

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Governmental Fund Types**  
For the Year Ended December 31, 2017

UAN v2018.1

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$1,160,603	\$7,057,832	\$1,346,564	\$0	\$0	\$9,564,999
Charges for Services	0	253,533	0	0	0	253,533
Licenses, Permits and Fees	372,443	27,865	0	0	0	400,308
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	202,526	1,355,076	187,221	5,624	0	1,750,447
Special Assessments	0	0	0	0	0	0
Earnings on Investments	104,644	2,189	0	0	0	106,833
Miscellaneous	38,590	92,840	0	88,470	0	219,900
<i>Total Cash Receipts</i>	<u>1,878,806</u>	<u>8,789,335</u>	<u>1,533,785</u>	<u>94,094</u>	<u>0</u>	<u>12,296,020</u>
<b>Cash Disbursements</b>						
Current:						
General Government	884,298	0	0	0	0	884,298
Public Safety	0	6,392,329	0	0	0	6,392,329
Public Works	0	759,155	0	5,624	0	764,779
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	525,366	0	18,656	0	0	544,022
Other	0	0	0	0	0	0
Capital Outlay	48,488	741,200	0	444,028	0	1,233,716
Debt Service:						
Principal Retirement	0	0	1,342,917	0	0	1,342,917
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	112,895	0	0	112,895
<i>Total Cash Disbursements</i>	<u>1,458,152</u>	<u>7,892,684</u>	<u>1,474,468</u>	<u>449,652</u>	<u>0</u>	<u>11,274,956</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>420,654</u>	<u>896,651</u>	<u>59,317</u>	<u>(355,558)</u>	<u>0</u>	<u>1,021,064</u>
<b>Other Financing Receipts (Disbursements)</b>						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	13,205	0	6,263	0	19,468

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, 2017

UAN v2018.1

	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Permanent</b>	<b>Totals (Memorandum Only)</b>
Transfers In	0	0	0	327,189	0	327,189
Transfers Out	0	(327,189)	0	0	0	(327,189)
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>(313,984)</u>	<u>0</u>	<u>333,452</u>	<u>0</u>	<u>19,468</u>
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>420,654</u>	<u>582,667</u>	<u>59,317</u>	<u>(22,106)</u>	<u>0</u>	<u>1,040,532</u>
<i>Fund Cash Balances, January 1</i>	<u>2,587,916</u>	<u>4,107,988</u>	<u>130,291</u>	<u>480,050</u>	<u>0</u>	<u>7,306,245</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	0	4,690,655	189,608	325,290	0	5,205,553
Committed	0	0	0	132,654	0	132,654
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	3,008,570	0	0	0	0	3,008,570
<i>Fund Cash Balances, December 31</i>	<u><u>\$3,008,570</u></u>	<u><u>\$4,690,655</u></u>	<u><u>\$189,608</u></u>	<u><u>\$457,944</u></u>	<u><u>\$0</u></u>	<u><u>\$8,346,777</u></u>

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

For the Year Ended December 31, 2017

UAN v2018.1

	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Permanent</b>	<b>Totals (Memorandum Only)</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$420,654	\$582,667	\$59,317	(\$22,106)	\$0	\$1,040,532
<i>Fund Cash Balances, January 1</i>	2,587,916	4,107,988	130,291	480,050	0	7,306,245
<i>Fund Cash Balances, December 31</i>	<u>\$3,008,570</u>	<u>\$4,690,655</u>	<u>\$189,608</u>	<u>\$457,944</u>	<u>\$0</u>	<u>\$8,346,777</u>
<b>Fund Balances</b>						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
Debt Service	\$0	\$0	\$189,608	\$0	\$0	\$189,608
determined by township	0	0	0	325,290	0	325,290
Fire and EMS Operations	0	3,940,627	0	0	0	3,940,627
Propose the grant was given for	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	749,948	0	0	0	749,948
Unknown	0	80	0	0	0	80
<i>Total Restricted</i>	<u>0</u>	<u>4,690,655</u>	<u>189,608</u>	<u>325,290</u>	<u>0</u>	<u>5,205,553</u>
Committed to:						
determined by township	0	0	0	18,619	0	18,619
Recreation Programs	0	0	0	114,035	0	114,035
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>132,654</u>	<u>0</u>	<u>132,654</u>
Assigned to:						
Purchase orders	0	0	0	0	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	<u>3,008,570</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,008,570</u>
<i>Total Fund Cash Balances, December 31</i>	<u><u>\$3,008,570</u></u>	<u><u>\$4,690,655</u></u>	<u><u>\$189,608</u></u>	<u><u>\$457,944</u></u>	<u><u>\$0</u></u>	<u><u>\$8,346,777</u></u>

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Proprietary and Fiduciary Fund Types**  
For the Year Ended December 31, 2017

UAN v2018.1

	Enterprise	Internal Service	Agency	Investment Trust	Private Purpose Trust	Totals (Memorandum Only)
<b>Operating Cash Receipts</b>						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0	47	47
Miscellaneous	0	0	0	0	0	0
<i>Total Operating Cash Receipts</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>47</u>	<u>47</u>
<b>Operating Cash Disbursements</b>						
Salaries	0	0	0	0	0	0
Employee Fringe Benefits	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0
Supplies and Materials	0	0	0	0	0	0
Claims	0	0	0	0	0	0
Other	0	0	0	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Operating Income (Loss)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>47</u>	<u>47</u>
<b>Non-Operating Receipts (Disbursements)</b>						
Property and Other Local Taxes	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Special Assessments	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Principal Retirement	0	0	0	0	0	0
Interest and Other Fiscal Charges	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0

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

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Proprietary and Fiduciary Fund Types**  
For the Year Ended December 31, 2017

UAN v2018.1

	<b>Enterprise</b>	<b>Internal Service</b>	<b>Agency</b>	<b>Investment Trust</b>	<b>Private Purpose Trust</b>	<b>Totals (Memorandum Only)</b>
<i>Total Non-Operating Receipts (Disbursements)</i>	0	0	0	0	0	0
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	0	0	0	0	47	47
Capital Contributions	0	0	0	0	0	0
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
<i>Net Change in Fund Cash Balance</i>	0	0	0	0	47	47
<i>Fund Cash Balances, January 1</i>	0	0	8,605	0	4,215	12,820
<i>Fund Cash Balances, December 31</i>	<b>\$0</b>	<b>\$0</b>	<b>\$8,605</b>	<b>\$0</b>	<b>\$4,262</b>	<b>\$12,867</b>

**Township**

**AOS Regulatory Basis Footnote Shell**

**Revised December 2017**

**Liberty Township**  
*Delaware County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

---

**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Liberty Township, Delaware 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

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

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

***Fund Accounting***

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

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

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

***Road and Bridge Fund*** – *This fund receives property tax money, not levy, for constructing, maintaining, and repairing Township roads and bridges.*

***Fire Services Fund*** – *This fund receives property tax money from a special fire levy for covering the cost of fire protection in 2013.*

***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.

***Debt Service Funds*** These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Township had the following significant Debt Service Funds:

**Liberty Township**  
*Delaware County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

---

**General Bond Note Retirement Fund** The special assessment bond retirement fund accounts for and reports resources restricted for the retirement of debt issued to finance public improvements deemed to benefit the properties against which special assessments are levied.

**Fire Tax Anticipation Note** - This fund receives tax money from the special fire levy to retire a note associated with covering the cost of fire protection in 2013.

**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**– The Township received a grant from the state for capital improvements. The proceeds are restricted for capital improvement.

**Fire Department Capital** – This fund is used for capital expenditures made by the fire department. The fund receives tax money from the special fire levy for this purpose.

**Road Department Capital** – This fund is used for capital expenditures made by the road department. The fund receives tax money from inside 10 mill levy approved by the road department.

**Park Department Capital** – This fund is used for capital expenditures made by the Park Department. The fund receives tax money from the inside 10 mill levy approved by the County Budget Commission for the General Fund.

**Fiduciary Funds** Fiduciary funds include private purpose trust funds and agency 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.

The Township's private purpose trust funds are for the benefit of maintaining and planting trees in the memorial tree grove at Liberty Park.

Agency Funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Township disburses these funds as directed by the individual, organization or other government. The Township's agency fund accounts for consulting fees for local developer.

***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.



**Liberty Township**  
*Delaware County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

---

***Budgetary Process***

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

***Appropriations Budgetary*** expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level 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 may be carried over, and need not be reappropriated. Encumbrances outstanding at year-end may be canceled, and appropriated in the subsequent year

A summary of 2017 budgetary activity appears in Note 4.

***Deposits and Investments***

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

Investment in STAR Ohio and STAR Plus is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

***Capital Assets***

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

***Accumulated Leave***

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

***Fund Balance***

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

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

**Liberty Township**  
*Delaware County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

---

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

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

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

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

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

**Note 3 – Compliance**

No material budgetary violations.

**Note 4 – Budgetary Activity**

Budgetary activity for the year ending 2017 follows:

2017 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,664,619	\$1,878,806	\$214,187
Special Revenue	8,399,578	8,802,539	402,961
Debt Service	1,587,538	1,533,784	(53,754)
Capital Projects	531,977	427,545	(104,432)
Internal Service			0
Permanent			0
Trust	20	47	26
Total	<u>\$12,183,732</u>	<u>\$12,642,721</u>	<u>\$458,988</u>

**Liberty Township**  
*Delaware County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

2017 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,903,491	\$1,473,400	\$430,090
Special Revenue	9,193,940	8,243,068	950,872
Debt Service	1,479,486	1,474,467	5,019
Capital Projects	821,827	520,353	301,474
Internal Service			0
Permanent			0
Trust	0	0	0
Total	<u>\$13,398,744</u>	<u>\$11,711,288</u>	<u>\$1,687,455</u>

**Note 5 – Deposits and Investments**

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

	2017
Demand deposits	<u>\$231,866</u>
Total deposits	<u>231,866</u>
STAR Ohio	<u>8,139,381</u>
Total investments	<u>8,139,381</u>
Total deposits and investments	<u>\$8,371,247</u>

At December 31, 20CY, the Township held \$0 in equity securities. Equity securities are not eligible investments for the Township under Ohio law.

***Deposits***

Deposits are insured by the Federal Deposit Insurance Corporation; [or] collateralized by; or collateralized through the Ohio Pooled Collateral System (OPCS).

***Investments***

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

**Note 6 – Property Taxes**

**Liberty Township**  
*Delaware County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

---

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

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

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**Note 7 – Interfund Balances**

Outstanding advances at December 31, 2017, consisted of \$0 advanced.

