

Franklin Township – Franklin County, Ohio
Notes to the Financials 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 Franklin Township, Franklin County, Ohio (the Township), as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides general governmental services, road and bridge maintenance, cemetery maintenance, park maintenance, police protection, and fire and EMS services.

The Township participates in a public entity risk pool. The Township contracts with Ohio Township Association Risk Management Authority (OTARMA), a public risk pool that provides property and casualty coverage for its members. Note 12 to the financial statements provide additional information for the 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 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.

Fund Accounting

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

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

Gasoline Tax Fund - This fund receives gasoline tax monies to pay for constructing, maintaining, and repairing Township roads.

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

Road District Fund - This fund receives property tax monies to pay for constructing, maintaining, and repairing Township roads.

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NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fire Levy Fund - This fund receives property tax money for providing fire protection and emergency medical services for Township residents.

Permissive Motor Vehicle License – This fund accounts for locally levies motor vehicle license fees.

Police Levy Fund - This fund receives property tax money for providing police protection and public safety for Township residents.

Ambulance and EMS Fund - This fund accounts for emergency medical fees and a portion of the related cost of services.

Local Coronavirus Relief Fund - This fund accounts for a Federal grant received under the CARES Act for expenditures related to current COVID-19 needs.

American Rescue Plan – This fund accounts for a Federal grant received recent COVID-19 relief legislation.

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 Fund:

Public Works Projects - This fund account for Ohio Public Works grant for various road improvement projects.

EMS Vehicle Replacement – This fund accounts for resources set aside from the Ambulance and EMS Fund under 5705.13(C), Revised Code, for the purchase of new EMS vehicles.

Fiduciary Funds

Fiduciary funds include private purpose trust funds and custodial funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Township's own programs.

Custodial Funds

Compliance Deposits - This fund accounts for compliance deposits to ensure property is restored.

Basis of Accounting

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

Franklin Township – Franklin County, Ohio
Notes to the Financials Statements
For the Year Ended December 31, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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/department and major object level of control and appropriations may not exceed estimated resources. The 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 information appears in Note 3.

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:

Non-spendable

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

Restricted

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

Committed

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

Assigned

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

Franklin Township – Franklin County, Ohio
Notes to the Financials Statements
For the Year Ended December 31, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Deposits and Investments

The Township's accounting basis includes investment as assets. This basis does not record disbursement for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively. Money market mutual funds are recorded at share values the mutual funds report.

Property, Plant and Equipment

The Township records disbursements for acquisition 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.

NOTE 3 - BUDGETARY ACTIVITY

Budgetary activity for the year ended December 31, 2020 is as follows:

2021 Budget vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$962,617	\$929,634	(\$32,983)
Special Revenue	7,938,631	8,031,461	92,830
Capital Projects	545,275	426,623	(118,652)
Fiduciary	9,000	8,893	(107)
Total	\$9,455,523	\$9,396,611	(\$58,912)

Franklin Township – Franklin County, Ohio
Notes to the Financials Statements
For the Year Ended December 31, 2021

NOTE 3 - BUDGETARY ACTIVITY (Continued)

2021 Budget vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,431,589	\$1,196,108	\$235,481
Special Revenue	7,998,027	7,278,027	720,000
Capital Projects	1,079,007	519,173	559,834
Fiduciary	15,000	3,815	11,185
Total	\$10,523,623	\$8,997,123	\$1,526,500

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 Township maintains cash in demand deposit accounts throughout the year. The Ohio Revised Code prescribes allowable deposits and investments. The Township had no investments at year end.

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 \$983 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. At December 31, 2021, the Township had deposits of \$3,259,672. \$2,759,672 of deposits were not insured or collateralized, contrary to Ohio law.

NOTE 5 - PROPERTY TAX

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 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.

