWNS}	\$50.00	\$175.55	-\$125.55	351.100%
1000-302-0410	Fees{Cemetery}	\$0.00	\$0.00	\$0.00	0.000%
1000-302-3000	Fees{CENTERVILLE MILLS}	\$0.00	\$0.00	\$0.00	0.000%
1000-399-9001	Other - Licenses, Permits and Fees{SECURITY DEPOSITS}	\$0.00	\$9,712.50	-\$9,712.50	0.000%
1000-401-0000	Fines	\$9,300.00	\$12,719.78	-\$3,419.78	136.772%
1000-531-0000	Estate Tax	\$0.00	\$0.00	\$0.00	0.000%
1000-532-0000	Local Government Distribution	\$114,898.66	\$144,520.57	-\$29,621.91	125.781%
1000-533-0000	Liquor Permit Fees	\$15,000.00	\$13,386.45	\$1,613.55	89.243%
1000-534-0000	Cigarette License Fees	\$406.00	\$331.87	\$74.13	81.741%
1000-535-0000	Property Tax Allocation	\$112,788.17	\$107,384.33	\$5,403.84	95.209%
1000-539-0000	Other - State Receipts	\$0.00	\$135.89	-\$135.89	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	\$85,000.00	\$133,466.09	-\$48,466.09	157.019%
1000-701-0000	Interest	\$100,000.00	\$187,894.99	-\$87,894.99	187.895%
1000-801-0000	Gifts and Donations	\$0.00	\$0.00	\$0.00	0.000%
1000-801-0005	Gifts and Donations{PLAYGROUND}	\$0.00	\$0.00	\$0.00	0.000%
1000-801-0009	Gifts and Donations{DOG PARK}	\$0.00	\$250.00	-\$250.00	0.000%
1000-802-0000	Rentals and Leases	\$15,000.00	\$18,221.00	-\$3,221.00	121.473%
1000-802-0610	Rentals and Leases{PARKS}	\$45,000.00	\$31,557.50	\$13,442.50	70.128%
1000-802-3040	Rentals and Leases{CVM CO-OP DAY CARE}	\$0.00	\$0.00	\$0.00	0.000%
1000-805-0000	Other Local Grants (not from another government)	\$35,000.00	\$37,865.00	-\$2,865.00	108.186%
1000-891-0000	Other - Miscellaneous Operating	\$1,000.00	\$9,548.56	-\$8,548.56	954.856%

Revenue Status

By Fund

As Of 12/31/2022

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-892-0000	Other - Miscellaneous Non-Operating	\$18,000.00	\$23,689.75	-\$5,689.75	131.610%
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:		\$1,437,286.66	\$1,702,504.11	-\$265,217.45	118.453%

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	\$32,000.00	\$35,243.33	-\$3,243.33	110.135%
2011-701-0000	Interest	\$0.00	\$0.00	\$0.00	0.000%
2011-892-0000	Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	0.000%
Fund 2011 Sub-Total:		\$32,000.00	\$35,243.33	-\$3,243.33	110.135%

Fund: 2021 Gasoline Tax

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2021-537-0000	Gasoline Tax	\$127,000.00	\$244,420.90	-\$117,420.90	192.457%
2021-701-0000	Interest	\$0.00	\$0.00	\$0.00	0.000%
2021-892-0000	Other - Miscellaneous Non-Operating	\$0.00	\$9,694.44	-\$9,694.44	0.000%
Fund 2021 Sub-Total:		\$127,000.00	\$254,115.34	-\$127,115.34	200.091%

Revenue Status

By Fund

As Of 12/31/2022

Fund: 2031 Road and Bridge

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2031-101-0000	General Property Tax - Real Estate	\$2,930,609.93	\$3,094,271.93	-\$163,662.00	105.585%
2031-102-0000	Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	0.000%
2031-532-0000	Local Government Distribution	\$40,000.00	\$51,914.13	-\$11,914.13	129.785%
2031-535-0000	Property Tax Allocation	\$392,077.07	\$365,551.50	\$26,525.57	93.235%
2031-539-0000	Other - State Receipts	\$0.00	\$221.35	-\$221.35	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	\$40,000.00	\$101,037.56	-\$61,037.56	252.594%
2031-931-0000	Transfers - In	\$100,000.00	\$51,485.76	\$48,514.24	51.486%
Fund 2031 Sub-Total:		\$3,502,687.00	\$3,664,482.23	-\$161,795.23	104.619%