**Note 8 – Risk Management**

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

***Commercial Insurance***

The Township has obtained commercial insurance for the following risks:

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

During 20CY, the Township paid \$XXX for losses that exceeded insurance coverage.

**Note 9 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

56 employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries and the Township contributed an amount equaling 14 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2017.

***Ohio Police and Fire Retirement System***

42 of Township's certified Fire Fighters and full-time Police Officers belong to the Police and Fire Pension

**Liberty Township**  
*Delaware County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

---

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 percent of their wages. The Township contributed to OP&F an amount equal to 24 percent of full-time fire fighters' wages, respectively. The Township has paid all contributions required through December 31, 2017.

***Social Security***

8 of Township's employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2017.

**Note 10 – Postemployment Benefits**

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. OPERS contributes 1.0 percent during calendar year 2017. OP&F contributes 0.5 percent to fund these benefits.

**Note 11 – Debt**

Debt outstanding at December 31, 2017, was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Bonds	\$3,086,250	2%
General Obligation Notes	<u>1,019,400</u>	1.94%
Total	<u><u>\$4,105,650</u></u>	

***2015 REFUNDED RECREATION CENTER BOND***

The Township issued general obligation refunding bond on Nov. 30, 2015 in the amount of \$4,115,000 for a term of 12 years to call the outstanding bonds of the series 2006 Refunded Recreation Bonds. Principal and interest payments are due semi-annually – June and December 1<sup>st</sup>. The townships taxing authority collateralized this bond.

***Fire Operation Note***

The Township issued tax anticipation notes on March 8, 2013, in the amount of \$4,800,000 for a term of five years. Principal payments and interest payments are due semi-annually-April and October 1<sup>st</sup>. The townships taxing authority collateralized the note.

[Example note disclosure]

***Amortization***

**Liberty Township**  
*Delaware County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

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

Year Ending December 31:	Leases	General Obligation Bonds	General Obligation Notes
2017		\$418,358	\$1,019,400
2018		411,499	
2019		404,641	
2020		397,783	
2021		390,925	
2022-2026		2,201,524	
Total	\$0	\$4,224,730	\$1,019,400

In addition to the debt described above, the Township has defeased certain debt issues from prior years. Debt principal outstanding at December 31, 2017, was \$0. This disclosure does not include the related defeased debt or assets, since trustee assets should provide sufficient resources to retire the debt.

As disclosed in Note XX, the Township has also defeased the Town Hall Renovation 20CY bonds. At December 31, 20CY, the custodian held \$XXX in Township assets to retire the 20CY bonds.

**Note 13 – Contingent Liabilities**

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

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.

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Governmental Fund Types  
For the Year Ended December 31, 2017

2/17/2018 12:25:32 PM

UAN v2018.1

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Property and Other Local Taxes	\$1,160,603	\$7,057,832	\$1,346,564	\$0	\$0	\$9,564,999
Charges for Services	0	253,533	0	0	0	253,533
Licenses, Permits and Fees	372,443	27,865	0	0	0	400,308
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	202,526	1,355,076	187,221	5,624	0	1,750,447
Special Assessments	0	0	0	0	0	0
Earnings on Investments	104,644	2,189	0	0	0	106,833
Miscellaneous	38,590	92,840	0	88,470	0	219,900
Total Cash Receipts	1,878,806	8,789,335	1,533,785	94,094	0	12,296,020
Cash Disbursements						
Current:						
General Government	884,298	0	0	0	0	884,298
Public Safety	0	6,392,329	0	0	0	6,392,329
Public Works	0	759,155	0	5,624	0	764,779
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	525,366	0	18,656	0	0	544,022
Other	0	0	0	0	0	0
Capital Outlay	48,488	741,200	0	444,028	0	1,233,716
Debt Service:						
Principal Retirement	0	0	1,342,917	0	0	1,342,917
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	112,895	0	0	112,895
Total Cash Disbursements	1,458,152	7,892,684	1,474,468	449,652	0	11,274,956
Excess of Receipts Over (Under) Disbursements	420,654	896,651	59,317	(355,558)	0	1,021,064
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	13,205	0	6,263	0	19,468

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

## LIBERTY TOWNSHIP, DELAWARE COUNTY

2/17/2018 12:25:32 PM

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Governmental Fund Types  
For the Year Ended December 31, 2017

UAN v2018.1

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Transfers In	0	0	0	327,189	0	327,189
Transfers Out	0	(327,189)	0	0	0	(327,189)
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	(313,984)	0	333,452	0	19,468
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
Net Change in Fund Cash Balances	420,654	582,667	59,317	(22,106)	0	1,040,532
Fund Cash Balances, January 1	2,587,916	4,107,988	130,291	480,050	0	7,306,245
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	4,690,655	189,608	325,290	0	5,205,553
Committed	0	0	0	132,654	0	132,654
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	3,008,570	0	0	0	0	3,008,570
Fund Cash Balances, December 31	<u>\$3,008,570</u>	<u>\$4,690,655</u>	<u>\$189,608</u>	<u>\$457,944</u>	<u>\$0</u>	<u>\$8,346,777</u>



LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Governmental Fund Types  
For the Year Ended December 31, 2017

2/17/2018 12:25:32 PM  
UAN v2018.1

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
GASB 54 Worksheet/Note Disclosure						
Net Change in Fund Cash Balances	\$420,654	\$582,667	\$59,317	(\$22,106)	\$0	\$1,040,532
Fund Cash Balances, January 1	2,587,916	4,107,988	130,291	480,050	0	7,306,245
Fund Cash Balances, December 31	<u>\$3,008,570</u>	<u>\$4,690,655</u>	<u>\$189,608</u>	<u>\$457,944</u>	<u>\$0</u>	<u>\$8,346,777</u>
Fund Balances						
Amounts identified as:						
Nonspendable						
Total Nonspendable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
Debt Service	\$0	\$0	\$189,608	\$0	\$0	\$189,608
determined by township	0	0	0	325,290	0	325,290
Fire and EMS Operations	0	3,940,627	0	0	0	3,940,627
Propose the grant was given for	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	749,948	0	0	0	749,948
Unknown	0	80	0	0	0	80
Total Restricted	<u>0</u>	<u>4,690,655</u>	<u>189,608</u>	<u>325,290</u>	<u>0</u>	<u>5,205,553</u>
Committed to:						
determined by township	0	0	0	18,619	0	18,619
Recreation Programs	0	0	0	114,035	0	114,035
Total Committed	<u>0</u>	<u>0</u>	<u>0</u>	<u>132,654</u>	<u>0</u>	<u>132,654</u>
Assigned to:						
Purchase orders	0	0	0	0	0	0
Total Assigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	3,008,570	0	0	0	0	3,008,570
Total Fund Cash Balances, December 31	<u>\$3,008,570</u>	<u>\$4,690,655</u>	<u>\$189,608</u>	<u>\$457,944</u>	<u>\$0</u>	<u>\$8,346,777</u>

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Proprietary and Fiduciary Fund Types  
For the Year Ended December 31, 2017

2/17/2018 12:26:08 PM

UAN v2018.1

	Enterprise	Internal Service	Agency	Investment Trust	Private Purpose Trust	Totals (Memorandum Only)
Operating Cash Receipts						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0	47	47
Miscellaneous	0	0	0	0	0	0
Total Operating Cash Receipts	0	0	0	0	47	47
Operating Cash Disbursements						
Salaries	0	0	0	0	0	0
Employee Fringe Benefits	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0
Supplies and Materials	0	0	0	0	0	0
Claims	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Operating Cash Disbursements	0	0	0	0	0	0
Operating Income (Loss)	0	0	0	0	47	47
Non-Operating Receipts (Disbursements)						
Property and Other Local Taxes	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Special Assessments	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Principal Retirement	0	0	0	0	0	0
Interest and Other Fiscal Charges	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0

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

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Proprietary and Fiduciary Fund Types  
For the Year Ended December 31, 2017

2/17/2018 12:26:08 PM

UAN v2018.1

	Enterprise	Internal Service	Agency	Investment Trust	Private Purpose Trust	Totals (Memorandum Only)
Total Non-Operating Receipts (Disbursements)	0	0	0	0	0	0
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	0	0	0	0	47	47
Capital Contributions	0	0	0	0	0	0
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Net Change in Fund Cash Balance	0	0	0	0	47	47
Fund Cash Balances, January 1	0	0	8,605	0	4,215	12,820
Fund Cash Balances, December 31	\$0	\$0	\$8,605	\$0	\$4,262	\$12,867

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Special Revenue Funds  
For the Year Ended December 31, 2017

2/17/2018 12:21:30 PM

UAN v2018.1

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	SPECIAL LEVY-FIRE SERVICES	PERMISSIVE MOTOR VEH LICENSE	SPECIAL ASSESSMENT
Cash Receipts						
Property and Other Local Taxes	\$0	\$0	\$982,784	\$6,075,048	\$0	\$0
Charges for Services	0	0	0	253,533	0	0
Licenses, Permits and Fees	0	0	0	27,865	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	34,721	153,344	124,346	774,276	149,943	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	149	1,222	0	0	818	0
Miscellaneous	0	0	6,189	86,651	0	0
Total Cash Receipts	34,870	154,566	1,113,319	7,217,373	150,761	0
Cash Disbursements						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	6,392,329	0	0
Public Works	32,156	64,964	543,035	0	119,000	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	0	0	621,884	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
Total Cash Disbursements	32,156	64,964	1,164,919	6,392,329	119,000	0
Excess of Receipts Over (Under) Disbursements	2,714	89,602	(51,600)	825,044	31,761	0
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0

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

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Special Revenue Funds  
For the Year Ended December 31, 2017

2/17/2018 12:21:30 PM  
UAN v2018.1

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	SPECIAL LEVY-FIRE SERVICES	PERMISSIVE MOTOR VEH LICENSE	SPECIAL ASSESSMENT
Sale of Capital Assets	0	0	0	13,205	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	(30,000)	(292,000)	0	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	0	(30,000)	(278,795)	0	0
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
Net Change in Fund Cash Balances	2,714	89,602	(81,600)	546,249	31,761	0
Fund Cash Balances, January 1	2,499	43,091	650,753	3,394,378	11,128	80
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	5,213	132,693	569,153	3,940,627	42,889	80
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0	0
Fund Cash Balances, December 31	<u>\$5,213</u>	<u>\$132,693</u>	<u>\$569,153</u>	<u>\$3,940,627</u>	<u>\$42,889</u>	<u>\$80</u>