Franklin Township – Franklin County, Ohio
Notes to the Financials Statements
For the Year Ended December 31, 2021

NOTE 5 - PROPERTY TAX (Continued)

The property values for collection year 2021 were as follows:

<u>Property Type</u>	<u>Amount</u>
Residential	\$104,119,780
Agricultural	146,720
Commercial	46,863,900
Industrial	33,117,740
Public Utility Real	67,820
Public Utility Personal	12,584,780
Total	\$196,900,740

The property tax levies of the Township for tax collection year 2021 consisted of the following:

<u>Tax Levies</u>	<u>Lewy Type</u>	<u>Expressed in Mills</u>	
		<u>Full Tax Rate</u>	<u>Effective Tax Rate</u>
<u>Unvoted</u>			
General	---	0.300	0.300
Road and Bridge	---	0.500	0.500
Road District	---	2.340	2.340
Total Unvoted		3.140	3.140
<u>Voted</u>			
Police Operating	Continuing	2.500	1.115
Police Operating	Continuing	3.260	2.295
Police Operating	5 Year, Expiring 2022	4.100	2.886
Total Police Levies		9.860	6.296
Fire Operating	Continuing	5.000	3.520
Fire Operating	Continuing	3.890	2.738
Fire Operating	Continuing	9.750	4.876
Fire Operating	5 Year, Expiring 2024	5.890	4.855
Total Fire Levies		24.530	15.989
Total Voted Levies		34.390	22.285
Total Tax Rate		37.530	25.425

NOTE 6 – TRANSFERS AND ADVANCES

Below are the fund transfers for the year ended December 31, 2021.

<u>From</u>	<u>To</u>	<u>Amount</u>
General	Fire SAFER Grant	\$53,880
Ambulance and EMS	EMS Vehicle Replacement	254,000

Franklin Township – Franklin County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2021

Below are the fund advances for the year ended December 31, 2021.

<u>From</u>	<u>To</u>	<u>Amount</u>
General	Road District	\$25,000
General	Public Works Comm. Project	8,714
Road District	General	25,000
Fire Levy	SAFER Grant - 2022	75,000

The advances from General to Public Works Commission Project and Fire Levy to SAFER Grant – 2022 are outstanding at year end.

NOTE 7 - FUND BALANCE CLASSIFICATION

<u>Classification/Purpose</u>	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
<u>Restricted</u>				
Road Maintenance and Repair	\$0	\$507,428	\$0	\$507,428
Fire Services	0	327,208	0	327,208
Police Protection	0	250,999	0	250,999
EMS Services	0	85,985	0	85,985
Fire Employee Wages and Benefits	0	48,766	0	48,766
Law Enforcement Trust	0	1,389	0	1,389
Enforcement and Education	0	10,810	0	10,810
Covid 19	0	509,419	0	509,419
<u>Committed</u>				
EMS Vehicle Replacement	0	0	254,000	254,000
Permanent Improvements	0	0	8,834	8,834
<u>Assigned</u>				
Authorized Purchase Commitments	44,902	0	0	44,902
<u>Unassigned</u>				
	1,143,901	631	8,714	1,153,246
Total	\$1,188,803	\$1,742,635	\$271,548	\$3,202,986

NOTE 8 – CAPITAL LEASE OBLIGATIONS

The Township has entered into various lease purchase agreements for vehicles and equipment. At December 31, 2021, assets under capital lease totaled \$445,659. The leases are in effect through 2025. The following is a schedule of lease payments.

Franklin Township – Franklin County, Ohio
Notes to the Financials Statements
For the Year Ended December 31, 2021

NOTE 8 – CAPITAL LEASE OBLIGATIONS (Continued)

<u>Description</u>	<u>12/31/2020</u>	<u>Increase</u>	<u>Decrease</u>	<u>12/31/2021</u>
	<u>Balance</u>			<u>Balance</u>
2017 Horton Ambulance	\$59,548	\$0	\$39,376	\$20,172
2019 Police Interceptors	56,430	0	56,430	0
2020 Jetter and Vac Truck	93,000	0	20,629	72,371
Total	\$208,978	\$0	\$116,435	\$92,543

The following is a schedule of the future lease principal and interest payments under as of December 31, 2021.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>
2022	\$41,522	\$2,642	\$50,991
2023	22,157	1,533	28,834
2024	22,964	728	5,870
2025	5,870	53	0

NOTE 9 - DEFINED BENEFIT PENSION PLANS

Ohio Public Employees Retirement System

Some of the Township’s full-time employees belong to the Public Employees Retirement System (OPERS) of Ohio. OPERS is a cost-sharing, multiple employer plan. The Ohio Revised Code prescribes the plan benefits, which include postretirement healthcare, and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2021, OPERS members contributed 10.0% of their gross wages and the Township contributed an amount equal to 14.00% of participant’s gross salaries. The Township has paid all contributions required through December 31, 2021. In addition, the Township “picks-up” a from 6 percent to the full employee rate of 10 percent depending on the department and position held.