Fund: 2041 Cemetery

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2041-302-0000	Fees	\$10,000.00	\$24,375.00	-\$14,375.00	243.750%
2041-539-0000	Other - State Receipts	\$0.00	\$0.00	\$0.00	0.000%
2041-804-0000	Sale of Cemetery Lots	\$20,000.00	\$16,775.00	\$3,225.00	83.875%
2041-931-0000	Transfers - In	\$20,000.00	\$0.00	\$20,000.00	0.000%
Fund 2041 Sub-Total:		\$50,000.00	\$41,150.00	\$8,850.00	82.300%

Revenue Status

By Fund

As Of 12/31/2022

Fund: 2081 Police District

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2081-101-0000	General Property Tax - Real Estate	\$3,708,099.71	\$3,904,859.99	-\$196,760.28	105.306%
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	\$346,228.29	\$319,896.08	\$26,332.21	92.395%
2081-539-0000	Other - State Receipts	\$0.00	\$527.93	-\$527.93	0.000%
2081-539-2022	Other - State Receipts{CPT Program Police}	\$0.00	\$11,564.04	-\$11,564.04	0.000%
2081-599-0000	Other - Other Intergovernmental	\$0.00	\$0.00	\$0.00	0.000%
2081-801-0000	Gifts and Donations	\$0.00	\$0.00	\$0.00	0.000%
2081-801-9000	Gifts and Donations{K-9 UNIT}	\$0.00	\$1,500.00	-\$1,500.00	0.000%
2081-892-0000	Other - Miscellaneous Non-Operating	\$0.00	\$29,949.50	-\$29,949.50	0.000%
2081-931-0000	Transfers - In	\$0.00	\$0.00	\$0.00	0.000%
Fund 2081 Sub-Total:		\$4,054,328.00	\$4,268,297.54	-\$213,969.54	105.278%

Revenue Status

By Fund

As Of 12/31/2022

Fund: 2191 SPECIAL LEVY-FIRE

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2191-101-0000	General Property Tax - Real Estate	\$2,177,766.49	\$2,309,766.51	-\$132,000.02	106.061%
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	\$291,356.51	\$263,690.17	\$27,666.34	90.504%
2191-539-0000	Other - State Receipts	\$0.00	\$490.45	-\$490.45	0.000%
2191-599-0000	Other - Other Intergovernmental	\$0.00	\$0.00	\$0.00	0.000%
2191-801-0000	Gifts and Donations	\$0.00	\$5,000.00	-\$5,000.00	0.000%
2191-805-0000	Other Local Grants (not from another government)	\$0.00	\$22,800.00	-\$22,800.00	0.000%
2191-892-0000	Other - Miscellaneous Non-Operating	\$0.00	\$3,591.59	-\$3,591.59	0.000%
2191-931-0000	Transfers - In	\$0.00	\$0.00	\$0.00	0.000%
Fund 2191 Sub-Total:		\$2,469,123.00	\$2,605,338.72	-\$136,215.72	105.517%

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	\$32,000.00	\$42,655.38	-\$10,655.38	133.298%
2231-892-0000	Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	0.000%
Fund 2231 Sub-Total:		\$32,000.00	\$42,655.38	-\$10,655.38	133.298%

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	\$0.00	\$0.00	\$0.00	0.000%
Fund 2261 Sub-Total:		\$0.00	\$0.00	\$0.00	0.000%

Revenue Status

By Fund

As Of 12/31/2022

Fund: 2272 Local Fiscal Recovery (ARPA)

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2272-511-0000	Federal Funds	\$0.00	\$603,801.77	-\$603,801.77	0.000%
Fund 2272 Sub-Total:		\$0.00	\$603,801.77	-\$603,801.77	0.000%

