

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$68,982	\$22,501
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	4,300
Fines and Forfeitures	0	0	0	0
Intergovernmental	7,128	138,872	10,011	514
Special Assessments	0	0	0	0
Earnings on Investments	19	1,097	0	0
Miscellaneous	0	0	7,352	3,050
<i>Total Cash Receipts</i>	<u>7,147</u>	<u>139,969</u>	<u>86,345</u>	<u>30,365</u>
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	5,379	184,096	82,014	0
Health	0	0	0	27,468
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	480	2,950
Debt Service:				
Principal Retirement	0	0	2,413	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Cash Disbursements</i>	<u>5,379</u>	<u>184,096</u>	<u>84,907</u>	<u>30,418</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,768</u>	<u>(44,127)</u>	<u>1,438</u>	<u>(53)</u>
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

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>1,768</u>	<u>(44,127)</u>	<u>1,438</u>	<u>(53)</u>
<i>Fund Cash Balances, January 1</i>	<u>5,128</u>	<u>261,448</u>	<u>92,736</u>	<u>14,413</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$6,896</u></u>	<u><u>\$217,321</u></u>	<u><u>\$94,174</u></u>	<u><u>\$14,360</u></u>

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	FIRE DISTRICT	CORONA VIRUS RELIEF	American Rescue Act	FIRE & RSC AMBULANCE EMS SERV
Cash Receipts				
Property and Other Local Taxes	\$312,425	\$0	\$0	\$0
Charges for Services	0	0	0	101,215
Licenses, Permits and Fees	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	27,285	0	109,674	1,200
Special Assessments	0	0	0	0
Earnings on Investments	0	1	0	0
Miscellaneous	2,025	0	0	832
<i>Total Cash Receipts</i>	<u>341,735</u>	<u>1</u>	<u>109,674</u>	<u>103,247</u>
Cash Disbursements				
Current:				
General Government	36,850	0	0	0
Public Safety	262,161	3,309	0	50,871
Public Works	210	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	14,551
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	1,468	31,764	0	1,468
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>	<u>300,689</u>	<u>35,073</u>	<u>0</u>	<u>66,890</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>41,046</u>	<u>(35,072)</u>	<u>109,674</u>	<u>36,357</u>
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.

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	FIRE DISTRICT	CORONA VIRUS RELIEF	American Rescue Act	FIRE & RSC AMBULANCE EMS SERV
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>41,046</u>	<u>(35,072)</u>	<u>109,674</u>	<u>36,357</u>
<i>Fund Cash Balances, January 1</i>	<u>150,103</u>	<u>35,072</u>	<u>0</u>	<u>162,117</u>
<i>Fund Cash Balances, December 31</i>	<u>\$191,149</u>	<u>\$0</u>	<u>\$109,674</u>	<u>\$198,474</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	SPECIAL REVENUE TOTAL
Cash Receipts	
Property and Other Local Taxes	\$403,908
Charges for Services	101,215
Licenses, Permits and Fees	4,300
Fines and Forfeitures	0
Intergovernmental	294,684
Special Assessments	0
Earnings on Investments	1,117
Miscellaneous	13,259
<i>Total Cash Receipts</i>	818,483
Cash Disbursements	
Current:	
General Government	36,850
Public Safety	316,341
Public Works	271,699
Health	27,468
Human Services	0
Conservation-Recreation	14,551
Other	0
Intergovernmental	0
Capital Outlay	38,130
Debt Service:	
Principal Retirement	2,413
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	707,452
<i>Excess of Receipts Over (Under) Disbursements</i>	111,031
Other Financing Receipts (Disbursements)	
Sale of Bonds	0
Sale of Refunding Bonds	0
Sale of Notes	0
Loans Issued	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Discount on Debt	0

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	SPECIAL REVENUE TOTAL
Payment to Refunded Bond Escrow Agent	0
Sale of Capital Assets	0
Transfers In	0
Transfers Out	0
Advances In	0
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>111,031</u>
<i>Fund Cash Balances, January 1</i>	<u>721,017</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$832,048</u></u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
 For the Year Ended December 31, 2021

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>
Cash Receipts					
Property and Other Local Taxes	\$60,555	\$403,908	\$0	\$0	\$0
Charges for Services	0	101,215	0	0	0
Licenses, Permits and Fees	13,239	4,300	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	37,711	294,684	0	261,829	0
Special Assessments	0	0	0	0	0
Earnings on Investments	2,912	1,117	0	0	0
Miscellaneous	2,427	13,259	0	0	0
<i>Total Cash Receipts</i>	<u>116,844</u>	<u>818,483</u>	<u>0</u>	<u>261,829</u>	<u>0</u>
Cash Disbursements					
Current:					
General Government	100,940	36,850	0	0	0
Public Safety	0	316,341	0	0	0
Public Works	2,568	271,699	0	0	0
Health	12,376	27,468	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	843	14,551	0	0	0
Other	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Capital Outlay	5,161	38,130	0	261,829	0
Debt Service:					
Principal Retirement	0	2,413	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>121,888</u>	<u>707,452</u>	<u>0</u>	<u>261,829</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(5,044)</u>	<u>111,031</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
Payment to Refunded Bond Escrow Agent	0	0	0	0	0

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Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
 For the Year Ended December 31, 2021

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>
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>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	(5,044)	111,031	0	0	0
<i>Fund Cash Balances, January 1</i>	<u>132,973</u>	<u>721,017</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$127,929</u></u>	<u><u>\$832,048</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
 For the Year Ended December 31, 2021