Ohio Police and Fire Retirement

The Township’s certified Fire Fighters belong to the Ohio 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 and amount equal to 24.00% of full-time fire fighter’s wages. The Township has paid all contributions required through December 31, 2021. In addition, the Township “picks-up” a portion of the employees’ contribution per the table below.

Social Security

One Township employee 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.

Franklin Township – Franklin County, Ohio
Notes to the Financials Statements
For the Year Ended December 31, 2021

NOTE 10 - POSTEMPLOYMENT BENEFITS

Both OPERS and OP&F 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 pal was 4.0 percent during calendar year 2021. 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.

NOTE 11 – RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions

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.

Note 12 – Public Entity Risk Pool

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

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

Franklin Township – Franklin County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2021

NOTE 13 – FUND BALANCES

The Township had not reconciled the financial records with the bank balances for several years. The Township contracted with a third party to perform the reconciliations. These reconciliations had approximately \$1.4 million in questioned transactions at December 31, 2019. As of January 1, 2021, there was \$723,546 in reconciling items remaining that were resolved resulting in adjustments against beginning fund balances as presented below.

<u>Description</u>	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Beginning Balance	\$1,206,325	\$1,824,368	\$8,834	\$3,039,528
Building Fund Reclassified	162,666	(162,666)	0	0
Fund Balance Adjustments	<u>(21,451)</u>	<u>(702,094)</u>	<u>0</u>	<u>(723,545)</u>
Restated Fund Balances	<u>\$1,347,541</u>	<u>\$959,608</u>	<u>\$8,834</u>	<u>\$2,315,983</u>

NOTE 14 – CONTINGENT LIABILITIES

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

Amounts grantor agencies paid 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.

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

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Cash Receipts					
Property and Other Local Taxes	\$194,178	\$5,429,580	\$0	\$0	\$0
Charges for Services	0	40,000	0	0	0
Licenses, Permits and Fees	203,967	1,065,047	0	0	0
Fines and Forfeitures	0	24,944	0	0	0
Intergovernmental	526,445	1,247,308	0	172,623	0
Special Assessments	7,478	0	0	0	0
Earnings on Investments	264	18	0	0	0
Miscellaneous	75,790	71,893	0	0	0
Total Cash Receipts	1,008,122	7,878,790	0	172,623	0
Cash Disbursements					
Current:					
General Government	777,230	0	0	0	0
Public Safety	24,152	6,295,800	0	0	0
Public Works	6,076	425,239	0	0	0
Health	69,308	0	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	100	0	0	0	0
Other	20,500	0	0	0	0
Intergovernmental	0	0	0	0	0
Capital Outlay	22,131	109,907	0	172,623	0
Debt Service:					
Principal Retirement	85,862	39,376	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	76,787	25,321	0	0	0
Total Cash Disbursements	1,082,146	6,895,643	0	172,623	0
Excess of Receipts Over (Under) Disbursements	(74,024)	983,147	0	0	0
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