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	\$400,000.00	\$461,078.22	-\$61,078.22	115.270%
2281-892-0000	Other - Miscellaneous Non-Operating	\$0.00	\$385.00	-\$385.00	0.000%
2281-931-0000	Transfers - In	\$0.00	\$0.00	\$0.00	0.000%
Fund 2281 Sub-Total:		\$400,000.00	\$461,463.22	-\$61,463.22	115.366%

Fund: 2401 LIGHTING ASSESSMENT

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2401-601-0000	Special Assessments	\$8,600.00	\$8,706.85	-\$106.85	101.242%
Fund 2401 Sub-Total:		\$8,600.00	\$8,706.85	-\$106.85	101.242%

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%

Revenue Status

By Fund

As Of 12/31/2022

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%

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: 2906 HHS Stimulus Revenue

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2906-511-0000	Federal Funds	\$0.00	\$0.00	\$0.00	0.000%
Fund 2906 Sub-Total:		\$0.00	\$0.00	\$0.00	0.000%

Revenue Status

By Fund

As Of 12/31/2022

Fund: 2907 Local Coronavirus Relief Fund (LCRF)

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2907-511-0000	Federal Funds	\$0.00	\$0.00	\$0.00	0.000%
Fund 2907 Sub-Total:		\$0.00	\$0.00	\$0.00	0.000%

Fund: 2908 EPA 319 Grant

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2908-511-0000	Federal Funds	\$25,554.00	\$25,554.00	\$0.00	100.000%
Fund 2908 Sub-Total:		\$25,554.00	\$25,554.00	\$0.00	100.000%

Fund: 2909 ODNR NatureWorks Grant

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2909-539-0000	Other - State Receipts	\$0.00	\$0.00	\$0.00	0.000%
Fund 2909 Sub-Total:		\$0.00	\$0.00	\$0.00	0.000%

Fund: 2910 OneOhio Opioid Settlement

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2910-539-0000	Other - State Receipts	\$3,512.11	\$3,512.11	\$0.00	100.000%
Fund 2910 Sub-Total:		\$3,512.11	\$3,512.11	\$0.00	100.000%

Revenue Status

By Fund

As Of 12/31/2022

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%

Fund: 3102 General (Bond) (Note) Retirement

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
3102-891-0000	Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	0.000%
3102-912-0000	Premium and Accrued Interest - Bonds	\$0.00	\$0.00	\$0.00	0.000%
3102-915-0000	Sale of Refunding 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	\$400,000.00	\$400,000.00	\$0.00	100.000%
Fund 4401 Sub-Total:		\$400,000.00	\$400,000.00	\$0.00	100.000%

Revenue Status

By Fund

As Of 12/31/2022

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%

Fund: 4905 Public Improvement TIF #1

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
4905-807-0000	Payments in Lieu of Taxes	\$9,200.89	\$28,316.00	-\$19,115.11	307.753%
Fund 4905 Sub-Total:		\$9,200.89	\$28,316.00	-\$19,115.11	307.753%

Fund: 4906 Public Improvement TIF #2

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
4906-807-0000	Payments in Lieu of Taxes	\$0.00	\$0.00	\$0.00	0.000%
Fund 4906 Sub-Total:		\$0.00	\$0.00	\$0.00	0.000%

Revenue Status

By Fund

As Of 12/31/2022

Fund: 4907 Public Improvement TIF #3

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
4907-807-0000	Payments in Lieu of Taxes	\$0.00	\$0.00	\$0.00	0.000%
Fund 4907 Sub-Total:		\$0.00	\$0.00	\$0.00	0.000%

Fund: 4908 FEMA Grant -BTFD Diesel Exhaust

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
4908-511-0000	Federal Funds	\$0.00	\$0.00	\$0.00	0.000%
Fund 4908 Sub-Total:		\$0.00	\$0.00	\$0.00	0.000%

Fund: 4951 Permanent

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
4951-701-0000	Interest	\$0.50	\$0.24	\$0.26	48.000%
4951-801-0000	Gifts and Donations	\$0.00	\$0.00	\$0.00	0.000%
Fund 4951 Sub-Total:		\$0.50	\$0.24	\$0.26	48.000%