	Totals (Memorandum Only)
	<hr/>
Cash Receipts	
Property and Other Local Taxes	\$464,463
Charges for Services	101,215
Licenses, Permits and Fees	17,539
Fines and Forfeitures	0
Intergovernmental	594,224
Special Assessments	0
Earnings on Investments	4,029
Miscellaneous	15,686
<i>Total Cash Receipts</i>	<hr/> <u>1,197,156</u>
Cash Disbursements	
Current:	
General Government	137,790
Public Safety	316,341
Public Works	274,267
Health	39,844
Human Services	0
Conservation-Recreation	15,394
Other	0
Intergovernmental	0
Capital Outlay	305,120
Debt Service:	
Principal Retirement	2,413
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	<hr/> <u>1,091,169</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<hr/> <u>105,987</u>
Other Financing Receipts (Disbursements)	
Sale of Bonds	0
Sale of Refunding Bonds	0
Sale of Notes	0
Loans Issued	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0

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Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
 For the Year Ended December 31, 2021

	Totals (Memorandum Only)
Sale of Capital Assets	0
Transfers In	0
Transfers Out	0
Advances In	0
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>105,987</u>
<i>Fund Cash Balances, January 1</i>	<u>853,990</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$959,977</u></u>

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

All Capital Projects Funds

For the Year Ended December 31, 2021

	Public Works Commission	Public Works Commission	CAPITAL PROJECTS TOTAL
Cash Receipts			
Property and Other Local Taxes	\$0	\$0	\$0
Charges for Services	0	0	0
Licenses, Permits and Fees	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	204,103	57,726	261,829
Special Assessments	0	0	0
Earnings on Investments	0	0	0
Miscellaneous	0	0	0
<i>Total Cash Receipts</i>	<u>204,103</u>	<u>57,726</u>	<u>261,829</u>
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	204,103	57,726	261,829
Debt Service:			
Principal Retirement	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Cash Disbursements</i>	<u>204,103</u>	<u>57,726</u>	<u>261,829</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>
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

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

All Capital Projects Funds

For the Year Ended December 31, 2021

	Public Works Commission	Public Works Commission	CAPITAL PROJECTS 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>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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<u>Fund Types / Funds</u>	<u>Original Budget Amount</u>	<u>Estimated Receipts - Amended Certificate of Resources</u>	<u>Actual Receipts</u>	<u>Variance Favorable (Unfavorable)</u>
1000 General				
General				
1000-101-0000 General Property Tax - Real Estate	\$61,353.16	\$61,353.16	\$60,554.23	(\$798.93)
1000-301-0000 Licenses and Permits	\$6,662.75	\$0.00	\$0.00	\$0.00
1000-302-0004 Fees{ZONING}	\$5,000.00	\$5,000.00	\$8,064.00	\$3,064.00
1000-303-0000 Cable Franchise Fees	\$0.00	\$5,265.00	\$5,175.40	(\$89.60)
1000-531-0000 Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-532-0000 Local Government Distribution	\$19,852.02	\$21,000.00	\$27,954.69	\$6,954.69
1000-533-0000 Liquor Permit Fees	\$500.00	\$500.00	\$919.80	\$419.80
1000-534-0000 Cigarette License Fees	\$37.25	\$37.25	\$37.25	\$0.00
1000-535-0000 Property Tax Allocation	\$7,700.00	\$7,700.00	\$8,799.01	\$1,099.01
1000-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
1000-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$0.00	\$0.00	\$0.00	\$0.00
1000-701-0000 Interest	\$2,500.00	\$500.00	\$600.06	\$100.06
1000-701-0017 Interest{OTHERFUNDS}	\$0.00	\$1,700.00	\$2,312.34	\$612.34
1000-891-0000 Other - Miscellaneous Operating	\$285.00	\$2,427.00	\$2,427.00	\$0.00
General Fund Total:	\$103,890.18	\$105,482.41	\$116,843.78	\$11,361.37
General Funds Total:	\$103,890.18	\$105,482.41	\$116,843.78	\$11,361.37
2000 Special Revenue				
Motor Vehicle License Tax				
2011-536-0000 Motor Vehicle License Tax - State Levied	\$6,975.00	\$6,975.00	\$7,127.92	\$152.92
2011-701-0000 Interest	\$25.00	\$25.00	\$18.82	(\$6.18)
Motor Vehicle License Tax Fund Total:	\$7,000.00	\$7,000.00	\$7,146.74	\$146.74
Gasoline Tax				
2021-537-0000 Gasoline Tax	\$140,000.00	\$140,000.00	\$138,870.56	(\$1,129.44)
2021-701-0000 Interest	\$750.00	\$750.00	\$1,097.19	\$347.19
2021-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
Gasoline Tax Fund Total:	\$140,750.00	\$140,750.00	\$139,967.75	(\$782.25)
Road and Bridge				

Statement excludes amounts for advances.