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

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

For the Year Ended December 31, 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Sale of Capital Assets	20,305	0	0	0	0
Transfers In	0	53,880	0	254,000	0
Transfers Out	(53,880)	(254,000)	0	0	0
Advances In	25,000	100,000	0	8,714	0
Advances Out	(33,714)	(100,000)	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	(42,425)	0	0	0	0
Total Other Financing Receipts (Disbursements)	(84,714)	(200,120)	0	262,714	0
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
Net Change in Fund Cash Balances	(158,738)	783,027	0	262,714	0
Fund Cash Balances, January 1	1,347,541	959,608	0	8,834	0
Fund Cash Balances, December 31	\$1,188,803	\$1,742,635	\$0	\$271,548	\$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)
Cash Receipts	
Property and Other Local Taxes	55,623,758
Charges for Services	40,000
Licenses, Permits and Fees	1,269,014
Fines and Forfeitures	24,944
Intergovernmental	1,946,376
Special Assessments	7,478
Earnings on Investments	282
Miscellaneous	147,683
Total Cash Receipts	9,059,535
Cash Disbursements	
Current:	
General Government	777,230
Public Safety	6,319,952
Public Works	431,315
Health	69,308
Human Services	0
Conservation-Recreation	100
Other	20,500
Intergovernmental	0
Capital Outlay	304,661
Debt Service:	
Principal Retirement	125,238
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	102,108
Total Cash Disbursements	8,150,412
Excess of Receipts Over (Under) Disbursements	909,123
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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FRANKLIN TOWNSHIP, FRANKLIN COUNTY
 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	20,305
Transfers In	307,880
Transfers Out	(307,880)
Advances In	133,714
Advances Out	(133,714)
Other Financing Sources	0
Other Financing Uses	(42,425)
Total Other Financing Receipts (Disbursements)	(22,120)
Special Item	0
Extraordinary Item	0
Net Change in Fund Cash Balances	887,003
Fund Cash Balances, January 1	2,315,983
Fund Cash Balances, December 31	\$3,202,986

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

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

For the Year Ended December 31, 2021

	Private Purpose Trust	Investment Trust	External Investment Pool	Other Custodial
Additions				
Property and Other Local Taxes Collected for Distribution	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Fines, Licenses and Permits for Distribution	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0
Gifts and Donations (trust funds only)	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessment Collections for Distribution	0	0	0	0
Deposits Received	0	0	0	0
Amounts Held for Employees	0	0	0	0
Amounts Received as Fiscal Agent	0	0	0	0
Other Amounts Collected for Distribution	0	0	0	8,892
Total Additions	0	0	0	8,892
Deductions				
Distributions as Fiscal Agent	0	0	0	0
Distributions to Other Governments	0	0	0	0
Distributions to Other Funds (Primary Gov't)	0	0	0	0
Distributions of Deposits	0	0	0	3,815
Distributions on Behalf of Employees	0	0	0	0
Other Distributions	0	0	0	0
Total Deductions	0	0	0	3,815
Net Change in Fund Balances	0	0	0	5,077
Fund Cash Balances, January 1	0	0	0	13,734
Fund Cash Balances, December 31	\$0	\$0	\$0	\$18,811

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

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

For the Year Ended December 31, 2021

	<u>Totals</u> <u>(Memorandum Only)</u>
Additions	
Property and Other Local Taxes Collected for Distribution	\$0
Charges for Services	0
Fines, Licenses and Permits for Distribution	0
Earnings on Investments (trust funds only)	0
Gifts and Donations (trust funds only)	0
Intergovernmental	0
Special Assessment Collections for Distribution	0
Deposits Received	0
Amounts Held for Employees	0
Amounts Received as Fiscal Agent	0
Other Amounts Collected for Distribution	8,892
<i>Total Additions</i>	<u>8,892</u>
Deductions	
Distributions as Fiscal Agent	0
Distributions to Other Governments	0
Distributions to Other Funds (Primary Gov't)	0
Distributions of Deposits	3,815
Distributions on Behalf of Employees	0
Other Distributions	0
<i>Total Deductions</i>	<u>3,815</u>
<i>Net Change in Fund Balances</i>	5,077
<i>Fund Cash Balances, January 1</i>	<u>13,734</u>
<i>Fund Cash Balances, December 31</i>	<u>\$18,811</u>

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

FRANKLIN TOWNSHIP, FRANKLIN COUNTY
 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	ROAD DISTRICT
Cash Receipts				
Property and Other Local Taxes	50	50	591,156	\$426,640
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	18,126	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	14,525	175,695	14,416	38,889
Special Assessments	0	0	0	0
Earnings on Investments	0	2	0	0
Miscellaneous	0	9,332	1,015	1,221
Total Cash Receipts	14,525	185,029	124,713	466,750
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	5,914	159,121	81,241	98,676
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	23,692	0
Total Cash Disbursements	5,914	159,121	104,933	127,177
Excess of Receipts Over (Under) Disbursements	8,611	25,908	19,780	339,573
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

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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