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Special Revenue Funds  
For the Year Ended December 31, 2017

2/17/2018 12:21:30 PM  
UAN v2018.1

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	SPECIAL LEVY-FIRE SERVICES	PERMISSIVE MOTOR VEH LICENSE	SPECIAL ASSESSMENT
GASB 54 Worksheet/Note Disclosure						
Net Change in Fund Cash Balances	\$2,714	\$89,602	(\$81,600)	\$546,249	\$31,761	\$0
Fund Cash Balances, January 1	2,499	43,091	650,753	3,394,378	11,128	80
Fund Cash Balances, December 31	<u>\$5,213</u>	<u>\$132,693</u>	<u>\$569,153</u>	<u>\$3,940,627</u>	<u>\$42,889</u>	<u>\$80</u>
Fund Balances						
Amounts identified as:						
Nonspendable						
Total Nonspendable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
determined by township	0	0	0	0	0	0
Fire and EMS Operations	0	0	0	3,940,627	0	0
Propose the grant was given for	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	5,213	132,693	569,153	0	42,889	0
Unknown	0	0	0	0	0	80
Total Restricted	<u>5,213</u>	<u>132,693</u>	<u>569,153</u>	<u>3,940,627</u>	<u>42,889</u>	<u>80</u>
Committed to:						
determined by township	0	0	0	0	0	0
Recreation Programs	0	0	0	0	0	0
Total Committed	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:						
Purchase orders	0	0	0	0	0	0
Total Assigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	0	0	0	0	0	0
Total Fund Cash Balances, December 31	<u>\$5,213</u>	<u>\$132,693</u>	<u>\$569,153</u>	<u>\$3,940,627</u>	<u>\$42,889</u>	<u>\$80</u>

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Special Revenue Funds  
For the Year Ended December 31, 2017

2/17/2018 12:21:30 PM

UAN v2018.1

	Donor Advised Fund Knox	AFG Grant EMW-2015-F O-00045	2010 SWIF GRANT	2012 319 GRANT	OTARMA MORE GRANT	FEMA Grant EMW-2013-F
Cash Receipts						
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	0	118,446	0	0	0	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Total Cash Receipts	0	118,446	0	0	0	0
Cash Disbursements						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	870	118,446	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
Total Cash Disbursements	870	118,446	0	0	0	0
Excess of Receipts Over (Under) Disbursements	(870)	0	0	0	0	0
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0

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

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Special Revenue Funds  
For the Year Ended December 31, 2017

2/17/2018 12:21:30 PM  
UAN v2018.1

	Donor Advised Fund Knox	AFG Grant EMW-2015-F O-00045	2010 SWIF GRANT	2012 319 GRANT	OTARMA MORE GRANT	FEMA Grant EMW-2013-F
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	(5,189)
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	0	0	0	0	(5,189)
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
Net Change in Fund Cash Balances	(870)	0	0	0	0	(5,189)
Fund Cash Balances, January 1	870	0	0	0	0	5,189
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	0	0	0	0	0
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0	0
Fund Cash Balances, December 31	\$0	\$0	\$0	\$0	\$0	\$0



LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Special Revenue Funds  
For the Year Ended December 31, 2017

2/17/2018 12:21:30 PM

UAN v2018.1

	Donor Advised Fund Knox	AFG Grant EMW-2015-F O-00045	2010 SWIF GRANT	2012 319 GRANT	OTARMA MORE GRANT	FEMA Grant EMW-2013-F
GASB 54 Worksheet/Note Disclosure						
Net Change in Fund Cash Balances	(\$870)	\$0	\$0	\$0	\$0	(\$5,189)
Fund Cash Balances, January 1	870	0	0	0	0	5,189
Fund Cash Balances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Fund Balances						
Amounts identified as:						
Nonspendable						
Total Nonspendable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
determined by township	0	0	0	0	0	0
Fire and EMS Operations	0	0	0	0	0	0
Propose the grant was given for	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0	0	0
Unknown	0	0	0	0	0	0
Total Restricted	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Committed to:						
determined by township	0	0	0	0	0	0
Recreation Programs	0	0	0	0	0	0
Total Committed	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:						
Purchase orders	0	0	0	0	0	0
Total Assigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	0	0	0	0	0	0
Total Fund Cash Balances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Special Revenue Funds  
For the Year Ended December 31, 2017

2/17/2018 12:21:30 PM

UAN v2018.1

	FEMA Grant EMW-2014-F	SPECIAL REVENUE TOTAL
Cash Receipts		
Property and Other Local Taxes	\$0	\$7,057,832
Charges for Services	0	253,533
Licenses, Permits and Fees	0	27,865
Fines and Forfeitures	0	0
Intergovernmental	0	1,355,076
Special Assessments	0	0
Earnings on Investments	0	2,189
Miscellaneous	0	92,840
Total Cash Receipts	0	8,789,335
Cash Disbursements		
Current:		
General Government	0	0
Public Safety	0	6,392,329
Public Works	0	759,155
Health	0	0
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Capital Outlay	0	741,200
Debt Service:		
Principal Retirement	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
Total Cash Disbursements	0	7,892,684
Excess of Receipts Over (Under) Disbursements	0	896,651
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0

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

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Special Revenue Funds  
For the Year Ended December 31, 2017

2/17/2018 12:21:30 PM  
UAN v2018.1

	FEMA Grant EMW-2014-F	SPECIAL REVENUE TOTAL
Sale of Capital Assets	0	13,205
Transfers In	0	0
Transfers Out	0	(327,189)
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
Total Other Financing Receipts (Disbursements)	0	(313,984)
Special Item	0	0
Extraordinary Item	0	0
Net Change in Fund Cash Balances	0	582,667
Fund Cash Balances, January 1	0	4,107,988
Fund Cash Balances, December 31		
Nonspendable	0	0
Restricted	0	4,690,655
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
Fund Cash Balances, December 31	\$0	\$4,690,655

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Special Revenue Funds  
For the Year Ended December 31, 2017

2/17/2018 12:21:30 PM  
UAN v2018.1

	FEMA Grant EMW-2014-F	SPECIAL REVENUE TOTAL
GASB 54 Worksheet/Note Disclosure		
Net Change in Fund Cash Balances	\$0	\$582,667
Fund Cash Balances, January 1	0	4,107,988
Fund Cash Balances, December 31	<u>\$0</u>	<u>\$4,690,655</u>
Fund Balances		
Amounts identified as:		
Nonspendable		
Total Nonspendable	<u>0</u>	<u>0</u>
Restricted for:		
Debt Service	\$0	\$0
determined by township	0	0
Fire and EMS Operations	0	3,940,627
Propose the grant was given for	0	0
Road and Bridge Maintenance and Improvements	0	749,948
Unknown	0	80
Total Restricted	<u>0</u>	<u>4,690,655</u>
Committed to:		
determined by township	0	0
Recreation Programs	0	0
Total Committed	<u>0</u>	<u>0</u>
Assigned to:		
Purchase orders	0	0
Total Assigned	<u>0</u>	<u>0</u>
Unassigned	0	0
Total Fund Cash Balances, December 31	<u>\$0</u>	<u>\$4,690,655</u>

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Debt Service Funds  
For the Year Ended December 31, 2017

2/17/2018 12:21:35 PM  
UAN v2018.1

	GENERAL BOND(NOTE) RETIREMENT	Fire TAN Bon Retirement	DEBT SERVICE TOTAL
Cash Receipts			
Property and Other Local Taxes	\$425,540	\$921,024	\$1,346,564
Charges for Services	0	0	0
Licenses, Permits and Fees	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	55,243	131,978	187,221
Special Assessments	0	0	0
Earnings on Investments	0	0	0
Miscellaneous	0	0	0
Total Cash Receipts	480,783	1,053,002	1,533,785
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	5,628	13,028	18,656
Other	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	342,917	1,000,000	1,342,917
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	75,442	37,453	112,895
Total Cash Disbursements	423,987	1,050,481	1,474,468
Excess of Receipts Over (Under) Disbursements	56,796	2,521	59,317
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
Payment to Refunded Bond Escrow Agent	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.

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Debt Service Funds  
For the Year Ended December 31, 2017

2/17/2018 12:21:35 PM  
UAN v2018.1

	GENERAL BOND(NOTE) RETIREMENT	Fire TAN Bon Retirement	DEBT SERVICE TOTAL
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
Total Other Financing Receipts (Disbursements)	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
Net Change in Fund Cash Balances	56,796	2,521	59,317
Fund Cash Balances, January 1	123,370	6,921	130,291
Fund Cash Balances, December 31			
Nonspendable	0	0	0
Restricted	180,166	9,442	189,608
Committed	0	0	0
Assigned	0	0	0
Unassigned (Deficit)	0	0	0
Fund Cash Balances, December 31	<u>\$180,166</u>	<u>\$9,442</u>	<u>\$189,608</u>

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Debt Service Funds  
For the Year Ended December 31, 2017

2/17/2018 12:21:35 PM  
UAN v2018.1

	GENERAL BOND(NOTE) RETIREMENT	Fire TAN Bon Retirement	DEBT SERVICE TOTAL
GASB 54 Worksheet/Note Disclosure			
Net Change in Fund Cash Balances	\$56,796	\$2,521	\$59,317
Fund Cash Balances, January 1	123,370	6,921	130,291
Fund Cash Balances, December 31	<u>\$180,166</u>	<u>\$9,442</u>	<u>\$189,608</u>
Fund Balances			
Amounts identified as:			
Nonspendable			
Total Nonspendable	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:			
Debt Service	\$180,166	\$9,442	\$189,608
determined by township	0	0	0
Fire and EMS Operations	0	0	0
Propose the grant was given for	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0
Unknown	0	0	0
Total Restricted	<u>180,166</u>	<u>9,442</u>	<u>189,608</u>
Committed to:			
determined by township	0	0	0
Recreation Programs	0	0	0
Total Committed	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:			
Purchase orders	0	0	0
Total Assigned	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	0	0	0
Total Fund Cash Balances, December 31	<u>\$180,166</u>	<u>\$9,442</u>	<u>\$189,608</u>

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Capital Projects Funds  
For the Year Ended December 31, 2017