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

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2031-101-0000 General Property Tax - Real Estate	\$69,603.66	\$69,603.66	\$68,980.50	(\$623.16)
2031-535-0000 Property Tax Allocation	\$8,800.00	\$8,800.00	\$10,011.18	\$1,211.18
2031-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2031-891-0000 Other - Miscellaneous Operating	\$0.00	\$7,352.47	\$7,352.47	\$0.00
2031-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
Road and Bridge Fund Total:	\$78,403.66	\$85,756.13	\$86,344.15	\$588.02
Cemetery				
2041-101-0000 General Property Tax - Real Estate	\$20,722.98	\$20,722.98	\$22,500.06	\$1,777.08
2041-302-0011 Fees{FOUNDATIONS}	\$0.00	\$0.00	\$0.00	\$0.00
2041-302-0012 Fees{OPEN/CLOSE}	\$3,500.00	\$3,500.00	\$4,300.00	\$800.00
2041-535-0000 Property Tax Allocation	\$2,200.00	\$2,200.00	\$514.13	(\$1,685.87)
2041-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2041-599-0000 Other - Other Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
2041-801-0000 Gifts and Donations	\$0.00	\$1,600.00	\$1,600.00	\$0.00
2041-804-0000 Sale of Cemetery Lots	\$1,500.00	\$1,500.00	\$1,450.00	(\$50.00)
2041-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2041-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
Cemetery Fund Total:	\$27,922.98	\$29,522.98	\$30,364.19	\$841.21
Fire District				
2111-101-0000 General Property Tax - Real Estate	\$310,638.09	\$310,638.09	\$312,425.57	\$1,787.48
2111-535-0000 Property Tax Allocation	\$28,000.00	\$28,000.00	\$27,284.95	(\$715.05)
2111-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2111-599-0000 Other - Other Intergovernmental	\$5,000.00	\$5,000.00	\$0.00	(\$5,000.00)
2111-599-0022 Other - Other Intergovernmental{FEMA GRANT}	\$0.00	\$0.00	\$0.00	\$0.00
2111-803-0000 Contributions	\$0.00	\$2,000.00	\$2,000.00	\$0.00
2111-805-0000 Other Local Grants (not from another government)	\$0.00	\$0.00	\$0.00	\$0.00
2111-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$25.00	\$25.00
2111-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
2111-892-0013 Other - Miscellaneous Non-Operating{RENTAL}	\$0.00	\$0.00	\$0.00	\$0.00
2111-929-0000 Other - Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Fire District Fund Total:	\$343,638.09	\$345,638.09	\$341,735.52	(\$3,902.57)

Statement excludes amounts for advances.

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

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

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 UAN v2022.2

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Coronavirus Relief Fund				
2272-519-0000 Other - Federal Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2272-599-0000 Other - Other Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
2272-701-0000 Interest	\$0.00	\$1.50	\$0.61	(\$0.89)
Coronavirus Relief Fund Fund Total:	\$0.00	\$1.50	\$0.61	(\$0.89)
American Rescue Act Funds				
2273-599-0000 Other - Other Intergovernmental	\$109,679.36	\$109,679.36	\$109,674.36	(\$5.00)
2273-701-0000 Interest	\$100.00	\$0.00	\$0.00	\$0.00
American Rescue Act Funds Fund Total:	\$109,779.36	\$109,679.36	\$109,674.36	(\$5.00)
Ambulance And Emergency Medical Services				
2281-299-0000 Other - Charges for Services	\$90,000.00	\$100,000.00	\$101,214.59	\$1,214.59
2281-519-0000 Other - Federal Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2281-539-0000 Other - State Receipts	\$0.00	\$0.00	\$1,200.00	\$1,200.00
2281-599-0000 Other - Other Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
2281-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$832.00	\$832.00
Ambulance And Emergency Medical Services Fund Total:	\$90,000.00	\$100,000.00	\$103,246.59	\$3,246.59
Special Revenue Funds Total:	\$797,494.09	\$818,348.06	\$818,479.91	\$131.85
4000 Capital Projects				
Public Works Commission Project GP East				
4401-538-0000 Local Public Works Commission	\$188,929.25	\$145,762.52	\$145,755.80	(\$6.72)
4401-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$49,000.00	\$58,347.48	\$58,347.48	\$0.00
Public Works Commission Project GP East Fund Total:	\$237,929.25	\$204,110.00	\$204,103.28	(\$6.72)
Public Works Commission Project Curtis M				
4402-538-0000 Local Public Works Commission	\$91,610.00	\$57,730.00	\$57,726.07	(\$3.93)
Public Works Commission Project Curtis M Fund Total:	\$91,610.00	\$57,730.00	\$57,726.07	(\$3.93)
Capital Projects Funds Total:	\$329,539.25	\$261,840.00	\$261,829.35	(\$10.65)

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.

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

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Report Totals:	\$1,230,923.52	\$1,185,670.47	\$1,197,153.04	\$11,482.57

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

All Budgeted Funds for Fiscal 2021 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-110-111-0000 Salaries - Trustees	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$38,100.00	\$0.00	\$38,100.00	\$1,900.00
1000-110-121-0000 Salary - Township Fiscal Officer	\$24,000.00	\$0.00	\$24,000.00	\$24,000.00	\$23,003.00	\$0.00	\$23,003.00	\$997.00
1000-110-211-0000 Ohio Public Employees Retirement System	\$8,960.00	\$0.00	\$8,960.00	\$8,960.00	\$8,554.52	\$0.00	\$8,554.52	\$405.48
1000-110-213-0000 Medicare	\$950.00	\$0.00	\$950.00	\$950.00	\$886.07	\$0.00	\$886.07	\$63.93
1000-110-230-0000 Workers' Compensation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$800.87	\$0.00	\$800.87	\$199.13
1000-110-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-311-0000 Accounting and Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-312-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-313-0000 Uniform Accounting Network Fees	\$3,200.00	\$0.00	\$3,200.00	\$3,200.00	\$3,048.00	\$0.00	\$3,048.00	\$152.00
1000-110-314-0000 Tax Collection Fees	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,101.02	\$0.00	\$1,101.02	\$1,898.98
1000-110-315-0000 Election Expenses	\$800.00	\$0.00	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
1000-110-330-0000 Travel and Meeting Expense	\$2,000.00	\$0.00	\$1,850.00	\$1,850.00	\$840.85	\$0.00	\$840.85	\$1,009.15
1000-110-345-0000 Advertising	\$400.00	\$0.00	\$800.00	\$800.00	\$334.46	\$0.00	\$334.46	\$465.54
1000-110-381-0000 Property Insurance Premiums	\$3,000.00	\$0.00	\$2,428.02	\$2,428.02	\$2,428.02	\$0.00	\$2,428.02	\$0.00
1000-110-382-0000 Liability Insurance Premiums	\$3,000.00	\$0.00	\$2,735.00	\$2,735.00	\$2,735.00	\$0.00	\$2,735.00	\$0.00
1000-110-389-0000 Other - Insurance and Bonding	\$250.00	\$0.00	\$600.00	\$600.00	\$105.00	\$0.00	\$105.00	\$495.00
1000-110-410-0000 Office Supplies	\$1,800.00	\$0.00	\$2,099.98	\$2,099.98	\$1,547.19	\$0.00	\$1,547.19	\$552.79
1000-110-591-0002 Contributions to Other Organizations(VFW MEMORIAL DAY)	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-599-0000 Other - Other Expenses	\$8,000.00	\$0.00	\$17,650.00	\$17,650.00	\$4,662.11	\$0.00	\$4,662.11	\$12,987.89
1000-120-190-0000 Other - Salaries	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$120.00	\$0.00	\$120.00	\$2,380.00
1000-120-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$350.00	\$350.00	\$16.80	\$0.00	\$16.80	\$333.20
1000-120-213-0000 Medicare	\$0.00	\$0.00	\$50.00	\$50.00	\$1.76	\$0.00	\$1.76	\$48.24
1000-120-230-0000 Workers' Compensation	\$0.00	\$0.00	\$50.00	\$50.00	\$4.88	\$0.00	\$4.88	\$45.12