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	ROAD DISTRICT
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	25,000
Advances Out	0	0	0	(25,000)
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	8,611	25,908	19,780	339,573
<i>Fund Cash Balances, January 1</i>	(8,533)	18,052	33,051	0
<i>Fund Cash Balances, December 31</i>	\$78	\$43,960	\$52,831	\$339,573

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	FIRE LEVY	POLICE LEVY	FIRE SAFER GRANT	PERMISSIVE MOTOR VEH LICENSE
Cash Receipts				
Property and Other Local Taxes	\$3,423,957	\$1,354,214	\$0	\$133,613
Charges for Services	40,000	0	0	0
Licenses, Permits and Fees	800	23,512	0	0
Fines and Forfeitures	0	24,881	0	0
Intergovernmental	389,697	101,934	0	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	2
Miscellaneous	11,621	43,055	0	2,100
Total Cash Receipts	3,866,075	1,547,596	0	135,715
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	3,478,421	1,687,656	0	0
Public Works	0	0	0	80,287
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	72,211	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	3,550,632	1,687,656	0	80,287
Excess of Receipts Over (Under) Disbursements	315,443	(140,060)	0	55,428
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

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	FIRE LEVY	POLICE LEVY	FIRE SAFER GRANT	PERMISSIVE MOTOR VEH LICENSE
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	53,880	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	(75,000)	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Other Financing Receipts (Disbursements)	(75,000)	0	53,880	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	240,443	(140,060)	53,880	55,428
Fund Cash Balances, January 1	86,765	391,059	(53,880)	15,558
Fund Cash Balances, December 31	\$327,208	\$250,999	\$0	\$70,986

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

All Special Revenue Funds
For the Year Ended December 31, 2021

	LAW EN- FORCEMENT TRUST	ENFORCE- MENT AND EDUCATION	FIRE & RSC AMBULANCE EMS SERV	FEMA GRANT
Cash Receipts	\$0	\$0	\$0	\$0
Property and Other Local Taxes	0	0	0	0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	1,022,609	0
Fines and Forfeitures	0	63	0	0
Intergovernmental	0	0	2,747	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	3,549	0
Total Cash Receipts	0	63	1,028,905	0
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	477	1,101,315	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	39,376	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	1,629	0
Total Cash Disbursements	0	477	1,142,320	0
Excess of Receipts Over (Under) Disbursements	0	(414)	(113,415)	0
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	LAW EN- FORCEMENT TRUST	ENFORCE- MENT AND EDUCATION	FIRE & RSC AMBULANCE EMS SERV	FEMA GRANT
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	(254,000)	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	(254,000)	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	0	(414)	(367,415)	0
<i>Fund Cash Balances, January 1</i>	1,389	11,224	453,400	630
<i>Fund Cash Balances, December 31</i>	\$1,389	\$10,810	\$85,985	\$630

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

All Special Revenue Funds
 For the Year Ended December 31, 2021

	Mis-Special Revenue -Federal	FEMA Asst Fire 18-02964	Local Coronavirus Relief	CARES Provider Relief
Cash Receipts	\$0	\$0	\$0	\$0
Property and Other Local Taxes	0	0	0	0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	0
Total Cash Receipts	0	0	0	0
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	1,697	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	9,195	0
Debt Service:				
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	0	0	10,892	0
Excess of Receipts Over (Under) Disbursements	0	0	(10,892)	0
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
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.

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	Mis-Special Revenue -Federal	FEMA Asst Fire 18-02964	Local Coronavirus Relief	CARES Provider Relief
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	(10,892)	0
Fund Cash Balances, January 1	0	0	10,892	1
Fund Cash Balances, December 31	\$0	\$0	\$0	\$1

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	American Rescue Plan CFDA	SAFER Grant -2022-2025	Police Training (OAG)	SPECIAL REVENUE TOTAL
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$0	\$5,429,580
Charges for Services	0	0	0	40,000
Licenses, Permits and Fees	0	0	0	1,065,047
Fines and Forfeitures	0	0	0	24,944
Intergovernmental	509,405	0	0	1,247,308
Special Assessments	0	0	0	0
Earnings on Investments	14	0	0	18
Miscellaneous	0	0	0	71,893
Total Cash Receipts	509,419	0	0	7,878,790
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	26,234	0	6,295,800
Public Works	0	0	0	425,239
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	109,907
Debt Service:				
Principal Retirement	0	0	0	39,376
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	25,321
Total Cash Disbursements	0	26,234	0	6,895,643
Excess of Receipts Over (Under) Disbursements	509,419	(26,234)	0	983,147
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