Fund: 4952 Permanent

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
4952-701-0000	Interest	\$1.50	\$0.72	\$0.78	48.000%
4952-801-0000	Gifts and Donations	\$0.00	\$0.00	\$0.00	0.000%
Fund 4952 Sub-Total:		\$1.50	\$0.72	\$0.78	48.000%

Revenue Status

By Fund

As Of 12/31/2022

Fund: 4953 Permanent

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
4953-701-0000	Interest	\$0.05	\$0.00	\$0.05	0.000%
4953-801-0000	Gifts and Donations	\$0.00	\$0.00	\$0.00	0.000%
Fund 4953 Sub-Total:		\$0.05	\$0.00	\$0.05	0.000%

Fund: 4954 Permanent

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
4954-701-0000	Interest	\$0.30	\$0.12	\$0.18	40.000%
4954-801-0000	Gifts and Donations	\$0.00	\$0.00	\$0.00	0.000%
Fund 4954 Sub-Total:		\$0.30	\$0.12	\$0.18	40.000%
Report Total:		\$12,551,294.01	\$14,145,141.68	-\$1,593,847.67	112.699%

CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES

Office of BAINBRIDGE TOWNSHIP

GEAUGA County, Ohio. December 31,2022

To the County Auditor of said County:GEAUGA

The following is the total amount from all available for expenditures from each fund set up in the tax budget, with the balances that exist at the end of the fiscal year, December 31,2022

FUND TYPE/CLASSIFICATIONS	Cash Balance as of 12/31/2022	Reserved for Encumbrance as of 12/31/2022	Reserved for Non- Spendable Balance as of 12/31/2022	Reserve Balance Accounts (5705.13(A)(1) & 5705.132)	Advances Not Repaid	Carryover Balances Available for Appropriations	Total Amount from all Sources Available for Expenditures	Total Amount Available plus Balances
GOVERNMENTAL FUND TYPE								
General Fund	\$2,189,940.09	\$151,521.03				\$2,038,419.06	\$1,541,674.00	\$3,580,093.06
Special Revenue Funds	\$10,388,006.63	\$1,017,777.18				\$9,370,229.45	\$10,722,738.00	\$20,092,967.45
Debt Service Funds	\$2,517,027.18					\$2,517,027.18		\$2,517,027.18
Capital Projects Funds	\$300,494.05	\$30,200.50				\$270,293.55		\$270,293.55
Permanent Funds	\$2,270.81		\$1,733.88			\$536.93	\$1.06	\$537.99
TOTAL GOVERNMENTAL FUND TYPE	\$15,397,738.76	\$1,199,498.71	\$1,733.88			\$14,196,506.17	\$12,264,413.06	\$26,460,919.23
PROPRIETARY FUND TYPE								
TOTAL PROPRIETARY FUND TYPE								
FIDUCIARY FUND TYPE								
Custodial Funds								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS:	\$15,397,738.76	\$1,199,498.71	\$1,733.88			\$14,196,506.17	\$12,264,413.06	\$26,460,919.23