Statement excludes amounts for advances.

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FARMINGTON TOWNSHIP, TRUMBULL COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
1000-120-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$70.00	\$70.00	\$2.43	\$0.00	\$2.43	\$67.57
1000-120-322-0000 Garbage and Trash Removal	\$800.00	\$0.00	\$800.00	\$800.00	\$720.00	\$0.00	\$720.00	\$80.00
1000-120-341-0006 Telephone{PARKS/TOWNHALL}	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$660.99	\$0.00	\$660.99	\$319.01
1000-120-351-0006 Electricity{PARKS/TOWNHALL}	\$375.00	\$0.00	\$650.00	\$650.00	\$550.00	\$0.00	\$550.00	\$100.00
1000-130-190-0004 Other - Salaries{ZONING}	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$5,680.84	\$0.00	\$5,680.84	\$319.16
1000-130-211-0000 Ohio Public Employees Retirement System	\$850.00	\$0.00	\$850.00	\$850.00	\$795.32	\$0.00	\$795.32	\$54.68
1000-130-213-0000 Medicare	\$100.00	\$0.00	\$100.00	\$100.00	\$82.37	\$0.00	\$82.37	\$17.63
1000-130-230-0000 Workers' Compensation	\$120.00	\$0.00	\$120.00	\$120.00	\$69.26	\$0.00	\$69.26	\$50.74
1000-130-240-0000 Unemployment Compensation	\$165.00	\$0.00	\$256.00	\$256.00	\$183.39	\$0.00	\$183.39	\$72.61
1000-130-311-0000 Accounting and Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-344-0000 Printing	\$500.00	\$0.00	\$200.00	\$200.00	\$80.94	\$0.00	\$80.94	\$119.06
1000-130-345-0000 Advertising	\$250.00	\$0.00	\$1,250.00	\$1,250.00	\$859.44	\$0.00	\$859.44	\$390.56
1000-130-410-0000 Office Supplies	\$200.00	\$0.00	\$200.00	\$200.00	\$50.00	\$0.00	\$50.00	\$150.00
1000-130-599-0000 Other - Other Expenses	\$2,755.00	\$0.00	\$7,555.00	\$7,555.00	\$2,896.65	\$0.00	\$2,896.65	\$4,658.35
1000-190-390-0024 Other - Purchased Services{House}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-360-0003 Contracted Services{STREET LIGHTS}	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,568.16	\$0.00	\$2,568.16	\$431.84
1000-330-360-0000 Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-390-390-2031 Other - Purchased Services{ROADS}	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
1000-410-190-0000 Other - Salaries	\$0.00	\$0.00	\$5,040.00	\$5,040.00	\$3,849.38	\$0.00	\$3,849.38	\$1,190.62
1000-410-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$710.00	\$710.00	\$538.91	\$0.00	\$538.91	\$171.09
1000-410-213-0000 Medicare	\$0.00	\$0.00	\$75.00	\$75.00	\$55.83	\$0.00	\$55.83	\$19.17
1000-410-230-0000 Workers' Compensation	\$0.00	\$0.00	\$90.00	\$90.00	\$85.57	\$0.00	\$85.57	\$4.43
1000-410-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$49.00	\$49.00	\$20.19	\$0.00	\$20.19	\$28.81
1000-410-360-0000 Contracted Services	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00

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.

FARMINGTON TOWNSHIP, TRUMBULL COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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UAN v2022.2