2/17/2018 12:21:40 PM

UAN v2018.1

	BOND PROCEEDS-R CENTER	PERMANENT IMPROVE- MENT	PUBLIC WORKS PROJECTS	PUBLIC WORKS PROJECTS	FIRE CAPITAL RESERVE	ROAD CAPITAL RESERVE
Cash Receipts						
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	0	0	0	5,624	0	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	1,441
Total Cash Receipts	0	0	0	5,624	0	1,441
Cash Disbursements						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	0	0	0	5,624	0	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	0	0	0	0	239,046	148,147
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
Total Cash Disbursements	0	0	0	5,624	239,046	148,147
Excess of Receipts Over (Under) Disbursements	0	0	0	0	(239,046)	(146,706)
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0

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



LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Capital Projects Funds  
For the Year Ended December 31, 2017

2/17/2018 12:21:40 PM  
UAN v2018.1

	BOND PROCEEDS-R CENTER	PERMANENT IMPROVE- MENT	PUBLIC WORKS PROJECTS	PUBLIC WORKS PROJECTS	FIRE CAPITAL RESERVE	ROAD CAPITAL RESERVE
Sale of Capital Assets	0	0	0	0	5,201	0
Transfers In	0	0	0	0	297,189	30,000
Transfers Out	0	0	0	0	0	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	0	0	0	302,390	30,000
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
Net Change in Fund Cash Balances	0	0	0	0	63,344	(116,706)
Fund Cash Balances, January 1	238,811	0	0	0	23,135	135,325
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	238,811	0	0	0	86,479	0
Committed	0	0	0	0	0	18,619
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0	0
Fund Cash Balances, December 31	<u>\$238,811</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$86,479</u>	<u>\$18,619</u>

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Capital Projects Funds  
For the Year Ended December 31, 2017

2/17/2018 12:21:40 PM

UAN v2018.1

	BOND PROCEEDS-R CENTER	PERMANENT IMPROVE- MENT	PUBLIC WORKS PROJECTS	PUBLIC WORKS PROJECTS	FIRE CAPITAL RESERVE	ROAD CAPITAL RESERVE
GASB 54 Worksheet/Note Disclosure						
Net Change in Fund Cash Balances	\$0	\$0	\$0	\$0	\$63,344	(\$116,706)
Fund Cash Balances, January 1	238,811	0	0	0	23,135	135,325
Fund Cash Balances, December 31	<u>\$238,811</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$86,479</u>	<u>\$18,619</u>
Fund Balances						
Amounts identified as:						
Nonspendable						
Total Nonspendable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
determined by township	238,811	0	0	0	86,479	0
Fire and EMS Operations	0	0	0	0	0	0
Propose the grant was given for	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0	0	0
Unknown	0	0	0	0	0	0
Total Restricted	<u>238,811</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>86,479</u>	<u>0</u>
Committed to:						
determined by township	0	0	0	0	0	18,619
Recreation Programs	0	0	0	0	0	0
Total Committed	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,619</u>
Assigned to:						
Purchase orders	0	0	0	0	0	0
Total Assigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	0	0	0	0	0	0
Total Fund Cash Balances, December 31	<u>\$238,811</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$86,479</u>	<u>\$18,619</u>

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Capital Projects Funds  
For the Year Ended December 31, 2017

2/17/2018 12:21:40 PM  
UAN v2018.1

	PARK CAPITAL RESERVE	CAPITAL PROJECTS TOTAL
Cash Receipts		
Property and Other Local Taxes	\$0	\$0
Charges for Services	0	0
Licenses, Permits and Fees	0	0
Fines and Forfeitures	0	0
Intergovernmental	0	5,624
Special Assessments	0	0
Earnings on Investments	0	0
Miscellaneous	87,029	88,470
Total Cash Receipts	87,029	94,094
Cash Disbursements		
Current:		
General Government	0	0
Public Safety	0	0
Public Works	0	5,624
Health	0	0
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Capital Outlay	56,835	444,028
Debt Service:		
Principal Retirement	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
Total Cash Disbursements	56,835	449,652
Excess of Receipts Over (Under) Disbursements	30,194	(355,558)
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0

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

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Capital Projects Funds  
For the Year Ended December 31, 2017

2/17/2018 12:21:40 PM  
UAN v2018.1

	PARK CAPITAL RESERVE	CAPITAL PROJECTS TOTAL
Sale of Capital Assets	1,062	6,263
Transfers In	0	327,189
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
Total Other Financing Receipts (Disbursements)	1,062	333,452
Special Item	0	0
Extraordinary Item	0	0
Net Change in Fund Cash Balances	31,256	(22,106)
Fund Cash Balances, January 1	82,779	480,050
Fund Cash Balances, December 31		
Nonspendable	0	0
Restricted	0	325,290
Committed	114,035	132,654
Assigned	0	0
Unassigned (Deficit)	0	0
Fund Cash Balances, December 31	\$114,035	\$457,944

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Capital Projects Funds  
For the Year Ended December 31, 2017

2/17/2018 12:21:40 PM  
UAN v2018.1

	PARK CAPITAL RESERVE	CAPITAL PROJECTS TOTAL
GASB 54 Worksheet/Note Disclosure		
Net Change in Fund Cash Balances	\$31,256	(\$22,106)
Fund Cash Balances, January 1	82,779	480,050
Fund Cash Balances, December 31	<u>\$114,035</u>	<u>\$457,944</u>
Fund Balances		
Amounts identified as:		
Nonspendable		
Total Nonspendable	<u>0</u>	<u>0</u>
Restricted for:		
Debt Service	\$0	\$0
determined by township	0	325,290
Fire and EMS Operations	0	0
Propose the grant was given for	0	0
Road and Bridge Maintenance and Improvements	0	0
Unknown	0	0
Total Restricted	<u>0</u>	<u>325,290</u>
Committed to:		
determined by township	0	18,619
Recreation Programs	114,035	114,035
Total Committed	<u>114,035</u>	<u>132,654</u>
Assigned to:		
Purchase orders	0	0
Total Assigned	<u>0</u>	<u>0</u>
Unassigned	0	0
Total Fund Cash Balances, December 31	<u>\$114,035</u>	<u>\$457,944</u>

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Agency Funds  
For the Year Ended December 31, 2017

2/17/2018 12:23:25 PM  
UAN v2018.1

	AGENCY FUNDS	AGENCY TOTAL
Operating Cash Receipts		
Charges for Services	\$0	\$0
Licenses, Permits and Fees	0	0
Fines and Forfeitures	0	0
Earnings on Investments (trust funds only)	0	0
Miscellaneous	0	0
Total Operating Cash Receipts	0	0
Operating Cash Disbursements		
Salaries	0	0
Employee Fringe Benefits	0	0
Purchased Services	0	0
Supplies and Materials	0	0
Claims	0	0
Other	0	0
Total Operating Cash Disbursements	0	0
Operating Income (Loss)	0	0
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental	0	0
Special Assessments	0	0
Miscellaneous Receipts	0	0
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Earnings on Investments (proprietary funds only)	0	0
Sale of Capital Assets	0	0
Capital Outlay	0	0
Principal Retirement	0	0
Interest and Other Fiscal Charges	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	0	0

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

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Agency Funds  
For the Year Ended December 31, 2017

2/17/2018 12:23:25 PM  
UAN v2018.1

	AGENCY FUNDS	AGENCY TOTAL
Other Financing Uses	0	0
Total Non-Operating Receipts (Disbursements)	0	0
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	0	0
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Net Change in Fund Cash Balance	0	0
Fund Cash Balances, January 1	8,605	8,605
Fund Cash Balances, December 31	<u>8,605</u>	<u>8,605</u>

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Private - Purpose Trust Funds  
For the Year Ended December 31, 2017

2/17/2018 12:23:28 PM  
UAN v2018.1

	PRIVATE - PURPOSE	PRIVATE - PURPOSE	PRIVATE - PURPOSE TRUST TOTAL
Operating Cash Receipts			
Charges for Services	\$0	\$0	\$0
Licenses, Permits and Fees	0	0	0
Fines and Forfeitures	0	0	0
Earnings on Investments (trust funds only)	39	8	47
Miscellaneous	0	0	0
Total Operating Cash Receipts	39	8	47
Operating Cash Disbursements			
Salaries	0	0	0
Employee Fringe Benefits	0	0	0
Purchased Services	0	0	0
Supplies and Materials	0	0	0
Claims	0	0	0
Other	0	0	0
Total Operating Cash Disbursements	0	0	0
Operating Income (Loss)	39	8	47
Non-Operating Receipts (Disbursements)			
Property and Other Local Taxes	0	0	0
Intergovernmental	0	0	0
Special Assessments	0	0	0
Miscellaneous Receipts	0	0	0
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
Earnings on Investments (proprietary funds only)	0	0	0
Sale of Capital Assets	0	0	0
Capital Outlay	0	0	0
Principal Retirement	0	0	0
Interest and Other Fiscal Charges	0	0	0
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Other Financing Sources	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.



LIBERTY TOWNSHIP, DELAWARE COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Private - Purpose Trust Funds  
For the Year Ended December 31, 2017

2/17/2018 12:23:28 PM  
UAN v2018.1

	PRIVATE - PURPOSE	PRIVATE - PURPOSE	PRIVATE - PURPOSE TRUST TOTAL
Other Financing Uses	0	0	0
Total Non-Operating Receipts (Disbursements)	0	0	0
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	39	8	47
Capital Contributions	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
Net Change in Fund Cash Balance	39	8	47
Fund Cash Balances, January 1	3,485	730	4,215
Fund Cash Balances, December 31	3,524	738	4,262

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Budgeted and Actual Receipts  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:26:39 PM  
UAN v2018.1

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-101-0000 General Property Tax - Real Estate	\$1,136,244.31	\$1,136,244.31	\$1,160,603.21	\$24,358.90
1000-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-302-0000 Fees	\$135,000.00	\$135,000.00	\$193,710.81	\$58,710.81
1000-303-0000 Cable Franchise Fees	\$170,000.00	\$170,000.00	\$177,416.35	\$7,416.35
1000-399-0000 Other - Licenses, Permits and Fees	\$0.00	\$0.00	\$1,316.35	\$1,316.35
1000-511-0000 Federal Funds	\$0.00	\$0.00	\$0.00	\$0.00
1000-532-0000 Local Government Distribution	\$28,000.00	\$28,000.00	\$31,521.00	\$3,521.00
1000-533-0000 Liquor Permit Fees	\$20,000.00	\$20,000.00	\$20,001.10	\$1.10
1000-534-0000 Cigarette License Fees	\$375.00	\$375.00	\$337.50	(\$37.50)
1000-535-0000 Property Tax Allocation	\$145,000.00	\$145,000.00	\$150,665.59	\$5,665.59
1000-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$0.00	\$0.00	\$0.00	\$0.00
1000-599-0000 Other - Other Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
1000-701-0000 Interest	\$20,000.00	\$20,000.00	\$104,644.14	\$84,644.14
1000-801-0000 Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
1000-802-0000 Rentals and Leases	\$10,000.00	\$10,000.00	\$9,044.00	(\$956.00)
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$29,545.97	\$29,545.97
1000-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
1000-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$1,664,619.31	\$1,664,619.31	\$1,878,806.02	\$214,186.71
General Funds Total:	\$1,664,619.31	\$1,664,619.31	\$1,878,806.02	\$214,186.71
2000 Special Revenue				
Motor Vehicle License Tax				
2011-536-0000 Motor Vehicle License Tax - State Levied	\$35,000.00	\$35,000.00	\$34,720.30	(\$279.70)
2011-701-0000 Interest	\$30.00	\$30.00	\$149.31	\$119.31
Motor Vehicle License Tax Fund Total:	\$35,030.00	\$35,030.00	\$34,869.61	(\$160.39)

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.