FUND TYPE/CLASSIFICATIONS	Cash Balance as of 12/31/2022	Reserved for Encumbrance as of 12/31/2022	Reserved for Non- Spendable Balance as of 12/31/2022	Reserve Balance Accounts (5705.13(A)(1) & 5705.132)	Advances Not Repaid	Carryover Balances Available for Appropriations	Total Amount from all Sources Available for Expenditures	Total Amount Available plus Balances
GOVERNMENTAL FUND TYPE								
General Fund								
General	\$2,189,940.09	\$151,521.03				\$2,038,419.06	\$1,541,674.00	\$3,580,093.06
Total General Fund	\$2,189,940.09	\$151,521.03				\$2,038,419.06	\$1,541,674.00	\$3,580,093.06
Special Revenue Funds								
Motor Vehicle License Tax	\$51,314.77					\$51,314.77	\$32,000.00	\$83,314.77
Gasoline Tax	\$385,542.75	\$7,439.62				\$378,103.13	\$200,000.00	\$578,103.13
Road and Bridge	\$1,504,295.08	\$533,730.07				\$970,565.01	\$3,472,687.00	\$4,443,252.01
Cemetery	\$107,012.44	\$1,910.49				\$105,101.95	\$30,000.00	\$135,101.95
Police District	\$4,414,318.18	\$347,797.16				\$4,066,521.02	\$4,054,328.00	\$8,120,849.02
SPECIAL LEVY-FIRE	\$1,548,468.86	\$100,299.17				\$1,448,169.69	\$2,469,123.00	\$3,917,292.69
Permissive Motor Vehicle License Tax	\$68,353.07	\$9,429.74				\$58,923.33	\$36,000.00	\$94,923.33
Law Enforcement Trust	\$615.92					\$615.92		\$615.92
Local Fiscal Recovery (ARPA)	\$1,202,820.70					\$1,202,820.70		\$1,202,820.70
Ambulance And Emergency Medical	\$1,081,060.03	\$16,844.98				\$1,064,215.05	\$420,000.00	\$1,484,215.05
LIGHTING ASSESSMENT	\$2,198.02					\$2,198.02	\$8,600.00	\$10,798.02
COPS FAST I								
DARE PROGRAM	\$18,494.70	\$325.95				\$18,168.75		\$18,168.75
FEMA FEDERAL FUND Special								
Miscellaneous Special Revenue								
CVM Permeable Paver Project								
HHS Stimulus Revenue								
Local Coronavirus Relief Fund (LCRF)								
EPA 319 Grant								
ODNR NatureWorks Grant								
OneOhio Opioid Settlement	\$3,512.11					\$3,512.11		\$3,512.11
Total Special Revenue Funds	\$10,388,006.63	\$1,017,777.18				\$9,370,229.45	\$10,722,738.00	\$20,092,967.45
Debt Service Funds								
General (bond) (note) Retirement	\$767,942.74					\$767,942.74		\$767,942.74
General (Bond) (Note) Retirement	\$1,749,084.44					\$1,749,084.44		\$1,749,084.44
Total Debt Service Funds	\$2,517,027.18					\$2,517,027.18		\$2,517,027.18
Capital Projects Funds								
Public Works Commission Projects								
POLICE STATION CONSTRUCTION	\$183,495.62	\$30,200.50				\$153,295.12		\$153,295.12
Capital Projects-CEMETERY								
FIRE DEPT. ADDITION/RENOVATION	\$89,304.71					\$89,304.71		\$89,304.71
CVM Permeable Paver Project								
Public Improvement TIF #1	\$27,693.72					\$27,693.72		\$27,693.72
Public Improvement TIF #2								
Public Improvement TIF #3								
FEMA Grant -BTFD Diesel Exhaust								
Total Capital Projects Funds	\$300,494.05	\$30,200.50				\$270,293.55		\$270,293.55

FUND TYPE/CLASSIFICATIONS	Cash Balance as of 12/31/2022	Reserved for Encumbrance as of 12/31/2022	Reserved for Non- Spendable Balance as of 12/31/2022	Reserve Balance Accounts (5705.13(A)(1) & 5705.132)	Advances Not Repaid	Carryover Balances Available for Appropriations	Total Amount from all Sources Available for Expenditures	Total Amount Available plus Balances
Permanent Funds								
Permanent	\$623.47		\$412.73			\$210.74	\$0.24	\$210.98
Permanent	\$1,167.38		\$971.15			\$196.23	\$0.70	\$196.93
Permanent	\$152.76		\$100.00			\$52.76		\$52.76
Permanent	\$327.20		\$250.00			\$77.20	\$0.12	\$77.32
Total Permanent Funds	\$2,270.81		\$1,733.88			\$536.93	\$1.06	\$537.99
TOTAL GOVERNMENTAL FUND TYPE	\$15,397,738.76	\$1,199,498.71	\$1,733.88			\$14,196,506.17	\$12,264,413.06	\$26,460,919.23
PROPRIETARY FUND TYPE								
TOTAL PROPRIETARY FUND TYPE								
FIDUCIARY FUND TYPE								
Custodial Funds								
SECURITY DEPOSITS								
Total Custodial Funds								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS	\$15,397,738.76	\$1,199,498.71	\$1,733.88			\$14,196,506.17	\$12,264,413.06	\$26,460,919.23

_____ Budget

_____ Commission

Township

AOS Regulatory Basis Footnote Shell

Revised December 2022

BAINBRIDGE TOWNSHIP
GEAUGA COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2022

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. Financial information for the JEDD can be obtained by contacting City of Solon, 34200 Bainbridge Road Solon, OH 44139.