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
1000-420-370-0001 Payment to Another Political Subdivision{COUNTY HEALTH}	\$8,000.00	\$0.00	\$8,797.00	\$8,797.00	\$7,825.65	\$0.00	\$7,825.65	\$971.35
1000-590-360-0000 Contracted Services	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00
1000-610-323-0006 Repairs and Maintenance{PARKS/TOWNHALL}	\$10,000.00	\$842.50	\$10,000.00	\$10,842.50	\$842.50	\$0.00	\$842.50	\$10,000.00
1000-610-360-0000 Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-760-720-0000 Buildings	\$10,000.00	\$0.00	\$940.00	\$940.00	\$0.00	\$0.00	\$0.00	\$940.00
1000-760-740-0000 Machinery, Equipment and Furniture	\$7,500.00	\$0.00	\$16,725.00	\$16,725.00	\$5,160.99	\$0.00	\$5,160.99	\$11,564.01
1000-760-790-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-930-930-0000 Contingencies	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$200,000.00	\$842.50	\$200,000.00	\$200,842.50	\$121,888.36	\$0.00	\$121,888.36	\$78,954.14
General Funds Total:	\$200,000.00	\$842.50	\$200,000.00	\$200,842.50	\$121,888.36	\$0.00	\$121,888.36	\$78,954.14
2000 Special Revenue								
Motor Vehicle License Tax								
2011-330-360-0000 Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-330-420-0000 Operating Supplies	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$5,378.50	\$0.00	\$5,378.50	\$4,621.50
Motor Vehicle License Tax Fund Total:	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$5,378.50	\$0.00	\$5,378.50	\$4,621.50
Gasoline Tax								
2021-330-100-0000 Salaries	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$33,261.25	\$0.00	\$33,261.25	\$1,738.75
2021-330-211-0000 Ohio Public Employees Retirement System	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,432.59	\$0.00	\$4,432.59	\$567.41
2021-330-213-0000 Medicare	\$510.00	\$0.00	\$510.00	\$510.00	\$482.33	\$0.00	\$482.33	\$27.67
2021-330-230-0000 Workers' Compensation	\$3,008.00	\$0.00	\$3,008.00	\$3,008.00	\$654.58	\$0.00	\$654.58	\$2,353.42
2021-330-240-0000 Unemployment Compensation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$543.01	\$0.00	\$543.01	\$456.99
2021-330-323-0000 Repairs and Maintenance	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$1,683.94	\$0.00	\$1,683.94	\$13,316.06
2021-330-345-0000 Advertising	\$800.00	\$0.00	\$800.00	\$800.00	\$154.50	\$0.00	\$154.50	\$645.50
2021-330-349-0000 Other-Communications, Printing & Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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FARMINGTON TOWNSHIP, TRUMBULL COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2021-330-360-0000 Contracted Services	\$85,000.00	\$55,000.00	\$110,000.00	\$165,000.00	\$104,251.17	\$0.00	\$104,251.17	\$60,748.83
2021-330-420-0000 Operating Supplies	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$33,380.73	\$0.00	\$33,380.73	\$16,619.27
2021-330-420-0014 Operating Supplies(FUEL)	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$4,567.59	\$0.00	\$4,567.59	\$5,432.41
2021-330-430-0000 Small Tools and Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-330-599-0000 Other - Other Expenses	\$44,682.00	\$0.00	\$44,682.00	\$44,682.00	\$682.69	\$0.00	\$682.69	\$43,999.31
2021-760-740-0000 Machinery, Equipment and Furniture	\$55,000.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00
Gasoline Tax Fund Total:	\$305,000.00	\$55,000.00	\$305,000.00	\$360,000.00	\$184,094.38	\$0.00	\$184,094.38	\$175,905.62
Road and Bridge								
2031-330-100-0000 Salaries	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00
2031-330-211-0000 Ohio Public Employees Retirement System	\$2,800.00	\$0.00	\$2,800.00	\$2,800.00	\$0.00	\$0.00	\$0.00	\$2,800.00
2031-330-213-0000 Medicare	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
2031-330-230-0000 Workers' Compensation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
2031-330-240-0000 Unemployment Compensation	\$540.00	\$0.00	\$540.00	\$540.00	\$0.00	\$0.00	\$0.00	\$540.00
2031-330-314-0000 Tax Collection Fees	\$2,200.00	\$0.00	\$2,200.00	\$2,200.00	\$1,358.73	\$0.00	\$1,358.73	\$841.27
2031-330-322-0000 Garbage and Trash Removal	\$1,000.00	\$0.00	\$700.00	\$700.00	\$195.00	\$0.00	\$195.00	\$505.00
2031-330-323-0000 Repairs and Maintenance	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$5,245.50	\$0.00	\$5,245.50	\$2,754.50
2031-330-341-0000 Telephone	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$555.12	\$0.00	\$555.12	\$444.88
2031-330-349-0000 Other-Communications, Printing & Advertising	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00
2031-330-351-0000 Electricity	\$1,200.00	\$0.00	\$1,500.00	\$1,500.00	\$1,253.10	\$0.00	\$1,253.10	\$246.90
2031-330-352-0000 Water and Sewage	\$500.00	\$0.00	\$500.00	\$500.00	\$188.10	\$0.00	\$188.10	\$311.90
2031-330-353-0000 Natural Gas	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,757.29	\$0.00	\$1,757.29	\$1,242.71
2031-330-360-0000 Contracted Services	\$40,000.00	\$0.00	\$75,245.00	\$75,245.00	\$50,807.70	\$0.00	\$50,807.70	\$24,437.30
2031-330-381-0000 Property Insurance Premiums	\$2,300.00	\$0.00	\$2,300.00	\$2,300.00	\$1,799.20	\$0.00	\$1,799.20	\$500.80
2031-330-382-0000 Liability Insurance Premiums	\$1,600.00	\$0.00	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00	\$1,600.00	\$0.00
2031-330-420-0000 Operating Supplies	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$13,421.65	\$0.00	\$13,421.65	\$6,578.35

Statement excludes amounts for advances.