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Budgeted and Actual Receipts  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:26:39 PM  
UAN v2018.1

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Gasoline Tax				
2021-537-0000 Gasoline Tax	\$140,000.00	\$140,000.00	\$153,344.01	\$13,344.01
2021-701-0000 Interest	\$0.00	\$0.00	\$1,221.95	\$1,221.95
Gasoline Tax Fund Total:	\$140,000.00	\$140,000.00	\$154,565.96	\$14,565.96
Road and Bridge				
2031-101-0000 General Property Tax - Real Estate	\$961,224.92	\$961,224.92	\$982,783.17	\$21,558.25
2031-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2031-302-0000 Fees	\$0.00	\$0.00	\$0.00	\$0.00
2031-399-0000 Other - Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
2031-511-0000 Federal Funds	\$0.00	\$0.00	\$0.00	\$0.00
2031-532-0000 Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
2031-535-0000 Property Tax Allocation	\$118,803.08	\$118,803.08	\$124,346.02	\$5,542.94
2031-538-0000 Local Public Works Commission	\$0.00	\$0.00	\$0.00	\$0.00
2031-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$0.00	\$0.00	\$0.00	\$0.00
2031-599-0000 Other - Other Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
2031-810-0000 Capital Contributions	\$0.00	\$0.00	\$0.00	\$0.00
2031-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2031-892-0000 Other - Miscellaneous Non-Operating	\$5,000.00	\$5,000.00	\$6,188.78	\$1,188.78
2031-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
2031-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Road and Bridge Fund Total:	\$1,085,028.00	\$1,085,028.00	\$1,113,317.97	\$28,289.97
Special Levy-Fire Services				
2191-101-0000 General Property Tax - Real Estate	\$5,914,231.14	\$5,914,231.14	\$6,075,048.87	\$160,817.73
2191-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
2191-202-0000 Contracts for Emergency Medical Services	\$250,000.00	\$250,000.00	\$253,533.12	\$3,533.12
2191-302-0000 Fees	\$0.00	\$0.00	\$1,125.00	\$1,125.00
2191-399-0000 Other - Licenses, Permits and Fees	\$0.00	\$0.00	\$26,740.00	\$26,740.00
2191-511-0000 Federal Funds	\$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.

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Budgeted and Actual Receipts  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:26:39 PM  
UAN v2018.1

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2191-532-0000 Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
2191-535-0000 Property Tax Allocation	\$724,842.86	\$724,842.86	\$774,275.84	\$49,432.98
2191-539-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2191-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$0.00	\$0.00	\$0.00	\$0.00
2191-599-0000 Other - Other Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
2191-801-0000 Gifts and Donations	\$0.00	\$0.00	\$925.00	\$925.00
2191-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
2191-892-0000 Other - Miscellaneous Non-Operating	\$12,000.00	\$12,000.00	\$85,725.78	\$73,725.78
2191-921-0000 Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
2191-929-0000 Other - Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
2191-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
2191-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$13,205.00	\$13,205.00
Special Levy-Fire Services Fund Total:	\$6,901,074.00	\$6,901,074.00	\$7,230,578.61	\$329,504.61
Permissive Motor Vehicle License Tax				
2231-592-0000 Motor Vehicle License Tax - County Levied	\$120,000.00	\$120,000.00	\$149,943.44	\$29,943.44
2231-701-0000 Interest	\$0.00	\$0.00	\$817.72	\$817.72
Permissive Motor Vehicle License Tax Fund Total:	\$120,000.00	\$120,000.00	\$150,761.16	\$30,761.16
Donor Advised Fund Knox Boxes				
2901-805-0000 Other Local Grants (not from another government)	\$0.00	\$0.00	\$0.00	\$0.00
Donor Advised Fund Knox Boxes Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant EMW-2015-FO-00045				
2902-519-0000 Other - Federal Receipts	\$112,863.67	\$118,446.00	\$118,446.00	\$0.00
AFG Grant EMW-2015-FO-00045 Fund Total:	\$112,863.67	\$118,446.00	\$118,446.00	\$0.00
OTARMA MORE GRANT FIRE				
2905-805-0000 Other Local Grants (not from another government)	\$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.

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Budgeted and Actual Receipts  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:26:39 PM  
UAN v2018.1

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
OTARMA MORE GRANT FIRE Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
FEMA Grant EMW-2013-FO-004911				
2906-511-0000 Federal Funds	\$0.00	\$0.00	\$0.00	\$0.00
FEMA Grant EMW-2013-FO-004911 Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Special Revenue Funds Total:	\$8,393,995.67	\$8,399,578.00	\$8,802,539.31	\$402,961.31
3000 Debt Service				
General (bond) (note) Retirement				
3101-101-0000 General Property Tax - Real Estate	\$441,872.54	\$441,872.54	\$425,539.02	(\$16,333.52)
3101-102-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
3101-535-0000 Property Tax Allocation	\$54,613.46	\$54,613.46	\$55,243.28	\$629.82
3101-591-0000 Intergovernmental Receipts (Non-State and Non-Federal)	\$0.00	\$0.00	\$0.00	\$0.00
3101-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
3101-911-0000 Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
3101-929-0000 Other - Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
General (bond) (note) Retirement Fund Total:	\$496,486.00	\$496,486.00	\$480,782.30	(\$15,703.70)
Fire TAN Bon Retirement				
3103-101-0000 General Property Tax - Real Estate	\$965,581.00	\$965,581.00	\$921,023.54	(\$44,557.46)
3103-535-0000 Property Tax Allocation	\$125,471.00	\$125,471.00	\$131,978.37	\$6,507.37
Fire TAN Bon Retirement Fund Total:	\$1,091,052.00	\$1,091,052.00	\$1,053,001.91	(\$38,050.09)
Debt Service Funds Total:	\$1,587,538.00	\$1,587,538.00	\$1,533,784.21	(\$53,753.79)
4000 Capital Projects				
Permanent Improvement				
4301-931-0000 Transfers - In	\$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.

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Budgeted and Actual Receipts  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:26:39 PM  
UAN v2018.1

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Permanent Improvement Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Public Works Commission Project				
4402-538-0000 Local Public Works Commission	\$5,624.00	\$5,624.00	\$5,624.00	\$0.00
Public Works Commission Project Fund Total:	\$5,624.00	\$5,624.00	\$5,624.00	\$0.00
Fire Capital Reserve Fund				
4901-803-0000 Contributions	\$0.00	\$0.00	\$0.00	\$0.00
4901-931-0000 Transfers - In	\$295,164.00	\$300,353.02	\$297,189.02	(\$3,164.00)
4901-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$5,201.00	\$5,201.00
Fire Capital Reserve Fund Fund Total:	\$295,164.00	\$300,353.02	\$302,390.02	\$2,037.00
Road Capital Reserve Fund				
4902-511-0000 Federal Funds	\$0.00	\$0.00	\$0.00	\$0.00
4902-803-0000 Contributions	\$0.00	\$0.00	\$250.00	\$250.00
4902-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$1,190.82	\$1,190.82
4902-911-0000 Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
4902-931-0000 Transfers - In	\$188,000.00	\$188,000.00	\$30,000.00	(\$158,000.00)
4902-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Road Capital Reserve Fund Fund Total:	\$188,000.00	\$188,000.00	\$31,440.82	(\$156,559.18)
Park Capital Reserve Fund				
4903-801-0000 Gifts and Donations	\$38,000.00	\$38,000.00	\$2,310.00	(\$35,690.00)
4903-802-0000 Rentals and Leases	\$0.00	\$0.00	\$83,048.40	\$83,048.40
4903-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$1,670.40	\$1,670.40
4903-911-0000 Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
4903-951-0000 Sale of Fixed Assets	\$0.00	\$0.00	\$1,062.00	\$1,062.00
Park Capital Reserve Fund Fund Total:	\$38,000.00	\$38,000.00	\$88,090.80	\$50,090.80

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.