In 2020, the Bainbridge Township entered into a contract with neighboring City of Aurora to form the Bainbridge Township – City of Aurora Joint Economic Development District (JEDD). It is entirely located in Bainbridge Township, Geauga County, and its primary purpose was to promote regional growth and economic development. The agreement states that at the first Board meeting the JEDD Board will adopt a resolution to levy an income tax of two percent based on the income of persons working in or residing within the District. The JEDD Board, which has not yet been established, will also contract with the City of Aurora to administer this income tax. At this time no taxing authority has been approved.

The JEDD agreement requires the City of Aurora and Bainbridge Township to share the income tax receipts 50/50 after income tax administration costs and a 25 percent deduction for the JEDD's Maintenance and Improvement Fund for infrastructure related projects and 25% to the City to be placed into a Utility Fund. Financial information for the JEDD can be obtained by contacting City of Aurora, 130 S. Chillicothe Road Aurora, OH 44202-7845.

The Township participates in jointly governed organization: Chagrin/Southeast Council of Government, Northeast Ohio Public Energy Council and Valley Enforcement Regional Council of Governments:

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.

BAINBRIDGE TOWNSHIP
GEAUGA COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

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

General Fund

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

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.

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

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

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

BAINBRIDGE TOWNSHIP
GEAUGA COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2022

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. The Township had the following significant Debt Service Funds: Police Station Construction Bonds and Fire Station Improvement Bonds

Capital Project Funds

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township has the following significant Tax Increment Equivalent Funds: Public Improvement TIF #1, TIF #2, TIF #3 -The TIF funds account for and report service payments in lieu of taxes restricted for Public Infrastructure Improvements deemed to benefit a public purpose, that will directly benefit that real property.

Issue II Fund The township received a grant from the state for capital improvements. The proceeds are restricted for capital improvement.

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 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) 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 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.

BAINBRIDGE TOWNSHIP
GEAUGA COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2022

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 2022 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:

Nonspendable

The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and the nonspendable portion of the corpus in permanent funds.

Restricted

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

BAINBRIDGE TOWNSHIP
GEAUGA COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2022

Committed

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

Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Unassigned

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

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 12.

Note 3 – Budgetary Activity

Budgetary activity for the year ending 2022 follows:

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,437,287	\$1,702,504	\$265,217
Special Revenue	10,704,804	12,014,320	1,309,516
Debt Service	0	0	0
Capital Projects	409,201	428,316	19,115
Internal Service		0	0
Permanent	2	1	(1)
Fiduciary	0	0	0
Total	<u>\$12,551,294</u>	<u>\$14,145,142</u>	<u>\$1,593,848</u>

BAINBRIDGE TOWNSHIP
GEAUGA COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2022

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,607,341	\$1,863,588	\$743,753
Special Revenue	17,007,105	14,355,423	2,651,682
Debt Service	500,504	500,504	0
Capital Projects	439,401	430,823	8,579
Internal Service			0
Permanent			0
Fiduciary	0	0	0
Total	<u>\$20,554,351</u>	<u>\$17,150,337</u>	<u>\$3,404,014</u>

Note 4 – Deposits and Investments

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

	2022
<i>Cash Management Pool:</i>	
Demand deposits	\$804,766
Certificates of deposit	0
Other time deposits (savings -Bequest and NOW accounts)	2,181
Total deposits	<u>806,947</u>
U.S. Treasury Notes	14,519,765
STAR Ohio	71,026
Repurchase agreement	
Common stock (at cost, fair value was \$X,XXX at December 31, 2021)	
Total investments	<u>14,590,791</u>
<i>Total carrying amount of deposits and investments held in the Pool (ties to FS)</i>	<u><u>\$15,397,739</u></u>

At December 31, 2022, the Township held \$0 in equity securities. Equity securities are not eligible investments for the Township under Ohio law.

Deposits

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

BAINBRIDGE TOWNSHIP
GEAUGA COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2022

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

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.