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FARMINGTON TOWNSHIP, TRUMBULL COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2031-330-599-0000 Other - Other Expenses	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$3,831.59	\$0.00	\$3,831.59	\$6,168.41
2031-760-740-0000 Machinery, Equipment and Furniture	\$41,745.00	\$0.00	\$6,500.00	\$6,500.00	\$479.99	\$0.00	\$479.99	\$6,020.01
2031-820-820-0000 Principal Payments - Notes	\$2,415.00	\$0.00	\$2,415.00	\$2,415.00	\$2,412.56	\$0.00	\$2,412.56	\$2.44
2031-890-890-0000 Other - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Road and Bridge Fund Total:	\$160,000.00	\$0.00	\$160,000.00	\$160,000.00	\$84,905.53	\$0.00	\$84,905.53	\$75,094.47
Cemetery								
2041-410-100-0000 Salaries	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	\$9,978.75	\$0.00	\$9,978.75	\$1,021.25
2041-410-211-0000 Ohio Public Employees Retirement System	\$1,540.00	\$0.00	\$1,540.00	\$1,540.00	\$1,397.03	\$0.00	\$1,397.03	\$142.97
2041-410-213-0000 Medicare	\$200.00	\$0.00	\$200.00	\$200.00	\$144.69	\$0.00	\$144.69	\$55.31
2041-410-230-0000 Workers' Compensation	\$500.00	\$0.00	\$500.00	\$500.00	\$195.75	\$0.00	\$195.75	\$304.25
2041-410-240-0000 Unemployment Compensation	\$300.00	\$0.00	\$300.00	\$300.00	\$250.30	\$0.00	\$250.30	\$49.70
2041-410-314-0000 Tax Collection Fees	\$500.00	\$0.00	\$500.00	\$500.00	\$406.62	\$0.00	\$406.62	\$93.38
2041-410-323-0000 Repairs and Maintenance	\$2,360.00	\$0.00	\$1,760.00	\$1,760.00	\$373.07	\$0.00	\$373.07	\$1,386.93
2041-410-360-0000 Contracted Services	\$8,000.00	\$0.00	\$8,500.00	\$8,500.00	\$6,600.00	\$0.00	\$6,600.00	\$1,900.00
2041-410-410-0000 Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2041-410-420-0000 Operating Supplies	\$2,600.00	\$0.00	\$2,600.00	\$2,600.00	\$490.78	\$0.00	\$490.78	\$2,109.22
2041-410-420-0011 Operating Supplies(FOUNDATIONS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2041-410-420-0014 Operating Supplies(FUEL)	\$1,000.00	\$0.00	\$1,100.00	\$1,100.00	\$831.16	\$0.00	\$831.16	\$268.84
2041-410-599-0000 Other - Other Expenses	\$10,000.00	\$0.00	\$7,650.00	\$7,650.00	\$6,799.80	\$0.00	\$6,799.80	\$850.20
2041-760-740-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$3,950.00	\$3,950.00	\$2,950.00	\$0.00	\$2,950.00	\$1,000.00
Cemetery Fund Total:	\$38,000.00	\$0.00	\$39,600.00	\$39,600.00	\$30,417.95	\$0.00	\$30,417.95	\$9,182.05
Fire District								
2111-110-190-0000 Other - Salaries	\$36,000.00	\$0.00	\$36,000.00	\$36,000.00	\$36,000.00	\$0.00	\$36,000.00	\$0.00
2111-110-240-0000 Unemployment Compensation	\$5,000.00	\$0.00	\$2,158.17	\$2,158.17	\$849.60	\$0.00	\$849.60	\$1,308.57
2111-220-100-0100 Salaries(SALARIES EMS)	\$280,000.00	\$0.00	\$280,000.00	\$280,000.00	\$183,332.10	\$0.00	\$183,332.10	\$96,667.90

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.

FARMINGTON TOWNSHIP, TRUMBULL COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2111-220-212-0000 Social Security	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$13,598.67	\$0.00	\$13,598.67	\$6,401.33
2111-220-213-0000 Medicare	\$4,400.00	\$0.00	\$4,400.00	\$4,400.00	\$3,180.39	\$0.00	\$3,180.39	\$1,219.61
2111-220-214-0000 Volunteer Firemen's Dependents Fund	\$250.00	\$0.00	\$250.00	\$250.00	\$150.00	\$0.00	\$150.00	\$100.00
2111-220-230-0000 Workers' Compensation	\$5,200.00	\$0.00	\$5,200.00	\$5,200.00	\$4,229.49	\$0.00	\$4,229.49	\$970.51
2111-220-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$2,841.83	\$2,841.83	\$1,954.52	\$0.00	\$1,954.52	\$887.31
2111-220-314-0000 Tax Collection Fees	\$7,200.00	\$0.00	\$7,200.00	\$7,200.00	\$5,988.84	\$0.00	\$5,988.84	\$1,211.16
2111-220-318-0000 Training Services	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
2111-220-322-0000 Garbage and Trash Removal	\$700.00	\$0.00	\$775.00	\$775.00	\$720.00	\$0.00	\$720.00	\$55.00
2111-220-323-0000 Repairs and Maintenance	\$15,000.00	\$842.50	\$15,500.00	\$16,342.50	\$3,773.45	\$0.00	\$3,773.45	\$12,569.05
2111-220-341-0000 Telephone	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,042.88	\$0.00	\$2,042.88	\$957.12
2111-220-345-0000 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2111-220-351-0000 Electricity	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	\$6,409.03	\$0.00	\$6,409.03	\$1,090.97
2111-220-352-0000 Water and Sewage	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,217.81	\$0.00	\$1,217.81	\$2,782.19
2111-220-353-0000 Natural Gas	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,709.75	\$0.00	\$2,709.75	\$1,290.25
2111-220-370-0008 Payment to Another Political Subdivision{COUNTY 911}	\$908.64	\$0.00	\$908.64	\$908.64	\$908.64	\$0.00	\$908.64	\$0.00
2111-220-381-0000 Property Insurance Premiums	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$5,407.37	\$0.00	\$5,407.37	\$1,592.63
2111-220-382-0000 Liability Insurance Premiums	\$4,200.00	\$0.00	\$4,200.00	\$4,200.00	\$3,137.00	\$0.00	\$3,137.00	\$1,063.00
2111-220-389-0000 Other - Insurance and Bonding	\$1,200.00	\$0.00	\$1,125.00	\$1,125.00	\$1,026.00	\$0.00	\$1,026.00	\$99.00
2111-220-420-0000 Operating Supplies	\$20,000.00	\$0.00	\$25,000.00	\$25,000.00	\$5,668.13	\$0.00	\$5,668.13	\$19,331.87
2111-220-420-0014 Operating Supplies{FUEL}	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$2,382.16	\$0.00	\$2,382.16	\$2,617.84
2111-220-599-0000 Other - Other Expenses	\$10,000.00	\$0.00	\$19,500.00	\$19,500.00	\$14,325.33	\$0.00	\$14,325.33	\$5,174.67
2111-390-500-0018 Other{PROF DUES}	\$250.00	\$0.00	\$250.00	\$250.00	\$210.00	\$0.00	\$210.00	\$40.00
2111-760-740-0000 Machinery, Equipment and Furniture	\$9,191.36	\$0.00	\$9,191.36	\$9,191.36	\$1,468.00	\$0.00	\$1,468.00	\$7,723.36
2111-820-820-0000 Principal Payments - Notes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2111-830-830-0000 Interest Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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