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Budgeted and Actual Receipts  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:26:39 PM  
UAN v2018.1

Fund Types / Funds		Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Capital Projects Funds Total:		\$526,788.00	\$531,977.02	\$427,545.64	(\$104,431.38)
9000 Agency					
Agency					
9001-892-0000 Other - Miscellaneous Non-Operating		\$0.00	\$0.00	\$0.00	\$0.00
Agency Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00
Agency Funds Total:		\$0.00	\$0.00	\$0.00	\$0.00
9750 Private - Purpose Trust					
Private - Purpose Trust, LEIBERT					
9751-701-0000 Interest		\$19.45	\$19.45	\$38.78	\$19.33
Private - Purpose Trust, LEIBERT Fund Total:		\$19.45	\$19.45	\$38.78	\$19.33
Private - Purpose TrustAMOS					
9752-701-0000 Interest		\$1.00	\$1.00	\$8.05	\$7.05
Private - Purpose TrustAMOS Fund Total:		\$1.00	\$1.00	\$8.05	\$7.05
Private - Purpose Trust Funds Total:		\$20.45	\$20.45	\$46.83	\$26.38
Report Totals:		\$12,172,961.43	\$12,183,732.78	\$12,642,722.01	\$458,989.23

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:27:46 PM

UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-110-111-0000 Salaries - Trustees	\$64,000.00	\$0.00	\$64,000.00	\$64,000.00	\$58,535.61	\$0.00	\$58,535.61	\$5,464.39
1000-110-121-0000 Salary - Township Fiscal Officer	\$31,500.00	\$0.00	\$29,668.65	\$29,668.65	\$23,658.45	\$0.00	\$23,658.45	\$6,010.20
1000-110-122-0000 Salaries - Township Fiscal Officer's Staff	\$46,000.00	\$0.00	\$55,231.35	\$55,231.35	\$55,031.35	\$0.00	\$55,031.35	\$200.00
1000-110-131-0000 Salary - Administrator	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$91,277.67	\$0.00	\$91,277.67	\$8,722.33
1000-110-132-0000 Salaries - Administrator's Staff	\$37,500.00	\$0.00	\$37,500.00	\$37,500.00	\$30,249.05	\$0.00	\$30,249.05	\$7,250.95
1000-110-190-0000 Other - Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-211-0000 Ohio Public Employees Retirement System	\$40,000.00	\$0.00	\$41,446.46	\$41,446.46	\$41,446.46	\$0.00	\$41,446.46	\$0.00
1000-110-213-0000 Medicare	\$4,600.00	\$0.00	\$4,708.00	\$4,708.00	\$3,618.74	\$0.00	\$3,618.74	\$1,089.26
1000-110-219-0000 Other - Employer's Retirement Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-221-0000 Medical/Hospitalization	\$103,384.00	\$0.00	\$110,084.65	\$110,084.65	\$82,282.29	\$0.00	\$82,282.29	\$27,802.36
1000-110-229-0000 Other - Insurance Benefits	\$7,086.00	\$90.30	\$7,127.52	\$7,217.82	\$6,961.71	\$0.00	\$6,961.71	\$256.11
1000-110-230-0000 Workers' Compensation	\$2,500.00	\$0.00	\$6,743.37	\$6,743.37	\$6,649.80	\$0.00	\$6,649.80	\$93.57
1000-110-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-250-0000 Employee Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-311-0000 Accounting and Legal Fees	\$25,000.00	\$0.00	\$50,000.00	\$50,000.00	\$34,188.57	\$10,686.10	\$44,874.67	\$5,125.33
1000-110-312-0000 Auditing Services	\$10,000.00	\$0.00	\$9,076.00	\$9,076.00	\$65.60	\$0.00	\$65.60	\$9,010.40
1000-110-313-0000 Uniform Accounting Network Fees	\$3,220.00	\$0.00	\$4,144.00	\$4,144.00	\$4,144.00	\$0.00	\$4,144.00	\$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.



LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:27:46 PM

UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
1000-110-314-0000 Tax Collection Fees	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$15,350.75	\$0.00	\$15,350.75	\$4,649.25
1000-110-315-0000 Election Expenses	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
1000-110-317-0000 Planning Consultants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-318-0000 Training Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-319-0000 Other - Professional and Technical Services	\$21,000.00	\$9,972.30	\$35,254.73	\$45,227.03	\$40,637.58	\$51.00	\$40,688.58	\$4,538.45
1000-110-320-0000 Property Services	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$4,128.93	\$64.34	\$4,193.27	\$3,806.73
1000-110-330-0000 Travel and Meeting Expense	\$5,000.00	\$65.68	\$5,000.00	\$5,065.68	\$2,080.45	\$0.00	\$2,080.45	\$2,985.23
1000-110-340-0000 Communications, Printing and Advertising	\$2,600.00	\$183.62	\$2,600.00	\$2,783.62	\$2,506.53	\$0.00	\$2,506.53	\$277.09
1000-110-350-0000 Utilities	\$3,000.00	\$27.82	\$3,000.00	\$3,027.82	\$1,911.56	\$116.74	\$2,028.30	\$999.52
1000-110-360-0000 Contracted Services	\$0.00	\$0.00	\$10,271.51	\$10,271.51	\$9,900.00	\$371.12	\$10,271.12	\$0.39
1000-110-370-0000 Payment to Another Political Subdivision	\$38,000.00	\$0.00	\$40,712.54	\$40,712.54	\$39,440.54	\$0.00	\$39,440.54	\$1,272.00
1000-110-380-0000 Insurance and Bonding	\$2,802.00	\$0.00	\$2,802.00	\$2,802.00	\$910.20	\$0.00	\$910.20	\$1,891.80
1000-110-400-0000 Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-500-0000 Other	\$105,500.00	\$0.00	\$44,785.06	\$44,785.06	\$11,571.08	\$0.00	\$11,571.08	\$33,213.98
1000-110-700-0000 Capital Outlay	\$1,978.00	\$0.00	\$8,012.04	\$8,012.04	\$8,011.54	\$0.00	\$8,011.54	\$0.50
1000-120-319-0000 Other - Professional and Technical Services	\$182.00	\$0.00	\$182.00	\$182.00	\$0.00	\$0.00	\$0.00	\$182.00
1000-120-320-0000 Property Services	\$48,000.00	\$0.00	\$49,071.00	\$49,071.00	\$49,071.00	\$0.00	\$49,071.00	\$0.00
1000-120-340-0000 Communications, Printing and Advertising	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$425.13	\$0.00	\$425.13	\$2,074.87
1000-120-360-0000 Contracted Services	\$383.40	\$0.00	\$754.52	\$754.52	\$191.70	\$0.00	\$191.70	\$562.82

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.

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:27:46 PM

UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
1000-120-380-0000 Insurance and Bonding	\$800.00	\$0.00	\$800.00	\$800.00	\$357.14	\$0.00	\$357.14	\$442.86
1000-120-400-0000 Supplies and Materials	\$7,754.00	\$31.14	\$8,754.00	\$8,785.14	\$8,078.32	\$37.95	\$8,116.27	\$668.87
1000-120-500-0000 Other	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
1000-130-150-0000 Compensation of Board and Commission Members	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$15,472.50	\$0.00	\$15,472.50	\$2,527.50
1000-130-190-0000 Other - Salaries	\$142,000.00	\$0.00	\$139,900.00	\$139,900.00	\$133,083.31	\$0.00	\$133,083.31	\$6,816.69
1000-130-211-0000 Ohio Public Employees Retirement System	\$20,000.00	\$0.00	\$21,143.30	\$21,143.30	\$21,116.24	\$0.00	\$21,116.24	\$27.06
1000-130-212-0000 Social Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-213-0000 Medicare	\$2,060.00	\$0.00	\$2,066.76	\$2,066.76	\$2,066.76	\$0.00	\$2,066.76	\$0.00
1000-130-219-0000 Other - Employer's Retirement Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-221-0000 Medical/Hospitalization	\$35,398.00	\$0.00	\$37,147.94	\$37,147.94	\$32,805.24	\$0.00	\$32,805.24	\$4,342.70
1000-130-229-0000 Other - Insurance Benefits	\$3,500.00	\$18.06	\$2,700.00	\$2,718.06	\$2,483.69	\$0.00	\$2,483.69	\$234.37
1000-130-230-0000 Workers' Compensation	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,942.47	\$0.00	\$4,942.47	\$57.53
1000-130-250-0000 Employee Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-300-0000 Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-311-0000 Accounting and Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-317-0000 Planning Consultants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-318-0000 Training Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-319-0000 Other - Professional and Technical Services	\$12,000.00	\$1,890.74	\$11,000.00	\$12,890.74	\$8,028.90	\$0.00	\$8,028.90	\$4,861.84
1000-130-320-0000 Property Services	\$2,000.00	\$32.08	\$2,000.00	\$2,032.08	\$118.89	\$0.00	\$118.89	\$1,913.19

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.

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:27:46 PM

UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
1000-130-330-0000 Travel and Meeting Expense	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$146.28	\$0.00	\$146.28	\$853.72
1000-130-340-0000 Communications, Printing and Advertising	\$5,500.00	\$476.57	\$7,258.30	\$7,734.87	\$5,771.95	\$75.89	\$5,847.84	\$1,887.03
1000-130-350-0000 Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-360-0000 Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-380-0000 Insurance and Bonding	\$500.00	\$0.00	\$569.30	\$569.30	\$569.30	\$0.00	\$569.30	\$0.00
1000-130-400-0000 Supplies and Materials	\$1,100.00	\$218.53	\$4,100.00	\$4,318.53	\$2,210.91	\$67.81	\$2,278.72	\$2,039.81
1000-130-500-0000 Other	\$4,500.00	\$0.00	\$2,558.37	\$2,558.37	\$607.48	\$0.00	\$607.48	\$1,950.89
1000-130-510-0000 Dues and Fees	\$20,500.00	\$0.00	\$21,114.82	\$21,114.82	\$21,114.19	\$0.00	\$21,114.19	\$0.63
1000-130-519-0000 Other - Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-590-0000 Other Expenses	\$5,000.00	\$0.00	\$315.88	\$315.88	\$0.00	\$0.00	\$0.00	\$315.88
1000-130-740-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$2,183.33	\$2,183.33	\$1,077.30	\$0.00	\$1,077.30	\$1,106.03
1000-190-190-0000 Other - Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-190-370-0000 Payment to Another Political Subdivision	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-610-190-0000 Other - Salaries	\$300,000.00	\$0.00	\$300,000.00	\$300,000.00	\$282,613.67	\$0.00	\$282,613.67	\$17,386.33
1000-610-211-0000 Ohio Public Employees Retirement System	\$72,000.00	\$0.00	\$72,000.00	\$72,000.00	\$56,254.33	\$0.00	\$56,254.33	\$15,745.67
1000-610-213-0000 Medicare	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$4,152.39	\$0.00	\$4,152.39	\$347.61
1000-610-219-0000 Other - Employer's Retirement Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-610-221-0000 Medical/Hospitalization	\$81,937.00	\$0.00	\$82,849.41	\$82,849.41	\$76,397.31	\$0.00	\$76,397.31	\$6,452.10
1000-610-229-0000 Other - Insurance Benefits	\$7,325.00	\$99.33	\$7,377.27	\$7,476.60	\$7,351.31	\$0.00	\$7,351.31	\$125.29

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.