Risk Pool Membership

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.

Effective November 1, 2010 (through October 31, 2017), the corridor is for losses paid is between 60% and 70% of casualty premiums earned in the first \$250,000. Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor

BAINBRIDGE TOWNSHIP
GEAUGA COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2022

was adjusted to losses between 60% and 67.5% and remain unchanged effective November 1, 2021 and November 1, 2020. OPRM had 769 members as of December 31, 2021.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2021.

Assets	\$ 21,777,439
Liabilities	(15,037,383)
Members' Equity	\$ 6,740,056

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

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, 2022.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS – Local</i>	<i>2012-2022</i>	<i>10%</i>	<i>14%</i>
<i>OPERS – Law Enforcement</i>	<i>2014-2022</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 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, 2022.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OP&F - Firefighters</i>	<i>2017-2022</i>	<i>12.25%</i>	<i>24%</i>

BAINBRIDGE TOWNSHIP
GEAUGA COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2022

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, 2022.

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. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2022. OP&F contributes 0.5 percent to fund these benefits.

Beginning January 1, 2019, OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F was placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

Note 9 – Debt

Debt outstanding at December 31, 2022 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Bonds	\$1,522,000	2%
General Obligation Notes	<u>\$320,000</u>	1.79%
Total	<u><u>\$1,842,000</u></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 refinanced in 2020 for 12 years maturing in 2032 in the amount of 1,806,000.00 at an interest rate of 1.79%.

BAINBRIDGE TOWNSHIP
GEAUGA COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2022

Financed Purchases

The Township has entered into financed purchases agreements for copier equipment for the Police, Zoning, Fire and Road Departments where ownership of the underlying asset transfers to the Township by the end of the contract. The Township disbursed \$ \$8,976.00 to pay these costs for the fiscal year ended December 31, 2022.

Amortization

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

Year ending December 31:	Finance Purchases	General Obligation Fire Bond	General Obligation Police Bond	General Obligation Bonds Total
2023	\$8,976	\$175,244	\$326,400	\$501,644
2024	\$6,237	\$171,595	\$0	\$171,595
2025	\$3,300	\$173,963	0	\$173,963
2026	\$1,141	\$170,243	0	\$170,243
2027		\$171,540		\$171,540
2028-2032		\$675,252	0	\$675,252
Total	<u>\$19,654</u>	<u>\$1,537,836</u>	<u>\$326,400</u>	<u>\$1,864,236</u>

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.

In 2020, the Bainbridge Township entered into a contract with neighboring City of Aurora to form the Bainbridge Township – City of Aurora Joint Economic Development District (JEDD). It is entirely located in Bainbridge Township, Geauga County, and its primary purpose was to promote regional growth and economic development. The agreement states that at the first Board meeting the JEDD Board will adopt a resolution to levy an income tax of two percent based on the income of persons working in or residing within the District. The JEDD Board, which has not yet been established, will also contract with the City of Aurora to administer this income tax. At this time no taxing authority has been approved.

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The JEDD agreement requires the City of Aurora and Bainbridge Township to share the income tax receipts 50/50 after income tax administration costs, a 25 percent deduction for the JEDD's Maintenance and Improvement Fund for infrastructure related projects, and 25% to the City to be placed into a Utility Fund. Financial information for the JEDD can be obtained by contacting City of Aurora, 130 S. Chillicothe Road, Aurora, OH 44202-7845.

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. During 2022 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 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. 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 2022. 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 2022 Bainbridge Township contributed \$10,000.00 to VERCOG. Financial information can be obtained by contacting the City of Pepper Pike,

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28000 Shaker Blvd., Pepper Pike, OH 44124.

Note 12 – Fund Balances

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

Fund Balances	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Nonspendable:						
Unclaimed Monies						\$0
Corpus					1,734	1,734
Outstanding Encumbrances	151,521	1,017,778		30,201		1,199,500
Total	\$151,521	\$1,017,778	\$0	\$30,201	\$1,734	\$1,201,233

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

Note 13 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2022, the Township received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The impact on the Township's future operating costs, revenues, and additional recovery from funding, either federal or state, cannot be estimated.

Township's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.