FARMINGTON TOWNSHIP, TRUMBULL COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2111-930-930-0000	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies								
Fire District Fund Total:	\$470,000.00	\$842.50	\$470,000.00	\$470,842.50	\$300,689.16	\$0.00	\$300,689.16	\$170,153.34
Coronavirus Relief Fund								
2272-230-599-0000	\$0.40	\$3,307.74	\$1.90	\$3,309.64	\$3,308.75	\$0.00	\$3,308.75	\$0.89
Other - Other Expenses								
2272-410-599-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses								
2272-760-740-0000	\$0.00	\$31,763.83	\$0.00	\$31,763.83	\$31,763.83	\$0.00	\$31,763.83	\$0.00
Machinery, Equipment and Furniture								
Coronavirus Relief Fund Fund Total:	\$0.40	\$35,071.57	\$1.90	\$35,073.47	\$35,072.58	\$0.00	\$35,072.58	\$0.89
American Rescue Act Funds								
2273-760-790-0000	\$109,779.36	\$0.00	\$109,679.36	\$109,679.36	\$0.00	\$0.00	\$0.00	\$109,679.36
Other - Capital Outlay								
American Rescue Act Funds Fund Total:	\$109,779.36	\$0.00	\$109,679.36	\$109,679.36	\$0.00	\$0.00	\$0.00	\$109,679.36
Ambulance And Emergency Medical Services								
2281-230-190-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Salaries								
2281-230-212-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Social Security								
2281-230-213-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicare								
2281-230-230-0000	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$20,702.07	\$0.00	\$20,702.07	\$4,297.93
Workers' Compensation								
2281-230-240-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment Compensation								
2281-230-318-0000	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Training Services								
2281-230-319-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
Other - Professional and Technical Services								
2281-230-319-0016	\$8,000.00	\$900.00	\$8,000.00	\$8,900.00	\$6,334.72	\$982.90	\$7,317.62	\$1,582.38
Other - Professional and Technical Services(BILLING FEES)								
2281-230-323-0000	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$3,891.33	\$0.00	\$3,891.33	\$46,108.67
Repairs and Maintenance								
2281-230-341-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$3,279.60	\$0.00	\$3,279.60	\$1,720.40
Telephone								
2281-230-410-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Office Supplies								
2281-230-420-0000	\$35,000.00	\$110.00	\$35,000.00	\$35,110.00	\$10,924.24	\$0.00	\$10,924.24	\$24,185.76
Operating Supplies								
2281-230-420-0014	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$5,738.81	\$0.00	\$5,738.81	\$4,261.19
Operating Supplies(FUEL)								

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.

FARMINGTON TOWNSHIP, TRUMBULL COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2021 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2281-690-599-0000	\$45,000.00	\$0.00	\$45,000.00	\$45,000.00	\$14,550.93	\$0.00	\$14,550.93	\$30,449.07
Other - Other Expenses								
2281-760-740-0000	\$33,000.00	\$0.00	\$33,000.00	\$33,000.00	\$1,468.00	\$0.00	\$1,468.00	\$31,532.00
Machinery, Equipment and Furniture								
2281-890-890-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Debt Service								
Ambulance And Emergency Medical Services Fund Total:	\$225,000.00	\$1,010.00	\$225,000.00	\$226,010.00	\$66,889.70	\$982.90	\$67,872.60	\$158,137.40
Special Revenue Funds Total:	\$1,317,779.76	\$91,924.07	\$1,319,281.26	\$1,411,205.33	\$707,447.80	\$982.90	\$708,430.70	\$702,774.63
4000 Capital Projects								
Public Works Commission Project GP East								
4401-760-790-0000	\$237,929.25	\$0.00	\$204,110.00	\$204,110.00	\$204,103.28	\$0.00	\$204,103.28	\$6.72
Other - Capital Outlay								
Public Works Commission Project GP East Fund Total:	\$237,929.25	\$0.00	\$204,110.00	\$204,110.00	\$204,103.28	\$0.00	\$204,103.28	\$6.72
Public Works Commission Project Curtis M								
4402-760-790-0000	\$91,610.00	\$0.00	\$57,730.00	\$57,730.00	\$57,726.07	\$0.00	\$57,726.07	\$3.93
Other - Capital Outlay								
Public Works Commission Project Curtis M Fund Total:	\$91,610.00	\$0.00	\$57,730.00	\$57,730.00	\$57,726.07	\$0.00	\$57,726.07	\$3.93
Capital Projects Funds Total:	\$329,539.25	\$0.00	\$261,840.00	\$261,840.00	\$261,829.35	\$0.00	\$261,829.35	\$10.65
Report Totals:	\$1,847,319.01	\$92,766.57	\$1,781,121.26	\$1,873,887.83	\$1,091,165.51	\$982.90	\$1,092,148.41	\$781,739.42

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.