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:27:46 PM

UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
1000-610-230-0000 Workers' Compensation	\$7,000.00	\$0.00	\$8,482.25	\$8,482.25	\$8,353.52	\$0.00	\$8,353.52	\$128.73
1000-610-240-0000 Unemployment Compensation	\$7,000.00	\$0.00	\$4,553.07	\$4,553.07	\$0.00	\$0.00	\$0.00	\$4,553.07
1000-610-250-0000 Employee Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-610-311-0000 Accounting and Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-610-316-0000 Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-610-317-0000 Planning Consultants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-610-318-0000 Training Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-610-319-0000 Other - Professional and Technical Services	\$1,700.00	\$191.70	\$2,600.00	\$2,791.70	\$1,790.48	\$0.00	\$1,790.48	\$1,001.22
1000-610-320-0000 Property Services	\$21,859.00	\$420.75	\$21,859.00	\$22,279.75	\$18,750.24	\$133.35	\$18,883.59	\$3,396.16
1000-610-330-0000 Travel and Meeting Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-610-340-0000 Communications, Printing and Advertising	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$625.65	\$0.00	\$625.65	\$574.35
1000-610-350-0000 Utilities	\$20,000.00	\$1,403.65	\$25,000.00	\$26,403.65	\$20,074.00	\$2,030.93	\$22,104.93	\$4,298.72
1000-610-360-0000 Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-610-370-0000 Payment to Another Political Subdivision	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-610-380-0000 Insurance and Bonding	\$5,500.00	\$0.00	\$11,894.79	\$11,894.79	\$11,894.79	\$0.00	\$11,894.79	\$0.00
1000-610-390-0000 Other - Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-610-400-0000 Supplies and Materials	\$44,000.00	\$194.56	\$44,000.00	\$44,194.56	\$36,271.20	\$1,586.37	\$37,857.57	\$6,336.99
1000-610-500-0000 Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-610-510-0000 Dues and Fees	\$105.00	\$0.00	\$177.16	\$177.16	\$177.16	\$0.00	\$177.16	\$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.

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:27:46 PM

UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
1000-610-519-0000	\$0.00	\$0.00	\$500.00	\$500.00	\$81.00	\$0.00	\$81.00	\$419.00
Other - Dues and Fees								
1000-610-590-0000	\$20,000.00	\$0.00	\$7,205.21	\$7,205.21	\$580.41	\$27.00	\$607.41	\$6,597.80
Other Expenses								
1000-610-599-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses								
1000-610-730-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Improvement of Sites								
1000-610-740-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture								
1000-760-700-0000	\$243,261.00	\$0.00	\$243,188.84	\$243,188.84	\$48,487.69	\$0.00	\$48,487.69	\$194,701.15
Capital Outlay								
1000-810-810-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal Payments - Bonds								
1000-830-830-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest Payments								
1000-910-910-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - Out								
1000-930-930-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies								
General Fund Total:	\$1,868,234.40	\$15,316.83	\$1,888,174.40	\$1,903,491.23	\$1,458,152.31	\$15,248.60	\$1,473,400.91	\$430,090.32
General Funds Total:	\$1,868,234.40	\$15,316.83	\$1,888,174.40	\$1,903,491.23	\$1,458,152.31	\$15,248.60	\$1,473,400.91	\$430,090.32
2000 Special Revenue								
Motor Vehicle License Tax								
2011-330-360-0000	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$32,155.63	\$0.00	\$32,155.63	\$2,844.37
Contracted Services								
Motor Vehicle License Tax Fund Total:	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$32,155.63	\$0.00	\$32,155.63	\$2,844.37
Gasoline Tax								
2021-330-360-0000	\$68,000.00	\$0.00	\$68,000.00	\$68,000.00	\$64,964.00	\$0.00	\$64,964.00	\$3,036.00
Contracted Services								
Gasoline Tax Fund Total:	\$68,000.00	\$0.00	\$68,000.00	\$68,000.00	\$64,964.00	\$0.00	\$64,964.00	\$3,036.00

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.

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:27:46 PM

UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
Road and Bridge								
2031-330-190-0000 Other - Salaries	\$273,502.00	\$0.00	\$266,502.00	\$266,502.00	\$257,757.68	\$0.00	\$257,757.68	\$8,744.32
2031-330-211-0000 Ohio Public Employees Retirement System	\$56,000.00	\$0.00	\$63,000.00	\$63,000.00	\$61,917.71	\$0.00	\$61,917.71	\$1,082.29
2031-330-213-0000 Medicare	\$3,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,874.90	\$0.00	\$3,874.90	\$125.10
2031-330-219-0000 Other - Employer's Retirement Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-221-0000 Medical/Hospitalization	\$101,400.00	\$0.00	\$98,877.55	\$98,877.55	\$76,880.81	\$0.00	\$76,880.81	\$21,996.74
2031-330-229-0000 Other - Insurance Benefits	\$9,000.00	\$99.33	\$9,000.00	\$9,099.33	\$7,084.71	\$0.00	\$7,084.71	\$2,014.62
2031-330-230-0000 Workers' Compensation	\$4,800.00	\$0.00	\$6,322.45	\$6,322.45	\$6,235.47	\$0.00	\$6,235.47	\$86.98
2031-330-311-0000 Accounting and Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-314-0000 Tax Collection Fees	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00	\$13,060.23	\$0.00	\$13,060.23	\$939.77
2031-330-316-0000 Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-318-0000 Training Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031-330-319-0000 Other - Professional and Technical Services	\$3,386.00	\$0.00	\$3,386.00	\$3,386.00	\$2,184.16	\$0.00	\$2,184.16	\$1,201.84
2031-330-320-0000 Property Services	\$28,071.00	\$806.19	\$31,571.00	\$32,377.19	\$22,467.82	\$3,782.14	\$26,249.96	\$6,127.23
2031-330-330-0000 Travel and Meeting Expense	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
2031-330-340-0000 Communications, Printing and Advertising	\$1,243.00	\$0.00	\$1,243.00	\$1,243.00	\$0.00	\$0.00	\$0.00	\$1,243.00
2031-330-350-0000 Utilities	\$500.00	\$0.00	\$949.28	\$949.28	\$874.68	\$25.00	\$899.68	\$49.60
2031-330-360-0000 Contracted Services	\$0.00	\$0.00	\$9,900.00	\$9,900.00	\$0.00	\$0.00	\$0.00	\$9,900.00
2031-330-370-0000 Payment to Another Political Subdivision	\$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.

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:27:46 PM

UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
2031-330-380-0000 Insurance and Bonding	\$4,000.00	\$0.00	\$6,186.13	\$6,186.13	\$6,186.13	\$0.00	\$6,186.13	\$0.00
2031-330-400-0000 Supplies and Materials	\$100,377.00	\$10,229.77	\$96,877.00	\$107,106.77	\$84,509.76	\$5,996.83	\$90,506.59	\$16,600.18
2031-330-500-0000 Other	\$68,537.90	\$0.00	\$56,002.49	\$56,002.49	\$0.00	\$0.00	\$0.00	\$56,002.49
2031-330-700-0000 Capital Outlay	\$48.10	\$0.00	\$48.10	\$48.10	\$0.00	\$0.00	\$0.00	\$48.10
2031-760-700-0000 Capital Outlay	\$900,072.46	\$0.00	\$900,072.46	\$900,072.46	\$621,883.78	\$0.00	\$621,883.78	\$278,188.68
2031-910-910-0000 Transfers - Out	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00
Road and Bridge Fund Total:	\$1,598,437.46	\$11,135.29	\$1,598,437.46	\$1,609,572.75	\$1,194,917.84	\$9,803.97	\$1,204,721.81	\$404,850.94
Special Levy-Fire Services								
2191-220-190-0000 Other - Salaries	\$3,843,329.00	\$0.00	\$3,834,229.00	\$3,834,229.00	\$3,823,298.12	\$0.00	\$3,823,298.12	\$10,930.88
2191-220-211-0000 Ohio Public Employees Retirement System	\$3,000.00	\$0.00	\$6,627.77	\$6,627.77	\$6,619.11	\$0.00	\$6,619.11	\$8.66
2191-220-212-0000 Social Security	\$0.00	\$0.00	\$5,600.00	\$5,600.00	\$4,866.31	\$0.00	\$4,866.31	\$733.69
2191-220-213-0000 Medicare	\$54,989.00	\$0.00	\$56,691.97	\$56,691.97	\$56,691.97	\$0.00	\$56,691.97	\$0.00
2191-220-215-0000 Ohio Police and Fire Pension Fund	\$1,185,375.00	\$0.00	\$1,183,544.26	\$1,183,544.26	\$909,537.71	\$0.00	\$909,537.71	\$274,006.55
2191-220-219-0000 Other - Employer's Retirement Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-220-221-0000 Medical/Hospitalization	\$973,918.00	\$0.00	\$952,962.07	\$952,962.07	\$823,290.01	\$0.00	\$823,290.01	\$129,672.06
2191-220-229-0000 Other - Insurance Benefits	\$83,918.00	\$722.40	\$83,918.00	\$84,640.40	\$69,816.37	\$0.00	\$69,816.37	\$14,824.03
2191-220-230-0000 Workers' Compensation	\$83,000.00	\$0.00	\$103,955.93	\$103,955.93	\$102,513.58	\$0.00	\$102,513.58	\$1,442.35
2191-220-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-220-250-0000 Employee Reimbursements	\$30,000.00	\$1,318.50	\$30,000.00	\$31,318.50	\$19,997.10	\$1,735.90	\$21,733.00	\$9,585.50

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.

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:27:46 PM

UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
2191-220-311-0000 Accounting and Legal Fees	\$5,463.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-220-314-0000 Tax Collection Fees	\$95,344.00	\$0.00	\$95,344.00	\$95,344.00	\$79,455.45	\$0.00	\$79,455.45	\$15,888.55
2191-220-316-0000 Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-220-318-0000 Training Services	\$38,031.00	\$502.97	\$46,511.00	\$47,013.97	\$37,092.38	\$1,740.00	\$38,832.38	\$8,181.59
2191-220-319-0000 Other - Professional and Technical Services	\$53,771.00	\$297.54	\$80,337.44	\$80,634.98	\$76,812.39	\$0.00	\$76,812.39	\$3,822.59
2191-220-320-0000 Property Services	\$175,320.00	\$18,365.31	\$156,774.64	\$175,139.95	\$142,735.97	\$2,038.69	\$144,774.66	\$30,365.29
2191-220-330-0000 Travel and Meeting Expense	\$2,500.00	\$150.96	\$2,500.00	\$2,650.96	\$2,056.05	\$0.00	\$2,056.05	\$594.91
2191-220-340-0000 Communications, Printing and Advertising	\$1,000.00	\$0.00	\$1,751.98	\$1,751.98	\$1,033.43	\$26.78	\$1,060.21	\$691.77
2191-220-350-0000 Utilities	\$97,325.00	\$3,710.97	\$97,325.00	\$101,035.97	\$80,134.29	\$5,671.77	\$85,806.06	\$15,229.91
2191-220-360-0000 Contracted Services	\$11,309.00	\$1,094.93	\$21,374.36	\$22,469.29	\$13,721.12	\$148.29	\$13,869.41	\$8,599.88
2191-220-370-0000 Payment to Another Political Subdivision	\$4,964.00	\$0.00	\$2,712.54	\$2,712.54	\$0.00	\$0.00	\$0.00	\$2,712.54
2191-220-380-0000 Insurance and Bonding	\$36,039.00	\$0.00	\$26,687.73	\$26,687.73	\$25,510.43	\$0.00	\$25,510.43	\$1,177.30
2191-220-400-0000 Supplies and Materials	\$93,760.00	\$1,439.67	\$111,552.41	\$112,992.08	\$110,700.18	\$1,866.38	\$112,566.56	\$425.52
2191-220-500-0000 Other	\$25,000.00	\$0.00	\$16,475.58	\$16,475.58	\$6,144.52	\$0.00	\$6,144.52	\$10,331.06
2191-220-599-0000 Other - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-220-700-0000 Capital Outlay	\$19,824.00	\$0.00	\$303.32	\$303.32	\$303.32	\$0.00	\$303.32	\$0.00
2191-330-370-0000 Payment to Another Political Subdivision	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-760-700-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2191-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$292,000.00	\$292,000.00	\$292,000.00	\$0.00	\$292,000.00	\$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.



LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:27:46 PM

UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
2191-990-990-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses								
Special Levy-Fire Services Fund Total:	\$6,917,179.00	\$27,603.25	\$7,209,179.00	\$7,236,782.25	\$6,684,329.81	\$13,227.81	\$6,697,557.62	\$539,224.63
Permissive Motor Vehicle License Tax								
2231-330-360-0000	\$120,000.00	\$0.00	\$120,000.00	\$120,000.00	\$119,000.00	\$0.00	\$119,000.00	\$1,000.00
Contracted Services								
Permissive Motor Vehicle License Tax Fund Total:	\$120,000.00	\$0.00	\$120,000.00	\$120,000.00	\$119,000.00	\$0.00	\$119,000.00	\$1,000.00
Special Assessment								
2401-590-500-0000	\$80.30	\$0.00	\$80.30	\$80.30	\$0.00	\$0.00	\$0.00	\$80.30
Other								
Special Assessment Fund Total:	\$80.30	\$0.00	\$80.30	\$80.30	\$0.00	\$0.00	\$0.00	\$80.30
Donor Advised Fund Knox Boxes								
2901-760-740-0000	\$870.00	\$0.00	\$870.00	\$870.00	\$870.00	\$0.00	\$870.00	\$0.00
Machinery, Equipment and Furniture								
Donor Advised Fund Knox Boxes Fund Total:	\$870.00	\$0.00	\$870.00	\$870.00	\$870.00	\$0.00	\$870.00	\$0.00
AFG Grant EMW-2015-FO-00045								
2902-760-740-0000	\$112,863.67	\$0.00	\$118,446.00	\$118,446.00	\$118,446.00	\$0.00	\$118,446.00	\$0.00
Machinery, Equipment and Furniture								
AFG Grant EMW-2015-FO-00045 Fund Total:	\$112,863.67	\$0.00	\$118,446.00	\$118,446.00	\$118,446.00	\$0.00	\$118,446.00	\$0.00
OTARMA MORE GRANT FIRE								
2905-230-400-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supplies and Materials								
OTARMA MORE GRANT FIRE Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FEMA Grant EMW-2013-FO-004911								
2906-760-700-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay								

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.

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:27:46 PM

UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
2906-910-910-0000	\$5,189.02	\$0.00	\$5,189.02	\$5,189.02	\$5,189.02	\$0.00	\$5,189.02	\$0.00
Transfers - Out								
FEMA Grant EMW-2013-FO-004911 Fund Total:	\$5,189.02	\$0.00	\$5,189.02	\$5,189.02	\$5,189.02	\$0.00	\$5,189.02	\$0.00
Special Revenue Funds Total:	\$8,857,619.45	\$38,738.54	\$9,155,201.78	\$9,193,940.32	\$8,219,872.30	\$23,031.78	\$8,242,904.08	\$951,036.24
3000 Debt Service								
General (bond) (note) Retirement								
3101-690-314-0000	\$7,697.00	\$0.00	\$7,697.00	\$7,697.00	\$5,628.18	\$0.00	\$5,628.18	\$2,068.82
Tax Collection Fees								
3101-690-370-0000	\$304.00	\$0.00	\$304.00	\$304.00	\$0.00	\$0.00	\$0.00	\$304.00
Payment to Another Political Subdivision								
3101-810-810-0000	\$342,917.00	\$0.00	\$342,917.00	\$342,917.00	\$342,916.67	\$0.00	\$342,916.67	\$0.33
Principal Payments - Bonds								
3101-830-830-0000	\$76,490.00	\$0.00	\$76,490.00	\$76,490.00	\$75,441.66	\$0.00	\$75,441.66	\$1,048.34
Interest Payments								
3101-840-840-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fiscal Charges								
General (bond) (note) Retirement Fund Total:	\$427,408.00	\$0.00	\$427,408.00	\$427,408.00	\$423,986.51	\$0.00	\$423,986.51	\$3,421.49
Fire TAN Bon Retirement								
3103-690-314-0000	\$13,078.52	\$0.00	\$13,078.52	\$13,078.52	\$13,027.89	\$0.00	\$13,027.89	\$50.63
Tax Collection Fees								
3103-810-810-0000	\$1,000,000.00	\$0.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$0.00	\$1,000,000.00	\$0.00
Principal Payments - Bonds								
3103-830-830-0000	\$39,000.00	\$0.00	\$39,000.00	\$39,000.00	\$37,452.78	\$0.00	\$37,452.78	\$1,547.22
Interest Payments								
Fire TAN Bon Retirement Fund Total:	\$1,052,078.52	\$0.00	\$1,052,078.52	\$1,052,078.52	\$1,050,480.67	\$0.00	\$1,050,480.67	\$1,597.85
Debt Service Funds Total:	\$1,479,486.52	\$0.00	\$1,479,486.52	\$1,479,486.52	\$1,474,467.18	\$0.00	\$1,474,467.18	\$5,019.34

4000 Capital Projects

Bond Proceeds-Rec Center

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.

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:27:46 PM

UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
4101-760-730-0000 Improvement of Sites	\$238,810.00	\$0.00	\$238,810.00	\$238,810.00	\$0.00	\$0.00	\$0.00	\$238,810.00
Bond Proceeds-Rec Center Fund Total:	\$238,810.00	\$0.00	\$238,810.00	\$238,810.00	\$0.00	\$0.00	\$0.00	\$238,810.00
Public Works Commission Project								
4401-330-790-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Public Works Commission Project Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Public Works Commission Project								
4402-330-790-0000 Other - Capital Outlay	\$5,624.00	\$0.00	\$5,624.00	\$5,624.00	\$5,624.00	\$0.00	\$5,624.00	\$0.00
Public Works Commission Project Fund Total:	\$5,624.00	\$0.00	\$5,624.00	\$5,624.00	\$5,624.00	\$0.00	\$5,624.00	\$0.00
Fire Capital Reserve Fund								
4901-760-700-0000 Capital Outlay	\$292,000.67	\$13,757.53	\$292,000.67	\$305,758.20	\$239,045.83	\$32,000.00	\$271,045.83	\$34,712.37
4901-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Capital Reserve Fund Fund Total:	\$292,000.67	\$13,757.53	\$292,000.67	\$305,758.20	\$239,045.83	\$32,000.00	\$271,045.83	\$34,712.37
Road Capital Reserve Fund								
4902-760-700-0000 Capital Outlay	\$150,000.00	\$0.00	\$180,000.00	\$180,000.00	\$148,146.65	\$18,454.15	\$166,600.80	\$13,399.20
4902-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Road Capital Reserve Fund Fund Total:	\$150,000.00	\$0.00	\$180,000.00	\$180,000.00	\$148,146.65	\$18,454.15	\$166,600.80	\$13,399.20
Park Capital Reserve Fund								
4903-760-700-0000 Capital Outlay	\$25,000.00	\$36,635.75	\$55,000.00	\$91,635.75	\$56,834.66	\$20,248.53	\$77,083.19	\$14,552.56
Park Capital Reserve Fund Fund Total:	\$25,000.00	\$36,635.75	\$55,000.00	\$91,635.75	\$56,834.66	\$20,248.53	\$77,083.19	\$14,552.56

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.

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority  
All Budgeted Funds for Fiscal 2017 Year-to-Date

2/17/2018 12:27:46 PM

UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
Capital Projects Funds Total:	\$711,434.67	\$50,393.28	\$771,434.67	\$821,827.95	\$449,651.14	\$70,702.68	\$520,353.82	\$301,474.13
9000 Agency								
Agency								
9001-710-599-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Expenses								
Agency Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Agency Funds Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9750 Private - Purpose Trust								
Private - Purpose Trust, LEIBERT								
9751-760-700-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay								
Private - Purpose Trust, LEIBERT Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Private - Purpose TrustAMOS								
9752-760-700-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay								
Private - Purpose TrustAMOS Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Private - Purpose Trust Funds Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Report Totals:	\$12,916,775.04	\$104,448.65	\$13,294,297.37	\$13,398,746.02	\$11,602,142.93	\$108,983.06	\$11,711,125.99	\$1,687,620.03

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.

LIBERTY TOWNSHIP, DELAWARE COUNTY  
Reconciliation of Interfund Transactions  
Fiscal 2017 Year-to-Date

2/17/2018 12:28:30 PM  
UAN v2018.1

Fund Description	Transfers In (A)	Transfers Out (B)	Variance (C = A - B) (C)	Advances In (D)	Advances Out (E)	Variance (F = D - E) (F)
Road and Bridge	\$0.00	\$30,000.00	-\$30,000.00	\$0.00	\$0.00	\$0.00
Special Levy-Fire Services	\$0.00	\$292,000.00	-\$292,000.00	\$0.00	\$0.00	\$0.00
FEMA Grant EMW-2013-FO-004911	\$0.00	\$5,189.02	-\$5,189.02	\$0.00	\$0.00	\$0.00
Fire Capital Reserve Fund	\$297,189.02	\$0.00	\$297,189.02	\$0.00	\$0.00	\$0.00
Road Capital Reserve Fund	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
	<u>\$327,189.02</u>	<u>\$327,189.02</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>