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

All Special Revenue Funds

For the Year Ended December 31, 2021

	American Rescue Plan CFDA	SAFER Grant -2022-2025	Police Training (OAG)	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	53,880
Transfers Out	0	0	0	(254,000)
Advances In	0	75,000	0	100,000
Advances Out	0	0	0	(100,000)
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	75,000	0	(200,120)
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	509,419	48,766	0	783,027
Fund Cash Balances, January 1	0	0	0	959,608
Fund Cash Balances, December 31	\$509,419	\$48,766	\$0	\$1,742,635

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

All Capital Projects Funds
 For the Year Ended December 31, 2021

	PERMANENT IMPROVE- MENT	PUBLIC WORKS PROJECTS	EMS Vehicle Replacement	FEMA AFG CFDA 97.044
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	172,623	0	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	0
Total Cash Receipts	0	172,623	0	0
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	172,623	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	0	172,623	0	0
Excess of Receipts Over (Under) Disbursements	0	0	0	0
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0

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FRANKLIN TOWNSHIP, FRANKLIN COUNTY
 Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
 All Capital Projects Funds

For the Year Ended December 31, 2021

	PERMANENT IMPROVE- MENT	PUBLIC WORKS PROJECTS	EMS Vehicle Replacements	FEMA AFG CFDA 97.044
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	254,000	0
Transfers Out	0	0	0	0
Advances In	0	8,714	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	8,714	254,000	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	0	8,714	254,000	0
Fund Cash Balances, January 1	8,834	0	0	0
Fund Cash Balances, December 31	\$8,834	\$8,714	\$254,000	\$0

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

All Capital Projects Funds
For the Year Ended December 31, 2021

**CAPITAL PROJECTS
TOTAL**

Cash Receipts	
Property and Other Local Taxes	\$0
Charges for Services	0
Licenses, Permits and Fees	0
Fines and Forfeitures	0
Intergovernmental	172,623
Special Assessments	0
Earnings on Investments	0
Miscellaneous	0
Total Cash Receipts	172,623
Cash Disbursements	
Current:	
General Government	0
Public Safety	0
Public Works	0
Health	0
Human Services	0
Conservation-Recreation	0
Other	0
Intergovernmental	0
Capital Outlay	172,623
Debt Service:	
Principal Retirement	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
Total Cash Disbursements	172,623
Excess of Receipts Over (Under) Disbursements	0
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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FRANKLIN TOWNSHIP, FRANKLIN COUNTY
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
 All Capital Projects Funds

For the Year Ended December 31, 2021

Payment to Refunded Bond Escrow Agent	0
Sale of Capital Assets	0
Transfers In	254,000
Transfers Out	0
Advances In	8,714
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>262,714</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>262,714</u>
<i>Fund Cash Balances, January 1</i>	8,834
<i>Fund Cash Balances, December 31</i>	<u><u>\$271,548</u></u>

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

All Other Custodial Funds

For the Year Ended December 31, 2021

	Compliance Deposits	OTHER CUSTODIAL TOTAL
Additions		
Property and Other Local Taxes Collected for Distribution	50	50
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	8,892	8,892
Total Additions	<u>8,892</u>	<u>8,892</u>
Deductions		
Distributions as Fiscal Agent	0	0
Distributions to Other Governments	0	0
Distributions to Other Funds (Primary Gov'l)	0	0
Distributions of Deposits	3,815	3,815
Distributions on Behalf of Employees	0	0
Other Distributions	0	0
Total Deductions	<u>3,815</u>	<u>3,815</u>
Net Change in Fund Balances	<u>5,077</u>	<u>5,077</u>
Fund Cash Balances, January 1	<u>13,734</u>	<u>13,734</u>
Fund Cash Balances, December 31	<u>\$18,811</u>	<u>\$18,811</u>

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