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

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Farmington Township, Trumbull County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

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

The Township participates in the Ohio Township Association Risk Management Authority (OTARMA) a public entity risk pool. The Township also participates in the Trumbull County Council of Governments, a jointly governed organization. Notes 6 and 11 to the financial statements provides additional information for this entity. The Township's management believes these financial statements present all activities for which the Township is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

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

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

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

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

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

Road & Bridge Fund –This fund receives property tax monies to pay for constructing, maintaining, and repairing Township roads.

Fire District Fund - This fund received property tax monies to operate the Township's Fire Department.

Emergency Services Fund - This fund receives monies from services to operate the Township's Emergency Services.

Coronavirus Fund – This fund received monies through Trumbull County from the Federal Government to assist with the impact of the COVID-19 pandemic.

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

American Rescue Plan Act Fund – This fund received monies from the Federal Government to respond to the public health emergency or its negative economic impacts, premium pay to eligible workers performing essential work during the COVID-19 public health emergency, reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent fiscal year prior to the emergency for the provision of government services and necessary investments in water sewer or broadband infrastructure.

Capital Project Funds – These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant capital project funds:

OPWC- G.P. Easterly Road Project – The township received a grant from the state for capital improvements on G.P. Easterly Road, section TH B & D. This was a joint project with Southington Township. The proceeds were restricted for the capital improvement of this portion of the road.

OPWC- Curtis Middlefield Road Project – The township received a grant from the state for capital improvements on Curtis Middlefield Road, section TH 227D. The proceeds were restricted for the capital improvement on this portion of Curtis Middlefield Road.

Basis of Accounting

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

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

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Appropriations - Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources - Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances - The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2021 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.

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

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

Fund Balance

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

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

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

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

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

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

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 13.

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

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2021 follows:

2021 Budgeted vs. Actual Receipts					
Fund Type	Budgeted		Actual		Variance
	Receipts	Receipts	Receipts	Receipts	
General	\$105,482	\$116,844	\$116,844	\$116,844	\$11,362
Special Revenue	818,348	818,480	818,480	818,480	132
Capital Project	261,840	261,829	261,829	261,829	(11)
Total	\$1,185,670	\$1,197,153	\$1,197,153	\$1,197,153	\$11,483

2021 Budgeted vs. Actual Budgetary Basis Expenditures					
Fund Type	Appropriation		Budgetary		Variance
	Authority	Expenditures	Expenditures	Expenditures	
General	\$200,843	\$121,888	\$121,888	\$121,888	(\$78,955)
Special Revenue	1,411,205	708,431	708,431	708,431	(702,774)
Capital Projects	261,840	261,829	261,829	261,829	(11)
Total	\$1,873,888	\$1,092,148	\$1,092,148	\$1,092,148	(\$781,740)

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 investment accounts are as follows:

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

Cash Management Pool:	
Demand deposits	2021
Certificates of deposit	\$959,977
Other time deposits (savings and NOW accounts)	
Total deposits	959,977
U.S. Treasury Notes	
STAR Ohio	
Repurchase agreement	
Common stock (at cost, fair value was \$X,XXX at December 31, 20XCX)	
Total investments	0
	\$959,977

Total carrying amount of deposits and investments held in the Pool (ties to FS)

Segregated Accounts - Not held in the Pool:	
Payroll Clearing Account (Not held in the Pool) **	
Retainage Accounts (Not held in the Pool) **	
Debt Accounts (Related to Bond Indenture and Note held in the Pool) **	
Other Paying Agent Outside Account (Not held in the Pool) **	
<i>Total Outside Accounts ** (ties to worksheet tab outside accounts receivable)</i>	\$0

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2021, the Township is holding \$00.00 in unremitted employee payroll withholdings.

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 5 – Property Taxes

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

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.

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

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.

Risk Pool Membership

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

- General liability and casualty;
- Public official's liability; and
- Cyber
- Law Enforcement Liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

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

	2020
Cash and Investments	\$36,348,066
Actuarial Liabilities	\$10,894,146

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some of the Township 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 health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2021.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS – Local</i>	2012-2021	10.00%	14.00%

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Social Security

Several Township employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2021.

Note 8 – Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2021. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2021.

Note 9 – Debt

Debt outstanding at December 31, 2021, was as follows:

	Principal	Interest Rate
Ohio Public Works Commission CT14R	\$24,126	0.00.%
Total	\$24,126	

The Township entered into a loan agreement during 2015 for Larson West Road Widening and Resurfacing Project. This loan will be repaid in semiannual installments over 17 years.

Amortization

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

Year Ending	OPWC	CTR14R
December 31:		
2022	2,413	2,413
2023	2,413	2,413
2024	2,413	2,413
2025	2,413	2,413
2026	2,413	2,413
2027-2031	12,063	
Total	\$24,126	

Note 10 – Contingent Liabilities

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

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Amounts grantor agencies pay to the township are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 11 - Jointly Governed Organizations

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

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

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

Note 12 – Public Entity Risk Pool

The Township participates in the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio Local governments. OTARMA provides property and casualty coverage for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims exceeding the member's deductible

Note 13 – 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 facilitates 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						
Corpus		983				983
Outstanding Encumbrances						
Total	\$0	\$983	\$0	\$0	\$0	\$983

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.

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Note 14 – COVID-19

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